

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

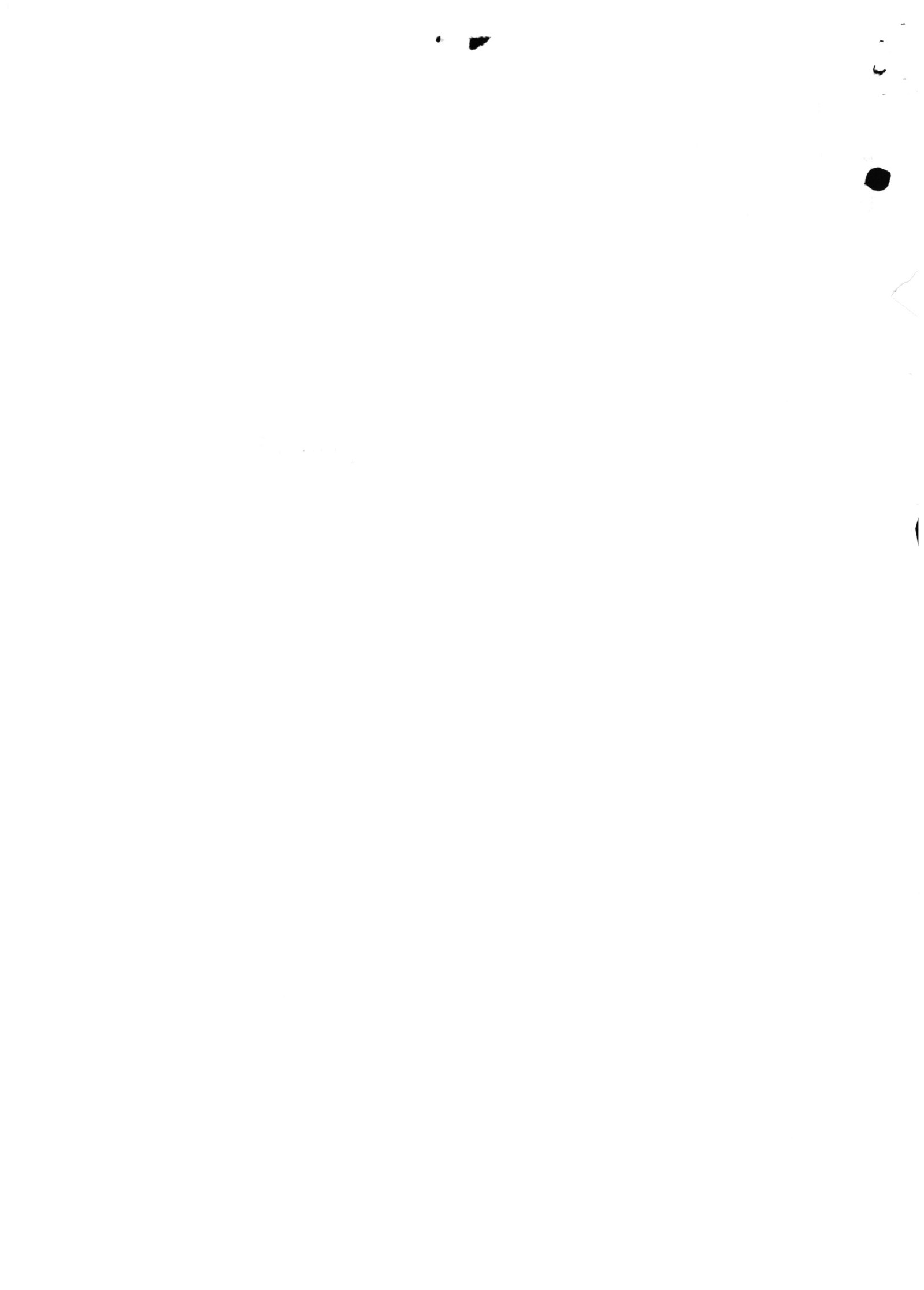
REPORT	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 MAR 2021	DAY: TUESDAY
OF	
TABLED BY:	Chief Whip - Majority
CLERK-AT THE TABLE:	Moses Lemuna

THE AUDITOR-GENERAL

ON

**JOMO KENYATTA UNIVERSITY OF
AGRICULTURE AND TECHNOLOGY**

**FOR THE YEAR ENDED
30 JUNE, 2019**





**JOMO KENYATTA UNIVERSITY
OF
AGRICULTURE AND TECHNOLOGY**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2019

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


 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 MAR 2021	
DAY.	
TABLED BY:	
CLERK-AT THE-TABLE:	

TABLE OF CONTENTS

I.	KEY UNIVERSITY INFORMATION AND MANAGEMENT.....	iii
II.	COUNCIL CHAIRMAN’S REPORT	xxii
III.	VICE CHANCELLOR’S REPORT.....	xxvi
IV.	STATEMENT ON CORPORATE GOVERNANCE.....	xxx
V.	MANAGEMENT DISCUSSION AND ANALYSIS	xxxviii
VI.	CORPORATE SOCIAL RESPONSIBILITY.....	lxxix
VII.	STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES.....	c
VIII.	REPORT OF THE AUDITOR- GENERAL.....	ci
IX.	STATEMENT OF FINANCIAL PERFORMANCE	1
X.	STATEMENT OF FINANCIAL POSITION.....	2
XI.	STATEMENT OF CHANGES IN NET ASSETS.....	3
XII.	STATEMENT OF CASHFLOWS.....	4
XIII.	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS.....	5
XIV.	NOTES TO THE FINANCIAL STATEMENTS.....	6
XV.	PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....	39
XVI.	LOANS SCHEDULE.....	41
XVII.	INTER-ENTITY TRANSFERS.....	42

On 1st September 1988, H.E. Daniel Arap Moi, declared JKCAT a constituent College of Kenyatta University through a legal Notice, under the Kenyatta University Act (CAP 210C). The name of JKCAT officially changed to Jomo Kenyatta University of Agriculture and Technology (JKUCAT). It was finally established as a University through the JKUAT Act, 1994 and inaugurated on 7th December 1994.

B) PRINCIPAL ACTIVITIES

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

Core Values

*Quality
Team Work
Transparency
Accountability
Professionalism
Innovativeness
Integrity
Dynamism*

Vision

*A University of Global
Excellence in Training
Research and Innovation
for Development*

Mission

*To offer 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 and other applied Sciences to
suit the needs of a dynamic world*

I. KEY UNIVERSITY INFORMATION AND MANAGEMENT

A) BACKGROUND

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



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



C. 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, Kitale, Kakamega and Eldoret.

D. REGISTERED OFFICE

Jomo Kenyatta University of Agriculture and Technology

P.O. Box 62000-00200, Nairobi

E. BANKERS

Kenya Commercial Bank Ltd, Moi Avenue

P.O. Box 30081-00100, Nairobi

National Bank of Kenya Ltd

P.O. Box 93-00232, Ruiru.

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

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

Co-operative Bank of Kenya Ltd, Ngong Road,
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

Ecobank Kenya
P. O. Box 49584-00100, Nairobi

F. AUDITORS

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

G. ADVOCATES

Lutta & Lutta Advocates
P.O. Box 73705-00200, Nairobi

H. KEY MANAGEMENT

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

- i) Vice-Chancellor's Office
- ii) Administration Division

- iii) Academic Division
- iv) Finance Division
- v) Research, Production and Extension Division


I. FIDUCIARY MANAGEMENT

The key management personnel who held office during the financial period ending 30th June 2019 and who had direct fiduciary responsibility were:

S/No	Designation	Name	Functions
1.	Vice Chancellor	Prof. Victoria Ngumi	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.	Ag. Deputy Vice Chancellor (Administration)	Prof. Bernard Ikua	Is responsible for corporate planning, staff recruitment, training of administrative staff, promotions and discipline, personnel administration, health care services, registry administration, transport, and central services.
3.	Ag. Deputy Vice Chancellor (Academic)	Prof. Robert Kinyua	Is responsible for all student's affairs, including; admissions and records, and welfare.
4.	Deputy Vice Chancellor (Finance and Planning)	Prof. Bernard Otoki Moirongo	Responsible for financial Administration and Management, Infrastructure Development, Planning, Procurement, and Asset Maintenance and Management.
5.	Deputy Vice Chancellor	Prof. Mary Abukutsa	Co-ordinates research, production and extension activities which includes co-ordination of exhibitions,

(Research)	workshops and seminars; soliciting for research funds, and production and extension. The division also facilitates income generating activities, besides managing the bookshop and Jomo Kenyatta Academy.
------------	---

II. THE UNIVERSITY COUNCIL

Member	Qualifications & Experience
<p>Prof. Njuki Kanyari Chairman of Council</p> 	<p>Paul Njuki Kanyari, is a Professor of Veterinary Parasitology at the University of Nairobi. He has expansive teaching, research and administrative experience, and several publications. Between July and October 2012, Prof. Kanyari served as Acting Principal, Embu University. From 2004 to 2008, he also served as Dean, Faculty of Veterinary Medicine, University of Nairobi.</p> <p>Prof. Kanyari earned his Bachelor's degree in Veterinary Medicine and Master's degree in Veterinary Pathology, Microbiology and Parasitology all from the University of Nairobi, between 1975 and 1982. He then proceeded for his PhD in Parasitology at University of Queensland, Australia where he graduated in 1989.</p>

Prof. Ngumi, is a beneficiary of the prestigious Fulbright scholarship that took her to Clemson University, South Carolina, USA, earning her a PhD degree in Plant Physiology in 1997. She had earlier won another Japan based *Mombusho* scholarship, that enabled her to pursue a Master of Science degree in Botany at Hiroshima University, successfully graduating in 1989. She is an alumna of the University of Nairobi where she obtained an undergraduate degree in Education. She also holds an Executive MBA from JKUAT.

