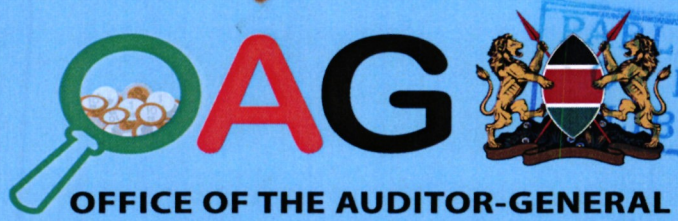
REPUBLIC OF KENYA








# REPORT

# OF

# THE AUDITOR-GENERAL

# ON

# JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY

# FOR THE YEAR ENDED 30 JUNE, 2022

# JOMO KENYATTA UNIVERSITY OF AGRICULTURE & TECHNOLOGY

# ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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

*Setting Trends in Higher Education, Research, Innovation and Entrepreneurship*

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**Abbreviations and Acronyms**

| | |
|---|---|
| **AA** | Academic Affairs |
| **AFC** | Agricultural Finance Corporation |
| **A&F** | Administration and |
| **BEED** | Biomechanical and Environmental Engineering Department |
| **CBD** | Central Business District |
| **COANRE** | College of Agriculture and Natural Resources |
| **COETEC** | College of Engineering and Technology |
| **COHES** | College of Health Sciences |
| **COHRED** | College of Human Resource and Enterprise Development |
| **COPAS** | College of Pure and Applied Sciences |
| **CSR** | Corporate Social Responsibility |
| **DIPCA** | Directorate of Performance Contracting and Appraisal |
| **DVC** | Deputy Vice Chancellor |
| **EMBA** | Executive Masters in Business Administration |
| **ERP** | Enterprise Resource Planning |

| | |
|---|---|
| **FY** | Financial Year |
| **IBR** | Institute of Biotechnology Research |
| **IEET** | Institute of Energy and Environmental Technology |
| **JKCAT** | Jomo Kenyatta College of Agriculture & Technology |
| **JKUAT** | Jomo Kenyatta University of Agriculture and Technology |
| **KCB** | Kenya Commercial Bank |
| **NACOSTI** | National Commission of Science, Technology and Innovation |
| **RPE** | Research, Production and Extension |
| **SABS** | School of Architecture and Building Sciences |
| **SSP** | Self-Sponsored Students |

# 1. KEY UNIVERSITY INFORMATION AND MANAGEMENT

Jomo Kenyatta University of Agriculture and Technology is situated in Juja, 36 kilometers North East of Nairobi, along Nairobi-Thika Highway. It was started in 1981 as a Middle Level College (Jomo Kenyatta College of Agriculture and Technology (JKCAT)) by the Government of Kenya with the technical assistance from the Japanese Government. Plans for the establishment of the College dates back to 1977.

In early 1978, the founding father of the nation, Mzee Jomo Kenyatta donated two hundred hectares of his farmland for the establishment of the college. On July 30th, 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.

On May 4, 1981, the first students were admitted to the Institution (then a Middle Level College) which was formally opened for its first students on March 17, 1982, candidates that graduated in April 1984 with diploma certificates in Agricultural Engineering, Food Technology and Horticulture.On 1st September 1988, the College (JKCAT) became a Constituent College of Kenyatta University through a legal Notice, under the Kenyatta University Act (CAP 210C) which gave it a legal status and mandate to carry out its functions. The name of JKCAT officially changed to Jomo Kenyatta University of Agriculture and Technology (JKUCAT). It was finally established as a University through the JKUAT Act, 1994 and inaugurated on 7th December 1994.

Highlights.

**Annual Scientific Conference**

- 2005: The Annual JKUAT Scientific, Technological and Industrialization Conference was started to complement the national efforts to achieve economic growth.

**ISO Certification**

- JKUAT was the first public institution of higher learning in East Africa to bag the ISO 14001:2004 Environmental Management Systems Certification in 2014, after scoring another feat in 2009 when it became the first public university to be awarded the Quality Management Systems (ISO 9001:2008) Certification.

**JKUAT TECH EXPO**

- The University hosts the inaugural "JKUAT Tech Expo", an annual platform open to student innovators from all institutions of higher learning in Kenya, to showcase their innovation ideas and projects to industry players and other stakeholders as a way of finding solutions to global challenges facing humanity.

**PAUSTI**

- JKUAT is the East African host of the prestigious African Union's Pan African University Institute for Basic Sciences, Technology and Innovation (PAUSTI), a Graduate School founded to promote Africa's integration through higher education and research, and admits postgraduate students from across Africa. Pioneer students at the Institute were admitted in September 2012, and graduated in 24th November, 2014 in a ceremony presided over by Dr. Nkosazana Dlamini Zuma, Chairperson of the African Union Commission.

**20 YEAR CELEBRATION**

- 2015: March 27, JKUAT marks the 20 Years Anniversary Celebrations launched in August 18, 2014, themed: Celebrating 20 Years of Leadership in Training, Research and Innovation (1994-2014).

**Digital Literacy Programme**

- JKUAT wins the competitive bid under the Government's Digital Literacy Program to supply, install and commission the digital learning devices to public primary schools in 21 counties in Kenya.

**SAJOREC**

- September 2016 China hands over the Kshs 3 Billion JKUAT Botanical Garden and Sino-Africa Joint Research Centre (SAJOREC) to JKUAT. The Botanical Garden and SAJOREC, is the only one of its kind in Africa, located on a 40-acre piece of land. The Botanical Garden is based on 7 thematic gardens, among them; an African garden, medicinal garden, orchard garden and an Asian exotic garden.

**EAST AFRICAN GAMES**

- December 2016, JKUAT hosts the 10th Edition of the Eastern African University games with over 3500 student athletes from 33 Universities competing in 18 sports disciplines.

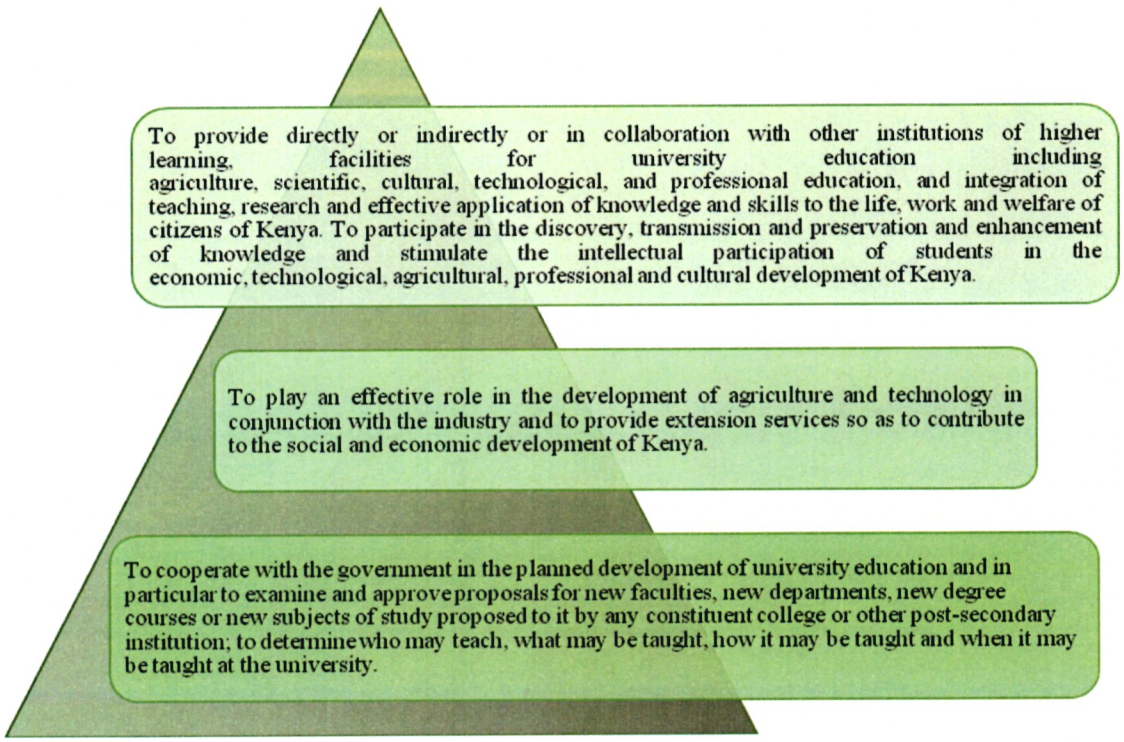
**MTCC**

- February 2017, JKUAT wins an international competitive bid to host the regional Maritime Technology Cooperation Centre (MTCC) for the Africa region. The centers are primed to further International Maritime Organization efforts towards effective implementation and enforcement of the global energy-efficiency regulations related to international shipping.

## PRINCIPAL ACTIVITIES

The principal activities of the University are set out in its Mission, Vision, Core Values and Objectives as described below


### University Objectives



## PRINCIPAL PLACE OF BUSINESS

Jomo Kenyatta University of Agriculture and Technology, Juja

P.O. Box 62000-00200, Nairobi

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

## REGISTERED OFFICE

Jomo Kenyatta University of Agriculture and Technology

P.O. Box 62000-00200, Nairobi

## BANKERS

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

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

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

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

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

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

Fundilima Sacco Society Ltd
P.O. Box 62000-00200, Nairobi

## AUDITORS

Auditor- General
Anniversary Towers, University Way
P. O. Box 30084-00100, Nairobi

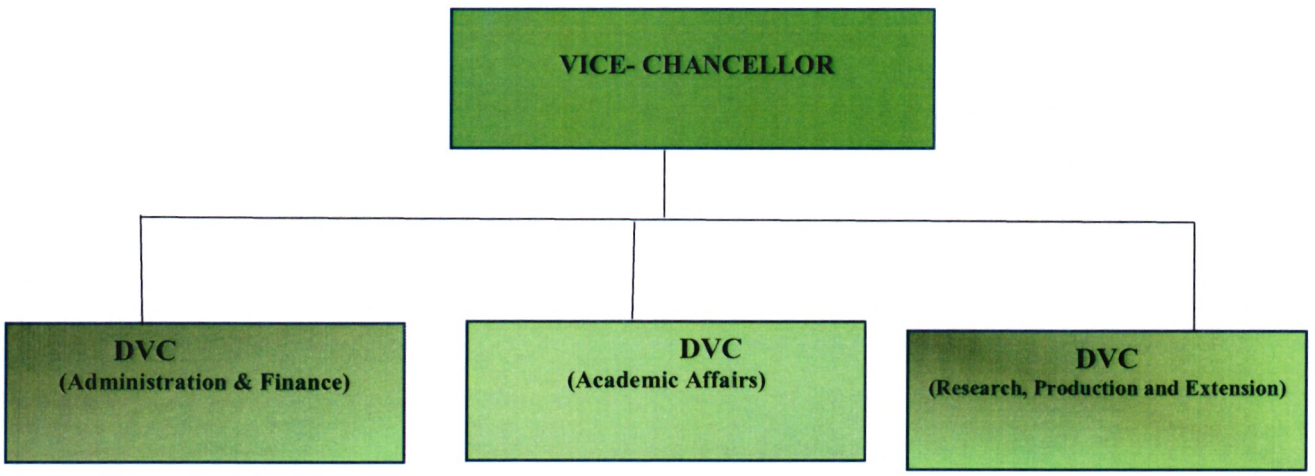
## ADVOCATES

Lutta & Lutta Advocates

P.O. Box 73705-00200, Nairobi

## KEY MANAGEMENT

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



## FIDUCIARY MANAGEMENT

The key management personnel who held office during the financial period ending 30th June 2022 and who had direct fiduciary responsibility were:

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

## 2. THE UNIVERSITY COUNCIL

| Member | Qualifications & Experience |
|---|---|
| **AMBASSADOR (ENG.) MAHBOUB MAALIM MOHAMED**<br><br>**CHAIRMAN OF COUNCIL**<br><br>  | Born in 1958, Amb. Mahboub is a holder of a Bachelor's and a Master's Degree in Civil Engineering from Texas Agricultural and Mechanical University College, USA.<br><br>He is a registered engineer with Kenya's Engineers Registration Board (ERB) and a member of the Institute of Engineers of Kenya.<br><br>He has served in various senior positions including District Project Coordinator for World Bank Financed Drought Recovery Project in the arid areas of Kenya, and Deputy National Project Coordinator of Arid Lands Resource Office Management Project.<br><br>He has served as one of the Board of Directors of Kenya Power before he rose to become its Chairman. He has served as Permanent Secretary in Ministry of Water & Irrigation (2005-2008) and Ministry of Special Programmes in Kenya. |
| He has served as the Board Chair, Kenya Power. He was the longest serving Executive Secretary, Director and Ambassador of the Intergovernmental Authority on Development (IGAD)<br><br>Awards: Order of the Grand Warrior (OGW) and Chief of Burning Spear of Kenya (CBS). | |

**PROF. VICTORIA WAMBUI NGUMI, EBS**

**VICE CHANCELLOR/ SECRETARY TO THE UNIVERSITY COUNCIL**

Prof Victoria Wambui Ngumi is the Vice Chancellor at JKUAT.

She 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 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 Department of Botany and Director, Alternative Degree Programmes (ADP). During this time, she helped develop various Bachelors and Masters programs and has supervised several postgraduate students. Prof Ngumi was the founding Principal of Karen Campus, a position she held prior to being appointed Deputy Vice Chancellor (Administration) at JKUAT.

She 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.

**THOMAS MSHINDI NYAMACHA**

Thomas Mshindi is a holder of a Bachelor's degree in Literature in English, Political Science (Honours), as well as a Postgraduate Diploma in Mass Communication (Communication/Journalism), both from the University of Nairobi. He also holds an Advanced Management Programme (Management and Leadership) and an Advanced Management Programme (Arts, Entertainment, and Media Management) from the IESE Business School, University of Navarra, Spain.

He is a long serving and renowned Journalist with over 27 years' experience in the media industry.

He has served as Managing Editor of the Daily Nation Newspaper, Managing Director of Monitor Publications Ltd (Uganda), Managing Director of Nation Newspapers Division and Chief Operating Officer.

Before joining the Nation Media Group, Mshindi worked as the Group Chief Executive Officer of The Standard Group (2003 – 2006).

He has served as Vice Chair of the Media Owners Association. He has been a Council member of the University of Nairobi from March 2005 to March 2008.

He has worked at UNICEF as a Communications Manager and Editor, serving in New York and West Africa.

He is currently a Consulting Editor and Writer under Blue Crane Global, has specialized in Newsroom transformation to mobile-first Operations, Content Development, Strategic Management, Project Planning and Implementation, Human Resources, Media Management, Communication and Editorial Consultancy.

**GABRIEL K. LENGOIBONI**

Mr. Lengoiboni holds a Bachelor of Science Education from the University of Nairobi and a Master of Science from the London School of Economics and Political Science.

He served at the helm of the Teachers Service Commission (TSC) for ten years. He has spent over 30 years working in public service, and is credited with the transformation of TSC, among others, overseeing the repeal of the TSC Act to conform to provisions of the new Constitution.

He also left a legacy while serving as Principal, Maralal High School when his students registered a string of splendid performances.

He previously served as Senior Deputy Director of Education in charge of universities at the then Ministry of Education, Science and Technology. He also worked as the Education Attaché in India between 1994 and 1999 under the Foreign Affairs Ministry.

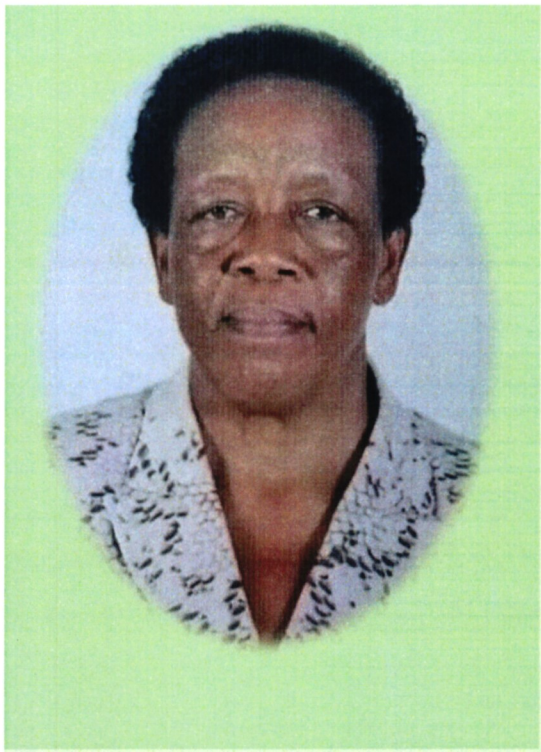
**JOSEPH GITONGA M. M'ACIURU**

Mr. Gitonga holds a Master of Science in Business Administration in Strategic Management from University of Nairobi, Diploma in Law from the Kenya School of Law and a Bachelor of Legal Laws from University of Nairobi. He is member of the Institute of Certified Public Secretaries (2004) and he is a certified Commissioner for Oaths and Notary since 2006. He is an astute lawyer, has extensive professional work experience gained from state corporations, legal tribunals and boards. He has served on a number of boards as a member and chaired several Audit, Risk and Governance Committees at the National Transport and Safety Authority, Law Society of Kenya. He also served at Kisii and Pwani Universities as a Council member.

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

**MRS. WINNIE OMONDI**

Mrs. Winnie A. Omondi Adhiambo holds a Masters degree in Business Administration (Strategic Management option), and Bachelor of Commerce (Management Science option), both from the University of Nairobi. She also has a Diploma in Computer Science from Kenya Polytechnic. She started her professional journey in 1987 as a Trainee Programmer at ZIBA Management. She later worked at the AFC between 1989 and 2002 as a Senior Systems Analyst. Between 2002 and 2004, she joined Post Bank as a Senior Systems Analyst, before being deployed to the bank's ICT Department where she worked for 11 years as the Assistant Manager and Business Systems Analyst. Between 2016 and 2018, Mrs. Omondi who is also a member of the Computer Society of Kenya, was an Assistant Lecturer at the Technical University of Kenya. She later left to join Oxford Policy Management Limited (UK) in February 2018, where she serves as a consultant.



**DR. SALOME W. GICHURA**

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

She also acted as the Chairperson of the Commission from August 2013 to December 2014. Before being appointed as a Commissioner, Dr Gichura served as the Director of Higher Education in the Ministry of Education, Science and Technology where she was responsible for coordination of Governance in all public Universities in Kenya. She has had un-interrupted career in the education sector spanning over forty years. Dr Gichura has also served in the Diplomatic Service as the Education Attaché for Kenya in the UK (Dec 2004-July 2010). She has served as a coordinator and secretary of various task forces and committees on Education and Training in Kenya. Dr Gichura has vast experience in strategic management, policy formulation and implementation at National, Regional and International levels. She has also served as the Secretary General of the Forum for African Women Educationalists (FAWE) Kenya Chapter. Dr Gichura received recognition and was awarded the Head of State Commendation, Order of the Golden Warrior (OGW) in 2010.

## 3. OFFICERS OF THE UNIVERSITY

**PROF JOSEPH MATHU NDUNG'U**

**CHANCELLOR**

**Qualifications**

**PhD (Glasgow)**

**CorrFRSE (Corresponding Fellow of the Royal Society of Edinburgh)**

**BVM (Nairobi)**

**AMB. (ENG.) MAHBOUB MAALIM MOHAMED**

**CHAIRMAN OF COUNCIL**

**Qualifications**

**MSc (Texas A&M)**

**BSc (Texas A&M)**

**Dip. (KWI)**

**R Eng., MIEK**

**CBS, OGW**

**PROF. VICTORIA WAMBUI NGUMI**

**VICE - CHANCELLOR**

**Qualifications**

**EMBA (JKUAT)**

**MBA (ESAMI),**

**Ph.D. (Clemson),**

**M.Sc. (Hiroshima)**

**B.Ed. (Nairobi)**

**EBS**

**PROF. (ENG.) BERNARD W. IKUA**

**DEPUTY VICE CHANCELLOR (A&F)**

**Qualifications**

**Ph.D. (Tottori)**

**M.Sc. (Tottori)**

**B.Sc. (Nairobi),**

**PROF. ROBERT KINYUA**

**DEPUTY VICE CHANCELLOR (AA)**

**Qualifications**

Ph.D. (Osaka)

M.Sc. (Nairobi)

B.Sc. (Nairobi)

**PROF. MARY ABUKUTSA - ONYANGO,**

**DEPUTY VICE CHANCELLOR (RPE)**

**Qualifications**

Ph.D. (Nairobi),

M.Sc. (Nairobi)

B.Sc. (Germany)

EBS, FAAS

**PROF. JACKSON KWANZA,**

**PRINCIPAL, KAREN CAMPUS**

**Qualifications**

**EMBA (MUA)**

**PhD (JKUAT)**

**M. Sc. (Kenyatta)**

**B.Ed. (Kenyatta)**

**DR. (ENG.) HIRAM NDIRITU**

**PRINCIPAL, COETEC**

**Qualifications**

Ph.D. (JKUAT)

M.Sc. (JKUAT)

B.Sc. (JKUAT)

**PROF. GEORGE THUKU THIONG'O**

**PRINCIPAL, COPAS**

**Qualifications**

Ph.D. (Roorkee)

M.Sc. (Nairobi),

B.Ed. (Nairobi)

**PROF. HAROUN N. K. MENGECH**

**PRINCIPAL, COHES**

**(UP TO DECEMBER 2021)**

**Qualifications**

MD (Linkoping)

MRC Psych. (UK)

MBChB (Nairobi),

DPM (Dundee), EBS

**DR REUBEN WANGARI THUO**

**PRINCIPAL, COHES**

**(FROM JANUARY 2022)**

**Qualifications**

M.Med (Nairobi)

MBChB. (Nairobi)

MBS

**PROF DAVID MBURU**

**PRINCIPAL, COANRE**

**Qualifications**

PhD (JKUAT)

MSc (Nairobi)

PGD (Nairobi)

BSc (Nairobi)

**PROF. ELEGWA MUKULU**

**PRINCIPAL, COHRED**

**Qualifications**

**PhD (Illinois)**

**MA (Michigan State)**

**BA (Nairobi)**

**DR. ROSE NDEGWA**

**REGISTRAR (ADMINISTRATION)**

**Qualifications**

PhD (JKUAT),

MBA (Kenyatta),

B.A. (Kenyatta),

Dip. (ICM)

IHRM

**DR. ESTHER T. MUORIA**

**REGISTRAR (AA)**

**Qualifications**

Ph.D. (JKUAT)

M.A., (Nairobi)

B.A. (Nairobi)

IHRM

**DR. JOSEPH OBWOGI**

**REGISTRAR (RPE)**

**Qualifications**

**PhD (JKUAT)**

**MBA (Nairobi)**

**BSc (Kenyatta)**

**CPA (K), CHRP (K)**

**CPA MARY N. NGUGI**

**CHIEF FINANCE OFFICER**

**Qualifications**

MBA (Kenyatta)

B.Com. (Kenyatta)

CPA (K), FA

**DR. PATRICK MBURUGU,**

**CHIEF MEDICAL OFFICER**

**Qualifications**

M.Med (Nairobi)

MBChB. (Nairobi)

Global Health Leadership Fellow (Nairobi)

**PROF. FRIDAH RIMBERIA WANZALA,**

**DEAN OF STUDENTS**

**Qualifications**

**PhD (Kagoshima)**

**M. Sc. (Nairobi)**

**B.Sc. (Egerton)**

**DR. ROSELYNE MANG'IRA,**

**UNIVERSITY LIBRARIAN**

**Qualifications**

BA (BAMU)

BSc (BAMU)

M. Phil (Moi)

PhD (Moi)

## 4. COUNCIL CHAIRMAN'S REPORT

It is my pleasure to present to you JKUATs annual report and financial statements for the year ended 30th June 2022.

Following the COVID-19 pandemic, JKUAT has embraced the blended approach in delivery of academic programmes and examinations to ensure business continuity. To support online operations that have become an integral part of our work culture, the University continues to upgrade network infrastructure. The University is also expanding physical facilities to ensure compliance with the Ministry of Health guidelines on COVID-19. I am glad to report that the handing over of the JICA supported Agriculture Laboratory Building was held in 2021. In addition, the construction of the College of Engineering and Technology Building and the Human Anatomy Laboratory for the College of Health Sciences are ongoing. The University continues to appeal to the Government to enhance funding to the University in order for these projects to be completed.

The University is keen on ensuring quality in delivery of services to our stakeholders so as to meet their needs and expectations. In this regard, we have established and maintained quality management systems to ensure our processes conform to international standards. JKUATs recent recertification by the Kenya Bureau of Standards (KEBS) on ISO 9001:2015 (Quality Management Systems) is proof of our commitment to customer satisfaction.

I wish to recognize and appreciate the input of our stakeholders. Among these is the Government of Kenya, parents, guardians, industry partners, sponsors and our dedicated team of staff. In this respect, I wish to acknowledge Rattansi Educational Trust and Mitsubishi Corporation for their financial aid to our needy students. Similarly, I commend the National Research Fund Kenya, the European Union, DAAD and JICA among others, who have consistently supported our research activities. In view of the growing number of students and

## 5. VICE CHANCELLOR'S REPORT

I hereby present the Annual Report and Accounts for Jomo Kenyatta University of Agriculture and Technology for the year ended 30th June 2022.

During the year under review, the University's financial performance had a slight improvement from a deficit of Kshs 1.393 Billion reported in 2020/21 financial year to 1.017 Billion in 2021/2022 FY. This success is attributed to cost management measures instituted to reduce the University's expenses as a result of the dwindling internally generated funds. The University's Management appreciates Government contribution of Kshs. 20Million to support its capital infrastructure and Kshs. 3,028,415,190 for recurrent expenditure. The government grants however, were far below our budget submissions. The University on its part generated Kshs.2.9 billion which was below the targeted Appropriation In Aid of Kshs.4.4 billion.

Courtesy of our quality academic programmes and research-oriented approach, JKUAT remains a popular choice for students seeking higher education. During the 2021/2022 academic year, JKUAT was ranked among the most preferred institutions by the Kenya Universities and Colleges Central Placement Service, with more than 6,000 students having chosen programmes run by the University. In the same academic year, the University launched four new programmes namely: BSc. Data Science and Analytics, BSc. Medical Social Work, BSc. Aquaculture and BSc. Information Science. These programmes are tailored to address emerging industry needs and produce professionals who will contribute to the country's development agenda.

Over the years, JKUAT has given prominence to research and innovation. Our faculty and students continue engaging in collaborative and multidisciplinary research activities in line with the global commitments of Sustainable Development Goals, Kenya Vision 2030 and the

marketable programmes we offer, the need to maintain quality and efficiency remains a priority. My Council, therefore is committed to the expansion of infrastructure in the University. There is also need to renovate the existing old infrastructure. However, these efforts are being hampered by insufficient funding. On its part, the University has continued to make sustained efforts towards mobilizing resources to supplement government capitation. This is demonstrated by our strategic industry partnerships and income generating units. Nonetheless, these are not commensurate with the financial needs of the University. We continue to appeal to the Government and our partners for enhanced support.

In a bid to remain relevant in a rapidly changing environment, the University continues to invest in training and development of our staff. Currently, 132 members of staff are pursuing various programmes both locally and abroad. In addition, several capacity building courses have recently been conducted. The courses covered critical areas including effective public complaints management, as well as alcohol and drug abuse prevention. Additionally, with increasing global concern on mental health issues, JKUAT has invested on awareness and sensitization initiatives for our staff and students. These are geared towards improving service delivery in the University.

In conclusion, I wish to commend the University management and staff for their leadership and commitment in steering JKUAT towards global excellence. It is this dedication that will continue making us the most preferred university in the region.

**AMB. ENG. MAHBOUB MAALIM MOHAMMED**

**CHAIRMAN OF THE UNIVERSITY COUNCIL**

Big Four Agenda. In the last two years, the country has grappled with the desert locust menace. In this regard, our researchers, with support from Data Science Africa, are spearheading research aimed at mapping out and predicting the flight paths of these pests using Big Data Technology to aid in crafting appropriate interventions. Similarly, another team of our researchers, through support from the European Union, have embarked on a project to strengthen capacity for epidemic preparedness and response in sub-Saharan Africa. The project seeks to identify ways of increasing the number of infectious disease epidemiologists and enhancing research capacity.

JKUAT remains the leading university in Kenya and one of the few public universities in Sub-Saharan Africa in intellectual property applications. It is gratifying to note that the Directorate of Intellectual Property Management and University Liaison has recently acquired 2 Certificates of Grants of Patent. The first patent was granted for a Diagnostic Kit for Detecting Maize Chlorotic Mottle Virus and Sugarcane Mosaic Virus. These are very destructive diseases causing great economic losses to the farming community. The invention will be crucial in designing disease management strategies. The other patent is on a method of Extracting High Concentration and Quality Potato Genomic DNA. This is a time and cost-effective strategy in scientific analysis and disease detection in potato and other tuber crops.

Finally, I wish to acknowledge and appreciate the supportive role played by the staff in their service to the University. Let us continue to make JKUAT the preferred learning institution for our students.

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

**VICE CHANCELLOR**

## 6. PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

### Status of strategy implementation

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

These strategic pillars are as follows:

Pillar 1: Financial Planning, Budgeting and Management
Pillar 2: Financial Information System
Pillar 3: IGU Financing and Management
Pillar 4: Infrastructure Development and Management

The strategic pillars were broken down into twenty-four (24) strategic objectives which are linked to activities, results and/or outcomes. The objectives focus on improvements necessary for the University to create and deliver value to her customers and stakeholders. They are action oriented and give an outline of what the University will be doing to attain competitive advantage and succeed in discharging her mandate. Key Performance Indicators (KPI's) were identified for each of the objectives to enable the University monitor the implementation of this Plan. The University achieved its performance targets set for the FY 2021/2022 period for its strategic pillars, as indicated in the diagram below:

## Pillar 1: Financial Planning, Budgeting and Management.

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

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

## Pillar 2: Financial Information System

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

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

### Pillar 3: IGU Financing and Management

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

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

### Pillar 4: Infrastructure Development and Management

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

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

## 7. STATEMENT ON CORPORATE GOVERNANCE

The Council is responsible for the governance of the University and is accountable to the citizens of this country for ensuring that the University complies with the law and maintains the highest standards of corporate governance, academic standards and ethics.

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

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

Statement of **Council Members'** Responsibility

The University Council is ultimately responsible for;

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

**Remuneration of University Council members**

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

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

**University Council meetings**

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

**Council Committees**

The following are the Council Committees

**Executive Committee**

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

The roles of the Executive Committee are to:

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

**Finance Committee**

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

**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 is required to:

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

The Council nominates the Chairman of each Council Committee.

