


REPUBLIC OF KENYA



*Enhancing Accountability*

 <b>REPORT</b>	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 06 JUN 2024	DAY: Thursday
TABLED BY: Hon. Naomi Wago MP Deputy Majority Whip	OF
CLERK-AT THE-TABLE: M. modo	

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**THE AUDITOR-GENERAL**

**ON**

**JOMO KENYATTA UNIVERSITY OF  
AGRICULTURE AND TECHNOLOGY**

**FOR THE YEAR ENDED  
30 JUNE, 2023**



**JOMO KENYATTA UNIVERSITY  
OF  
AGRICULTURE & TECHNOLOGY**

**ANNUAL REPORT AND FINANCIAL  
STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2023**

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



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## **1. ACRONYMS, ABBREVIATIONS AND GLOSSARY OF TERMS**

### **A: Acronyms and Abbreviations**

<b>AA</b>	Academic Affairs
<b>AFC</b>	Agricultural Finance Corporation
<b>A&amp;F</b>	Administration and Finance
<b>BEED</b>	Biomechanical and Environmental Engineering Department
<b>CBD</b>	Central Business District
<b>CBET</b>	Competency Based Education & Training
<b>COANRE</b>	College of Agriculture and Natural Resources
<b>COETEC</b>	College of Engineering and Technology
<b>COHES</b>	College of Health Sciences
<b>COHRED</b>	College of Human Resource and Enterprise Development
<b>COPAS</b>	College of Pure and Applied Sciences
<b>CSR</b>	Corporate Social Responsibility
<b>DIPCA</b>	Directorate of Performance Contracting and Appraisal
<b>DVC</b>	Deputy Vice Chancellor
<b>EMBA</b>	Executive Masters in Business Administration
<b>ERP</b>	Enterprise Resource Planning
<b>FY</b>	Financial Year
<b>IBR</b>	Institute of Biotechnology Research
<b>IEET</b>	Institute of Energy and Environmental Technology
<b>JKCAT</b>	Jomo Kenyatta College of Agriculture & Technology
<b>JKUAT</b>	Jomo Kenyatta University of Agriculture and Technology
<b>KCB</b>	Kenya Commercial Bank
<b>NACOSTI</b>	National Commission of Science, Technology and Innovation
<b>RPE</b>	Research, Production and Extension
<b>SABS</b>	School of Architecture and Building Sciences
<b>SSP</b>	Self-Sponsored Students
<b>UoN</b>	University of Nairobi

### **B: Glossary of Terms**

**Fiduciary Management-** Members of Management directly entrusted with the responsibility of financial resources of the organization

**Comparative Year-** Means the prior period, 2021/2022.

## **2. KEY ENTITY INFORMATION AND MANAGEMENT**

### **a) Background Information**

Jomo Kenyatta University of Agriculture and Technology is an institution of higher learning established in Kenya under the Universities Act No. 42 of 2012, through the JKUAT Charter signed on 1<sup>st</sup> March, 2013. The University's objectives and functions include *inter alia*, to provide directly or indirectly, or in collaboration with other institutions of higher learning; facilities for quality training, research and innovation in agriculture, engineering, technology, built environment, enterprise development, law, and the social, health, pure and applied sciences through integration of teaching, research and effective application of knowledge and skills to the life, work and welfare of the citizens of Kenya.

In early 1978, the founding father of the nation, The Late Mzee Jomo Kenyatta donated two hundred hectares of his farmland for the establishment of the college. On July 30<sup>th</sup>, 1979, after the demise of Mzee Kenyatta, the second President of the Republic of Kenya His Excellency Daniel Toroitich arap Moi laid foundation stone for the College, a move that was later followed by the official handing over of the College facilities to the then Ministry of Higher Education on April 30, 1981.

The University was originally founded as a middle level college through a bilateral technical agreement between the governments of Japan and Kenya. It admitted its pioneer 180 students on May 4<sup>th</sup>, 1981 to pursue diploma certificates in Agricultural Engineering, Food Technology, Horticulture, Civil, Mechanical and Electrical Engineering. Seven years later in 1988, it was elevated to a Constituent University College of Kenyatta University, before assuming full university autonomy in 1994 through an Act of Parliament. Following the enactment of the Universities Act, 2012, JKUAT was re-chartered on 1<sup>st</sup> March, 2013. The University has experienced exponential growth and currently offers a diverse number of postgraduate, undergraduate, diplomas, certificates and professional programmes in the fields of Agriculture and Natural Resources, Engineering and Technology, Health Sciences, Social sciences and Humanities as well as Pure and Applied Sciences.

As a public university, JKUAT is provided for within the Executive Order No. 1 of 2023 on Organization of the Government of Kenya. It is specifically placed under the State Department of Higher Education and Research as a Semi-Autonomous Government Agency (SAGA) in the Ministry of Education.

The University is situated in Juja, 36 kilometers North East of Nairobi, along Nairobi-Thika Highway. JKUAT has campuses in Juja, Karen, Nairobi CBD, Mombasa, Kisii, Kitale, Nakuru and Eldoret.

**b) Principal Activities**

The Jomo Kenyatta University of Agriculture and Technology Act, 1994, mandate the University to:

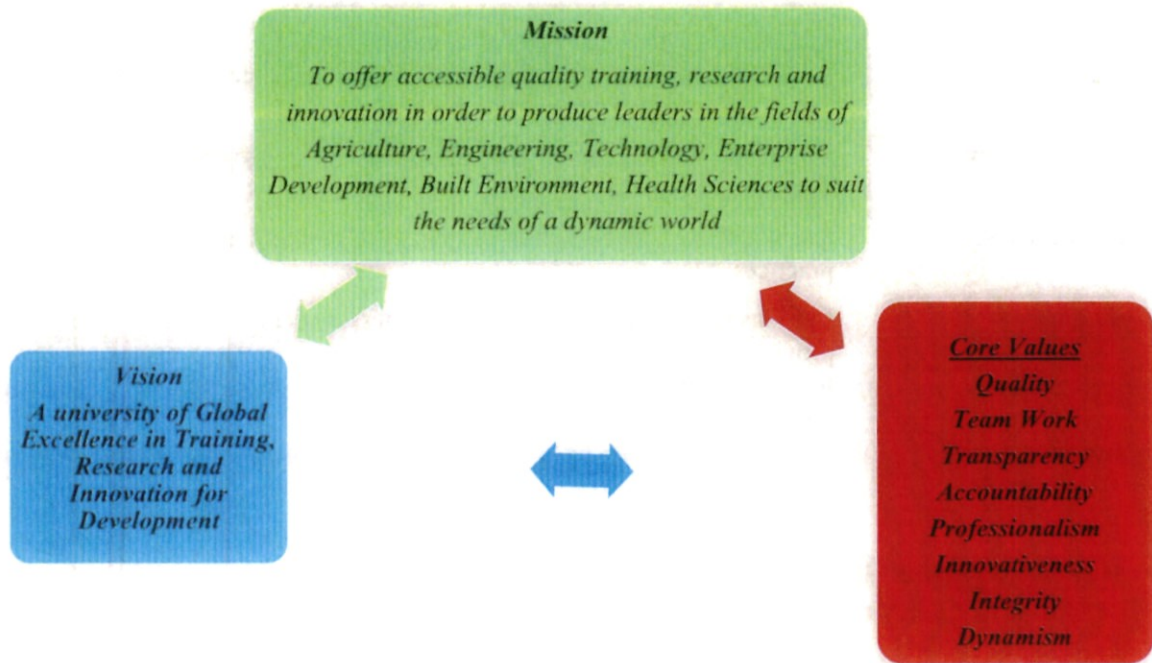
(i) Provide directly or indirectly or in collaboration with other institutions of higher learning, facilities for university education (including agriculture, scientific, cultural, technological, and professional education), and integration of teaching, research and effective application of knowledge and skills to the life, work and welfare of citizens of Kenya;

(ii) Participate in the discovery, transmission and preservation and enhancement of knowledge and to stimulate the intellectual participation of students in the economic, scientific, technological, agricultural, professional and cultural development of Kenya;

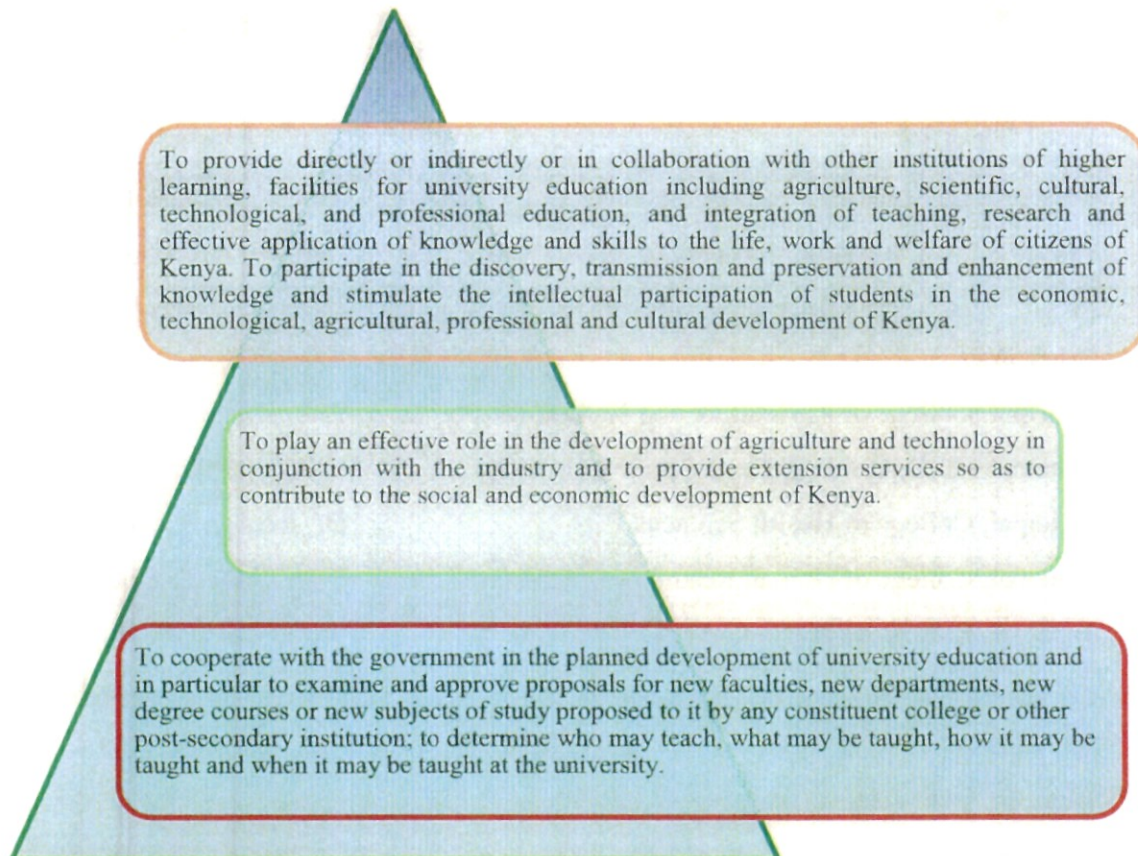
(iii) Play an effective role in the development of agriculture and technology in conjunction with the industry and to provide extension services so as to contribute to the social and economic development of Kenya;

(iv) Subject to the Universities Act, 2012 (Cap 210), to cooperate with the Government in the planned development of university education and, in particular, to examine and approve proposals for new faculties, new schools, new departments, new degree courses or new subjects of study proposed to it by any constituent college or other post-secondary institutions, to determine who may teach, what may be taught, how it may be taught and when it may be taught at the University.

The University's vision, mission and core values are;



**University Objectives**



### University Core Values

Value	Description
<b>Integrity</b>	Uphold honesty and strong moral principles in all decisions and actions.
<b>Professionalism</b>	Ensure and maintain high standards in the discharge of responsibilities and delivery of services.
<b>Innovativeness</b>	Foster development and/or adaptation of novel and appropriate technologies and practices.
<b>Dynamism</b>	Demonstrate initiative and responsiveness to changing trends in service provision.
<b>Teamwork</b>	Inculcate and practise a participatory approach in the conduct of all activities and operations of the University.
<b>Patriotism</b>	Demonstrate a sense of devotion and personal identification with the University.

### c) Key Management Team

The University's key management comprises the following:

#### Chancellor and University Management Board

No.	Designation	Name
1.	Chancellor	Prof. Joseph Mathu Ndung'u
2.	Vice Chancellor	Prof. Victoria Wambui Ngumi
3.	Deputy Vice Chancellor – Administration and Finance	Prof. Bernard Ikua
4.	Deputy Vice Chancellor – Academic Affairs	Prof. Robert Kinyua
5.	Deputy Vice Chancellor – Research, Production & Extension	Prof. Jackson Kwanza
6.	Principal, College of Agriculture and Natural Resources	Prof. Daniel Ndaka Sila
7.	Principal, College of Engineering and Technology	Dr. (Eng.) Hiram M.Ndiritu
8.	Principal, College of Health Sciences	Dr. Reuben Thuo Wangari
9.	Principal, College of Human Resource Development	Prof. Florence Ondieki-Mwaura
10.	Principal, College of Pure and Applied Sciences	Prof. George T. Thiong'o
11.	Principal, Karen Campus	Prof. Hellen Kiende Mberia
12.	Registrar – Administration	Dr. Rose M. Githu
13.	Registrar – Academic Affairs	Dr. Aggrey Wanyama
14.	Registrar - Research, Production & Extension	Dr. Patrick Mbindyo
15.	Chief Finance Officer	CPA Mary N. Ngugi

15.	Chief Medical Officer	Dr. Patrick Mwirigi Mburugu
16.	Chief Legal Officer	Mr. Richard Wokabi
17.	Dean of Students	Prof. Fredah K. Rimberia Wanzala
18.	Chief Procurement Officer	Ms. Kellen Karimi
19.	Managing Director, JKUATES	Dr. Winfred Karugu
20.	Director ICT	Prof Stephen Kimani

#### **d) Fiduciary Management**

The key management personnel who held office during the financial period ending 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Vice Chancellor	Prof. Victoria Wambui Ngumi
2.	Deputy Vice Chancellor – Administration and Finance	Prof. Bernard Ikua
3.	Deputy Vice Chancellor – Academic Affairs	Prof. Robert Kinyua
4.	Deputy Vice Chancellor – Research, Production & Extension	Prof. Jackson Kwanza

#### **e). Fiduciary Oversight Arrangements**

##### **Audit, Risk and Compliance Committee activities**

The University Council has established a Committee which provides oversight on the University's financial and other key strategic areas as outlined on page vii of this report. The University also has an Internal Audit Department that reports to the Council Committee.

##### **Parliamentary Committee activities**

The Vice Chancellor is accountable to the National Assembly for the University's financial management. The Constitution of Kenya, 2010 135(3) subject to clause (4), requires that the accounts of all governments and State organs be audited by the Auditor-General. Upon Audit, the Annual reports and financial statements are submitted to the National Assembly to ascertain whether the finances of the University were prudently managed.

##### **University Council**

The overall oversight responsibility of the University rests with the University Council which has six standing committees as below:

- i) Executive Committee
- ii) Finance Committee of Council
- iii) Human Resource Committee of Council
- iv) Building Committee of Council
- v) Audit Committee of Council
- vi) Sealing Committee of Council

Their respective mandates are stipulated below;

**Executive Committee**

To act on behalf of the Council except in so far as the Council may wish to limit the powers of the Executive Committee in any respect.

The Executive Committee shall pay due regard to the necessity to refer matters of major importance to the Council for final approval.

**Finance Committee**

The Finance Committee is responsible for the management of the University's entire finances and recommends to Council for approval, the University's annual budget and certain items of major expenditure.

The committee is also responsible for:

- i. The administration of special funds benefactions
- ii. Investment policy
- iii. Staff loan schemes
- iv. Financial consequences of the decisions of the Terms of Service Committee
- v. Ensuring the preparation of proper books and records of accounts of income and expenditure, assets and liabilities of the University
- vi. Receipt and consideration of University Audit Reports
- vii. Fund raising for the University.

**NOTE:**

The power to approve the Annual Estimates and Expenditures vest in full Council.

**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.

### **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.

### **Human Resource Management Committee**

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

### **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 provides oversight to the University on internal control systems, risk management and governance and make recommendations thereof to the Council.

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.

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The members of each committee are as shown below

**i) Finance Committee of Council**

<b>Independent Members:</b>	<b>1. Mr. Joel K. Yego – Chairperson</b>
	2. Mrs. Velma Mudanyi
<b>Ministry Representatives</b>	3. Mr. Fredrick Ndambuki (Rep. PS State Dept., Higher Education & Research)
	4. Mr. Eric Korir- Rep. Cabinet Secretary, National Treasury
<b>Ex-officio Member</b>	5. Vice Chancellor
	6. Deputy Vice Chancellor Administration & Finance
	7. Chief Finance Officer

**ii) Building Committee of Council**

<b>Independent Members:</b>	<b>1. Mrs. Velma Mudanyi – Chairperson</b>
	2. Prof. Angelina Nduku Kioko
	3. Mr. Joel K. Yego
<b>Ministry Representatives</b>	4. Mr. Fredrick Ndambuki (Rep. PS State Dept., Higher Education & Research)
	5. Mr. Eric Korir- Rep. Cabinet Secretary, National Treasury
<b>Ex-officio Member</b>	6. Vice Chancellor
	7. Deputy Vice Chancellor Administration & Finance

**iii) Human Resource Committee of Council**

<b>Independent Members:</b>	<b>1. Prof. Angelina Nduku Kioko – Chairperson</b>
	2. Prof. John H. Nderitu
	3. Mrs. Velma Mudanyi
<b>Ministry Representatives</b>	4. Mr. Fredrick Ndambuki (Rep. PS State Dept., Higher Education & Research)
	5. Mr. Eric Korir- Rep. Cabinet Secretary, National Treasury
<b>Ex-officio Member</b>	6. Vice Chancellor
	7. Deputy Vice Chancellor (Administration & Finance)
	8. Deputy Vice Chancellor (Academic Affairs)

**iv) Audit Committee of Council**

<b>Independent Members:</b>	<b>1. Prof. John H. Nderitu – Chairperson</b>
	2. Prof. Angelina Nduku Kioko
<b>Ministry Representatives</b>	3. Mr. Fredrick Ndambuki (Rep. PS State Dept., Higher Education & Research)
	4. Mr. Eric Korir- Rep. Cabinet Secretary, National Treasury
	5. Chief Internal Auditor

**v) Sealing Committee of Council**

<b>Independent Members:</b>	<b>1. Dr. Micah Onsando – Chairperson</b>
	2. Prof. John H. Nderitu
	3. Mr. Joel K. Yego
<b>Ministry Representative</b>	4. Mr. Fredrick Ndambuki (Rep. PS State Dept., Higher Education & Research)
<b>Ex-officio Member</b>	5. Vice Chancellor
	6. Deputy Vice Chancellor (Academic Affairs)
	7. Principals of Colleges

**vi) Full Council**

<b>Independent Members:</b>	<b>1. Dr. Micah Onsando – Chairperson</b>
	2. Cs. Abdi M. Hassan OGW
	3. Prof. John H. Nderitu
	4. Prof. Angelina Nduku Kioko
	5. Mrs Velma Oyiko Mudanyi
	6. Mr. Joel K. Yego
<b>Ministry Representative</b>	7. Mr. Fredrick Ndambuki (Rep. PS State Dept., Higher Education & Research)
	8. Mr. Eric Korir (Rep. CS National Treasury & Economic Planning)
<b>Ex-officio Member</b>	9. Vice Chancellor

**f) University Main Campus**

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.

**g) University Contacts**

Telephone: 067-5870001-5  
Email: [corp.comm@jkuat.ac.ke](mailto:corp.comm@jkuat.ac.ke)  
Website: [www.jkuat.ac.ke](http://www.jkuat.ac.ke)

3. National Bank of Kenya Ltd  
P.O. Box 93-00232, Ruiru

4. Standard Chartered Bank Ltd  
P.O. Box 98683-80100, Nairobi

**h) University Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

5. Barclays Bank Kenya, Barclays Plaza  
P.O. Box 46661, Nairobi

6. Co-operative Bank of Kenya Ltd  
P.O. Box 19555-00202, Nairobi

2. Kenya Commercial Bank Ltd,  
Moi Avenue  
P.O. Box 30081-00100, Nairobi

8. Equity Bank Ltd, Thika Plaza,  
P.O. Box 253-01000, Thika

**i) Independent Auditors**

Auditor-General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**j) Principal Legal Adviser**

The Attorney General  
State Law Office and Department of  
Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

### 3. THE UNIVERSITY COUNCIL

#### DR. JAMES MICAH ONSANDO



Ph.D. (Kenyatta)  
M.Sc.(Hawaii)  
B.Sc.(Nairobi)

Dr. James Micah Onsando serves as the Chairman to the JKUAT Council, a position he has held since his appointment on 1<sup>st</sup> December 2023. He chairs the Full Council as well as the Sealing Committee.

Born in 1956, Dr Onsando currently works as a Consultant with International Seed and Seed Systems. He has been with the firm from 2016. He previously served as the Executive Managing Director of Kenya Plant Health Inspectorate Service (KEPHIS). He held this position between January 2010 and February 2016.

He holds a Doctor of Philosophy (PhD) in Plant Pathology/Phytopathology from Kenyatta University, a Master's degree Plant Pathology/Phytopathology from University of Hawaii at Manoa and a Bachelor of Science degree in Botany/Plant Biology & Zoology from the University of Nairobi.

#### Cs. ABDI M. HASSAN



M.A. (Moi)  
LLB (Hons), (Buckingham)  
B.Sc. (Houston)  
PG Dip Law (Kenya School of Law)  
CPS(K)  
OGW

Cs. Abdi M. Hassan served as the Acting Chairman to the JKUAT Council, a position he held since his appointment on 23<sup>rd</sup> May, 2023 to November 2023. He chaired the Full Council as well as the Sealing Committee.

Born in 1969, Mr Hassan is an Advocate of the High Court of Kenya and a Certified Public Secretary. His legal career spans over 15 years, inclusive of his tenure at M/s Hassan Mutembei & Company Advocates. His dedication and contribution to public service were recognized when he was bestowed the Presidential Honours of the Order of the Grand Warrior (OGW) in 2019.

He holds a Master of Arts Degree in Diplomacy and Foreign Policy from Moi University, a Bachelor of Laws (LLB Hons) Degree from Buckingham University Law School in the United Kingdom, A Bachelor of Science in Criminal Justice from The University of Houston in Texas, USA, and A Post Graduate Diploma in Law (PG Dip Law) from the Kenya School of Law.

His leadership style is synonymous with positive transformation, upheld by unwavering professionalism, ethical standards, and fairness in public service. Mr. Hassan served on the Presidential Power of Mercy Advisory Board in 2015, contributing to exercises of the prerogative of mercy. He has also served as a Council Member on the UoN Governing Council in 2018.

**PROF. VICTORIA WAMBUI  
NGUMI**



B.Ed. (Nairobi)  
MSc. (Hiroshima)  
PhD (Clemson)  
EMBA (JKUAT)  
EBS

Prof Victoria Wambui Ngumi is the Vice Chancellor of JKUAT. She has held this position since 2018 and is currently serving her second term. She is an Ex-Officio member and serves as the Secretary to the Council. She was previously Deputy Vice Chancellor (Administration) before her appointment as the University's VC.

Born in 1960, Prof Ngumi holds a Bachelor of Education degree from the University of Nairobi and a Master of Science degree in Botany from Hiroshima University (1989). She is also a beneficiary of the prestigious Fullbright scholarship that enabled her to earn her PhD degree in Plant Physiology from Clemson University, South Carolina, USA in 1997. She later obtained an Executive MBA from JKUAT.

She was the first Chairperson of the Biological Sciences Department at JKUAT. She has also been Chair of the Department of Botany and Director, Alternative Degree Programmes (ADP). She was the founding Principal of Karen Campus before her appointment as Deputy Vice Chancellor.

Prof Ngumi is widely published in her area of specialization and is a Member of the African Biotechnology Stakeholders Forum (ABSF), as well as the Natural Products Research Network for East and Central Africa (NAPRECA).

She has served as a senior education fellow at the African Network of Agro-forestry and Natural Resource Management Education. She was awarded the Elder of the Order of the Burning Spear (EBS) in 2021.

**MR. JOEL KIPKEMBOI YEGO**



B.LS ((Nairobi)  
PGD (California)

Born in 1954, Mr Joel Kipkemboi Yego is an independent council member and serves as the chairman of the Finance Committee. He was appointed on the 23<sup>rd</sup> of May 2023 to serve for a period of three years.

He holds a Bachelor's degree in Land Surveying from the University of Nairobi (1979) and a Postgraduate degree in Remote Sensing from the University of California, Santa Barbara (1982) under a US government scholarship.

Beyond his professional achievements, Mr. Yego is a devoted advocate of evangelism and Christian values. He held prominent positions in various Christian boards, including Chairmanship of the Management Advisory Committee of Scripture Union Africa and Directorship of the International Council of Scripture Union.

Mr. Yego's talents extend to property development, with a hand in notable residential housing projects across Nairobi and Machakos Counties.

His leadership within the Institution of Surveyors of Kenya is commendable, where he chaired the Land Surveyors Chapter and the Land Surveyors Board. Mr. Yego's influence even reached governmental spheres, as he served on the Presidential Commission of Enquiry into the Land Law System of Kenya.

**PROF JOHN NDERITU**



PhD (Dar es Salaam)  
M.Sc. (UoN)  
BSc. (UoN)

Prof. John H. Nderitu is an independent Council Member and serves as the Chairman of the Audit Committee. He was appointed on the 23<sup>rd</sup> of May 2023 to serve for a period of three years.

He is a distinguished academician and researcher with a profound background in Agricultural Entomology. Born in 1952, Prof Nderitu earned a B.Sc. Honours Degree in Zoology, Botany, and Education (1978) and a M.Sc. in Agricultural Entomology (1984) both from the University of Nairobi, and a Ph.D. in Agricultural Entomology from the University of Dar-es-Salaam (1990).

Throughout his illustrious career, Prof. Nderitu has accumulated a wealth of expertise through numerous technical and leadership courses, strengthening his skills in transformative management, result-oriented practices, safety and health, evaluation methodologies, procurement regulations, and more.

Prof. Nderitu's contributions extend globally, participating in international courses and conferences across Europe, Africa, North America, and South America. He has undertaken over 30 research projects on crop management, receiving funding from esteemed institutions such as Rockefeller Foundation, FAO, and UNDP.

Prof Nderitu has served as Dean, Faculty of Agriculture (2006-2010) and as DVC (Linkages and Partnerships) at the Mount Kenya University between 2014 and 2016.

Prof. Nderitu's influential roles include serving as a former National Chairman of the Universities Academic Staff Union (UASU) and Dean of the Faculty of Agriculture at the University of Nairobi. He's held esteemed positions in various boards, such as Chairman of the Kenya Organic Standard and the National Potato Council of Kenya. His academic contributions and leadership culminated in being honored as a Professor Emeritus by the University of Nairobi in June 2022. Prof. Nderitu continues to leave an indelible mark on academia, research and agricultural advancement.

**PROF ANGELINA NDUKU  
KIOKO**



PhD. (Monash)  
M.A. (UoN)  
B.Ed (UoN)

Prof. Angelina Nduku Kioko is an independent Council Member and serves as the Chair of the Human Resource Committee. She was appointed on the 23<sup>rd</sup> of May 2023 to serve for a period of three years.

Born in 1958, she holds a Bachelor of Education (Arts) and a Master of Arts in Linguistics from the University of Nairobi. She obtained her Doctor of Philosophy in Linguistics in 1994 from Monash University, Australia. With over 30 years in education, Prof. Angelina Nduku Kioko is a distinguished Professor of English and Linguistics at USIU-A from 2007.

Prof. Kioko's dedication extends beyond academia. She has served as a language panelist for Kenya National Examination Council and the Kenya Institute of Curriculum Development. Her involvement in teacher

development programs with entities like the British Council, Education Development Trust, and Research Triangle Institute are noteworthy. She's been a resource person for accreditation processes with the Commission for University Education.

Her service portfolio is diverse, including participation in the Presidential Commission on Emergency Response, membership in University Councils, Boards, and Commissions, and Directorship of the Numerical Machining Complex Board. Presently, she's an advisory committee member of the Centre for Advanced Studies of African Societies, a Northrise University Board member, and a founding member of Multilingual Education Network (MLE-N).

**MRS VELMA OYIKO  
MUDANYI**



M. Ed. (Jaramogi Oginga Odinga)  
B.Ed. (Kenyatta)

Mrs. Velma Mudanyi is an independent Council Member and serves as the Chair of the Building Committee. She was appointed on the 23<sup>rd</sup> of May 2023 to serve for a period of three years.

She is the esteemed Principal of Mudasa Academy Group of Schools, encompassing pre-school, primary, and high school divisions following both the Kenyan (8-4-4/CBC) and Cambridge International curricula. With a remarkable three decades of experience in education, Mrs. Mudanyi has honed her expertise in both public and private institutions, mastering various Kenyan curricular models alongside the Cambridge International Curriculum.

Born in 1965, Mrs. Mudanyi has been a committed educator and philanthropist, passionately advocating quality and accessible education. She extends her influence by providing full scholarships to deserving students and rehabilitating those facing societal challenges.

Recognized for her exemplary teaching and community service, Mrs. Mudanyi has achieved notable awards, including KCPE accolades and the Vihiga County bronze medal for her educational contributions. Her commitment extends to various boards and advisory committees, notably as the Kenya Private Schools Association (KPSA) representative at the County Education Board, where she actively interprets national policies and drives policy reforms.

Mrs. Mudanyi received her university education at Kenyatta University and Jaramogi Oginga Odinga University, complemented by distinguished accomplishments from renowned institutions such as Harvard University and Cambridge Assessment International Education. Her diverse and impactful contributions persistently shape the landscape of education, both at a local and global level.

**MR. FREDRICK NDAMBUKI**



M.A. (UoN)  
B.A. (UoN)

Fredrick Ndambuki is an Alternate Council Member representing the Principal Secretary, State Department for Higher Education & Research. He was re-appointed on the 23<sup>rd</sup> of May 2023 to serve for a period of three years.

Born in 1965, Mr Ndambuki holds a Master of Arts in International Studies and a Bachelor of Arts Degree both from the University of Nairobi.

He serves as the Under Secretary to the Principal Secretary State Department for Higher Education & Research.

**MR ERIC KORIR**



MBA (Moi)  
B.A. (UoN)  
Dip. Supply Chain (CIPS, UK)

Mr Eric Korir is an Alternate Council Member. He is the Representative of the Principal Secretary, National Treasury. He was appointed on the 23<sup>rd</sup> of May 2023 to serve for a period of three years.

Mr. Eric Korir is a proficient supply chain practitioner with vast experience in both the public and private sector. He is currently the Director of Public Procurement at the National Treasury handling policy, research, legal framework and technical matters in the public-sector procurement for both National and County Governments.

Born in 1967, Mr. Korir holds a Bachelor of Arts degree from the University of Nairobi, a Master of Business Administration in Strategic Management from Moi University and a Diploma in Supply Chain Management from the Chartered Institute of Purchasing and Supply (UK). He is a Member of the Chartered Institute of Purchasing and Supply, Kenya Institute of Supply Management and the Institute of Transport and Logistics.

**IMMEDIATE FORMER UNIVERSITY COUNCIL**

**CHAIRMAN OF COUNCIL  
AMBASSADOR (ENG.) MAHBOUB  
MAALIM MOHAMED**



**VICE CHANCELLOR/ SECRETARY TO THE  
UNIVERSITY COUNCIL  
PROF. VICTORIA WAMBUI NGUMI, EBS**



**INDEPENDENT COUNCIL MEMBER  
THOMAS MSHINDI NYAMACHA**



**INDEPENDENT COUNCIL MEMBER  
JOSEPH GITONGA M. M'ACIURU**



**INDEPENDENT COUNCIL MEMBER  
GABRIEL K. LENGOIBONI**



**INDEPENDENT COUNCIL  
MEMBER  
DR. SALOME W. GICHURA**



**INDEPENDENT COUNCIL  
MEMBER  
MRS. WINNIE OMONDI**



**ALTERNATE COUNCIL MEMBER  
FREDRICK NDAMBUKI**



**ALTERNATE COUNCIL MEMBER  
ERIC KORIR**



#### 4. CHANCELLOR AND KEY MANAGEMENT TEAM

##### OFFICER AND QUALIFICATIONS

##### DETAILS

#### 1. CHANCELLOR

**PROF JOSEPH MATHU NDUNG'U**



PhD (Glasgow)  
CorrFRSE (Corresponding Fellow of the  
Royal Society of Edinburgh)  
BVM (Nairobi)

The Chancellor is the honorary head and symbol of authority in the University whose main function is to confer degrees and grant diplomas and other awards of the University.

#### 2. VICE – CHANCELLOR

**PROF. VICTORIA WAMBUI NGUMI**



EMBA (JKUAT)  
MBA (ESAMI),  
Ph.D. (Clemson),  
M.Sc. (Hiroshima)  
B.Ed. (Nairobi)  
EBS

Is the Administrative head and Chief Executive Officer of Jomo Kenyatta University of Agriculture and Technology. She is responsible for the direction, organization, administration and academic programmes of the University.