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

Prof. Victoria Ngumi
Vice Chancellor/ Secretary to the
University Council



Dr. Eng. John M. Mativo



Dr. John Mativo is a registered civil engineer (ERB, MIEK) with over 20 years' experience in structural engineering research, design and construction supervision and contract management. He earned his PhD in Civil Engineering from Tokyo Metropolitan University, Japan, in 2007 and a Master of Engineering in Structural Engineering from Tongi University, China in 1999. Previously, he worked with Ministry of Roads and Public Works; and H.P. Gauff Consulting Engineers. Dr. Mativo has a number of peer reviewed publications.

Ms. Njoki Kahiga brings to the Council expansive experience covering strategic planning, policy formulation, budgeting and financial management. A Human Resource Development practitioner and trainer, Njoki currently serves as a Commissioner with Kenya Law Reform Commission. Previously, she served as Acting Permanent Secretary in the former Ministry of State for Public Service and member of the Advisory Council of Strathmore Business School. She holds a Master of Science in Human Resource Management from the University of Salford, United Kingdom.

Ms. Njoki Kahiga



Eng. John K. Tanui



Eng. John Tanui is the current CEO of Konza Technology Development Authority. A registered telecommunications engineer, Tanui joins his contemporaries at the varsity top management organ, bringing along over 17 years of professional and work experience in the areas of operations management, engineering delivery and turnkey projects management. Mr. John Tanui earned his undergraduate in Electrical and Communications Engineering from Moi University and a Master of Business Administration from the University of Nairobi. He is currently pursuing his doctorate degree in Global Business Management from the University of Nairobi.

CPA Maurice Odhiambo Onyango brings to the Council over 25 years' practical accounting, audit and tax management experience. A target driven professional, Maurice served as General Manager, Finance and Administration with the National Water Conservation and Pipeline Cooperation between 2010 and 2013. He is currently a Partner at Menya and Associates Certified Public Accountant, Tax Management Consultant. The CPA (K) holder earned his B.Com degree from Jabalpur University, India in 1989 and an MBA degree in Finance from Leeds University, United Kingdom in 1996.

CPA Maurice Onyango



CPA Bertha Dena




Bertha Joseph Dena is an astute accountant with a wealth of experience spanning 27 years. Prior to her appointment, Ms. Dena has served in various organizations including the Stagecoach Bus Services, AIG Global Investments and PineBridge Investments East Africa in different capacities. The Netherlands trained and United States International University don also serves on the Councils of several institutions including Kenya Ports Authority, and Information Communications Technology Authority. She is also a member of the Institute of Certified Accountants of Kenya and Institute of Certified Public Secretaries of Kenya.



Mrs. Felister Kivisi, the Alternate to the Cabinet Secretary, National Treasury, has over twenty years' experience in the civil service and is deployed in the Public Debt Management Office in the National Treasury. She is currently the Senior Deputy Director of Debt Management acting as a Director in the same office. She has served on the founding Council of Kenya Electricity Transmission Company (KETRACO) and the Council of Industrial Development Bank (IDB) as alternate to the Principal secretary of National Treasury. Currently she also serves on the

Mrs. Felister Kivisi
Rep. CS, National Treasury



<p>Advisory Council of the Women Enterprise Fund.</p> <p>She holds a Bachelor of Arts degree in Government and French (UoN) and Master of Arts degree in International Relations from (University of Leeds), and is currently pursuing a PhD in International Relations (USIU).</p>	
<p>Mr. Archer Arina Rep. PS, Ministry of Education</p> 	<p>Archer Arina is an Educationist with specialization in Technology Economics and Management of Education with an experience of 26 years in Teaching and Education Administration. He has served in various field stations and is currently an Assistant Director of Education, Directorate of University Education. Mr. Arina earned his Master in Technology Economics and Management of Education from Southwest Jiaotong University, China and Bachelors Degree in Agricultural Education and Extension from Egerton University, Kenya with a proven track record in Teaching, Administration and Management of Education, Implementation of Projects, Programmes and Strategic Leadership Development.</p>

OFFICERS OF THE UNIVERSITY

Officer	Details
<p data-bbox="220 439 635 472">1. Prof Joseph Mathu Ndung'u</p> <p data-bbox="376 510 523 544">Chancellor</p> 	<p data-bbox="1018 439 1206 472">Qualifications</p> <p data-bbox="1018 544 1206 577">PhD (Glasgow)</p> <p data-bbox="751 600 1477 685">CorrFRSE (Corresponding Fellow of the Royal Society of Edinburgh)</p> <p data-bbox="1018 707 1206 741">BVM (Nairobi)</p>
<p data-bbox="177 1115 679 1149">2. Prof. Geoffrey Moriaso Ole Maloiy</p> <p data-bbox="233 1189 667 1223">Chancellor (Up to January 2019)</p> 	<p data-bbox="1018 1025 1206 1059">Qualifications</p> <p data-bbox="815 1133 1445 1167">IOM, AOM, MBS, EBS, B.Sc.(British Columbia),</p> <p data-bbox="1018 1189 1246 1223">Ph. D. (Aberdeen),</p> <p data-bbox="1018 1245 1238 1279">DSc. (Aberdeen),</p> <p data-bbox="1031 1301 1222 1335">DSc. (Nairobi),</p> <p data-bbox="1018 1357 1246 1391">Hon. DSc. (Duke),</p> <p data-bbox="999 1413 1262 1447">Hon. DSc. (JKUAT),</p> <p data-bbox="951 1469 1310 1503">Hon. DL. (IBC, Cambridge),</p> <p data-bbox="919 1525 1342 1559">Cambridge Certificate in Science,</p> <p data-bbox="751 1581 1509 1615">FAAS (Fellow Norwegian Academy of Science and Letters)</p>

3. Prof. Victoria W. Ngumi,

Vice - Chancellor



Qualifications

EMBA (JKUAT)

MBA (ESAMI),

Ph.D. (Clemson),

M.Sc. (Hiroshima)

B.Ed. (Nairobi)

4. Prof. (Arch.) Bernard O.

**Moirongo, Deputy Vice
Chancellor (Finance)**



Qualifications

Ph.D. (Tu-Graz)

M.A. (Nairobi),

B.Arch.(Nairobi)

5. Prof. (Eng.) Bernard W. Ikua,

**Ag. Deputy Vice Chancellor
(Administration)**



Qualifications

Ph.D. (Tottori)

M.Sc. (Tottori)

B.Sc. (Nairobi),

6. Prof. Robert Kinyua,

Ag. Deputy Vice Chancellor (AA)



Qualifications

Ph.D. (Osaka)

M.Sc. (Nairobi)

B.Sc. (Nairobi)

7. Prof. Mary Abukutsa,

Deputy Vice Chancellor (RPE)



Qualifications

Ph.D. (Nairobi),

M.Sc. (Nairobi)

B.Sc. (Germany),

EBS

8. Dr. Joseph Obwogi,

Registrar (Administration)



Qualifications

PhD (JKUAT),

MBA (Nairobi),

BSc. (Kenyatta),

CPA(K), IHRM

**9. Dr. Kaibui Mwikamba,
Ag. Registrar (RPE)**



Qualifications

Ph.D. (JKUAT)

M.Sc. (Reading, UK)

Dip. Int'l Poultry Mgt (Barnveld)

Dip. Agricultural Extension (Egerton)

**10. Dr. Esther T. Muoria,
Registrar (AA)**



Qualifications

Ph.D. (JKUAT)

M.A., (Nairobi)

B.A. (Nairobi)

**11. CPA Mary Ngugi,
Ag. Finance Officer**



Qualifications

MBA (Kenyatta)

B.Comm. (Kenyatta)

CPA (K), FA

12. Dr. (Rev.) James Wakaba

Kimani,

Dean of Students

Qualification & Experience

PhD (San Fransisco)

M. A (Theology)

B.A (Nairobi)

13. Prof. Jackson K. Kwanza,

Principal, JKUAT Karen Campus



Qualifications

Ph.D. (JKUAT)

M.Sc. (Kenyatta)

B.Ed.(Kenyatta)

EMBA (MUA)

14. Prof. Mike Iravo,

Ag. Principal, JKUAT Westlands

Campus



Qualifications

Ph.D., (JKUAT)