The members of each committee are as shown below

**a) Executive Committee**

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

**b) Finance Committee**

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

**c) Building Committee**

**Membership:**

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

**d) Audit Committee**

**Membership:**

| | |
|---|---|
| **Appointed Members:** | **1. Mr. Joseph M. Gitonga – Chair** |
| | 2. Mrs. Winnie Omondi |
| **Principal Secretary** | 3. P.S, Ministry of Education |
| | 4. C.S, National Treasury |
| **Secretary** | 5. Chief Internal Auditor |

**e) Human Resource Management Committee**

**Membership:**

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

**f) Sealing Committee**

**Membership:**

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

**Conflict of Interest, Code of Conduct &Ethics**

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

**Whistle Blowing Policy**

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

**Risk Management**

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

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

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

**Compliance with Statutory Requirements**

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

## 8. MANAGEMENT DISCUSSION AND ANALYSIS

### Operational Performance

### Events that Shaped JKUAT in 2021/2022

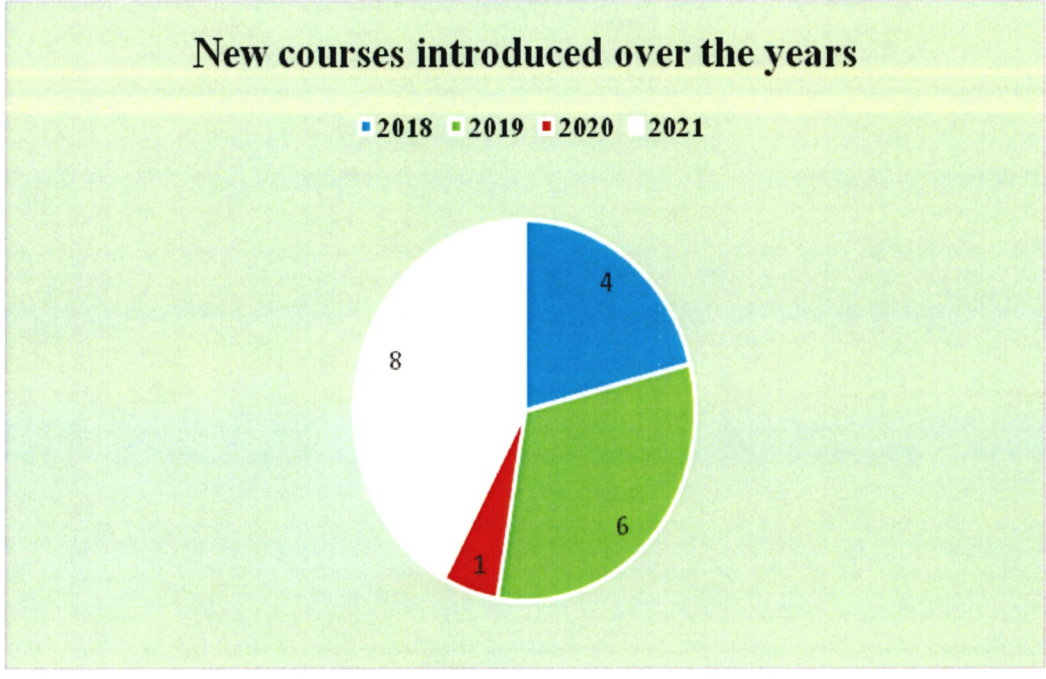
The economic and social disruption caused by the COVID 19 pandemic was devastating to say the least. The pandemic that ravaged the globe caused loss of human life and presented an unprecedented challenge to public health, food systems and the world of work.To JKUAT and the education sector at large, the pandemic disrupted the day-to-day activities of institutions due to the lockdown that was witnessed across the globe in 2020 and the beginning of 2021.

As much as the pandemic affected a range of activities in the sector, it was not all gloom and doom for JKUAT in year 2021/2022. The institution achieved several milestones and witnessed outstanding strides thus creating fond memories for JKUAT.

Some of the highlights in the year included:

### Academic Division

On the academic front, JKUAT's standing as a regional center of training in 2021/2022 was affirmed following the introduction of a number of academic programmes in consultation with various accreditation and professional bodies.



The 8 courses introduced in 2021 were;

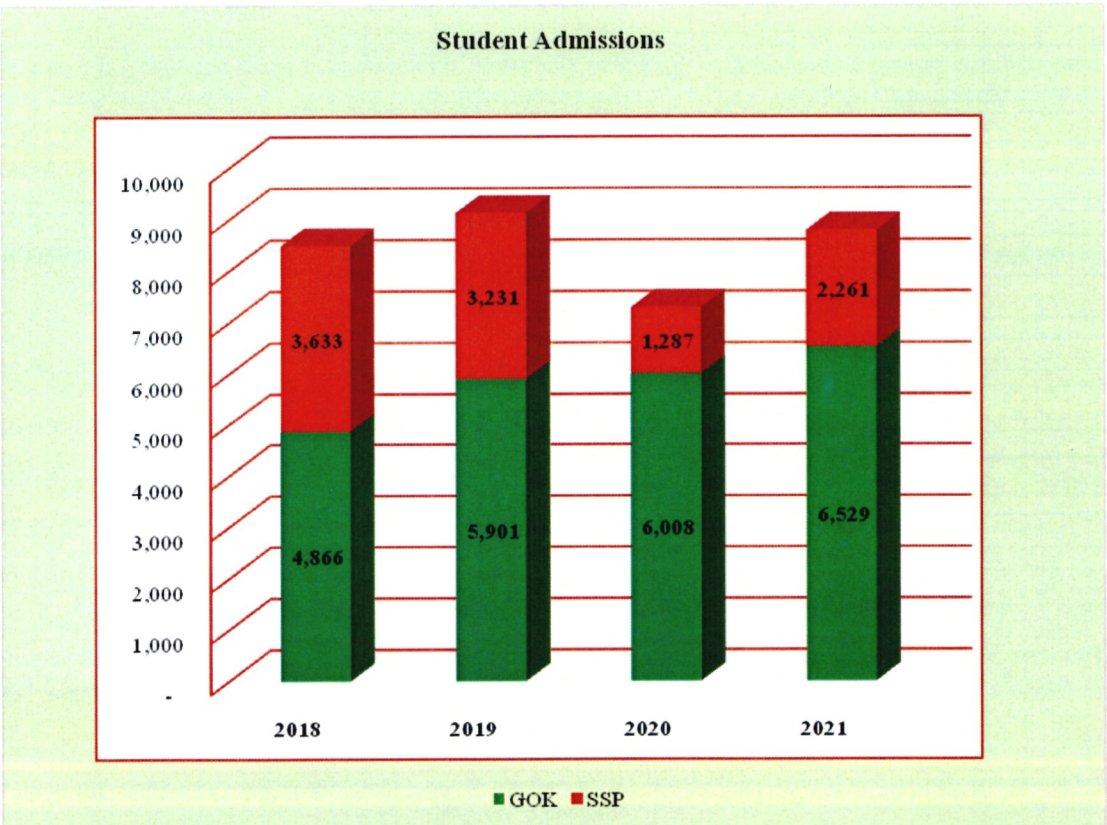
1. Bachelor of Science in Energy and Environmental Technology
2. Bachelor of Science in Nautical Science
3. Master of Science in Sanitation
4. Master of Medicine in Emergency Medicine
5. Master of Medicine in Anaesthesiology
6. Master of Medicine in Dermatology
7. Master of Medicine in Paediatrics and Child Health
8. Doctor of Philosophy in Landscape Architecture

**First Year Students Report.**

JKUAT welcomed 8,790 first year students on Monday, September 6, 2021, as they reported for various programs in their respective departments. This year saw an increase in the placement of Government sponsored first year students by 519 and over 900 SSP as compared to the year 2020.

*Vice Chancellor, Prof. Ngumi (left) interacts with new students at the Main Campus in September 2021*

The graph below shows the government sponsored and self-sponsored student enrolled over the years.



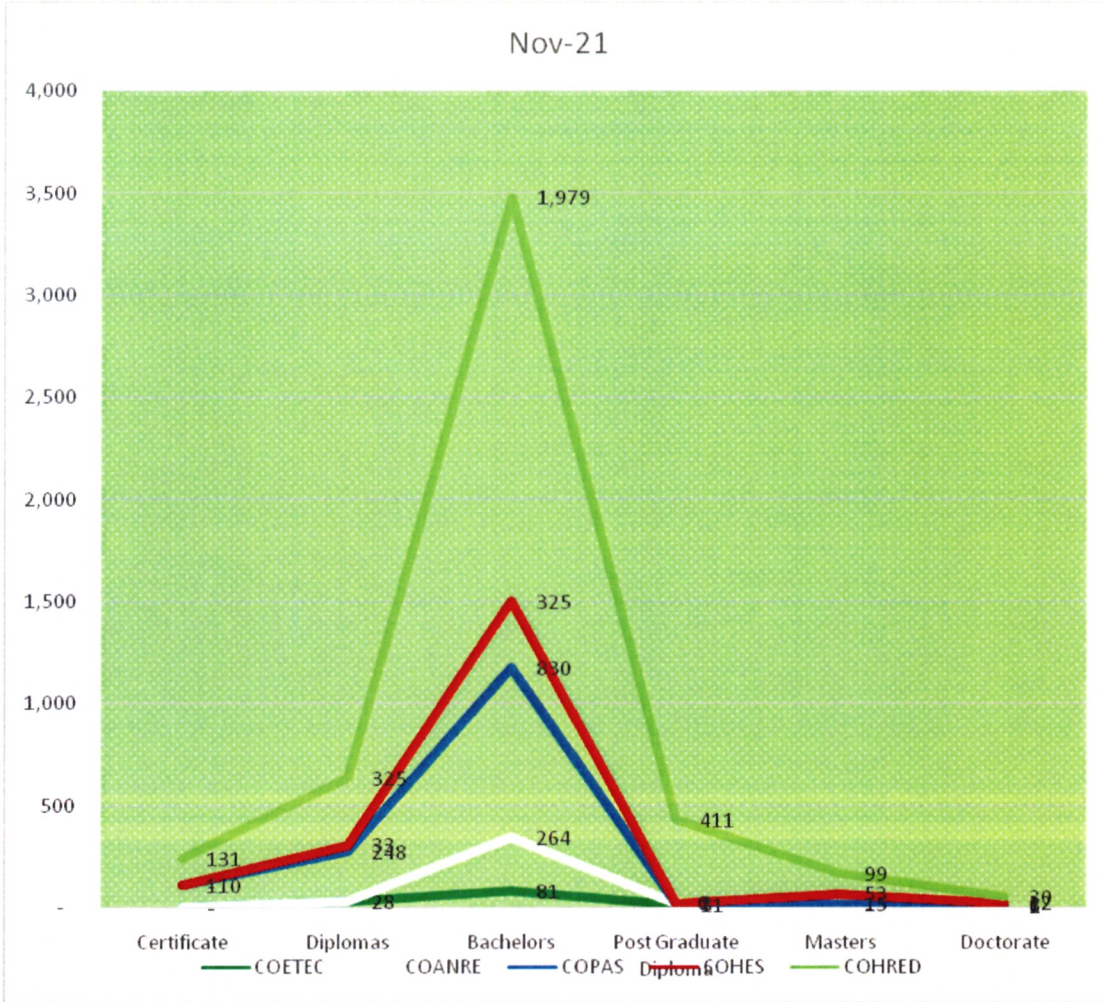

**Graduation Statistics**

On the students' academic achievement front, JKUAT marked her 37th and 38th Graduation ceremonies in the year.

5,171 candidates graduated on 26th November 2021. This was a joint graduation ceremony of JKUAT and the Pan Africa University of Basic Sciences, Technology and Innovation (PAUSTI). During the convocation presided over by the University's Chancellor, Prof. Joseph Mathu Ndung'u, 4443 undergraduates, 104 postgraduate diplomas, 539Masters and 85 PhD degrees were awarded. Another 5854 graduates were conferred degrees and awarded diplomas during the 38th graduation ceremony. During the ceremony held on June 28, 2022, 47 PhDs, 468 masters', 94 post graduate diplomas, 4634 bachelors', 379 diplomas and 233

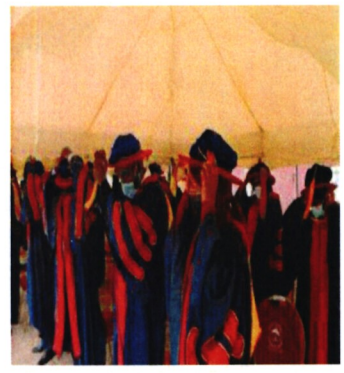
certificates were conferred and awarded. The 38th graduation ceremony saw JKUAT present the first ever valedictorian of their graduation.

The graduation ceremonies whose theme was: *Upscaling Digital Transformation in Training, Research, Innovation and Entrepreneurship for Development,* was the third to be conducted virtually by JKUAT and the second for PAUSTI since the advent of Covid-19.



*JKUAT Chair of Council, Amb. Mahboub Maalim*

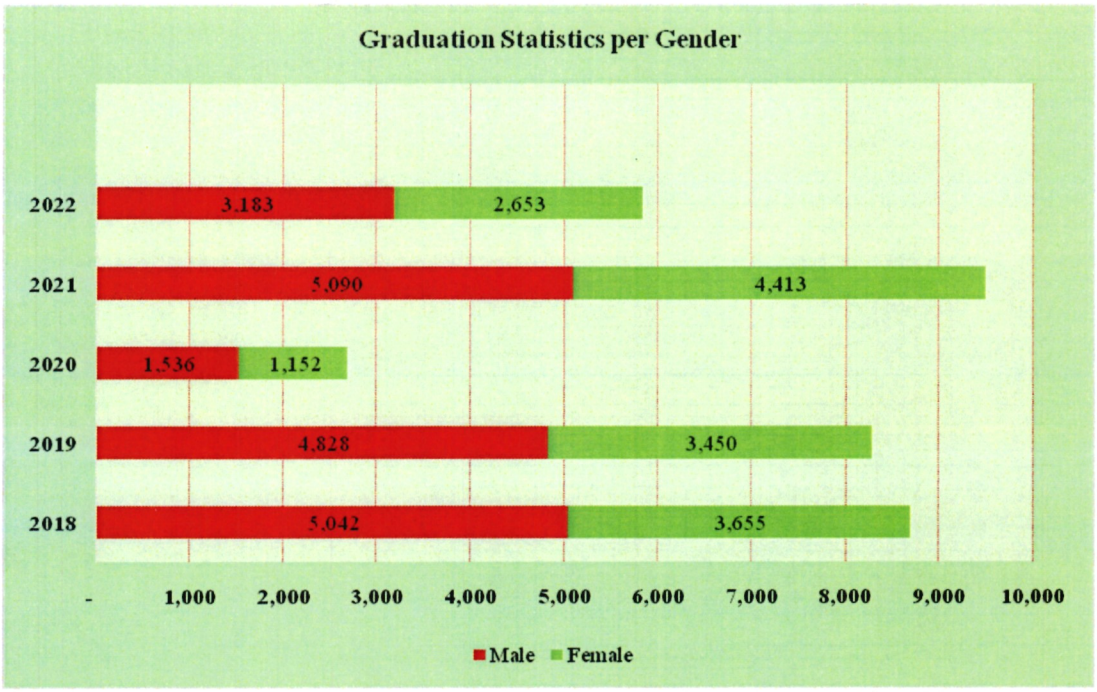
*JKUAT Council Chair, Amb. Maalim, Chancellor, Prof. Ndung'u, and Vice Chancellor Prof. Ngumi after the 37th graduation ceremony held in November 2021*

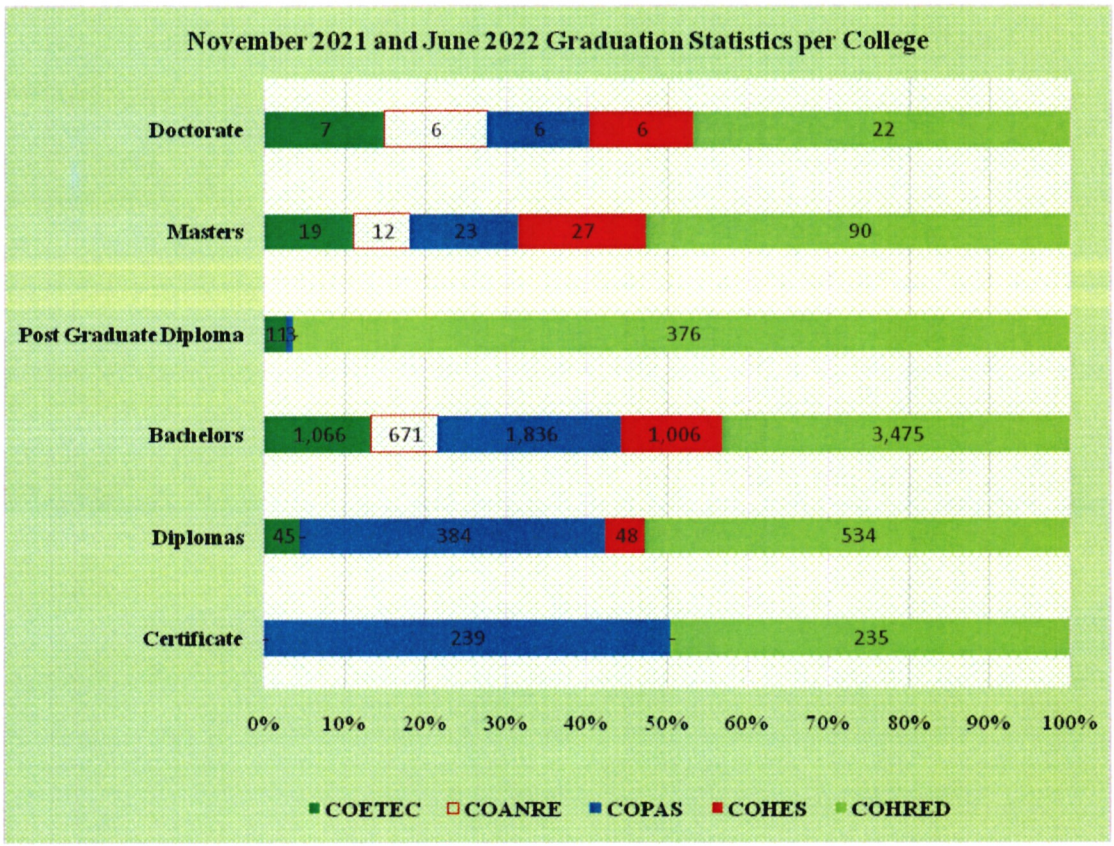


*PhD graduands adjust their tussles after conferment of degree*

During the 37th graduation ceremony, the School of Nursing graduated its first PhD graduate, Dr. Jostine Ndunge Mutinda. With her thesis titled, "A model of pain management using opioid analgesics in palliative care nursing in Kenya", she is the latest Doctor of Palliative Care in Kenya.

*Dr. Mutinda (center) flanked by her supervisors, Dr. Kyalo (right) and Dr. Oluchina after the graduation ceremony*


Graduation Statistics per Gender
2022
3,183
2,653
2021
5,090
4,413
2020
1,536
1,152
2019
4,828
3,450
2018
5,042
3,655
-
1,000
2,000
3,000
4,000
5,000
6,000
7,000
8,000
9,000
10,000
Male
Female


November 2021 and June 2022 Graduation Statistics per College
Doctorate
7
6
6
6
22
Masters
19
12
23
27
90
Post Graduate Diploma
113
376
Bachelors
1,066
671
1,836
1,006
3,475
Diplomas
45
384
48
534
Certificate
239
235
0%
10%
20%
30%
40%
50%
60%
70%
80%
90%
100%
COETEC
COANRE
COPAS
COHES
COHRED

**Marine Cadets Conclude Training at JKUAT**

*The Deputy Vice Chancellor (Academic Affairs) inspects the guard of honor.*

*First JKUAT-trained Marine Cadets clad in their pass-out apparel, custom-made by the JKUAT Tailoring Department.*

Forty Marine Cadets from the Department of Marine Engineering and Maritime Operations completed the first locally conducted month-long Marine Cadet Training at JKUATs Physical Fitness Training Centre. The Cadets, 9 females and 31 males showcased their skills during a pass-out parade on Friday, June 3, 2022. at the JKUAT. The training equipped the cadets with the requisite skills in firefighting and prevention as well as first aid among others.

The University had been conducting the training at the National Youth Service in Gilgil before developing a curriculum for the training and constructing the Physical Fitness Training Centre. The development of the curriculum and the construction of the training centre made it possible to conduct the Marine Cadet Training course at JKUAT.

With JKUAT being the first public University to offer the 5year Bachelor of Science in Marine Engineering course, the introduction of this programme was in line with the **University's goal** in producing skilled human resource for the sustainable exploitation of the vast blue economy.

The training, which lays emphasis on the physical fitness aspect of the trainees due to the nature of work at the sea, is offered in accordance with International Maritime Organization (IMO) requirements as stated in the International Convention on Standards of Training, Certification and Watchkeeping for Seafarers (STCW code and convention 1978, as amended in 2010).

## Sporting Activities

The Jomo Kenyatta University of Agriculture and Technology Council have been keen on promoting sporting activities in the University in bid to promote a holistic teaching and learning experience among the students. To foster this, the University closely monitors and supports sporting activities at JKUAT to ensure students get the full academic experience while also having a platform to discover and hone their talents. Some of the activities held in the year include the following;

### Basketball Teams Put JKUAT on Sporting Map


*Stray Cats in action during a league game*

Three JKUAT Basketball teams have earned promotions to the next level of the Kenya Basketball Federation (KBF) league. The University's men's basketball team (Stray Cats), their female counterparts; popularly called the Lynxmade big winsat different league competitions.


*Elsie (with the ball) of Lynx in her element during a league game*

Another team, Warriors, which is a twin basketball team to the Stray Cats, and is composed of rookie players who are in their first and second year of studies, followed in the footsteps of the Stray Cats by bagging a promotion from the Nairobi Basketball Association to the KBF Division Two (2) league.

*Stray Cats Celebrate League Victory with the Coach Mr. Kimani (Right)*

**Varsity Handball Teams Cruise to Victory in National Tournament**

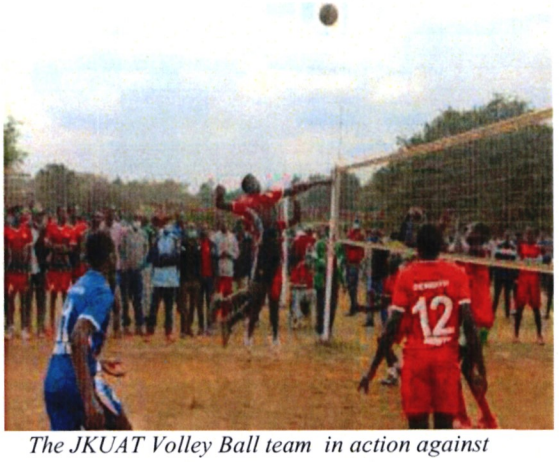
*Derrick Thuku of Tigers in action with the ball during the tournament*

The JKUAT handball teams made light work of their opponents in the Kenya National Federation Tournament to clinch a thrilling double victory in the men and female categories in Malindi. The teams, commonly known as Tigers and Tigress respectively, maintained their hot streak which saw them lift another cup double a week prior to the Malindi tournament in a competition hosted by Machakos University.

*Lenah Njeri of Tigress (blue jersey) tussles for the ball with White House HC players*

The highlight of the tournament was however, a highly anticipated semi-finals clash where Tigers were set to face Technical University of Mombasa (Saints) who are considered crème dela crème of handball by many in Malindi. The game did not disappoint. The action-packed game was lit up by skillful stepovers and amazing defending from both opponents. In the end, the Tigers scored two goals in extra time to win the battle of wits by 16-14. The Tigress on the other hand eased to the finals by a score line of 13-9, against Malindi Masters HC.

**Trophies Galore for JKUAT at Inter-Varsity National Playoffs**



*The JKUAT Volley Ball team in action against Kisii University*

JKUAT teams were again multiple trophy winners in the Kenyan Universities Sports Association (KUSA) National Playoffs.

With the University hosting the 2021 KUSA tournament, JKUAT sportsmen and women clicked into gear finishing off their opponents in style on their way to claiming 16 trophies out of 22 sporting activities. A total of 19 universities participated in the games.

JKUAT received trophies in both the men and women categories in basketball, handball, hockey, tennis, table tennis, roll ball and wood ball. The University's men soccer team commonly known as the 'panthers' and the women's badminton team were the other receivers of trophies in the tournament which played out between August 13-15, 2021.

*Lenar Njeri and Sarah Wanjiku of Tigress (green jersey) in defensive positions against Chuka University team*

*JKUAT Basket ball team (Stray Cats) in attack vs Strathmore University attracted huge crowds*

**Varsity Hosts the 5th Africa Universities Cross-Country Championship**

JKUAT once again played host to the regional university games competition. The University hosted a number of African Universities as they battled out in the 5th Africa Universities Cross-Country Championship, November 20, 2021.

The Championship, organised by Africa Universities Sports Federation (FASU) in collaboration with host federation is held biannually and brings together over 200 athletes and officials from various universities in Africa.

A host of African Universities participated including University of Johanesburg, Tshwane University of Technology, University of Ghana, Makerere University, Maseno University, Meru University of Science of Technology, Masinde Muliro University of Science and Technology, Kenyatta University, University of Eldoret and Jomo Kenyatta University of Agriculture and Technology

**Recognition and Awards**

JKUAT fraternity in 2021/2022 positioned JKUAT as a crucible for award-winning research and innovations enterprises that seek to address global challenges. During the 2021 Jamuhuri Day Celebrations, three JKUAT Dons, led by the Vice Chancellor, Prof. Victoria Wambui Ngumi, were recognized by the President, H.E. Uhuru Muigai Kenyatta for their distinguished and outstanding services rendered to the nation in their various capacities. Prof. Ngumi was awarded the Elder of the Order of the Burning Spear (EBS) while Dr. Reuben Wangari Thuo and Dr. Walter Bichanga Okibo were awarded Moran of the Order of the Burning Spear (MBS)

*H.E. President Uhuru Kenyatta gives Prof. Ngumi (left) a copy of the Second Country Review Report of the Republic of Kenya at State House/File Photo*

*Dr. Thuo (left) and* Dr. Okibo *(right) were both awarded the Moran of the Order of the Burning Spear (MBS)*

In the year JKUAT ranked top amongst **Kenyan Universities in the "Usage of the KENET Remote Teaching Platform" by** the Kenya Education Network (KENET); win the KENIA Commercialization **Champions' Award at the Kenya** Innovation Week and become the number one institution in institutional ICT infrastructure and WiFi expansion. It was also the year JKUAT exhibition stand was voted the overall 2nd best at the Build and Interior Expo.

Dr. Jackline Mosinya Nyaberi, a lecturer in the Department of Environmental Health and Disease Control, bagged the inaugural Kofi Annan Global Health Leadership Programme (KAGHLP) of the Africa CDC.


*Dr. Nyaberi displays her certificate awarded after graduation at CDC.*

Prof. Kenneth Ngure, Chair, Department of Community Health, JKUAT was among sixawardees of the 2nd Maisha HIV/AIDS Awards organized by the National AIDS Control Council. The don took home the Social Sciences Research Award that targeted an established researcher whose work has contributed to understanding socio-cultural and behavioral processes that predict or influence HIV and AIDS outcomes.


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

Dr. Sheila Cecily Ommeh was recognized by the Kenya Education Network (KENET) as the top female researcher at the University. She was recognized for her "**publications captured in the Elsevier** Scopus database over the period 2015 – 2020 in all subject areas.

*Dr. Sheila Ommeh*

Dr. Nassib Tawa founder and lead researcher at the Centre for Research in Spinal Health and Rehabilitation Sciences, JKUAT was appointed to the World Health Organization (WHO) Regional Office for Africa as a Rehabilitation Consultant.

Dr Tawa

Prof. Waweru Mwangi, Dr. Lawrence Nderu and Prof. Patrick Kareru were awarded the KENET Special interest Group of Computer Science and Material Science. The three emerged the top three researchers in the category.

*Dr. Oloo*

Dr. Judith Oloo, a Senior Lecturer at the School of Law was selected to be one of the 100 laureates of French African Young Leaders Program, 2021 edition. She was the only one selected from East Africa in the education category, and one of the four Kenyans overall selected to join the leadership training programme.

The Director of Sports at JKUAT, Dr. Peter Waweru Kamaku, won the Best Referee of the Year Award at the 2021 Football Kenya Federation Premier League Awards. The award comes against

the backdrop of a spectacular year for the JKUAT Pure and Applied Mathematics don, where he made history becoming Kenya's first Centre Referee to officiate a match at the Africa Cup of Nations.

*Dr. Kamaku poses with his award during the ceremony*

Charity Kithaka, a 3rd-year Mathematics and Computer Science student won the Top 35 under 35 award organized by the Youth Agenda in collaboration with the State Department of Youth, anchored in the Ministry of ICT, Innovation and Youth Affairs.

*Charity (left) receives her award from the CEO of Youth Agenda, Mr. Victor Nyongesa.*

Four students dominated the top three positions at the Huawei Global Competition. JKUAT's Evans Kiprotich, a student of Telecommunication and Information Engineering, came first globally in the competition, under the Network track.

*From left; Mr. Oyier, Michael, Lydia, and Dianarose pose with the DVC Prof. Kinyua, and Mr. Yang after being awarded.*

Clinching the third place was JKUAT's team Mazingira, under the Innovation track, with Michael Obwayo, Lydia Gathoni, and Dianarose Nasipwonyi flying the University flag high. The students were under the tutelage and mentorship of Mr. Philip Oyier, an ICT expert and Lecturer, Department of Information Technology.

Team Siren, consisting of six fourth-year Bachelor of Science in Information Technology students emerged winners in the Red Bull Basement National Competition bagging USD 1000. Elias Ngugi Kariuki, Brian Murithi, Grace Kyalo, Josephat Wambugu, Timothy Kimani and Dennison Mutinda competed against 20 teams at the National level.

*From left: Josephat, Elias, Grace and Brian after being announced winners of the competition*

JKUAT Business Innovation and Technology Management Student, Bethany Jepchumba and her team, emerged winners in the Game of Learners season two, sponsored by Microsoft Africa Development Center (ADC), Kenya. **Jepchumba's team with their innovation** christened Bloom-Learn came first in the competition beating 11 teams with 60 participants drawn from Kenya and Nigeria.

*Jepchumba receiving the award*

Three students from the School of Business and Entrepreneurship were crowned winners at the Inter-University Strategic Business Leaders Challenge 2022, organized by Association of Chartered Certified Accountants (ACCA). The trio walked away with a Kshs. 150,000 ACCA scholarship, laptop, trophy, certificate of participation, ACCA gift hamper, job placement opportunities with eight top employers that have partnered with ACCA.

*Team Veex Strategia* were joined by another JKUAT Team, christened; *Thee Chosen Pack* comprising of Mercylin Binsari, Kawara Nyambura, Jacob Ombara and Robert Ouko, who made it to the top 11. *Thee Chosen Pack's* Kawara **Nyambura emerged the competition's best** presenter.

Both teams were closely mentored by Dr. Samwel Mokaya, Dr. Yusuf Muchelule, Dr. Karanja Kabare and Ms. Linet Kemunto, under the leadership of the Dean School of Business and Entrepreneurship, Prof. Florence Memba.