**3. DEPUTY VICE CHANCELLOR (A&F)**  
**PROF. (ENG.) BERNARD W. IKUA**



Ph.D. (Tottori)  
M.Sc. (Tottori)  
B.Sc. (Nairobi).

The Deputy Vice Chancellor (Administration & Finance) is responsible for all human resource matters, corporate planning, financial administration, healthcare services, registry administration, catering services, tailoring, accommodation, procurement, transport, estates and central services

**4. PROF. ROBERT KINYUA**  
**DEPUTY VICE CHANCELLOR**  
**(ACADEMIC AFFAIRS)**



Ph.D. (Osaka)  
M.Sc. (Nairobi)  
B.Sc. (Nairobi)

The Deputy Vice Chancellor (Academic Affairs) is responsible for planning of academic programmes, preparation of syllabuses and teaching. The office is also responsible for students affairs including admissions, records and welfare.

**5. PROF. JACKSON KWANZA**  
**DEPUTY VICE CHANCELLOR (RPE)**



EMBA (MUA)  
Ph.D. (JKUAT),  
M.Sc. (Kenyatta)  
B.Ed (Kenyatta)  
EBS, FAAS

The DVC (RPE) coordinates research, production and extension activities which include co-ordination of exhibitions, workshops and seminars; soliciting for research funds and production and extension. The division also facilitates income generating besides managing the Jomo Kenyatta Academy.

6. **PROF. HELLEN KIENDE MBERIA**  
**PRINCIPAL, KAREN CAMPUS**



PhD (JKUAT)  
M.A. (Kenyatta)  
B.Ed. (Kenyatta)

The Principal (Karen Campus) is the administrative head and is responsible for all of Karen Campus' matters.

7. **DR. (ENG.) HIRAM NDIRITU**  
**PRINCIPAL, COETEC**



Ph.D. (JKUAT)  
M.Sc. (JKUAT)  
B.Sc. (JKUAT)

The Principal (COETEC) is the administrative head of the College of Engineering and Technology

8. **PROF. GEORGE THUKU THIONG'O**  
**PRINCIPAL, COPAS**



Ph.D. (Roorkee)  
M.Sc. (Nairobi),  
B.Ed. (Nairobi)

The Principal (COPAS) is the administrative head of the College of Pure and Applied Sciences

9. **PROF. FLORENCE ONDIEKI-  
MWAURA**  
**AG. PRINCIPAL, COHRED**



PhD (JKUAT)  
M. Phil. (Oxford)  
B.Sc. (JKUAT)

Is the administrative head of the College of Human Resource and Enterprise Development

10. **DR REUBEN THUO WANGARI**  
**PRINCIPAL, COHES**



M.Med (Nairobi)  
MBChB. (Nairobi)  
MBS

Is the administrative head of the College of Health Sciences

11. **PROF DANIEL NDAKA SILA**  
**PRINCIPAL, COANRE**



PhD (KU Leuven)  
MSc (KU Leuven)  
BSc (JKUAT)

Is the administrative head of the College of Agriculture and Natural Resources

12.

**DR. ROSE NDEGWA**  
**REGISTRAR (ADMINISTRATION)**



PhD (JKUAT),  
MBA (Kenyatta),  
B.A. (Kenyatta),  
Dip. (ICM)  
IHRM

The office handles all administrative issues under the the Deputy Vice-Chancellor (Administration & Finance)

13.

**DR. PATRICK MBINDYO**  
**REGISTRAR (RPE)**



PhD (Witwatersrand)  
MSc (London)  
B.A. (Kenyatta)

The office handles all research, production and extension services issues under the Deputy Vice Chancellor (RPE)

15.





**CPA MARY N. NGUGI**  
**CHIEF FINANCE OFFICER**



M.BA (Kenyatta)  
B.Com. (Kenyatta)  
CPA (K), FA

Is responsible for all financial matters under the Deputy Vice Chancellor (Administration & Finance)

<p>16.</p>	<p><b>PROF. FRIDAH RIMBERIA WANZALA</b></p> <p><b>DEAN OF STUDENTS</b></p>  <p>PhD (Kagoshima)  M. Sc. (Nairobi)  B.Sc. (Egerton)</p>	<p>Is responsible for all student matters such as accommodation, sports and counselling.</p>
<p>17.</p>	<p><b>DR. ROSELYNE MANG'IRA</b></p> <p><b>CHIEF UNIVERSITY LIBRARIAN</b></p>  <p>B.A. (BAMU)  B.Sc. (BAMU)  M.Phil (Moi)  PhD (Moi)</p>	<p>Is the administrative head of the University Library</p>
<p>18.</p>	<p><b>DR. PATRICK MBURUGU</b></p> <p><b>CHIEF MEDICAL OFFICER</b></p>  <p>M.Med (Nairobi)  MBChB. (Nairobi)  Global Health Leadership Fellow (Nairobi)</p>	<p>Is the administrative head of the University Hospital</p>

<p>19.</p>	<p><b>MR. RICHARD WOKABI</b>  <b>CHIEF LEGAL OFFICER</b></p>  <p>LLB. (Hons) (Nairobi)  Dip. Laws (KSL)  H. Dip HR (IHRM)</p>	<p>Is the head of the University Legal Department</p>
<p>20.</p>	<p><b>DR. WINFRED KARUGU</b>  <b>MANAGING DIRECTOR, JKUATES</b></p>  <p>B.Sc (Oklahoma State)  M.Sc (Oklahoma State)  PhD Economics (JKUAT)</p>	<p>Is the administrative head of JKUAT Enterprises</p>
<p>21.</p>	<p><b>PROF. STEPHEN KIMANI</b>  <b>DIRECTOR, ICT</b></p>  <p>B.Sc (JKUAT)  M.Sc (Bristol)  PhD (Sapienza)</p>	<p>Is the head of the University ICT Directorate</p>
<p>22.</p>	<p><b>MS. KELLEN KARIMI</b>  <b>CHIEF PROCUREMENT OFFICER</b></p>  <p>M.Sc (JKUAT)  B.Sc (JKUAT)  MKISM</p>	<p>Is the head of the University Procurement Department</p>

## **5. COUNCIL CHAIRMAN'S REPORT**



I am pleased to present to you the University's Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2023.

As a distinguished institution of higher learning, JKUAT places much emphasis on the quality of training and research endeavours. It is for this reason that JKUAT remains committed to maintaining quality standards in all spheres of education. This requires that we attract and retain a qualified and motivated workforce. In this regard, the University continues to support members of staff pursuing postgraduate studies locally and abroad.

Our faculty continue to stand out strongly in their fields of specialization. Dr. Judith Oloo from the School of Law is on a three-year exchange programme at the Robert Gordon University in Scotland. Likewise, our staff from the College of Agriculture and Natural Resources are delivering virtual classes to students in Japan, while Japanese lecturers are also teaching our own students. Dr. Eng. Hiram Ndiritu and Eng. Gareth Kituu, were appointed by the Engineers Board of Kenya (EBK) to serve as assessors on the Washington Accord, an international standard aimed at strengthening engineering training in the world. Dr. Robert Kiplimo was feted by the President of the Republic of Kenya, with the Order of the Grand Warrior (OGW), for his outstanding service in maritime education and technology in Kenya.

It is gratifying to note that as a University, we continue to enhance training and research in emerging areas such as blue economy, climate change mitigation, green building technologies and aerospace engineering. In appreciation of these efforts, JKUAT was recently identified by the State Department for Shipping and Maritime Affairs, to develop a conversion course for line engineering graduates into marine experts.

JKUAT remains alive to the Government's commitment in mitigating the threat of global climate change. In this regard, the University in partnership with the World Bank, is offering short courses on green building technology as a way of promoting eco-friendly construction practices. Similarly, through the IMO funded Maritime Technology Cooperation Centre for Africa, JKUAT is building capacity for African and Small Island countries to reduce greenhouse gas emissions and achieve energy use efficiency.

**Jomo Kenyatta University of Agriculture & Technology**  
**Annual Report and Financial Statements**  
**For the year ended 30 June 2023**

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In line with our vision, the University management is keen on maintaining excellence in service delivery. To this end, the University continues to implement quality and performance management systems in conformity with international standards. Further, the process of reviewing and updating the University's 2023-2027 strategic plan is currently underway. The review will reposition the University for greater success and align our plans to the national government development agenda and other emerging issues.

Cognizant of the increase in mental health related challenges in society and the negative impact this has on productivity and the quality of life, the management has enhanced support programmes targeting staff and students. These include continuous mental health awareness sensitization, counselling and rehabilitation services among other interventions. JKUAT is working with the Juja community, county administration and security agencies to enhance safety and security of our students and staff. This partnership has seen tremendous reduction in insecurity incidences and improved business environment in Juja and its environs.

JKUAT remains among the most preferred universities in the country, attracting over 6,000 new students in each of the last three academic years. While this is commendable, the increasing numbers have exerted pressure on our existing training and research facilities. This has the potential to negatively impact the quality of learning outcomes. While the University has elaborate plans to renovate and expand its facilities, their full implementation is hampered by insufficient funding from the exchequer. To alleviate this problem, the University continues to engage in various cost cutting and resource mobilization measures. However, these efforts are far from adequate in light of immediate pressing needs. We are however happy to note that the government is taking a number of policy actions, aimed at addressing the persistent and emerging challenges facing universities. We welcome the recently introduced New University Funding model and hope that it will significantly address the prevailing financial constraints being experienced by our institutions.

I appreciate the University management and the members of staff for their commitment despite the various constraints that we continue facing.



**DR. MICAH ONSANDO**  
**CHAIRMAN OF THE UNIVERSITY COUNCIL**

## 6. VICE-CHANCELLOR'S REPORT



I hereby present the Annual Report and Financial Statements for Jomo Kenyatta University of Agriculture and Technology for the year ended 30<sup>th</sup> June 2023.

The University continues to offer quality programmes that give our graduates a competitive edge in the job market. It is for this reason that JKUAT has remained among the choice institutions for those seeking higher education. As a result, JKUAT has remained among the choice institutions for those seeking higher education.

During the September 2022 intake, JKUAT admitted 6,742 students through the Kenya Universities and Colleges Central Placement Service. These students are pursuing courses in key areas including engineering, agriculture, health sciences, pure and applied sciences, information technology and enterprise development, all of which are central to Kenya's development agenda. Similarly, in line with the continental strategy for promoting technical and vocational training, JKUAT established a TVET institute domiciled at its Karen Campus. The institute, which opened its doors in January 2023 has contributed to the strengthening of Kenya's middle-level technical expertise.

In addition to complying with the Commission for University Education regulations, the University has made deliberate efforts to ensure that the programmes offered at the University are recognized by relevant professional bodies. In the College of Engineering and Technology, the degree courses in Aerospace Engineering, Chemical Engineering and Materials & Metallurgical Engineering among others were recently recognized by the Engineers Board of Kenya. In addition, JKUAT and the State Department for Shipping and Maritime Affairs are jointly developing a conversion programme for electrical, mechanical and mechatronics engineering graduates to enable them to serve as marine experts. This will address the global shortage of seafarers in the maritime sector and strengthen Kenya's capacity to exploit opportunities in the blue economy.

In the spirit of leveraging higher education, research and innovation for sustainable development, the University has continued to collaborate with local and international institutions to provide innovative solutions to emerging challenges. In this regard, JKUAT, in partnership with an Italian firm, Alliance of Biodiversity International; the Swedish University of Agricultural Sciences; and an American organization, Sub-surface Water Retention Technology Solutions; installed soil water retention technologies on 18 farms in Makueni County. The goal of the project is to increase farm system resilience and enhance carbon accumulation in sandy soils to ensure higher crop productivity. Likewise, JKUAT and Chinese agriculture researchers have completed an in-depth study involving the

optimization of agronomic practices, which improved yields by up to 50%. This study involved a local maize variety, DKC 89-90.

In line with its vision of global excellence, JKUAT has endeavoured to work with reputable institutions around the world. In this financial year, JKUAT sealed an agreement with Vives University of Applied Sciences from Belgium to engage in student and staff exchange programmes. Under the partnership, the two institutions will conduct multi-disciplinary research tailored towards socio-economic development. On a related note, JKUAT in partnership with other Eastern African universities and Nottingham Trent University based in UK has committed to establish a regional PhD hub aimed at ensuring improved quality of supervision, timely completion of doctoral studies and expanded global networks for doctoral graduates.

JKUAT students continue to receive both local and international accolades for exemplary performance in different disciplines. Three students: Anne Wanjiku, David Osodo and Patrick Kisio, from the School of Computing and Information Technology emerged victorious at the prestigious Global Huawei ICT Competition in China. In addition, Daniel Waruingi from School of Pharmacy won the *Student Innovation Project of the year* at the Annual Quality Healthcare Kenya Awards. In the same breath, JKUAT students formed the bulk of the national roll ball team that won the 6<sup>th</sup> Roll Ball World Cup at Pune, India in April 2023.

Our faculty have also stood out strongly in their fields of specialization. Prof. Anthony Ngunjiri Gachanja, from the Department of Chemistry, was awarded an honorary doctor of science degree by the University of Plymouth, United Kingdom. This was in recognition of his long-standing efforts to harness the power of analytical chemistry for sustainable development. In the same breath, JKUAT awarded the first professor emeritus position to Prof. Surindar Mohan Uppal, a long serving academician at the Department of Pure and Applied Mathematics. The University community is pleased to continue engaging Prof. Uppal whose teaching experience and distinguished contribution to academic research will be of great benefit.

As a research and entrepreneurial University, JKUAT is currently implementing a number of multi-disciplinary research projects aimed at complementing the Government's efforts towards food and nutrition security. Notably, the Belgium-funded Legume project currently in its second phase, has made commendable contributions in this respect. In the next five years, the project will support the training of 17 PhD and 34 MSc students in the areas of horticulture, human nutrition sciences and food science. In addition, the project will see the introduction of climate-smart, high-yielding and nutritious bean varieties and bean-based products. Similarly, our researchers are developing alternative flour from potato, millet, sorghum and cassava to reduce over-reliance on maize and wheat. In partnership with the Ministry of Health and the Kenya Bureau of Standards, JKUAT has trained over 1000 public health officers and millers on food fortification compliance. Further, through the project, JKUAT is now home to an accredited food analysis laboratory that can be used by both public and private enterprises.

JKUAT staff and students continue upscaling their research outputs into innovations useful to society. This ingenuity was demonstrated during the 2022 Agricultural Society of Kenya Show in Nyeri and the Nairobi International Trade Fair, where the University won awards in several categories, notable being the Best Stand Exhibiting Agricultural and Earthmoving Equipment, and Most Striking Display Demonstration of Locally Manufactured Products. In addition, during this year's Open Day and Tech Expo, our students showcased innovations aimed at addressing societal concerns such as climate change, health and food security.

During the financial year 2022/2023, the University realized a deficit of Kshs.1.196B. The University's Management appreciates the Kenya Government contribution of Kshs.27M to support its capital infrastructure and Kshs.3,009,118,251 for recurrent expenditure. The government grants however, were far below our budget submissions. The University on its part generated Kshs.3.149B which was below the targeted Appropriation in Aid of Kshs.4.6B. As a result of these shortfalls, the University continues to grapple with financial difficulties such as inability to meet our obligations to staff, service providers and statutory bodies. This dire situation is partly attributable, to the decline in the number of self-sponsored students and the insufficient funding from the exchequer. To alleviate this problem, the University continues to engage in various cost cutting and resource mobilization measures. However, these efforts are far from adequate in light of immediate pressing needs. I therefore urge the Government to decisively address the financial crisis facing our public universities. I also call upon our benefactors including local philanthropists and our alumni to proactively partner with us in crafting solutions to our prevailing financial difficulties.

The success that JKUAT has consolidated so far is a result of support from various partners. My sincere gratitude, therefore, goes to the Government of Kenya, JKUAT University Council, the entire Management Board, faculty, members of staff, the student fraternity and local and international collaborators for their continued commitment and collaboration. I am confident that against this background, the University shall prosper and become a beacon of success in the entire region.



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

**VICE CHANCELLOR**

**Jomo Kenyatta University of Agriculture & Technology**  
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**7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES**

Statement of Performance against Predetermined Objectives for FY 2022/2023

Jomo Kenyatta University of Agriculture and Technology (JKUAT) has 6 strategic themes and objectives within the current Strategic Plan for the FY 2018/2022. These strategic themes are as follows:

- Theme 1: Policy Leadership and Governance
- Theme 2: Academic Programmes
- Theme 3: Research, Production and Extension
- Theme 4: Finance Management
- Theme 5: Administration and Logistics
- Theme 6: Resource Mobilization

JKUAT develops its annual work plans based on the above 6 Themes. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The University achieved its performance targets set for the FY 2022/2023 period for its 6 strategic themes, as indicated in the table below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Theme 1: Policy Leadership and Governance	To improve policy and corporate governance for enhancing accountability and decision making	<ul style="list-style-type: none"> <li>• All staff trained in their respective functional areas</li> <li>• All senior member of staff trained on governance and leadership</li> <li>• 100% compliance on internal quality assurance</li> <li>• 100% adherence to Performance Management Frame- work</li> </ul>	<ul style="list-style-type: none"> <li>• Needs based capacity building programmes Institutionalized for enhancing productivity at work place</li> <li>• Corporate governance and leadership programmes institutionalized for senior members of staff at levels</li> <li>• Internal quality assurance mechanisms institutionalized</li> <li>• Performance Management Frame- work developed and institutionalized</li> </ul>	<ul style="list-style-type: none"> <li>• Citizens' Service Delivery training for front office staff</li> <li>• Leadership Training for Departmental and Section Heads</li> <li>• Commitments and standards in the charter ensured by maintaining records on number of customer requests, number of customers served, customer feedback and service turn-around-time</li> <li>• Departmental Performance Contracts and Departmental Work Plans harmonized to improve monitoring and evaluation</li> <li>(ii) Individual staff appraisal reviewed</li> <li>(iii) Staff performance assessment automated</li> </ul>
Theme 2: Academic Programmes	To develop and strategically review undergraduate and graduate programmes in order to ensure relevance to industry and create an entrepreneurial culture.	<ul style="list-style-type: none"> <li>• 20% of undergraduate and graduate programmes harmonized per year and approved by Senate and CUE</li> <li>• All (100%) of students under take entrepreneurship course</li> <li>• 100% harmonization of course evaluation</li> <li>• 20% increase in e-learning per year in all campuses</li> </ul>	<ul style="list-style-type: none"> <li>• Undergraduate and graduate programmes harmonized in order to avoid duplication and wastage</li> <li>• Entrepreneurship as a core course undertaken by undergraduate and graduate students for enhancing self-employment</li> <li>• Evaluation is properly harmonized to cover review of case studies, research study on selected topics, field visit reports, bankable business plan, change management</li> <li>• SODEL (e-learning) institutionalized in all campuses</li> </ul>	<ul style="list-style-type: none"> <li>• A total of 19 academic programmes reviewed and approved by Senate</li> <li>• Entrepreneurship unit taught across all programmes</li> <li>• Course evaluation harmonized and undertaken online</li> <li>• All university wide common units delivered and examined on SODEL Platform</li> </ul>

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Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
<p>Theme 3: Research, Production and Extension</p>	<p>To undertake demand driven and innovative research in collaboration with public sector, private sector, NGOs, development partners, academia and communities forenhancing economic and social development.</p> <p>To develop, transfer and commercialize innovative products and technologies for enhancing economic development in collaboration with the stakeholders.</p> <p>To enhance technology transfer and community outreach through farmers, agri-businesses and SME clusters sectoral associations</p>	<ul style="list-style-type: none"> <li>Each school to undertake at least two research studies per year for supporting national and county government</li> <li>5% of the graduates whose research studies are consumed by industry players to be recognized and awarded</li> <li>At least two innovative products/ technologies/ services developed per thematic area per year</li> <li>At least one commercialized products/ technologies / services from both internal and external product development centres per year</li> <li>At least one laboratory / workshop equipped per thematic area over the planned period</li> <li>All incubated products / technologies /services marketed</li> <li>20% of university products and technologies acquire IP rights per year</li> <li>1 show/ exhibition / work- shop per county</li> <li>--4 training programs per year</li> <li>-Number of farmers trained</li> </ul>	<ul style="list-style-type: none"> <li>Priority thematic research areas for supporting national and county governments development agenda</li> <li>Annual thematic conferences and exhibition for disseminating research results</li> <li>Thematic and industry specific research journals</li> <li>Applied research commissioned to JKUAT by industry players</li> <li>Applied research undertaken along the agriculture and manufacturing supply chains in collaborations with industry players</li> <li>Interorganizational and collaborative joint research with industry players</li> <li>Research Award Scheme</li> <li>Innovative products arising from University research thematic areas promoted and developed</li> <li>Appropriate technologies ad- opted by county, national and regional development</li> <li>Modern infrastructure and facilities established within the schools/colleges/ departments to enhance research and innovation</li> <li>Commercialization of innovative products / technologies / services by internal and external SME through the Industrial and Technology Park</li> <li>IP rights institutionalized within schools /colleges and research centres</li> <li>Appropriate products / technologies / services to Farmers and Agri-businesses disseminated</li> <li>Farmers trained on the use and application of farm inputs in collaboration with input suppliers for enhancing productivity</li> </ul>	<p>Research undertaken in all aspects of the Big Four Agenda as follows:</p> <p>(a) (1) Food and Nutrition Security: (i) 450,000 clean planting materials produced, (ii) 115 trained on value addition (ii) upscaling the benefits of Push-Pull technology for Sustainable agricultural intensification in (iii) research and promotion of fish production and value addition technologies (iv) 115 farmers trained on value addition for edible insects and snail farming</p> <p>(b) (2) Affordable Housing: training of 5 professionals on a new technology for resource-efficient housing.</p> <p>(c) (3) Universal Health Care: training of 12 teams of health care providers on leveraging digital tools for healthcare provision</p> <p>(d) (4) Enhancing Manufacturing: Developed innovative products to upscale processing and production of quality coconut-based value-added products by SMEs</p> <ul style="list-style-type: none"> <li>Worked with work with twenty-three (23) counties to disseminate technologies in the areas of Agriculture, Engineering, Technology, Enterprise Development, Built Environment, and Health Sciences.</li> <li>Held two (2) conferences and two (2) Expos and twentyfour (24) webinars, generated eight (8) social media clips and participated in two (2) agricultural shows. JAGST and SRI Journals published online.</li> <li>Held the Annual Sustainable Research and Innovation (SRI) Conference attended by both researchers and industrialists.</li> <li>Coconut value chain research undertaken under the Research Chair for Manufacturing</li> <li>Directorate of Grants management established to coordinate collaborations.</li> <li>Researchers and Innovators Award Policy developed</li> <li>Three (3) product developed from Coconut Value Chain research</li> <li>One product from coconut value chain commercialized to benefit coconut farmers in Mombasa</li> <li>Newly established labs for innovation prototyping at PIC in</li> </ul>

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Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
		<ul style="list-style-type: none"> <li>• At least one model farm per County</li> </ul>	<ul style="list-style-type: none"> <li>• Established model farms to facilitate technology transfer to enhance value addition in agriculture</li> </ul>	collaboration with JiCA <ul style="list-style-type: none"> <li>• JKUAT-Industrial Park on boarded 5 new innovators</li> <li>• Four (4) IP rights registered</li> <li>• Held a Tech Expos and an Open Day, generated eight (8) social media clips and participated in two (2) agricultural shows</li> <li>• Trained 300 farmers</li> <li>• Model farms in Juja, Nyeri and Likuyani</li> </ul>
Theme 4: Finance Management	To optimize financial resources in support of the academic and research plans while ensuring appropriate stewardship of the resources.	<ul style="list-style-type: none"> <li>• Approved financial, planning, budgeting and forecasting               <ul style="list-style-type: none"> <li>• Financial policies and procedures approved</li> </ul> </li> <li>• Approved Financial Management Framework               <ul style="list-style-type: none"> <li>• Annual budgets approved</li> <li>• 100% Compliant with financial management systems</li> <li>• Operational treasury functions                   <ul style="list-style-type: none"> <li>• Financial risk reduced per year</li> <li>• Internal and external audit recommendations implemented</li> </ul> </li> <li>• 100% compliant to financial monitoring, evaluation and reporting                   <ul style="list-style-type: none"> <li>• Approved financial analysis and reporting                       <ul style="list-style-type: none"> <li>• 100% compliance to financial standards, governance and accountability procedures and systems</li> <li>• 100% compliance with</li> </ul> </li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Annual financial planning, budgeting and forecasting plan</li> <li>• Financial policies and procedures revised</li> <li>• Financial Management Framework prepared               <ul style="list-style-type: none"> <li>• Divisional budgets aligned with the strategic plan</li> <li>• Financial systems and processes on budgeting, financial controls, budgets analysis and reporting reviewed</li> <li>• Treasury functions institutionalized at all levels.</li> <li>• Financial risk assessment, mitigation systems and reporting institutionalized</li> <li>• Internal and external audits undertaken</li> <li>• Financial monitoring, evaluation and reporting systems institutionalized</li> <li>• Annual financial analysis and reporting for enhancing decision making undertaken</li> <li>• Compliance to financial standards, governance and accountability               <ul style="list-style-type: none"> <li>• Financial management information policies and procedures revised</li> <li>• FMIS Institutionalized at all levels</li> <li>• Capacity building programmes on FMIS institutionalized at all levels</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Financial budget</li> <li>• Financial workplan</li> <li>• Annual Report and Financial Statements</li> <li>• Quarterly Financial Reports</li> </ul>

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Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Theme 5: Administration and Logistics	To provide administrative and operational services for supporting training, research, entrepreneurship and quality customer experience	<p>FMS policies and procedures</p> <ul style="list-style-type: none"> <li>Fully Integrated ERP</li> <li>All (100%) staff and students trained on the new ERP</li> </ul> <p>Adequate physical facilities for secure working environment</p> <ul style="list-style-type: none"> <li>Assessment 5 days upon request</li> <li>Repairs done 3 months upon request</li> <li>Fully (100%) operational administration support programmes and systems for all departments</li> <li>One operational customer care desk</li> <li>Five-year HR planning and forecasting</li> <li>2% annual increase to fill existing gaps</li> <li>Staff attraction and retention increased by 10% per year</li> <li>Five-year framework for career development, promotion, and succession planning</li> <li>100% Implementation over the plan period</li> <li>All (100) staff trained on personal financial management</li> <li>All staff (100%) trained on retirement management</li> <li>5% of staff awarded per year</li> </ul>	<ul style="list-style-type: none"> <li>Upgrade and expand existing physical facilities and infrastructure to provide secure working environment</li> <li>Assessment and repairs undertaken</li> <li>Programmes institutionalized</li> <li>Customer care centre for staff established</li> <li>HR planning and forecasting policies and procedure manual</li> <li>Additional recruited staff to fill existing gaps in thematic areas</li> <li>Harmonized scheme of service</li> <li>Integrated framework for career development, promotion, succession planning</li> <li>Revised performance staff appraisal tool.</li> <li>Staff productivity and performance framework</li> <li>Personal financial management promoted amongst staff</li> <li>Staff sensitized on retirement and life after retirement</li> <li>Framework for recognizing staff excellence</li> </ul>	<ul style="list-style-type: none"> <li>Upgrade of facilities incomplete due to financial constraints</li> <li>Repairs undertaken on request</li> <li>ICT support implemented for the Hospital Management System for the automation of patients' handling process at the University Hospital.</li> <li>And a help desk ticketing system for tracking the progress of customer requests and responses online</li> <li>Customer care desk established, staffed and operationalized</li> <li>Staff Establishment reviewed</li> <li>Scheme harmonized with CUE guidelines</li> <li>CUE criteria for promotions applied</li> <li>Staff appraisal tool reviewed</li> <li>Staff sensitized on personal financial management</li> <li>Staff sensitized on retirement management</li> <li>Rewards and sanctions policy under development</li> </ul>

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Theme 6: Resource Mobilization  To developing and institutionalize innovative non-traditional revenue streams through collaboration with industry players.	<ul style="list-style-type: none"> <li>Resource mobilization and strategy aligned to the Strategic Plan</li> <li>20% of cost reduction per year by Divisions/ departments/ campuses</li> <li>All graduate students under-take industry related research in collaboration with industry players</li> <li>100% compliance to financial policies and systems</li> <li>5% of the Resource Mobilization Fund allocated to research</li> </ul>	<ul style="list-style-type: none"> <li>Resource mobilization policy and strategy</li> <li>Cost reduction strategy and budget</li> <li>Mechanisms for undertaking research developed and institutionalized in collaboration with industry players.</li> <li>Financial policies, procedures and systems for supporting re- search; technology development and business incubation prepared</li> </ul>	<ul style="list-style-type: none"> <li>Resource mobilization policy under development</li> <li>Cost reduction applied in all operations</li> <li>Directorate of Grants established and operationalized to coordinate research collaborations with industry</li> <li>Policy and Procedures for management of grants and consultancies under development</li> </ul>	

## 8. CORPORATE GOVERNANCE STATEMENT

Pursuant to xxx JKUAT is governed by the Council that consists of nine members appointed by the Cabinet Secretary, Ministry of Education as follows;

- a) Chairman and five members appointed through an open process
- b) one member representing the Permanent Secretary on matters relating to Education
- c) One member representing Cabinet Secretary on matters relating to Finance
- d) The Vice-Chancellor who is an ex-officio member of the University Council.

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. It executes its duties through five committees as shown below.

- a) Executive Committee
- b) Finance Committee of Council
- c) Human Resource Committee of Council
- d) Building Committee of Council
- e) Audit Committee of Council
- f) Sealing Committee of Council

### 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 the University Council and its committees is prepared before the beginning of each financial year.

The Council membership and meeting attendance during the Financial Year 2022/2023 is as indicated below;

Meeting	No of Meetings	Membership	Attendance	Average Attendance %
Full Council	7	8	43	76.8
Special Council	3	5	9	60.0
Ad-hoc Full Council	2	8	10	62.5
Finance Committee	1	5	3	60.0
HR Committee	1	5	4	80.0
Building Committee	2	5	9	90.0
Sealing Committee	2	5	7	70.0
Audit Committee	1	5	4	80.0

### Roles and Functions of the University Council

The role and functions of the Council are outlined in section 60 of the University Act, 2012. The University Council is responsible and accountable to the Government of Kenya through the State Department of University Education and Research for ensuring that the University complies with the University Act, 2012, The University Statutes (2013) and adheres to the highest standards of

corporate governance as prescribed in the State Corporations Act and Code of Governance.

#### **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;

#### **Induction and Capacity Building for Council Members**

New members, once appointed, undergo a comprehensive induction programme and are issued with relevant documents to acquaint themselves with their roles and provide an insight into the University's strategy and operations. Subsequent trainings are conducted to equip the board members with relevant knowledge and skills required to discharge their responsibilities effectively.

#### **Council Charter**

The Council has a Charter that defines the Council's roles and responsibilities as well as functions and structures in a way that supports the members in carrying out their strategic oversight function. It provides the Council members with an opportunity to think creatively and critically about how their strategic and operational plans align with the organization's strategic direction and expectations, with respect to governance. It helps the Council in directing the organization to maximize the long-term value of services provided for all stakeholders. The Charter is reviewed semi-annually and is available to all members of the Council for application and is posted on the University's website for the information of stakeholders.

The members of Council have committed themselves to the service of Jomo Kenyatta University of Agriculture and Technology and to uphold the tenets of good corporate governance by being innovative, transparent, accountable, persons of integrity, socially responsive, as well as promote excellence and exercise fairness in all their activities

#### **Appointment, Removal from Office and Succession Plan**

- i) Every appointment is by name and by notice in the Kenya Gazette but ceases if the Council member:  
Serves the appointing authority with a written notice of resignation; or is absent, without the permission of the Chairperson, from the three consecutive meetings; or is convicted of an offence and sentenced to imprisonment for a term exceeding six months or to a fine exceeding twenty thousand shillings; or is incapacitated by prolonged physical or mental illness from performing his duties as a

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member of the Council; or conducts himself in a manner deemed by the appointing authority to be inconsistent with membership of the Council.

ii) Any removal of a Council member under (i) above, shall be through formal revocation.

The Council members who served during the year under review were appointed via a Gazette notice 6756 of 23rd May 2023. For purposes of succession planning, Mr. Frederick Ndambuki and Mr. Eric Korir were retained by their respective ministries.

Below is the summary:

No	Member	Position	Term Status
1.	Dr. Micah Onsando	Council Chairman	Appointed in December 2023
2.	Cs. Abdi M. Hassan	Council Member	Appointed in the year
3.	Prof. John H. Nderitu	Council Member	Appointed in the year
4.	Prof. Angelina Nduku Kioko	Council Member	Appointed in the year
5.	Ms. Velma Oyiko Mudanyi	Council Member	Appointed in the year
6.	Mr. Joel Yego	Council Member	Appointed in the year
7.	Mr. Frederick Ndambuki	Rep. PS State Department for Higher Education & Research	Ongoing
	Mr. Eric Korir	Rep. CS National Treasury & Economic Planning	Ongoing

**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.

**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.

## **9. MANAGEMENT DISCUSSION AND ANALYSIS**

This report presents some of the key achievements of JKUAT during the 2022/2023 financial year. It also highlights the financial performance of the University in the year as compared to the last two years. The report contains information from the Vice Chancellor's office and the three divisions of Academic, Administration & Finance and Research, Production and Extension.