M.Ed., (Nairobi)

B.A (Romania),

PGD (Kenyatta),

Dip. Mgt (London), ,

15. Prof. (Eng.) Hiram Nderitu,

Ag. Principal, CoETEC



Qualifications

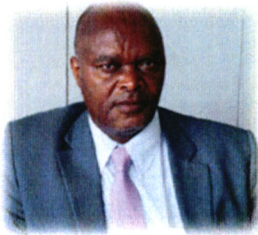
Ph.D. (JKUAT)

M.Sc. (JKUAT)

B.Sc. (JKUAT),

16. Prof. David M. Mulati,

**Principal, College of Pure and
Applied Science**



Qualifications

Ph.D. (Kyoto)

M.Sc. (Kenyatta),

B.Ed. (Kenyatta)

17. Prof. Elegwa Mukulu,

**Principal, College of Human
Resource Development**



Qualifications

Ph.D. (Illinois)

M.A. (Michigan State)

B.A. (Nairobi)

18. Prof. Haroun N. K. Mengech,
Principal, College of Health
Sciences



Qualifications

MD (Linkoping)
MRC Psych. (UK)
MBChB (Nairobi),
DPM (Dundee), EBS

19. Prof Mburu,
Ag. Principal, College of
Agriculture and Natural
Resources



Qualifications

PhD Agric. Engineering (JKUAT)
MSc Agric. Engineering (Nairobi)
PGD Soil Conservation (Nairobi)
BSc (Nairobi)

20. Dr. Ruth Mugo,
Ag. Chief Medical Officer



Qualifications

MPH (Nairobi)
MBChB. (Nairobi)

21. Dr. Roselyne Mang'ira,

University Librarian



Qualifications

PhD (Moi)

M.Sc (Loughborough)

COUNCIL CHAIRMAN'S REPORT

I am pleased to present annual report and financial statements for the year that ended 30th June 2019.

As a Public University, Jomo Kenyatta University of Agriculture and Technology (JKUAT) continues to play its role in helping Kenya achieve its developmental goals through offering quality training, research and innovation. The University has over the years offered training at various levels to meet the growing needs of Kenyans and beyond. The University will continue to reposition its main brands within the context of market requirements, customers' satisfaction and cost rationalization. The need to meet these objectives over the years has remained the central focus of the University Council.

The competitive environment we live in demands effective and efficient use of resources that more often than not are in decline. To counter this challenge, the University recently launched its 2018 – 2022 Strategic Plan. This important document provides insights and directions towards the achievement of University objectives. In mobilizing resources for the implementation of the plan, the University has continued to pursue several strategies including: development of partnerships and collaborations with internal and external parties, intellectual property protection as well as commercialization of research findings and innovations. In this respect, the researchers have put the University in good stead by successfully filing for rights to seven patents with another 33 undergoing due process. This makes JKUAT the lead patent owning university in the region. And, as a result, the University is currently developing incubation capacity to commercialize these patents and other innovations.

The University continues to attract partnerships and collaborations with various strategic institutions at the local and international level. For instance, an MoU was recently signed between JKUAT and Seven Seas Technologies Ltd which among other things will develop a Centre of Excellence in Healthcare Information Technology and related matters. Additionally, the Centre for International Migration and Development (CIM), under the Migration for Development Programme donated equipment worth 7,000 Euros to the School of Civil, Environmental and Geospatial Engineering.

One of the objectives of a university is to create an enabling environment in which staff and students are able to build their capacities. JKUAT has continued to excel in this area as witnessed by the success of our students at different fora. Two of our students, Emmanuel Kinyanjui, a 5th Year Mechatronic Engineering Student and Collins Onyango Aketch, a 6th Year Architecture student emerged winners in their categories at the regional student design competition dubbed “Top Autodesk Design Next Africa Awards”. Kinyanjui won the first prize in the Production Category for his Garbage Waste Separation and Sorting System. On his part, Aketch scooped the first position in the Building Design Category with a design of the Homabay Acute Care Hospital.

JKUAT continues to engage with communities around it and beyond in finding amicable ways of cooperation. Recently the Kiambu County Coordinated Stakeholders Association (KCCSA) and Murang’a County Assembly, resolved to strengthen the existing relationship with the University. The cooperation will see the University partner with the two county institutions in providing technical training in agribusiness, value addition and procurement among other areas of interest. Similar collaborations are ongoing with other counties including Bomet, Kakamega, Vihiga, Nandi, Nyandarua, Makeni, Mombasa and Nairobi.

Driven by the JKUAT entrepreneurial spirit, the University competitively won a government tender to assemble and supply 100,000 units of the Taifa Tablets by end of July 2019 in readiness for the forthcoming national census. Additionally, the 3,000 Digital Learning Programme (DLP) units earmarked for private schools with approved content from the Kenya Institute of Curriculum Development (KICD), were ready for dispatch. The University appreciates the private sector for the support and calls upon more schools to acquire the units.

Achievement of the University mandate requires a conducive work environment in which adequate infrastructure is indispensable. To address this need, projects are identified and prioritized for implementation. A case in point is the second phase of Pan African University Institute for Basic Sciences, Technology and Innovation (PAUSTI) Complex funded by the

Government of Kenya which is nearing completion. In addition, with support from Japanese International Cooperation Agency (JICA), the extension and renovation of the Agricultural Laboratory Building is in progress. These projects will significantly alleviate the current pressure on teaching and research facilities.

The University has always recognized the need to attract, develop and retain a critical mass of talented human capital focusing on its key thematic areas. The current staff population stands at 2,677 consisting of 923 academic and 1,754 non-teaching. This ratio is well within the international best practices. The staff establishment is also compliant with the constitutionally stipulated one-third gender rule. In order to foster its human capital, a total of 105 staff were undergoing postgraduate training in various thematic areas during the year. Further, the university initiated the local Collective Bargaining Agreement (CBA) negotiations covering the 2017–2021 period. We therefore urge the government to consider supporting the cost of implementation of the said CBAs.

Further to our collaboration with strategic partners, the University in partnership with the Chinese Government through the Chinese Academy of Sciences (CAS) is establishing a Kshs. 60 million, modern agricultural demonstration zone. This facility will be on a 10-acre block, next to the Sino-Africa Joint Research Centre (SAJOREC). Once complete, the zone will be used to demonstrate to the public agricultural techniques aimed at increasing productivity in rice, millet and maize.

Challenges

Despite the achievements highlighted above, the University has continued to grapple with an increased demand for university education against constrained University resources. Restructuring of the education sector by the government has significantly affected admissions to the numbers of student admitted to the university resulting in a sharp decline in revenues during the year. Further, insufficient recurrent and development Capitation funds in the year has not

only curtailed development of much needed facilities but also affected operations. We continue appealing for enhanced government funding to enable the university continue making a solid and positive contribution to the economy.



PROF. PAUL KANYARI NJUKI, Ph.D.

CHAIRMAN OF THE UNIVERSITY COUNCIL

III. VICE CHANCELLOR'S REPORT FOR THE YEAR ENDED 30 JUNE 2019

I hereby present the Annual Report and Accounts for Jomo Kenyatta University of Agriculture and Technology (JKUAT) for the year ended 30th June 2019.

In the year 2018/2019, the University submitted a budget of Kshs.12.2 billion to the Ministry of Education for consideration and approval. The budget comprised of Recurrent Estimates of Kshs.4.19 billion from AIA and Development Estimates of Kshs.1.95 billion.

In the year under review, the University received Government grants amounting to Kshs. 3,120,231,554 which consisted of recurrent grant of Kshs.2932,790,190, and development grant refunds of Kshs.187,441,364. The government grants however, were far below our budget submissions. The University on its part generated Kshs.5.025 billion which was below the targeted Appropriation In Aid of Kshs.5.9 billion.

The University's commitment to offer quality academic programmes has seen it become a magnet for both local and international students. In the September 2018 intake for instance, JKUAT was allocated 4,866 students by the Kenya Universities and Colleges Central Placement Services (KUCCPS). However, the number rose to 5,354 following the interuniversity transfers. In addition, 1,200 self-sponsored students were admitted. Currently, the total student population stands at 42,000.

The University has taken the decisive step to implement the collegiate system of management. This new approach will improve governance, increase efficiency of operations by facilitating activity-based costing and enhancing bottom-up performance-based reward system, in addition to decentralizing University operations to the college level. This has been in place from the beginning of 2019.

In line with the institution's current vision to become a research and entrepreneurial University, JKUAT won top positions in six categories at the Nyeri Show and in five categories at Nairobi

International Trade Fair. Among these awards were Best Stand in Research and Development; Best Exhibitor of Agricultural and/or Earth-Moving Equipment, and Best Local Manufacturer for Consumables and Non-Consumables. We are proud of this remarkable success.