*Prof. Ngumi congratulates Team Veex Strategia (from right) Xavier, Waruguru and Enock. Looking on (from left) is Prof. Memba, Dr. Mokaya and Dr. Muchelule*

*Team Veex Strategia and Thee Chosen Pack pose for a commemorative photo with their mentors*

John Kiguru, Patronila Wanjiru and James Muriuki emerged second, third and fourth position respectively in the Cyber Security Hackathon (2021) which saw over 60 students from various universities across the country compete.

*Winners of the 2021 Cyber Security Hackathon.*

Terence Omondi, a fifth-year student **pursuing Bachelor's degree in** Telecommunications and Information Engineering bagged the top prizes at the Information and Communications Technology competitions organized by HUAWEI. Terence wadded off stiff competition from 3000 students drawn from across 40 universities and colleges to emerge the best in the network track category. At the same award ceremony, Mr. Philip Oyier, a Lecturer in the School of Computing and Information Technology, was recognized and awarded the Best Tutor Award in the cloud track category.


*Mrs. Mulili (center) awards Terence*

A University produced film titled: *Kabaa Irrigation Scheme documentary* clinched the Best Documentary Award in Kenya Music and Cultural Festival competition held in Mombasa in December 2021. The production done by 19 students and staff, beat stiff competition from other productions by local universities, county governments and production firms to emerge the best. The documentary, which premiered at the 94th edition of the Kenya Music and Cultural Festival, organized by Ministry of Sports, Culture and Heritage, features footage of how Machakos County Government has transformed the lives of people living in the semi- arid area to a point of self-sustainability. The film was produced by the Department of Media Technology and Applied Communication (MTAC) in the School of Communication and Development Studies.

*Prof. Ngumi (left) handing over the trophy to the MTAC Chair, Dr.Joan Mutua.*

*The MTAC staff and students join the University Management for a commemorative photo after the presentation of the awards.*

Kelvin Mwaniki, Sylvia Jebet, Sackey Freshia, Jacob Okomo, Amos Wanene, Kenneth Kimathi, Timothy Ndichu, Paul Mulwa and Allan Otwori all from the College of Engineering and Technology, have been awarded an additional grant by Kenya Space Agency (KSA) after successfully implementing a previous grant the Agency had awarded them to develop a simple Nanosatellite in September 28, 2020. JKUAT was further awarded Ksh. 500,000 grant to explore the potential of Artificial Intelligence and Machine Learning in mapping crops under small scale farms. The Kenya Space Agency Research Grant stems from the research chair programme and is geared towards catalyzing and promoting research in Space Science and Technology in Kenyan universities.

***From(L-R) Kenneth, Kelvin, Timothy and Jacob after the award ceremony***

Two teams; Data Crunchers and Green Force that comprises of multidisciplinary students emerged winners in the annual Hackathon challenge, held at the Strathmore University. This was organized by Kenya National Bureau of Statistics (KNBS)

*Prof. Waititu (center) pose a photo with the Data Crunchers team that scooped top honours during the Hackathon*

Ten students pursuing Bachelor of Commerce degree programme in the College of Human Resource Development at JKUAT have been awarded scholarships worth Kshs. 64,954 each by the Japan based Mitsubishi Corporation. The scholarships were awarded to needy students who have demonstrated consistent

record of academic excellence in their studies.

*Mr. Nishi (right) and Prof. Kinyua (left) hand over a scholarship certificate to a student.*

*The beneficiaries of the scholarship programme pose with their certificates*

Five Jomo Kenyatta University of Agriculture and Technology (JKUAT) students emerged top in the Microsoft University Partner Mentorship Programme. The quintuple, Lumbert Omwag, Diana Iminza, Joram Mwangi, Sophie Uchi and Veronica Juma trounced other competitors drawn from various universities during the mentorship programme dubbed '*Sustainable Agricultural practices to support Kenyan farmers*'

*(Top L-R) Lumbert and Diana.*
*(Bottom L-R) Sophie, Joram and Veronica*

One hundred and twenty-two JKUAT researchers made it to the latest Alper-Doger (AD) Scientific Index 2022 rankings with two dons, Prof. Kenneth Ngure and Prof. Mutinda Kyama, bagging the coveted top 50 rankings nationally.

The researchers drawn from the five colleges of the University were part of the 538,497 scientists globally ranked by the AD Scientific Index. The World Scientist and University rankings, which are based on the scientific performance and productivity of individual scientists, saw JKUAT emerge 6th out of 75 Kenyan universities, both public and private, that were ranked.

**Industrial Linkages, Collaborations and Partnerships**

Across the globe, inter-university partnership and collaboration has been deemed critical in strengthening the efforts of universities in globalizing their programs and becoming more competitive in global markets. Partnerships and collaborations are a critical component for JKUAT as it strives to be a research university of global excellence in training, research, innovation and entrepreneurship. 2021/2022 saw JKUAT enter a number of partnerships as it sought to position itself as an academic giant in the region.

Some of the collaborations fostered in the year included;

**JKUAT, KNH Partnership to Enhance Training Capacity in Health**

Jomo Kenyatta University of Agriculture and Technology signed an addendum to the Memorandum of Understanding between the University and Kenyatta National Hospital (KNH) signed December 17, 2020. This was established when His Excellency, President, Uhuru Kenyatta officially opened the new Level 6 Mama Margaret Kenyatta Children's Hospital in March, 2022.

*Prof. Ngumi greets President Kenyatta. Looking on is Chair of Council, Amb. Mahboub*

*Prof. Ngumi (right) exchange the addendum document with KNH Chief Executive Officer, Dr. Evanson Kamuri*

The 350-bed capacity hospital will be managed by Kenyatta National Hospital after being revived by the Nairobi Metropolitan Services after stalling for over 30 years due to administrative and financial constraints. The Hospital is located in an area that is strategic to the University's training and research endeavours and provides a great opportunity for us to support the Government's Big Four Agenda, particularly, Universal Healthcare.

The partnership between JKUAT and KNH provides a framework for collaboration between the two institutions in implementing joint integrated development programs with specific focus on their respective strategic plan.

## Varsity Signs Pact towards Lake Region Blue Economy

The University signed a Memorandum of Cooperation towards the actualization and optimization of the blue economy in the Lake Victoria Basin Region. Parties to the agreement will work together on matters relating to Lake Infrastructure, Maritime Transport, Tourism, Maritime Education and Training, Fisheries, Aquaculture, Cultural and Aquatic Sports, Trade and Investment, Environmental and Natural Resource Management, among others. The partnership will provide an exciting opportunity for Marine Engineering students, who will get to attain practical hands-on training from vessels plying Lake Victoria. JKUAT would build a framework for offering short-time training to local community groups within the Lake Region Economic Bloc to further boost the achievement of Inland Blue Economy in the region.

*DVC Admin, Prof. Bernard Ikua, Mr. Oyugi from Kenya Maritime Authority, and Prof. Ngumi hold the signed pact, as Dr. Adenya looks on.*

*Mr. Oyugi hands Prof. Ngumi a pen to add her signature to the Cooperation agreement. She's flanked to her right by Ag. Chief Legal Officer, Richard Wokabi, and Dr. Adenya.*

**JKUAT to Host National Assistive Technology Centre of Excellence**

JKUAT is set to host the National Assistive Technology Centre of Excellence. The Centre, a first of its kind in the country and the region, will revolutionize the healthcare system in the country, catering to people with disabilities, non-communicable diseases, mental health conditions, gradual functional decline, among others.

Actualized through a strong collaboration between the University, Ministry of Health (MOH), and the World Health Organization (WHO), the Centre is anchored on the premise of Universal Health Coverage (UHC), and informed by the global shortage of strong assistive technology network, especially in developing countries.

Speaking during a MOH fact-finding mission to JKUAT, Thursday 28th October, 2021, Dr. Julius Ogato who led the MOH delegation, observed that the Centre will be a crucial step in strengthening Kenya's health system, and its transformation to respond to current needs and challenges. The Centre will tackle this, from manufacturing of these technologies, creating awareness about assistive technology and training experts in this field.

*Dr. Ogato makes a point during the meeting. Amb. Maalim and Prof. Ngumi follow keenly.*


*Team members from MOH and JKUAT are shown the proposed site for the construction of the Centre.*

The crucial areas the Ministry of Health will be plugging into through the Centre to better the health system in the country include; Public Health Management, Legal foundation and framework for UHC, Non-communicable Diseases Management, Health System Performance and Accountability, and Global Health Security.

Assistive technology, according to WHO, is an umbrella term covering the systems and services related to the delivery of assistive products and services. These products maintain or improve an individual's functioning and independence, thereby promoting their well-being. Hearing aids, wheelchairs, communication aids, spectacles, prostheses, pill organizers and memory aids are examples of assistive products. The technologies enable people to live healthy, productive, independent, and dignified lives, and to participate in education, work

and civic life. Most importantly, it reduces the need for formal health and support services, long-term care and the work of caregivers.

WHO estimates that globally, more than 1 billion people need one or more assistive products. With an ageing global population and a rise in non-communicable diseases, it further estimates that more than 2 billion people will need at least one assistive product by 2030, with many older people needing two or more. The National Assistive Technology Centre of Excellence will plug into this need, spearheading the formulation of a national assistive technology policy or programme, making UHC a reality, and contributing significantly to the implementation of the UN Convention on the Rights of Persons with Disabilities, ratified by 177 countries, Kenya included.

The project taskforce was given a guided tour of the proposed site for the Centre, which will occupy 10 acres of land. A technical team from MOH and WHO is expected to make a subsequent visit soon.

**JKUAT School of Law and O'Neill Institute Partner on COVID 19 Law Lab Project**

JKUAT School of Law was one of the universities in Kenya collaborating with the O'Neill Institute for National and Global Health Law, Georgetown University (USA), on a project titled: COVID-19 Law Lab. The COVID-19 Law Lab is a database of laws that countries have implemented in response to the pandemic. The COVID-19 Law Lab is a database of laws that countries have implemented in response to the pandemic. The scope of the collaboration between JKUAT School of Law based at Karen Campus, Nairobi, and the O'Neill Institute started in June 2021 and is limited to African countries.

*Ginsbach of O'Neil Institute*

*JKUAT Karen Law School*

*Ms. Muthoni*

Ms. Jackline Muthoni Mwangi, a Faculty Member at the School of Law, Department of Law, Science & Technology where she teaches Legal Research & Writing and Health Law, says, the inclusion of students in the project "is an opportunity to hone their legal research skills; practice proper time management (studies, project work and personal commitment)."

The School of Law is hopeful, the collaboration with the O'Neill Institute for National and Global Health Law at Georgetown University, will pave way for more opportunities for collaboration especially in the area of Health Law which is one of the niche areas of the School of Law. The goal is to ensure laws protect the health and wellbeing of individuals and communities and that they adhere to international human rights standards.The Lab is a joint project of the World Health Organization (WHO), United Nations Development Programme (UNDP), the Joint United Nations Programme on HIV/AIDS (UNAIDS), the O'Neill Institute for National and Global Health Law and Georgetown University.

**JKUAT, TUBAF Launch Sustain AM Project in Freiberg, Germany**

Researchers in the School of Mechanical, Manufacturing and Materials Engineering (SOMMME) and the School of Bio-Systems and Environmental Engineering (SOBEE) in collaboration with Technische Universität Bergakademie Freiberg (TUBAF) of Germany, launched an additive manufacturing project christened; Sustain AM. The project aims to enhance sustainable additive manufacturing by incorporating bio-based materials that currently go to waste, underutilized or unwanted.

To guarantee the success of the project, a visit took place from 8th to 19th November 2021 to TUBAF to explore various ways to ensure the four-year project is successfully implemented to benefit both collaborating institutions. The project focus is to not only to extend the range of printable additive manufacturing materials but also to establish a Center of Excellence in Additive Manufacturing at JKUAT. The project will involve capacity development and foster a much needed exchange of technical and cultural know how between JKUAT and TUBAF.

*SustainAM project members pose for a photo infront of the Karl-Kegel-Bau that houses the Professorship of Additive Manufacturing. From left: Dr.-Ing. James K. Kimotho, Dr. Erick K. Ronoh, Prof. Dr.-Ing. Henning Zeidler, Prof. Eng. Bernard W. Ikua, Dipl.-Ing. Leif Micke, Ms. Maurine N. Andanje, Ms. Lucy W. Kariuki, Dr. Eng. Kabini Karanja, Dr.-Ing. Wamai Mwangi and Dr.-Ing. Lisa Kü*

## Embassy of Indonesia and JKUAT Strengthen Partnership

JKUAT and Universitas Ilmu Pengetahuan Bogor (IPB University) agreed to kick start their collaboration of student and faculty exchange as the two institutions draft a memorandum of understanding to cement the partnership. JKUAT held discussions with the Indonesian Ambassador to Kenya, Dr. Mohamad Hery Saripudin when he paid a courtesy call on the Vice Chancellor, Thursday, February 24, 2022 at the JKUAT Main Campus.

Their discussions explored different ways JKUAT can strengthen its global presence through partnerships with institutions of higher learning in Indonesia

*H.E Amb. Saripudin (left) makes an observation during discussions with the Vice Chancellor, Prof. Wambui Ngumi aimed at strengthening collaboration.*

*The Embassy delegation and their JKUAT hosts after their meeting held in the Council Boardroom*

The Ambassador added that the Embassy has outreach programmes tailored for the youth and was willing to visit the Campus and share information on government scholarship and study opportunities in Indonesia. Dr. Sarispudin urged the University Management to encourage more students and staff to apply for scholarship opportunities in Indonesia, particularly at IPB which he emphasized had many good opportunities in agriculture. On her part, Prof. Wambui Ngumi appreciated the Ambassador for visiting JKUAT and thanked the Embassy for being kind to share available opportunities such as scholarship and student and staff exchange with the University community. She stated that the gesture will boost training and research capacity amongst JKUAT staff in agriculture and other fields.

## JKUAT Team Visits Paderborn University to Evaluate Exchange Programme

*JKUAT and UPB teams after holding the discussions*

Lecturers from the Department of Rehabilitative Sciences in the College of Health Sciences visited Paderborn University (UPB) in Germany, for an evaluation of their DAAD funded joint digital programme known as international virtual academic collaboration (IVAC).This follows the signing of a Memorandum of Understanding (MoU) between the Jomo Kenyatta University of Agriculture and Technology (JKUAT) and Paderborn University in 2021.While welcoming the visiting team, UPB Vice President of International Relations, Prof. Torsten Meier, was positive about the inter-university collaboration, further expressing UPB's readiness to receive JKUAT students. During the week long evaluation process which commenced February 6, 2022, the teams further

exploited other areas of collaboration such Sports Nutrition and Dietetics, Exercise Physiology, Cardiorespiratory Care, among others.

**Huawei Datacom Certification Training Launched**

With digital transformation of the economy on an upward trajectory in recent years, learning institutions are posed with new requirements to meet the demands of the technologically dynamic industry. JKUAT has heeded to the calls of the industry by launching a university-industry collaborative training to ensure holistic graduates in the field of Information and Technology are released to the market

In collaboration with Huawei, JKUAT on Tuesday, February 22, 2022, launched Huawei Datacom Certification Training aimed at increasing the size of the Datacom network talent ecosystem and shaping the future of intelligent IP networks. The training is a deliberate effort by JKUAT to continue teaching, undertaking research and coming up with innovations needed to spur development of individuals, government agencies and corporate bodies.

Prof. Ngumi expressed her gratitude to Huawei for continually supporting JKUAT by providing state of the art equipment which she acknowledged, have gone a long way in enhancing the University's research and training environment.

*Prof. Kinyua (right) delivers the Vice Chancellor's speech*

*Ms. Pan (blue dress) hands over a training device to SCIT*

**JKUAT, KNH Launch Emergency Medicine and Dermatology Programmes**

Jomo Kenyatta University of Agriculture and Technology (JKUAT) School of Medicine in partnership with Kenyatta National Hospital (KNH) have launched the first ever Masters programmes in Emergency Medicine and Dermatology in Kenya.

*Prof. Ngumi (right) and PS Mochache display copies of the programmes during the launch.*

This was announced during a colorful ceremony held at KNH on September 22, 2021.

Speaking during the event, Health Principal Secretary, Ms. Susan Mochache lauded the initiative, noting the country has only three emergency medical doctors and 34 dermatologists who are insufficient for the country's 47 counties. This, she said, has had dire repercussions, leading to increased morbidity and mortality given that acute emergency care remains underdeveloped in the country.

In her remarks, JKUAT Vice Chancellor, Prof. Victoria Wambui Ngumi said the new programme in emergency medicine is expected to improve the initial care received by the patient, thus, improve clinical outcomes by reducing disability, reducing admission rate and length of stay at the hospital and thus, cost of care and crowding in hospitals.

The Chief Executive Officer KNH Dr Evanson Kamuri noted that the journey towards this initiative began in the year 2000 and only came to fruition with the concerted efforts of the two institutions. He expressed confidence that the huge gap experienced by inadequate specialists would now be addressed.

His sentiments were echoed by the Chairperson of the KNH Board, Dr. George Ooko, who said that such partnerships needed to expand countrywide in order to alleviate the current situation in emergency response. He further hailed the inauguration of the advanced dermatology programme, stating that 20 per cent of Kenyans suffer from skin ailments that affect their image.

The courses will be a culmination of a long journey which started as a result of a needs-based assessment and consultations with relevant stakeholders, leading to the partnership with KNH. This move, is set to catapult our healthcare system to global benchmarks.

JKUAT was represented by the Deputy Vice Chancellor in charge of Research, Production and Extension, Prof. Mary Abukutsa, COHES Principal, Prof. Haroun Mengech, Dean, School of Medicine, Dr. Reuben Thuo, Dean School of Nursing, Dr. Kyalo Mutisya, Specialists from SoMMED: Dr. Jacqueline Andhoga, Dr. Philemon Namasaka, Dr. Patrick Mburugu, Dr. Justus Simba, Dr. Mathias Aketch and Eunice Chelogoi.

*Dr. Kamuri makes his remarks at the function.*

*Prof. Ngumi delivers her remarks.*

**JKUAT and Technical University of Munich to Enhance Research Collaboration**

*SEED Project team members join Johannes (Third Right) in a commemorative photo.*

Jomo Kenyatta University of Agriculture and Technology (JKUAT) and the Technical University of Munich (TUM), have resolved to leverage on existing partnership to strengthen research collaboration in the areas of Renewable Energy and Entrepreneurship with a view of enhancing sustainable development in rural communities.

Johannes Winklmaier, the Project and Doctoral Program Coordinator for the TUM SEED Center, commended the JKUAT team for the great progress made so far, despite the challenges and delays caused by the COVID-19 pandemic. He was in the University to pay a courtesy call on the project team members.

*Johannes interacts with Olderkesi community members. To his right is the area Assistant Chief, Mr. Dickson Kima*

Accompanied by the JKUAT SEED Project Coordinating Officer, Mr. Dennis Koech, Johannes proceeded to Olderkesi, Narok County where the project is being implemented, to interact with the community members and get further insights on the project dynamics.

A mini-grid plant will be installed at the location, to provide more than 500 residents with renewable energy, and spur entrepreneurial activities. It will also serve as a living lab, giving research opportunities for students to acquire practical and experiential knowledge in generation, use, management and storage of clean energy.

*Koech makes a point at the site where the mini-grid will be installed.*

**JKUAT Partners with Red Hat Academy**

*Deputy Vice Chancellor Academic Affairs JKUAT Prof. Robert Kinyua and Christopher Saul from RedHat sign the training partnership*

*SCIT students undertaking the RedHat course at the University's IT laboratory*

The School of Computing and Information Technology (SCIT) at Jomo Kenyatta University of Agriculture and Technology (JKUAT) signed a certificate of partnership with Red Hat Academy. This partnership aims to bridge the gap between the Industry market and the Academia. Redhat Academy provides a curriculum to help education institutions keep pace with the demands of the industry.

Through this partnership, SCIT will offer JKUAT students majoring in information technology and computing with Red Hat professional courses in Core system administration, Cloud computing, and middleware development in an initiative to help them develop their technical skills using open-source Technology in preparation for the competitive job market.

Redhat is the most famous and widely used open-source distribution as it can be customized as needed. Notably, it powers one of the world's most popular platforms, Android, and unlike other operating systems such as Windows, it has the advantage of being freely available.

**Israeli Embassy Pursue Further Collaboration with JKUAT**

Israeli Ambassador to Kenya, Mr. Michael Lotem visited Jomo Kenyatta University of Agriculture and Technology, Tuesday, April 26, 2022, in a bid to enhance the existing collaboration the Israeli Government has with the University.

*Israeli Ambassador to Kenya, Mr. Michael Lotem (right) interacts with JKUAT Vice Chancellor, Prof. Victoria Wambui Ngumi during his visit to the University to establish collaboration in Agriculture, ICT and Health.*

*The ambassador held discussions with the University Management led by Prof. Ngumi, faculty members from COHES, COPAS, COANRE and JKUAT Industrial Park*

Amb. Lotem and his delegation were keen to extend their Agri-training collaboration with JKUAT and delve into the areas of agriculture, ICT, health and natural resources. That their focus as a country had always been on knowledge transfer and development. He added that they wanted to engage with JKUAT and link the University with Israeli research and academic institutions and companies. It was his hope that such engagements would catalyse joint multi-disciplinary research collaborations that respond to the needs of Kenyans.

The Israeli Embassy in Kenya has had fruitful collaboration with the Colleges of; Agriculture and Natural Resources and Engineering and Technology through the 11-month Israel Internship Programme.

Since its inception in 2014, JKUAT has managed to send a total of 183 students to Israel to attend the 11 month- Arava International Center for Agriculture Training (AICAT) programme where they have acquired hands-on skills through placement in various farms in the agricultural production systems.

*Amb. Lotem (right) chats with Vice Chancellor, Prof. Ngumi during a tour of the Skills Lab at the College of Health Sciences*

The ambassador was pleasantly impressed when the University, through the Vice Chancellor, Prof. Victoria Wambui Ngumi, reported that some of the students who had come back from the 11-month apprenticeship programme had started their own ventures while others had opted to pursue post-graduate studies in Israel.

**JKUAT and CUT to Forge an Inter-University Partnership**

*Commemorative group photo as the two Institutions forge partnership*

*Round table discussion between JKUAT and CUT*

A delegation from the Central University of Technology (CUT), South Africa visited Jomo Kenyatta University of Agriculture and Technology (JKUAT) for consultations on a possible collaboration between the two institutions on January 24, 2022. The discussions held by both JKUAT and CUT were geared toward mutual interests in several areas, including student/staff exchange, technology and innovation sharing in selected disciplines among others.

CUT Senior Director, Centre for Innovation in Learning and Teaching Dr. Ntsoaki Malebo while speaking said that their vision was to be a leader in matters technology in the continent and globe at large. That they were aware they needed collaborations among their academic peers and industry to achieve that.Prof. Ngumi informed the delegation that JKUAT has been at the forefront in fostering a culture of research and innovation among faculty and students.

**City University and JKUAT to Establish Collaboration**

Jomo Kenyatta University of Agriculture and Technology (JKUAT) and City University of Mogadishu (CU), held discussions on Friday, August 27, 2021 aimed at establishing potential areas of academic collaboration between the two institutions.

*Prof. Ngumi (R) gifts Dr. Barise after holding the collaboration discussions.*

*From left: Prof. Ikua, Mr. Jama, Prof. Ngumi, Dr. Barise and Prof. Mburu after the talks.*

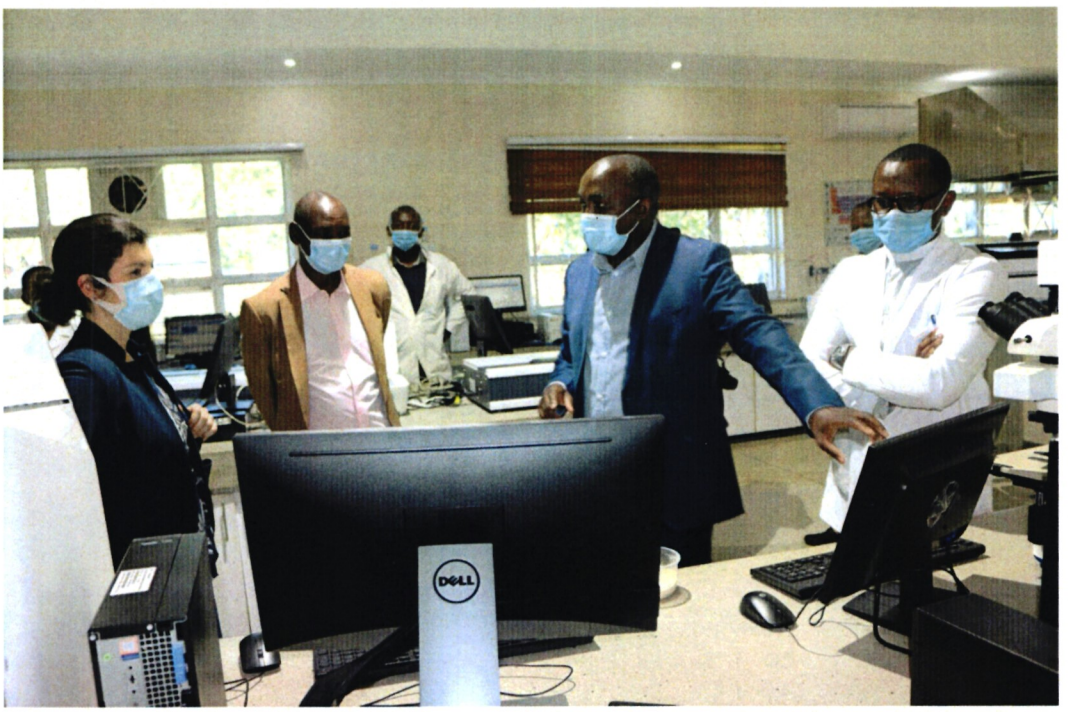
The College Principals and Deans of Schools in Agriculture, Engineering, as well as Pure and Applied Sciences, who participated in the discussions virtually, exemplified the various internationally recognized courses aligned to the collaboration interests and the existing partnerships which would be beneficial in providing perspectives during the development of the required curriculum.

## Research, Production and Extension Division (RPE)

In living true to her identity as a research institution, JKUAT continues to be a trend setter in quality research and innovation. Since its inception, the University has been at the forefront in fostering a culture of research and innovation among students and faculty. Top-notch research enterprises continue to take place at JKUAT that have earned the University a much-needed prestige not only in Kenya but in sub-Saharan Africa. JKUAT is for example, 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. The University also hosts the Pan African University Institute for Basic Sciences, Technology and Innovation, a graduate hub that has thrust JKUAT prominence in Africa's integration and development through graduate training and research.

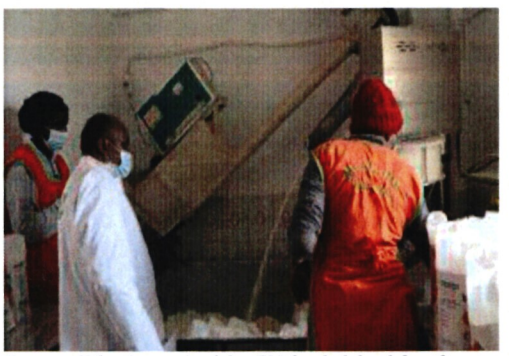
Some of the highlights in the year include:

**EU Funded Food Fortification Programme Undertakes Industry Surveillance**



*Prof Sila at the Food Fortification Lab*

*Evelyne Nkirote (center) of the EU funded food fortification programme and Mary Kasemo (left) of KEBS collect flour samples from Lukenya Flour Mills in Machakos County during the exercise.*



*Erastus Kiko (center) of the EU funded food fortification programme during the industry surveillance exercise at Faeroe Investment Limited in Isinya, Kajiado County.*

To strengthen the regulatory monitoring of compliance to food fortification standards and regulation, the European Union Funded Food Fortification Programme domiciled at JKUAT carried out a country-wide industry surveillance exercise.

The two-week exercise that commenced on July 12, 2021 targeting over 150 maize and wheat millers sought to ensure the effectiveness and efficiency of the fortification process while determining the key problems or challenges encountered in implementing the mandatory fortification of maize and wheat flour.

This was a follow up of a market surveillance study conducted in March 2020 where the results showed low compliance levels (<40%) to food fortification standards in both maize and wheat flour. Consequently, the current study targeted understanding the root cause of the low compliance level from industry level

JKUAT-EU Funded Food Fortification Project Coordinator, Prof. Daniel Sila said while there is a statutory requirement for all commercial maize mills to fortify flour to the set legal standards, there is inadequate documented data on compliance and stability of the micronutrients used in fortification at both industry and market level.

On the stability of the fortifier, Prof. Sila said that during processing, distribution and storage, fortified foods are exposed to environmental factors such as heat, humidity, light, and air which might alter the stability of some vitamins leading to low retention capacity and consequent non-compliance to fortification standards.

While acknowledging that such industry-level surveillances are important for fortification compliance, Prof. Sila says more research should be carried out to determine the optimal storage conditions for the fortified flour and premix.

The exercise was carried out in all the regions of Kenya in collaboration with the Ministry of Health (Division of Nutrition and Dietetics, Division of Food Safety, National Public Health Laboratory) and Kenya Bureau of Standards (KEBS), among other partners.

**JKUAT Researchers Secure 18 Million NRF Award for Energy Project**

National Research Fund (NRF) has awarded three physics researchers from Jomo Kenyatta University of Agriculture and Technology (JKUAT) over Ksh. 18 million worth of grant to **implement their project dubbed** "*development of a small wind-solar hybrid system for electrification of rural households in Kenya*".
The researchers, who include the Principal Investigator, Prof. Joseph Ngugi Kamau, Dr. Churchill Saoke and Ms. Doreen Irungu are working alongside two other researchers, Dr.

Joseph Gathua and Dr. David Wekesa from Kenyatta University (KU) Multi Media University (MMU) respectively.

The equipment already acquired by the project include; Automatic weather station with a 10-channel data logging system for measuring rain fail, wind speed, wind direction, air pressure, temperature, and solar irradiance; Automatic small portable 5 channel weather measuring equipment; High speed super computers capable of processing heavy softwares like ANSYS, PV Syst, HOMER and Energy pro and Full paid-up license for the following design software ANSYS, Windy software, PV Syst, HOMER and Energy Pro among six others that were initially bought.


*Dr. Saoke (left) guides the researchers on how the equipments operate*

*Some of the equipment received by the University under the project*

The project aims at developing affordable small wind-solar hybrid system that can be locally manufactured will ensure access to modern energy services in rural areas in Kenya.The researchers have already been able to undertake measurement of wind speed and direction in Machakos and Kitui Counties and the data obtained used in designing a small-scale wind rotor for small-scale applications.

The project will be beneficial in several ways, in that, it will provide laboratory materials for renewable energy to students and encourage them to further their studies in this field too. The project when completed, will not only be beneficial to the University but also enlighten the communities on ways of saving energy and other alternative energy options. It has also created jobs for the informal sector (technicians) who have been engaged in the fabrication on the various components of the turbines. Further, it has promoted the academia and industry linkage through engagement of researchers and students with solar and wind plants in the course of its implementation.