### **Operational Performance**

As provided for in the Universities Act, 2012, the University is headed by a Chancellor. A University Council comprising of distinguished leaders and professionals govern the University. The Vice Chancellor (VC) is the Chief Executive Officer of the University and is the Chairperson of the University Management Board as well as the Senate. The UMB is responsible for the day-to-day management of University affairs while the Senate is responsible for all academic matters.

The University has three divisions namely: Academic Affairs; Administration and Finance; and Research, Production and Extension. The VC is assisted by the Deputy Vice Chancellor (Academic Affairs), the Deputy Vice Chancellor (Administration and Finance), and the Deputy Vice Chancellor (Research, Production and Extension) who are the heads of the three divisions respectively. The deputy vice chancellors are assisted by registrars who are the chief administrative officers of their respective divisions.

The University has five colleges each headed by a principal who serves as the academic and administrative head. Within the colleges, are schools headed by deans/directors. Academic departments under the schools are headed by chairpersons of departments. The University has also established various directorates and units to support its administrative and operational functions.

The overall functions of the University organs are clearly stipulated in the Constitution of Kenya, the University Act, 2012 and JKUAT Charter, 2013.

### **JKUAT awarded Consultancy by UNICEF to Build and Host Data Repository**

The United Nations Children's Fund (UNICEF) has awarded Jomo Kenyatta University of Agriculture and Technology (JKUAT) a one-year consultancy that is aimed at strengthening the National Vaccines and Immunization Program (NVIP).

The two parties are set to develop, test and maintain an integrated immunization data repository and dashboard for decision making, starting July 1, 2022. The main goal of the project is to enable NVIP better manage and use data for effective and timely planning and decision making.

The project is being spearheaded by four JKUAT dons and one industry partner namely, Prof. Wafula Muliaro, Prof. Stephen Kimani, Dr. Agnes Mindila, Dr. Philemon Namasaka and Mr. Kevin Obong'o

### **JKUAT Welcomes Exchange Students and Staff from Japan**

Vice Chancellor, Prof. Victoria Wambui Ngumi on Monday February 20, welcomed exchange students and staff from two Japanese universities to Jomo Kenyatta University of Agriculture and Technology.

The teams from Tokyo University of Agriculture and Utsunomiya University are in JKUAT to carry out knowledge exchanges in the areas of food and nutrition security, sustainable agriculture, animal health and agricultural produce value addition, among others. The visit is part of JKUAT's internationalization bid that includes exposing staff and students to academic and research environments outside the country, while also welcoming foreign faculty to teach at the university either virtually and in-person.

Head of the Utsunomiya University delegation, Prof. Tomohide Natsuaki noted that his University was pleased to collaborate with JKUAT in developing competent human resource to drive the achievements of the United Nation's Sustainable Development Goals in Africa.

Under the Inter-University Exchange Project, Utsunomiya University is working with JKUAT and six other African universities to produce next generation of African and Japanese leaders that can effectively fuse African knowledge and Japanese scientific technology to deliver mutually beneficial development outcomes.

### **JKUAT and Teikyo Collaborate to Tackle Non-Communicable Diseases**

Jomo Kenyatta University of Agriculture and Technology (JKUAT) has taken a major step in addressing Non-Communicable Diseases (NCDs) by signing a Collaborative Research Agreement with Teikyo University of Tokyo, Japan. The agreement comes as the two institutions await the establishment of a state-of-the-art Non-Communicable Disease Institute at JKUAT, worth Kshs. 6 billion, with the financial support of the Japanese Government through AFRECO. The collaboration between JKUAT and Teikyo University is set to explore joint educational, training and research activities, staff and student exchanges, joint conferences, symposia and seminars, and practical training in pre-identified or otherwise selected fields.

On the establishment of the Non-Communicable Disease Institute, Prof. Ngumi said the support from the Japanese Government demonstrates the importance of international collaboration in addressing global health challenges. This project will not only benefit Kenya but also contribute to the global effort to tackle Non-Communicable Diseases, which are a major public health concern worldwide.

### **Ambassador Explores Collaboration with JKUAT to Boost Agricultural Expertise**

As part of efforts to foster educational partnerships and promoting agricultural expertise, the Indonesian Ambassador to Kenya, Dr. Mohamad HerySaripudin, visited Jomo Kenyatta University of Agriculture and Technology (JKUAT), June 20, 2023.

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The purpose of his visit was to explore collaboration with *Universitas Ilmu Pengetahuan Bogor (IPB) University*, with the aim of benefiting staff and students from both institutions. During a meeting with the JKUAT Vice Chancellor, Prof. Victoria Wambui Ngumi, Dr. Saripudin expressed his enthusiasm for the collaboration, emphasizing its potential to strengthen agricultural knowledge and skills among the academic community.

Recognizing the importance of education diplomacy, one of the key missions of the Indonesian Embassy in Nairobi, the ambassador highlighted the mutual benefits that such collaborations bring.

The partnership will strengthen the bilateral ties between Kenya and Indonesia. The collaboration will undoubtedly contribute to knowledge exchange, joint research initiatives, and student mobility, and the growth and development of the agricultural sector in both countries.

**Ambassador Reaffirms Japan's Support to JKUAT**

Investment in human capacity development is vital for creating a country that is self-reliant and resilient. It empowers individuals and communities to be proactive in addressing their challenges and opportunities.

These were the sentiments of the Ambassador of Japan to Kenya, Mr. Okaniwa Ken during an event at JKUAT to commemorate the 60<sup>th</sup> anniversary of the Kenya-Japan partnership. One of the key projects supported by Japan at JKUAT is the Africa-ai-Japan Project. The goal of the project is to establish JKUAT and PAUSTI as a science, Technology and Innovation (STI) hub through interdisciplinary and collaborative research and linkages with industry and academia in Africa, Japan and other regions.



### **Academic Division**

Academic Division is mandated to formulate and implement policy guidelines on academic matters such as:

1. Development and management of academic programmes
2. Admission of students
3. Execution of teaching, administration and marking of examinations
4. Coordinate planning of graduation ceremonies
5. Overseeing library and students' welfare services.

### **Academic Programmes**

The Division is committed to developing market-driven programmes that have continued to set trends in higher education as an endeavour to satisfactorily meet the demands of the stakeholders. During the 2022/2023 financial year, the following 3 new programmes were approved by Senate:

1. Master of Medicine in Internal Medicine
2. Master of Science in Epidemiology and Biostatistics
3. Doctor of Philosophy in Epidemiology and Biostatistics

These programmes were developed to address the emerging issues as well as support the national development agenda.

Four existing academic programmes that had completed their cycle were reviewed in 2022-2023. The reviewed programmes were:

1. Bachelor of Science in Computing
2. Bachelor of Science in Computer Technology
3. Bachelor of Pharmacy
4. Master of Science in Horticulture

Revision of the programmes is informed by current market trends as well as improvement of the course content.

### **Challenges**

Timely review of programmes has been

### **Board of Post Graduate Studies**

hindered by limited financial resources to facilitate the process since it involves engagement of external stakeholders, such as industry players as well

### **Emerging issues**

- a) There is need to commence alignment of the University curricula to the Competency Based Curriculum
- b) Academic programmes need to be reviewed in line with the prevailing socio-economic agenda to boost the graduates' capability of job creation as well as carve a niche in the employment sector.

### **Teaching**

Teaching commenced as scheduled in the 2022-2023 academic calendar. Most classes are now face to face with the blended mode being used in teaching consolidated postgraduate classes. This is convenient in sourcing single teaching staff to teach common units across campuses, as well as cost-saving by reducing the total number of teaching staff required.

The following successes were realised;

- a) Timely administration of examination
- b) Effective sourcing of teaching staff to facilitate the post-graduate lectures
- c) Cost-saving realized by combining post-graduate lectures, conducting online students' attachment assessment
- d) Successful facilitation of students' project and thesis defence virtual sessions.

The challenges faced included strained physical facilities; lecture rooms and laboratories

### **Emerging issues**

- a) Facilitating pedagogy training on the increasingly popular problem-based learning/teaching method
- b) Implementation of guidelines in the shift from Academic Quality Assurance to Quality Assurance for improvement of the overall teaching and learning process.

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Jomo Kenyatta University of Agriculture and Technology has established a Graduate School to streamline and strengthen post-graduate training and research at the University. The School, a sequel to the Board of Post Graduate Studies (BPS) now has an expanded mandate that involves admission of graduate students and administration of examination. Other roles include management and processing of postgraduate theses, projects or research paper besides proper conduct and supervision of the postgraduate studies programmes.

The school also aims to improve global visibility of JKUAT research output by encouraging students to publish in high impact journals. Predatory journals and other questionable publishing platforms will not be accepted. The graduate school encourages student to publish in *Scopus index journal* or equivalent to avoid delays in rejection of intent to submit thesis. Another key objective of the new Graduate School is to promote timely completion of graduate programmes. The School has adopted continuous admission to make it more attractive to prospective students.

JKUAT is currently home to over 15,000 postgraduate students spread across its campuses. The University offers 86 Doctorate programmes, 109 Masters programmes as well as over 10 Postgraduate programmes recognized by the Commission for University Education.

**Post Graduate Admissions in the year 2022/2023**

Masters	PHD	Post Graduate Diploma	Total
2,185	351	311	2847

**Graduation Ceremonies**

Graduation ceremonies epitomize the student academic journey and serve as a presentation of the fruits of years of training by the university. The 39<sup>th</sup> and 40<sup>th</sup> graduation ceremonies were held during the 2022/2023 period.

**Graduation Statistics**

	Male	Female	Total
Certificate	282	162	444
Diplomas	451	326	777
Bachelor's Degree	3279	3353	6632
Post Graduate Diploma	71	80	151
Master's Degree	376	286	662
PhD	62	39	101
<b>TOTAL</b>	<b>4521</b>	<b>4246</b>	<b>8767</b>



*Deputy President Rigathi Gachagua joined JKUAT officials and PhD graduands during the June 2023 Graduation Ceremony*

### **Library Services**

JKUAT Library strives to provide quality and accessible services to its users. Since the Library building cannot fully accommodate the large number of students in its various campuses, several e-resources have been availed to the students.

- Approximately KShs. 2,920,000 to be spent on acquisition of e-resources during the year under review.
- In addition, Longhorn Publishers and Capital Books & Stationers delivered 158 copies to Nakuru Campus and plans are underway for supply of books to the other campuses.
- Jomo Kenyatta University of Agriculture and Technology emerged 1<sup>st</sup> runners up at the Emerald Knowledge Ambassador Programme 2022

### **JKUAT Library Revamps Services to Meet ISO Standards**

Libraries play a crucial role in supporting literacy and education, and are essential gateways to knowledge and culture. In institutions of higher learning, it is crucial to constantly improve resources and services to ensure consistent information, communication and transformation of students.

Jomo Kenyatta University of Agriculture and Technology's Library recognized the importance of this and recently established a JKUAT Information Bureau Center. This is an initiative aimed at bringing together all information concerning the university since its inception and eventually digitizing it for easy access in a bid to meet ISO Certification requirements.

### **Varsity Marks Annual White Coat Ceremony for First-Years**



*A section of the medical students in their white coats reciting the Hippocratic oath.*

JKUAT School of Medicine held its second annual white coat ceremony for 140 Bachelor of Medicine students, Friday, September 16, 2022.

The event is a rite of passage for new medical students to induct them into the medical field. The event, organized by Jomo Kenyatta University Students Medical Association (JKUSMA) in collaboration with Kenya Medical Association (KMA), ensures smooth orientation of newly admitted students in the medical fraternity through effective mentorship from senior students, lecturers, consultants, medical officers, associations and sponsors.

It is also a symbol of professionalism, caring and trust which students must earn from their peers as a reminder of their new purpose to serve humanity through excellence and diligence.

### **Student Innovations**

#### **JKUAT Students Innovate eHealth Solutions to Manage HIV/AIDS**



*Group three developed a web-based app called Jijue that can assess the level of risk (likelihood) of acquiring HIV based on behavioral factors, and therefore provide recommendations for prevention.*

Six brilliant digital health projects by JKUAT students were awarded Ksh. 10,000 each for addressing challenges faced by patients living with HIV/ AIDS. The projects, under the stewardship of JKUAT Digital Health Applied Research Center (DHARC), have been selected for incubation in a move aimed at leveraging digital tools in the health sector with a focus on the management of HIV and AIDS. Running under the Kenya *Health Management Information System project* (KeHMIS), the award ceremony follows a month-long Bootcamp and hackathon that saw the multidisciplinary students mentored by a team from JKUAT Digital Health Applied Research Center (DHARC) and Palladium International.

The hackathon themed; *'Emerging challenges and probable solutions in the use of eHealth to enhance decision-making for public health good in Kenya'* aimed to derive value from existing data and create functioning virtual applications based on six thematic challenge.

## **Awards**

### **JKUAT Scoops Kenya National Innovation Agency Award**

Jomo Kenyatta University of Agriculture and Technology bagged the Entrepreneurship Education System of the Year award in the Kenya Innovation Week (KIW), December 8, 2022. Organized by the Kenya National Innovation Agency (KENIA), KIW intends to champion relevant policy engagements on innovations within institutions while promoting practical skills necessary to create innovations that positively impact people. JKUAT took home the award due to her stellar record of supporting innovation and enterprise development, with quality entrepreneurial programs for training future innovators.



*VC interacts with JKUAT innovators during the Kenya Innovation Week*

*JKUAT Scoops Kenya National Innovation Agency Award*

Since its inception, JKUAT has been at the forefront in fostering a culture of research and innovation among faculty and students. The establishment of JKUAT Industrial Park has been instrumental in supporting incubation of research into viable ventures. Top-notch research enterprises have been taking place at JKUAT that have earned the University recognition and prestige not only in Kenya but also internationally. JKUAT is home to the Legume Centre of Excellence for Food Nutrition Security, Cassava Virology Lab, EU-funded Food Fortification Lab, and Innovation Prototyping Centre among others. During the four-day Kenya Innovation Week, themed *Connecting Innovations Glocally*, JKUAT joined over 100 exhibitors who graced the event to showcase various innovations. The Kenya Innovation Week is a forum designed as a platform for building bridges and synergies between

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government, academia, the private sector, and the informal sector to advance the national innovation value chain.

**JEMA Feted for their Role in Environmental Conservation**

Jomo Kenyatta Environmental Management Association (JEMA) bagged the top award during the recently concluded Mazingira Challenge organized by the Kenya Inter-University Environmental Students Association (KIUESA).

The award presented during the Nairobi National Park's Climate Awareness Summit held in Nairobi County was closely followed by JEMA taking home the Best Club of the Year Award during the Jomo Kenyatta University Student Association Annual Award Ceremony. JEMA strives to align her activities with the Sustainable Development Goals, especially those geared towards ending world hunger, climate action and providing affordable and clean energy to all.

So far the Club has partnerships with a number of organizations including the National Environment Management Authority (NEMA), Young Beacons Association and Kenya Inter-University Environmental Students Association (KIUESA). It has also liaised with other universities and held symposiums, webinars and workshops as they carry out activities related to the environment, climate, energy and empowerment. The club also plans to have regular internal cleanup of the university, a street program to help feed and clothe street families in Kiambu County, a tree planting drive in JKUAT and a platform to raise awareness on renewable energy.



*JEMA official pose for a commemorative photo with the Club Patron and IJET staff after presenting the trophy*

### **JKUAT students get Mitsubishi scholarships**

Fifteen (15) students from the School of Business at Jomo Kenyatta University of Agriculture and Technology (JKUAT) have received funding from Mitsubishi Corporation to support their academic studies. The students who are pursuing Bachelor of Commerce degrees at different levels, have demonstrated high levels of academic achievement. The beneficiaries, now put behind financial worries that could have negatively impacted their studies. During her visit, Ms Yamawaki presented scholarship award certificates to JKUAT Vice Chancellor Prof. Victoria Wambui Ngumi. Ms Yamawaki added that JKUAT students had proven quite innovative and industrious, making the University a good partner in the field of training and research. Mitsubishi Corporation and JKUAT have also signed a memorandum of understanding to expand and deepen cooperation in thematic areas of mutual interest. Ms Yamawaki noted that funding JKUAT students was one way of creating a strong pool of quality professionals that could be tapped by her company to support its operation.

### **Mathematics Don Receives First Professor Emeritus Title**



*Prof. Uppal (center) is joined by Council Members led by the former University Chair, Amb. Maalim(third left) after the pronouncement of his Professor Emeritus title*

Jomo Kenyatta University of Agriculture and Technology (JKUAT) has awarded the first Professor Emeritus position to Prof. Surindar M. Uppal. The long serving Professor of Mathematics who retired from the University in December 2020 has been awarded the honorary title for his distinguished contribution to academic research and extensive philanthropy at JKUAT.

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Prof. Uppal hits the new milestone in his illustrious career at JKUAT having also written the University's history books by becoming the first Full Professor in 1996. He has made significant contribution to Mathematics through authorship and research. The don has authored eight mathematics books and published thirty-seven scholarly articles in internationally ranked and peer-reviewed journals, twenty-nine being in Mathematics and eight in Mathematics Education.

In recognition of his immense contribution to Kenya's education sector, Prof. Uppal was in 2011 awarded Elder of the Order of the Burning Spear by the President Mwai Kibaki. He has also been awarded the title, 'Ambassador for Peace' by the Universal Peace Federation.

His prominent students include five Vice Chancellors of Kenyan Universities; three Chairmen of Hindu Council of Kenya; Director, Bio-Tech Institute, Dr. Vishwa Dixit; Chairman Bidco, Dr. Vimal Shah; Founder Mount Kenya University, Prof. Simon Gacheru and the former Chairman, Teachers Service Commission who is also a Council Member at JKUAT, Mr. Gabriel Lengoiboni among others.

Prof. Uppal completed a Bachelor of Arts in Pure and Applied Mathematics with Honours, followed by a Master of Arts in Mathematics, a Bachelor of Teaching in Mathematics Education, and then a Doctorate in Mathematics specializing in Riemannian Geomet.

#### **Student Welfare**

Students' welfare is handled by the Dean of Students and respective academic and administrative staff in the colleges. Student welfare entails; student leadership, counselling services, sports and games, clubs and associations, catering and accommodation among others.

The following are some of the notable milestones in the year.

#### **Mental Health and Life Skills Sensitization**

Mental health and life skills sensitization for CODs was conducted on 5<sup>th</sup> October 2022 in the Assembly Hall. The sensitization was carried out by counsellors from both students Affairs and Hospital Departments. A total of 65 people were sensitized.

#### **JKUSA Constitution Revised 2022**

JKUSA Constitution revised 2022- approved by Senate 21<sup>st</sup> October 2022. The constitution was reviewed to comply with the amendment Universities Act, 2016. The new in the constitution are:

- i) membership of JKUSA was opened to all JKUAT students (from certificate to PhD),
- ii) 2% of JKUSA income to support needy students

#### **Sexual Harassment Prevention Sensitization**

Sexual harassment prevention training and sensitization for peer counsellors and Sexual harassment prevention committee was successfully conducted on 23<sup>rd</sup> November 2022. A total of 52 people trained (10 staff and 42 students – peer counsellors).

### **The 2023 Drama Festivals**

The JKUAT Drama Team participated in both regional (Central and Eastern Region Performance) and national drama festivals for year 2023 and won for the university several awards.

### **Major achievements by JKUAT Students Peer Counsellors**

These were trained last year. They are about 144 from main, Nairobi CBD, Karen and Nakuru campuses. Their major achievements are:

#### **Finding Me Mental Health Wellness program**

The association has successfully guided (rehabilitated) 12 students in their pilot from February to early May 2023. They are targeting about 120 students this semester (May- August 2023). This program focuses on the development of self-awareness for a period of 8 consistent weeks as a foundation towards Mental Health Wellness.

The association has successfully created online platforms where the students can easily access the peer counsellors. The platforms include, Instagram handle ([jkupca\\_jkuat](#)), Twitter handle (JKUPCA - JKUAT) Facebook ([jkupca\\_jkuat](#)) email [jkupcajkuat@gmail.com](mailto:jkupcajkuat@gmail.com)

### **New JKUSA Offices Launched**

The Jomo Kenyatta University Students Association (JKUSA) has officially launched new, state-of-the-art offices in a move to better serve students and look into their welfare. The launch of the new offices was presided over by the Vice Chancellor, Prof. Victoria Wambui Ngumi, on Monday, February 27. Speaking during the ceremony, Prof. Ngumi commended the outgoing student leadership team led by Mark Thiong'o for successfully undertaking the project and ensuring students have access to the best possible resources to support their academic pursuits.



## Sports

### Triumphant JKUAT Teams Boss KUSA Games



*Handball team pose with their 1st place trophy*



*Cougars celebrate after gaining promotion to KRU Championship*

The high flying Jomo Kenyatta University of Agriculture and Technology (JKUAT) sporting teams dispatched rivals in the Kenya University Sports Associations games to win major trophies in all categories.

The men's handball team (tigers) broke the duck and bagged gold which had eluded them by a whisker in the previous KUSA playoff finals staged at JKUAT. Their female counterparts (tigress) also had a field day despite settling for silver in the finals.

During the sporting extravaganza which kicked-off at University of Eldoret March 31, 2023, the male and female basketball teams, men's volleyball team, female netball team, female hockey team and female netball team all made it to the podium with a third-place finish.

### **Cougars Promoted to Kenya Rugby Union Championship**

After a long wait, JKUAT Cougars have finally secured promotion to the Kenya Rugby Championship (KRU), ending a two-year wait for a chance to compete in the highly competitive league. JKUAT Cougars secured their spot after beating Moi Arsonists 15-11 in a semi-final pairing of the Nationwide league.

The team's hard work and perseverance have paid off, as they now have the opportunity to go head-to-head against some of the best rugby teams in the country. The Cougars had been pushing for promotion since 2019, but their efforts

were repeatedly thwarted. However, their determination and grit never wavered, and they kept pushing forward, determined to achieve their goal.

The duel which took place on Saturday April 8, 2023 at JKUAT, saw the first twenty minutes of the game prove to be a cagey affair with both teams trading possession. Continued pressure from the home side would pay off as JKUAT's Japheth Okello landed the first try of the game to cap off a competitive first half.

In the second half, Cougars pushed through the gears and soon grabbed the second try through William Wagala. The Arsonists earned and dispatched a penalty

to change the score line to 10-3. Mr. reliable Japheth Okello shortly after scored his second try to stretch the lead 15 – 3.

### **Kabaddi Sport Makes JKUAT Debut**



*Team JKUAT (in red) face-off with an opponent from All Stars Fc during the opening game*

Jomo Kenyatta University of Agriculture and Technology (JKUAT) has been selected to be a Center of Kabaddi Sport by the Kenya Kabaddi Union. In bid to build capacity for the sport in the University, the Union has offered to train 12 students as professional kabaddi players, 2 head coaches, 2 managers and 4 international technical officials.

Kabaddi is a combative contact sport, with seven players on each side; played for a period of 40 minutes with a 5 minutes break

### **RESEARCH, PRODUCTION AND EXTENSION DIVISION (RPE)**

The Research, Production and Extension (RPE) Division, co-ordinates all activities of research, production, innovations, extension and technology transfer. In addition, the division co-ordinates exhibitions, conferences, workshops and seminars; solicits for funds for research, production, innovation extension and technology transfer. It also coordinates income generating activities and competency research centres and institutes.

### **Researchers Turn the Manufacturing Tide in Coconut Value Chains**

The National Research Chair for Manufacturing on technological innovations for quality and productivity in the coconut value added products domiciled at Jomo Kenyatta University of Agriculture and Technology (JKUAT) has achieved several success milestones, according to the latest project status report. The Research Chair programme is supported by the Canadian International Development Research Centre (IDRC) through the National Commission for Science, Technology and Innovation (NACOSTI). Manufacturing Research Chair project is focused on efforts aimed at unlocking the great

(20-5-20). The core objective of the game is to score points by raiding into the opponent's court and touching as many defence players as possible without getting caught on a single breath.

JKUAT Director of Sports, Dr. Waweru Kamaku urged students to develop an interest in the game in order to make JKUAT a fortress in Kabaddi.



*Kabaddi match officials in a commemorative photo at JKUAT*

The contact sport is particularly popular in Southern Asia, and traces its history to Ancient India, with game played across the country in several states. It is also the national game in Bangladesh, and among the national sports in Nepal, where it is taught in all state schools.

potential of the coconut crop and impact the economies of the small scale enterprises particularly at the Kenyan Coast. Researchers implementing the project drawn from JKUAT, Moi and Multimedia universities, have among other successes, developed and deployed various low-cost-gender-sensitive technologies. The technologies include “the coconut dehusker, the stirrer, the briquetting machine, which have been distributed in Kilifi, Mombasa and Kwale counties to help SMEs in the coconut value chains to upscale quality production. The team is currently fine-tuning a decorticating machine.” The 5-year-research project has further trained SMEs at the coast on product standardization, book-keeping, marketing and branding and supported a number of postgraduate students who have done studies on the coconut value chains; developed innovative food and beverage products such as coconut ice cream that is set to be released soon. The Manufacturing Research Chair is the second in Kenya, and is mandated “to enhance Kenya’s competitiveness in manufacturing value added coconut products for job creation and improved income.”

### **LCEFoNS Phase II to Enhance Legume Value Chain in Kenya**

The project, which brings together JKUAT, Katholic University Leuven, and Vrije University of Brussels, is funded by VLIR-UOS, the Belgium Development Cooperation to the tune of 1,750,000 Euros. Phase II, which builds on the successes of phase one of the project, will focus on legume research, education, people, outreaches, networks and policy. Prof. Hendrickx noted that the first five years of the project were dedicated to capacity building, and the second phase will focus on consolidating the program’s progress and bringing it to the community for improved food security and nutrition. LCEFoNS is an inter-departmental and inter-disciplinary program based in the College of Agriculture and Natural Resources, and works closely with the College of Health Sciences and the School of Computing and Information Technology. The project’s focus is on different stages of the legumes value chain, from agricultural production, post-harvest storage, food processing, and human consumption to its impact on nutrition and health.



*LCEFoNS Phase II to Enhance Legume Value Chain in Kenya*

## **From Snail Slime to Cough Syrup; JKUAT Pushes Research Boundaries**



*Dr. Paul Kinoti*

Jomo Kenyatta University of Agriculture and Technology (JKUAT) has received a Nature Conservation research grant award of €950, 646 from the Cherasco Worldwide Institute of Snail Breeding to advance its snail breeding value chain research. The grant is a culmination of three rounds of funding calls that attracted more than ten countries from across the globe. Kenya, through JKUAT, outsmarted Nigeria, Ghana and Cameroon, to the grant award.

The Principal Investigator, Dr. Paul Kinoti, credits the award to the novelty of the innovation and its potential for change as a major consideration that set the university apart as the best from the rest. The snail breeding value chain project in JKUAT has been focusing on value addition, coming up with an array of products ranging from delicious snail meat, skincare products, organic fertilizers, and animal feeds. The new frontier of the research will focus on tapping the medicinal value of snails, looking into generating a cough syrup from snail slime. This, the researchers believe, will be a groundbreaking solution and a game-changer to persistent coughs, especially among children under the age of five. The JKUAT research project will entail the analysis of the constituents of the snail slime to come up with a natural, organic and affordable syrup to address persistent coughs. The project is expected to run until May 2025, and will bring together a multi-disciplinary team of researchers from the university as well as several other partner organizations locally and globally.

## **Rehabilitation for all through Digital Innovation and new Competencies**

Jomo Kenyatta University of Agriculture and Technology (JKUAT), through the Centre for Research in Spinal Health & Rehabilitation Medicine, Department of Rehabilitation Sciences, in the College of Health Sciences, has received a grant amounting to 799,567 Euros from the European Commission to implement a three-year project titled, “Rehabilitation for all through digital innovation and new competencies (RADIC).”

The project is focused on digital innovations in rehabilitation and assistive technologies aimed at re-configuring rehabilitation education and training across the East African region to ensure that graduates are equipped with future-relevant professional competencies in rehabilitation and assistive technologies relevant in the emerging digital world, and, aligned to the multi-morbid epidemiologic profile of the

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population that is characterized by people living longer but with increasing prevalence of non-communicable diseases, injury, trauma and disability.

The RADIC project is domiciled at the Centre for Research in Spinal Health & Rehabilitation Medicine, Department of Rehabilitation Sciences, and is spearheaded by Dr. Nassib Tawa, who is the focal point for Kenya. The joint project runs from 2023-2026 and brings together eight universities (JKUAT, Moi University, JAMK University (Finland), University of Rwanda, University of Global Health Equity (Rwanda), Kilimanjaro Christian Medical College (Tanzania), State University of Zanzibar and Hochschule Fur Gesundheit University (Germany). The project will be implemented under the Erasmus + program within the work stream of “Capacity building in the field of higher education.”

### **Trade Fairs, Exhibitions and Conferences**

#### **JKUAT Scientific Conference**

Jomo Kenyatta University of Agriculture and Technology (JKUAT) staged the 17<sup>th</sup> Scientific, Technological and Industrialization Conference and Exhibition, March 23-24, 2023. The two-day conference, themed ‘*Leveraging Higher Education, Research and Innovation for Sustainable Development*,’ attracted over 300 participants from academia, government, and the private sector. Organized in seven thematic areas, the conference provided a platform for stakeholders to exchange ideas and explore innovative approaches to sustainable development in Kenya and Africa.

From agriculture, food security, basic and applied sciences, engineering, ICT, governance and policy, medicine, energy and climate change, the discussions were insightful, highlighting the importance of research, innovation, and collaboration in achieving sustainable development.

The conference also saw keynote talks from Prof. Tuula Tukhanen of University of Jyväskylä, Prof. James Kung’u of Mama Ngina University College and Dr. Patrick Mburugu of JKUAT. The three tackled issues on research ethics, water and energy and role of research and technology in addressing the challenges of climate change. The conference attracted participants from 17 countries namely Kenya, Uganda, Tanzania, Zimbabwe, Zambia, Zanzibar, Cameroon, Namibia, Botswana, Belgium, Germany, Japan, Finland, Ethiopia, UK, Canada, South Africa and the USA.

#### **JKUAT Marks the Twelfth Tech Expo**

*Nishati Safi*, a solar-powered street food trolley, took the day as JKUAT staged its twelfth tech expo edition showcasing 21 innovations, November 17-18, 2022. The winning innovation seeks to harness solar energy as the power source to keep the food inside the trolley warm without harming the consumer, vendor or the environment.

According to Khamisi Muniru, more than 2 million street food vendors use charcoal to cook and warm food putting their health at risk due to the constant exposure to carbon monoxide.



*Khamisi Muniru (left) explains how his solar powered street vending machine works.*

In order to keep the food warm, these trolleys use charcoal as the main energy source. Cocktails of toxic air pollutants are served up alongside the on-the-go meals, these include carbon dioxide, carbon monoxide and particulate matter which pose food safety risks to the consumers. In addition, the pollutants are detrimental to the environment and the health of the vendor as was explained by Khamisi, one of the innovators of *Nishati Safi*.

Coming in second during the two-day expo was 'Sign Speak'. The innovation involves the digitization of sign language in order to facilitate the automatic translation of speech to and from sign language. With digital agricultural innovations proliferating across the country, a group of students delved into Smart Beehive to help bee farmers monitor several hives and inform the farmer when to harvest honey via a text message on their phone. Bagging third place, the innovation employs science and technology to naturally remove the mites and monitor the health of bees. During the opening ceremony of the Tech Expo, Director General, National Commission for Science Technology and Innovation (NACOSTI), Prof. Walter Oyawa lauded the students' innovations showcased saying innovation was the way to go if the country was to transform.

JKUAT Tech Expo, is an annual student-driven event inceptioned in 2009 that seeks to encourage and support students' innovative ideas across the country in a bid to bolster innovation, collaboration and education. *JKUAT Tech Expo, is an annual student-driven event inceptioned in 2009 that seeks to encourage and support students' innovative ideas.*

### **JKUAT Open Day**

Innovation and Technology has been lauded as a critical driver in the achievement of sustainable development and lasting socio-economic transformation. This was exemplified at the Jomo Kenyatta University of Agriculture and Technology (JKUAT) Open Day held on Friday 2 September, 2022 at the University Main Campus in Juja. The annual event, which was being held for the 11<sup>th</sup> time, is meant to provide a window and platform to prospective students, researchers, innovators, industry and other stakeholders to interact and engage with innovations and technologies inceptioned at JKUAT. Innovations on display covered the areas of Agriculture, Value Addition, Technology, Information Communication Technology, Mechanization, Health, Engineering, among others.



In his keynote address to the innovators, students, and university community, the Kenya Export Promotion and Branding Agency (KEPROBA) CEO, Dr. Wilfred Marube, underscored the critical role that innovation and technology holds in the socio-economic development and export sector.