Over the years, JKUAT has remained committed to providing quality and market-driven programmes in various disciplines. To achieve this, the University has maintained a close working relationship with industry, regulatory bodies and the Government in the design, implementation and evaluation of University curricula. This year alone for instance, six of our programmes have been accredited by relevant organs. These courses include Bachelor of Medicine and Bachelor of Surgery, BSc. Marine Engineering and BSc. Mining and Mineral Processing. Additionally, the Commonwealth Association of Architects (CAA) recently validated three programmes offered at our School of Architecture and Building Sciences.

As a way of contributing to the reduction of the carbon footprint, the University in collaboration with USAID, trained environmental impact assessment auditors; occupational safety and health trainers and professionals, in solar heating and photovoltaic cells for Technical and Vocational Education Training (TVET) institutions in Kenya. It is particularly notable that the Institute of Energy and Environmental Technology (IEET) Directorate where these trainings were taking place, is accredited by the National Environment Management Authority.

A key strategy employed by the University in a bid to achieve its mission, is the nurturing of strong partnerships and collaborations with development partners. In this regard, I wish to sincerely acknowledge the Government of Japan for supporting the University from inception, and currently through the Africa-*ai*-JAPAN project, whose first five-year phase is coming to an end. Through the project, staff and students of JKUAT and PAUSTI have published over 400 scientific papers in peer reviewed journals. This has certainly raised the academic profile of the University, while at the same time contributing to global knowledge output. I take this opportunity to thank the JICA project team for supporting our researchers to produce excellent outputs. We congratulate the scientists involved in this noble endeavour, in advancing research in the relevant frontiers. In the same breath, I urge the Government of Japan to consider continuing the current support through a second phase of the project.

Our University's unwavering commitment to research and innovation has led to the emergence of outstanding scholars. These achievements have attracted media attention globally. For instance, in April this year, our ICT students topped the 2019 Oracle Students Hackathon. During the Hackathon, the students presented a creative Twitter application programming interface, which analyses the support of the Government's Big Four development agenda by Kenyans. This accolade, among others, propelled the University to be honoured with the African Leadership Education Excellence Award 2019, by the United Kingdom-based African Leadership Limited. Similarly, one of our staff members,

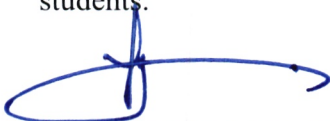
A key performance indicator of any research institution lies in its Intellectual Property (IP) portfolio. In line with this, I laud JKUAT for acquiring 38 new IP Rights between July and December 2018. These include 7 patents, 1 utility model, 26 trademarks, 1 industrial design and 3 copyrights. This impressive IP profile of the University led to its selection by three international organizations, including the World Intellectual Property Organization, to drive IP Policy in the region. This nomination will benefit the University through technical assistance towards the development and implementation of its institutional IP Policy, while acting as a model for other research institutions.

Our students, staff and alumni continue to make significant impacts to society through outstanding scientific innovations and community service. Prof. Anne Muigai has continued to hit global media headlines. Besides her recent appointment to the World Health Organization Advisory Committee on developing global standards for governance and oversight of human genome editing, Prof Muigai was again honoured by the African Union as amongst 15 Taxonomy Advisory Group experts for her outstanding contribution to the development of the Animal Genetic Resource Characterization and Inventory and Monitoring (AnGR – CIM) tool for Africa. Stephen Odiwuor Ochieng, a medical student was crowned winner of the 2019 Students' Project for Health Competition by the US-based Foundation for Advancement of International Medical Education and Research. The award was in recognition of his innovation to promote early malnutrition screening among children in learning centres. In Electronics Engineering, Gilbert Nakiboli emerged the winner of Total Startupper of the Year 2019 Challenge with his mobile application that provides real-time traffic situation to motorists and

other road users. The above achievements highlight JKUAT's commitment to leverage research, innovation and entrepreneurship for sustainable development.

I am pleased to report that in this year, JKUAT was certified on Quality Management Systems (ISO 9001:2015) and Environmental Management Systems (ISO 14001:2015). Like was the case in 2009 when JKUAT became the first Kenyan university to be ISO Certified on Quality Management Systems, and later, the ISO Certification on Environmental Management System, the two certifications (Integrated Management System) by the Kenya Bureau of Standards awarded to the University this month, the first ever to be achieved by any public university in the country, further attests to the competitiveness of the University's products and services amongst other global players in education.

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



PROF. VICTORIA WAMBUI NGUMI, Ph.D.

VICE CHANCELLOR

IV. STATEMENT ON CORPORATE GOVERNANCE AND ETHICS

The Council is responsible for the governance of the University and is accountable to the citizens of this country for ensuring that the University complies with the law and 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 Principal Secretaries to National Treasury and Ministry of Education are represented. The Vice- Chancellor is the Secretary to Council.

Responsibility of the University Council

The University Council is ultimately responsible for;

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

Remuneration of University Council members

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

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

University Council meetings

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

Council Committees

The following are the Council Committees

1. Executive Committee

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

The roles of the Executive Committee are to:

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

2. Finance Committee

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

3. Sealing Committee

The Committee was established to undertake the following functions;

- Review Charter and Statutes of the University from time to time;

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

4. Building Committee

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

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

5. Human Resource Management Committee

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

6. Audit Committee

JKUAT Council aspires to use the public resources at its disposal in an efficient and accountable manner. In line with the Treasury Circular No. 16/2005, an audit committee was

established to provide independent advice and assurance on the University's strategy, performance and compliance to the different statutes. The committee is required to:-

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

The Council nominates the Chairman of each Council Committee.

The members of each committee are as shown below

a) Executive Committee

Appointed Members:	1. Prof Paul Kanyari – Chair
	2. CPA. Bertha J. Dena
	3. Eng. John Tanui, MBS
	4. Comr. Njoki Kahiga, OGW
	5. CPA. Maurice O. Onyango
	6. Dr. Eng. John M. Mativo
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. CPA. Bertha J. Dena - Chair
	2. Dr. Eng. John M. Mativo
	3. Comr. Njoki Kahiga, OGW
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. Eng. John Tanui, MBS – Chair
	2. Dr. Eng. John M. Mativo
	3. CPA. Maurice O. Onyango
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. CPA. Maurice O. Onyango – Chair
	2. Eng. John Tanui, MBS
	3. Dr. Eng. John M. Mativo
Principal Secretary	4. P.S, Ministry of Education
	5. C.S, National Treasury
Secretary	6. Chief Internal Auditor

e) Human Resource Management Committee

Terms of Reference:

Membership:

Appointed Members:	1. Comr. Njoki Kahiga, OGW - Chair
	2. Eng. John Tanui
	3. CPA. Bertha J. Dena
Principal Secretary	4. P.S, Ministry of Education
	5. C.S, National Treasury
Ex-officio Member	6. Vice-Chancellor

f) Sealing Committee

Membership:

Appointed Members:	1. Prof. Paul Kanyari – Chair
	2. CPA. Bertha J. Dena
	3. Comr. Njoki Kahiga, OGW
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.



The University Library

V. MANAGEMENT DISCUSSION AND ANALYSIS

a) Operational Performance

Varsity Hosts Second Workshop on Capacity Building for National Sustainable Development

Over 120 postgraduate students and researchers in the area of medicine drawn from Africa, Asia, Europe and America, held a five day training programme on effective disease diagnosis techniques, based on evidence from laboratory findings and clinical data in relation to the climatic changes. The training workshop between August 6 and August 11, 2018, was aimed at aligning with the Sustainable Development Goals (SDG) and Africa's Agenda 2063 through capacity building.

The workshop and symposium themed *from evidence generation through effective lab diagnosis and disease prediction strategies to effective implementation findings* focused on equipping the researchers and scholars with new techniques of disease modeling with regards to climate change as well as having an insight of how to use climate data for public health interventions. Participants were equipped with practical skills which they were expected to implement in their home country while evaluating and documenting clinical information, interacting with patients and delivering care under limited resources.

Prof. Mary Abukutsa, Deputy Vice Chancellor, Research, Production and Extension who was representing Prof. Victoria Wambui Ngumi, Vice Chancellor, Jomo Kenyatta University of Agriculture and Technology (JKUAT) underscored the significance of the training in mainstreaming Sustainable Development Goals while urging the participants to be agents of change in their respective countries. She added that the achievement of SDGs and Africa's Agenda 2063 is highly dependent on generation of simple and proper implementation of workable policies. It is expected that participants will have experience on how to translate scientific findings into implementation of programs, that multidisciplinary and multi-institutional partnerships will be initiated with the aim of coming up with effective disease control strategies in their various institutions.



Trainers and researchers pose for a group photo during the official launch of the workshop

Addressing the participants, Prof. Haroun Mengech, Principal College of Health Sciences, also lauded the importance of the training in reduction to microbial diseases while thanking the sponsors for supporting the visionary training.

He added that the training will oversee a step forward in significant reduction of microbial diseases and boost research in JKUAT and Kenya, as a whole.

The training which was officially launched at The African Institute for Capacity Development (AICAD), Assembly Hall, was organized by JKUAT and sponsored by multiple support of donors who included The Center for International Health (CIH) in Germany which is supported by DAAD and ASPEN pharmaceuticals in collaboration with the Government of Kenya.