## JKUAT Researchers Secure KShs 31 Million Grant to Boost Agriculture

The European Union (EU), through the Forum for Agricultural Research in Africa (FARA), has awarded a team of five researchers from JKUAT research project funding totaling Kenya Shillings 31 million.

The project, entitled *"Upgrading of Silver Cyprinid (Rastrineobola argentea) value chain through multi-stakeholder partnerships and novel climate-smart postharvest processing technologies and practices for improved rural livelihoods,"* is among the 11 projects competitively selected from 150 submitted proposals by researchers in Kenya, Uganda, and Rwanda.

It will be implemented by a multidisciplinary team comprising Prof. Nelson Ojijo (Department of Food Science & Technology), Prof. Christopher Kanali, Dr. Eric Ronoh, Eng. Gareth Kituu, and Eng. Samuel Njuguna (all from the Department of Agricultural and Biosystems Engineering).

*Prof. Nelson Ojijo, a Food technologist at JKUAT and the Principal Investigator of the Project*

*Ms. Vesta Akosua Nunoo, Grant Compliance Officer at the Forum for Agricultural Research in Africa (FARA), based in Accra, Ghana during a meeting at JKUAT to discuss the implementation of the project*

The JKUAT pentad, in collaboration with the other consortium members – Kenya Marine & Fisheries Research Institute (KEMFRI), JKUAT Enterprises Ltd (JKUATES), and Kisumu and Busia Beach Management Units – seeks to boost the economic value of silver cyprinid fish, locally known as *Omena*, through a two-pronged approach – preventing post-harvest loss and promoting its consumption.

*Omena* is an important source of livelihood because it constitutes the bulk of the fish catch from Lake Victoria, according to Prof. Ojijo, a Food Technologist and the project's lead researcher. However, due to microbial spoilage arising from poor drying conditions and high ambient temperatures, nearly half of the fish landings at the beaches go to waste, prompting overfishing to compensate for the loss.

*Sample of the Solar Dryer Machine to be developed by the Agriculture Engineers at JKUAT*

*A Fruitful Donor's Consultative Meeting held at JKUAT with Regards to the AIRTEA Project*

To address this issue, the project will produce two machines. The first is a charcoal-powered portable cooling machine, which will enable the immediate preservation of the fish, while the second is a solar-powered drying machine, which will facilitate fast drying of the fish regardless of the weather and therefore prevent microbial growth.

**Don's Research Gives Hope to Rheumatoid Arthritis Patients**

*Dr. Wangia shedding light on aspects of her research during an interview in the lab*

*Dr. Wangia at a farm where the Ruellia plants are grown*

A researcher at JKUAT has made significant progress in her research efforts in the utilization of the Ruellia plant to manage the effects felt by Rheumatoid Arthritis (RA) patients. According to Dr. Christine Wangia, a Senior Lecturer and Coordinator of Pre-clinical and Clinical Courses in the School of Pharmacy, College of Health Sciences, the plant which grows in the wild, could be domesticated and has anti-inflammatory properties. She aims to give a safe alternative for RA patients in alleviating and controlling the side effects of the Rheumatoid Arthritis.

The don said she has patented her research and registered her herbal formulation as JongoTib™ with PPB and hopes to produce herbal and synthetic products from the plant in the near future.
Director of Research and Innovation, Dr. John Kinyuru thanked Dr. Wangia for her contribution to the world of pharmacy, noting the University fraternity was proud to be associated of her research work. He noted that Dr. Wangia's research would be instrumental in making available alternatives to patients suffering from RA in future.

Rheumatoid arthritis is an auto-immune disease where the body defense system recognizes the protein from joints to be foreign thus attacking its own cells making it difficult to treat it. It has a genetic predisposition and is three times prevalent among women than in men.

**JKUAT Dons Launch Book on Pediatric Case Studies**

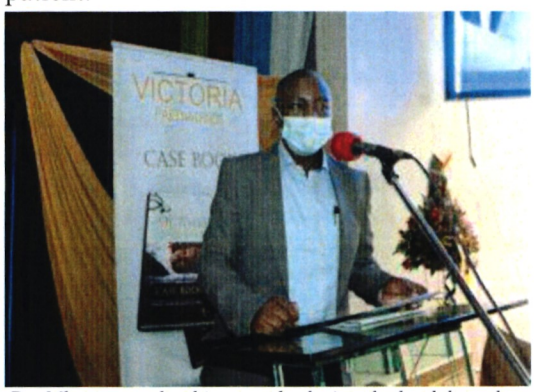
*Dr. Simba (second from left), Dr. Mburugu (centre) and Prof. Ngumi (right) toast to celebrate the publication and launch of the book.*

Dr. Patrick Mburugu and Dr. Justus Simba, who are Senior Lecturers from the Department of Child Health and Paediatrics, made history by publishing and launching *Victoria Pediatrics Case Book,* the first academic course book in the College of Health Sciences (CoHES) at Jomo Kenyatta University of Agriculture and Technology (JKUAT).

Prof. Victoria Wambui Ngumi, Vice Chancellor, JKUAT and the luminary of *Victoria Pediatrics Case Book*, commended the impressive authorship that matches the African setup terming it a huge milestone.The Vice Chancellor noted that the publication of the book would go a long way in helping health care practitioners in the East African region and beyond access the requisite knowledge and skills to handle conditions affecting children.

*Victoria Pediatrics Case Book*, whose title was influenced by the leadership of Prof. Victoria Wambui Ngumi, is a case guided book where a practical scenario of a

patient is laid out and readers are asked to name the condition and manage the child appropriately. The book discusses the befitting methods of managing a child patient.




*Dr. Mburugu makes his remarks during the book launch.*


*Dr. Simba acknowledges the role of his mentors during the function.*

Dr. Mburugu, a pediatrician and acclaimed Fellow especially in HIV research, and the **University's Acting Chief Medical Officer,** expressed his gratitude to those who played crucial roles during the publishing process which was marked by enlightening moments and tight deadlines amid an already hectic schedule.

In a similar fashion, Dr. Simba, whose exemplary dedication in Pediatric Respiratory Medicine has earned him the National Treasurer seat at Kenya Pediatric Association, thanked his colleagues, mentors, and clients who helped in achieving the success of the final product as he recounted the authorship journey which started in June 2020.

The writing of the book was a collaboration between the two principal authors and their mentees, a decision Dr. Mburugu and Dr. Simba noted, such a cohesive effort would enable the documentation of vast knowledge that would serve students, academia and other professionals, as well as help to hone the leadership skills of the young mentees for the benefit and transformation of the healthcare industry.

**Dr. John Kinyuru Publishes in Nature**

Dr. John Kinyuru, a Food and Nutrition Research Scientist, in the Department of Food Science and Technology, JKUAT has jointly published with others in the globally acclaimed scholarly journal, Nature.

The paper titled Inventory reveals wide biodiversity of edible insects in the Eastern Democratic Republic of Congo was published January 28, 2022. Dr. Kinyuru in collaboration with seven other scholars sought to give a first insight on inventory showing diversity, perception, consumption, availability, host plants, harvesting techniques and processing techniques of edible insects in South-Kivu, Democratic Republic of Congo (DRC).

The study recorded twenty-three edible insects belonging to nine families and five orders, some of which are consumed in the larval, adult, egg and pupa stages. According to Dr Kinyuru, the wide biodiversity of edible insect species revealed in South Kivu depicts the importance of entomophagy (technical term for eating insects) in the region and

could be associated with the richness of the natural environment conditions in each territory as most edible insects are gathered from the wild.

*Dr. Kinyuru at the JKUAT Insect Farm, showing farmers the processes of cricket farming/File Photo*

The study established that entomophagy habits differ from country to country and culture to culture, as do preference factors. Insect consumption depends not only on sensory characteristics and nutritional value but also on customs, ethnic preferences, prohibitions, and medicinal properties.

With several studies demonstrating the superior nutritional value of edible insects compared to conventional foods, edible insect are among the most important bio resource being promoted to address global food and nutritional security.

Dr. Kinyuru, who is also the JKUAT's Director of Research has been in the forefront of fostering entomophagy in the region. He has been researching on edible insects for over 10 years and his work involves mass production, post-harvest management and processing of insects to acceptable, delicious, nutritious and affordable food products to enhance food and nutrition security.

**Varsity Receives Drones from American based Engineers' Society to aid Research**

*Prof. Vodacek makes his opening remarks during the opening ceremony*

*The University Management led by Vice Chancellor, Prof. Ngumi (2nd left) in a group photo with the workshop organizers*

The Institute of Electrical and Electronic Engineers (IEEE) through the Geoscience and Remote Sensing Society (GRSS) donated 13 mini drones to Jomo Kenyatta University of Agriculture and Technology (JKUAT) to aid in collecting real time aerial data for research purposes and training students in the fields of Geoscience and Remote Sensing.

The drones were handed over to the University by Anthony Vodacek, who is a senior member of IEEE and Professor of Imaging Science at Rochester Institute of Technology (RIT). Prof. Vodacek visited the University to conduct a capacity building workshop for researchers on *Integrating Sensing System on Aerial Drones for Environmental Monitoring.*

The workshop attracted over 50 local and international researchers that included post-graduate and undergraduate students from Kenya, Cameroon and Nigeria as well as representatives from the Kenyan Cargo Drone Company, Swift Lab.

**Exhibitions and Expos**

**JKUAT Marks the 2nd Virtual Scientific Conference**

JKUAT marked the 16th JKUAT Scientific, Technological and Industrialization Conference and Exhibition on March 24, 2022. This is the second time, the conference, organized by the Research, Production and Extension Division, was held virtually, in strict observance of the COVID-19 containment measures. Unlike last year where the conference was exclusively virtual, this year saw the conference take a hybrid approach and showcased a physical exhibition for the various researchers and innovators.

Themed, *Refocusing Research, Innovation and Entrepreneurship for Excellence in Higher Education in the Era of COVID-19,* the conference attracted stakeholders from academia, government and private sector to discuss a wide range of issues in various thematic areas. The conference, held annually, has become a vibrant forum for academia, researchers and industry players to showcase and share research outputs as well as innovative contributions to society.

*A token of appreciation. Dr. Waithaka receives a branded gift from Prof. Thiong'o*

*Refocusing Research, Innovation and Entrepreneurship for Excellence in Higher Education in the Era of COVID-19*

The conference deliberations are geared towards invoking government, industry and policymakers to appreciate the urgent need for substantial and long-term investments in scientific research, innovation and industrialization. The conference is an important event in JKUATs academic calendar and it serves as a rich opportunity for researchers and scholars to share their findings with peers and other stakeholders, both nationally and internationally.

The papers provide possible solutions to various challenges afflicting society including; food insecurity and poor nutrition; climate change; health burdens; processing and manufacturing technologies; policy and governance; applications of information and communication technologies among others.

In line with current global emphasis on multi-disciplinary, interdisciplinary and transdisciplinary research programs by development partners, the conference had seven subthemes in the areas of Basic, Applied, Agricultural, Health and Social Sciences, ICT and engineering technologies.

The conference attracted over 300 participants and provided them with opportunities to establish viable networks and a chance for upcoming scientists to nurture themselves in their areas of specialization

**JKUAT Products among the Best at Build & Interiors Expo 2021**

JKUAT exhibition stand was voted the overall 2nd Best by clients who interacted with University products that were showcased at the recently concluded Build and Interior Expo held at Sarit Center, Westlands.

The Expo, whose theme was: '*A Market Place for Affordable Housing Technologies Interiors and Exteriors,*' was organized by Poise Business Development Consulting Limited and I Trade to provide a platform to key players in the field of construction to display their merchandise and innovations to prospective clients in a one stop shop model.

*Expo guests interacts with JKUAT's novel architectural designs*

*Ms. Lydia Ehaba (left) of JKUAT Civil Engineering Department guides a client through engineering courses offered at the University*

The three-day Expo which was held between August 27-29, 2021, brought together a total of 30 exhibitors drawn from different fields in the construction industry such as roof property developers, building materials manufacturers, interior décor solutions and financiers.

Chairman of JKUAT Council, Ambassador (Eng.) Mahboub Maalim, who attended the Expo, acknowledged the need to conduct regular Expos of similar kind in order to push university products from the shelves to the market He added that conducting regular expos inside and outside the University has been informed by the high demand of University products derived from customer feedback

## Administration and Finance

The Division is responsible for corporate planning, staff recruitment, training of administrative staff, promotions and discipline, personnel administration, health care services, registry administration, transport, and central services.

**Promotions and Retirement**. One hundred and ninety-eight staff members were promoted in the year. Of these, thirty-three were promoted to professorial positions with twelve getting full professor. Forty three members of staff retired from service in the year.

**.ISO Training. Administration Division's Planning Section** organized an ISO training for all staff aimed at ensuring the University staff and Management are well accustomed to the **critical issues overarching efficient service delivery to the all the institution's stakeholders.** The participants were taken through the ISO 9001:2015 and ISO 14001: 2015 Integrated Management Systems, Information Management System (ISO/IEC 27001:2013), and Performance Evaluation. During the training, Prof. Stephen Kimani revealed that the University is considering a new standard on Information Security Management System (ISO /IEC 27001: 2013).

The standard is a welcome response to the unprecedented developments particularly in the information communication technology ecosystem which have the potential to impact an **organization's information assets, hence the need for interventions to guarantee the sanctity** and **security of the university's information assets in diverse form(at)s.**

### The Directorate of Planning, Performance Contracting and Appraisal (DiPPCA).

This was formed to oversee the process of Performance Contracting in the University. The motivation to create DiPCA was the desire of JKUAT to ensure result based management within the University in response to the broader public sector reforms aimed at improving efficiency and effectiveness in the management of the public service. In 2021, the Directorate was additionally tasked with coordinating the work planning function in the University. The name was also modified to be the Directorate of Planning, Performance Contracting and Appraisal (DiPPCA).

**ii) Financial Performance**

The University has reported a deficit of Kshs. 1.017 Billion in the year. The previous year's deficit was Kshs. 1.3B. During 2021/2022 FY the University's administration and operational expenses decreased because of improved cost cutting measures.

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

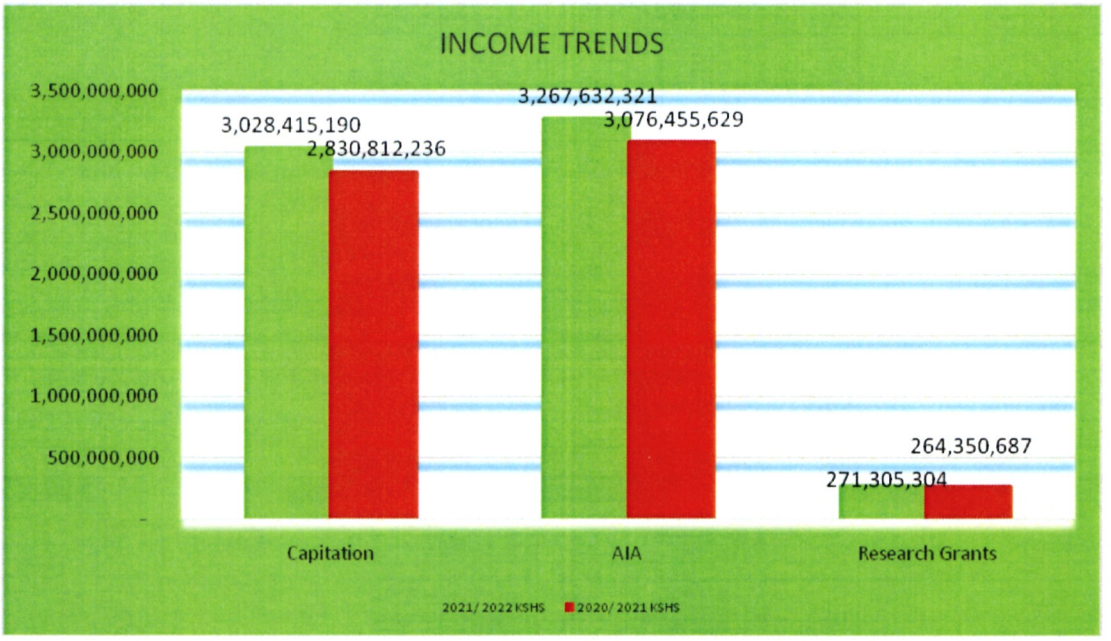
**Graphical Representation of the Financial Performance**

During the year 2021/2022, JKUAT received GoK recurrent grants transfer of **Kshs.3,028,415,190**

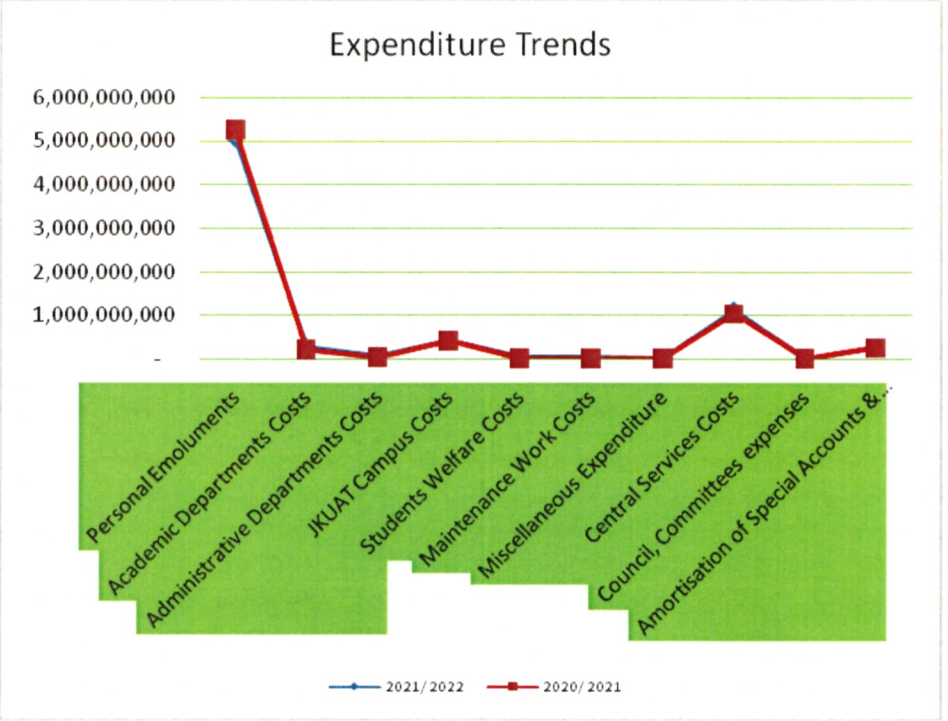
and collected **KShs 3,267,632,321** as Appropriation in Aid giving a cumulative total of **Kshs. 6,296,047,511** which was utilized to fund staff payroll and other operational costs.

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

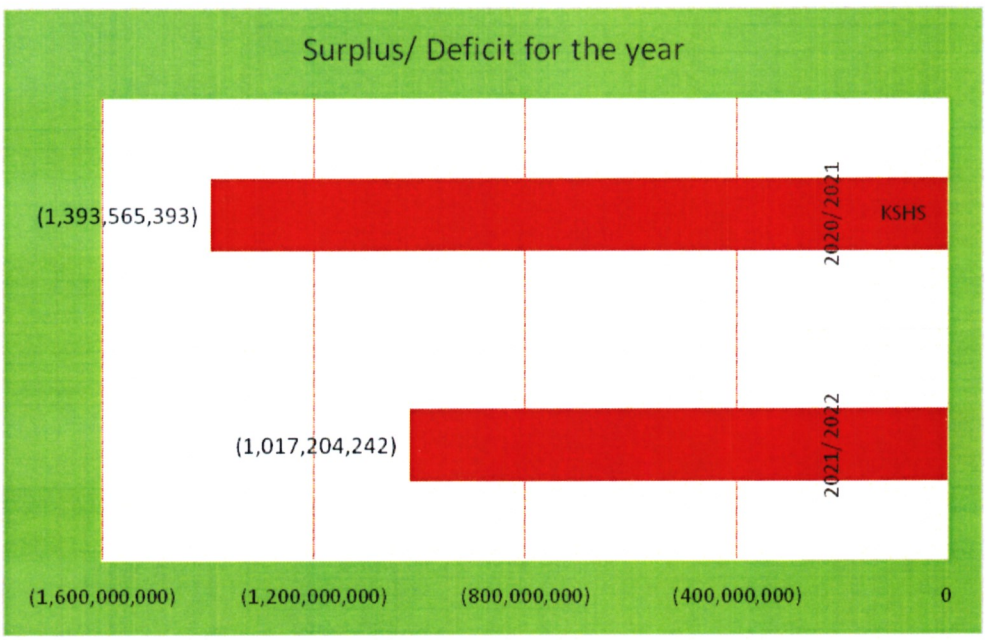
## Income Trends



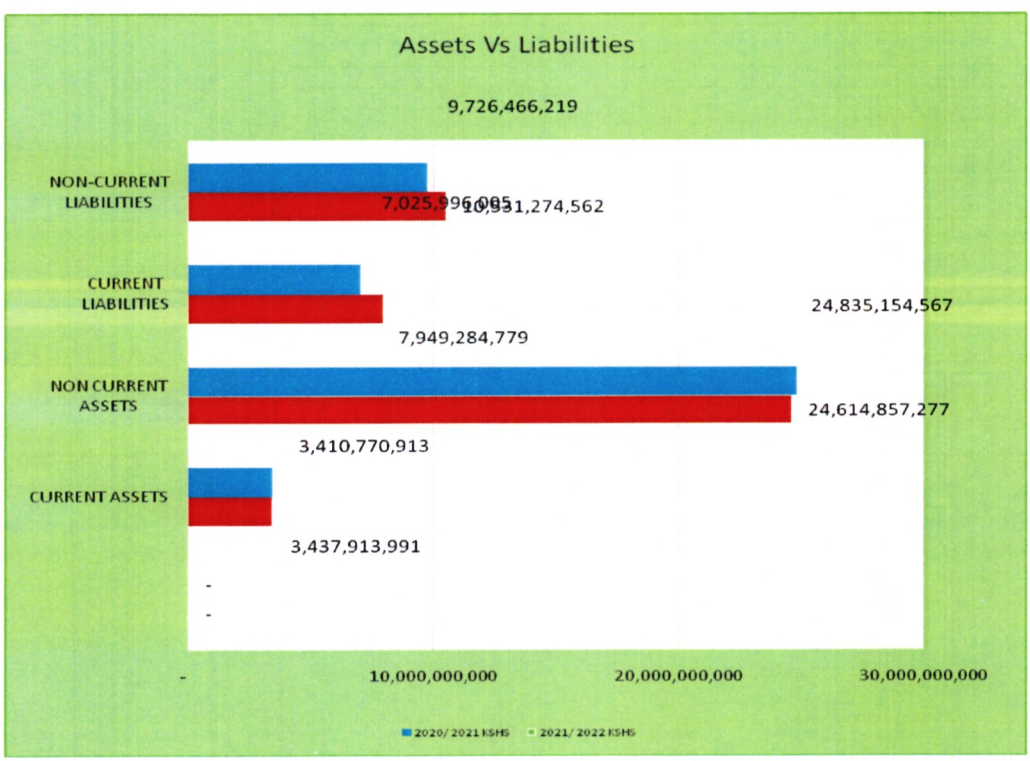

## Expenditure Trends



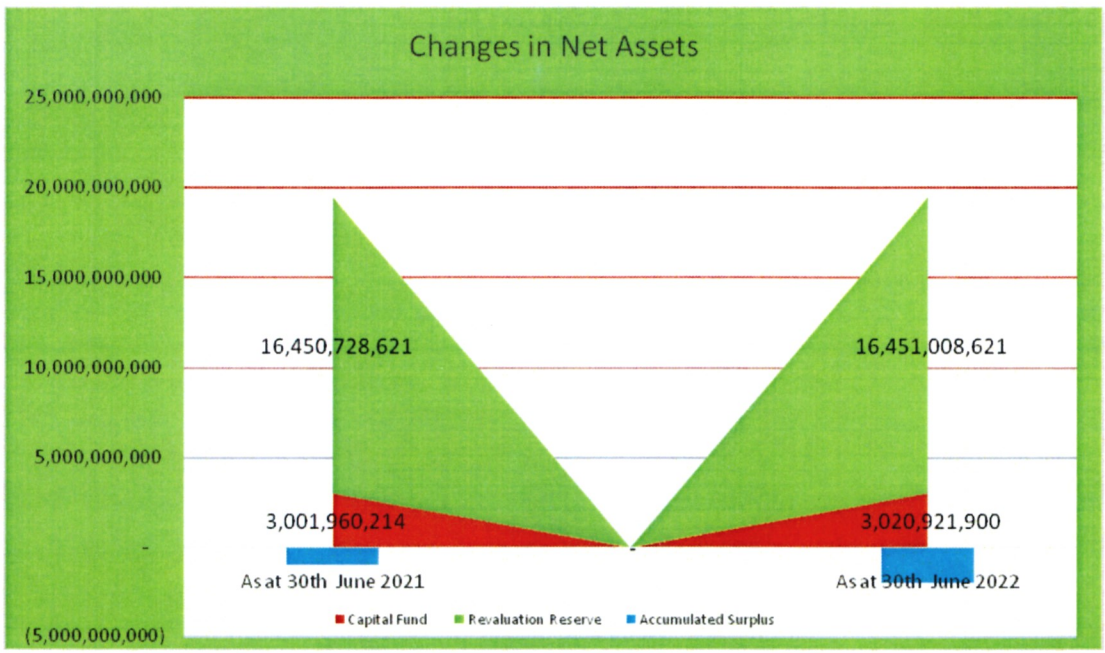
**Comparison of Surplus Vs Deficit levels**




**Comparison of Assets Versus Liabilities**



**Comparison of Changes in Net Assets**




**Key Projects and Investment Decisions JKUAT is Planning/ Implementing**

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

The following infrastructural projects were on-going;

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

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

**Proposed Projects**

The following projects are in the Master Plan for the financial year 2021/2022

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

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

**Major Risks Facing the University**

The University's activities are exposed to a variety of financial risks including credit and liquidity risks, effects of changes in foreign currency and changes in market prices. The University's overall risk management framework focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The specific details of each risk component have been discussed on page 16 of this report.

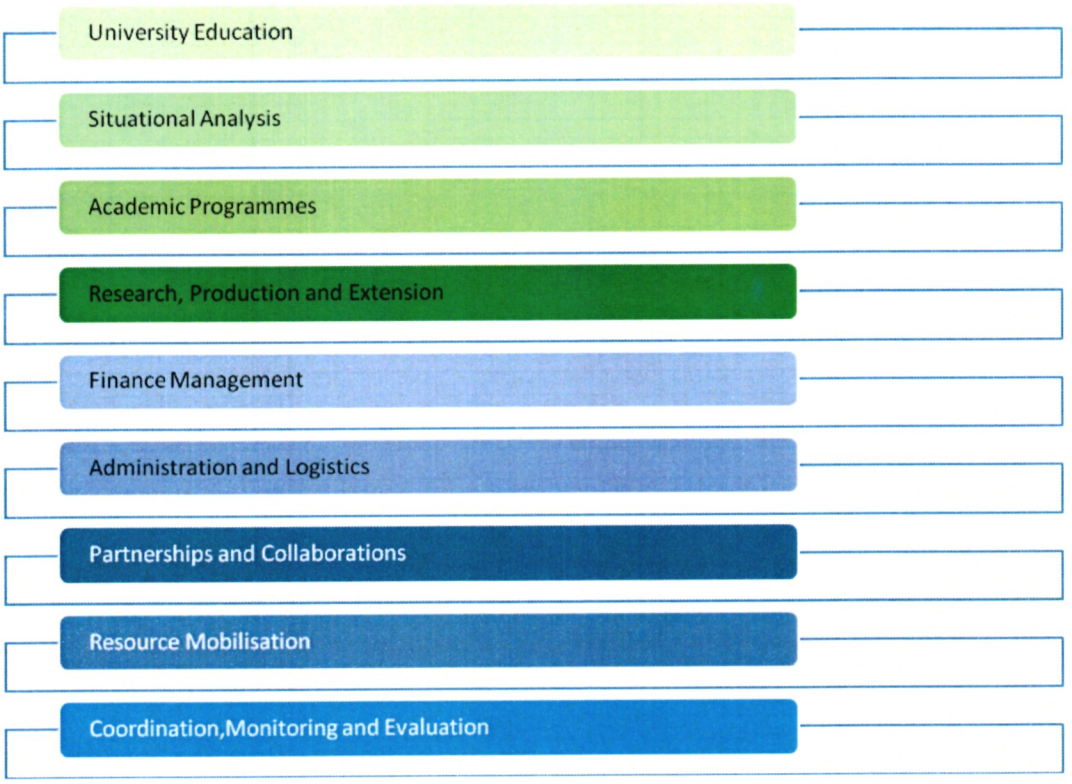
## 9. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

**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.

### Our Approach to Sustainability

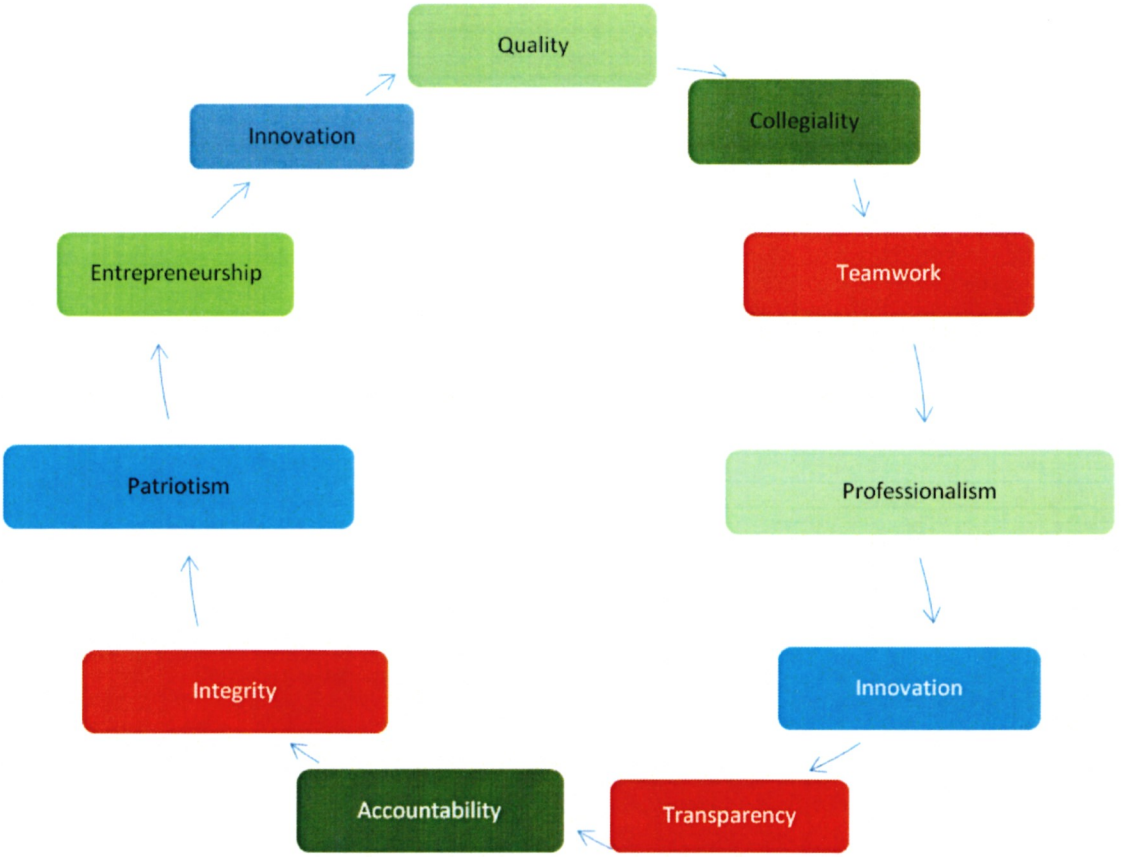
The University's Strategic Plan takes into consideration Sustainable Development Goals and strategies for its implementation. The University uses an integrated approach for planning and reporting on significant sustainable development matters which are embedded in the strategic initiatives and responsibilities 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.