### **Central Kenya ASK Show**

After a two years hiatus due to the COVID-19 pandemic, JKUAT resumed her stellar performance in the Agricultural Society of Kenya shows by clinching first position in six trade classes including the coveted “Best University Trophy” at the Central Kenya National Agricultural Society of Kenya (ASK) Show, staged at the Kabiru-ini grounds in Nyeri.

JKUAT beat other exhibitors to be declared first in; Best University Stand, Stand that Best Interprets Current Show Theme (Education/Research), Best Agricultural Based Statutory Stand, Best Stand Exhibiting Agricultural and Earth Moving Equipment, Most Striking Display Demonstration (Locally Manufactured Products) and Best Agro-processing Stand. In keeping with the theme of the show: *Promoting Innovation and Technology in Agriculture and Trade*, JKUAT researchers and exhibitors showcased several innovations geared towards agriculture and entrepreneurship. The innovations ranged from those in food security, agricultural mechanization, and agribusiness as well as value addition.



*The Winning Team*

### **Nairobi International Trade Fair**

The Nairobi International Trade Fair, the largest in the East African region, brought together over 400 exhibitors drawn from the region, Europe and Asia, all eager to live true to the theme of the trade fair and showcase their adoption of innovation and technology. Jomo Kenyatta University of Agriculture and Technology (JKUAT), a key partner of the Agricultural Society of Kenya (ASK), continued with its impressive performance at the Fair, bringing forth a number of cutting-edge innovations and technologies touching on Agriculture, Food Security, Health, Education, Engineering, Manufacturing, among others. When the gavel came down, the university emerged as the Best Stand Exhibiting Agricultural and/or Earth Moving Equipment, as well as emerging second in the Best University category. The awards added to JKUAT's basket of accolades, coming just weeks after the Central Kenya ASK Show, where the university bagged six trophies in various categories.



*VC Prof. Ngumi receives the award for the Best Stand in Agricultural and Earth moving Equipment category from Deputy President H.E Rigathi Gachagua*

Among the Agricultural equipment on display that saw the University stand out in the category included, the Macadamia dehusker, the Popping machine, Solar Greenhouse drier, Rice thresher, Fruit pulper, Grating machine, Biogas digester, Ball mill machine, the 3-in-1 Palant Mill, Agricultural drone technologies, among others.

Other innovations and research projects that have attracted the attention of many visitors to the JKUAT Stand include the Smart Urban Farming, value added food products, Insect and snail farming, the coconut research project, academic programmes, among others.

### **A Case for Sustainable Development at the JKUAT Scientific Conference**

Jomo Kenyatta University of Agriculture and Technology (JKUAT) staged the 17<sup>th</sup> Scientific, Technological and Industrialization Conference and Exhibition, March 23-24, 2023.

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From agriculture, food security, basic and applied sciences, engineering, ICT, governance and policy, medicine, energy and climate change, the discussions were insightful, highlighting the importance of research, innovation, and collaboration in achieving sustainable development.

The conference attracted participants from 17 countries namely Kenya, Uganda, Tanzania, Zimbabwe, Zambia, Zanzibar, Cameroon, Namibia, Botswana, Belgium, Germany, Japan, Finland, Ethiopia, UK, Canada, South Africa and the USA.

### **Administration and Finance Division**

The Administration & Finance Division was created following restructuring and merger of Administration Division with the Finance & Planning Division in 2021. The Division is headed by Deputy Vice Chancellor (Administration) who is assisted by Registrar (Administration) in the day to day operations.

There are eleven Departments/ sections in the Division charged with specific functions as follows:

- i) Human Resource Management—management of staff recruitment, training and other personnel related matters
- ii) Finance: Management of University finances and Assets
- iii) Health Services—Provision of health services to staff, dependants, students and public
- iv) Catering & Hospitality—provision of catering services to staff, students and public
- v) Transport—Provision of transport services to staff and students
- vi) Printery – Provision of printing and publishing service to staff and students
- vii) Laundry—Provision of laundry services to staff, students and public
- viii) Tailoring—Provision of tailoring services to staff and students
- ix) Central Services –Management of University cleaning service, management of telephone services, facilitating processing of utility bills and processing requests for industrial attachment.
- x) Planning & ISO Secretariat– Management of University Quality & Environmental Management systems, management of University staff establishment, coordination of Performance Contracting for the Division, coordination and provision of secretariat services for Divisional, Establishment Committee, Management Review Committee meetings.
- xi) Central Registry—Management of personnel and other general files, provision of mailing services, management of data on staff.

## Human Resource Management

### Staff Population

The total staff population as at 30 June 2023 was 2,472 made up of 894 teaching staff and 1578 non-teaching staff as categorized below:

### Staff Turnover, Promotions and Training

Category	Male	Female	Total
Appointments	26	25	51
Promotions	40	32	72
Staffexits	25	18	43
Retirees	26	21	47
Deceased	5	2	7
Study leave	44	18	62

Staff	Male	Female	Total
AcademicStaff	604	290	894
Non-Teaching Staff	770	808	1578
<b>GrandTotal</b>	<b>1374</b>	<b>1098</b>	<b>2472</b>

### Financial Performance

The University has reported a deficit of Kshs.1.196B in the year. The previous year's deficit was Kshs.1.017B. The University relies heavily on the government recurrent funds. These monies reduced from Kshs 3,028,415,190 in the financial year 2021/2022 to Kshs 3,009,118,251 in the financial year 2022/2023. Appropriation in Aid reduced by Kshs. 237,335,822 from Kshs 3,267,632,321 in FY 2021/2022 to Kshs. 3,030,296,499. This caused a drop in the income received and reported in the year. The reduction is mainly attributed to difficulties in the business environment.

During 2022/2023 FY the University's administration and operational expenses increased by Kshs. 40,736,592 from Kshs. 7,313,251,753 to Kshs. 7,353,988,345.

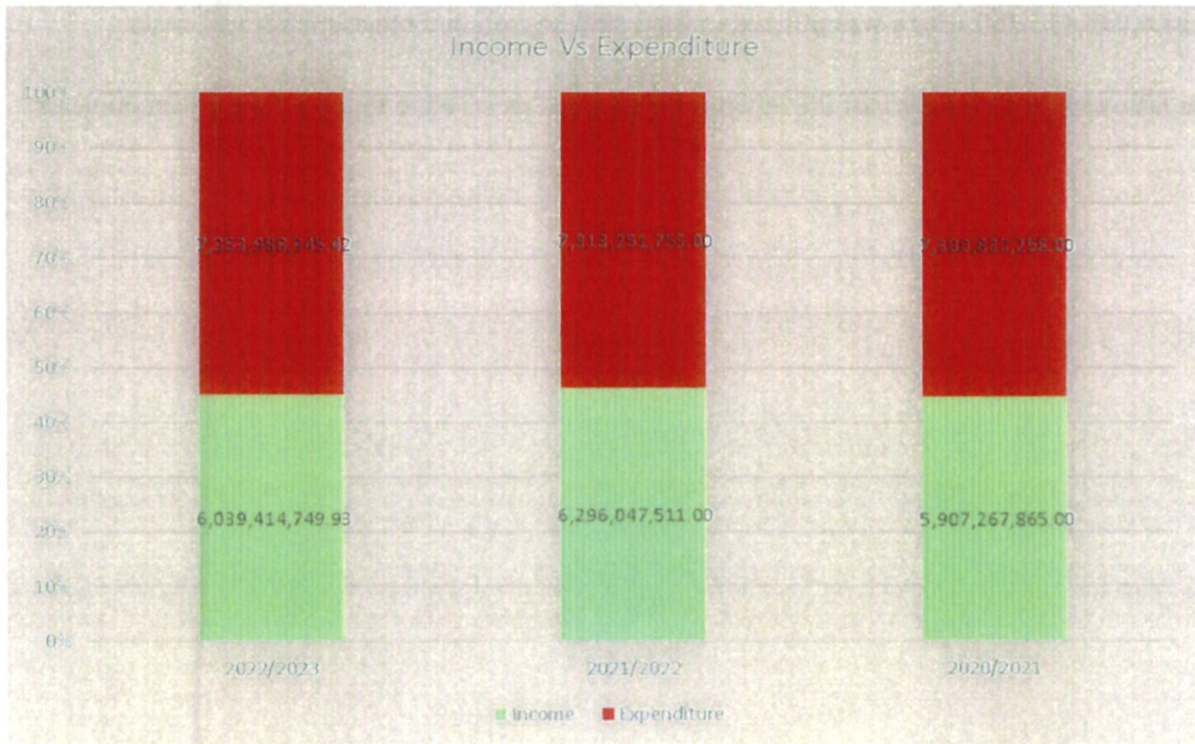
The University continues to engage in various cost cutting measures across all areas of operations as well as exploring resource mobilization strategies. However, these efforts are far from being adequate in light of immediate pressing needs. The University is optimistic that future cash in-flows will improve upon full implementation of the New 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**

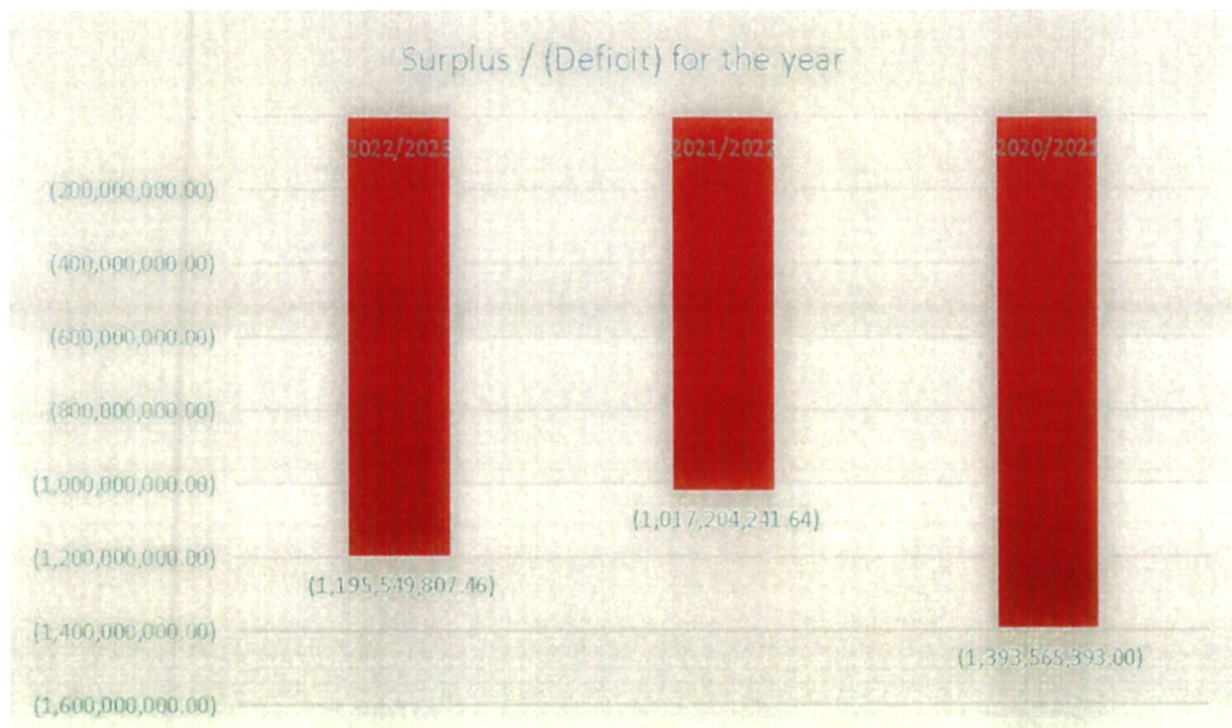
During the year 2022/2023, JKUAT received GoK recurrent grants transfer of Kshs.3,009,118,251 and collected KShs 3,030,296,499 as Appropriation in Aid giving a cumulative total of **Kshs.6,039,414,750** which was utilized to fund staff payroll and other operational costs.

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

**i) Income Vs Expenditure Trends**

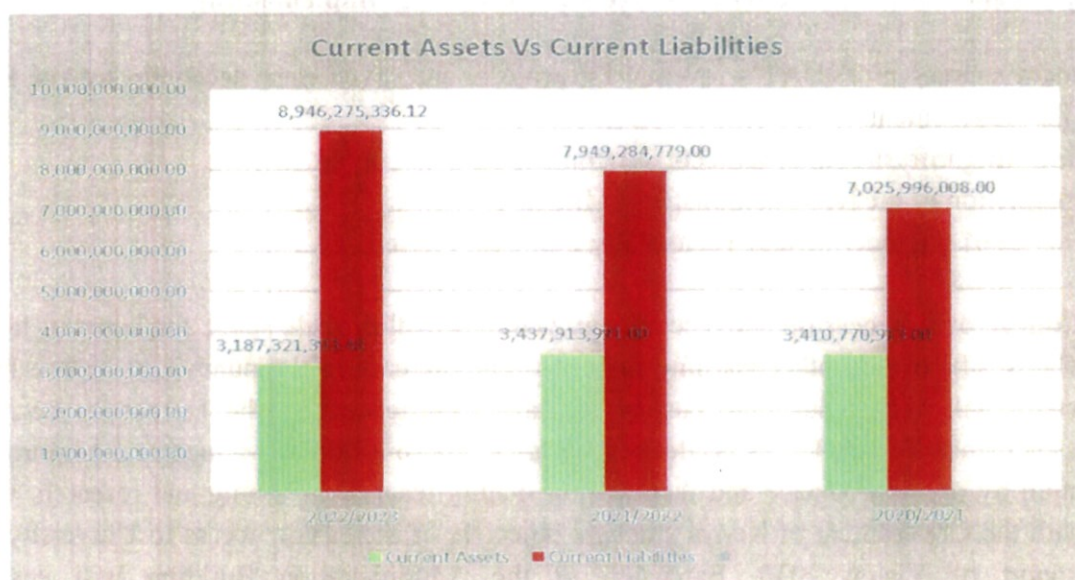


**ii) Comparison of Surplus Vs Deficit levels**

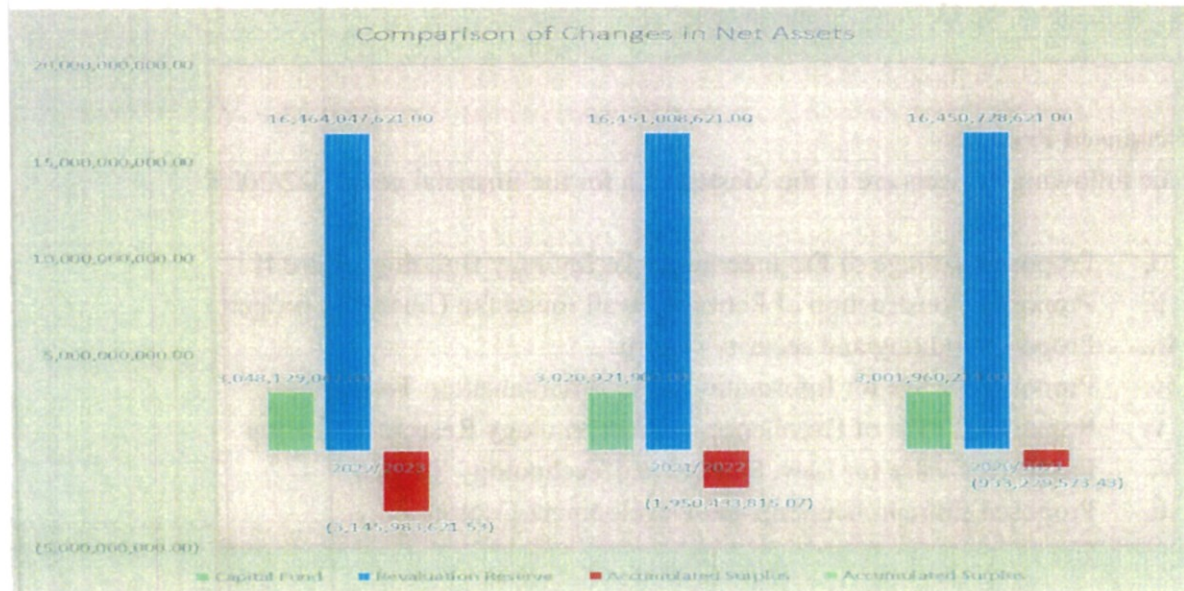


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**i) Comparison of Assets Versus Liabilities**



**i) 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 the 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 2022/2023

- 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 the National Treasury.

### **Compliance with Statutory Requirements**

The University endeavours to ensure full compliance with statutory requirements and other Government regulations.

### **Government and Statutory Regulations**

JKUAT prepares its financial statements in accordance with the Public Financial Management Act (PFM) 2012, the PFM Act Regulations, the State Corporations Act, The University Act and the

International Public Sector Accounting Standards (IPSAS) Accrual Basis.

### **Statutory Deductions**

Despite the financial constraints experienced, the University strived to make timely remittances of statutory deductions as follows:

#### **1. PAYE**

Income Tax Act, 1973, Laws of Kenya, places on employers an obligation to deduct and remit monthly income tax for all employees and be remitted to the Paymaster General on or before 9<sup>th</sup> day of the following month. The University College has complied with the deadline for remission.

#### **2. NSSF**

The NSSF Act, 2013, Laws of Kenya, requires employers to deduct and remit NSSF deductions on monthly basis and remit the same on or before 9<sup>th</sup> of the following month. The University has been remitting the deductions to NSSF on time.

#### **3. NHIF**

NHIF Act, 1998, Laws of Kenya, requires the employer to deduct the NHIF dues and remit the same on or before the 9<sup>th</sup> of the following month. The University has complied with the NHIF Act.

#### **4. NITA**

The National Industrial Training Authority (NITA) is a state corporation established under the Industrial Training (Amendment) Act of 2011. Its mandate is to promote the highest standards in the quality and efficiency of Industrial Training in Kenya and ensure an adequate supply of properly trained manpower at all levels in the industry. Employers are required to pay NITA levy annually usually at a monthly rate of Kshs. 50 per employee including a casual employee as per Section 5 (Cap, 237) of the Industrial Training Act. The University has been remitting the levy on time.

#### **5. HELB**

HELB Act, 1995, Laws of Kenya, require employers to deduct from the wages or remuneration of loanee(s) the amount of any loan as instructed by the Board and submit within 15 days after the end of each month. The University has recovered HELB loans from staff as required and submitted the same within the stipulated nine days after the end of each month.

Some obligations were however in arrears at the close of the financial year due to cash flow challenges.

### **Major Risks Facing the University**

The Universities Act, 2012 provides for the development of university education, the establishment, accreditation and governance of universities. The objectives of university education include:

- Advancement of knowledge through teaching;
- Scholarly research and scientific investigation;
- Promotion of learning in the student body and society generally;
- Promotion of cultural and social life of society;
- Support and contribution to the realization of national economic and social development;

- Promotion of the highest standards in and quality of, teaching and research education; training and retraining higher level professional, technical and management personnel;
- Dissemination of the outcomes of the research conducted by the university to the general community;
- Fostering of capacity for independent critical thinking among its students and faculty.

Guided by the tenets of the Universities Act, 2012, JKUAT endeavours to provide accessible quality training, research, innovation and entrepreneurship in order to attain its strategic goals and objectives and support the realization of national development goals.

JKUAT strives to fulfil its mandate as per legal instruments of establishment. To effectively do this, the University has formulated three quality objectives, namely;

- 1) 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 citizens of Kenya. To participate in the discovery, transmission and preservation and enhancement of knowledge and stimulate the intellectual participation of students in the economic, technological, agricultural, professional and cultural development of Kenya.
- 2) 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.
- 3) To cooperate 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.

The University continuously faces risks that pose a threat to the achievement of these objectives. The threats stem from a wide variety of sources including natural disasters, financial uncertainty, legal liabilities, strategic management errors, reputation issues, political interference and security. The University has put in place mechanisms to continuously identify the risks and provide measures to eradicate or reduce their negative effects as presented below.

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S/No.	Risks	Mitigation Measure(s)
1.	Failure to develop, implement and review relevant policies to aid in governance due to: <ul style="list-style-type: none"> <li>Inadequate allocation and deployment of resources</li> <li>Lack of prioritization of policies to be developed and reviewed</li> </ul>	<ul style="list-style-type: none"> <li>Timely allocation and deployment of adequate resources for policy development, implementation and review</li> <li>Prioritize policies to be developed and reviewed</li> </ul>
2.	Breach of constitutional principles of leadership and governance due to: <ul style="list-style-type: none"> <li>Resistance to change within the University</li> <li>Limited awareness</li> <li>Inappropriate organizational culture</li> </ul>	<ul style="list-style-type: none"> <li>Conduct regular sensitization programmes to enhance awareness and ownership</li> <li>Enforce adoption of principles of leadership and governance</li> <li>Foster adoption of progressive organizational culture</li> </ul>
3.	Ineffective performance management system due to: <ul style="list-style-type: none"> <li>Failure to develop and review performance management system</li> <li>Delays in approval of performance management system</li> <li>Inability to centralize fragmented University functions</li> <li>Weak performance culture</li> </ul>	<ul style="list-style-type: none"> <li>Timely development and review of performance management system</li> <li>Timely approval of performance management system</li> <li>Centralize University functions</li> <li>Foster adoption of performance culture</li> </ul>
4.	Weak corporate governance and leadership in the University management organs due to: <ul style="list-style-type: none"> <li>Lack of transparency</li> <li>Poor accountability</li> <li>Conflicts of interest</li> <li>Poor risk management</li> </ul>	<ul style="list-style-type: none"> <li>Promote adherence to principles of good governance</li> <li>Embrace the University core values</li> <li>Integrate risk management in the University operations</li> </ul>
5.	Low attraction of students to JKUAT academic programmes due to: <ul style="list-style-type: none"> <li>Poor marketing strategies</li> <li>Delays in development and review of programmes</li> <li>Inadequate opportunities and scholarships for needy students</li> <li>Poor mechanisms for attracting international students and staff</li> <li>Competition from other universities and TVETs</li> <li>Poor visibility of JKUAT as a brand.</li> <li>Poor dissemination of information on academic</li> </ul>	<ul style="list-style-type: none"> <li>Adopt innovative marketing strategies</li> <li>Timely development and review of programmes</li> <li>Enhance opportunities and scholarships to support needy students</li> <li>Strengthen mechanisms for attracting and sustaining international students and staff</li> <li>Strengthen and sustain quality of academic programmes</li> <li>Strengthen brand visibility</li> <li>Institute policy interventions to facilitate establishment of strong and reliable industry partnerships</li> <li>Improve and harmonize dissemination of information on academic programmes.</li> <li>Sensitization and training of staff on SODEL and anchoring more programmes</li> </ul>

	<ul style="list-style-type: none"> <li>programmes.</li> <li>▪ Few number of programmes for distance learning</li> </ul>	
6.	<p>Low enrolment due to:</p> <ul style="list-style-type: none"> <li>▪ Weak University-industry links</li> <li>▪ Non-adherence to quality assurance standards.</li> <li>▪ Poor delivery of academic programmes.</li> <li>▪ mismatch of academic programmes and industry needs</li> <li>▪ Unaccredited programmes</li> <li>▪ Inadequate teaching infrastructure</li> <li>▪ Low adoption of CBET</li> </ul>	<ul style="list-style-type: none"> <li>▪ Strengthen University-industry linkages</li> <li>▪ Enforce adherence to quality assurance standards.</li> <li>▪ Promote innovative and entrepreneurial delivery models.</li> <li>▪ Review programmes in line with industry needs.</li> <li>▪ Seek accreditation/recognition of academic programmes by regulatory bodies</li> <li>▪ Modernize teaching infrastructure</li> <li>▪ Align the curricula to CBET</li> <li>▪ Continuous retooling of teaching and technical staff</li> <li>▪ Internationalization of academic programmes</li> </ul>
7.	<ul style="list-style-type: none"> <li>▪ Low employability of JKUAT graduates due to:</li> <li>▪ Weak entrenchment of entrepreneurship and emerging issues into the curricula.</li> <li>▪ Poor academia-industry linkage</li> <li>▪ Limited soft skills among the graduates.</li> <li>▪ Overdependence on white collar jobs</li> </ul>	<ul style="list-style-type: none"> <li>▪ Entrenchment of entrepreneurship and emerging issues into the curricula.</li> <li>▪ Strengthen academia-industry collaboration.</li> <li>▪ Integrate soft skills in teaching and learning.</li> <li>▪ Train students to be job creators / innovators.</li> </ul>
8.	<ul style="list-style-type: none"> <li>▪ Poor students' welfare services due to:</li> <li>▪ Limited allocation of financial resources</li> <li>▪ Limited recreational facilities</li> <li>▪ Inadequate support staff</li> <li>▪ Poor communication between students and management.</li> <li>▪ Ineffective monitoring of changing needs of students.</li> <li>▪ Poor coordination of stakeholders involved in students' welfare.</li> <li>▪ Low uptake of welfare services</li> </ul>	<ul style="list-style-type: none"> <li>▪ Adequate allocation of financial resources</li> <li>▪ Expansion and improvement of recreational facilities.</li> <li>▪ Deployment of adequate support staff.</li> <li>▪ Enhance communication between students and management.</li> <li>▪ Institute effective and regular monitoring of changing needs of students.</li> <li>▪ Strengthen coordination among stakeholders involved in students' welfare.</li> <li>▪ Regular training and sensitization of staff in handling student welfare issues.</li> </ul>
9.	<ul style="list-style-type: none"> <li>▪ Limited gains from alumni due to:</li> <li>▪ Weak alumni coordination system.</li> <li>▪ Inadequate alumni tracer studies.</li> <li>▪ Limited networking events with alumni.</li> <li>▪ Inactive Alumni Association.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Strengthen alumni coordination.</li> <li>▪ Institutionalize alumni tracer studies.</li> <li>▪ Promote networking events with alumni.</li> <li>▪ Revamp the Alumni Association.</li> </ul>
10.	<p>Conducting research and developing innovations that are not relevant to society/industry due to:</p> <ul style="list-style-type: none"> <li>▪ Non-alignment of University research goals to national,</li> </ul>	<ul style="list-style-type: none"> <li>▪ Alignment of University research goals to national, regional and global development agenda</li> <li>▪ Adequate allocation of resources to research</li> <li>▪ Strengthen linkage with society/industry</li> </ul>

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	<ul style="list-style-type: none"> <li>regional and global development agenda</li> <li>▪ Inadequate allocation of resources</li> <li>▪ Limited linkage with society/industry</li> <li>▪ Inability to attract research and innovation funding</li> </ul>	<ul style="list-style-type: none"> <li>▪ Enhance capacity for mobilizing research and innovation funds</li> </ul>
11.	<p>Low motivation of staff and students in conducting research as a result of:</p> <ul style="list-style-type: none"> <li>▪ Lack of funds</li> <li>▪ Low prioritization by the University</li> <li>▪ Lack of a University reward system</li> </ul>	<ul style="list-style-type: none"> <li>▪ Allocation of funds for rewarding excellence</li> <li>▪ Develop and operationalize a University reward system</li> </ul>
12.	<p>Limited adoption of innovative products and technologies by industry due to:</p> <ul style="list-style-type: none"> <li>▪ Poor industry linkage</li> <li>▪ Weak marketing strategies</li> <li>▪ Poor product quality</li> <li>▪ Poor commercialization of IP</li> <li>▪ Limited funding</li> </ul>	<ul style="list-style-type: none"> <li>▪ Strengthen linkages with industry</li> <li>▪ Enhance promotion of marketing of products and technologies</li> <li>▪ Continuous improvement of product quality</li> <li>▪ Implementation of innovative marketing and commercialization programmes</li> <li>▪ Operationalization of IP policy</li> <li>▪ Increase funding for product development and innovation</li> </ul>
13.	<p>Poor visibility of University outputs and innovations due to:</p> <ul style="list-style-type: none"> <li>▪ Limited and ineffective extension/outreach programmes</li> <li>▪ Inadequate allocation of funds</li> </ul>	<ul style="list-style-type: none"> <li>▪ Enhanced outreach /extension programmes</li> <li>▪ Increased funding</li> </ul>
14.	<p>Poor linkages with private and public sector due:</p> <ul style="list-style-type: none"> <li>▪ Weak engagement frameworks</li> <li>▪ Ineffective MOUs</li> <li>▪ Poor strategies for sustaining partnerships</li> <li>▪ Lengthy and bureaucratic engagement processes</li> </ul>	<ul style="list-style-type: none"> <li>▪ Strengthened partnership and engagement frameworks</li> <li>▪ Effective implementation of MOUs</li> <li>▪ Strengthened strategies for sustaining partnerships</li> <li>▪ Embrace effective models for engagement</li> </ul>
15.	<p>Delay in completion of projects due to:</p> <ul style="list-style-type: none"> <li>▪ Financial constraints</li> <li>▪ Weak project management</li> </ul>	<ul style="list-style-type: none"> <li>▪ Enhance resource mobilization</li> <li>▪ Prioritize allocation of funds for projects</li> <li>▪ Enhanced monitoring and evaluation of projects</li> </ul>
16.	<p>Delays in supply of goods and services due to:</p> <ul style="list-style-type: none"> <li>▪ Limited cash flow</li> <li>▪ Weak supplies management process</li> </ul>	<ul style="list-style-type: none"> <li>▪ Prioritize procurement of essential goods &amp; services</li> <li>▪ Adopt cost saving measures</li> <li>▪ Enhance revenue generation</li> <li>▪ Strengthen supplies management process</li> </ul>
17.	<p>Low uptake of environmental programmes due to:</p> <ul style="list-style-type: none"> <li>▪ Lack of awareness</li> <li>▪ Resistance to change</li> <li>▪ Financial constraints</li> </ul>	<ul style="list-style-type: none"> <li>▪ Creation of awareness</li> <li>▪ Inculcate change culture</li> <li>▪ Prioritize resource allocation for sustainable environmental programmes</li> </ul>

18.	<p>Inability to attract, develop, motivate and retain competent human capital due to:</p> <ul style="list-style-type: none"> <li>▪ Financial constraints</li> <li>▪ Competition in the labour market</li> <li>▪ Weakness in HR policies</li> </ul>	<ul style="list-style-type: none"> <li>▪ Diversify revenue sources</li> <li>▪ Offer competitive terms of service</li> <li>▪ Review HR policies</li> </ul>
19.	<p>Data loss and downtime of ICT systems driven by:</p> <ul style="list-style-type: none"> <li>▪ Cyber attacks</li> <li>▪ Ransom ware, Malware and Virus attacks</li> <li>▪ Poor implementation of ICT policy</li> <li>▪ Hardware or software failure</li> <li>▪ Lack of backups and poor disaster recovery measures</li> <li>▪ Unauthorized access to data at rest or in transit</li> <li>▪ Non-patched software applications and obsolete hardware</li> </ul>	<ul style="list-style-type: none"> <li>▪ User awareness through trainings</li> <li>▪ Encryption of data <ul style="list-style-type: none"> <li>▪ Protection of servers and end devices against malware through anti-virus antimalware solutions.</li> </ul> </li> <li>▪ Use of firewalls</li> <li>▪ Vulnerability assessment</li> <li>▪ Full implementation of ICT Policy</li> <li>▪ Implementation of back-up and disaster recovery measures</li> </ul>
20.	<ul style="list-style-type: none"> <li>▪ Slow and intermittent ICT services</li> <li>▪ Cyber attacks</li> <li>▪ Inadequate network capacity and bandwidth to match user numbers</li> <li>▪ Inadequate server resources</li> <li>▪ Fibre cuts</li> </ul>	<ul style="list-style-type: none"> <li>▪ Protection of servers and end devices against malware through anti-virus and use of firewalls</li> <li>▪ Allocate adequate resources for bandwidth, network, software and other hardware</li> </ul>
21.	<p>Low uptake of ICT systems due to:</p> <ul style="list-style-type: none"> <li>▪ Poor integration</li> <li>▪ Insufficient skills</li> <li>▪ User resistance</li> <li>▪ Rapid technological changes</li> </ul>	<ul style="list-style-type: none"> <li>▪ User needs assessment</li> <li>▪ User sensitization and training</li> <li>▪ Capacity building for staff on new technologies</li> <li>▪ Allocation of adequate resources for digitalization</li> </ul>

### **Material Uncertainty**

The University faces the risk of going concern due to the following:

❖ The University's financial performance has been in a deficit position in the last six years recording a negative revenue reserve of Ksh. 3.082B. Financial Year 2021/2022 posted a deficit of Kshs 1,017,204,242 compared to Kshs (1,393,565,394) in Financial Year 2020/2021. This negative position was mainly occasioned by;

- A drastic reduction in recurrent capitation grants to the University from the year 2013/2014 to the year under audit. Unfortunately, the reduction coincided with implementation of the 2010-2013 Collective Bargaining Agreement (CBA) resulting in a drastic increase in personnel costs by approximately Kshs.30M per month. Further reductions in budgetary allocations in subsequent years led to the University experiencing severe cash-flow challenges, thus being unable to meet its obligations as they fell due and subsequent accumulation of pending bills. In 2017, there was a further increase in personnel costs following the implementation of the 2013-2017 Collective Bargaining Agreement (CBA). The University has never recovered from these reductions. The recurrent deficit position exposes the University 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 35 of this report

- Lack of full implementation of the Differentiated Unit Cost funding model to cover costs of training the high number of KUCCPS sponsored students admitted to the university year after year. This leaves serious deficits in meeting direct costs for teaching materials, laboratory reagents, workshops equipment, academic field work and clinical rotations, as well as highly trained personnel to offer the technical courses at the University

- Restructuring of the education sector from 2017 resulted in a drastic reduction in the number of candidates qualified to join the self-sponsored programmes, resulting in reduced AIA which at the peak was funding up to 60% of the University budget.