More Scholarships for JKUAT from China



The Vice Chancellor, Prof. Ngumi presents scholarship documents to a beneficiary

Thirty-two students drawn from various African countries will benefit from a 3-year full Government of China funded scholarships to study for higher degrees, eight of them at PhD levels, in selected areas of biodiversity in China. Under the programme, JKUAT alumni have bagged 14 of the 21 scholarships won by Kenyans, making JKUAT, the single institution to produce the largest number of scholarship recipients, expected to embark next month on Masters and Doctorate degrees at the Peking based University of Chinese Academy of Science.

The ceremony to hand over the scholarships was held at JKUAT, August 6, 2018 and jointly presided over by JKUAT Vice Chancellor Prof. Victoria Ngumi and Prof. Wang Qing Feng, Director, Sino-Africa Joint Research Centre, a branch of Chinese Academy of Sciences.



A section of scholarships recipients

Prof Ngumi was full of praise for the Chinese initiative for establishing at JKUAT the Botanical Garden and the Sino-Africa Joint Research Center to boost training and research in biodiversity in Sub-Saharan Africa; that she said was the source of the scholarships scheme. The vice chancellor, who was officiating at her first public official function since assuming office, August 1, 2018, applauded the joint enterprise for providing generous grants that she noted had benefited 88 Kenyans, 69 of them JKUAT alumni since its inception in 2013. ‘We in JKUAT are indeed most grateful for this opportunity offered to our graduates’.

Prof. Wang on his part congratulated the recipients drawn from Kenya, Ethiopia and Madagascar, among other African countries saying up to 122 scholars have since 2013 benefited from the project. Prof. Wang reaffirmed his Academy’s immense resolve to ‘strengthen this collaboration to support research in Africa’. He urged recipients to return back to Africa at the end of their studies.



Well done! Prof. Wang congratulates scholarship winner

The scholarships main thrust will be on diverse biodiversity areas including; wildlife conservation, water resources management, remote sensing, microbiology and molecular biology.

The ceremony was also witnessed by Prof. Bernard Ikua and Prof. Robert Kinyua, Acting Deputy Vice Chancellors in charge of Administration and Academic Affairs respectively.

Varsity Carries the Day in the Central Agricultural Show



JKUAT Vice-Chancellor, Prof Victoria Ngumi explains to His Excellency, President Uhuru Kenyatta how innovative urban garden farming technique works to boost food and nutrition security pillar of the Big 4 Agenda during the Trade Fair.

Jomo Kenyatta University of Agriculture and Technology has once again showed her prowess in research, innovation and entrepreneurship at the Central Kenya National Agricultural Society of Kenya (ASK) Show in Nyeri after clinching top place in six of the eight classes it entered, among them, the Best Innovation and Invention Stand award.

The other classes were; The Best University Stand, The Stand that Best Interprets the Theme, The Most Striking Display in Demonstration of Locally Manufactured Products, The Best Agro-Processing Stand and The Best Stand Exhibiting Agricultural and Earth-moving Equipment. The University also emerged 2nd in the best stand in research and development. This is an improvement from last year's performance when the University scooped five top awards.

In keeping with the theme of the show, *Promoting innovation and technology in agriculture and trade*, JKUAT researchers and exhibitors showcased several innovations geared towards agriculture and entrepreneurship. The innovations ranged from those in food security, agricultural mechanization, and agribusiness as well as value chain.

Apart from academic programmes offered at the University, visitors who thronged the stand interacted with various mechanized and agricultural products such as the Indigenous African Vegetables, Cricket Flour and Cookies, Pepino value added products, Termites and Cowpeas noodles, Sweet Granadilla juices, Jam and Wine.

In agricultural mechanization, the University showcased the Multi grater, Multi-juicer, Macadamia dehusker, Sorghum thresher, Zero energy cooler, low cost portable greenhouse, *Shujaa* Tractor and Multi-operation machine for small-scale *Juakali* workshops, to name but a few.

JKUAT Insect Farm (JIF) team had the busiest stand as they quelled the curiosity of the visitors on matters cricket. The visitors had the chance to sample cricket porridge, cookies and termite noodles. JIF has trained over 2000 farmers on cricket farming for value addition in a bid to tackle food insecurity and malnutrition in the country.



Visitors have a test of the cricket porridge

Prof. Ngumi Holds Talks with Copperbelt University Officials



Prof. Ngumi (left) and Prof. Ngoma (second from left) discuss the aspects of partnership during the meeting.

The Vice Chancellor, Prof. Victoria Ngumi held discussions with a delegation from the Copperbelt University, Zambia, led by the University's Vice Chancellor, Prof. Naison Ngoma, who visited Jomo Kenyatta University of Agriculture and Technology to familiarize themselves with the institution's training, research, innovation and entrepreneurship activities, Tuesday, October 30, 2018.

In her welcoming remarks, Prof. Ngumi briefed her Zambian counterpart on JKUAT's growth and development trajectory, having begun as a middle level college (Jomo Kenyatta College of Agriculture and Technology) offering diploma courses in Agricultural Engineering, Food Technology and Horticulture. The Vice Chancellor noted that the institution had over the years, witnessed phenomenal growth in terms of academic programmes and student enrollment.

"We are a leading institution in the region in Engineering, Agriculture, Technology and Information Communication Technology," said Prof. Ngumi.

She further pointed out that "JKUAT graduates are currently serving in various sectors of the economy in the country and the region including leading private and public organizations, such as Safaricom Limited and Kenya Power Limited, among others.



Prof. Ngoma (right) marvels at the JKUAT value added product from Food Science.

Prof. Ngumi welcomed the new efforts towards revitalizing the existing partnership in Mining Engineering between JKUAT and the Copperbelt University, as well as enhancing and enriching

the areas of collaboration to incorporate more areas of mutual interest to both institutions. JKUAT signed a Memorandum of Understanding with the Copperbelt University in 2013.

Prof. Ngoma commended JKUAT for setting enviable standards in its core areas of training thus attracting a number of universities in the region and beyond keen on forging partnerships. He said that the review of the existing partnership to incorporate more areas of training was timely, given that countries in the region share common challenges thereby seeking joint efforts in providing solutions.

Prof. Ngoma who was accompanied by the Director of External Relations, Ms. Nchimunya Silenga, Chief Finance Officer, Mr. Fanuel Musonda and Ms. Maureen Mulindwa (Business Development) noted that besides the School of Mining and Mineral Sciences, the Copperbelt University has expanded the schools offering various programmes in the areas of Built Environment, Engineering; Mathematics and Natural Sciences, Business, ICT as well as Medicine.

“We would like to explore staff and student exchange programmes, and joint research in areas such as Agriculture, Medicine, ICT and manufacturing, among others,” observed Prof. Ngoma. Both parties agreed to embark on the review of the current partnership. Prof. Losenge Turoop from the College of Agriculture and Natural Sciences (JKUAT) was present during the discussions. He led the visiting team on a guided tour of various training, research and innovation sections of the University.

National Nursing Council Lauds JKUAT Nursing Students Training



Ms. Kaka makes her remarks

Nursing is a noble profession and requires utmost discipline and ethics. According to Ms. Nargis Kaka who is in-charge of Discipline, Standards and Ethics at the Nursing Council of Kenya, discipline and ethics in the profession is necessary because nursing is focused on the care of individuals, families and the community at large.

Speaking during an open forum at the JKUAT's School of Nursing organized by the Jomo Kenyatta University Students' Nurses Association (JKUSNA), November 1, 2018, Ms Kaka urged the students to embrace specialty in their training. She further implored on the faculty to strengthen the aspect of documentation in the course of their training to enhance accountability.

The purpose of the forum was to engage with faculty, alumni and industry players in matters nursing and its relevance in achieving universal health coverage.

“Without a doubt, JKUAT has one of the best nursing schools in the country, however, I urge the lecturers to put more weight on the importance of documentation during the training. As a nurse it is important to document the care you give to patients,” emphasized Ms. Kaka.



A section of the students during the forum following proceedings

She counselled the students to maintain high standards of discipline beheld by JKUAT students saying the Nursing Council of Kenya has never received any disciplinary cases touching on JKUAT students or alumni.

Dean School of Nursing, Dr. Drusilla Makworo informed the congregation that since inception the nursing programme has witnessed tremendous growth and was convinced that such fora organised by the School would strengthen their programmes even further.

“In our first graduation in 2015 we graduated only 20 students, today I want to report that in 2018 we will graduate 53 students,” attested Dr. Makworo, adding that the School had over 50 postgraduate students, and that they had already filled the January 2019 intake class for post graduate training.

The Dean attributed the growth to the vigorous engagement the School has had with relevant stakeholders in relation to curriculum review that had made JKUAT one of the number one destination for nursing training in the country.

JKUSNA Patron and Chairman, Community Health Department, Mr. Peter Monda instructed the students to use the knowledge gained in class to improve human life.