A summary of our key impact areas on sustainable development according to our strategy and stakeholder expectations are as described in the table below




**Core Values**

These constitute the fundamental beliefs that drive the University to achieve the goals set out in the strategic plan. These are:




**Fulfillment of the Big Four and National University Goals**

Through the Strategic Plan (2018-2022) JKUAT will facilitate the achievement of the Big Four Agenda and the National University goals through the following measures, among others;

- Improve quality and relevance of University education and research for socioeconomic transformation of Kenya by 2022
- Develop strong university linkages and partnerships that enhance mutual learning, research, innovation and experience.
- Undertaking demand driven and innovative research in collaboration with public sector, private sector, private sector, NGOs, development partners, academia and communities for enhancing economic development in collaboration with stakeholders.
- Enhancing technology transfer and community outreach through farmers, agribusiness and SME clusters/sectoral associations
- Establishing and institutionalizing collaboration and linkages with public sector, development partners, academia, NGOs, research institutions and CBOs for enhancing research, innovation and entrepreneurship.

Some of the activities undertaken by JKUAT to ensure environmental and sustainability development as guided by the strategic plan (2018-2022) are as shown below:

**JKUAT Embarks on Planting Green Gold**

*Prof. Abukutsa plants a tree assisted by Mrs. Nduhiu as Dr. Karugu and Mr. Mutuma look on*

The University has plans to enter the crop export market following the commencement of Hass avocado tree planting.

The exercise brought together members of staff from the Research, Production and Extension (RPE) Division, and the University's marketing company, JKUATES to plant 144 seedlings of avocado crop on Friday December 17, 2021 at the University's Juja campus.

While launching the exercise, Deputy Vice Chancellor RPE, Prof. Mary Abukutsa, lauded the initiative citing the immense benefits which include tackling climate change, as well as boosting food security and nutrition due to its superfood status. This, she further added, would contribute to fulfilling the University's mandate in increasing its tree cover as part of its strategic plan.

Speaking during the exercise, the Managing Director, JKUATES, Dr. Winfred Karugu said it was the first time the company was donating tree seedlings as part of its corporate social responsibility. She noted that the avocado tree planting exercise will be gradually carried out on 10 acres of the University land in a bid to produce enough for export, and to provide a tuition avenue based on high quality seedlings.

*Dr. Mbindyo takes his turn to plant a seedling*

The University farm, represented by Mrs. Naomi Nduhiu, pledged to maintain the upcoming enclosed orchard, through adequate irrigation, especially during the dry months as well as pests and diseases control. This will ensure that the harvest comes to fruition.

With JKUATES not intending to rest on its laurels, the project is anticipated to boost the economic outlook of the institution. Notably, the Hass avocado seedlings can produce up to 3000 fruits in a single harvest.

The exercise was also attended by Dr. Patrick Mbindyo from the Research Directorate, Mr. Charles Mutuma, head, department of Horticulture Nursery JKUATES, among others.

**Farmers Equipped with Critical Skills for Sustainable Food Production**

*Mr. Patrick Kanyi, a Senior Technician and Researcher at JKUAT conducts mushroom Training*

Farmers play an important role in ensuring **a country's food** basket is sustainable for its population. However, lack of essential skills in the commercialization of their products is an impediment in their quest to maximize value from their output. To tackle this drawback, the University Community Development and Outreach (UCDO) in collaboration with Nareto Uwezo Farmers Cooperative Society, organized 5-day training for over 40 Kiambu farmers in efforts to equip them with skills in Cricket, Mushroom, Banana and Livestock farming. The farmers will also be trained on honey processing and value addition.

Speaking during the official launch of the event, the UCDO Director, Dr. David Kagima emphasized the importance of equipping farmers with essential skills, in order to attain high production of quality agricultural products.

Universities are crucial in ensuring dissemination of information and expertise to the community in line with their social corporate responsibility. The JKUAT fraternity aims to foster partnerships with the community in ensuring the masses benefit. The training, the first of its kind, he noted, will be important in anchoring steps put in place to foster food security, **one of the key pillars of the government's Big Four Agenda.**

The training would also be essential in impacting farmers with skills that will improve their agricultural production practices, as well as offering them alternative areas they could venture in. On using the opportunities available, participants were urged to ensure they use the chance wisely as the skills gained will be essential in improving their farming practices and thereby impact their income as well as use the skills acquired to improve their activities, and to transfer the knowledge to other farmers.

The Director was appreciative to the University for accepting to share their expertise on various areas pointing out the farmers would gain exponentially, especially in matters of upscaling their activities using modern technology. He called upon the training participants especially the youth to use the opportunity to broaden their minds. Mr. Mbugua said, the programme targets to train over a million farmers within two years with over 300 farmers expected to be trained during the five-day training.

**JKUSA Stages Annual Health Drive**

*Prof. Ngumi (Second left) interacts with blood donation staff at the health drive.*


*A student gets his vitals taken during the health drive*

Students and staff braved the freezing July weather and turned up in their numbers for the JKUSA Health Drive, held from Thursday to Friday July 8-9, 2021. Health, after all, comes first. As the last hour of the drive ticked away on Friday evening, hundreds still thronged the waiting bay, hoping to get the critical health services that were being offered free of charge.

Organized by JKUSA's Health, Catering and Accommodation committee, the drive was in line with the Sustainable Development Goal 3; Good Health and Well-being, aimed at ensuring healthy lives and promoting well-being for all at all ages.

Services on offer included cervical and breast cancer screening, sexual reproductive health services, dental and eye checkup, mental health services, TB screening, BMI, Blood Sugar, and blood pressure measurement, nutrition consultation, HIV testing and counselling, orthopedic consultation, among others. The services were also punctuated with a blood donation drive, which saw an overwhelming number of students and staff show up to offer life-saving pints

*A student listens to an optician at the health drive.*

*A student donates blood at the drive.*

*Students await their turn to be attended to at the Health Drive.*

The Health Drive was made possible through the invaluable partnership of the Mediheal Group of Hospitals, JKUAT Hospital, Arrow Dental, Marie Stopes, Bright Optics, Kenya National Blood Transfusion Services, Stop TB Partnership, Stowelink, Kenya Red Cross, the Health Drive Initiative, and the Jomo Kenyatta University Students' Medical Association (JKUSMA).

**JKUAT Hosts Innovation Week Demystifying Innovations Value Chain**

*Prof. Ngumi makes her welcoming remarks during the forum*

*An Innovator explains her innovation to the guests led by Prof. Ngumi (second right), CS Mucheru (center) and Governor Nyoro (left)*

A four-day Kiambu County Youth Innovation and Entrepreneurship forum aimed at giving expert insight into innovations value chains while demystifying feasibility of innovations opened at Jomo Kenyatta University of Agriculture and Technology, March 23, 2022.

The inaugural innovators forum brought together experts from government, academia, micro, small and medium enterprises (MSMEs) to explore the role of innovations in the country's economic growth and development.

Speaking during the opening ceremony, Vice Chancellor, Prof. Victoria Wambui Ngumi, acknowledged that the effects of COVID-19 have been devastating to the economy noting that the innovation forum was key to building resilience and bouncing back from the economic regression. The Vice Chancellor said the collaboration between JKUAT and the KiambuCounty Government will go a long way in giving solutions to common problems facing the country and the world at large. She pledged to continue pushing the University's innovations from the shelves to the market in order contribute to the development of the Country. She further urged the University's partners to "visit the University to have a better view of our innovations that are ready for commercialization. In JKUAT, you have a ready and willing partner to make the "Buy Kenya, Build Kenya" mantra a living reality."

While lauding the organizers of the event, Cabinet Secretary, Ministry of ICT, Innovation and Youth Affairs, Joe Mucheru, underscored the significance of innovations at county levels explaining that counties lacking innovations risk lagging behind. In a bid to make Kenya an innovation and technology hub in Africa, Mr. Mucheru said the government is keen on creating a conducive environment for innovation and business growth by developing policies that are friendly to MSMEs. The CS lauded JKUAT for its contribution to the innovation and technology ecosystem urging the University and Kiambu County to continue forging deeper partnerships in order to understand common problems and provide sustainable solutions.

On his part, Governor of Kiambu County, Dr. James Nyoro said the innovation week was inspired by the need to come up with answers for generational problems by creating a platform for sharing perspectives, knowledge and abilities to support innovation.

The innovation week was organized in partnership with Kiambu County Government, 254 Youth Entrepreneurship Awards by Sevenstone, Ministry of ICT, Innovations and Youth Affairs, Ministry of Trade and Industry, Ministry of Education, Science and Technology and Kenya National Chamber of Commerce.

**Management of Air Pollution is Key in Environmental Conservation**

Prof. Kinyua addressing the participants during the training


*One of the participants receiving her certificate from Prof. Abukutsa*

*A group photo of the participants*

Jomo Kenyatta University of Agriculture and Technology through the Institute of Energy and Environmental Technology (IEET) organized a two-day workshop on February 24th and 25th, 2022 in collaboration with African Centre for Technology Studies (ACTS) and National Environment Trust Fund (NETFUND) to educate and build capacity of counties on air pollution management. The workshop comes at time when air pollution has been ignored as one of the most prevalent environmental health risks in recent years despite its significance in contributing to high mortality rate globally.

In Kenya, for instance, about 18,000 people die annually from ailments associated with air pollution, with Nairobi Metropolitan area having the most deteriorating air quality. The key air pollutants in the Metropolitan area (Nairobi, Kiambu, Machakos and Kajiado counties) exceed the WHO recommended thresholds; leaving over 4.7 million residents exposed to air pollution health risks. There is need for urgent intervention to manage air pollution within the Nairobi Metropolitan area.

While awarding certificates to the training participants, Deputy Vice Chancellor in charge of Research, Production and Extension, Prof. Mary Abukutsa urged them to be ambassadors of change through prevention of any form of pollution as change begins with them.

The workshop was also attended by over 20 officials from IEET, ACTS and NETFUND as well as county government officials from Nairobi, Kiambu, Machakos and Kajiado counties.

**Towards Provision of Adequate Food in Makueni County**

*Stakeholders showed maize grown on SWRT membranes, combined with irrigation during the dry season in Ulilinzi, Makueni*

To grow healthy crops, farmers need just the right mix of sun, rain, and warmth—all of which are becoming more unpredictable with climate change. Encompassed with bimodal rainfall and sandy soil, Makueni County agricultural productivity has been adversely affected.

This has exposed smallholder farmers, who depend on farming, to frequent crop failure, reduced agricultural yields hence limited alternatives economic activities to better their livelihood

To curb this, researchers from Jomo Kenyatta University of Agriculture and Technology (JKUAT), JKUAT Enterprises Ltd (JKUATES), Alliance Bioversity-CIAT, Swedish University of Agricultural Sciences (SLU), and SWRT Solutions LLC, carried out a project to increase farm system resilience, crop production and carbon accumulation in sandy soils in the county.

With the support of the Nordic Development Fund, the project installed soil water retention membranes in 19 farms across the county. An innovation called Subsurface Water Retention Technology (SWRT) is used. It is one of the most effective technologies for combating climate-related risks among smallholder farmers in Makueni. To increase agricultural productivity inthe county, Makueni requires interventions that build the resilience of farming systems by increasing their capacity to hold water, retain nutrients and moderate microclimate.

SWRT involves the installation of engineered impermeable U-shaped polymer membranes that retain much of the water added to the soil surface by rainfall or irrigation for prolonged periods and prevents loss of nutrients through water percolation. Demonstrations in Makueni show that installation of SWRT membranes in sandy soils can increase crop yield and biomass production.This hold benefits for both food security and climate protection, especially if the biomass produced is retained in the field as animal manure.

To increase agricultural yields in the 19 farms, the project, on top of the SWRT are also utilising irrigation methods due to the unpredictable bimodal rainfall in the County. The installation of SWRT membranes, combined with irrigation diversifies production, permit a three-season farming cycle which allows the production of high-value crops.

To spread the gospel of the technology, the project dubbed '*Solution for Increasing Farming System Resilience and Carbon Sinks on Sandy Soils*' organised a two-day workshop, which provided a platform for connecting stakeholders within the project and in the food value chains.

The workshop held in Makueni County recently informed stakeholders about SWRT innovation, its merits and business opportunities. It also allowed stakeholders to know how they can contribute to the uptake of the innovation and the business around it.

The project, deemed to improve the agricultural index of Makueni County, is spearheaded by Dr. Shem Kuyah (JKUAT), Dr. Winifred Karugu (JKUATES), Dr. Sylvia Nyawira and Dr. Stanley Karanja (The Alliance Bioversity-CIAT), Prof. Alvin Smucker (SWRT SOLUTIONS LLC.) and Dr. Libère Nkurunziza (SLU).

**JKUAT Breaks Ground for Mini-Grid Installation in Olderkesi**

*Prof. Ikua cuts tape to officially signify the commencement of mini-grid installation. He is flanked by Chief Kipees to his left, Mr. Cherbogei and REREC's Purity Kimotho to his right.*

After several months of consultations and co-creation with the Olderkesi community members, Narok County government and other stakeholders, the Sustainable Energies, Entrepreneurship and Development (SEED) Project has finally broken ground.

This gives a green light for the installation of a 12Kwp mini-grid plant, that will see the community members, who are otherwise currently off-grid, access to renewable energy and consequently entrepreneurial opportunities. The ground-breaking event commenced with the transfer of various mini-grid technologies and equipment from the University Main Campus in Juja, to Olderkesi Trading Centre in Narok West Constituency.

The project, domiciled under the College of Engineering and Technology (COETEC), aims to offer higher education at the intersection of sustainable energies and entrepreneurship, and to conduct research that contributes to the 2030 Agenda for Sustainable Development. It is funded by the German Academic Exchange Service (DAAD). The project is a joint initiative of the Jomo Kenyatta University of Agriculture and Technology (JKUAT) and the Technical University of Munich.

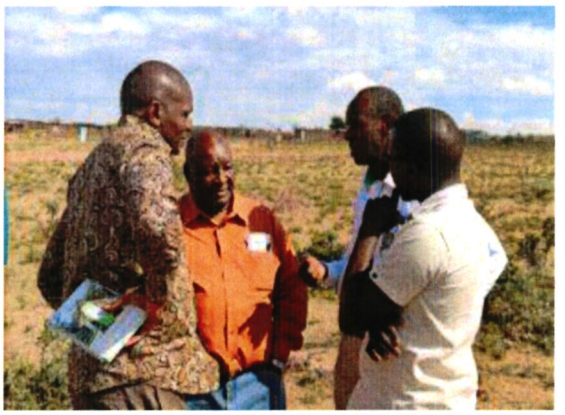
*Prof. Ikua addresses the community members at the installation site*

Prof. Bernard Ikua, the University's Deputy Vice Chancellor (Administration and Finance), reaffirmed that the SEED Centre initiative falls under JKUAT's mandate of Training, Research, Capacity building, and technology transfer, and committed that the University would look into more areas of partnership with the community. He was speaking during the ground-breaking event, Thursday December 9, 2021.

On his part, Dr. Eng. Hiram Ndiritu, the Project Lead and Ag. Principal, College of Engineering and Technology, thanked the community and other stakeholders for embracing the initiative and unequivocally supporting it to get to the ground-breaking milestone."This project is denoted with the acronym SEED, and if I may use the typical seed as a metaphor, today we are planting a seed. It will need water, a conducive environment, sunlight, and good constant nurturing. As a University, our happiness will be seeing you thrive and grow as a result of this project. Multiply this seed, and let it improve livelihoods. Be aggressive and exploit the project to the fullest," he implored the community members.

Narok County Director of Renewable Energy, Mr. Peter Cherbogei, assured the project team of unwavering support from the leadership of the County Government, indicating that the entire county leadership will be present to witness, when for the first time, it will be lights on in Olderkesi. He also lauded the team for sourcing human resource from the local community, thereby creating employment opportunities.

Echoing his sentiments, the Olderkesi Assistant Chief, Mr. Dickson Kima, urged the community members who would get employment opportunities from the project to serve diligently.



*From Left; JKUAT SEED Centre team members Dr. Ndiritu, Prof. Muturi, Prof. Ikua, and Mr. Koech confer after the ground-breaking.*

*The container with mini-grid technologies is loaded onto a truck from the University to Olderkesi*

The installation of the mini-grid is expected to be completed in January 2022, and is expected to reach an estimated population of 500 inhabitants drawn from Olderkesi. It will also serve as a living lab, using locally sourced bio mass and high solar PV exposure experience to give postgraduate students research opportunities, as well as acquire practical and experiential knowledge in generation, use, management, and storage of clean energy.

**EU Funded Kenya RangER Programme Launched**

The European Union (EU) Ambassador to Kenya, Her Excellency, Henriette Geiger, has launched the Kenya Rangelands Ecosystems services PRoductivity (RangER) Program at Ruko Community Conservancy in Baringo. The RangER program is funded by the EU to a tune of Euro 5 million with the Northern Rangelands Trust (NRT), leading the consortia composed of Jomo Kenyatta University of Agriculture and Technology (JKUAT), E4Impact, World Agroforestry (ICRAF), Community Safety Initiative (CSI), AMAYA Triangle Initiative (ATI), County Governments of Baringo, Laikipia, Samburu and Isiolo.The Kenya RangER a 3- year-project that seeks to adopt an integrated landscape approach in the four arid and semi-arid lands (ASALs) counties, representing 25 existing community conservancies with a population of 183,158 local people including 89,015 women and 137,552 youth.

The program aims to enhance the productivity of ecosystem services provided by rangelands within AMAYA Triangle through investments in co-production of knowledge to inform counties, inter-counties and national government in decision making, evidence-based climate-smart feed resources, an array of climate-smart tree-wildlife-and natural resource-based livelihoods, and enhancing the capacity of AMAYA Triangle counties in governance, peace and security for both wildlife and people.

*Dr. Obiero explains to Amb. Geiger the work being undertaken by JKUAT under the RangER project.*

80% of Kenya's land mass is Arid and semi-arid lands (ASALs). The ASALs are home to the less developed populations who live on less that one USD a day, are dependent on natural resources for their livelihoods and are exposed to food insecurity. These lands are historically and politically marginalized; they are also economically isolated, which translates into low levels of public, private and commercial investment and poor infrastructure. Most inhabitants of ASALs depend on livestock to live, with the annual business figure from the livestock industry estimated at Kshs 10 billion (USD 100 million).

Resource related conflicts occur regularly around lands scarce resources like water and livestock, livestock activities and between local communities and wildlife. Despite hosting 80% of Kenya's biodiversity, the diverse ASAL landscapes and habitats are rapidly being lost and degraded through land fragmentation, invasive plant species and unsustainable grazing.

The program is implemented by a consortium of five technical partners, including Jomo Kenyatta University of Agriculture and Technology which is leading the consortium's activities in co-production of knowledge to guide and inform project interventions in the AMAYA landscape. JKUAT areas of expertise include; land use planning, water and wildlife resources management, dryland farming and rangeland management.

Dr. Clifford Obiero, Prof. David Mburu, Prof. James Messo, Dr. Mathew Kigomo, Mr. Geofrey Waweru, Ms. Robai Liambila and Mr. Wycliffe Nyang'au, are spearheading knowledge production to guide and inform interventions in the Amaya Triangle Landscape.Under the project, JKUAT will work towards improving and strengthen technical capacity to facilitate monitoring, analysis, interpretation of agriculture and natural resources information for sustainable land use.According to Dr. Obiero, the JKUAT Project Coordinator, the university experts will also "undertake land suitability analysis, develop integrated land use in maps, Develop management strategies for degraded lands and control of invasive species and guiding development policies."

**Push-Pull Technology Vital in Enhancing Agricultural Productivity**

*Dr. Kuya explains how push-pull technology works*

*Push-pull: An attractant trap plant, such as Napier grass is grown around the border of the intercrop with the purpose of attracting and trapping the pests*

In Sub-Saharan Africa, maize, sorghum and millets are some of the main crops that support livelihoods and well-being of small-scale farmers. However, their production is affected by insect pests such as stemborers and fall armyworms, parasitic weeds and poor soil fertility. To curb this, push-pull technology is one of the strategies that has been used to overcome these constraints in Western Kenya.

JKUAT in collaboration with 17 other partners with the funding of the European Union are spearheading the Upscaling the benefits of push-pull technology for Sustainable agriCulturAL intensification in East Africa (UPSCALE). UPSCALE is a five-year project ending in 2025 that aims to scale up the scope and applicability of push-pull technology from individual small plots to whole landscapes and from cereal to other important crops and cultivation systems.

Dr Shem Kuyah, the Project lead researcher explained that Push-pull was developed by ICIPE and partners and involves intercropping cereals such as maize, sorghum or millets with a repellent plant like desmodium which repels stemborers from the target food crop. An attractant trap plant, such as Napier grass is also grown around the border of the intercrop with the purpose of attracting and trapping the pests.

The JKUAT wing of the project is working with farmers from Kisumu, Siaya and Vihiga counties to identify sustainable intensification practices that can be applied to push-pull and to test the effectiveness of push-pull under selected sustainable intensification practices. Although the adoption of the push-pull technology is relatively slow in the counties probably due to labour intensity, the farmers that have adopted it have praised the technology.

*Dr. Kuya and Ms. Imbuhila conduct a focus group discussion with farmers*

*Dr. Kuya interacts with farmers during one of the focus group discussion held in the three counties*

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

**AMB. ENG. MAHBOUB MAALIM MOHAMMED**
**CHAIRMAN OF THE UNIVERSITY COUNCIL**

## 10. REPORT OF THE UNIVERSITY COUNCIL MEMBERS

The Council Members submit their report together with the audited financial statements for the year ended June 30, 2022, which show the state of the entity's affairs.

### i) Principal activities

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

### ii) Results

The results of JKUAT for the year ended June 30, 2022, 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 the entity in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

**By Order of the University Council**

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

**SECRETARY TO THE UNIVERSITY COUNCIL.**

## 11. STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2022

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 2022 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:

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|---|---|
| ..... | ..... |
| **PROF. VICTORIA WAMBUI NGUMI Ph.D., EBS.** | **AMB. ENG. MAHBOUB MAALIM MOHAMMED** |
| **VICE CHANCELLOR** | **CHAIRMAN OF THE UNIVERSITY COUNCIL** |

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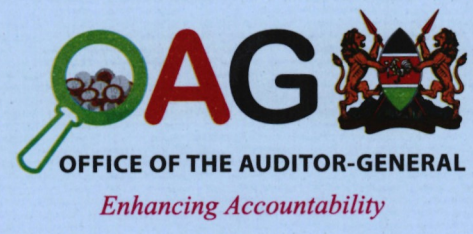


**HEADQUARTERS**
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY FOR THE YEAR ENDED 30 JUNE, 2022

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

**Qualified Opinion**

I have audited the accompanying financial statements of Jomo Kenyatta University of Agriculture and Technology set out on pages 1 to 42, which comprise of the statement of financial position as at 30 June, 2022 and the statement of financial performance,

statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Jomo Kenyatta University of Agriculture and Technology as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the and the Public Finance Management Act, 2012 and the Universities Act, 2012.

**Basis for Qualified Opinion**

**1. Understatement of Trade and Other Payables Balance**

The statement of financial position and as disclosed in Note 12 to the financial statements reflects trade and other payables balance of Kshs.7,238,712,571. Review of the statement of financial position of Jomo Kenyatta University of Agriculture and Technology Industrial Park Limited, a wholly owned subsidiary of the University, reflects a trade and other receivables balance of Kshs.125,100,000 owed by the University. The debt arose from funds transferred to the University by the Company in 2019. However, the transfers were not disclosed in the University's financial statements under trade and other payables. Even though Management explained that the cash injections were University's compensation for contribution in undertaking joint projects, this assertion was not supported by any documents.

In the circumstances, the accuracy and completeness of the trade and other payables balance of Kshs.7,238,712,571 could not be confirmed.

**2. Inaccurate Deferred Income (Special Accounts and Grants) Balance**

The statement of financial position and as disclosed in Note 7a to the financial statements reflects deferred income (special accounts and grants) balance of Kshs.573,617,087 which represents unspent moneys meant for various research projects held in three (3) bank accounts. Review of the three (3) bank reconciliation statements revealed that the bank accounts had a total cash book balance of Kshs.420,282,952, resulting to an unreconciled and unexplained variance of Kshs.153,334,135.

In the circumstances, the accuracy and completeness of the deferred income (special accounts and grants) balance of Kshs.573,617,087 could not be confirmed.

**3. Inaccurate Trade and Other Receivables Balance**

The statement of financial position and as disclosed in Note 10 to the financial statements reflects trade and other receivables balance of Kshs.2,876,450,011 which includes an amount of Kshs.14,687,258 in respect of transport, medical and other costs for services

offered by the University to Jomo Kenyatta University of Agriculture and Technology (JKUAT) Enterprises Limited which is a wholly owned subsidiary. However, the subsidiary's statement of financial position reflects trade and other payables of Ksh.2,900,094 owed to the University, resulting to an unreconciled and unexplained variance of Kshs.11,787,164. Further, included in the trade and other receivables balance is Kshs.2,758,109, Kshs.25,606,019 and Kshs.3,565,696 in respect of staff housing scheme Co-operative, guarantee deposits and Kimathi Institute respectively which have been due for more than ten (10) years. The recoverability of the total balance of Kshs.31,929,824 is doubtful.

In addition, the University made a provision for bad debts of Kshs.319,605,557 or 10% calculated on the gross trade and other receivables balance of Kshs.3,196,055,568. Information on provision for bad debts indicates that the University reviews its trade and other receivables to assess impairment regularly by determining whether there is any observable data indicating that there is a measurable decrease in the estimated future cash flows from receivables before a decrease can be identified. However, policy on provision for bad debts was not provided for audit showing the University's review and assessment of the trade and other receivables.

In the circumstances, the accuracy, completeness and recoverability of trade and other receivables balance of Kshs.2,876,450,011 could not be confirmed.

**4. Donated Motor Vehicles Without Ownership Documents**

The statement of financial position and as disclosed in Note 8 to the financial statements reflects property, plant and equipment balance of Kshs.24,152,064,627. Included in this balance is Kshs.64,305,949 in respect of motor vehicles. However, review of the fixed assets register revealed that a golden dragon 12-seater van valued at Kshs.1,330,000 donated by the Ministry of Health was not transferred to the University and did not have a logbook.

In the circumstances, the accuracy and ownership of motor vehicles balance of Kshs.1,610,000 could not be confirmed.

**5. Property, Plant and Equipment – Expenditure on Undelivered Dental Chair**

The statement of financial position and Note 8 to the financial statements reflects property, plant and equipment balance of Kshs.24,152,064,627. Included in the expenditure is Kshs.14,178,298 spent on computer and equipment purchased during the year, out of which Kshs.3,383,900 related to a dental chair approved by the University Management Board (UMB) during the 478th meeting. The procurement was processed through temporary imprest issued to a procurement officer, contrary to Regulation 91(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that for the purposes of this Regulation and Regulations 92, 93, and 94, an imprest means a form of cash advance or a float which the accounting officer may authorize to be issued to officers who in the course of duty are required to make payments which cannot conveniently be made through the cash office of a government entity or bank account.

The procurement officer paid the money to a local company dealing in furniture for supply of the dental chair but the same was not delivered to the University. As a result, Management used the direct method of procurement for acquisition of the dental chair without justification, contrary to the provisions of Section 103 of the Public Procurement and Asset Disposal Act, 2015.

In addition, the prior approval in writing by the accounting officer for use of the direct procurement method was not provided, contrary to Regulation 90(6) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that any direct procurement shall require the prior approval of the accounting officer in writing. In addition, Management did not report the direct procurement to the Public Procurement Oversight Authority within fourteen (14) days after the notification of the award of the contract, contrary to Regulation 90(1) (b).

In the circumstances, the University lost an amount of Kshs.3,383,900 on purchase of a dental chair.

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

**Emphasis of Matter**

**Failure to Disclose Material Uncertainty in Relation to Sustainability of Services**

The statement of financial performance reflects a deficit of Kshs.1,017,204,242, resulting in an accumulated deficit of Kshs.1,950,433,815. In addition, the statement of financial position reflects total current assets balance of Kshs.3,437,913,991 and total current liabilities balance of Kshs.7,949,284,779, resulting in a negative working capital of Kshs.4,511,370,788. This material uncertainty casts significant doubt on the University's ability to continue to sustain its services.

In the circumstances, the University may not be able to meet its current obligations as and when they fall due.

My opinion is not modified based on 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

### 1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis totalling to Kshs.7,725,140,167 and Kshs.6,296,047,511 respectively, resulting to underfunding of Kshs.1,429,092,656 or 18%. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.7,724,028,593 and Kshs.7,313,251,753 respectively, resulting to under expenditure of Kshs.410,776,840 or 6%. Management attributed the shortfall in revenue collection to challenging business environment brought about by restructuring of the educational sector which resulted to the drastic reduction of the number of candidates who qualified to join the self-sponsored programmes and disruption of academic calendar due to Covid-19 pandemic.

The under-funding and under-collection affected the planned activities and may have impacted negatively on the delivery of services.

### 2. Unresolved Prior Year Matters

The audit report for the year ended 30 June, 2021 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, the issues remained unresolved as at 30 June, 2022.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## Conclusion

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

## Basis for Conclusion

### 1. Unauthorized Overdrawn Bank Accounts

The statement of financial position and as disclosed in Note 11(b) to the financial statements reflects bank overdraft of Kshs.68,072,275. Even though the National Treasury through a memo of 2021 gave approval to the University to overdraw the KCB main bank account up to Kshs.100,000,000, no approval was provided to show how an amount of Kshs.15,762,125 was overdrawn from the other listed bank accounts, contrary to Regulation 82(7) of the Public Finance Management (National Government) Regulations, 2015 which provides that 'no official government bank account shall be overdrawn, nor shall any advance or loan be obtained from a bank account for official purposes beyond the limit, authorized by the National Treasury in line with Section 28(4) of the Act'.