❖ The current ratio of 0.35 indicates that the current liability exceeds the current assets and therefore the University cannot meet its short-term obligations as and when they fall due. The high current liability from KRA, Pension and Part time teaching claims form the majority of our current liabilities. The University faces a risk of legal actions that may hamper the its operations. The University is pursuing liquidation of some non-current assets to improve the low current ratio as a mitigation.

❖ The University submitted budget estimates of Kshs.13.605 billion, consisting of recurrent budget of Kshs.9.3 billion and development budget of Kshs.4.3 billion for the year, for consideration and funding by the GoK. The University received government grants of Kshs.3.036 billion, being recurrent capitation grant of Kshs.3.009 billion and development grants of Kshs.27 million.

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❖ The government recurrent capitation as per approved budget allocation over the years as compared to staff payroll costs is as shown below (amounts in Kshs. Billions);

*Table showing Analysis of Recurrent capitation grants versus staff payroll costs (amounts in Kshs. billions)*

FY	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Recurrent Capitation	2.187	1.661	1.402	1.400	3.047*	2.933	3.494**	2.831	3.028	3.009
Staff Payroll costs	3.719	3.413	3.562	3.942	5.309*	4.714	4.635	5.259**	5.068	5.050
Shortfall on staff payroll	(1.532)	(1.752)	(2.160)	(2.542)	(2.262)	1.781)	(1.141)	(2.428)	(2.040)	(2.04)
%age of staff payroll financed by Capitation	59%	49%	39%	36%	57%	62%	75% 63.5% of annual payroll	54%	60%	60%

\* Includes CBA Payments

### **Material Arrears in Statutory and Other Financial Obligations**

The University has been operating under heavy financial constraints in the last five years. This was mainly occasioned by a drastic reduction in recurrent capitation grants to the University from the year 2013/2014 to the year under audit, cumulatively amounting to Kshs.18.451 billion. Unfortunately, the reduction coincided with implementation of the 2010-2013 Collective Bargaining Agreement (CBA) resulting in a drastic increase in personnel costs by approximately Kshs.30M per month. Further reductions in budgetary allocations in subsequent years led to the University experiencing severe cash-flow challenges, thus being unable to meet its obligations as they fell due and subsequent accumulation of pending bills. In 2017, there was a further increase in personnel costs following the implementation of the 2013-2017 Collective Bargaining Agreement (CBA).

Despite these changes, government funding remained very low and insufficient covering only half the recurrent budget and a portion of payroll costs in the year under audit. The funding deficit also resulted in accumulation of pending bills including statutory remittances such as pension contributions, PAYE and staff payroll deductions, audit fees as well as outstanding payments to various suppliers of goods and services.

### **Review of the Economy**

The country has experienced significant reforms in the education sector such as the roll out of Competency Based Curriculum (CBC), the revamping of Technical and Vocational Education and Training (TVET) institutions and the roll out of the new university financing model. These reforms require well thought out strategies to steer the University towards achieving its objectives, attaining high levels of performance, and realizing its vision of being a University of global excellence in training, research, innovation and entrepreneurship for development.

The University has undertaken a review of its Strategic Plan and has plans to align the programs to CBET.

## 10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

**Environmental sustainability** is the responsible interaction with the environment to avoid depletion or degradation of natural resources and allow for long-term environmental quality. The practice of environmental sustainability helps to ensure that the needs of today's population are met without jeopardizing the ability of future generations to meet their needs.

### i) Sustainability Strategy and Profile

The University's Strategic Plan takes into consideration Sustainable Development Goals and strategies for its implementation. The University uses an integrated approach for planning and reporting on significant sustainable development matters which are embedded in the strategic initiatives and responsibilities assigned. This approach makes it easier for the whole University to understand, manage and evaluate sustainability related data and performance. Transparency for our Stakeholder is increased through continuous and proactive monitoring and reporting on our progress in delivering towards them.

The University has put in place policies to cushion herself from financial challenges and other dynamics that will ensure sustainability. These are shown in the table below:

Key Result Area	Key Achievements in the Last 5 Years
<b>Policy, Leadership and Governance</b>	<p>Twenty-one new policies were established against a target of eight policies thus improving efficiency in decision making.</p> <p>The University governance structure was reviewed through merging of administration division and the finance division. A number of schools were also merged to improve efficiency in governance.</p> <p>Fifty percent of staff were trained on their respective functional areas thus improving service delivery in the University.</p> <p>The University Council was trained on the Mwongozo Code of Governance to enhance corporate governance and leadership.</p> <p>A risk management framework was developed and institutionalized in all departments of the University to enhance risk mitigation.</p> <p>Quality assurance internal mechanisms were fully institutionalized through the Directorate of Academic Quality Assurance (DAQA) in the University.</p> <p>The set resource mobilization target of 20% was surpassed thereby improving revenue collection.</p>
<b>Academic Programmes</b>	<p>Sixty percent of academic programmes were harmonized during the Plan period.</p> <p>Eighty percent of the final year students' projects were aligned to industry needs.</p> <p>Four percent of teaching and learning was offered by visiting professionals from the industry.</p> <p>All students took Entrepreneurship (HRD 2401) as a mandatory course.</p> <p>Twenty-five percent of the University students developed innovative products, technologies, processes and systems across the various disciplines.</p>

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	<p>All final year students undertook research projects in respective courses geared towards economic and social development.</p> <p>Five percent of change management plans were implemented by students</p> <p>Eighty-five percent of the students undertook field visits in their courses.</p> <p>JKUAT Quality Assurance Handbook on course evaluation was developed.</p> <p>An internal audit to evaluate course implementation was conducted.</p> <p>Intellectual property issues incorporated in the reviewed curricula.</p> <p>Twenty percent increase of students in e-learning programmes.</p>
<p><b>Research, Production &amp; Extension and Partnership &amp; Collaboration</b></p>	<p>Two hundred and two externally funded research projects were undertaken.</p> <p>Fifteen conferences (JKUAT Annual Scientific, SRI, School of Business and Entrepreneurship) were held.</p> <p>JAGST and JSRE journal strengthened.</p> <p>JKUAT won bid to host the NACOSTI supported Research Chair on manufacturing in Kenya.</p> <p>Improvement of research environment through infrastructure upgrade.</p> <p>Twenty-eight collaborative research projects were undertaken.</p> <p>Five Tech Expos were held.</p> <p>Ten patents, fifteen utility models, four trademarks, one industrial design and thirty IP rights were acquired.</p> <p>Five products/technologies on tissue culture, yoghurt, juices and detergents, soap and paint were commercialized.</p> <p>Annual participation in shows and exhibitions in Nyeri, Nairobi and University Open Day.</p>
<p><b>Administration and Logistics</b>  <b>Administration and Operational Services</b></p>	<p>Construction of two tuition blocks and three laboratory facilities i.e. College of Health Sciences building, College of Human Resource building, Innovation and Prototyping Integrated Centre (iPIC), Animal Health laboratory, Food Fortification laboratory and Agriculture Laboratory building.</p> <p>Renovation of Agriculture Main Building and the Old board room.</p> <p>Construction of ramps for the physically challenged.</p> <p>Establishment of a customer care desk and call centre.</p> <p>Enhancement of internet connectivity and expansion of bandwidth.</p>
<p><b>Human Resource Development</b></p>	<p>Review of staff establishment.</p> <p>Review of staff training policy.</p> <p>Harmonization of staff appointments and promotions criteria with both the Commission for University Education and the Public Service Commission guidelines.</p> <p>Review of staff Performance appraisal tool.</p> <p>Implementation of Graduate Trainees Policy.</p>
<p><b>ICT Modernization</b></p>	<p>Staff sensitization on new ICT systems namely ABNO ERP, Sage, hSenid, Hospital system, Moodle and KENET BBB platform.</p> <p>Review of the University ICT Policy.</p> <p>Digitalization of University processes by 50%.</p> <p>Expansion of Wi-Fi in the Main Campus.</p> <p>University subscription to a higher bandwidth.</p>

<b>Financial Management</b>	Establishment of a Social Media and Customer Relations Department.
	Approval of annual budgets and 5-year financial plans.
	Approval of Financial Manual and Regulations.
	Review of fee policy and Staff Scholarship support policy.
	Three financial management trainings conducted.
	Annual audit exercises conducted.
	Annual financial analysis and reporting.
<b>Resource Mobilization</b>	Implementation of Integrated Financial Management Information System. System (IFMIS) in student financial management.
	Improved efficiency and customer satisfaction on students' financial services.
	Implementation of cashless collection systems.
	Establishment of the Directorate of Grants Management (DGM).
	Improved financial accountability and transparency in grants management.

**ii) Environmental Performance**

JKUAT places high importance on matters of environmental conservation as this is the main pillar for sustainable development which supports the society and economy. The University continues to demonstrate its commitment to environmental sustainability through various initiatives as can be seen below

**Tree Planting Exercise in Support of Government Agenda**



*Prof. Victoria Wambui Ngumi, leads all the departments under VCs Division in a tree planting exercise*

Prof. Victoria Wambui Ngumi, led all the departments under her office in a tree planting exercise on May 10, 2023. The tree planting exercise saw the planting of several trees within the University, with Prof. Ngumi urging everyone to take responsibility in combating climate change and environmental degradation. She reiterated that it is a national duty to take care of the environment, and everyone must play their part in ensuring we achieve a sustainable future for ourselves and future generations.

JKUAT has been at the forefront in promoting environmental sustainability, and the recent tree planting exercise is one of the many initiatives undertaken by the institution.

### **Students Plant Baobab Trees to Slow Impact of Climate Change**



*From Left: Prof. John. B. Mukundi, Dr. Lucy Murungi and Prof. Fredah Wanzala hand over a baobab seedling to Prof. Robert Gituru and SAJOREC Coordinator, Mr. Kevin*

The JKUAT Association of Green Energy (JAGE) embarked on a tree planting exercise at the SAJOREC Botanical Gardens where they planted over 200 Baobab seedlings on September 20, 2022 in an initiative geared towards increasing forest cover, as one of the ways to mitigate the negative impact of climate change. The baobab research project, under which the grafted and non-grafted seedlings were raised, was funded by the German government from 2016-2019. The project was led by Prof. Fredah Wanzala and Prof. John Bosco Njoroge. The planting of the seedlings will go towards increasing the number of indigenous trees available in the botanical garden, while enhancing research on the baobab tree. Climate change is impacting human lives and health in various ways and threatens the availability of essential ingredients of good health such as safe drinking water, clean air and has the potential to reverse the strides that have already been made in global health. Policies and individual measures such as growing trees and efficient use of energy have the potential to reduce greenhouse gas emissions thus alleviating air pollution.

### **Tree Planting to Support National Tree Growing Restoration Campaign**



*From left: Prof. Robert Kinyua, LT Col. Joseph Kahindi and Amfred Ombima of Kenya Space Agency plant a tree to signify the beginning of the tree-planting exercise*

Jomo Kenyatta University of Agriculture and Technology (JKUAT) has taken a significant step towards supporting the government's efforts to combat climate change through tree planting. In collaboration

with the Kenya Defence Force and Kenya Space Agency, Jomo Kenyatta University of Agriculture and Technology, April 25, planted 3000 trees in support of the National Tree Growing Restoration Campaign, with Kenya Defence Force donating the seedlings. The tree planting exercise was a vital initiative aimed at complementing the National Tree Growing Restoration campaign launched by President William Ruto. The campaign aims to plant at least 15 billion trees in Kenya by the year 2032. The project's objectives are to promote reforestation, increase the country's forest cover, mitigate climate change and foster sustainable development.

The exercise brought together students, staff and other stakeholders within the university who planted various tree species which included indigenous trees such as the African olive, Blackwood, and Acacia, among others, with the aim to increase the country's forest cover as well as promote biodiversity conservation. The institution has in the recent past carried out several initiatives aimed at promoting sustainable development such as recycling, energy conservation and waste management.

#### **JKUSA Marks Her Annual Health Drive**

The Jomo Kenyatta University Students Association (JKUSA) marked its annual health drive at the University's Main Campus targeting all students and staff, Wednesday,



*One of the students having her blood sugar level tested at the drive*

The Jomo Kenyatta University Students Association (JKUSA) marked its annual health drive at the University's Main Campus targeting all students and staff, Wednesday, July 13, 2022. The health drive, which was free of charge, saw staff and students get various

tests, treatments and referrals, especially for those who needed specialized medical treatment.

tests, treatments and referrals, especially for those who needed specialized medical treatment.

The Health Drive running under the theme, "Afyā Njema, Jukumu Langu" which translates to "My health, my responsibility", had a couple of goals including making JKUAT a leading and enlightened community founded upon better health practices thus promoting healthy living and preventing ailments.

Among the services provided were screening services for blood sugar, blood pressure, body mass index assessment, eye screening, cervical and breast cancer screening, as well as promoting health literacy through lifestyle and nutritional counselling.

### IEET Tree Planting Initiative towards



*Prof. Joseph Kamau (left) and Dr. Paul Njogu (right) during the tree planting exercise.*

To enhance the tree aesthetics of the University, the Institute of Energy and Environmental Technology (IEET) planted a

### Environmental Conservation

variety of ornamental trees including Thika Palm, Bottle Brush and *Warburgia Ugandensis* "Muthiga", July 14, 2022.

Apart from the beautification aspect of the trees, the exercise was also geared towards creating a safe and clean environment through the protection of soil and its micro-organisms. In the world today, trees are a renewable resource that can be grown, improved and looked after. They play a critical role in sustaining life on the planet as they give us oxygen and stabilize the soil. According to the IEET team, it is critical to ensure we not only take care of the trees but increase tree cover as a way of safeguarding a better, cleaner environment.

### Sewer Management

To ensure sustainable effluent handling the University is now connected to the Kiambu County Government sewer line.

#### iii) Employee Welfare

JKUAT regards its employees in high esteem as they are key stakeholders. For this reason, various policies have been put in place to guide her period of service from recruitment. These policies include

- ✓ HR policies and Procedure manual
- ✓ Career progression manual
- ✓ Succession planning policy
- ✓ Transport policy
- ✓ JKUAT Staff code of conduct policy

### Development of New University Policies

During the period the following policies were developed and approved for implementation:

- a) Policy on Terms of engagement of Heads of Non-Teaching Departments.
- b) Graduate trainee policy.

The University has the following initiatives to promote employee wellness

- ✓ Regular employee trainings and capacity building workshops
- ✓ Does not discriminate female employees against pregnancy
- ✓ Team building activities for members of staff
- ✓ Provision of free parking space for staff
- ✓ Reserved parking for staff living with disability
- ✓ Defined career progression
- ✓ Healthy, safe and secure environment
- ✓ Security of tenure
- ✓ Training and development opportunities

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- ✓ Welfare services
- ✓ Equity
- ✓ Adequate remuneration
- ✓ Provision of modern working facilities and equipment
- ✓ Healthy working relationship
- ✓ Facilitation in registration and annual subscription to relevant professional bodies
- ✓ Life work balance
- ✓ Timely remuneration
- ✓ Meritocracy
- ✓ Timely financial remittances

**i) Persons with Disability (PWDs)**

The University endeavors to comply with part 2 subsection 27 (3&4) of the constitution of Kenya. There are 45 Persons with Disability in the University, 4 of whom are confined on wheelchairs while two are on crutches. This represents 1.8% of the entire staff population.

**ii) Gender composition**

Currently the ratio of Male to Female is 1.3:1. The University is keen on ensuring it complies with the provision of the Constitution of Kenya, 2010 regarding 1/3 gender rule.

**iii) Internship and Industrial Attachment**

During the period, the Public Service Commission (PSC) through the Public Service Internship Programme (PSIP) seconded 36 graduate interns to the University for a period of one (1) year. The interns have been deployed to the relevant departments according to their areas of specialization. Further, a total of 578 students from various institutions sought industrial attachment within the University and were attached in various departments.

**iv) Market Place Practices**

**a) Responsible competition practice**

The University is keen to ensure responsible competition practices by putting in place strategies that ensure the context in which it operates, takes explicit account of its social, economic, and environmental impacts. The University is a declared corruption free area and has inculcated a culture of integrity in its employees. The University ensures fair competition and respect for competitors.

**b) Responsible Supply chain and supplier relations**

JKUAT endeavors to maintain the highest standards of ethics and instill a culture of integrity among our members of staff. JKUAT adheres to the provisions of the Constitution of Kenya 2010, the PPDA Act, and the PFM Act. JKUAT carries all its activities and dealings in a transparent manner. This has fostered good supplier and other stakeholder relations

JKUAT continues to ensure that special groups are awarded at least 30% of its total procurements. In this regard, during the year 2022/23, the following was achieved.

**Supplier relations achievements during the FY2022/2023:**

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Category	Allocation for Special Group	Total No. of Contracts awarded to special groups 2022/2023 FY.	PC Set Targets	Actual Achievement
1 Special Group	139,904,025	555	30%	Q1 – 37.28% Q2 – 27% Q3 – 35.5% Q4 – 49.86%
2 PWDs	9,743,937	27	2%	Q1- 2% Q2 – 2% Q3 – 2% Q4 – 2%
3 Local Citizens	362,355,099	1,244	100%	100%

**NOTES**

1. Few suppliers are prequalified under PWD category
2. Financial challenges faced by suppliers caused low interest to advertised tenders

**c) Responsible Marketing and Advertisement**

JKUAT has consistently ensured that it is responsible in marketing its products which it mainly through mainstream as well as social media. The University in undertaking its advertisement and marketing activities focuses on what it offers and does not try to discredit its competitors' products and services. The University in bidding for grants also maintains high standards of honesty and does not in any way solicit for grants or customers through canvassing.

**d) Product Stewardship**

The University is ISO 9001:2015 certified and prides itself in provision of quality services to its stakeholders and setting consistent standards. Stakeholder feedback is used for continuous improvement. To this end, JKUAT's products and services are vetted and subjected to externalization to ensure that our students and other customers receive quality services and value for money e.g. externalization of examination, stakeholder and industry involvement in the development of curriculum and programs, standard of quality stamp by KEBS for products e.g. hand sanitizers, soap etc.

**v) Corporate Social Responsibility**

**JKUAT Donates Over 1500 Books to Schools**

Jomo Kenyatta University of Agriculture and Technology (JKUAT), January 25, made a generous donation of over 1,500 books and 80 assorted tree seedlings to five primary schools and three secondary schools in the surrounding community. The book donation included 237 Class 8 Primary School textbooks, 945 Secondary School textbooks, a variety of over 200 novels, from fiction and non-fiction, and 728 exercise books catering to the different interests and needs of the students.

With the donation of the tree seedlings, Prof. Ngumi urged the schools to indoctrinate a culture of planting trees among the students as a way of mitigating the effects of climate change. She urged the schools to take advantage of the donation and use it to teach students about preserving the environment. The donation was received with great appreciation by the school administrators and teachers of Thiririka Primary, Kalimoni Primary, Gachororo Primary, GSU Primary, JKUAT Primary, Gachororo Secondary, Bob Haris Secondary and Juja Secondary, who acknowledged that the books would greatly enhance the learning experience of their students.



*JKUAT donates over 1500 books to eight schools in Juja Sub- County*

### **JKUAT Donates Foodstuff to Kiaora Disability Group**

Members of the Kiaora Disability Group based in Juja Kiambu County have benefitted from a donation of foodstuff from the Jomo Kenyatta University of Agriculture and Technology (JKUAT). The over 30-member disability group received food stuff in form of maize flour and vegetables all produced by the University through its production directorate under the Research, Production and Extension Division.



### JKUAT participate in Inaugural Kiambu County Clean up Exercise



*Staff and Students take part in the clean up exercise.*

The Jomo Kenyatta University of Agriculture and Technology (JKUAT) in partnership with Kiambu County, embarked on a clean-up exercise around the university and its environs in Juja town in an effort to promote a clean, healthy and sustainable environment in the county. The inaugural cleaning up exercise that took place Friday, February, 24, saw JKUAT management, staff and students clean several places within and outside the University.



*Prof. Ikuu (Navy blue coat at the-center) leads Staff and Students in the clean-up exercise*

### Research Mini-grid Lights Up Narok Village

The Olderkesi mini-grid powerplant is a product of the JKUAT Sustainable Energies and Entrepreneurship Development (SEED) project, a five-year initiative funded by the German Academic Exchange Service (DAAD), and supported by the Technical University of Munich. The project is jointly implemented by JKUAT and Rural Electrification and Renewable Energy Corporation (REREC). Lying somewhere between the Loita/Ngurman hills and the Maasai Mara National Reserve, Olderkesi is completely off the national grid, and is located approximately 100 kilometres from Narok town. The SEED Centre project, which commenced in 2020, sought to ensure the community has access to sustainable source of energy.



*Prof. Kwanza (in red tie) after unveiling the commissioning plaque. He is joined by community members and Narok West Deputy County Commissioner, Mr. Duncan Darusi (in uniform) and REREC's Dr. Ishiga (in glasses).*

The SEED Centre has a triple objective of providing clean renewable energy to rural communities that are off-grid, spurring entrepreneurial ventures as a result, and providing a platform for multi-disciplinary training and research, as well as student exchange.

#### **JKUAT Partners with World Resource Institute on Cleaner Air Project**



*Departmental representatives under the project in a group photo*

The Institute of Energy and Environmental Technology (IEET) has partnered with the World Resource Institute (WRI) in a three-year clean air flagship project for Nairobi City.

The project dubbed: "Clean Air Catalyst (CAC)" seeks to save life and solve environmental problems caused by air pollution, in order to improve people's lives and ensure nature can thrive. The objective of the partnership is to develop and implement globally applicable approaches as well as advance locally tailored, sustainable solutions for clean air to improve human health and climate change mitigation in cities. The Clean Air Catalyst project brings together diverse local stakeholders while leveraging global expertise to strengthen awareness on the root causes of air pollution and accelerate implementation of targeted solutions for emission reductions. The CAC project in Nairobi City County is not only intended to address air quality problems but also bridge the data gaps and conduct source sharing.

The Head of Research and Working Group for the three years, Dr. Paul Njogu, a Senior Researcher at IEET, has put together a multi-disciplinary team of researchers drawn from various JKUAT departments to ensure that their research output is not just concrete but top-notch. The departments are working collectively to guarantee Clean Air Catalyst Project is a success. They include; IEET, College of Health Sciences, Chemistry Department, Mechanical Engineering and Geomatics Engineering and Geospatial Information Systems (GEGIS).

The project will benefit students, the university at large as well as the community.

## **11. REPORT OF THE UNIVERSITY COUNCIL MEMBERS**

The Council Members submit their report together with the audited financial statements for the year ended June 30, 2023, which show the state of JKUAT'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, 2023, 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 xi.

### **iv) Auditors**

The Auditor General is responsible for the statutory audit of JKUAT 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.**

## **12. STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES**


Under Section 81 of the Public Finance Management Act, 2012 and (*section 14 of the State Corporations Act, - Universities Act, No. 42 of 2012*) 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 2023 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 WAMBUI NGUMI Ph.D., EBS.**  
**VICE CHANCELLOR**



**DR. JAMES MICAH ONSANDO**  
**CHAIRMAN OF THE UNIVERSITY COUNCIL**

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## **REPORT OF THE AUDITOR-GENERAL ON JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY FOR THE YEAR ENDED 30 JUNE, 2023**

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### **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 the 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**

#### **Adverse Opinion**

I have audited the accompanying financial statements of Jomo Kenyatta University of Agriculture and Technology set out on pages 1 to 51, which comprise of the statement of financial position as at 30 June, 2023 and the statement of financial performance,

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*Report of the Auditor-General on Jomo Kenyatta University of Agriculture and Technology for the year ended 30 June, 2023*

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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of the Jomo Kenyatta University of Agriculture and Technology as at 30 June, 2023 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 do not comply with the Public Finance Management Act, 2012 and the Universities Act, 2012.

## **Basis for Adverse Opinion**

### **1. Material Uncertainty in Relation to Sustainability of Services**

The statement of financial performance reflects a deficit of Kshs.1,195,549,807 (2022: Kshs.1,017,204,242). Further, the statement of financial position shows that University's current liabilities exceeded the current assets by Kshs.5,758,953,943 (2022: Kshs.4,511,370,788) an indication of negative working capital for the University. Even though, the financial statements have been prepared on a going concern assumption, the University is technically insolvent and its ability to continue as a going concern is dependent upon support from the National Government, lending institutions and its creditors.

In addition, the statement of performance and as disclosed in Note 5(x) to the financial statements reflects finance costs of Kshs.335,117,068 relating to interest expenses on three (3) loans. It is evidence that the University heavily relied on loans during the year under review. This material uncertainty casts significant doubt on the University's ability to continue to sustain its services

However, Management and the University Council has not disclosed in these financial statements material uncertainty related to sustainability of services.

In the circumstances, the sustainability of services of the University could not be confirmed.

### **2. Gaps in Receipt Numbers**

The statement of financial performance reflects a total own generated and special accounts and grants income of Kshs.3,030,296,499. Examination of revenue records revealed that revenue receipts are generated through a Revenue Management System. Review of receipt data from the ABN Unisol System for the year under review revealed eight hundred and eighty-five thousand and four hundred and four (885,404) gaps in the receipt number sequence in the system generated reports. Further, review of the data

revealed receipts totalling fifty-six thousand seven hundred and fifty-two (56,752) had zero to fifty monetary value. It was not explained how a system could assign a receipt number a value of zero.

In addition, the system generated receipts for October, 2022 then reverted to generate receipts for the previous month. No explanation was provided to confirm whether it was deliberate or a system malfunction.

In the circumstances, the accuracy of the revenue amount of Kshs.3,030,296,499 could not be confirmed.

### **3. Inconsistencies in Personal Emoluments**

The statement of financial performance and Note 5(i) to the financial statements reflects personal emoluments expenditure of Kshs.5,113,081,738. However, review of records provided revealed the following anomalies;

#### **3.1 Entertainment Allowances**

The expenditure includes other personal allowances amount of Kshs.356,285,244, which further includes personal allowances paid as part of salary amount of Kshs.2,165,975 paid to officers' in job groups 7,8,9,10 and 11 as entertainment allowance. This was contrary to Section C.12 of the Public Service Human Resource Policies and Procedures Manual, 2016 which states that entertainment allowance is payable to officers in job group "T," "U," and "V".

#### **3.2 Special Duty Allowances**

The statement of financial performance and Note 5(i) to the financial statements reflects personal emoluments total amount of Kshs.5,113,081,738. Review of payroll records provided revealed that there were twenty-five (25) officers who were earning special duty allowance amounting Kshs.2,822,803. However, the officers have been working for more than 6-months in the capacity. This was contrary to Section C.15(4), of Public Service Commission Human Resource Policies, May, 2016, which states that Special duty allowance will not be payable to an Officer for more than six (6) months.

#### **3.3 Irregular Acting Allowance**

Review of the payroll and other staff records revealed that eleven (11) employees serving in various capacities continued to serve in acting positions and receive acting allowances beyond six (6) months totalling Kshs.3,339,589. This was contrary to Section 5.6 of the Public Service Commission Human Resource Policy Manual, May 2016 which provides that acting appointments will be made for a minimum of thirty (30) days and maximum of six (6) months duration. Further, there were instances of staff earning acting allowances and other remunerative allowances for stepping in for their colleagues who were on statutory annual leave. This was contrary to the Public Service Commission Human Resource Manual, May, 2016 that indicates that acting allowance is entitled for positions that are vacant awaiting to be substantively filled.

In the circumstances, the accuracy and validity of the personal allowances paid could not be confirmed and the University was in breach of the regulations.

#### **4. Unsupported Cash on Delivery (COD) Imprest Recoveries**

Information provided for audit indicates that staff sign imprest warrants as a committal to follow up with the suppliers who needs cash on delivery. The cheques are done in the name of the supplier and incase of delays or non-performance on the part of the supplier, the money is recovered from staff. This regulation is not supported, and it is contrary to the Regulation 32(3)(cc) and 139(1)(2) and (3) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that the procurement function shall certify the invoices and vouchers to facilitate processing of payment to suppliers and that contractors shall satisfactorily perform their contractual obligations prior to any payment by a procuring entity. Review of the payroll for the year under review revealed that a number of employees' earnings were deducted in respect to COD totalling Kshs.600,000.

No further documentations were provided in support of these recoveries. It was irregular for the Institution to deduct a staff's salary due to a supplier's failure, since the University and the staff are two separate legal entities and therefore the Institution should establish mechanisms to handle CODS without surcharging the staff.

In the circumstances, the regularity of the recoverability of cash totalling Kshs.600,000 from staff could not be confirmed.

#### **5. Special Accounts and Grants**

##### **5.1 Variance Between Cash Balance in the Bank Reconciliation Statements and Amount Reported in the Financial Statements**

The statement of financial position and as disclosed in Note 7(a) to the financial statements reflects special accounts and grants balance amounting to Kshs.454,457,374 which represents unspent moneys meant for various research projects held in three (3) bank accounts. Examination of the three bank reconciliation statements for projects accounts revealed that the accounts had a total cash book balance amounting to Kshs.675,696,865 as at 30 June, 2023. Information provided indicates that the variance amount of Kshs.221,239,491 between the two records represents University funds transferred and included in research funds. The purpose and evidence of the transfers to the accounts was not provided for audit.

In the circumstances, the accuracy and existence of special accounts and grants balance of Kshs.454,457,374 could not be confirmed.

##### **5.2 Unutilized Research Grants**

Note 7 to the financial statements reflects special accounts and grants amounting to Kshs.454,457,374 which includes external research grants amounting to Kshs.23,107,950 for thirteen (13) projects which remained unutilized and had no movement from the previous year.

No evidence has been provided confirming commencement in utilization of the funds.

In the circumstances, the research funding may reduce for failure to meet the eligibility criteria for funding, while research projects abandoned are liable to be surcharged for funds disbursed.

## **6. Trade and Other Receivables**

The statement of financial position reflects trade and other receivables amounting Kshs.2,310,840,866 as disclosed in Note 10 to the financial statements. Review of records provided revealed the following;

### **6.1 Long Outstanding Receivables**

Included in trade and other receivables balance of Kshs.2,310,840,866 is Kshs.7,279,601 from three (3) Institutions which have been outstanding for more than 10 years with no movement over the years. No explanation was provided as to why the debts have not been recovered.

Further, minutes of Management meetings reflecting discussions on the course of action agreed on have not been provided. It is also not known whether other actions provided in the unsigned and undated debt policy which include engaging a debt collector and taking legal action were implemented.

### **6.2 Students Graduating with Fee Balances**

The trade and other trade receivables balance of Kshs.2,310,840,866 includes student debtors totalling Kshs.2,155,273,801. Review of students' debtors list revealed that a total of 541 students who graduated in December, 2022 and June, 2023 as per the graduation lists had unsettled fees balances amounting Kshs.18,295,577. Evidence showing how the fees will be recovered was not provided.

In the circumstances, the existence and recoverability of receivables and student debtors totalling Kshs.7,279,601 and Kshs.18,295,577 respectively were doubtful.

## **7. Long Outstanding Trade and Other Payables**

The statement of financial position reflects trade and other payables balance of Kshs.8,305,904,262 as disclosed in Note 12 to the financial statements. Review of records provided revealed the following;

### **7.1 Sundry Creditors**

The trade and other payables balance of Kshs.8,305,904,262 includes sundry creditors amounting to Kshs.7,403,866,173 as disclosed in Note 12 to the financial statements. Included in the balance is an amount of Kshs.377,468,500 relating to suppliers, contractors and examiners. It was noted that some suppliers, contractors and examiners had bills outstanding for over 2 years amounting to Kshs.197,302,434 from when services and goods were offered.

## **7.2 Statutory Deductions**

The trade and other payables balance of Kshs.8,305,904,262 includes sundry creditors amounting to Kshs.7,403,866,173. Review of creditors ledger provided for audit revealed that pension contribution from both employee and employer amounting to Kshs.204,630,478 and Kshs.2,741,391,703 respectively have been outstanding for a period of more than 7 years since 30 October, 2015. Further, although the University had a regular practice of filing their monthly Pay As You Earn (PAYE) returns with Kenya Revenue Authority, the University had not remitted PAYE amounting to Kshs.3,210,105,413 to Kenya Revenue Authority out of which an amount of Kshs.688,479,320 relate to the year under review. It was further noted that PAYE amounting to Kshs.1,523,284,809 had been outstanding for a period of more than 6 years since 30 March, 2017. No explanation was provided for non-remittance of the statutory dues.