Performance Contracting for Quality Services



JKUAT Council Chairman Prof. Paul Njuki signs the performance Contract witnessed by CS Amina Mohamed (right), Council Member, CPA Bertha Dena and Vice Chancellor, Prof. Victoria Wambui Ngumi

Jomo Kenyatta University of Agriculture and Technology has embarked on the implementation of the performance indicators and targets following successful negotiations, vetting and signing of the 2018/2019 Performance Contract.

The signing of the Contract which took place on December 4, 2018 at the Centre for Mathematics Science and Technology Training in East Africa (CEMASTE) in Karen, Nairobi was presided over by the Education Cabinet Secretary Amb. Amina Mohamed.

Under the 15th Cycle Performance Contracting Guidelines vetted Performance Contracts are signed by the Chairpersons of the Council and the Independent Member of the Council on the one part, and the Cabinet Secretary, Ministry of Education countersigned by the Cabinet Secretary, National Treasury and Planning on the other part.

In her remarks, the Cabinet Secretary appreciated the commitment made by all State Corporations, Public Universities and Parastatals under the Ministry of Education towards implementing the government's Big Four Agenda.

She urged the various Chairpersons of Councils and Boards to oversee the full implementation and realization of performance indicators and targets set in the signed performance contracts.

The Cabinet Secretary added that evaluation and ranking of results of the performance targets shall be conducted effectively at the end of performance period.

The JKUAT team at the signing ceremony also included Deputy Director, DiPCA, Charles Gaya and Senior Administrative Assistant, Anderson Mwito.

Network to Enhance Administration of Third Party Funding in Universities



Prof. Ngumi receives two projectors from Ms. Felmeden during the conference. Looking on is Prof. Kanali.

Over 40 University Principal Investigators (PIs) and Financial Administrators (FAs) drawn from Uganda, Tanzania, Kenya, Rwanda, Burundi and Germany have converged at Jomo Kenyatta University of Agriculture and Technology for a two-day conference under the auspices of the East African Network of Learning Administrators (EANLA).

The conference was organised by JKUAT and International Center for Development and Decent Work (ICDD)-University of Kassel with the support of DAAD in a bid to strengthen and build the capacity of PIs and FAs on the management of third party funds, especially research funds.

During the official opening of the conference, Vice Chancellor, Prof. Victoria Wambui Ngumi acknowledged that universities in the region are faced with many challenges such as limited funds for research as well as the management of the limited funds sourced by the researchers and

lauded the efforts of the network in bringing together researchers, administrators of research funds, donor organisations and higher education bodies.

“This will ensure the discussions will be inclusive and enhance sustainability of future funding through our institutions and attract research funding crucial in aiding our institutions global prestige,” elucidated Prof. Ngumi.



Ms. Kirai interacts with some of the participants during the break

She encouraged the network to maintain its efforts in order to upscale the level of funding and improve the management of research funds in the partner institutions. “We need to optimize and professionalize the financial administration of locally and internationally funded projects as this will help build confidence with potential funders and help us attract more funding.”

DAAD Regional Project Officer, Ms. Margaret Kirai, underscored the importance of networks such as EANLA saying, “with the current changes in Higher Education, there is need for transformative leaders with a global mind set to deal with emerging issues which are sometime complex.

She urged participants to play a role in streamlining administrative processes, building capacity through trainings and workshops, and establish effective communication channels which she was optimistic, would enhance trust among partners and funders.

While giving a brief status of EANLA, Ms. Birgit Felmeden from ICDD-University of Kassel informed the gathering that since inception in 2013, the network has engaged over 250 PIs and

FAs from member countries. She said, the network's focus is on enhancing and streamlining the existing management structures at universities in East Africa, as well as developing insights into the different perspectives of the stakeholders involved.



Participants pose for a commemorative group photo

To enhance efficiency in the research administration process, Ms. Felmeden reported that the network is in the final stages of producing a manual for the administration of third party funded projects. She further said capacity building of PIs for third party research through mentorship and coaching of junior PIs is important for the sustainability of the third party research funding across the globe.

The conference that comes to an end, November 21, 2018, provides a platform where higher education stakeholders, policy makers, researchers and finance administrators exchange ideas to further develop and strengthen the structural management of international project funds within the network. EANLA Conference Coordinator, Prof. Christopher Kanali also spoke at the meeting.

SAJOREC to Foster Science and Techno-Innovation Co-operation

The establishment of the Sino-Africa Joint Research Centre (SAJOREC) at the Jomo Kenyatta University of Agriculture and Technology (JKUAT) is set to enhance the region's research capacity in sustainable natural resources conservation, bio-medicine for universal health and modern agricultural techniques.

Education Cabinet Secretary, Amb. (Dr.) Amina Mohamed announced during the official opening of the Sino-Africa Joint Research Centre, a Chinese government-funded project that sits on 40 acres of land at JKUAT, Thursday, December 13, 2018.

The Cabinet Secretary said, Kenya has anchored science, research and innovation at the heart of social economic development. “This collaboration therefore constitutes a core strand in delivering the nation’s priorities. It is my hope that we will broaden this venture to other institutions of higher learning by facilitating world-class institutional twinning to develop the ecosystem necessary to foster cutting-edge research and innovations that will go through the full cycle to commercialization,” said, Amb. Mohamed.



The Chinese and their Kenyan counterparts after unveiling the SAJOREC plaque at JKUAT

In a speech read on her behalf by Prof. Mohamed Abdille from the Ministry, the Cabinet Secretary further said, the exchange between scholars from China and Kenya, “will significantly strengthen bilateral and economic relations and position our institutions as global centres of innovation and entrepreneurship, thus creating the capacity to drive the attainment of the Continental Education Strategy for Africa 2016-2025 (CESA 16-25), Vision 2030 and the Big Four Agenda.”

The opening of SAJOREC function at JKUAT was preceded by the signing of a Memorandum of Understanding between Kenya and the Peoples Republic of China, presided over by Amb. Mohamed and the President of the Chinese Academy of Sciences (CAS) Prof. Bai Chunli, on the

establishment of the Sino-Africa Joint Research Centre – that is poised to foster science, technology and innovation co-operation between two countries.

Speaking at the SAJOREC opening ceremony, Chairman of Council, Prof. Paul Kanyari acknowledged CAS for the actualization of the JKUAT Botanical Garden and the Sino-Africa Joint Research Centre project.

“The Chinese Academy of Sciences through the Wuhan Botanical Garden, has partnered with JKUAT on various programmes, infrastructure establishment and staff training,” adding the University has benefited from student scholarships that have seen a good number of them join the University of Chinese Academy of Sciences.



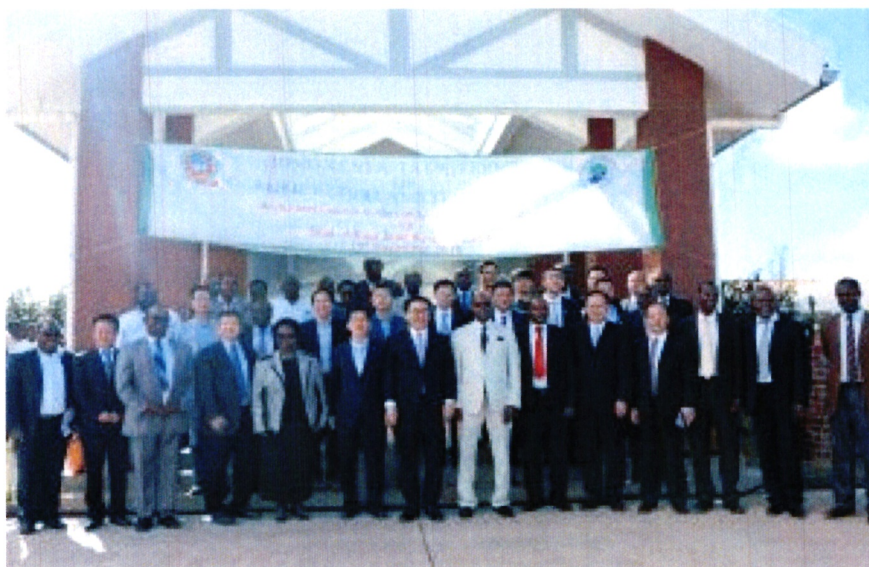
Prof. Chunli and Amb(Dr) Mohamed sign the MoU establishing SAJOREC

“We are so grateful to the CAS for the assistance that has further seen an increase in research facilities and infrastructure development especially laboratory equipment,” said Prof. Kanyari.

The planned establishment of modern agricultural demonstration zone in JKUAT through the support of the Chinese Academy of Sciences will strengthen the capacity of JKUAT in her key areas of Agriculture training and research, Prof. Kanyari concluded.

The Vice Chancellor, Prof. Victoria Wambui Ngumi, underscored the significance of research component in driving JKUAT’s strategy towards the achievement of institutional vision, citing “the JKUAT Botanical Garden and SAJOREC as one of the University’s Vision 2030 flagship projects with the aim of ensuring biodiversity conservation in the region.”