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

**2. Irregular Payment of Acting and Special Duty Allowances**

The statement of financial performance and as disclosed in Note 5(i) to the financial statements reflects expenditure on personal emoluments of Kshs.5,068,043,428. Included in this expenditure is Kshs.354,413,358 on other personal allowances. Review of payroll records maintained by the University revealed that ten (10) officers were paid acting allowances totalling to Kshs.14,652,219. However, review of the personnel records showed that the officers were serving in acting capacity for more than six (6) months, contrary to Section C.14 (1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which states that 'acting allowance will not be payable to an officer for more than six (6) months.

In addition, eighteen (18) officers were paid special duty allowances totalling Kshs.3,071,617. Review of personnel records revealed that the officers were paid for periods exceeding six(6) months and for positions they were not qualified to hold, contrary to the provisions of Section C.15 (3) and (4) of Human Resource Policies and Procedures Manual for the Public Service, 2016 which states that 'officers shall not be called upon to perform duties of a post that is more than two (2) grades higher than the officer's substantive grade and that special duty allowance will not be payable to an officer for more than six (6) months'.

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

**3. Irregular Issuance of Imprests**

The statement of financial position and as disclosed in Note 10 to the financial statements reflects trade and other receivables balance of Kshs.2,876,450,011 which includes recoverable imprests totalling to Kshs.216,505. However, review of the imprest documents provided for audit revealed that outstanding imprests totalling to Kshs.376,473 for three (3) officers were not included in the financial statements while the comprehensive listing of all the outstanding imprests as at 30 June, 2022 was not provided for audit. Further, review of the imprests register maintained by the University's Mombasa Campus, revealed that five (5) staff members were issued with multiple imprests totalling to Kshs.591,050, contrary to Regulation 93(4) (b) and (c) of the Public Finance Management (National Government) Regulations, 2015 which provides that 'before issuing temporary imprests under paragraph (2), the accounting officer shall ensure that the applicant has no outstanding imprests and that the applicant has been recorded in the imprest register including the amount applied for'.

In addition, eleven (11) staff members did not surrender the imprests issued totalling to Kshs.1,634,997 within the specified time in the imprest register, contrary to Regulation 93 (5) which provides that 'a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station'.

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

## 4. Unauthorized Over-Expenditure on Rent and Rates (Residential)

The statement of financial performance and as disclosed in Note 5(iv) to the financial statements reflects JKUAT campus costs of Kshs.407,251,783. Included in this expenditure is Kshs.5,546,150 in respect of rent and rates (residential) for Kitale campus against a budget of Kshs.3,500,000, resulting to unapproved over expenditure of Kshs.2,046,150. In addition, the expenditure included Kshs.13,156,252 in respect of rent and rates (residential) for Kisii campus against a budget of Kshs.12,000,000, resulting to unapproved over expenditure of Kshs.1,156,252, contrary to Regulation 31(2) (a) and (b) of the Public Finance Management (National Government) Regulations, 2015 which requires that the accounting officer is responsible, in particular for ensuring that all services which can be reasonably foreseen are included in the estimates and that they are within the capacity of her or his national government entity during the financial year and that the estimates prepared are complete and accurate as possible.

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

## 5. Students Graduating with Fee Balances

The statement of financial position and as disclosed in Note 10 to the financial statements reflects a trade and other receivables balance of Kshs.2,876,450,011 which includes student debtors balance of Kshs.2,873,396,039. Review of student debtors list revealed that two thousand and twenty-nine (2,029) students who graduated in November, 2021 and June, 2022 had unsettled fee balances totalling to Kshs.62,434,016, contrary to the University's fee payment policy that requires bonafide list of eligible students compiled by Academic Affairs Registrar in consultation with the student finance office for a student to sit for university examinations.

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

## 6. Non-Compliance with Minimum Requirements on Employee Ethnic Composition

The statement of financial performance and as disclosed in Note 5 (i) to the financial statements reflects personal emoluments of Kshs.5,068,043,428 in respect of two thousand five hundred and eighty-three (2,583) members of staff. Review of employee records for the University revealed that one thousand one hundred and sixty-two (1,162) 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 twenty-four (24) staff members during the year under review, out which twelve (12) or 50% were from one (1) dominant community, contrary to the provisions of National Cohesion and Integration Act, 2008 Section 7(1) and (2) 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.

## 7. Non-Compliance with Deduction and Remittance of Statutory Dues

The statement of financial position and as disclosed in Note 12 to the financial statements reflects trade and other payables balance of Kshs.7,238,712,571 which includes sundry

creditors amounting to Kshs.6,376,060,600. Review of creditors ledger provided for audit revealed that pension contributions by both the employee and employer totalling to Kshs.164,862,301 and Kshs.2,254,308,571, respectively had been outstanding since 30 October, 2015, contrary to Section 19 of the Employment Act, 2007 which provides that 'an employer may deduct from the wages of his employee — (a) any amount due from the employee as a contribution to any provident fund or superannuation scheme or any other scheme approved by the Commissioner for Labour to which the employee has agreed to contribute'.

Further, the University regularly filed monthly Pay as You Earn (PAYE) returns with Kenya Revenue Authority, but had not remitted PAYE totalling to Kshs.2,666,338,777 to the Authority, out of which Kshs.230,443,581 related to the year under review. The balance of Kshs.2,435,895,196 has been outstanding since 30 March, 2017, contrary to Section 37 of the Income Tax Act, 2012 on deduction of tax from emoluments. In addition, the trade and other payables balance included Kshs.3,693,850 owing to National Hospital Insurance Fund (NHIF), contrary to Section 16 of the NHIF Act, 2021 on standard contributions. No explanation was provided for non-remittance of the statutory dues.

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

**8. Irregular Procurement of Goods, Works and Services**

Review of procurement records revealed several unsatisfactory issues on procurement for goods, works and services as indicated below:

**i. Irregular Procurement of Goods by Use of Imprest**

The statement of financial performance and Note 5(ii) to the financial statements reflects academic costs of Kshs.271,319,735. Review of sampled payment vouchers under this expenditure revealed that Management issued imprests totalling to Kshs.4,305,900 to sixteen (16) officers for purchase of teaching materials, contrary to Regulation 91(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that for the purposes of this regulation and Regulations 92, 93, and 94, an imprest means a form of cash advance or a float which the accounting officer may authorize to be issued to officers who in the course of duty are required to make payments which cannot conveniently be made through the cash office of a government entity or bank account.

**ii. Unjustified use of Direct Method of Procurement of Goods**

The statement of financial performance and Note 4(i) to the financial statements reflects income from other services rendered totalling to Kshs.44,777,471. Review of the payment vouchers and other supporting documents revealed that the University procured directly raw materials worth Kshs.4,668,900 from a local chemicals supplier for production of hand sanitizers, liquid soap and detergents. Management used the direct method of procurement without justification, contrary to the provisions of Section 103 of the Public Procurement and Asset Disposal Act, 2015 on when direct procurement may be used. In addition, the prior approval in writing by the accounting officer for use of the direct procurement method was not provided, contrary to Regulation 90 (6) of the Public

Procurement and Asset Disposal Regulations, 2020 which requires that any direct procurement shall require the prior approval of the accounting officer in writing. Management did not report the direct procurement to the Public Procurement Oversight Authority (PPOA) within fourteen (14) days after the notification of the award of the contract contrary to Regulation 90(1) (b).

### iii. Irregular Procurement of Library Book Detector

The statement of financial position and Note 8 to the financial statements reflects property, plant and equipment balance of Kshs.24,152,064,627 which included computer and equipment purchased during the year totalling to Kshs.14,178,298. An expenditure of Kshs.2,382,258, out of the total expenditure on purchase of computer and equipment related to purchase of library book detector.

Review of procurement records revealed that Management used restricted tendering method of procurement for supply and delivery of main library book detector where tender documents from six (6) bidders were returned with all qualifying. The lowest bidder quoted Kshs.1,982,000. Review of preliminary and technical evaluation documents revealed that only two (2) companies qualified in the technical evaluation stage and proceeded to due diligence stage where one (1) of the two (2) qualifiers was disqualified on account of lack of practical experience. Further, even though the tender evaluation committee recommended the winner of the tender, the company had quoted Kshs.3,164,831 which was far above the market price of Kshs.2,000,000. The committee therefore recommended re-advertisement of the tender in the next financial year.

However, the committee entered into negotiation eight (8) months after their recommendation where the company reduced the bid to Kshs.2,382,258, contrary to their earlier recommendation and Regulation 90(1)(d) of the Public Procurement and Asset Disposal Regulations, 2020 which provides for negotiation only in direct procurement method. The University therefore lost Kshs.400,258 on this procurement.

### iv. Irregular Procurement of Examination Booklets

The statement of financial performance and Note 5(viii) to the financial statements reflects central services cost of Kshs.1,118,629,070 which included publishing and printing costs totalling to Kshs.8,764,598. An expenditure of Kshs.3,300,000 out of the publishing and printing costs related to supply of examination booklets. Management floated restricted tender for supply and delivery of examination booklets with specifications from four (4) pre-qualified suppliers. The tender evaluation committee on 1 December, 2020 recommended the award of the tender to a local company being the lowest evaluated bidder at a cost of Kshs.6,900,000. A professional opinion was issued on 1 December, 2020 with a price analysis recommending the company to be considered for the tender.

However, the tender was not executed and approval of the tender award by the accounting officer and/or the cancellation was not provided for audit verification. Information available indicated that the Chief Procurement Officer reached out to the company about three (3) months later to negotiate a new quotation with change of

specification of the examination booklets where the company submitted a revised quotation of Kshs.3,300,000.

The Chief Procurement Officer subsequently issued a new professional opinion recommending the award of the tender to the company. However, there was no recommendation from the tender committee nor evidence to show that the change of specification was from the user department. In addition, negotiation with suppliers is only allowed in direct procurement as per Regulation 90(1)(d) of the Public Procurement and Asset Disposal Regulations, 2020.

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

### 9. Idle Assets

The statement of financial position and Note 8 to the financial statements reflects property, plant and equipment balance of Kshs.24,152,064,627. Included in this balance is land valued at Kshs.16,566,692,200 out of which two (2) parcels of land valued at Kshs.19,792,200 are situated in Rwanda. Review of records provided for audit revealed that Management closed the operations of Kigali, Rwanda campus in December, 2017. In addition, the land includes a parcel at Westlands valued at Kshs.400,000,000 and buildings valued at Kshs.40,000,000. Management closed Westlands Campus operations in December, 2018. The assets domiciled at the two (2) closed campuses were not in use during the year under review, contrary to Regulation 139(2) of the Public Finance Management (National Government) Regulations, 2015 which provides that 'the accounting officer shall ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical and transparent use of the government entity's assets'.

In the circumstances, there was no value for money on the idle assets and Management was in breach of the law.

### 10. Stalled Construction of Boundary Wall

The statement of financial position and as disclosed in Note 8 to the financial statements reflects property, plant and equipment balance of Kshs.24,152,064,627 which included Work in Progress (WIP) balance of Kshs.621,940,804. Out of this balance, is Kshs.50,698,799 in respect of construction of the University boundary wall. Review of the contract agreement revealed that in the year 2013, a construction company was awarded the contract for beautification of boundary wall from the main gate to Thika Superhighway at a cost of Kshs.68,836,283. The project status report revealed that the project works stopped in 2015 following a court case filed by Juja Community against the University, seeking an injunction restraining her from erecting a perimeter/boundary wall, along the 35.5-meter-wide road, as this would hinder and or block access to the claimant property. A temporary order stopping the construction of the said wall was issued by Court on 22 September, 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 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 demanded a compensation of Kshs.347,000,000. However, there was no evidence provided to show whether the issue of compensation was discussed or approved by the Council. Physical inspection of the project carried out on 26 October, 2022 revealed that the wall had been vandalized as a result of abandonment and stalling of construction of the boundary wall which may lead to additional legal costs as compensation to the plaintiff affecting the University's operations. Although the matter had been taken out of court and mediation proceedings were ongoing and both parties were to record a consent settlement by 27 October, 2022, no evidence of such consent having been registered with the court was provided for audit.

In the circumstances, there was no value for money spent on the stalled project.

**11. Stalled Water Bottling Plant**

The statement of financial position and as disclosed in Note 8 to the financial statements reflected work-in-progress balance of Kshs.621,940,804, out of which a balance of Kshs.1,038,314 related to a water bottling plant project. Management had spent Kshs.18,299,677 or 50.2% of the contract sum on certified works for the proposed water bottling project as at 30 June, 2022.

Review of the documents provided for audit revealed that the 34th Building Committee meeting held in June, 2021 recommended the transfer of the project for completion by JKUAT Enterprises limited. The hand over was approved in the 118th Full Council meeting of 21 July, 2021. However, the following anomalies were observed:

i. The project was incomplete as at the time of the transfer and there was no explanation given as to why the University transferred an incomplete project to JKUAT Enterprises Limited.

ii. The project contract was not provided and there were no details on how the project was to be funded to completion.

iii. The project commenced in November, 2015 and the contract period was to last for six (6) months. However, Management did not provide explanations as to why the project was not completed within the stipulated time.

iv. Details of previously certified works done in respect to the project were not provided.

v. The project plant cost of Kshs.33,568,233 was capitalized and depreciated over the years yet the project was not put into economic use.

In the circumstances, the regularity of the total expenditure incurred so far of Kshs.19,337,991 on the water bottling plant could not be confirmed.

## 12. Delayed Construction of College of Engineering Technology Building

The statement of financial position and as disclosed in Note 8 to the financial statements reflected work-in progress balance of Kshs.621,940, 804 which includes a balance of Kshs.208,745,421 reported as balance brought forward for construction of College of Engineering and Technology (COETEC) lecture building. Review of documents provided for audit revealed that the construction of COETEC building began in May, 2019 with consultants from the School of Architecture and Building Science (SABS) projects office and JKUAT Enterprises Limited as the contractor with an initial contract sum of Kshs.208,748,245. In addition, review of project documents revealed 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 inspection carried out on 26 October, 2022 revealed that painting, plumbing and electrical works had not been done despite payments totalling to Kshs.208,745,421 having been made to the contractor which is 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.

In the circumstances, the University did not obtain value from money spent on the incomplete project.

## 13. Irregular Procurement of Extension Works of Administration Block

The statement of financial position and as disclosed Note 8 to the financial statements reflected work-in progress balance of Kshs.621,940,804 which includes extension of administration block amounting to Kshs.362,496,584. Review of documents provided for audit revealed that the University entered into a contract agreement with a local company for construction of JKUAT new administration block at a contract sum of Kshs.285,919,713 and project duration of seventy-eight (78) weeks. During the 141st Council meeting, the Council approved contract variation of Kshs.62,447,206, thereby increasing the project total cost to Kshs.348,366,919. It was further noted that on 15 October, 2020, the contract was terminated after eight (8) years for a project which was supposed to take seventy-eight (78) weeks. Several other anomalies were noted as indicated below:

i. The project Quantity Surveyor together with the contractor's representative prepared a final account for work done totalling to Kshs.270,675,346 which was signed on 21 May, 2021. However, the contractor had been paid Kshs.286,405,691 for valuation certificates No.1-18, resulting to an over payment of Kshs.15,730,345.

ii. A bill of reduction was prepared for poor workmanship done by the company of Kshs.54,962,921, resulting to the total recoverable from the company of Kshs.70,693,266. There was no information provided to confirm that the amount was recovered.

iii. The company was paid an amount of Kshs.9,483,983 as interest on delayed payments which could have been avoided through timely payment of certified valuation of works done.

iv. Although the final project cost for extension of administration block was Kshs.348,366,919, the University had made payments totalling to Kshs.362,496,584 to various contractors as at 30 June, 2022, resulting to overpayment of Kshs.14,129,665.

v. Physical inspection carried out on 26 October, 2022 revealed that the project was about 80% complete. The records also indicate that the contractor and subcontractors suspended works on 15 July, 2022 due to unpaid certificates. The unpaid certificates may result to interest on delayed payments or claims.

vi. Due to poor workmanship, some of the tiles done by the initial contractor but replaced by another contractor at an additional cost had also fallen off.

vii. The bill of quantities provided for an underground parking which was implemented but was submerged in water and no corrective action had been taken.

In the circumstances, Management was in breach of the law and the University did not obtain value from money spent on the incomplete building.

**14. Long Unutilized Research Grants**

The statement of financial position and as disclosed in Note 7(a) to the financial statements reflect special accounts and grants balance of Kshs.573,617,087 which includes external research grants balance of Kshs.40,825,077. The external research grants remained unutilized since 2019. No explanation was provided for the unutilized research grants.

In the circumstances, the University might not have obtained value from the long unutilized research grants amounting to Kshs.40,825,077.

**15. Anomalies in Part-Time Department Costs**

The statement of financial performance and as disclosed in Note 5(ii) to the financial statements reflects academic costs of Kshs.271,319,735 which includes part time-department costs amounting to Kshs.171,731,745. However, review of sampled payment vouchers totalling to Kshs.23,299,317 revealed the following anomalies:

i. Most of the class attendance registers were not signed by the chairman of the department. In addition, all the class attendance registers contained photocopied signatures of the Deputy Vice-Chancellor Academic Affairs as opposed to the original signatures.

ii. Most of the appointments of part-time lecturers and acceptance of appointments had anomalies including appointments done after the semester had started, appointments done long after the semester had come to an end and acknowledgments of appointments before the dates of appointment.

iii. Most of the claims for payment were made long after the services were rendered, some dated as far back as 2015 and no valid reason was provided for delay in making requests for payment of claims.

In the circumstances, Management did not obtain value for money totaling Kshs.23,299,317 spent on part time-department costs.

**16. Idle Investment in JKUAT Noodles (Nissin Holdings Limited)**

The statement of financial position and as disclosed in Note 13 to the financial statements reflects investments balance of Kshs.445,663,318 which included investment in JKUAT Noodles (Nissin Holdings Limited) balance of Kshs.418,881,000. Review of valuation report dated 28 August, 2020 for Nissin Holdings Limited revealed that the Company owned property, plant and equipment valued at Kshs.358,000,000. However, during the audit of the subsidiary company operations, it was observed that the Company had stopped its production and all the assets were idle.

In the circumstances, the University might not obtain value for money invested in the subsidiary company.

**17. Non-implementation of the e-Procurement System**

During the year under audit, the University had not migrated to e-procurement system, contrary to the provisions of Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system which is integrated to the State Portal.

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

**18. Unbalanced Budget**

The statement of comparison of budget and actual amounts reflects budgeted final income of Kshs.7,725,140,167 and budgeted final expenditure of Kshs.7,724,028,593, resulting to a budget surplus of Kshs.1,111,575, contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that 'unless provided otherwise in the Act, these Regulations or any other guidelines developed in furtherance of the Act or these Regulations, that at all times during budget formulation and approval it must be ensured that the budget shall be balanced'. Further, the statement reflects budgeted personal emoluments amounting to Kshs.5,258,621,546. However, the approved budget provided for audit reflects personal emoluments expenditure amounting to Kshs.5,242,041,252, resulting to an unreconciled variance amounting to Kshs.16,580,294.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

**Conclusion**

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

**Basis for Conclusion**

**1. Weak Controls on Stores Management**

Physical inspection carried out on JKUAT Kisii Campus and JKUAT Nakuru Campus stores revealed that there were no written authorized requisitions from the user departments for the stationery. In addition, audit of the JKUAT Kisii Campus store revealed that there was inadequate store space for the inventory. The store was congested with inventory scattered everywhere with broken doors, chairs and tables. The printing papers were stored along corridors and on the floor, which is contrary to Section 160(1) and (2) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer of a procuring entity to manage its inventory, assets and stores for the purpose of preventing wastage and loss, and continuing utilization of supplies and to avoid unprofitable lock-up of funds, stocks shall be kept to the minimum necessary for the efficient conduct of the procuring entities.

Further, audit inspection of Kisii Campus and Nakuru Campus stores revealed that although there was a stock register that records what is received from central stores and what is issued, there was no fixed reorder level for the various stock as the orders were made whenever there was means of transport to JKUAT Main Campus to pick printing papers, envelopes and notebooks.

In the circumstances, it was not possible to confirm whether there were effective internal controls in relation to stores management and the University may end up with unnecessary stock in the store leading to deterioration and wastage or loss.

**2. Weaknesses in the University Fees Policy**

The statement of financial position and as disclosed in Note 10 to the financial statements reflects trade and other receivables balance of Kshs.2,876,450,011 which includes student debtors amounting to Kshs.2,873,396,039. Review of the student records revealed that there were seven thousand nine hundred and sixty-eight (7,968) students who were invoiced despite having outstanding fee balances amounting to Kshs.271,895,274 which were brought forward from the previous financial year. This led to an increase in their debt balances as at 30 June, 2022, contrary to the fees policy that

requires a student to have cleared fees balance before the start of the semester or by 12th week in case of installments.

Further, it was observed that the students did not defer their studies from previous semester as per the policy but instead went ahead to register for the new semester and subsequent invoices were auto-generated by the system upon registration. It was further noted that the system generated an invoice before validating the status of the student which shows weakness in the system.

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

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

**Responsibilities of Management and The University Council**

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

In preparing the financial statements, Management is responsible for assessing the University's ability to continue to sustain its 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 to cease operations.

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

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

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

## Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the University to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the University to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

**CPA Nancy Gathungu, CBS**
**AUDITOR-GENERAL**

**Nairobi**

**18 April, 2023**

## 13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

| INCOME | NOTE | 2021/2022 | 2020/2021 |
|---|---|---|---|
| | | KSHS | KSHS |
| Income from Non-Exchange Transactions | 2 | 3,028,415,190 | 2,830,812,236 |
| Income from Exchange Transactions | | | |
| Tuition and Other Fees – Main Campus | 3 | 2,503,180,066 | 2,222,036,387 |
| Income from Other Services Rendered | 4(i) | 44,777,471 | 30,635,960 |
| Other Income | 4(ii) | 448,369,480 | 559,432,595 |
| Amortization of Special Accounts & Grants | 7(b) | 271,305,304 | 264,350,687 |
| **Sub Total** | | **3,267,632,321** | **3,076,455,629** |
| | | **6,296,047,511** | **5,907,267,865** |
| **EXPENDITURE** | | | |
| Personal Emoluments | 5(i) | 5,068,043,428 | 5,259,174,673 |
| Academic Department Costs | 5(ii) | 271,319,735 | 217,153,204 |
| Administrative Department Costs | 5(iii) | 73,109,453 | 38,741,716 |
| JKUAT Campus Costs | 5(iv) | 407,251,783 | 411,275,835 |
| Student Welfare Costs | 5(v) | 35,770,193 | 20,166,746 |
| Maintenance Works Costs | 5(vi) | 34,000,609 | 21,046,375 |
| Miscellaneous Expenditure | 5(vii) | 23,802,451 | 17,459,087 |
| Central Services Costs | 5(viii) | 1,118,629,070 | 1,040,721,811 |
| Council Committees Expenses | 5(ix) | 10,019,727 | 10,743,124 |
| Amortisation of Special Accounts & Grants | 7(b) | 271,305,304 | 264,350,687 |
| | | **7,313,251,753** | **7,300,833,258** |
| Surplus/(Deficit) for the Year | | **(1,017,204,242)** | **(1,393,565,393)** |

The notes set out on pages 6 to 47 form an integral part of these Financial Statements.

| | | |
|---|---|---|
| **CPA MARY NGUGI,** | **PROF BERNARD W. IKUA, PhD.** | **PROF VICTORIA WAMBUI NGUMI, PhD. EBS** |
| **ICPAK NO 6733** | **DEPUTY VICE-CHANCELLOR** | **VICE-CHANCELLOR** |
| **CHIEF FINANCE OFFICER** | **(ADMINISTRATION & FINANCE)** | |

## 14. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

| | NOTE | 2021/ 2022 | 2020/ 2021 |
|---|---|---|---|
| **ASSETS** | | | |
| **CURRENT ASSETS** | | | |
| Inventories | 9 | 31,786,830 | 22,261,093 |
| Trade and Other Receivables | 10 | 2,876,450,011 | 2,872,875,194 |
| Cash and bank balances | 11a | 529,677,150 | 515,634,626 |
| | | **3,437,913,991** | **3,410,770,913** |
| | | | |
| **NON CURRENT ASSETS** | | | |
| Property, Plant and Equipment | 8 | 24,152,064,627 | 24,366,825,565 |
| Investments | 13 | 445,663,318 | 444,625,004 |
| Biological Assets-Livestock | 15 | 5,510,000 | 6,275,000 |
| Intangible Asset - ERP Software | 16 | 11,619,332 | 17,428,999 |
| | | **24,614,857,277** | **24,835,154,568** |
| | | | |
| **TOTAL ASSETS** | | **28,052,771,268** | **28,245,925,481** |
| | | | |
| **LIABILITIES** | | | |
| **CURRENT LIABILITIES** | | | |
| Trade and Other Payables | 12 | 7,238,712,571 | 6,417,860,273 |
| Deferred Income: Special Accounts & Grants - Unexpended Amount | 7a | 573,617,087 | 569,876,649 |
| Bank Loan | 14a | 68,882,846 | 19,285,265 |
| Current Portion of Borrowings | 11b | 68,072,275 | 18,973,821 |
| | | **7,949,284,779** | **7,025,996,008** |
| | | | |
| **NON-CURRENT LIABILITIES** | | | |
| Bank Loan | 14b | 2,581,989,783 | 2,700,470,211 |
| **TOTAL LIABILITIES** | | **10,531,274,562** | **9,726,466,219** |
| | | | |
| **NET ASSETS** | | | |
| Capital Fund | 6 | 3,020,921,900 | 3,001,960,214 |
| Revaluation Reserve | 6 | 16,451,008,621 | 16,450,728,621 |
| Accumulated Surplus | 6 | (1,950,433,815) | (933,229,573) |
| | | **17,521,496,706** | **18,519,459,262** |
| | | | |
| **TOTAL NET ASSETS AND LIABILITIES** | | **28,052,771,268** | **28,245,925,481** |
| | | | |
| **TOTAL FUNDS, GRANTS AND LIABILITIES** | | **28,052,771,268** | **28,245,925,481** |

| | | |
|---|---|---|
| **CPA MARY NGUGI,** | **PROF BERNARD W. IKUA, PhD.** | **PROF VICTORIA WAMBUI NGUMI, PhD. EBS** |
| **ICPAK NO 6733** | **DEPUTY VICE-CHANCELLOR** | **VICE-CHANCELLOR** |
| **CHIEF FINANCE OFFICER** | **(ADMINISTRATION & FINANCE)** | |

## 15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

| | Capital Fund | Revaluation Reserve | Accumulated Surplus | TOTAL |
|---|---|---|---|---|
| | KSHS | KSHS | KSHS | KSHS |
| As at 30th June 2020 | **2,979,653,469** | **1,351,892,790** | **460,335,820** | **4,791,882,079** |
| Additions in the Year | 22,306,745 | 15,098,835,831 | | **15,121,142,576** |
| Surplus for the Year | | | (1,393,565,393) | **(1,393,565,393)** |
| As at 30th June 2021 | **3,001,960,214** | **16,450,728,621** | **(933,229,573)** | **18,519,459,262** |
| 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** |

**Notes**

1. In the year, JKUAT received Development Grants worth Kshs 20,000,000 to aid capital projects at the University.
2. In the same year, the Water Bottling Plant was transferred to JKUATES. The capital fund balance is now Kshs 3,020,921,900.
3. JKUAT incurred deficit worth Kshs 1,017,204,242 resulting in negative revenue reserves of Kshs 1,950,433,815.

## 16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

| | NOTE | 2021/2022 | 2020/ 2021 |
|---|---|---|---|
| - | - | | KSHS |
| **CASHFLOWS FROM OPERATING ACTIVITIES** | - | | - |
| Surplus/(Deficit) for the year | | **(1,017,204,242)** | **(1,391,399,282)** |
| Adjustment for : | | | |
| Depreciation Charge | 8 | 276,314,119 | 314,572,808 |
| Amortization of ERP Software | | 5,809,666 | - |
| Operating Profit before working capital changes | | **(735,080,457)** | **(1,078,992,585)** |
| Decrease (Increase) in Debtors | 10 | (3,574,817) | 947,729,004 |
| Decrease (increase) in Inventories | 9 | (9,525,737) | 4,855,657 |
| Increase (Decrease) in Other Payables-Special Accounts | 7a | 3,740,441 | (70,392,223) |
| Increase (Decrease) in Creditors | 12 | 820,852,299 | 256,059,904 |
| | | **811,492,186** | **1,138,252,342** |
| | | | |
| **Net Cash Generated from Operating Activities** | | **76,411,729** | **59,259,757** |
| | | | |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Purchase of Furniture | 8 | (590,978) | (918,137) |
| Proceeds from Sale of Motor Vehicle | | 240,000 | - |
| Additions to Work In Progress | 8 | (40,386,919) | (92,303,710) |
| 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 | | (14,178,298) | (6,914,321) |
| Increase/(Decrease) in Biological assets | | 765,000 | (445,000) |
| **Net cash used in Investing Activities** | | **(62,584,809)** | **(100,581,168)** |
| | | | |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| Grants allocated to Finance Capital Fund | 6 | 20,000,000 | 22,306,745 |
| Bank Loan - JKUAT Towers | 14 | (14,172,611) | - |
| Bank Loan - Kenyatta Road | 14 | (54,710,239) | (19,285,263) |
| | | | |
| **Net cash used in Financing Activities** | | **(48,882,850)** | **3,021,482** |
| | | | |
| Net Increase (Decrease) in cash and cash equivalents | | **(35,055,930)** | **(38,299,929)** |
| **Cash and cash equivalents at beginning of year** | 11 | 496,660,805 | 534,960,734 |
| **Cash and cash equivalents at end of year** | 11 | **461,604,875** | **496,660,805** |
| | | | |
| **SUMMARY OF CASH AND BANK BALANCES** | | | |
| **Cash on hand and balance with banks** | 11a | 529,677,150 | 515,634,626 |
| **Bank overdraft** | 11b | (68,072,275) | (18,973,821) |
| **TOTAL** | | **461,604,875** | **496,660,805** |

## 17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

| STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS | | | | | | | |
|---|---|---|---|---|---|---|---|
| | ORIGINAL BUDGET | ADJUSTMENTS | FINAL BUDGET | ACTUAL ON COMPARABLE BASIS | PERFORMANCE DIFFERENCE | | |
| **INCOME** | 2021/2022 | 2021/2022 | 2021/2022 | 2021/2022 | 2021/2022 | | |
| Government Grant -Recurrent | 3,028,415,190 | - | 3,028,415,190 | 3,028,415,190 | - | 0% | |
| Recurrent Grant Enhanced Capitation | - | - | - | - | - | 0% | |
| Government Grant Income | **3,028,415,190** | - | 3,028,415,190 | **3,028,415,190** | - | **0%** | |
| Total Government Recurrent Grant | **3,028,415,190** | - | **3,028,415,190** | **3,028,415,190** | - | **0%** | |
| Tuition and other Fees Income | 4,000,192,426 | - | 4,000,192,426 | 2,503,180,066 | (1,497,012,360) | (37%) | (a) |
| Other Income | 226,008,910 | | 226,008,910 | 298,455,309 | 72,446,399 | 32% | (b) |
| Expected Rent | 225,017,492 | - | 225,017,492 | 194,691,641 | (30,325,851) | -13% | |
| Special Accounts & Grants | 245,506,150 | - | 245,506,150 | 271,305,304 | 25,799,154 | 11% | (c ) |
| **Sub Total** | **4,696,724,978** | - | **4,696,724,977** | **3,267,632,321** | (1,429,092,659) | -30% | |
| **Total Income** | **7,725,140,168** | - | **7,725,140,167** | **6,296,047,511** | | **-18%** | |
| **EXPENDITURE** | | | | | | | |
| Personal Emoluments | 5,258,621,546 | - | 5,258,621,546 | 5,068,043,428 | 190,578,118 | 4% | (d) |
| Academic Departments Costs | 284,500,254 | - | 284,500,254 | 271,319,735 | 13,180,519 | 5% | (e ) |
| Administrative Departments Costs | 80,810,256 | - | 80,810,256 | 73,109,453 | 7,700,803 | 10% | (e ) |
| JKUAT Campus Costs | 465,943,746 | - | 465,943,746 | 407,251,783 | 58,691,963 | 13% | (f) |
| Students Welfare Costs | 51,299,158 | - | 51,299,158 | 35,770,193 | 15,528,964 | 30% | (h) |
| Maintenance Work Costs | 55,634,786 | - | 55,634,786 | 34,000,609 | 21,634,177 | 39% | (i) |
| Miscellaneous Expenditure | 38,298,772 | - | 38,298,772 | 23,802,451 | 14,496,321 | 38% | (j) |
| Central Services Costs | 1,227,321,404 | - | 1,227,321,404 | 1,118,629,070 | 108,692,334 | 9% | (e ) |
| Council, Committees expenses | 16,092,521 | - | 16,092,521 | 10,019,727 | 6,072,795 | 38% | (g) |
| Special Accounts & Grants | 245,506,150 | - | 245,506,150 | 271,305,304 | (25,799,154) | -11% | (c ) |
| **Total Expenditure** | **7,724,028,593** | - | **7,724,028,593** | **7,313,251,753** | **410,776,840** | **6%** | |
| **Surplus for the year** | **1,111,575** | | **1,111,575** | **(1,017,204,242)** | **(1,018,315,817)** | 100% | |

**Budget Notes**

a) 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

b) Improvement due to enhanced performance from various income generating units in the year

c ) Variance resulted from increased research activities in the year

d) Negative Variance resulted from strict austerity measures implemented due to cash constraints,

e) Variance resulted from implementation of cost cutting measures across all departments in the year

f) Variance resulted from implementation of cost cutting measures across all campuses in the year.

g) Positive Variance resulted from reduced activities due to Covid-19

h) Positive variance due to prolonged closure due to disruptions in scheduled activities

i) Positive variance due to reduced activities due to disruption in activities, adoption of virtual activities, rescheduling on planned activities

j) Enhanced recurrent grant capitation was expected but was not received in the year.