## **7.3 Other Deductions**

Review of trade and other payables schedule revealed payroll creditors amounting to Kshs.91,105,112. Included in the amount are deductions meant to be made out to various sacco, unions and several welfare and have been pending from January, 2023. Further, included in sundry creditors amount of Kshs.7,403,866,173 is audit fees totalling Kshs.10,440,000 relating to 2021-2022 and prior years. The unpaid long outstanding audit fees arrears remained unsettled as at 30 June, 2023. The non-settlement of audit fees arrears contravenes Section 41(1) of the Public Audit Act, 2015 and Regulation 23(2)(a) of the Public Finance Management (National Government) Regulations, 2015.

No explanation was provided for non-remittance of the respective dues.

In the circumstances, the University may not be able to meet its short-term obligations as and when they fall due exposing it to additional costs in form of fines and penalties.

## **8. Property, Plant and Equipment**

The statement of financial position and Note 8 to the financial statements reflects property, plant and equipment balance of Kshs.23,955,732,499. Review of records provided revealed the following;

### **8.1 Non-Securing of Assets**

Included in the property plant and equipment balance of Kshs.23,955,732,499 is buildings whose opening balance was Kshs.6,222,623,647. However, examination of documents provided revealed that the University insured only buildings worth Kshs.3,970,285,000 leaving the balance of Kshs.2,252,338,647 uninsured. No sufficient reason was provided for exposing part of University assets to risk.

### **8.2 Inconsistent Application of Depreciation Policy**

The JKUAT Financial Regulations and Accounting Manual Section 9.5 provides that with the exception of investment property therefore, assets shall be depreciated using the even distribution approach on prescribed rates.

However, recalculation of the depreciation charge for the year of Kshs.248,818,138 as disclosed in Note 5(ix) and Note 8 to the financial statements revealed that reducing balance method was applied in depreciating the assets. Therefore, the reducing balance method of depreciation applied is inconsistent with the even basis specified at Paragraph 9.6 of JKUAT Financial Regulations and Accounting Manual.

### **8.3 Kigali Campus Renovation Fees**

The University paid Rwf. 48,366,900 (Kshs.5,602,048) to the landlord of the former JKUAT Kigali Campus premises as reimbursement for renovation fees incurred by the landlord after the University vacated the premises. The invoice and receipt for actual costs incurred were not provided for confirmation. In the absence of the supporting documentation, it was not possible to confirm whether the payment was a correct charge on the University funds.

### **8.4 Idle Assets**

Review of property, plant and equipment records provided for audit revealed that the University closed its operations in December, 2017 in Kigali, Rwanda Campus. However, before the shutdown, the University had purchased two parcels of land situated in the Karembure area valued at Kshs.8,605,200 and Kshs.11,187,000 with land reference No. 1077/KIC/GAH and 1078/KIC/GAH respectively. Further, in December 2018, the University closed its operations in Westlands Campus in Nairobi. Review of the assets register provided for audit revealed that JKUAT acquired assets in Westland Campus valued at Kshs.440,000,000 comprising of land Kshs.400,000,000 and building Kshs.40,000,000. As at the time of audit, the above assets remained unutilized and no evidence was provided to show that the University is taking any measures to put them into economical use.

### **8.5 Land Ownership Documents not Transferred to the University**

Note 8 to the financial statements reflects a summary of fixed assets schedule with total historical cost of Kshs.24,793,169,132 as at 30 June, 2023 which includes land at cost of Kshs.16,566,692,200. However, title deed of land parcel LR NO 13538 had not been transferred to the University's name.

### **8.6 Existence of Co-Owned Motor Vehicles**

Review of the motor vehicle ownership documents revealed that motor-vehicle No. KCC 569D listed in the asset register and valued at Kshs.600,000 was not owned by the University but by a particular Consortium.

In the circumstances, the accuracy, completeness, value for money and ownership of the property, plant and equipment could not be confirmed.

## **9. Unsupported Expenditure**

The statement of financial performance and Note 5(iii) to the financial statements reflects administrative department costs of Kshs.80,157,861. Review of administrative costs payment vouchers revealed that the University paid an amount of Kshs.801,900 to a

company for supply of dinner plates and mugs. However, the inspection and acceptance report provided was signed by only two members. This was contrary to Section 48(2) of the Public Procurement and Asset Disposal Act, 2015 (Revised Edition 2022) which requires the committee to comprise of a minimum of three members. Further, perusal of the supporting documents revealed that the procurement officer through a memo ref no: JKUAT-2-75-3-3 requested the Chief Finance Officer for approval of imprest No.74239 with the same amount. This may lead to double payment and misuse of imprest warrants.

In the circumstances, the regularity of expenditure of Kshs.801,900 on dinner plates and mugs could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Jomo Kenyatta University of Agriculture and Technology Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis totalling Kshs.7,300,281,204 and Kshs.6,039,414,750 respectively, resulting in a income shortfall amount of Kshs.1,260,866,454 or 17% of the budget. Management attributed the income shortfall 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 and disruption of academic calendar due to Covid-19.

Similarly, the statement reflects final expenditure budget against actual expenditure of Kshs.7,300,281,204 and Kshs.7,353,988,363 resulting to an over expenditure of Kshs.53,707,141. The over expenditure related mainly to personal emoluments and special accounts and grants amounts of Kshs.27,258,955 and Kshs.73,235,954 respectively whose approval was not provided.

The income shortfall and over-expenditure affected the planned activities and may have impacted negatively on the delivery of services.

My opinion is not modified in respect of this 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**

### **Unresolved Prior Audit Matters**

The audit report for the year ended 30 June, 2022 raised several unsatisfactory issues in regard to balances reflected in the financial statements, lawfulness and effectiveness in use of resources and effectiveness of internal controls, risk management and governance. However, although Management has indicated some of the issues have been completed, the issues remained unresolved as Parliament has not deliberated on the same.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Non-Compliance with the Law on Fiscal Responsibility – High Wage Bill**

Review of the University budget revealed total revenue and personal emoluments budget amounts of Kshs.7,300,281,205 and Kshs.5,085,822,783, respectively. The wage bill (Personal Emoluments) constituted seventy per cent (70%) of the total revenue. This was contrary to Regulation 26(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which requires that the National Government's expenditure shall not exceed 35 percent of the total revenue. Similarly, out of the revenue amount of Kshs.6,039,414,750 generated in the year under review, Kshs.5,113,081,738 which is 85% was incurred on personal emoluments.

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

#### **2. Irregularities in Personal Emoluments**

##### **2.1 Staff in Employment Beyond the Statutory Retirement Age**

Review of the payroll master data revealed that there were a number of staffs who were beyond the retirement age of 70-yrs for academic staff and 60-yrs for non-academic staff. This was contrary to the JKUAT Human Resource Policy and the University terms of service.

## **2.2 Lack of Succession Planning for Academic Staff**

Review of records provided revealed that a number of staff on attainment of retirement age requests for contractual terms' employment which is normally granted for 2-years term renewable. Further, the post retirees have their contracts renewed subsequently for more than three terms. Review of post-retirement contracts revealed that the extension of contracts was based on having graduate students still under supervision, mentorship among other reasons.

The University has no policy on succession planning and management of post-retirement contracts.

## **2.3 Non-Compliance with Affirmative Action on Gender Ethnicity and Regional Distribution**

The statement of financial performance and as disclosed in Note 5(i) to the financial statements reflects personal emoluments totalling Kshs.5,113,081,738 in respect of two thousand five hundred and sixteen (2,516) members of staff. Review of employee records for the University revealed that one thousand one hundred and twenty-eight (1,128) or 45% of the members of staff are from one (1) dominant ethnic community, resulting to 12 percentage points above the 33% threshold. In addition, the University Management recruited sixty (60) staff members during the year under review, out which twenty-eight (28) or 47% were from one (1) dominant community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008, which states that no public establishment shall have more than one third of its staff from the same ethnic community.

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

## **3. Irregularities in Council Committees Expenses**

### **3.1 Procurement of Council Venues**

Review of Council payment records revealed that the University Council held two meetings on 22 July, 2022 at Villa Rosa Kempinski. Review of procurement records revealed that request for quotations was used to procure the services. However, quotations were issued to suppliers not included in the list of pre-qualified suppliers and therefore the suppliers awarded to provide the two venues were not pre-qualified for the provision of hotel services.

### **3.2 Failure to Prepare and Implement Council Charter**

Information provided indicates that the University Council Charter which is an important policy document that sets out the roles and responsibilities of the Council members, Chair, and other key roles to ensure clarity and alignment was not prepared. This was contrary to Chapter 1.11 of Mwongozo which states that Board/Council should develop and adopt a Board Charter, which should define the role, responsibilities and functions of the Board and be reviewed periodically.

### **3.3 Council Members without Appointment Acceptance Letters**

Review of Council records revealed that there were two sets of Council members during the financial year of audit. The first set of Council members had their terms expire on 8 November, 2022 with the exception of one member whose term ended on 10 March, 2023. The second Council was constituted on 23 May, 2023. However, acceptance letters of the first set of Council members were not provided for audit.

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

## **4. Irregular Award of Tenders**

### **4.1 Provision of Insurance Brokerage/Underwriters Services (General, Motor Vehicles and Group Life Insurance)**

The University advertised the tender for provision of insurance brokerage/underwriters' services (General, motor vehicles and group life insurance) for the year ended 2022-2024 via the JKUAT website on 17 May, 2022. Tenders evaluation were done on 15 June, 2022 and ultimately signed the procurement contract commencing 1 July, 2022. However, the Approved Procurement Plan was signed on 28 July, 2022. Therefore, the University initiated a procurement without an approved procurement plan contrary to the law.

Review of tender documents revealed that the schedule of requirements had two cadres of staff for compensation in case of death or permanent disability. Category one required that staff would be compensated for 5 times of the annual basic salary in case of job losses or death. Category two staff were to be compensated for 4 times of the annual basic salary in case of job loss via death or permanent disability. However, the University through a negotiation meeting held on 22 June, 2022 by "Professional Opinion Committee" negotiated for a lower compensation scale of three (3) times the annual basic salary at a cost of Kshs.28,331,019 compared to the financial evaluated cost of Kshs.33,074,485.

In addition, the professional opinion committee is not provided for in the Procurement Act and Regulations as compared to the professional opinion provided by the head of procurement under Section 84 of the Public Procurement and Asset Disposal Act, 2015.

### **4.2 Provision of Security Services**

The tender for the provision of security services for the year ended 2022-2024 was advertised via the JKUAT website on 17 May, 2022 and attracted 14 bidders. Tender evaluations were done on 14 June, 2022 and the procurement contract signed on 1 July, 2022. Procurement of security services was included in the procurement plan for 2022-2023. However, the Approved Procurement Plan was signed on 28 July, 2022. Therefore, procurement of provision of security services was initiated without an approved procurement plan contrary to the law.

Further, review of the procurement documents revealed that the "Notification of Award" was sent on 20 June, 2022 to the successful tenderer. The contract validity period was

between 1 July, 2022 - 30 June, 2023. The period between which the notification of award was sent to the successful tenderer and the day when the contract became valid is below the fourteen-day threshold required by law. No reason has been given for signing and implementing the contract before the stipulated period.

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

## **5. Undue Delay in Servicing of Motor Vehicles**

Review of motor vehicle records revealed that the University has a fleet of 56 motor vehicles out of which Motor vehicle registration No. KBG 543C Toyota saloon insured with a local insurance Company was involved in an accident on 21 August, 2021 along Kitale Webuye Road. The damage was estimated to cost Kshs.394,586 by the appointed insurance assessors. Available information indicate that the vehicle was towed to a garage by the Insurance Company for repairs on 13 September, 2021. However, as at the time of audit in September, 2023, the motor vehicle was still lying at the garage and had not been repaired.

In the circumstances, the above vehicles have not contributed towards the achievement of the University objectives and lack of repair may lead to further deterioration of the assets.

## **6. Idle Investments in JKUAT Noodles (Nissin Holdings Ltd)**

The statement of financial position and as disclosed in Note 13 to the financial statements reflects investments balance of Kshs.445,663,318 which includes investments of Kshs.418,881,000 in JKUAT Noodles Ltd (Nissin Holdings which is 100% owned by JKUAT). However, valuation report of the assets owned by JKUAT Noodles Ltd dated 28 August, 2020 indicates an amount of Kshs.358,000,000 as the market value and forced sale value of property, plant and equipment. Physical verification carried out on 24 November, 2023 revealed that the Company had discontinued operations since no production was ongoing and the assets were not in use. It was further observed that the Company's three (3 No) motor vehicles valued at Kshs.3,000,000 were grounded and not insured.

In the circumstances, the University may not obtain value for money invested in the subsidiary Company.

## **7. Irregularities in University Projects**

### **7.1 Stalled Construction of Boundary Wall**

Note 8 to the financial statements reflects Work-In-Progress (WIP) balance of Kshs.645,340,222 which includes Kshs.50,698,799 relating to construction of the University boundary wall. Review of the contract agreement revealed that in the year 2013, a Company was awarded the contract for beautification of a boundary wall from the main gate to Thika Superhighway at a cost of Kshs.68,836,283.

Project status report revealed that the project works stopped in 2015 following a court case filed by Juja Community, reference HC ELC No.720 of 2013-Selian Holdings Company Limited and 2 others Versus the University. The claimants filed an application against the University, seeking an injunction restraining it from erecting a perimeter/boundary wall, along the 35.5-meter-wide road, as this would hinder and or block access to the claimants' properties. A temporary order stopping the construction of the said wall was issued in Court on 22 January, 2015, pending the hearing and determination of the application. The Court visited the site and an agreement was reached before the parties to appoint professionals from both sides to redesign the project to take care of the concerns of the claimants in the matter.

On 7 of February, 2022, the Court appointed a mediator to oversee the mediation process. Parties were able to discuss a partial mediation agreement on how the beautification can be conducted without affecting the Plaintiffs' properties. The Plaintiffs were demanding a compensation of Kshs.347,000,000. However, there was no evidence provided to show whether the issue of compensation has been discussed or approved by the Council.

Physical verification of the project carried out in October, 2022 revealed that the wall had been vandalized thus diminishing value for money on Kshs.50,698,799 spent on the project. The matter had been taken out of Court and mediation proceedings were ongoing and both parties were to record a consent settlement on the 27 October, 2022. Further, the physical verification confirmed that the remaining skeleton of few stones and steel grills may not represent the WIP balance of Kshs.50,698,799 reflected in the financial statements. In addition, the WIP dates several years back and is not supported by valuation certificates.

## **7.2 Delayed Construction of College of Engineering Technology Building (COETEC)**

Note 8 to the financial statements reflects property, plant and equipment balance of Kshs.23,955,732,499 which includes work in progress amounting to Kshs.645,340,222 which includes an amount of Kshs.208,745,421 reported as balance brought forward for Construction of COETEC Lecture Building. Review of documents provided for audit showed that the construction of COETEC building began in May, 2019 with consultants from the SABS Projects office and JKUATES as the contractor with an initial contract sum amounting to Kshs.208,748,245. However, review of project documents showed that there was an approval for contract variation of Kshs.44,972,588 from the University Management resulting to a final contract sum of Kshs.253,720,833.

Physical verification carried out during the course of the audit revealed that the project was still ongoing since painting, plumbing and electrical works had not been done despite payments amounting to Kshs.208,745,421 having been paid to the contractor which is approximately 99% of the initial contract price. It was further observed that the contractor had abandoned the site due to lack of funding and works had been suspended. Further, no additional work-in-progress was reported in the financial statements implying that the project might have stalled for the whole year.

### 7.3 Extension of Administration Block

Note 8 to the financial statements reflects work in progress balance of Kshs.645,340,222 which includes extension of administration block amount of Kshs.385,896,002. Review of documents provided for audit revealed that the University entered into a contract agreement with a contractor under contract number JKUAT/77/2012-2013 for construction of JKUAT new administration block at a contract sum of Kshs.285,919,713 and project duration of 78 weeks. During the 141<sup>st</sup> Council meeting, the Council approved contract variation of Kshs.62,447,206 increasing the project total cost to Kshs.348,366,919. Further, the contract was terminated on 15 October, 2020 after 8 years on site for a project which was supposed to take 78 weeks.

In addition, the following anomalies were noted: -

- i. The project quantity surveyor together with the contractor's representative prepared a final account for work done totalling Kshs.270,675,346 which was signed on 21 May, 2021. However, the contractor was previously paid an amount of Kshs.286,405,691 for valuation certificate no.1 – 18 thus resulting to an over payment of Kshs.15,730,345.
- ii. A bill of reduction was prepared for poor workmanship done by the contractor totalling Kshs.54,962,920 resulting to the total recoverable amount of Kshs.70,693,266 including the overpayment. No evidence provided to confirm that the amount was recovered.
- iii. Further, the contractor was paid an amount of Kshs.9,483,983 as interest on delayed payments which could have been avoided by timely payment of certified valuation of works done. Although the final project cost for extension of Administration block was Kshs.348,366,919, the University had paid an amount of Kshs.385,896,002 to various contractors as at 30 June, 2023.
- iv. Some of the tiles poorly done by the original contractor and replaced by another contractor had popped up again.
- v. As per the bill of quantities, there was supposed to be an underground parking, however there was change of specification because the underground parking is submerged in water hence it could not be used.

In the circumstances, the value for money on incomplete and stalled projects could not be confirmed.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that, internal controls, risk management and overall governance were not effective.

## Basis for Conclusion

### 1. Debt Management Policy Document

The statement of financial position indicates that the University has huge outstanding receivables totalling Kshs.2,310,840,866 some of which have been outstanding for more than ten years. However, the debt management policy which provides information on debt management including recovery strategies was not approved. Further, no indication has been made in the policy when its application started.

In the circumstances, the recoverability and operations of the University may be affected by failure to have an effective debt management policy.

### 2. Weak Controls in Fees Payment System

Review of the students payment data provided for audit revealed that 13,791 students were invoiced but not receipted, 21,672 students were receipted but not in list of active students and 6,077 students were invoiced yet they were not in list of active students. Information provided indicates that both active and non-active students can access the University student data management system. Scrutiny of the available data revealed that the system generated an invoice before validating the status of the student which should have allowed access to only active students as a control.

In the circumstances, the effectiveness of the data management system could not be confirmed.

### 3. Weak Controls on Imprest Management on Graduation Expenditure

Review of payment vouchers provided revealed that 'request for imprest forms' imprest warrants and 'imprest accounting forms' were to support goods and services procured through issue of Local Purchase Orders and paid for by Cheque to the respective suppliers. Imprest amounts equal to the value of the LPOs were advanced to various officers for the same purposes as those indicated on the LPOs and subsequently surrendered by the officers through imprest accounting forms and supporting documents as per the nature of expenditure on the LPOs. It was not possible to ascertain if the officers were advanced imprest for procurement of goods/services which were also paid for directly to the suppliers by cheque. Further, the 'Request for Imprest Forms'/Imprest Warrants used for this purpose were not recorded in the University's imprest register.

In the circumstances, the effectiveness of controls on imprest management on graduation expenditure could not be confirmed.

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 control, 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 misstatements, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

22 March, 2024

**Jomo Kenyatta University of Agriculture & Technology**  
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**14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023**

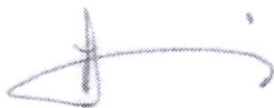
INCOME	NOTE	2022/2023 KSHS	2021/2022 KSHS
Income from Non-Exchange Transactions	2	3,009,118,251	3,028,415,190
Income from Exchange Transactions			
Tuition and Other Fees – Main Campus	3	2,006,802,373	2,503,180,066
Income from Other Services Rendered	4(i)	102,504,168	44,777,471
Other Income	4(ii)	583,987,941	448,369,480
Amortization of Special Accounts & Grants	7(b)	337,002,017	271,305,304
<b>Sub Total</b>		<b>3,030,296,499</b>	<b>3,267,632,321</b>
		<b>6,039,414,750</b>	<b>6,296,047,511</b>
<b>EXPENDITURE</b>			
Personal Emoluments	5(i)	5,113,081,738	5,068,043,428
Academic Department Costs	5(ii)	338,539,335	271,319,735
Administrative Department Costs	5(iii)	80,157,861	73,109,453
JKUAT Campus Costs	5(iv)	331,649,180	407,251,783
Student Welfare Costs	5(v)	41,273,423	35,770,193
Maintenance Works Costs	5(vi)	48,339,285	34,000,609
Miscellaneous Expenditure	5(vii)	47,771,053	23,802,451
Central Services Costs	5(viii)	420,170,826	1,118,629,070
Finance Cost	5(x)	335,117,067	-
Depreciation & Amortization Expenses	5(ix)	254,627,804	-
Council Committees Expenses	5(xi)	6,258,756	10,019,727
Amortisation of Special Accounts & Grants	7(b)	337,002,017	271,305,304
<b>Total Expenses</b>		<b>7,353,988,345</b>	<b>7,313,251,753</b>
Other Gains/ (Losses)			
Loss on Disposal of Assets	5(xii)	(644,639)	-
Gain on Foreign Exchange transactions	4(iii)	119,668,427	-
Surplus/ (Deficit) for the year		<b>(1,195,549,807)</b>	<b>(1,017,204,242)</b>

**Notes:**

- The notes set out on pages 6 to 47 form an integral part of these Financial Statements.
- The comparative amounts are missing in some parts as the method of reporting in the year under review was different from the previous year.



CPA MARY NGUGI,  
ICPAK NO 6733  
CHIEF FINANCE OFFICER



PROF VICTORIA WAMBUI NGUMI, PhD. EBS  
VICE-CHANCELLOR



DR. MICAH ONSANDO  
COUNCIL CHAIRMAN

**Jomo Kenyatta University of Agriculture & Technology**  
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**15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023**

	<b>NOTE</b>	<b>2022/ 2023</b>	<b>2021/ 2022</b>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Inventories	9	32,838,054	31,786,830
Trade and Other Receivables	10	2,310,840,866	2,876,450,011
Cash and bank balances	11a	843,642,473	529,677,150
		<b>3,187,321,393</b>	<b>3,437,913,991</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	8	23,955,732,499	24,152,064,627
Investments	13	445,663,318	445,663,318
Biological Assets-Livestock	15	6,883,000	5,510,000
Intangible Asset - ERP Software	16	12,990,065	11,619,332
		<b>24,421,268,882</b>	<b>24,614,857,277</b>
<b>TOTAL ASSETS</b>		<b>27,608,590,275</b>	<b>28,052,771,268</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	12	8,305,904,262	7,238,712,571
Deferred Income: Special Accounts & Grants - Unexpended Amount	7a	454,457,374	573,617,087
Bank Loan	14a	185,913,700	68,882,846
Current Portion of Borrowings	11b	-	68,072,275
		<b>8,946,275,336</b>	<b>7,949,284,779</b>
<b>NON-CURRENT LIABILITIES</b>			
Bank Loan	14b	2,296,121,893	2,581,989,783
<b>TOTAL LIABILITIES</b>		<b>11,242,397,229</b>	<b>10,531,274,562</b>
<b>NET ASSETS</b>			
Capital Fund	6	3,048,129,047	3,020,921,900
Revaluation Reserve	6	16,464,047,621	16,451,008,621
Accumulated Surplus	6	(3,145,983,622)	(1,950,433,815)
		<b>16,366,193,046</b>	<b>17,521,496,706</b>
<b>TOTAL NET ASSETS AND LIABILITIES</b>		<b>27,608,590,275</b>	<b>28,052,771,268</b>
<b>TOTAL FUNDS, GRANTS AND LIABILITIES</b>		<b>27,608,590,275</b>	<b>28,052,771,268</b>



CPA MARY NGUGI,  
ICPAK NO 6733  
CHIEF FINANCE OFFICER



PROF VICTORIA WAMBUI NGUMI, PhD. EBS  
VICE-CHANCELLOR



DR. MICAH ONSANDO  
COUNCIL CHAIRMAN

**Jomo Kenyatta University of Agriculture & Technology**  
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**16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Capital Fund</b>	<b>Revaluation Reserve</b>	<b>Accumulated Surplus</b>	<b>TOTAL</b>
	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>
As at 30th June 2021	3,001,960,214	16,450,728,621	(933,229,573)	18,519,459,262
Additions in the Year	20,000,000			20,000,000
Donations – Motor Vehicles		280,000		280,000
Transfer of Water Bottling Plant to JKUATES	(1,038,314)			(1,038,314)
Surplus/(Deficit) for the Year			(1,017,204,242)	(1,017,204,242)
As at 30th June 2022	3,020,921,900	16,451,008,621	(1,950,433,815)	17,521,496,706
Additions in the Year	27,207,147			27,207,147
Donations – Computers		13,039,000		13,039,000
Surplus/(Deficit) for the Year			(1,195,549,807)	(1,195,549,807)
As at 30 <sup>th</sup> June 2023	3,048,129,047	16,464,047,621	(3,145,983,622)	16,366,193,046

**Notes**

1. In the year, JKUAT received Development Grants worth Kshs 27,207,147 to aid capital projects at the University.
2. JKUAT incurred deficit worth Kshs 1,195,549,807 resulting in negative revenue reserves of Kshs 3,145,983,622.

**Jomo Kenyatta University of Agriculture & Technology**  
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**17. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/2023	2021/ 2022
		KSHS	KSHS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Incomes</b>			
Income from Non-Exchange Transactions		3,009,118,251	
Tuition and Other Fees		2,006,802,373	
Incomes from Other Services Rendered		102,504,168	
Other Income		703,656,368	
		<b>5,822,081,160</b>	
<b>Expenses</b>			
Personal Emoluments		5,113,081,738	
Academic Department Costs		338,539,335	
Administrative Department Costs		80,157,861	
JKUAT Campus Costs		331,649,180	
Students Welfare Costs		41,273,423	
Maintenance Work Costs		48,339,285	
Miscellaneous Expenditure		47,771,053	
Central Services Costs		420,170,826	
Finance Cost		335,117,067	
Council Committee Expenses		6,258,756	
		<b>6,762,358,523</b>	
<b>Operating Profit before working capital changes</b>		<b>(940,277,364)</b>	
Decrease (Increase) in Debtors	10	565,609,145	(3,574,817)
Decrease (increase) in Inventories	9	(1,051,224)	(9,525,737)
Increase (Decrease) in Other Payables-Special Accounts	7a	(119,159,713)	3,740,441
Increase (Decrease) in Creditors	12	1,067,191,690	820,852,299
		<b>1,512,589,898</b>	<b>811,492,186</b>
<b>Net Cash Generated from Operating Activities</b>		<b>572,312,534</b>	<b>76,411,729</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of Furniture	8	(786,601)	(590,978)
Proceeds from Sale of Assets		1,520,409	240,000
Additions to Work In Progress	8	(25,179,218)	(40,386,919)
Work in Progress (Water Bottling Plant) Transferred to JKUATES	8	-	(1,038,314)
Purchase of Motor Vehicle	8	-	(7,395,300)
Purchase of Computers and Equipment		(15,646,239)	(14,178,298)
Purchase of ERP		(7,180,399)	
Increase/(Decrease) in Biological assets		(1,373,000)	765,000
<b>Net cash used in Investing Activities</b>		<b>(48,645,048)</b>	<b>(62,584,809)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Grants allocated to Finance Capital Fund	6	27,207,147	20,000,000
Bank Loan - JKUAT Towers	14	(91,856,307)	(14,172,611)
Bank Loan - Kenyatta Road	14	(76,980,728)	(54,710,239)
<b>Net cash used in Financing Activities</b>		<b>(141,629,888)</b>	<b>(48,882,850)</b>
Net Increase (Decrease) in cash and cash equivalents		382,037,598	(35,055,930)
Cash and cash equivalents at beginning of year	11	461,604,875	496,660,805
Cash and cash equivalents at end of year	11	<b>843,642,473</b>	<b>461,604,875</b>
<b>SUMMARY OF CASH AND BANK BALANCES</b>			
Cash on hand and balance with banks	11a	843,642,473	529,677,150
Bank overdraft	11b	-	(68,072,275)
<b>TOTAL</b>		<b>843,642,473</b>	<b>461,604,875</b>

**Note**

The comparative amounts are missing in some parts as the method of reporting in the year under review was different from the previous year.

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**18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023**

	ORIGINAL BUDGET	ADJUSTMENTS	FINAL BUDGET	ACTUAL ON COMPARABLE BASIS	PERFORMANCE DIFFERENCE		
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023		
<b>INCOME</b>							
Government Grant -Recurrent	3,009,118,251	-	3,009,118,251	3,009,118,251	-	0%	
<b>Total Government Recurrent Grant</b>	<b>3,009,118,251</b>	<b>-</b>	<b>3,009,118,251</b>	<b>3,009,118,251</b>	<b>-</b>	<b>0%</b>	
Tuition and other Fees Income	3,665,293,350	-	3,665,293,350	2,006,802,373	(1,658,490,977)	-45%	(a)
Other Income	167,217,207	-	167,217,207	418,712,290	251,495,083	150%	(b)
Expected Rent	194,886,332	-	194,886,332	267,779,818	72,893,486	37%	(c)
Special Accounts & Grants	263,766,063	-	263,766,063	337,002,017	73,235,954	28%	(d)
<b>Sub Total</b>	<b>4,291,162,953</b>	<b>-</b>	<b>4,291,162,953</b>	<b>3,030,296,499</b>	<b>(1,260,866,454)</b>	<b>-29%</b>	
<b>Total Income</b>	<b>7,300,281,204</b>	<b>-</b>	<b>7,300,281,204</b>	<b>6,039,414,750</b>	<b>(1,260,866,454)</b>		
<b>EXPENDITURE</b>							
Personal Emoluments	5,085,822,783	-	5,085,822,783	5,113,081,738	(27,258,955)	-1%	(e)
Academic Departments Costs	340,789,473	-	340,789,473	338,539,335	2,250,138	1%	(f)
Administrative Departments Costs	83,360,686	-	83,360,686	80,157,861	3,202,825	4%	(f)
JKUAT Campus Costs	334,563,076	-	334,563,076	331,649,180	2,913,896	1%	(f)
Students Welfare Costs	42,636,599	-	42,636,599	41,273,423	1,363,176	3%	(f)
Maintenance Work Costs	48,685,384	-	48,685,384	48,339,285	346,099	1%	(f)
Miscellaneous Expenditure	48,754,028	-	48,754,028	47,771,053	982,975	2%	(f)
Central Services Costs	455,413,126	-	455,413,126	420,170,825	35,242,300	8%	(f)
Finance Cost	335,141,608	-	335,141,608	335,117,068	24,542	0%	
Depreciation & Amortization	255,107,658	-	255,107,658	254,627,804	479,854	0%	
Council, Committees expenses	6,240,722	-	6,240,722	6,258,756	(18,034)	0%	(f)
Special Accounts & Grants	263,766,063	-	263,766,063	337,002,017	(73,235,954)	-28%	(d)
<b>Total Expenditure</b>	<b>7,300,281,204</b>	<b>-</b>	<b>7,300,281,204</b>	<b>7,353,988,345</b>	<b>(53,707,141)</b>		
<b>Other Gains/(Losses)</b>							
Loss on Disposal of Assets				(644,639)	(644,639)		
Gain on Foreign Exchange Transactions				119,668,427	119,668,427		
<b>Surplus for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,195,549,807)</b>	<b>(1,195,549,807)</b>		

**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
- Positive variance due to increased occupancy
- Positive variance resulted from increased research activities in the year
- Variance resulted from increase due to provision for gratuity payment,
- Variance resulted from implementation of cost cutting measures across all operations in the year

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**19. 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 cooperate 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**

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying JKUAT's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of JKUAT. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (*in*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

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**3. Adoption of New and Revised Standards**

*i. New and amended standards and interpretations in issue effective in the year ended 30 June 2023.*

<b>Standard</b>	<b>Effective date and impact:</b>
<b>IPSAS 41:</b> Financial Instruments	<p><b>Applicable: 1<sup>st</sup> January 2023:</b></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. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> <li>• 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; <ul style="list-style-type: none"> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> </ul> </li> <li>• 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.</li> </ul>
<b>IPSAS 42:</b> Social Benefits	<p><b>Applicable: 1<sup>st</sup> January 2023</b></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"> <li>(a) The nature of such social benefits provided by JKUAT.</li> <li>(b) The key features of the operation of those social benefit schemes; and</li> <li>(c) The impact of such social benefits provided on JKUAT's financial performance, financial position and cash flows.</li> </ul> <p>The University does not operate any social benefits schemes and therefore this standard is not relevant to the University.</p>
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	<p><b>Applicable: 1st January 2023:</b></p> <ul style="list-style-type: none"> <li>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.</li> <li>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</li> <li>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guaranteed contracts which were inadvertently omitted when IPSAS 41 was issued.</li> <li>d) 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.</li> </ul>

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- ii. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.*

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>This standard is relevant to the University and will be applied effective financial year ending June 30, 2025.</p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>This standard is relevant to the University and will be applied effective financial year ending June 30, 2025.</p>

*iii. Early adoption of standards*

Jomo Kenyatta University of Agriculture and Technology did not early-adopt any new or amended standards in the year 2022/2023.

**4. Summary of Significant Accounting Policies**

**a) Revenue Recognition**

**i) Revenue from non-exchange transactions – IPSAS 23**

**Fees, taxes and fines**

JKUAT recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to JKUAT and the fair value of the asset can be measured reliably.

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**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.

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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 reducing balance method at the following rates:

<b>Description</b>	<b>Annual Rate</b>
- 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

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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**

**a) 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 JKUAT 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)

**b) 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.

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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) Social Benefits**

JKUAT recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that JKUAT will incur in fulfilling the present obligations represented by the liability.