The Vice Chancellor, an expert in plant physiology with research interests in conservation of indigenous plants, noted that the JKUAT Botanical Garden is based on seven thematic gardens which include – biodiversity conservation, GIS and Remote Sensing, natural products development, agricultural science and technology, microbiology and molecular biology.



Guests at the entrance of SAJOREC Complex Building after the opening ceremony at JKUAT.

The state of the art research facility, Prof. Ngumi stated, comprises six specialist research laboratories, administration offices, conference and accommodation – infrastructure that she noted, creates the largest platform for Sino-African co-operation in biodiversity research and conservation for the African region.

Under the collaboration, 13 JKUAT students and staff in various science related disciplines have already benefited this year alone, Prof. Ngumi informed the gathering.

Reflecting on the comparative developmental milestones between Kenya and China, the Charge d'affaires of the Chinese Embassy in Kenya, Mr. Li Xuhang, said Kenya's GDP in 1977, stood at 350 US Dollars, double that of China, which at the time stood at 185, USD. Today, over 40 years ago, he observed, China is the second largest economy in the world.

Mr. Li Xuhang said, China's singular investment in science and technology and the subsequent role played particularly by the Chinese Academy of Sciences – provided the transformation impetus that has impacted the world through training of top notch scientists who shake and move scientific global affairs.

He encouraged Kenya to gain the momentum for development which he said, was possible through science and technology, adding that the SAJOREC project was partly, China's efforts to promote scientific and technological development in Africa.



L-R: Prof Ngumi, Prof. Abdille, Prof. Chunli, and Mr. Li Xuhang follow proceedings as Prof. Kanyari makes his remarks.

The President of CAS, Prof. Bai Chunli said, “SAJOREC is one of our major projects for strengthening scientific cooperation with developing countries under the Belt and Road Initiative, stating that so far, “CAS has developed 9 overseas centres of excellence for scientific research and education, and provided scholarships to over 1500 international students from countries in the Belt and Road Region to pursue Masters and PhD degrees in China.”

Prof. Chunli said, SAJOREC is very unique as the only one built in Africa and it has received strong support from Chinese President Mr. XI Jinping, Chinese Premier Mr. LI Keqiang, and Kenyan President Mr. Uhuru Kenyatta.

He noted that SAJOREC has served as an international platform for academic cooperation open to the whole region of Africa focusing on areas of much importance to the sustainable development of Africa, such as food and water security, eco-environmental protection, wildlife conservation, public health.

The Center has provided over 120 scholarships to African students to study at CAS for Masters / PhD degrees, with majority being from Kenya.



Part of the gathering during the ceremony.

According to Prof. Chunli, CAS has pledged to support SAJOREC in cooperating with Kenyan partners to develop a modern agriculture R & D Center in addressing the food security issue; develop a traditional medicine R & D Center in addressing public health; enforce cooperation in earth sciences, especially in remote sensing applications and to implement the East Africa Water Tower project in addressing eco-environmental issue.

SAJOREC will play a critical role in promoting STI co-operation in areas of top priority and concern to Africans and make visible contributions to the continent's sustainable development.

JKUAT Don Joins WHO on Developing Global Standards for Human Genome Editing



Prof. Muigai

Prof. Anne Muigai has joined the World Health Organisation (WHO) advisory committee on developing global standards for governance and oversight of human genome editing.

The Professor of Genetics at Jomo Kenyatta University of Agriculture and Technology, joins a global multi-disciplinary professional panel of 18 experts to examine the scientific, ethical, social and legal challenges associated with human genome editing; both somatic and germ cell.

According to an announcement posted February 14, 2019 on the WHO website, the core of the exercise is to comprehend how to promote transparency and trustworthy practices and how to ensure appropriate risk and benefit assessments are performed prior to any decision on authorization. The recent application of tools such as CRISPR-Cas9 to edit the human genome have highlighted the need for the development of standards in this area.

They will review the current literature on the state of the research and its applications, and societal attitudes towards the different uses of the human genome editing technology. WHO will then receive advice from the panel on appropriate oversight and governance mechanisms, both at the national and global level.

Prof. Muigai, the only Kenyan in the advisory committee, is a molecular population geneticist with over 15 years of experience in research, academic and administrative management. In 2016, jointly with her collaborators from Cambridge University, she published a paper titled Inter-group violence among early Holocene hunter-gatherers of West Turkana, Kenya in the prestigious journal – *Nature*.

The paper documented the discovery of fossilised bones of a group of prehistoric hunter-gathers, probably members of an extended family who were violently killed approximately 10,000 years ago in Nataruk, 30 km west of Lake Turkana, Kenya.

Prof. Muigai has served as the Chief Judge for Young Scientists Kenya, a Commissioner in the Commission for University Education, and a Director with the Kenya Plant Health Inspectorate Services.

While congratulating Prof. Muigai, Vice Chancellor, Prof. Victoria Wambui Ngumi said she has no doubt that Prof. Muigai’s vast experience and expertise in the field of genetics will be invaluable to the advisory committee and by extension to JKUAT.

Partnership to Eliminate Paper Records in Health Sector Signed



Prof. Ngumi and Mr. Macharia put pen to paper. Looking on (From Left) is Ms. Nyambura, Dr. Kaibui, and Prof. Karanja.

The now outdated paper record system in the country’s health sector is set to be eliminated and replaced with an automated real time data processing system.

This follows the signing of a Memorandum of Understanding between the Jomo Kenyatta University of Agriculture and Technology (JKUAT) and Seven Seas Technologies, Monday, September 17, 2018 at JKUAT Main Campus.

According to the partnership documents, the collaboration aims to strengthen the healthcare ICT capacity, healthcare planning, service delivery and improve decision making.

The partnership is expected to oversee the establishment of a Center of Excellence at JKUAT to foresee the training of health practitioners on modular courses, while conducting nation and county gap analysis to aid in capacity building and monitor the implementation of the project.

The CEO, Seven Seas Technologies, Mr. Mike Macharia, said the automated system will drastically improve the healthcare system by reducing the backlog in hospitals while increasing the number of patients being served in a day.

“The health Information system will relieve the hospitals from overcrowding while making it easy for doctors to easily access the background of a patient’s information,” said Mr. Macharia.

He further said, with the first batch of 100 hospitals targeted, hospitals are set to receive a big boost in processing paperwork with the National Hospital Insurance Fund projecting an instant improvement from weeks to a few days.

In her remarks, Vice Chancellor, Prof. Victoria Ngumi, lauded the partnership which she noted, was the first of its kind in Africa and called upon the health sector to embrace the revolution while pledging her support towards the project.



Mr. Macharia (3rd left) addresses the congregation

“We are happy to be part of this revolutionary partnership and you can count on the utmost support of the management. We encourage our colleges to aim even higher and I specifically welcome the other African countries to join in and make the health sector even better,” said Prof. Ngumi.

Present during the signing ceremony was the Dean, School of Public Health, Prof. Simon Karanja, Dean, School of Medicine Dr. Reuben Thuo, *Director Linkages*, Dr. Kaibui Muikamba and the University Legal Officer, Ms. Vivian Nyambura.

Precision Agriculture for Africa's Food Security



Dr. Vijayalakshmi Vulesami makes a presentation during the workshop

Around the world, food security ranks high up on the governments' development agenda. In Kenya, the Jubilee administration has set out an ambitious plan to soar production of food crops such as maize, potato, and rice in order to cushion the population from hunger. The government aims to increase Kenya's maize production from the current 40 million bags to 67 million by 2022.

To realize such enviable targets, Kenya will have to surmount a number of challenges facing the agriculture sector. Rising temperatures as a result of climate change has put a strain on crop productivity. Coupled with soil degradation that currently affects over 80% of African soils, new approaches to foster agricultural productivity in the country are required.

As a response, a multidisciplinary group of scientists drawn from Kenya, the United Kingdom and Zambia are pushing for adoption of precision agriculture. With a focus on soil fertility monitoring to enhance knowledge driven small holder farming in Africa, the researchers are currently engaged in a project that seeks to develop soil fertility analyzers that can accurately measure macronutrients, PH, and moisture content.



A section of the audience follow proceedings of the workshop

Speaking during a workshop to promote precision farming, held at Jomo Kenyatta University of Agriculture and Technology, the lead researcher, Dr. Vijayalakshmi Velusami said the practice can turnaround agricultural productivity in Africa, especially among smallholder farmers.

“Our project aims to ensure farmers in low and middle resource areas have access to cost effective technologies that can foster productivity while promoting health status of the soils,” said Vulesami who is a senior lecturer at Manchester Metropolitan University, UK.

She added that the project also aims to address the entire agriculture value chain including market information to farmers on where to sell their produce.

While opening the workshop on Friday March 1, 2019, Principal College of Agriculture and Natural Resources, Prof. David Mburu said land degradation and resource management challenge present threats to sustainable agriculture.

Dr. Mburu added that JKUAT will leverage strategic partnerships to promote sustainable farming technologies not only in Kenya but also in the region.