# 18.NOTES TO THE FINANCIAL STATEMENTS

## 1. GENERAL INFORMATION

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

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

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

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

d) subject to the Universities Act (Cap. 210B), to co-operate with the Government in the planned development of University education and, in particular, to examine and approve proposals for new faculties, new departments, new degree courses or new subjects of study proposed to it by any constituent college or other post-secondary institution; to determine who may teach, what may be taught, how it may be taught and when it may be taught at the University.

## 2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

Jomo Kenyatta University of Agriculture and Technology financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) accrual basis. The financial statements are presented in Kenya shillings, which is the functional and reporting currency of JKUAT. The accounting policies have been applied as per IPSAS in the year under review.

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

## 3. ADOPTION OF NEW AND REVISED STANDARDS

### i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2022

| Standard | Impact |
|---|---|
| Other Improvements to IPSAS | **Applicable: 1st January 2021:**<br>a) Amendments to IPSAS 13, to include the appropriate references to IPSAS on impairment, in place of the current references to other international and/or national accounting frameworks.<br>b) IPSAS 13, Leases and IPSAS 17, Property, Plant, and Equipment.<br>Amendments to remove transitional provisions which should have been deleted when IPSAS 33, First Time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs) was approved.<br>c) IPSAS 21, Impairment of Non-Cash-Generating Assets and IPSAS 26, Impairment of Cash Generating Assets.<br>Amendments to ensure consistency of impairment guidance to account for revalued assets in the scope of IPSAS 17, Property, Plant, and Equipment and IPSAS 31, Intangible Assets.<br>d) IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs).<br>Amendments to the implementation guidance on deemed cost in IPSAS 33 to make it consistent with the core principles in the Standard.<br>The University has not adopted the amendments yet. |

| Standard | Effective date and impact: |
|---|---|
| **IPSAS 41:** Financial Instruments | **Applicable: 1st January 2023:**<br>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.**<br>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:<br>• **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;<br>• **Applying a single forward**-looking expected credit loss model |

| Standard | Effective date and impact: |
|---|---|
| | that is applicable to all financial instruments subject to impairment testing; and<br><br>• 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.<br><br>The University has not adopted it yet. |
| **IPSAS 42:** Social Benefits | **Applicable: 1st January 2023**<br><br>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:<br><br>(a) The nature of such social benefits provided by the entity;<br><br>(b) The key features of the operation of those social benefit schemes; and<br><br>(c) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows.<br><br>The University has not adopted it yet. |
| Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments | **Applicable: 1st January 2023:**<br><br>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.<br>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.<br>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.<br>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.<br><br>The University has not adopted it yet. |

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

**ii. Early adoption of standards**

Jomo Kenyatta University of Agriculture and Technology did not early–adopt any new or amended standards in the year 2021/2022.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

i) Revenue from non-exchange transactions – IPSAS 23

### Transfers from other government entities

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

Revenue from exchange transactions – IPSAS 9

### Rendering of services

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

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

**Sale of goods**

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

**Rental income**

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

**b) Budget information - IPSAS 24**

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

**c) Taxation**

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

**d) Investment property – IPSAS 16**

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

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

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

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

**e) Property, Plant and Equipment – IPSAS 17**

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

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

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

**f) Leases**

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

**g) Intangible assets**

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

**h) Research and development costs**

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

## i) Financial instruments – IPSAS 29

### i. Financial assets

**Initial recognition and measurement**

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

**Impairment of financial assets**

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

Evidence of impairment may include the following indicators:

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

### ii. Financial liabilities

**Initial recognition and measurement**

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. JKUAT determines the classification of its financial liabilities at initial recognition.
All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

## j) Inventories – IPSAS 12

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

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

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

**k) Provisions – IPSAS 19**

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

Where JKUAT expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.
The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**l) Contingent liabilities**

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

**m) Contingent assets**

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

**n) Nature and purpose of reserves**

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

i) Capital Reserve – this is used to record contribution made by government inform of development grants transfers

ii) Revaluation Reserve – this is used to indicate the re-valued amounts on the plant property and equipment, and any other adjustments on the same.

**o) Changes in accounting policies and estimates – IPSAS 3**

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

**p) Employee benefits – IPSAS 25**
**Retirement benefit plans**

JKUAT provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further

contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

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

**q) Foreign currency transactions – IPSAS 4**

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

**r) Borrowing costs – IPSAS 5**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**s) Related Party Disclosures – IPSAS 20**

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

**t)Cash and cash equivalents**

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

**u)Comparative figures**

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

**v)Subsequent events – IPSAS 14**

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

vi) **Biological Assets – IPSAS 27**

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

## 4. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY – IPSAS 1

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

**Critical accounting judgments in applying the organization's accounting policies**

**Impairment losses on trade and other receivables**

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

**Estimates and assumptions**

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

**Key sources of estimation uncertainty**

**Impairment of assets**

At the end of each reporting period, the authority reviews the carrying amount of its assets to determine whether there is any indication that these assets have suffered an impairment loss.

If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment (if any).

**Useful lives and residual values**

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

-The condition of the asset based on the assessment of experts employed by JKUAT

-The nature of the asset, its susceptibility and adaptability to changes in technology and processes

-The nature of the processes in which the asset is deployed

-Availability of funding to replace the asset

-Changes in the market in relation to the asset

**Fair value estimation – financial instruments**

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

**Financial Risk Management**

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

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

*(i) Credit risk*

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

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

*(ii) Market risk*

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

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

*(iii) Foreign currency risk*

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

*(iv) Interest rate risk*

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

*(v) Management of interest rate risk*

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

*(vi) Sensitivity analysis*

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

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

*(vii) Price risk*

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

*(viii) Liquidity risk*

The University manages liquidity risk by maintaining adequate reserves by continuously monitoring the forecast and actual cash flows.

*(ix) Capital risk management*

The University manages its capital to ensure it can continue as a going concern while maximizing return. The University does this by having regular risk assessment and diversification.

**NOTES TO THE FINANCIAL STATEMENTS**

| | 2021/2022 | 2020/2021 |
|---|---|---|
| | KSHS | KSHS |
| **2. GOVERNMENT GRANT** | | |
| Recurrent Grant | 3,028,415,190 | 2,830,812,236 |
| | **3,028,415,190** | **2,830,812,236** |

| 3. TUITION AND OTHER FEES - MAIN CAMPUS | 2021/2022 | 2020/2021 |
|---|---|---|
| ID/Registration Fees | 36,428,853 | 27,548,771 |
| Tuition Fees | 1,662,174,939 | 1,673,588,440 |
| Examination Fees | 270,761,777 | 164,851,473 |
| Medical Fees | 127,031,948 | 77,660,119 |
| Supplementary Fees | 13,179,762 | 6,455,930 |
| Project Examination | 5,557,210 | 3,275,017 |
| Clinical Placement | 84,002,743 | 20,590,627 |
| Practical Examination | 323,814 | 103,107 |
| Post Graduate Fees | 451,500 | 432,000 |
| BSc. application fees | 5,742,230 | 4,303,901 |
| Internet | 49,732,893 | 27,625,605 |
| Computer fees | 55,713,830 | 31,664,364 |
| Library fees | 56,276,309 | 36,096,775 |
| Field trips/attachment | 89,644,431 | 46,422,215 |
| Students Laptop Fees | 2,544,950 | 8,883,750 |
| Other Charges | 120,253 | 51,206,276 |
| Laboratory Fees | 2,264,909 | 2,798,775 |
| Project Supervision Fees | 4,473,223 | 2,668,645 |
| Academic Trip Fee | 2,077,495 | 1,993,726 |
| Thesis/Project/Portfolio | 33,392,121 | 33,866,871 |
| Physical Fitness Training Fee | 1,284,876 | |
| | **2,503,180,066** | **2,222,036,387** |

| 4 (i) OTHER SERVICES RENDERED | 2021/2022 | 2020/2021 |
|---|---|---|
| Face Masks (Production and Sale) | 162,050 | 500,503 |
| Accounting Professional Courses | 4,523,244 | 2,281,540 |
| Rechargable transport | - | 6,164,920 |
| Nursery School | 6,889,881 | 2,763,487 |
| Horticulture Production | 34,268 | - |
| Staff Cafeteria | 10,071,876 | 2,870,267 |
| Cafeteria (meals)- SAJOREC | 1,136,925 | 403,798 |
| Xeroxing and printing | 8,004,254 | 5,337,111 |
| Workshop Production | - | 31,986 |

| | | |
|---|---|---|
| Food Processing | 211,659 | 218,167 |
| Bio Technology Production | - | 400 |
| Hospital fund | 6,456,016 | 3,123,796 |
| Library Production | 515,251 | 751,354 |
| Consultancy Services | - | 483,734 |
| Bookshop Income | 180,939 | 113,894 |
| Chemistry | - | 2,850,347 |
| Serena /Candle IGU A/C | 1,458,553 | 1,059,831 |
| Poultry IGU Project | 350,265 | - |
| Farm machinery | 1,511,799 | |
| Health centre dental | 124,500 | 167,400 |
| Short Courses and Trainings | 967,754 | 1,042,417 |
| ICT Research, Consultancy& Training - Main Campus | 1,533,545 | 471,008 |
| Medical Lab Science | 365,000 | - |
| Soil, Water & Environmental Engineering | 279,692 | - |
| | **44,777,471** | **30,635,960** |

| **4 (ii) OTHER INCOME:** | **2021/2022** | **2020/2021** |
|---|---|---|
| | **KSHS** | **KSHS** |
| Accommodation Charges | 53,045,207 | 28,463,614 |
| Rental Income | 12,900,000 | |
| JKUAT Towers Rental Income | 194,691,641 | 250,669,546 |
| MSC Application Fees | 2,792,300 | 1,621,500 |
| CISCO Application | 109,500 | 84,500 |
| Conference & Training Income SAJOREC | 703,000 | 1,380,297 |
| House Rent | 19,189,999 | 18,852,124 |
| Water Charges | 1,315,025 | 866,865 |
| Shop Rent | 337,920 | 363,147 |
| Interest Earned on Fixed Deposit | - | 1,357,827 |
| Miscellaneous income | 45,402,573 | 5,509,459 |
| Asset Disposal Account | 37,000 | |
| Disposal of Fixed Assets | 560,295 | 1,160,473 |
| Library Fines | 214,868 | 245,887 |
| Laundry Charges | 4,874,734 | 4,337,477 |
| Hire of Graduation Gowns | 47,300,169 | 27,934,945 |
| Students P.A.Y.E | 20,287,042 | 11,704,651 |
| Journal of Agric | 16,000 | 8,000 |
| Project Admin Costs | 15,388,999 | 58,866,006 |
| JKUAT Hospital Cost Sharing | 1,674,561 | 1,216,480 |
| Surcharge & Penalties | 1,307,016 | 2,881,946 |
| Sale of tenders | 1,000 | 2,000 |
| Swimming Pool Charges | 424,720 | - |

| | | |
|---|---|---|
| Training Income | 11,036,770 | 3,064,855 |
| Ethic Review fees - Research Dept | 1,055,668 | 734,834 |
| Guest Housess Rental Income | 19,500 | |
| Certificate - Application Fees | 351,000 | 309,020 |
| Diploma - Application Fees | 1,275,000 | 678,500 |
| Alumni Fees | 9,248,693 | 3,660,500 |
| Storage Charges | 60,000 | 42,600 |
| Photo Session | 30,000 | - |
| Botannical Garden Entry Fees - SAJOREC | 619,495 | 535,055 |
| Rebates received/ NITP/DLP | 1,859,785 | 14,533,184 |
| Laboratory Bench Fees - SAJOREC | 240,000 | 230,190 |
| Foreign Exchange Income | - | 12,813,890 |
| Decrease in Provision for Doubtful debts | - | 105,303,223 |
| | **448,369,480** | **559,432,594** |

| **5 (i) PERSONAL EMOLUMENTS** | **2021/2022** | **2020/2021** |
|---|---|---|
| | **KSHS** | **KSHS** |
| Staff Salary | 2,683,506,937 | 2,732,437,175 |
| Casual Workers | 94,425 | 2,879,023 |
| Part-time Teaching | 2,699,490 | 114,280 |
| Gratuity and Pension Contributions | 541,956,326 | 547,047,465 |
| Group Life Insurance | 24,981,389 | 32,133,592 |
| House Allowance | 1,019,950,416 | 1,053,240,136 |
| Other Personal Allowances | 354,413,358 | 437,524,779 |
| House to Office Allowance | 420,888,831 | 434,737,183 |
| Passage, Baggage/Leave Allowance | 19,552,256 | 19,061,040 |
| | **5,068,043,428** | **5,259,174,673** |

| **5(ii) ACADEMIC COSTS** | **2021/2022** | **2020/2021** |
|---|---|---|
| | **KSHS** | **KSHS** |
| Travelling and accommodation | 12,288,089 | 8,168,311 |
| Field courses | 2,444,657 | 3,790,388 |
| Entertainment | 1,361,800 | 58,080 |
| Teaching materials | 10,213,975 | 5,767,476 |
| Crockery & Utensils | - | 4,970 |
| Library expenses | 4,265,280 | 2,068,849 |
| Stationery and stores | 10,520,745 | 8,240,989 |
| Short Courses | 615,700 | 120,000 |
| Computer | 8,965 | - |
| Cleaning materials | 1,670,644 | 2,173,559 |
| Attachment Expenses | 10,079,186 | 7,510,754 |

| | | |
|---|---|---|
| Research | 5,303,539 | 3,436,335 |
| Research Programme | 210,200 | 978,270 |
| Examination expenses | 30,065,658 | 35,160,537 |
| Part time-departments | 171,731,745 | 131,085,429 |
| Casual workers -Department | 9,821,102 | 8,107,532 |
| Workstudy | 718,450 | 481,725 |
| | **271,319,735** | **217,153,204** |

| **5(iii) ADMINISTRATIVE COSTS** | **2021/2022** | **2020/2021** |
|---|---|---|
| | **KSHS** | **KSHS** |
| Travelling and Accommodation | 9,012,353 | 8,536,741 |
| Electricity | 7,405,298 | 57,547 |
| Entertainment | 5,292,023 | 2,990,980 |
| Crockery and utensils | 358,500 | 855,546 |
| Purchase of stationery and stores | 18,174,061 | 13,636,818 |
| Foodstuff for patients | 627,992 | 531,983 |
| Short Courses | 2,263,459 | 40,000 |
| Connectivity | 3,718,612 | 764,482 |
| Cleaning materials | 3,923,511 | 2,774,689 |
| Computer expenses | 900 | 16,700 |
| Casual Workers | 21,871,087 | 8,339,333 |
| Juja Community | 381,822 | 97,636 |
| UMB Expenses | 79,835 | 99,261 |
| | **73,109,453** | **38,741,716** |

| **5(iv) CAMPUS RUNNING COSTS** | **2021/2022** | **2020/2021** |
|---|---|---|
| | **KSHS** | **KSHS** |
| Karen Campus | 56,766,268 | 47,619,625 |
| Westlands Campus | 1,299,408 | 2,445,063 |
| Nairobi CBD Campus | 83,141,347 | 100,806,107 |
| Mombasa CBD Campus | 78,853,644 | 72,960,860 |
| Kisii CBD Campus | 35,255,868 | 34,313,153 |
| Kitale CBD Campus | 15,123,919 | 19,700,366 |
| Nakuru CBD Campus | 88,485,262 | 87,555,840 |
| Kakamega Campus | 28,621,285 | 16,356,706 |
| Kisumu CBD | - | 144,440 |
| Kigali Campus | 5,185,630 | 9,939,876 |
| Keiyan Campus | 95,453 | 587,374 |
| KQ Pride Centre | 210,087 | 289,470 |
| Eldoret CBD Campus | 14,213,612 | 18,556,955 |
| | **407,251,783** | **411,275,835** |

| 5(v) STUDENTS WELFARE | 2021/2022 KSHS | 2020/2021 KSHS |
|---|---|---|
| Travelling and accomodation | 315,094 | 588,839 |
| Entertainment | 660,240 | 80,325 |
| Stationery and stores | 1,685,456 | 667,594 |
| Cleaning materials | 3,214,554 | 2,664,271 |
| Gas and fuel | 4,174,132 | 897,612 |
| Food and rations | 20,162,294 | 13,443,621 |
| Crockery and utensils | 425,971 | 274,110 |
| Short Courses | 1,036,800 | 10,000 |
| Casual Workers | 3,568,202 | 752,596 |
| Computer Expenses | - | 10,300 |
| Part Time | 450,900 | 777,478 |
| Inter-University Games | 76,550 | - |
| | **35,770,193** | **20,166,746** |

| 5(vi) MAINTENANCE COSTS | 2021/2022 KSHS | 2020/2021 KSHS |
|---|---|---|
| Maintenance of plant/mach/equip | 5,397,939 | 4,185,501 |
| Repair & Maintenance of Furniture | - | 16,100 |
| Maintenance of buildings | 11,898,395 | 7,049,552 |
| Maintenance of water/sewerage | 14,408,666 | 7,767,921 |
| Maintenance of roads/grounds | 2,295,609 | 2,027,301 |
| | **34,000,609** | **21,046,375** |

| 5(vii) MISCELLANEOUS EXPENDITURE | 2021/2022 KSHS | 2020/2021 KSHS |
|---|---|---|
| Show expenses | 957,350 | 1,350,420 |
| Graduation expenses | 22,338,182 | 16,103,254 |
| Kabiru-ini Demonstration | 506,919 | 5,413 |
| | **23,802,451** | **17,459,087** |

| 5(viii) CENTRAL SERVICES | 2021/2022 | 2020/2021 |
|---|---|---|
| | KSHS | KSHS |
| Industrial Training Levy | 1,503,150 | 1,540,200 |
| Public celebrations/funerals | 3,682,525 | 4,920,973 |
| IPUCCF | 320,000 | - |
| Foreign Exchange Difference | 10,035,416 | 56,639 |
| National Cohesion National Values | 187,985 | 48,785 |
| Audit fees | 3,480,000 | 3,480,000 |
| ISO expenses | 1,855,542 | 130,497 |
| Subscription to Professional bodies | 2,108,100 | 8,154,626 |
| Motor vehicle insurance | 2,717,001 | 5,399,897 |
| Fees commission & Honoraria Exp. | 15,029,508 | 4,181,500 |
| Structured Cabling Systems Expenses | 7,689,575 | |

| | | |
|---|---|---|
| Insurance premiums | 7,289,421 | 6,703,050 |
| Staff Bonus Expense | - | 12,858,512 |
| Innovation & Technology | 383,540 | - |
| Depreciation charge | 276,314,119 | 314,572,808 |
| Transport Charges | 370,001 | - |
| Examination Charges | 21,810 | - |
| Swimming Pool Charges | - | 99,106 |
| Farm crops | 1,756,374 | 1,131,879 |
| Horticulture Production | - | 81,740 |
| Mechanical Eng. Production Charges | 27,900 | - |
| IBR Production | 125,360 | 54,740 |
| Donations Out (COVID-19) | - | 405,370 |
| Consultancy Services | 747,966 | 400,000 |
| Chemistry Production Fund | 1,871,152 | - |
| Cattle Unit | 896,991 | 123,887 |
| Farm Machinery | - | 699,473 |
| Botany IGU | 119,450 | 6,087 |
| BEED IGU | 39,763 | - |
| Increase in Provision for Bad Debts | 397,202 | - |
| Amortization of ERP Software | 5,809,666 | - |
| Telephone expenses | 1,566,630 | 1,567,185 |
| Entertainment Expenses | 16,000 | - |
| Electricity expenses | 58,376,159 | 54,497,975 |
| Fuel for Generator | 6,016,068 | 4,635,824 |
| Crockery and Utensils | 358,500 | 15,915 |
| Advertising & Publicity | 2,621,391 | 1,032,541 |
| Internet Connectivity | 19,843,013 | 13,473,409 |
| Computer Charges | 1,000 | 2,748,224 |
| Misc other charges | 217,132 | 1,268,096 |
| Medical Expenses | 106,529,068 | 127,619,643 |
| Transport expenses | 19,931,617 | 12,284,830 |
| External travelling | 3,013,689 | 101,873 |
| Postal & telegrams expenses | 46,628 | 67,360 |
| Conference & seminars | 4,377,552 | 2,703,456 |
| Fungicides insecticides & Sprays | 455,170 | 255,200 |
| Publishing & printing | 8,764,598 | 9,334,274 |
| Purchase of Uniform & clothing | 739,006 | 1,549,906 |
| Rent & Rates | 3,227,700 | - |
| Contribution in Lieu of Rates | 146,800 | - |
| Contracted professional services | 64,385,535 | 65,823,729 |
| Mpesa Charges- Main Campus | 26,923 | 95,551 |
| Bank charges/interest | 13,723,482 | 21,112,174 |

| | | |
|---|---|---|
| Staff Training expenses | 19,506,855 | 20,989,659 |
| Interest on Kenyatta Road 1 Loan | 129,026,601 | 124,178,315 |
| Interest on Kenyatta Road 2 Loan | 45,912,954 | 57,929,702 |
| Interest on loan - JKUAT Towers | 259,854,180 | 151,639,209 |
| Intellectual Property | 96,000 | 213,500 |
| Likuyani Farm | 1,715,664 | 525,460 |
| Training Income | 1,617,704 | 9,032 |
| Rechargeable Transport | 1,280,305 | - |
| Workshop Production Fund | 455,629 | - |
| | **1,118,629,070** | **1,040,721,811** |

| **5(ix) COUNCIL, COMMITTEE EXPENSES** | **2020/2021 KSHS** | **2020/2021 KSHS** |
|---|---|---|
| Sitting Allowance | 4,900,000 | 5,440,000 |
| Chancellor's Honoraria | 1,284,000 | 1,284,000 |
| Council Chairman's Honoraria | 960,000 | 1,064,148 |
| Other Council Running Expenses | 2,795,727 | 2,754,976 |
| Chancellor's Other Expenses | 80,000 | 200,000 |
| | **10,019,727** | **10,743,124** |

| **6. FUNDS AND GRANTS** | | | | |
|---|---|---|---|---|
| | **Capital Fund** | **Revaluation Reserve** | **Accumulated Surplus** | **TOTAL** |
| | **Kshs.** | **Kshs.** | **Kshs.** | **KShs** |
| **Balance as at 30th June 2020** | **2,979,653,469** | **1,351,892,790** | **460,335,820** | **4,791,882,079** |
| GoK Grant - Development | 22,306,745 | | | **22,306,745** |
| Revaluation | | 15,098,835,831 | | **15,098,835,831** |
| Surplus for the year | | | (1,393,565,393) | **(1,393,565,393)** |
| **As at 30th June 2021** | **3,001,960,214** | **16,450,728,621** | **(933,229,573)** | **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 | | 280,0000 | | **280,000** |
| **Surplus 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** |

| 7. SPECIAL ACCOUNTS AND GRANTS | 2021/2022 | 2020/2021 |
|---|---|---|
| | KSHS | KSHS |
| Research and Projects Grants (Unidentified Credits) | 24,025,665 | 26,713,266 |
| JICA Research | 1,307,195 | 1,307,195 |
| DAAD Scholarship | 7,748,629 | 7,748,629 |
| Incountry training | - | 502,440 |
| NUFU Funds -Norway | 4,411,172 | 4,411,172 |
| CISCO | 12,465,531 | 12,525,031 |
| Inter-University C.E.A Prof Boga | - | 1,648,108 |
| IFS Grants | 34,180 | 422,108 |
| Pyrethrum post harvest handling project-Dr Gachanja | 719,678 | 719,678 |
| Rice Project-Prof.Kahangi | - | 230,877 |
| Bio-Earn | 1,762,984 | 2,613,867 |
| Kilimo Trust | 5,815 | 102,015 |
| NCST | 6,437,523 | 19,337,895 |
| AKTP- Dr. Waweru | 651,366 | 651,366 |
| ASARECA | 6,782,490 | 6,782,490 |
| IDRC - Prof Elijah Ateka | 325,055 | 325,055 |
| HIV Self Testing - Dr Kenneth Ngure | 631,403 | 1,711,403 |
| HORTINLEA -Local Coordination | - | 352,532 |
| HORTINLEA - Sub Project 1 (Dr Wesonga) | - | 35,615 |
| HORTINLEA - Sub Project 6 (Prof Mary Abukutsa-Onyango) | - | 61,008 |
| HORTINLEA - Sub Project 2 (Prof Losenge) | - | 180,676 |
| HORTINLEA - Sub Project 4 (Dr Wesonga) | - | 178,447 |
| WaterCraft Project - Dr Kiplimo | 1,550,390 | 1,550,390 |
| Ecosystem Services Project (PES) (Dr. Robert Mbeche) | 41 | 490,741 |
| HENNE project | 841,476 | 841,476 |
| RUFORUM | 292,377 | 352,377 |
| CASARD Project | 202,600 | 202,600 |
| Agribusiness Incubator Consortium | 222,904 | 273,904 |
| Centre for Health Solutions | 42 | 321,750 |
| BEANS PROJECT-DR DANIEL SILA | 4,731,653 | 9,812,206 |
| ILRI Project Esther Kahangi | - | 17,375 |
| Baylor Project-Dr Mutwiwa | 780,400 | 780,400 |
| Coconut Project - Dr Nyende | - | 36,673 |
| Triple - L West Pokot - Dr Peter Mwangi | 211,541 | 211,541 |
| SOLAMACEAE GEMOMICS - Dr Willis Owino | 11,035 | 11,035 |
| JKUAT - KAPAP Training Curriculum - Nyori Mbugua | 1,025 | 293,600 |
| Renewable Energy for Food -Prof C. Kanali | 318,157 | 318,157 |
| GREEiNSECT (DANIDA) -Dr Kinyuuru | 425,500 | 52,800 |
| Tsavo Project (WWF - EN) - Prof B. Mati | 300,050 | 300,050 |
| ELEFANS - Prof. A. Makokha | - | 38,358 |
| JENGA - Dr. Stephen Diang'a | 2,135,765 | 2,135,765 |
| LIANE - Dr Stephen Diang'a | 1,466,523 | 1,466,523 |