**m) 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.

**n) 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.

**o) 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 revalued amounts on the plant property and equipment, and any other adjustments on the same.

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**p) 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.

**q) 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.

**r) 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 the 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.

**s) 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.

**t) 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).

**u) Service Concession Arrangements**

JKUAT analyses all aspects of service concession arrangements that it enters in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, JKUAT recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through

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ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, JKUAT also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**v) 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.

**w) Comparative figures**

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

**x) 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, 2023.

**5. Significant Judgements and Sources of Estimation Uncertainty – IPSAS 1**

The preparation of JKUAT's 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.

**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

**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

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**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.

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**6. NOTES TO THE FINANCIAL STATEMENTS**

	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
<b>2. GOVERNMENT GRANT</b>		
Recurrent Grant	3,009,118,251	3,028,415,190
	<b>3,009,118,251</b>	<b>3,028,415,190</b>
<b>3. TUITION AND OTHER FEES - MAIN CAMPUS</b>		
ID/Registration Fees	44,277,821	36,428,853
Tuition Fees	1,115,351,423	1,662,174,939
Examination Fees	258,854,421	270,761,777
Medical Fees	138,991,009	127,031,948
Supplementary Fees	15,240,863	13,179,762
Project Examination	5,752,432	5,557,210
Clinical Placement	82,077,132	84,002,743
Practical Examination	4,567,800	323,814
Post Graduate Fees	539,570	451,500
BSc. application fees	5,285,630	5,742,230
Internet	62,919,102	49,732,893
Computer fees	67,460,878	55,713,830
Library fees	89,387,888	56,276,309
Field trips/attachment	72,002,458	89,644,431
Students Laptop Fees	3,170,200	2,544,950
Other Charges	779,008	120,253
Laboratory Fees	2,062,500	2,264,909
Project Supervision Fees	2,196,778	4,473,223
Academic Trip Fee	823,432	2,077,495
Thesis/Project/Portfolio	34,200,668	33,392,121
Physical Fitness Training Fee	861,360	1,284,876
	<b>2,006,802,373</b>	<b>2,503,180,066</b>
<b>4 (i) OTHER SERVICES RENDERED</b>		
Tailoring Unit	76,930	162,050
Accounting Professional Courses	5,663,103	4,523,244
Rechargeable transport	49,831,303	-
Nursery School	7,980,306	6,889,881
Likuyani Farm	1,925,595	-
Horticulture Production	84,855	34,268
Staff Cafeteria	11,009,740	10,071,876
Cafeteria (meals)- SAJOREC	1,537,982	1,136,925
Xeroxing and printing	4,039,838	8,004,254
Food Processing	47,745	211,659
Mechanical Eng Production Fund	487,153	-

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Hospital fund	6,189,418	6,456,016
Library Production	688,021	515,251
Bookshop Income	132,478	180,939
Show Product Sales	3,220	-
Serena /Candle IGU A/C	2,592,540	1,458,553
Poultry IGU Project	-	350,265
Farm machinery	2,076,983	1,511,799
Health centre dental	199,080	124,500
Botany IGU	75,060	-
Short Courses and Trainings	1,203,588	967,754
ICT Research, Consultancy& Training - Main Campus	6,406,730	1,533,545
Medical Lab Science	252,500	365,000
Soil, Water & Environmental Engineering	-	279,692
	<b>102,504,168</b>	<b>44,777,471</b>

<b>4 (ii) OTHER INCOME</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Accommodation Charges	38,392,612	53,045,207
Rental Income	13,456,322	12,900,000
JKUAT Towers Rental Income	267,779,818	194,691,641
MSC Application Fees	2,902,100	2,792,300
CISCO Application	128,000	109,500
Conference & Training Income SAJOREC	290,000	703,000
House Rent	19,277,542	19,189,999
Water Charges	806,785	1,315,025
Shop Rent	114,076	337,920
Miscellaneous income	111,630,268	45,402,573
Asset Disposal Account	-	37,000
Disposal of Fixed Assets	-	560,295
Library Fines	33,824	214,868
Laundry Charges	5,230,671	4,874,734
Hire of Graduation Gowns	34,036,608	47,300,169
Donations	13,039,000	-
Students P.A.Y.E	16,098,079	20,287,042
Journal of Agric	452,945	16,000
Project Admin Costs	33,407,493	15,388,999
JKUAT Hospital Cost Sharing	1,652,755	1,674,561
Surcharge & Penalties	1,524,063	1,307,016
Sale of tenders	-	1,000
Swimming Pool Charges	-	424,720
Training Income	15,051,488	11,036,770
Ethic Review fees - Research Dept	1,129,800	1,055,668
Guest Houses Rental Income	39,000	19,500

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Certificate - Application Fees	419,400	351,000
Diploma - Application Fees	1,576,500	1,275,000
Alumni Fees	4,551,250	9,248,693
Storage Charges	36,900	60,000
Photo Session	40,000	30,000
Botanical Garden Entry Fees - SAJOREC	870,142	619,495
Rebates received/ NITP/DLP	-	1,859,785
Laboratory Bench Fees - SAJOREC	10,000	240,000
Staff Fitness Welfare Expense	10,500	-
	<b>583,987,941</b>	<b>448,369,480</b>

<b>4 (iii) FOREIGN EXCHANGE GAIN</b>	<b>2022/2023</b>	<b>2021/2022</b>
Foreign Exchange Income	119,668,427	-

<b>5 (i) PERSONAL EMOLUMENTS</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Staff Salary	2,680,668,587	2,683,506,937
Casual Workers	-	94,425
Part-time Teaching	-	2,699,490
Gratuity and Pension Contributions	600,908,758	541,956,326
Group Life Insurance	28,331,019	24,981,389
House Allowance	1,008,483,775	1,019,950,416
Other Personal Allowances	356,285,244	354,413,358
House to Office Allowance	417,795,904	420,888,831
Passage, Baggage/Leave Allowance	19,127,651	19,552,256
Industrial Training Levy	1,480,800	-
	<b>5,113,081,738</b>	<b>5,068,043,428</b>

<b>5(ii) ACADEMIC COSTS</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Travelling and accommodation	31,594,992	12,288,089
Field courses	1,970,747	2,444,657
Entertainment	1,202,420	1,361,800
Teaching materials	12,358,657	10,213,975
Crockery & Utensils	15,000	-
Library expenses	4,454,932	4,265,280
Stationery and stores	11,708,193	10,520,745
Short Courses	339,045	615,700
Computer	-	8,965
Cleaning materials	1,607,307	1,670,644
Attachment Expenses	15,426,594	10,079,186
Research	4,514,198	5,303,539
Research Programme	-	210,200

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Examination expenses	46,772,813	30,065,658
Part time-departments	193,934,316	171,731,745
Casual workers –Department	11,036,671	9,821,102
Work study	1,603,450	718,450
	<b>338,539,335</b>	<b>271,319,735</b>

<b>5(iii) ADMINISTRATIVE COSTS</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Travelling and Accommodation	25,432,335	9,012,353
Telephone	520	-
Electricity	2,374,242	7,405,298
Entertainment	5,878,074	5,292,023
Crockery and utensils	-	358,500
Purchase of stationery and stores	10,699,869	18,174,061
Foodstuff for patients	705,904	627,992
Short Courses	2,198,552	2,263,459
Connectivity	-	3,718,612
Cleaning materials	2,742,954	3,923,511
Computer expenses	353,800	900
Casual Workers	29,359,514	21,871,087
Juja Community	170,845	381,822
UMB Expenses	241,252	79,835
	<b>80,157,861</b>	<b>73,109,453</b>

<b>5(iv) CAMPUS RUNNING COSTS</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Karen Campus	40,674,181	56,766,268
TVET Karen Campus	5,735,565	
Westlands Campus	-	1,299,408
Nairobi CBD Campus	81,180,720	83,141,347
Mombasa CBD Campus	87,498,796	78,853,644
Kisii CBD Campus	25,518,486	35,255,868
Kitale CBD Campus	25,454,747	15,123,919
Nakuru CBD Campus	38,147,122	88,485,262
Kakamega Campus	6,071,817	28,621,285
Kigali Campus	7,836,552	5,185,630
Keiyan Campus	-	95,453
KQ Pride Centre	-	210,087
Eldoret CBD Campus	13,531,194	14,213,612
	<b>331,649,180</b>	<b>407,251,783</b>

<b>5(v) STUDENTS WELFARE</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Travelling and accommodation	1,143,614	315,094
Entertainment	389,630	660,240
Stationery and stores	1,828,963	1,685,456

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Cleaning materials	2,732,921	3,214,554
Gas and fuel	4,484,507	4,174,132
Food and rations	22,432,573	20,162,294
Crockery and utensils	259,490	425,971
Short Courses	-	1,036,800
Casual Workers	5,409,447	3,568,202
Part Time	2,582,678	450,900
Inter-University Games	9,600	76,550
	<b>41,273,423</b>	<b>35,770,193</b>
<b>5(vi) MAINTENANCE COSTS</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Maintenance of plant/mach./equip	14,809,657	5,397,939
Repair & Maintenance of Furniture	2,900,668	-
Maintenance of buildings	15,065,734	11,898,395
Maintenance of water/sewerage	13,846,226	14,408,666
Maintenance of roads/grounds	1,717,000	2,295,609
	<b>48,339,285</b>	<b>34,000,609</b>
<b>5(vii) MISCELLANEOUS EXPENDITURE</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Show expenses	9,441,176	957,350
Graduation expenses	37,649,799	22,338,182
Kabiru-ini Demonstration	680,078	506,919
	<b>47,771,053</b>	<b>23,802,451</b>
<b>5(viii) CENTRAL SERVICES</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Alcohol & Drug Abuse	124,200	-
Industrial Training Levy	-	1,503,150
Public celebrations/funerals	3,878,721	3,682,525
IPUCCF	300,000	320,000
Foreign Exchange Difference	-	10,035,416
National Cohesion National Values	47,500	187,985
Audit fees	3,480,000	3,480,000
ISO expenses	2,008,319	1,855,542
Subscription to Professional bodies	6,530,192	2,108,100
Motor vehicle insurance	3,534,023	2,717,001
Fees commission & Honoraria Exp.	13,515,319	15,029,508
Structured Cabling Systems Expenses	-	7,689,575
Insurance premiums	11,162,395	7,289,421
Innovation & Technology	584,220	383,540
Depreciation charge	-	276,314,119
Transport Charges	214,920	370,001
Examination Charges	-	21,810
Swimming Pool Charges	569,480	-
Farm crops	1,861,745	1,756,374
Mechanical Eng. Production Charges	-	27,900

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IBR Production	137,000	125,360
Consultancy Services	174,320	747,966
Chemistry Production Fund	691,127	1,871,152
Piggery Unit	439,600	-
Cattle Unit	1,889,437	896,991
Poultry IGU Project	743,204	-
Botany IGU	-	119,450
BEED IGU	-	39,763
Increase in Provision for Bad Debts	-	397,202
Amortization of ERP Software	-	5,809,666
Telephone expenses	1,550,400	1,566,630
Entertainment Expenses	290,610	16,000
Electricity expenses	67,387,267	58,376,159
Fuel for Generator	2,450,936	6,016,068
Crockery and Utensils	844,300	358,500
Advertising & Publicity	9,645,612	2,621,391
Internet Connectivity	27,103,643	19,843,013
Computer Charges	1,912,863	1,000
Misc other charges	1,276,910	217,132
Medical Expenses	105,623,975	106,529,068
Transport expenses	31,995,402	19,931,617
External travelling	4,395,350	3,013,689
Postal & telegrams expenses	72,304	46,628
Conference & seminars	4,069,670	4,377,552
Fungicides insecticides & Sprays	-	455,170
Publishing & printing	8,723,710	8,764,598
Purchase of Uniform & clothing	3,103,360	739,006
Purchase of Stationary	14,100	-
Disaster Preparedness	2,560,299	-
Rent & Rates	719,978	3,227,700
Contribution in Lieu of Rates	-	146,800
Contracted professional services	57,881,867	64,385,535
Hire of Transport & Machinery	240,000	-
Mpesa Charges- Main Campus	54,760	26,923
Bank charges/interest	12,547,028	13,723,482
Staff Training expenses	23,031,376	19,506,855
Interest on Kenyatta Road 1 Loan	-	129,026,601
Interest on Kenyatta Road 2 Loan	-	45,912,954
Interest on loan - JKUAT Towers	-	259,854,180
Intellectual Property	116,000	96,000
Likuyani Farm	-	1,715,664
Training Income	-	1,617,704

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Rechargeable Transport	-	1,280,305
Workshop Production Fund	218,177	455,629
Soil, Water & Environmental Engineering	455,207	-
	<b>420,170,825</b>	<b>1,118,629,070</b>

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<b>5(ix) DEPRECIATION &amp; AMORTIZATION</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Depreciation Charge	248,818,138	-
Amortization of ERP	5,809,666	-
	<b>254,627,804</b>	<b>-</b>

<b>5(x) FINANCE COST</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Interest on Kenyatta Road 1 Loan	109,507,659	-
Interest on Kenyatta Road 2 Loan	43,300,032	-
Interest on ICEA Loan	182,309,376	-
	<b>335,117,068</b>	<b>-</b>

<b>5(xi) COUNCIL COMMITTEE EXPENSES</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Sitting Allowance	2,700,000	4,900,000
Chancellor's Honoraria	1,284,000	1,284,000
Council Chairman's Honoraria	338,667	960,000
Other Council Running Expenses	1,752,755	2,795,727
Chancellor's Other Expenses	183,334	80,000
	<b>6,258,756</b>	<b>10,019,727</b>

<b>5(xii) LOSS ON DISPOSAL</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Loss on Disposal of Asset	644,639	-

**6. FUNDS AND GRANTS**

	<b>Capital Fund</b>	<b>Revaluation Reserve</b>	<b>Accumulated Surplus</b>	<b>TOTAL</b>
	<b>KShs.</b>	<b>KShs.</b>	<b>KShs.</b>	<b>KShs</b>
As at 30th June 2021	3,001,960,214	16,450,728,621	(933,229,573)	18,519,459,262
GoK Grant - Development	20,000,000			20,000,000
Transfer of Water Bottling Plant to JKUATES	(1,038,314)			(1,038,314)
Donations – Motor Vehicle		280,000		280,000
<b>Surplus for the Year</b>			(1,017,204,242)	<b>(1,017,204,242)</b>
As at 30th June 2022	3,020,921,900	16,451,008,621	(1,950,433,815)	17,521,496,705
As at 30th June 2022	3,020,921,900	16,451,008,621	(1,950,433,815)	17,521,496,705
GoK Grant - Development	27,207,147			27,207,147
Donations – Computers		13,039,000		13,039,000
<b>Surplus for the Year</b>			(1,195,549,807)	<b>(1,195,549,807)</b>
As at 30th June 2023	3,048,129,047	16,464,047,621	(3,145,983,624)	16,366,193,044

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<b>7. SPECIAL ACCOUNTS AND GRANTS</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Research and Projects Grants (Unidentified Credits)	23,258,316	24,025,665
JICA Research	-	1,307,195
DAAD Scholarship	7,748,629	7,748,629
NUFU Funds –Norway	-	4,411,172
CISCO	-	12,465,531
IFS Grants	-	34,180
Pyrethrum post-harvest handling project	580,133	719,678
Bio-Earn	150,984	1,762,984
Kilimo Trust	-	5,815
NCST	2,808,894	6,437,523
AKTP- Dr. Waweru	-	651,366
ASARECA	6,782,490	6,782,490
IDRC	-	325,055
HIV Self Testing	111,403	631,403
Water Craft Project	1,550,390	1,550,390
Ecosystem Services Project (PES)	-	41
HENNE project	-	841,476
RUFORUM	-	292,377
CASARD Project	-	202,600
Agribusiness Incubator Consortium	-	222,904
Centre for Health Solutions	-	42
Beans Project	1,907,846	4,731,653
Baylor Project	-	780,400
Coconut Project	-	-
Triple - L West Pokot	-	211,541
SOLAMACEAE GEMOMICS	-	11,035
JKUAT - KAPAP Training Curriculum	-	1,025
Renewable Energy for Food	318,157	318,157
GREEiNSECT (DANIDA)	125,500	425,500
Tsavo Project (WWF - EN)	-	300,050
JENGA	-	2,135,765
LIANE	-	1,466,523
METEGA	4,526,001	4,759,131
Online Networking Platform - FED/2013/335-687	-	855,162
Student for Development Project	-	891,030
DIES Training	-	4,278
Dupont/Danisco	127,654	127,654
Fruiting Africa	-	154,197
Kenyan-German Centre for Data Analysis-DAAD Funded	1,069,557	1,317,953
RUFORUM-Sorghum Chicken Feed	-	153,418
AFF Climate Change Project	-	130,566
Improving Care to HIV Infected Adolescents	603,0133	606,043
BioStatistics- VLIR-UOS	-	694,654
VICINAQUA Project -	-	2,053,274

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BAOFOOD Project	-	812,770
UN Women -	-	112,035
Food Fortification - Prof Sila	90,583,877	119,909,396
IMO-EU Project on Climate Mitigation-	17,385,173	19,976,681
Upper Tana Nairobi Water Fund	-	315,996
University Research Chair-NACOSTI)-	2,778,811	10,967,148
KEROCHE Foundation-Hakikisha Project	700,000	700,000
National Research Fund - PhD and Masters	32,065,807	33,030,867
FAO Food Systems (SNA) Project	-	360,800
Microbial Culture Collection Project,	-	831,582
BioInnovate Sweet Potato	647,377	647,377
BioInnovate- Refractance Window Technology	-	975,446
HyCRISTAL Project	299,226	299,226
INNO Food Project	-	408,556
ICT Research Fellowship	-	1,849,722
Evaluation of Bio-Fumigants	201,370	554,810
Genomic Analysis	358,132	1,204,888
Dev't of Value Added Novel Tree Products	760,164	111,815
SAJOREC Rsch (Wuhan Botannical Garden),	727,433	727,433
NANCY WELSH FOUNDATION	89,686	239,686
Switch Africa Green	316,644	1,207,535
Food Systems and Sustainable Development (SASS)	566,227	566,227
FORTIS UNUM Mini-grid Clustering Project	263,651	5,071,598
STEP UP-Sustainable transition entrepreneurial Pdn	772,551	2,855,834
Ento-Economy- Enhancing food and nutrition security	168,244	2,319,500
Amazing Amaranth	-	134,989
MSc and PhD in Engineering Sponsorship	149,756,568	155,392,043
FORUM FOR AFRICAN WOMEN Ves- Fawove	1,664,870	1,664,870
Small Scale Comm –Sorghum	303,756	555,786
KGDA ENTERPRISE SYSTEMS Short Course	-	66,400
JICA - FFS (Dr Robert Mbeche)	-	505,210
IAEA Radiotherapy Training	171,557	1,952,418
Cowpea LCEFONS Project	2,115,387	1,989,924
WIPO/ARIPO JKUAT IP PROJECT	89,120	94,120
FAO-JKUAT	1,755,389	2,364,830
Education for Laser Based Manufacturing (ELbM)	5,557,034	2,265,885
Bio-Snail Project	14,300	-
Solar PV Technology	1,249,497	1,249,497
Integrated Agri-Energy Banana Project	-	3,269,847
Sorghum Value Chain	-	131,786
INSFeedFish	-	866,989
KCSAP Open Field Tomato	37,231	1,495,814
KCSAP Green House	1,666	509,416
KCSAP Finger Millet	-	34,083
KCSAP-ECF and Heart Water Vaccine	133,890	892,100
NRF Finger Millet Value Chain	121,725	1,017,339

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KCSAP – Validation of Seed Potato Value Chain	153,678	1,595,090
Evaluation of Bacteriophages for Biocontrol	35,165	382,315
JKUAT Seed Centre Project	1,282,077	786,454
The Cactus Project	2,126,196	2,418,044
CRASAL –	-	1,054,237
Metabogam 4 transbloc	-	244,800
INREF SESAM	45,042	458,224
UPSCALE Project	4,873,352	1,816,534
CONTAMINSECT	10,418	458,418
Digital Dairy	-	52,560
Phages Erwinia	-	343,424
ICGEB Project	504,049	661,583
Ranger_JKUAT Project	844,876	10,009,747
Agriscale Project	1,994,281	1,711,221
Biopolymer Project	250	500,150
Global Alliance for Improved Nutrition	2,821,737	2,561,737
SCEPRESSA	31,191,069	47,336,434
IFS COWPEA Project	707,678	1,047,118
Covid-19 & Forest People	564,000	864,000
Innusens Module 2	597,967	45,245
Google Gift 2021	37,441	1,112,441
VLIR - VOS	-	230,438
Biovision Foundation	-	150
NRF Covid-19 Biosensor	941,000	4,462,000
INNUsensProject	1,473,381	788,574
Sustain AM Project	877,241	60,802
Sababu Project Research Fund	3,457,437	290,853
JICA Project -Civil Engineering	4,811,180	5,265,000
Outcome & Feasibility of Evidence Based Rehab	726,000	726,000
AIRTEA Project	1,449,755	4,522,336
Mass & Separations Lab	6,668,238	6,753,359
HENRII	128,163	-
Social & Ecological Synergies (SESEC)	551,590	-
Transfer of Msc Sanitation Project	268,757	-
FLYgene Project	3,609,269	-
LCEFoNS	5,552,373	-
Immunazation Repository UNICEF	1,135,872	-
Effects of Participatory Forest Management	1,021,666	-
CIMMYT	1,817,911	-
Tree Growing	48,568	-
USAID FtF Innovation Lab for Hort	6,623,432	-
Moxilla Foundation RC	1,750,106	-
Explainable Machine Learning	430,829	-
	<b>454,457,374</b>	<b>573,617,087</b>

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<b>7 (b) AMORTISATION OF SPECIAL ACCOUNTS</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Opening Balance	573,617,087	569,876,649
Money In	217,842,304	274,810,742
Money Out	337,002,017	271,305,304
<b>Closing Balance</b>	<b>454,457,374</b>	<b>573,617,087</b>

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**NOTE 8: PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE 2023**

Rates	WORK IN PROGRESS		LAND	BUILDINGS	COMPUTER & EQUIPMENT	FURNITURE & FITTINGS	PLANT & MACHINERY	MOTOR VEHICLES	TOTAL
	2%	30%							
<b>COST/VALUATION</b>									
As at 01.07.2022	621,940,804	367,284,860	16,566,692,200	6,479,152,970	372,944,828	236,316,672	98,619,220	24,742,951,554	
Additions in the year	25,179,218	28,685,239	-	-	786,601	-	-	54,651,058	
Transfers/Disposals	(1,779,800)	(796,525)	-	1,779,800	-	(136,955)	(3,500,000)	(4,433,480)	
As at 30.06.2023	645,340,222	395,173,574	16,566,692,200	6,480,932,770	373,731,429	236,179,717	95,119,220	24,793,169,132	
<b>DEPRECIATION</b>									
Accumulated at 30.06.2022	-	184,337,835.97	-	256,529,322.74	70,806,329.28	44,900,167.74	34,313,271.08	590,886,927	
Accumulated Depreciation on Disposal	-	523,317	-	-	-	37,115	1,708,000	2,268,432	
Charge for the period 30.06.2023	-	63,093,726.31	-	124,488,068.95	30,292,509.97	19,124,243.46	11,819,589.78	248,818,138	
Accumulated as at 30.06.2023	645,340,222	246,908,245	-	381,017,392	101,098,839	63,987,296	44,424,861	837,436,633	
NBV (30.06.2023)	645,340,222	148,265,329	16,566,692,200	6,099,915,378	272,632,590	172,192,421	50,694,359	23,955,732,499	
NBV (30.06.2022)	621,940,804	182,947,024	16,566,692,200	6,222,623,647	302,138,499	191,416,505	64,305,949	24,152,064,627	

**NOTE 8: PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE 2022**

Rates	WORK IN PROGRESS		LAND	BUILDINGS	COMPUTER & EQUIPMENT	FURNITURE & FITTINGS	PLANT & MACHINERY	MOTOR VEHICLES	TOTAL
	2%	30%							
<b>COST/VALUATION</b>									
As at 01.07.2021	584,894,999	353,106,562	16,566,692,200	6,476,850,170	372,353,850	236,316,672	91,183,920	24,681,398,377	
Additions in the year	40,386,919	14,178,298	-	2,302,800	590,978	-	7,675,300	65,134,297	
Transfers/Disposals	(3,341,114)	-	-	-	-	-	(240,000)	(3,581,114)	
As at 30.06.2022	621,940,804	367,284,860	16,566,692,200	6,479,152,970	372,944,828	236,316,672	98,619,220	24,742,951,554	
<b>DEPRECIATION</b>									
Accumulated at 01.07.2021	-	105,931,968.57	-	129,537,003.40	37,235,384.99	23,631,667.23	18,236,783.93	314,572,808	
Charge for the period 30.06.2022	-	78,405,867.40	-	126,992,319.33	33,570,944.29	21,268,500.51	16,076,487.14	276,314,117	
Accumulated as at 30.06.2022	-	184,337,836	-	256,529,323	70,806,329	44,900,168	34,313,271	590,886,927	
NBV (30.06.2022)	621,940,804	182,947,024	16,566,692,200	6,222,623,647	302,138,499	191,416,505	64,305,949	24,152,064,627	
NBV (30.06.2021)	584,894,999	247,174,593	16,566,692,200	6,347,313,167	335,118,465	212,685,005	72,947,136	24,366,825,567	

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**Note 8**

**WORK IN PROGRESS**  
**AS AT 30.06.2023**

<b>DETAILS</b>	<b>BAL B/F</b>	<b>ADDITIONS</b>	<b>TRANSFERS</b>	<b>BALANCE</b>
Extension of Admin block	362,496,584	23,399,418	-	385,896,002
Construction of JKUAT Boundary Wall	50,698,799	-	-	50,698,799
Water Bottling Plant	-	-	-	-
Construction of COETEC Lectures Science Complex	208,745,421	-	-	208,745,421
	-	1,779,800	1,779,800	
<b>TOTAL</b>	<b>621,940,804</b>	<b>25,179,218</b>	<b>1,779,800</b>	<b>645,340,222</b>

**WORK IN PROGRESS**  
**AS AT 30.06.2022**

<b>DETAILS</b>	<b>BAL B/F</b>	<b>ADDITIONS</b>	<b>TRANSFERS</b>	<b>BALANCE</b>
Extension of Admin block	324,412,465	38,084,119	-	362,496,584
Construction of JKUAT Boundary Wall	50,698,799	-	-	50,698,799
Water Bottling Plant	1,038,314	-	1,038,314	-
Construction of COETEC Lectures	208,745,421	-	-	208,745,421
Renovation of Student Centre	-	2,302,800	2,302,800	-
<b>TOTAL</b>	<b>584,894,999</b>	<b>40,386,919</b>	<b>3,341,114</b>	<b>621,940,804</b>

**9. INVENTORIES**

	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Central Stores	22,996,311	18,826,584
Drug Store	3,741,954	5,321,834
Petrol pump	1,882,283	2,174,464
Catering Store	1,853,554	2,091,840
Taifa Laptop Store	2,363,952	3,372,108
<b>TOTAL</b>	<b>32,838,054</b>	<b>31,786,830</b>

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<b>10. TRADE AND OTHER RECEIVABLES</b>	<b>2022/2023</b>	<b>2021/2022</b>
<b>Receivables from Non-Exchange Transactions</b>		
Capitation Grant Receivable	9,957,147	-
<b>Receivables from Exchange Transactions</b>		
N.B.K. Car loans Defaulters	955,796	955,796
Staff Housing Co-op	2,758,109	2,758,109
JKUAT Benevolent Fund	-	30,000
Sundry Debtors	337,251,860	247,019,775
Student debtors	2,155,273,801	2,873,396,039
Guarantee Deposits	22,867,361	25,606,019
Kimathi Institute	3,565,696	3,565,696
J.K.U.S.O	34,851,525	42,507,629
Recoverable Imprests	119,667	216,505
<b>SUB-TOTAL</b>	<b>2,567,600,962</b>	<b>3,196,055,568</b>
<b>LESS</b>		
Provision for bad debts	256,760,096	319,605,557
<b>TOTAL</b>	<b>2,310,840,866</b>	<b>2,876,450,011</b>

<b>11(a) CASH AND BANK BALANCES</b>	<b>KSHS</b>	<b>KSHS</b>
MPESA Utility Accounts	1,179,482	1,385
BANK A/C KCB-Main	72,971,226	-
Bank A/C (KCB) Project Current Account	4,608,321	2,021,416
Bank A/C (KCB) Payroll	16,253,457	20,167,070
Bank A/C(KCB) Hospital	-	434,053
BANK A/C(KCB) Taifa Laptop	3,362,981	2,081,355
Bank A/C(KCB) SoDEL	2,416,949	1,098,175
Bank A/C (KCB) Mombasa CBD	423,368	-
KCB ADP	404,254	-
Standard Chartered Bank- Student fees	-	4,442,969
KCB – Nursery	4,033,061	2,897,229
NBK - CISCO Ruiru	-	509,642
KCB - JKUAT IT	2,010,318	1,165,737
KCB -Bank A/C CoHES	5,503,154	1,298,921
KCB JKUAT Staff Housing Devt. Bank A/C	-	176,707
KCB Dollar A/C	72,647,964	29,197,877
Equity Bank Fees A/c	1,450,313	6,469,566
Cooperative Bank Fees	4,925,704	15,910,057
NBK Fees A/C	7,070,545	3,706,933
BBK Students Fees	4,008,710	2,591,343
KCB SAJOREC	3,710,357	3,568,607
KCB Nairobi CBD Bank A/c	472,572	3,071,461
KCB Karen Campus	1,106,138	3,734,888
BBK Nairobi CBD Bank account	5,829,411	6,284,917
BBK SHRD	5,035,658	1,908,429
JKUAT Endowment Fund Bank A/C	173,824	988,411
Fundilima FOSA Bank Account	2,918,560	-
BBK Engineering	4,248,030	1,857,229
BBK Agriculture bank Account	3,795,790	994,028

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KCB EURO A/c	598,440,581	394,826,859
COOP Bank IGU A/C	499,810	1,961,293
Cooperative Bank - Kitale/Eldoret Campus A/c	4,649,376	1,784,559
NBK Main	2,299,394	2,187,141
Cooperative Bank - Kisii Campus A/c	5,748,095	1,951,870
KCB Kigali Bank A/c	890,669	1,976,481
Equity Bank TVET A/c	554,401	8,410,542
<b>TOTAL</b>	<b>843,642,473</b>	<b>529,677,150</b>

<b>11(b) BANK OVERDRAFT</b>	<b>2022/2023</b>	<b>2021/2022</b>
KCB Main Bank A/c	-	52,310,150
KCB Mombasa CBD	-	4,510,024
KCB ADP Bank A/c	-	10,527,633
Fundilima FOSA	-	724,468
<b>TOTAL</b>	<b>-</b>	<b>68,072,275</b>

<b>12. TRADE AND OTHER PAYABLES</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>KSHS</b>	<b>KSHS</b>
Imprest recoveries	564,714	3,943,368
Students activity fund	2,255,884	1,384,410
Deposit in Transits	-	5,345,736
Alumni Association	14,065,257	13,733,126
Insurance Claims	56,386,426	47,361,561
Sundry Creditors	7,403,866,173	6,376,060,600
Student Fee Prepayments	648,292,096	668,937,499
Customer Rent deposits- JKUAT Towers (ICEA)	44,546,371	44,546,371
CUE	50,784,400	50,947,400
KUCCPS	18,633,000	22,972,500
Provision for Audit Fees	3,480,000	3,480,000
Provision for Gratuity Payment	63,029,941	-
	<b>8,305,904,262</b>	<b>7,238,712,571</b>

Note: Provision for Gratuity payment was not provided for in the previous financial years hence the nil amount in the comparative year.

<b>13. INVESTMENTS</b>		
Investment in JKUAT Enterprise	<b>2022/2023</b>	<b>2021/2022</b>
Balance (KShs.)	26,682,318	26,682,318
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	<b>2022/2023</b>	<b>2021/2022</b>
Balance (KShs.)	418,881,000	418,881,000

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Nissin Holdings is 100% owned by JKUAT.

Investment in NITP	2022/2023	2021/2022
Balance (KShs.)	100,000	100,000

Nairobi Industrial and Technology Park (NITP) is a JKUAT/GoK / Private Sector initiative.

#### 14. BANK LOAN

	2022/2023	2021/2022
	KSHS	KSHS
a) Current liability	185,913,700	68,882,846
b) Long term liability	2,296,121,893	2,581,989,783
<b>Total loan</b>	<b>2,482,035,593</b>	<b>2,650,872,629</b>

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%

There was no additional loan sought by the University in 2023.