| | | |
|---|---|---|
| METEGA - Dr Hiram Ndiritu | 4,759,131 | 4,759,131 |
| HORTINLEA Sub Project 13 -Prof Losenge | - | 70,065 |
| Postharvest Studies of Tomato - Dr Willis Owino | - | 8,479 |
| HORTINLEA -SP5 - Dr John Wesonga/Prof Zipporah Nganga | - | 486,664 |
| Online Networking Platform - FED/2013/335-687 | 855,162 | 855,162 |
| Student for Development Project - Pamela Owour | 891,030 | 891,030 |
| PPFP Project - Dr Kenneth Ngure | - | 7,308 |
| Bayer EA Efficacy Project - Dr Lusonge Turoop | - | 18,000 |
| HORTINLEA Sub Project 5 - Prof Glaston Kenji | - | 197,359 |
| DIES Training - (JM Wesonga) | 4,278 | 110,808 |
| Careg Toxoplasmosis - Prof Naomi Maina | - | 6,100 |
| Dupont/Danisco - Dr Daniel Sila | 127,654 | 127,654 |
| Bee Diversity in Amboseli National Park - Prof Mary Gikungu | - | 286,637 |
| Fruiting Africa - Dr Willis Owino | 154,197 | 154,197 |
| Kenyan-German Centre for Data Analysis-DAAD Funded(P. Oyier) | 1,317,953 | 1,591,183 |
| RUFORUM-Sorghum Chicken Feed - Dr Willis Owino | 153,418 | 153,418 |
| RUFORUM-ECOVEG - Dr Lucy Kananu Murungi | - | 117,269 |
| AFF Climate Change Project (Prof John Bosco Njoroge) | 130,566 | 130,566 |
| Schlumberger Shiftung Foundation (Prof. Wesonga) | - | 19,500 |
| Improving Care to HIV Infected Adolescents - Dr. Mburugu | 606,043 | 606,043 |
| BioStatistics - VLIR-UOS | 694,654 | 694,654 |
| VICINAQUA Project - Prof Kahangi/Prof Kinyua | 2,053,274 | 2,053,274 |
| BAOFOOD Project (Prof.W.O. Owino) | 812,770 | 26,439 |
| Grasshoppers Project - Dr John Kinyuru | - | 157 |
| UN Women - Prof Sila | 112,035 | 112,035 |
| Food Fortification - Prof Sila | 119,909,396 | 152,402,126 |
| Cassava (FAO)- Prof Ateka | - | 36 |
| IMO-EU Project on Climate Mitigation- Dr. Kiplimo | 19,976,681 | 9,801,186 |
| Upper Tana Nairobi Water Fund | 315,996 | 415,996 |
| University Research Chair-NACOSTI)- Prof. Ikua | 10,967,148 | 3,523,132 |
| KEROCHE Foundation-Hakikisha Project-Prof A. Onyango | 700,000 | 700,000 |
| National Research Fund - PhD and Masters | 33,030,867 | 38,184,223 |
| Nairobi Urban Food Systems Project - FAO (Robert Mbeche) | - | 5,031 |
| Block Chain Technology Dr. Mindila | - | 1,019 |
| FAO Food Systems (SNA) Project | 360,800 | 360,800 |
| Microbial Culture Collection Project, Prof. Nyende | 831,582 | 3,426,299 |
| BioInnovate Sweet Potato - Prof Ateka | 647,377 | 647,377 |
| BioInnovate-Refractance Window Technology- Prof Onyango | 975,446 | 1,031,198 |
| HyCRISTAL Project - Dr Felix Mutua | 299,226 | 299,226 |
| INNO Food Project - Prof. Daniel Sila | 408,556 | 408,556 |
| ICT Research Fellowship - Calvins Otieno | 1,849,722 | 1,849,722 |
| Evaluation of Bio-Fumigants - Dr Lucy Kananu | 554,810 | 845,760 |
| Genomic Analysis - Prof Fred Wamunyokoli | 1,204,888 | 2,955,738 |

| | | |
|---|---|---|
| Dev't of Value Added Novel Tree Products - Dr E. Okoth | 111,815 | 1,252 |
| SAJOREC Rsch (Wuhan Botannical Garden), Prof Gituru | 727,433 | 727,433 |
| NANCY WELSH FOUNDATION | 239,686 | 4,686 |
| Switch Africa Green | 1,207,535 | 1,858,591 |
| Food Systems and Sustainable Development (SASS) | 566,227 | 566,227 |
| FORTIS UNUM Mini-grid Clustering Project | 5,071,598 | 7,075,090 |
| STEP UP-Sustainable transition entrepreneurial Pdn | 2,855,834 | 1,075,834 |
| Ento-Economy- Enhancing food and nutrition security | 2,319,500 | 1,536,167 |
| Amazing Amaranth | 134,989 | 434,988 |
| MSc and PhD in Engineering Sponsorship | 155,392,043 | 161,118,891 |
| FORUM FOR AFRICAN WOMEN VCs- FAWoVC (Prof Sila) | 1,664,870 | 1,664,870 |
| SMALL SCALE COMM -SORGHUM(Prof Willis) | 555,786 | 1,061,915 |
| KGDA ENTERPRISE SYSTEMS short course | 66,400 | 66,400 |
| Landscape Foundation | - | 29,134 |
| NRF CROTALARIA PROJECT - Dr Eddy Odari | - | 1,162 |
| National Lactic Acid - Prof Maina Julius | - | 1,215 |
| JICA - FFS (Dr Robert Mbeche) | 505,210 | 179,340 |
| IAEA Radiotherapy Training - Dr Michael Kahato | 1,952,418 | 7,515,738 |
| Cowpea LCEFONS Project - Githiri Mwangi | 1,989,924 | 2,868,099 |
| WIPO/ARIPO/JKUAT IP PROJECT(Eng B.K.Kariuki) | 94,120 | 122,020 |
| FAO-JKUAT - Dr Florence Kyallo | 2,364,830 | 34,050 |
| Education for Laser Based Manufacturing (ELbM) | 2,265,885 | 3,415,136 |
| Solar PV Technology - Prof Kanali | 1,249,497 | 1,249,497 |
| Integrated Agri-Energy Banana Project -Prof Kanali | 3,269,847 | 3,825,733 |
| Sorghum Value Chain - Prof Mamati | 131,786 | 33 |
| INSFeedFish - Dr Isaac Osuga | 866,989 | 186,256 |
| KCSAP Open Field Tomato - Prof Willis Owino | 1,495,814 | 2,357,760 |
| KCSAP Green House - Prof Willis Owino | 509,416 | 509,416 |
| KCSAP Finger Millet - Prof Kanali | 34,083 | - |
| KCSAP-ECF and Heart Water Vaccine-Dr Kagira | 892,100 | 892,100 |
| NRF Finger Millet Value Chain (Dr Lilian Wambui) | 1,017,339 | 4,908,539 |
| KCSAP – Validation of Seed Potato Value Chain | 1,595,090 | - |
| Evaluation of Bacteriophages for Biocontrol | 382,315 | 672,315 |
| JKUAT Seed Centre Project | 786,454 | 794,541 |
| The Cactus Project – Prof Willis Owino | 2,418,044 | 2,250,738 |
| CRASAL – Dr Mathew G. Gicheha | 1,054,237 | 781,421 |
| Metabogam_4_transbloc - Jackson Mbithi Muema | 244,800 | 844,800 |
| INREF SESAM - Prof Gathenya | 458,224 | 371,454 |
| UPSCALE Project - Shem Kuyah | 1,816,534 | 8,343,837 |
| CONTAMINSECT- Prof J Wesonga | 458,418 | 483 |
| Digital Dairy - Dr John Kinyuru | 52,560 | 352,560 |
| Phages Erwinia - Dr Juliah Khayeli | 343,424 | 465,595 |
| ICGEB Project - Dr Cecilia Mweu | 661,583 | 687,319 |

| | | |
|---|---|---|
| RangER_JKUAT Project-Dr Clifford Obiero | 10,009,747 | 9,814,863 |
| Agriscale Project – Prof Losenge Turoop | 1,711,221 | - |
| Biopolymer Project (E. Madivoli) | 500,150 | 800,000 |
| Global Alliance for Improved Nutrition (GAIN) - Prof Sila | 2,561,737 | - |
| SCEPRESSA - Prof Gideon Kikuvi | 47,336,434 | - |
| IFS COWPEA Project - Prof Willis Owino | 1,047,118 | - |
| Covid-19 & Forest People - Dr Robert Mbeche | 864,000 | - |
| Innusens Module 2 - Prof. Kavoi Mutuku | 45,245 | - |
| Google Gift 2021 - Dr Lawrence Nderu | 1,112,441 | - |
| VLIR - VOS Dr Sheila Ommeh | 230,438 | - |
| Biovision Foundation - Dr Robert Mbeche | 150 | - |
| NRF Covid-19 Biosensor - Prof Mutinda Kyama | 4,462,000 | - |
| INNUsens Pproject - Prof Kavoi | 788,574 | - |
| Sustain AM Project - Dr.- Ing. James Wamai | 60,802 | - |
| Sababu Project Research Fund - Prof James W.Kaluli | 290,853 | - |
| JICA Project -Civil Engineering Dr Eng Cheruiyot C.K | 5,265,000 | - |
| Outcome & Feasibility of Evidence Based Rehab - Dr Karuguti | 726,000 | - |
| AIRTEA Project- Prof Nelson O.Ojijo | 4,522,336 | - |
| Mass & Separations Lab - Prof Anthony Gachanja | 6,753,359 | - |
| | **573,617,087** | **569,876,649** |

| **7 (b) AMORTISATION OF SPECIAL ACCOUNTS** | **2021/2022** | **2020/2021** |
|---|---|---|
| | **KSHS** | **KSHS** |
| Opening Balance | 569,876,649 | 640,268,872 |
| Money In | 274,810,742 | 193,958,464 |
| Money Out | 271,305,304 | 264,350,687 |
| Closing Balance | **573,617,087** | **569,876,649** |

**Note 8**

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

| | WORK IN PROGRESS | LAND | BUILDINGS | COMPUTER & EQUIPMENT | FURNITURE & FITTINGS | PLANT & MACHINERY | MOTOR VEHICLES | TOTAL |
|---|---|---|---|---|---|---|---|---|
| **Rates** | | | **2%** | **30%** | **10%** | **10%** | **20%** | |
| **COST/VALUATION** | | | | | | | | |
| **As at 01.07.2021** | 584,894,999 | 16,566,692,200 | 6,476,850,170 | 353,106,562 | 372,353,850 | 236,316,672 | 91,183,920 | **24,681,398,373** |
| **Additions in the year** | 40,386,919 | - | 2,302,800 | 14,178,298 | 590,978 | - | 7,675,300 | **65,134,295** |
| **Transfers/Disposals** | (3,341,114) | - | | | | | (240,000) | **(3,581,114)** |
| **As at 30.06.2022** | 621,940,804 | 16,566,692,200 | 6,479,152,970 | 367,284,860 | 372,944,828 | 236,316,672 | 98,619,220 | **24,742,951,554** |
| | | | | | | | | |
| **DEPRECIATION** | | | | | | | | |
| **Accumulated at 01.07.2021** | - | - | 129,537,003.40 | 105,931,968.57 | 37,235,384.99 | 23,631,667.23 | 18,236,783.93 | **314,572,808** |
| **Accumulated Depreciation on Disposal** | | | | | | | | |
| **Charge for the period 30.06.2022** | - | - | 126,992,319.33 | 78,405,867.40 | 33,570,944.29 | 21,268,500.51 | 16,076,487.14 | **276,314,119** |
| **Accumulated as at 30.06.2022** | - | - | 256,529,323 | 184,337,836 | 70,806,329 | 44,900,168 | 34,313,271 | **590,886,927** |
| **NBV (30.06.2022)** | **621,940,804** | **16,566,692,200** | **6,222,623,647** | **182,947,024** | **302,138,499** | **191,416,505** | **64,305,949** | **24,152,064,627** |
| **NBV (30.06.2021)** | **584,894,999** | **16,566,692,200** | **6,347,313,167** | **247,174,593** | **335,118,465** | **212,685,005** | **72,947,136** | **24,366,825,565** |

**NOTE 8.PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE 2021**

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

| Note 8 | | | | |
|---|---|---|---|---|
| **WORK IN PROGRESS AS AT 30.06.2022** | | | | |
| **DETAILS** | **BAL B/F** | **ADDITIONS** | **TRANSFERS** | **BALANCE** |
| 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 | - |
| **TOTAL** | **584,894,999** | **40,386,919** | **3,341,114** | **621,940,804** |

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

| 9.INVENTORIES | 2021/2022 | 2020/2021 |
|---|---|---|
| | KSHS | KSHS |
| Central Stores | 18,826,584 | 13,100,108 |
| Drug Store | 5,321,834 | 5,607,423 |
| Petrol pump | 2,174,464 | 1,088,437 |
| Catering Store | 2,091,840 | 1,908,901 |
| Taifa Laptop Store | 3,372,108 | 556,224 |
| **TOTAL** | **31,786,830** | **22,261,093** |

| 10.TRADE AND OTHER RECEIVABLES | 2021/2022 | 2020/2021 |
|---|---|---|
| **Receivables from Exchange Transactions** | | |
| N.B.K. Car loans Defaulters | 955,796 | 1,172,928 |
| Staff Housing Co-op | 2,758,109 | 2,758,109 |
| JKUAT Benevolent Fund | 30,000 | 112,065 |
| Smart Harvest Project | - | 2,525,600 |
| Dept Petty Cash | - | 52,000 |
| Sundry Debtors | 247,019,775 | 220,282,288 |
| Student debtors | 2,873,396,039 | 2,892,767,436 |
| Guarantee Deposits | 25,606,019 | 25,606,019 |
| Kimathi Institute | 3,565,696 | 3,565,696 |
| J.K.U.S.O | 42,507,629 | 43,241,408 |
| Recoverable Imprests | 216,505 | - |
| SUB-TOTAL | **3,196,055,568** | **3,192,083,549** |
| LESS | | |
| Provision for bad debts | 319,605,557 | 319,208,355 |
| **TOTAL** | **2,876,450,011** | **2,872,875,194** |

| 11(a) CASH AND BANK BALANCES | KSHS | KSHS |
|---|---|---|
| 3rd Country Training Horticulture | - | 768,370 |
| MPESA Utility Accounts | 1,385 | 64,980 |
| JKUAT Architecture Horizons DAT A/C (KCB) | - | 48,511 |
| Bank A/C 3rd Country Training (E & E Eng.) | - | 435,373 |
| Bank A/C 3rd Country Training (Food Science) | - | 45,948 |
| BANK A/C KCB-Main | - | 41,874,625 |
| Bank A/C (KCB) Project Current Account | 2,021,416 | 1,242,196 |
| Bank A/C (KCB) Payroll | 20,167,070 | 28,955,126 |
| Bank A/C(KCB) Hospital | 434,053 | 2,422,779 |
| BANK A/C(KCB) Taifa Laptop | 2,081,355 | 5,878,580 |
| Bank A/C(KCB) SoDEL | 1,098,175 | 1,669,891 |
| Bank A/C (KCB) Mombasa CBD | - | 32,220,391 |
| Standard Chartered Bank- Student fees | 4,442,969 | 5,576,799 |
| KCB - Incountry Training | 2,897,229 | 460,426 |
| NBK - CISCO Ruiru | 509,642 | 905,142 |
| KCB - JKUAT IT | 1,165,737 | 1,303,532 |
| KCB -Bank A/C CoHES | 1,298,921 | 846,858 |
| KCB – SABS | - | 1,362,037 |
| NBK Student Bursary | - | 11,269 |

| | | |
|---|---|---|
| KCB JKUAT Babaroa | - | 309,789 |
| KCB JKUAT Staff Housing Devt. Bank A/C | 176,707 | 181,747 |
| KCB Dollar A/C | 29,197,877 | 21,696,213 |
| Equity Bank Fees A/c | 6,469,566 | 5,011,811 |
| Cooperative Bank Fees | 15,910,057 | 8,234,419 |
| NBK Fees A/C | 3,706,933 | 78,639 |
| BBK Students Fees | 2,591,343 | |
| KCB SAJOREC | 3,568,607 | 2,116,091 |
| KCB Nairobi CBD Bank A/c | 3,071,461 | 5,177,827 |
| KCB Westlands Campus Bank A/c | - | 5,223,290 |
| KCB Karen Campus | 3,734,888 | 8,185,144 |
| BBK Nairobi CBD Bank account | 6,284,917 | 13,484,766 |
| BBK SHRD | 1,908,429 | 656,747 |
| JKUAT Industrial & Tech Park Bank A/C (KCB) | - | 94,407 |
| JKUAT Endownment Fund Bank A/C | 988,411 | 653,351 |
| Fundilima FOSA Bank Account | - | 1,275,446 |
| BBK Engineering | 1,857,229 | 1,273,778 |
| BBK Agriculture bank Account | 994,028 | 1,056,606 |
| KCB EURO A/c | 394,826,859 | 298,852,383 |
| COOP Bank IGU A/C | 1,961,293 | 6,966,553 |
| Cooperative Bank - Kitale/Eldoret Campus A/c | 1,784,559 | - |
| NBK Main | 2,187,141 | - |
| Cooperative Bank - Kisii Campus A/c | 1,951,870 | 2,559,161 |
| KCB Kigali Bank A/c | 1,976,481 | 2,796,543 |
| Equity Bank Kakamega A/c | 8,410,542 | 3,657,082 |
| **TOTAL** | **529,677,150** | **515,634,626** |

| **11(b) BANK OVERDRAFT** | **2021/2022** | **2020/2021** |
|---|---|---|
| KCB Main Bank A/c | 52,310,150 | - |
| KCB Mombasa CBD | 4,510,024 | |
| KCB ADP Bank A/c | 10,527,633 | 4,529,931 |
| BBK Students Fees Bank A/c | - | 9,154,676 |
| Fundilima FOSA | 724,468 | - |
| Cooperative Bank - Kitale/Eldoret Campus A/c | - | 1,783,179 |
| NBK Main A/c | - | 3,506,035 |
| **TOTAL** | **68,072,275** | **18,973,821** |

| **12. TRADE AND OTHER PAYABLES** | **2021/2022** | **2020/2021** |
|---|---|---|
| | **KSHS** | **KSHS** |
| Imprest recoveries | 3,943,368 | 4,498,466 |
| Students activity fund | 1,384,410 | 38,244,147 |
| Deposit in Transits | 5,345,736 | 11,236,880 |
| Alumni Association | 13,733,126 | 10,693,281 |
| Insurance Claims | 47,361,561 | 75,836,874 |
| Sundry Creditors | 6,376,060,600 | 5,454,532,982 |

| | | |
|---|---|---|
| Student Fee Prepayments | 668,937,499 | 713,394,399 |
| Customer Rent deposits- JKUAT Towers (ICEA) | 44,546,371 | 40,814,099 |
| CUE | 50,947,400 | 42,176,400 |
| JKUAT Wanachuo Investments | - | 22,952,745 |
| KUCCPS | 22,972,500 | - |
| Provision for Audit Fees | 3,480,000 | 3,480,000 |
| | **7,238,712,571** | **6,417,860,273** |

**13. INVESTMENTS**

| Investment in JKUAT Enterprise | **2021/2022** | **2020/2021** |
|---|---|---|
| Balance (Kshs) | 25,644,004 | 25,644,004 |
| Water Bottle Transferred | 1,038,314 | - |
| | 26,682,318 | 25,644,004 |

JKUAT Enterprises is a wholly owned Company of JKUAT. The University put an initial capital investment up to Kshs.25.6 million.

| Investment in Nissin Holdings | **2021/2022** | **2020/2021** |
|---|---|---|
| Balance (Kshs) | 418,881,000 | 418,881,000 |

Nissin Holdings is 100% owned by JKUAT.

| Investment in NITP | **2021/2022** | **2020/2021** |
|---|---|---|
| Balance (Kshs) | 100,000 | 100,000 |

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

**14. BANK LOAN**

| | **2021/2022** | **2020/2021** |
|---|---|---|
| | **KSHS** | **KSHS** |
| a) Current liability | 68,882,846 | 19,285,265 |
| b) Long term liability | 2,581,989,783 | 2,700,470,211 |
| Total loan | 2,650,872,629 | 2,719,755,476 |

| | | |
|---|---|---|
| The University has the above long term loans borrowed from Kenya Commercial Bank as follows; | | |
| - KCB loan of Kshs.2.5B previously at a rate of 14% but currently at 13% | | |
| - KCB loan of Kshs.1.89B previously at a rate of 16% but currently at a rate of 13% | | |

| 15. BIOLOGICAL ASSETS | | |
|---|---|---|
| | 2021/2022 | 2020/2021 |
| | KSHS | KSHS |
| **Balance (Kshs)** | 5,510,000 | 6,275,000 |
| | | |
| Biological Assets in the university are valued on the basis of prevailing market rate less costs to sell as at the closure of the financial year | | |

## 16. INTANGIBLE ASSET - ERP SOFTWARE

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

| | 2021/2022 | 2020/2021 |
|---|---|---|
| **Cost** | 17,428,999 | 17,428,999 |
| **Amortization** | 5,809,666 | - |
| **Balance (Kshs)** | 11,619,332 | 17,428,999 |

This represents the costs related to the acquisition of the computer software and its net amount after amortization.

This software is amortized on straight line basis over three years.

## 19. APPENDIX I

### PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

| Reference No. on the external audit Report | Issue/Observations from Auditor | Management Comments | Focal Point Person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|---|---|---|---|
| 1 | Inaccuracies in Personal Emoluments Expenditure | The personal emoluments figure in the financial statements contained payments to staff on payroll during the period, as well as those who were not on payroll. The amounts related to payments of arrears to staff who had exited the payroll due to retirement, resignation, demise etc, but who qualified for the remuneration (such as CBA arrears, final dues, etc) as well as staff on locum and adjunct staff. The amounts are full supported and resubmitted for verification. | University Management | Completed | Immediate |
| 2. | Inaccuracies in Inventories Balance | The University is undertaking a thorough analysis for verification and validation of the outstanding inventory balances. | University Management | Ongoing | FY 2022/2023 |
| 3. | Inaccuracies in Trade and Other Receivables | The University offered various services to JKUAT Enterprises and issued invoices Further, the University has been following up on settlement of the debt owed | University Management | Completed | FY 2022/2023 |

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| | | as per demand letters issued, with a payment of Kshs.3,043,143 having been received on 21/05/2021 to reduce the debt (as per attached copies of the receipts). The debt disclosed is thus fully supported accurately disclosed under receivables in the financial statement. | | | |
| 4. | Understatement of Trade and Other Payables | The cash injections related to transfers being an advance on the university portion after undertaking various projects. It is therefore not a debt but compensation for university costs.contribution. | University Management | Completed | FY 2022/2023 |
| 5. | Failure to submit consolidated financial statements | Management have adopted the recommendations and has now submitted consolidated financial statements | University Management | Ongoing | FY 2022/2023 |
| 6. | Irregular Placement of Officers in Acting Capacity | a) The University Management prepared a proposal for engagement of Senior Heads of Departments on contract terms, in an attempt to encourage dynamism and as a way of cost cutting. Following the tabling of the document by the HR Committee of Council to the Full Council, a number of the acting officers have been appointed for a fixed contract period thereby resolving the challenge of "acting appointments."<br><br>b) For those acting in positions that are not accommodated in the document referred in (a) above, advertising will be done in the financial year 2022 – 2023. | University Management | Ongoing | FY 2022/2023 |
| 7. | Overpayment of Basic Salaries | The staff were paid a basic salary that is commensurate to the approved salary ranges applicable to their grades. | University Management | Completed | Immediate |

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| | | The approved Salary Scales applied in 2020/2021 are standardized for all public universities. These salary scales were implements across sister universities such as University of Nairobi, Kenyatta University, Egerton University, Moi University among others. Further, the salary scales formed a basis for the 2017-2021 CBA salary reviews by the Salary and Remuneration Commission (SRC) in 2019. The scales are hereby resubmitted for audit verification. | | | |
| 8. | Unremitted Statutory Deductions | The university has been operating under heavily constrained cash flow conditions in the last six years. This was occasioned by drastic reduction in anticipated revenues on one hand and the need to engage highly skilled and specialized human resources as well as teaching materials, laboratory reagents and other implements necessary in training and research.<br><br>Due to the constrained funding, the University has been unable to settle amounts owed to various creditors as and when they fall due. JKUAT has continued to engage various creditors and has proposed liquidating some university assets in order to settle the payables, and is awaiting approvals. The university also continues to appeal for full implementation of the Differentiated Unit Cost funding model in order to meeting running costs associated with training in our highly technical courses offered. This would result in improved cash flows and ensure timely settlement of amounts owed to all creditors | University Management | Ongoing | FY2022/2023 |

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| 9. | Stalled Proposed Erection of Perimeter Wall | The projected halted due to court orders. The matter still remains in Court but parties have recently held several meetings where it has been agreed that the matter be resolved out of Court and a Consent recorded in Court. This has pave way to a mediation process that commenced in February 2022 and is still ongoing. A recent mediation session was held on 13th April 2022 where parties discussed on the re-design proposal on the project as per the revised architectural drawings. The engagements will also enable the university estimate the anticipated costs, which would provide guidance in subsequent provisions for anticipated costs. | University Management | Ongoing | FY2022/2023 |
| 10. | Stalled Water Bottling Plant | The University commenced the project with support from its partners, with the university having Kshs.1,038,314 so far. The project has since been handled over to JKUATES for completion and operationalization. Returns are expected upon completion and operationalization of the project. | University Management | Ongoing | FY2022/2023 |
| 11. | Delayed Completion of Extension of Administration Block | There were additional improvements to the project which were necessary for proper functionality of the building but omitted from the initial project design. Key among them is a ramp, enhanced water storage among others. The contract variations were also within the 25% provision allowable for construction projects. The project completion is approximately 80% by work value and outstanding portions are being addressed. The University terminated the contract with the Main Contractor M/S Columbia Developers Ltd, on 15th | University Management | Ongoing | FY2022/2023 |

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| | | October 2020 due of nonperformance. The university has since initiated the required processes to complete the project, and works have commenced to complete various portions that were previously outstanding. The university intends to complete the building in the current year and put to its intended use. | | | |
| 12. | Delayed implementation of the Enterprise Resource Planning Software | The University embarked on an ERP project in July 2018 to automate its major operations though the tender awarded to ABNO Software to supply, configuration, testing and commissioning of a web-based University Enterprise Resource Planning (ERP) system. The implementation of the project began as planned in the agreed project implementation schedule for the various phases.<br><br>The first phase, which involved Project Initiation Documentation, which included Project Inception Report, Project Charter, Project Requirements Specification, Project Risk Management Report, System Installation and Configuration was completed successfully.<br><br>We then proceeded to the other phases of the project, with a view to meeting the timelines that were agreed upon with the Vendor of the system.<br><br>Between Novembers to December of 2018, the system was piloted in the College of Engineering in order to test it in a real environment. This was proceeded with | University Management | Ongoing | FY2022/2023 |

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| | | a full rollout of the system in January 2019 in the whole University.<br><br>During this period, the following were noted as regards the system:<br><br>1) Some of the modules of the system such as those supporting the Academic Division, including student Finance, were requiring modifications so as to fit the JKUAT environment and their features have to be sufficient to support the University's operations.<br><br>2) The other modules of the system required major customizations, including changing the coding logic in order to make them suitable for the JKUAT environment.<br><br>The University then, through the ERP Steering Committee, adopted the following approaches towards implementation of the system.<br><br>1) Changing of the contract from a phased payment plan to a modularized payment plan, to ensure that only modules that met the University's User Requirements specification were paid. This has so far guaranteed the interests of the University, so that University obtains maximum value for its investment in the ERP.<br><br>2) A detailed and complete documentation of the issues encountered in the system during both the piloting and rollout for the vendor to customize all the modules of the system conform to user requirements. | | | |

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| | | Such documentation was extensively discussed at the technical levels and the Steering committee, in which the vendor is represented, to ensure that the issues were clearly understood and resolved.<br><br>3) Signing off of the issues that were resolved by the User departments and the vendor, so that the vendor invoices only for the modules that have been signed off. Thus, though the vendor initially invoiced the University for Phase Two, only the completed modules were paid for so that though the invoiced amount so far by the vendor is Ksh.21,373,000, only Ksh.17,428,999 has been paid out to the vendor, equivalent to the modules that have been completed.<br><br>The University continues to engage the vendor to complete customizations of the other modules that are pending based upon the user requirements provided so that the ERP project can realize its objectives. | | | |
| 13. | Irregular procurement of Graduation Coverage Services | The University sourced for quotations from three media houses for the graduation coverage. The quotations received from each are as shown below. The Graduation Committee settled for Standard Media Group for the provision of live coverage of the 35th Graduation that was aired on KTN Home Television.<br><br>The quotations from the three media houses are as shown below and herein attached for audit verification.<br><br>(a) Nation Media Group PLC- Kshs.3,828,000 | University Management | Completed | Immediate |

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|---|---|---|---|---|---|
| | | (b) Standard Group Limited –Kshs.3,420,000<br>(c) Citizen Television Kshs.4,631,792 | | | |
| 14. | Students Graduating with outstanding Fees Balances | The University has taken measures to ensure that all revenues due are collected. This has been by introducing an automated system that can link a student's academic progression and the financial status.<br><br>Thorough verification and validation of student records are also ongoing at the departmental/School/College/Campus level to ensure that all charges are fully posted to student accounts. The university has further tightened its internal controls by introducing additional physical checks requiring all students to seek financial clearance before collection of academic certificates.<br><br>This is aimed at ensuring full compliance and payment of any outstanding fees. All students with fee balances are now also omitted from the graduation lists. The university will continue to enhance and monitor controls to ensure the entire collection of all revenues. The university is following up for collection of all outstanding amounts owed by the graduated students, whose certificates have also been withheld. | University management | Ongoing | FY2022/2023 |

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

**VICE-CHANCELLOR**

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**AMB. (ENG) MAHBOUB MAALIM MOHAMMED**

**CHAIRPERSON OF THE UNIVERSITY COUNCIL**

## 20. APPENDIX II

**INTER-ENTITY TRANSFERS**

**JOMO KENYATTA UNIVERSITY OF AGRICULTURE & TECHNOLOGY**

Breakdown of Transfers from the Ministry of Education Financial Year 2021/2022

| Ministry of Education | Bank Statement Date | JKUAT amount recognized in Statement of Financial Performance KShs | Amount recognized in Capital Reserve Kshs | Total Grants (Recurrent and Capital) During the Quarter KShs | Cummulative Transfers to date | FY to which the amounts relate |
|---|---|---|---|---|---|---|
| July | 03/08/2021 | 250,984,577 | | 250,984,577 | 250,984,577 | 2021/2022 |
| August | 01/09/2021 | 250,984,577 | | 250,984,577 | 501,969,154 | 2021/2022 |
| August | 12/08/2021 | | 10,000,000 | 10,000,000 | 511,969,154 | |
| September | 29/09/2021 | 250,984,577 | | 250,984,577 | 762,953,731 | 2021/2022 |
| October | 02/11/2021 | 250,984,577 | | 250,984,577 | 1,013,938,308 | 2021/2022 |
| November | 26/11/2021 | 250,984,577 | | 250,984,577 | 1,264,922,885 | 2021/2022 |
| December | 28/12/2021 | 250,984,577 | | 250,984,577 | 1,515,907,462 | 2021/2022 |
| January | 01/02/2022 | 250,984,577 | | 250,984,577 | 1,766,892,039 | 2021/2022 |
| February | 02/03/2022 | 250,984,577 | | 250,984,577 | 2,017,876,616 | 2021/2022 |
| March | 01/04/2022 | 250,984,577 | | 250,984,577 | 2,268,861,193 | 2021/2022 |
| March | 16/03/2022 | | 10,000,000 | 10,000,000 | 2,278,861,193 | |
| April | 28/04/2022 | 250,984,577 | | 250,984,577 | 2,529,845,770 | 2021/2022 |
| May | 06/06/2022 | 259,284,711 | | 259,284,711 | 2,789,130,481 | 2021/2022 |
| June | 28/06/2022 | 259,284,711 | | 259,284,711 | 3,048,415,192 | 2021/2022 |
| | | | | | | 2021/2022 |
| | | | | | | |
| **Total Transfer from MOE** | | **3,028,415,190** | **20,000,000** | **3,048,415,192** | | |

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

**PROF. VICTORIA WAMBUI NGUMI, PHD. EBS**

**VICE-CHANCELLOR**

**Signature** .....

**MARGARET KARIUKI**

**HEAD OF ACCOUNTING UNIT**

**STATE DEPARTMENT FOR UNIVERSITY EDUCATION JKUAT**

**Signature** .....