#### 15. BIOLOGICAL ASSETS

	2022/2023	2021/2022
	KSHS	KSHS
<b>Balance (KShs)</b>	<b>6,883,000</b>	<b>5,510,000</b>

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. INTANGIBLE ASSET - ERP SOFTWARE

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

	2022/2023	2021/2022
<b>Cost</b>	<b>17,428,999.00</b>	<b>17,428,999.00</b>
<b>Additional Cost paid in the year</b>	<b>7,180,399.00</b>	<b>-</b>
<b>Total Cost</b>	<b>24,609,398.00</b>	<b>17,428,999.00</b>
<b>Amortization</b>	<b>(11,619,332.00)</b>	<b>(5,809,666.00)</b>
<b>Balance (Kshs.)</b>	<b>12,990,066.00</b>	<b>11,619,332.00</b>

This represents the costs related to the acquisition of the computer software and its net amount after amortization. A final payment of Kshs.7,180,399 was made in the year for the acquisition of the ERP software. The total cost of the asset is therefore 24,609,398. The asset has been amortized for two years using the straight-line method at an annual amortization rate of 5,809,666. The net book value of the asset as at June 2023 is Kshs.12,990,066

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**17. Cash Generated from Operations**

Description	2022/2023	2021/2022
	KShs	KShs
<b>Surplus for the year before tax</b>	<b>(1,195,549,807)</b>	<b>(1,017,204,241.64)</b>
Adjusted for:		
Depreciation & Amortization	254,627,804	282,123,785
Gains and losses on disposal of assets	644,639	-
<b>Operating Profit Before Working Capital Adjustments</b>	<b>(940,277,364)</b>	<b>(735,080,456.64)</b>
Decrease (Increase) in Debtors	565,609,145	(3,574,817)
Decrease (increase) in Inventories	(1,051,224)	(9,525,737)
Increase (Decrease) in Other Payables-Special Accounts	(119,159,713)	3,740,441
Increase (Decrease) in Creditors	1,067,191,690	820,852,299
<b>Net Cash Flow from Operating Activities</b>	<b>572,312,534</b>	<b>76,411,729.36</b>

**18. 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. JKUAT does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

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

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, deposits with banks as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance

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with limits set by the University Council. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the University's management based on prior experience and their assessment of the current economic environment.

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. The carrying amount of financial assets recorded in the financial statements representing JKUAT's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	KShs	KShs	KShs	KShs
<b>As at 30<sup>th</sup> June 2023</b>				
Receivables from exchange transactions	2,310,840,866	2,303,561,265	7,279,601	-
Receivables from non-exchange transactions	9,957,147	9,957,147	-	-
Bank balances	843,642,473	-	-	-
<b>Total</b>	<b>3,164,440,487</b>	<b>2,313,518,412</b>	<b>7,279,601</b>	<b>-</b>
<b>As at 30 June 2022</b>				
Receivables from exchange transactions	2,876,450,011	2,844,520,187	31,929,824	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	461,604,876			
<b>Total</b>	<b>3,338,054,886</b>	<b>2,844,520,187</b>	<b>31,929,824</b>	<b>-</b>

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that JKUAT has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. JKUAT has significant concentration of credit risk on amounts due from students. The University Council sets JKUATs credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**i) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the JKUATs University Council, who have built an appropriate liquidity risk management framework for the management of JKUAT's short, medium and long-term funding and liquidity management requirements. JKUAT manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by JKUAT under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	KShs	KShs	KShs	KShs
<b>As at 30<sup>th</sup> June 2023</b>				
Trade payables			377,468,499.95	377,468,499.95
Current portion of borrowings	15,452,668.10	45,016,723.50	125,444,308.15	185,913,699.75
Provisions			3,480,000.00	3,480,000.00
Deferred income			764,511,751.77	764,511,751.77
Employee benefit obligation			7,082,784,099.11	7,082,784,099.11
<b>Total</b>	<b>15,452,668.10</b>	<b>45,016,723.50</b>	<b>8,353,688,658.98</b>	<b>8,414,158,050.58</b>
<b>As at 30<sup>th</sup> June 2022</b>				
Trade payables			384,028,155.45	384,028,155
Current portion of borrowings	13,648,655.95	39,923,068.40	101,969,312.05	155,541,036.40
Provisions			3,480,000.00	3,480,000.00
Deferred income			797,558,914.76	797,558,914.76
Employee benefit obligation			5,995,610,424.17	5,995,610,424.17
<b>Total</b>	<b>13,648,655.95</b>	<b>39,923,068.40</b>	<b>7,282,646,806.43</b>	<b>7,336,218,530.78</b>

**ii) Market risk**

JKUAT has put in place an internal audit function to assist it in assessing the risk faced by JKUAT on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect JKUAT's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. JKUAT's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to JKUAT's exposure to market risks or the way it manages and measures the risk.

**a) Foreign currency risk**

JKUAT has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Conversion at the time of payment of the invoices is done using the prevailing exchange rate. JKUAT manages foreign exchange risk form

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future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments. The carrying amount of JKUAT's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

**FINANCIAL YEAR 2022/2023**

	In Kshs	Other currencies	Total
	KShs	KShs	KShs
<b>As at 30<sup>th</sup> June 2023</b>			
<b>Financial Assets</b>			
Investments	-	-	-
Cash	171,663,259.00	671,979,215.00	843,642,474
Debtors	2,310,840,866.00	-	2,310,840,866
<b>Total Financial Assets</b>	<b>2,482,504,125.00</b>	<b>671,979,215.00</b>	<b>3,154,483,340</b>
<b>Financial Liabilities</b>			
Trade And Other Payables	8,305,904,261.51	-	8,305,904,262
Borrowings	2,482,035,592.74	-	2,482,035,593
<b>Total Financial Liabilities</b>	<b>10,724,909,913.74</b>	<b>-</b>	<b>10,724,909,914</b>
<b>Net Foreign Currency Asset/(Liability)</b>	<b>(8,242,405,788.74)</b>	<b>671,979,215.00</b>	<b>(7,570,426,574)</b>

**FINANCIAL YEAR 2021/2022**

Description	In Kshs	Other currencies	Total
	KShs	KShs	KShs
<b>As at 30<sup>th</sup> June 2022</b>			
<b>Financial Assets</b>			
Investments	-	-	-
Cash	103,675,934.02	426,001,216.15	529,677,150
Debtors	2,876,450,010.61	-	2,876,450,011
<b>Total Financial Assets</b>	<b>2,980,125,944.63</b>	<b>426,001,216.15</b>	<b>3,406,127,161</b>
<b>Financial Liabilities</b>			
Trade And Other Payables	7,238,712,571.37	-	7,238,712,571
Borrowings	2,739,040,741.04	-	2,739,040,741
<b>Total Financial Liabilities</b>	<b>10,981,915,062.04</b>	<b>-</b>	<b>10,981,915,062</b>
<b>Net Foreign Currency Asset/(Liability)</b>	<b>(8,001,789,117.41)</b>	<b>426,001,216.15</b>	<b>(7,575,787,901)</b>

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The following table demonstrates the effect on JKUAT's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the four main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in	Effect on Profit	Effect on
	currency rate	before tax	Equity/Net assets
	Kshs	Kshs	Kshs
2023			
Euro	10%	59,844,058.13	-
USD	10%	7,264,796.38	-
RWF	10%	89,066.94	-
2022			
Euro	10%	39,482,685.88	-
USD	10%	2,919,787.66	-
RWF	10%	197,648.08	-

**b) Interest rate risk**

Interest rate risk is the risk that JKUAT's financial condition may be adversely affected as a result of changes in interest rate levels. JKUAT's interest rate risk arises from bank loans? This exposes JKUAT to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on JKUAT's deposits.

**Management of interest rate risk**

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

**Sensitivity analysis**

JKUAT analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. 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. Since there are no deposits, the institution has not carried out any sensitivity analysis.

**Fair value of financial assets and liabilities**

**a) Financial instruments measured at fair value.**

**Determination of fair value and fair values hierarchy**

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect JKUAT's market assumptions. These two types of inputs have created the following fair value hierarchy:

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- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. JKUAT considers relevant and observable market prices in its valuations where possible.

**Financial Risk Management**

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

Description	Level 1 KShs	Level 2 KShs	Level 3 KShs	Total KShs
<b>As at 30 June 2023</b>				
<b>Financial Assets</b>				
Quoted Equity Investments	-	-	-	-
<b>Non- Financial Assets</b>				
Investment Property	-	-	-	-
Land and Buildings	23,047,624,970.00			23,047,624,970.00
<b>Total</b>	<b>23,047,624,970.00</b>	<b>-</b>	<b>-</b>	<b>23,047,624,970.00</b>
<b>As at 30<sup>th</sup> June 2022</b>				
<b>Financial Assets</b>				
Quoted Equity Investments				-
<b>Non- Financial Assets</b>				
Investment Property				-
Land and Buildings	23,045,845,170.00			23,045,845,170.00
<b>Total</b>	<b>23,045,845,170.00</b>	<b>-</b>	<b>-</b>	<b>23,045,845,170.00</b>

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

**iv) Capital Risk Management**

The objective of JKUAT's capital risk management is to safeguard JKUAT's ability to continue as a going concern. JKUAT capital structure comprises of the following funds:

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Description	2022/2023	2021/2022
	Kshs	Kshs
Capital Fund	3,048,129,047.00	3,020,921,900.00
Revaluation Reserve	16,464,047,621.00	16,451,008,621.00
Accumulated Surplus	(3,082,953,680.73)	(1,950,433,815.07)
Total Funds	16,429,222,987.27	17,521,496,705.93
Total Borrowings	(2,482,035,592.74)	(2,739,040,741.04)
Less: Cash and Bank Balances	843,642,473.11	461,604,875.61
Net Debt/(Excess Cash And Cash Equivalents)	(3,325,678,065.85)	(3,200,645,616.65)
Gearing	-0.20	-0.18

**19. Related Party Disclosures**

**Nature of related party relationships**

Parties related to the University include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

**Government of Kenya**

The Government of Kenya is the principal shareholder of JKUAT, holding 100% of JKUAT's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of JKUAT, both domestic and external.

**Other related parties include:**

- i) The University Parent Ministry; Ministry of Education
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.
- v) University Council

Description	2022/2023	2021/2022
	KShs	KShs
<b>Transactions with related parties</b>		
<b>a) Grants /transfers from the government</b>		
Grants from national govt	3,009,118,251	3,028,415,190
Grants from county government	-	-
Donations in kind	-	-
Total	3,009,118,251	3,028,415,190
<b>b) Expenses incurred on behalf of related party</b>		
Payments of salaries and wages for employees	-	-
Payments for goods and services	-	-
Total	-	-
<b>c) Key management compensation</b>		
Directors' emoluments	6,258,756	10,019,727
Compensation to key management	97,512,578	-
Total	91,253,822	10,019,727

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**20. APPENDICES**

**i) IMPLEMENTATION STATUS OF AUDITOR-GENERAL'S 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.

<b>Reference No. on the external audit Report</b>	<b>Issue/Observations from Auditor</b>	<b>Management Comments</b>	<b>Status: (Resolved / Not Resolved)</b>
1.	Understatement of Trade and Other Payables Balance	The funds received were duly recognized and disclosed in the University financial statements during the periods received. The two Institutions have undertaken reconciliations and the financial records for 30th June 2023 are aligned.	Completed
2.	Inaccurate deferred Income (Special Accounts and Grants) Balance	The University receives research funds from donors who channel the funds through various bank accounts, including but not limited to three. The University then administers the funds to meet expenditures for specific projects as per donor approvals over the research timelines. The reported balance in special accounts and grants in Note 7(a) to the financial statements of Kshs.573,617,087 was accurate hence no variance.	Completed
3.	Inaccurate Trade and Other Receivables balance	The University offered various services to JKUAT Enterprises and issued invoices for transport costs, medical and other services. JKUAT enterprises paid Kshs.3,043,143 in May 2021 to reduce the debt. Further the two Institutions have undertaken reconciliations and the financial records for 30th June 2023 are aligned. The University has been undertaking a detailed review and verification of all its trade receivables in order to ensure accuracy and full recover of the outstanding funds owed to the University.	Completed

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		<p>As per previous audit recommendation, the University made provision of 10% of its debtors, to ensure adequate coverage of its total debtors. The provision of Kshs.319,605,557 therefore adequately covers the entire debt and will reduce as the debtors settle their obligations. The university will continue to aggressively follow up for full settlement of the outstanding amounts from the debtors, including student debtors.</p> <p>The guarantee deposit schedule was well supported as the deposits will only be received when the University vacates from the rented premises for the various campuses as per practice and accounting standards. Also review of Debt Policy has been initiated</p>	
4.	Donated Motor Vehicle without ownership Documents	<p>University received the Vehicle (Van) as a donation from the Ministry of Health and has made several requests to stated ministry for vesting orders in order to transfer ownership, acquire the logbook and facilitate registration.</p> <p>The University is aggressively following up the transfer of ownership from the Ministry of Health</p>	Ongoing
5.	Property, Plant and Equipment – on Expenditure Undelivered Dental Chair	<p>Procurement entity carried out a Request for quotation RFQ No. JKUAT/TDR/DENTAL EQUIPMENT/05/2021 as stipulated in Sec 105 PPAD Act, 2015 where three suppliers responded.</p> <p>However, the lowest bidder did not satisfy the hospital management requirement. A new bidder was engaged and the dental chair was delivered per specification in the current period.</p>	Completed
6.	Failure to Disclose Material Uncertainty in Relation to Sustainability of Services	<p>The financial status of the University has been disclosed in the management discussions under material and uncertainties facing the University.</p>	Completed

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7.	Budgetary Control and Performance	The University relies on good will of various stakeholders in fulfilling its mandate. The university continues to engage stakeholders in settling statutory obligations as well as provision of goods and services. Further settlement of various claims is made as per various categories and priority is given to the suppliers who supply essential commodities and utilities such as internet, KPLC, food stuff, drugs etc critical in ensuring continued operations.	Ongoing
8.	Unauthorized Overdrawn Bank Accounts	The figure of Kshs.68,072,275 in the financial statement under Note 11(b) are debit ledger balances as a result of cheques drawn from the four listed bank accounts from the system. They are not actual overdrawn bank account balances, except for the approved overdraft facility of Kshs.100 million at KCB Main Bank Account (Account Number 1107586127), used to facilitate operations.	Completed
9.	Irregular Payment of Acting and Special Duty Allowances	Management was unable to fill the said positions as the University council was not duly constituted to hold interviews and fill the vacant positions. Following the appointment of the University council management has embarked on the recruitment process and has advertised some of the vacant positions	Ongoing
10.	Irregular Issuance of Imprests	Two of the staff members had fully accounted for the imprests before 30 <sup>th</sup> June hence the amounts could not be included in the financial statement as unaccounted since they had been accounted for fully Only one staff member who had not accounted the amounts were coded in the payroll and deducted in the month of June 2022 as per below imprest recoveries schedule.	Completed
11.	Unauthorized Over-Expenditure on Rent and Rates (Residential)	The University prepares and submits a consolidated budget upon receipt of Campus, college and departmental requirements for a particular year. Upon approval by the Government, the University does the allocation on the amounts approved. Where additional funds are required, a revised budget is prepared. During the year under audit (2021/2022) the University allocated Kshs.40,659,121 to Kisii campus and further Kshs.19,015,731 to Kitale Campus (As per attached memo). All payments are processed at the main campus and none of the campuses	Completed

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		exceeded the budget allocation during the year. Further the allocation for the campuses was guided by the lease agreements and previous year's expenditures. In this respect the University had allocated Kshs.14,000,000 to Kisii and Kshs.5,750,000 to Kitale to cater for rents and rates for the financial year 2021/2022.	
12.	Students Graduating with Fee Balances	<p>The University has instituted several measures to bar student progression for those students who have defaulted on their fee payments. Thorough reconciliations of each student's academic status is being undertaken at Campus, College and departmental levels to ascertain the accurate status. Further the University has ensured that students with fee balances do not sit their examinations. Results for any student with arrears are also withheld until full settlement of fees. Additionally, all student fee status is updated before inclusion in the list of graduating class. These measures implemented have ensured full adherence to the fees policy. Additional physical checks requiring all students to seek financial clearance before collection of academic certificates have also been introduced thus ensuring payment of outstanding amounts.</p> <p>The university is in process of engaging the services of a debt collector to recover outstanding amounts from students who may have exited in previous years with fee balances.</p> <p>The ongoing review of the fee policy will also enhance internal controls at all levels, and ensure timely fee collection. In addition to the manual clearance forms, the Examinations office is now viewing and confirming student balances in the ERP on real time basis</p>	Ongoing
13.	Non-Compliance with Minimum Requirements on Employee Ethnic Composition	<p>The University is keen on achieving the ethnic diversity as per national cohesion and integration commission guidelines. However, as observed a large proportion is of staff were from the surrounding community and are in the lower grades (grades 1-4) whereby the university was not able to attract staff from other regions considering the low salary scales. More staff from the neighbourhood were thus absorbed for the low skilled and less technical or specialized assignments.</p> <p>The University continues make good her adherence to the legal requirement and</p>	Ongoing

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		<p>enhance to the ethnic representation in recruitment processes. The percentage of dominant ethnic group in the University dropped from 45.19% to 44.76% between 30th May, 2022 and 31st December, 2022.</p>	
14.	Non-Compliance with Deduction and Remittance of Statutory Dues	<p>Operational challenges owing to unexplained drastic reduction in recurrent capitation grants from FY2014/2015 onward upto FY2022/2023 resulting in accumulation of pending bills. The University has never recovered from these reductions. JKUAT offers highly technical courses in Agriculture, engineering, health Sciences, Architecture &amp; Built environment, Sciences and Information Technology, which are expensive to run. These courses require more funding to meet the direct training costs for teaching materials, laboratory reagents, workshops, studios, academic field activities, equipment.</p> <p>The increased costs of goods and services due to inflation has resulted in operational challenges and accumulation of pending bills which includes audit fees. Unfortunately, the expected enhancement in recurrent capitation grants to meet cost of training the increased government sponsored students has not been forthcoming, further widening the funding deficit.</p>	Ongoing
15.	Irregular Procurement of Goods, Works and Services	<p>As an added control, the staff was issued a Cash On deliveries (COD) imprest against the LPO and a cheque drawn to the company. Upon delivery of the items, the staff member accounted for the COD imprest attaching necessary documentation, and are therefore only used to ensure the items procured are delivered to the university, failure to which the amounts are recovered from the staff until fully accounted for. Further the University has introduced a new form for cheque on delivery ( C.O.D form ) instead of using the imprest warrant as a supporting document. Attached find new COD form .</p>	Completed
16.	Irregular Procurement of Goods by Use of Imprest		
17.	Unjustified use of Direct Method of Procurement of Goods	<p>The procuring entity used request for quotation as stipulated in Sec 105 PPAD Act, 2015 through REF NO. JKUAT-CPC/FEB/2022 where three manufacturers of raw materials for chemistry production Centre were invited to quote (Brenntag Kenya Limited, Euro Industrial Chemicals &amp;ASL Limited –Chemical division)</p> <p>The ASL- Limited chemical division did not respond, Brenntag Kenya limited</p>	Completed

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	<p>quoted but gave the price validity of seven days which was not practical for procurement proceedings to be completed.          Being the manufacturers, the procuring entity went ahead and awarded Euro industrial chemicals for supply and delivery of materials through local purchase order No. JKU/0532246          Thus, there was no direct procurement method used in the procurement proceedings but the procuring entity used the request for quotations method.</p>	
18.	<p>Irregular Procurement of Library Book Detector</p> <p>The procuring entity carried out restricted tender as stipulated in Sec 102 PPAD Act, 2015 (a), (b) &amp;(c). Through JKUAT/RT/24/2020-2022. Technical evaluation and due diligence carried out. The lowest bidder upon the due diligence report was not awarded since he did not satisfy the user.          As indicated in the Sec 102 (c) of PPAD Act, 2015; if there is evidence of the effect that there are only few suppliers of the whole market of the goods, works or services was applied by the procuring entity. This led the technical evaluation committee to negotiate with the awarded bidder (see attached negotiation minutes). The bidder supplied the equipment at the negotiated price.          Therefore, there was no loss of public funds.</p>	Completed
19.	<p>Irregular Procurement of Examination Booklets</p> <p>The procuring entity carried out restricted tender as stipulated in Sec 102 PPAD Act, 2015 (a), (b) &amp;(c). Restricted tender JKUAT/56/2020-2022.          The examination booklet is a specialized good with the University security features. The user requested procurement of examination booklet with single colour for consistency and ease of identification, serialized for records and accountability, after the price analysis the amount was above the allocated budget and therefore the user had to align to the budget and revised the description where the examination booklet were to be printed without serialization.          Due to the examination schedules and strict timelines the lowest bidder was requested to quote for the unserialised examination booklet through the procuring entity. The new quoted price was thereafter evaluated and recommended for award.          The procurement proceedings were followed where the adhoc professional opinion committee appointed by the Accounting Officer assessed the two professional</p>	Completed

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		opinions and made recommendation to the procuring entity to procure the examination booklet with single colour for consistency and ease of identification.	
20.	Idle Assets	<p>The University acquired the various assets for use in provision of university education. The campuses were operational until closure of the campuses either due to government directive for campuses outside the country, or consolidation of campuses for improved efficiency. The University has undertaken valuation of the land and sought for respective approvals for the parcels of land at Kigali Rwanda, and the Westlands campus with an intention of disposal/ lease. The valuation processes have been done and concurrence to dispose has been sought too. However, we are guided by the new government directives on how to deal with idle assets and leasing is also an option.</p> <p>The University Council has addressed the issue of Idle assets and provided a firm position on the same. The University has so far made the following resolution on idle assets owned by the University.</p> <p>Action Taken</p> <p>The University Council has resolved in its Council meeting of 18<sup>th</sup> December, 2023 to lease out the two parcels of land situated in Westlands, LR. No 5/38 and LR. No. 5/39 to enhance income generation by the University.</p>	Ongoing
21.	Stalled Construction of Boundary Wall	<p>The University undertook to carry out a beatification exercise in 2012 to create visibility of the main campus entrance from the Thika Road highway. Since the University is located a distance from the main highway, the beatification exercise aimed at improving visibility, access, drainage as well as lighting since it is the major entrance from the highway. Proper lighting would also enhance security of both local and international students, staff and reduce occurrences of security incidences at the university gate. Construction of the perimeter wall was also in response to many insecurity incidences targeting students as they accessed and left the university. The insecurity resulted to loss of lives and property arising from incidences meted towards students i.e muggings, stabbings, assaults and death which would have been minimized, or eliminated altogether.</p> <p>Despite its anticipated benefit, the project was halted by a court order. At this stage,</p>	Ongoing

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		<p>the foundation had been laid, part of the drainage system set up, walkways constructed, concrete walls erected and grills mounted. Due to the nature of the project much of the work was at the foundational level especially with topography and soils which constituted a significant proportion of the contract sum. The sums also constituted demobilization costs as well as the cost of the materials on site at the point of demobilization. To avoid escalation of costs, the University negotiated with the contractor to demobilize the project, a process which was concluded. The university has not incurred any other costs on election of the perimeter wall due to demobilization. The matter was now undergoing a mediation process.</p> <p>The wall was built on the university land and does not encroach on the neighboring property as per the architectural drawings attached.</p>	
22.	Stalled Water Bottling Plant	<p>The project was jointly funded by Japan International Cooperation Agency (JICA) and the University. The project was initiated for the purpose of providing bottled water to the University community. The amounts were expended in the construction of the facility and installation of the equipment. However, the University development allocation have been inadequate and insufficient for full completion of the plant. The University has strived to raise funds to finance the project but has not been able to progress due to the current financial challenges. The project has since been transferred to JKUAT Enterprises, a subsidiary of the University, for completion and operationalization</p>	Ongoing
23.	Delayed Construction of College of Engineering Technology Building	<p>The project was to be undertaken as an assignment by JKUATES at minimal cost. However, very low budgetary allocations over the last four years have slowed the pace of construction, and hence completion of the project. The prolonged project time, due to insufficient budgetary allocations, has resulted in price escalations of materials due to inflation during the period. Despite the funding challenge, the university has strived to execute the project and awaits its completion upon disbursement of development capitation funding.</p> <p>The University has prioritized completion of the ongoing project and sought funding for its completion. The university continues appealing for enhanced funding to enable speedy completion of the building in order to put it into immediate use, to ease the current strain</p>	Ongoing

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24.	Irregular Procurement of Extension Works of Administration Block	<p>On construction of new administration block, the University embarked on the project in January 2013 at a contract sum of Kshs.285,919,713. There were variations to the project resulting in an amended Contract sum of Kshs 348,366,919 representing an increase of Kshs. 62,447,206 or 22%</p> <p>The project was being undertaken with funding from development capitation grants. The slow pace of execution was due to reduction in budgetary allocations in subsequent years. These were additional improvements to the project which were necessary for proper functionality of the building but omitted from the initial project design which were duly approved key among them was a ramp, enhanced water storage, among others. The contract variations were also within the 25% provision allowable for construction projects outlined in the Public Procurement and Asset Disposal Act 2015, Section 139(4e) (attached below) which prescribed that the cumulative value of all contract variations does not result in an increment of the total contract price by more than twenty-five per cent of the original contract price. The project completion is approximately 80% by work value and outstanding proportions are currently being addressed within available funds and put it to the intended use.</p> <p>Management Response Recovery of Ksh. 70,693,266.23:</p> <p>A dispute arose regarding the final accounts and the termination of a Contract between the University and Columbia Developers. Parties held various negotiation meetings as stipulated in the Contract to resolve the dispute but did not succeed. Columbia Developers sought arbitration proceedings. We await the Final Award by end of January.</p> <p>Feasibility on the water coming from underground parking.</p> <p>This issue has been addressed. There was a waterproofing subcontractor (Mau West Ltd) who did waterproofing, so all the spaces are usable. The water underground has no structural effect on the building hence its structurally safe, because concrete used is waterproofed.</p> <p>The University has prioritized completion of the ongoing project and sought funding for its completion. The university continues appealing for enhanced funding to enable speedy completion of the building in order to put it into</p>	Ongoing
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		<p>immediate use to ease the current strain  Attached correspondence on the appointment of the Arbitrator and Invitation to a Preliminary meeting/ hearing.  Kindly find attached correspondence on the appointment of the Arbitrator and Invitation to a Preliminary meeting/ hearing.  The recovery of Ksh.70,693,266.23 has been instituted through the arbitration process.</p>	
25.	Long Unutilized Research Grants	<p>The research projects outlined below all relate to externally funded donor projects at various levels of implementation. The status of the project is provided</p>	Ongoing
26.	Anomalies in Part-Time Department Costs	<p>i) Class Attendance Register  Lecturers' claim forms for payment are signed by the CODs, and should have class attendance registers that are also signed by the CODs. Further, the University has made a communication that class attendance registers should be signed by the CODs. Enclosed is the said communication.  The class register is a standard approved University form, which is photocopied &amp; used by Lecturers for students to sign after the end of each lesson as evidence for class attendance, hence the form is a photo copy but the students' details like name, registration number and individual student signatures are original. The DVC-AA's signature on the class attendance register is not for approving the contents populated on the said form, but to validate the stationery for use in accordance to the University's IMS documentation procedures.  Delay in Issuance of appointment letters.  Delayed appointment and acceptance occur in cases where the Department submits the initial workload allocation after the semester begins and/or when the workload submitted before or after the semester has begun requires amendments to align it to requirements of the Part-time Policy before approval. There are also instances of Lecturers declining to teach after the issuance of appointment letters. This</p>	Completed

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		<p>necessitates going through the process of seeking out and appointing a replacement to take over the affected class.</p> <p>Delayed payments.</p> <p>The University has been experiencing cash flow challenges and this has resulted in delays in paying service providers including part times.</p> <p>Claims for payment are normally made immediately but some may take time to claim as a lecturer may be away on leave of absence or sabbatical leave.</p> <p>Corrective Action</p> <p>Further, the University has made a communication that appointment letters are to be issued immediately after approval of the workload. Enclosed is the said communication</p>	
27.	Idle Investment in JKUAT Noodles (Nissin Holdings Limited)	The University transferred operations of Nissin Holdings Limited to JKUATES as an investment. The University anticipates to derive benefits once the company breaks even and generates positive returns.	Ongoing
28.	Non-implementation of the e-Procurement System	University has mitigated the use of E-procurement through the Accounting Officer appointing an Administrator who uploads and updates all procurement proceedings as stipulated in PPRA Circular No.04/2022. The University has an ERP Sage Accpac for all the integrated procedures. All procurement proceedings are available at tenders.go.ke PPIP portal as evidence procurement system.	Ongoing
29.	Unbalanced Budget	Management have ensured that there is no variance in the Financial statement of June 2023 and accurate comparison of budget and actual amounts is reflected	Completed
30.	Weak Controls on Stores Management	The store's function is centralized at JKUAT hence enjoy economy of scale through buying in bulk. However, there are no set stock levels in Kisii and Nakuru campus since they are treated as user departments where goods are issued for consumption based on the anticipated requirement, but not stocking. A register is	Completed

**Jomo Kenyatta University of Agriculture & Technology**  
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**For the year ended 30 June 2023**

		<p>maintained at the campus for accountability purpose on all the items issued from Central stores main campus</p> <p>Director/ Chairmen/ Heads of departments are authorized signatories to Stores requisition notes as well as purchase requisition Notes.          In this case all stores requisition notes for both JKUAT Kisii and JKUAT Nakuru campuses were duly approved by the Campus Directors hence duly authorized as per attached sample.</p>	
31.	Weaknesses in the University Fees Policy	<p>In an effort to ensure full compliance to fee regulations and enforce controls, the University implemented an automated system to manage a student's full life cycle from admission to graduation. The automation was embarked in order to enhance controls such that a student cannot register for a semester in compliance with fee payments regulations.</p> <p>Further, a thorough analysis of student debtors is being undertaken in order to verify and validate at departmental and college level - each student's academic status. Upon confirmation of the student academic status/level the report is counterchecked and facilitates update of the student fee data and necessary adjustments have been undertaken for each of the students.</p> <p><u>Corrective Action</u></p> <p>The University has reviewed and implemented a new student fees policy that will ensure students with fees balances do not proceed with studies after the fourth week if one has outstanding fees balance must take academic leave. There is progress on validation as students debtors outstanding as at 30<sup>th</sup> June 2023 is Kshs 2,155,273,801</p> <p>A customization request has been made to the system developers to institute additional system controls to manage students' progression.</p>	Completed



**PROF. VICTORIA WAMBUI NGUMI, PH.D., EBS**  
**VICE-CHANCELLOR**

Appendix II- Inter-Entity Confirmation Letter



**JOMO KENYATTA UNIVERSITY**  
**OF**  
**AGRICULTURE AND TECHNOLOGY**  
 P.O. BOX 62000-00200, Nairobi-Kenya, Tel: 067-5870001-4,  
 Email: fo@finance.jkuat.ac.ke  
**FINANCE DEPARTMENT**

Ref:JKU/2/72/18

**Dr. Beatrice Muganda Inyangula,**  
 The Principal Secretary, the State Department for Higher Education and Research,  
 Ministry of Education  
 P.O. Box 9583-00200 Nairobi, Kenya  
 Jogoo House B, Taifa Road.

**RE: INTER ENTITY TRANSFER CONFIRMATION FOR FINANCIAL YEAR 2022/2023**

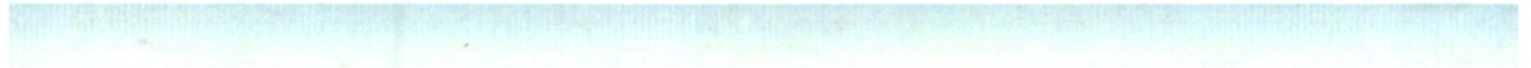
In line with Public Sector Accounting Standards Board (PSASB) requirement, Jomo Kenyatta University of Agriculture and Technology wishes to confirm the amount received from your disbursement as at 30<sup>th</sup> June 2023.

Confirmation of amounts received by JKUAT as at 30 <sup>th</sup> June 2023				
Amounts Disbursed by MOE (KShs) as at 30th June 2023				
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (D)=(A+B+C)
1194726	03/08/2022	250,759,854		250,759,854
1197015	08/09/2022	250,759,854		250,759,854
1198620	30/09/2022		17,250,000	17,250,000
1198669	03/10/2022	250,759,854		250,759,854
1200742	10/11/2022	250,759,854		250,759,854
1203011	09/12/2022	250,759,855		250,759,855
1203487	30/12/2022	250,759,855		250,759,855
1205361	03/02/2023	250,759,855		250,759,855
1207683	17/03/2023	250,759,855		250,759,855
1208989	14/04/2023	250,759,853		250,759,853
1209675	05/05/2023	250,759,854		250,759,854
1211640	09/06/2023	250,759,854		250,759,854
1212646	27/06/2023	250,759,854		250,759,854
1213000	04/07/2023		9,957,147	9,957,147
<b>Total</b>		<b>3,009,118,251</b>	<b>27,207,147</b>	<b>3,036,325,398</b>

In confirm that the amounts shown above are correct as of the date indicated.

Head of Accountants department of beneficiary, Jomo Kenyatta University of Agriculture & Technology:  
 Name: Mary Nguni  
 Sign: \_\_\_\_\_  
 Date: 20:12:2023

Head of Accountants department, Ministry of Education  
 Name: \_\_\_\_\_  
 Sign: \_\_\_\_\_  
 Date: 20/12/2023



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