During the workshop that brought together over 100 participants; presentations were made on: precision application of fertilizers, and farming as a business for youth and women.

Clinical Medicine Stakeholders Convene to Address Skills Gap



Mr. Bocha gives his presentation

The Department of Clinical Medicine convened a stakeholders meeting to give input into three Masters programmes set to be rolled out in a bid to enhance the training of clinical officers in the country. The programmes are; Master of Clinical Medicine – Child and Adolescence Health, Master of Clinical Medicine – Maternal and Reproductive Health and Master in Clinical Medicine – Oncology and Palliative health.

The programmes have been tailored to address the shortage of highly trained health practitioners in the country as well as provide skilled and competent personnel for realising the implementation of the Universal Health Coverage (UHC) agenda.

During the meeting, Ministry of Health, Director of Clinical Services, Mr. Manaseh Bocha acknowledged that Kenya faces a shortage of human resource in primary health care and the three programmes will significantly aid in filling that gap hence providing the best care for people in our communities.



A section of the stakeholders during the meeting

The Director said with 10 Universities in Kenya offering training in clinical medicine, the country will be able to address issues of staff shortages, skills and competencies to manage primary health care and improve the referral health system.

While appreciating the stakeholders for accepting JKUAT's call, the Deputy Vice Chancellor in-charge of Academic Affairs, Prof. Robert Kinyua urged them to give their invaluable input as JKUAT builds a strong workforce in the health sector.

“The involvement of stakeholders in this process is vital in coming up with strong and vibrant programmes that will readily and proudly be accepted by clinical practitioners in the country,” observed Prof. Kinyua.

On his part, Principal, College of Health Sciences (COHES), Prof. Harun Mengech lauded the efforts of the stakeholders but cautioned them not to replicate what the doctors in the field were doing. He advised the stakeholders to give input that will supplement the already existing health services and enhance the competence of clinical officers.



Prof. Kinyua makes his remarks

The stakeholders of the meeting were drawn from the Ministry of Health, Clinical Officers Council, Kenya Clinical Officers Association, Kenya Union of Clinical Officers and JKUAT (COHES). Chairman, Department of Clinical Medicine, Dr. Lawrence Karanja said, the establishment of the programmes was informed by the need of proficient clinical practitioners who will guarantee functional health systems that will ease the implementation of basic healthcare interventions and attain Universal Health Coverage.

Varsity Holds Gender and Disability Mainstreaming Workshop

JKUAT Gender and Mentoring Centre in collaboration with the Federation of Women Lawyers (FIDA) and Kenya Commercial Bank held a two-day gender and disability mainstreaming sensitization workshop, commencing June 13, 2019.

The workshop themed 'Gender and Disability Mainstreaming for Sustainable Development' drew over 100 participants from various University departments and campuses in a bid to enhance harmony and understanding of gender and disability issues affecting not only the institution, but the society at large.

Addressing the participants, the Vice Chancellor, Prof. Victoria Ngumi said gender equity and inclusion of persons with disabilities especially in universities, was paramount for the realization of the country's development agenda.

"Integrating the gender and disability perspectives in institutions of higher learning will help strengthen the country's socio-economic development and the attainment of the sustainable development goals (SDGs)," said Prof. Ngumi.

She further reiterated JKUAT's commitment in ensuring that government policies on gender and disability mainstreaming are fully implemented.



A cross-section of the participants following proceedings during the workshop.

While expounding on JKUAT's gender and disability policy that provides guidelines on gender and disability mainstreaming in all operations of the University, Director, Gender and Mentoring Centre, Prof. Hellen Kutima said the University was committed to the principle of equal opportunities for all persons such that no deserving persons are discriminated against on the basis of gender and disability.

The congregation was also addressed by KCB, Senior Corporate Relationship Manager, Ms. Jennifer Muindi, Dr. Kangethe Giterere of Gender and Mentoring Centre and JKUAT Senior Health Counsellor, Ms. Monica Otiende.

Researchers Dig in to Help Solve Narok's Flash Floods Menace



Prof. Gathenya installs a rain gauge at Senchura Secondary School

The frequent flash floods menace threatening lives and destroying millions of property in Enkare Narok Basin, may be a thing of the past if the efforts by a team of researchers drawn from five different institutions determine its causes and best management practices.

The joint project which was officially launched May 9, 2019 at Ewaso Ng'iro South River Basin Development Authority (ENSDA) in Narok, and which brings together researchers drawn from Jomo Kenyatta University of Agriculture and Technology (JKUAT), Pan African University Institute for Basic Sciences, Technology and Innovation (PAUSTI), Water Resources Authority, ENSDA and Cactus AMS is funded by National Research Fund Approved Grant at a tune of Ksh 9,147,000. The project is expected to run until June 30, 2021.

Expected research outputs of the project include: characterization of the catchment such as rainfall, soils and land cover, designing flood hazard and erosion risk maps of the basin to predict the extent and areas of the population at risk. It also aims at assessing the effectiveness of best management practices in agriculture for mitigation of flash floods, storm water and erosion management measures in Narok town.



Mr. Nchoe makes his presentation during the launch

The Principal Investigator, John Gathenya, a Professor of Water Engineering at JKUAT, said the project was targeting long term solutions in the area such as provision of cheap commercial data collecting devices for the community, enhancing more research activity in the area through the deployment of post-graduate researchers, and the installation of community based early warning systems on impending flash floods.

“With our guidance, we expect that the post graduate researchers from JKUAT and Pan African University Institute for Basic Sciences, Technology and Innovation (PAUSTI) will be our reference point from the data collected. The same data will also be availed to the community for comparison with historical data in order to understand how it directly affects their livelihood and farming methods. We are also going to commercialize some of our research tools at an affordable prize which the community will use to predict the impending danger,” said Prof. Gathenya

Mr. Kelene Ole Nchoe, a community elder, lauded the initiative saying flash floods not only threaten human, but also animal life which is the backbone of tourism in the area.

Mr. Nchoe urged the researchers to sensitize the locals on the basic water conservation techniques while also challenging other community members to contribute to the course to avoid dire drought seasons.



Dennis Theuri, a PhD Student at JKUAT explains his research findings on floods menace to a section of researchers

The project launch was concluded with field visits to the study areas and installation of data collection equipments at Senchura Secondary School, Kakiya and Ensampurmpur storm water channels.

Nanotechnology: Iran to Establish Partnership with JKUAT, Offers 3 Scholarships



Dr. Farajvand (2nd left) makes his remarks during the meeting. Looking on is Prof. Ngumi (2nd right), Deputy Vice Chancellor (Finance) Prof. Otoki Moirongo (right) and First Secretary of Kenya Iran Embassy, Mr. Javad Emamian (left)

The Iranian government has offered Jomo Kenyatta University of Agriculture and Technology (JKUAT) three scholarships to students willing to pursue nanotechnology studies in Iran.

Making the announcement, Monday February 18, 2019, the Iranian Ambassador to Kenya, Dr. Hadi Farajvand said his country was interested in venturing into a collaborative arrangement with JKUAT in the area of nanotechnology because of the niche the university has in the region.

According to Dr. Farajvand, nanotechnology has the potential to increase the efficiency of energy consumption, foster food security, solve major health problems and massively increase manufacturing production at significantly reduced costs.

“As we seek collaboration, Iran’s mission is to transfer knowledge and technology in a bid to improve the quality of human life,” said Dr. Farajvand.

The collaboration will see the Government of Islamic Republic of Iran help JKUAT formulate postgraduate programmes in nanotechnology, equip nanotechnology laboratories and bring professors in the field of nanotechnology in a bid to build capacity in the field and raise awareness about nanoscience.

Vice Chancellor. Prof. Victoria Wambui Ngumi while welcoming the Dr. Farajvand to JKUAT lauded the Government of Islamic Republic of Iran for choosing JKUAT as a partner in the spread of nanotechnology in the region.



The Ambassador joins the Vice Chancellor, Prof. Ngumi and JKUAT staff in a commemorative photo after the meeting

Citing the Pan African University Institute for Basic Sciences, Technology and Innovation (PAUSTI) hosted in JKUAT, Prof. Ngumi assured the ambassador that with PAUSTI's reach in the continent, the proper adoption of nanotechnology will help African achieve its manufacturing and social transformation.

According to Web of Science, Iran ranks fourth in nanotechnology in the world after China, United State of America and India. Nanotechnology is a field of research and innovation concerned with building 'thing' – generally, materials and devices – on the scale of atoms and molecules.

Miss JKUAT Crowned Kenya's Miss Tourism 2018



Sarah being crowned Miss Tourism Kenya 2018. Looking on CS Devolution Eugene Wamalwa(far right) and CAS Foreign Affairs Ababu Namwamba (far left)

A Third year student pursuing Bachelor of Science in Biostatistics at Jomo Kenyatta University of Agriculture and Technology (JKUAT) has been crowned the new Miss Tourism Kenya 2018. Sarah Pkyach, who is also the reigning beauty pageant at JKUAT and the current Miss Tourism West Pokot County, beat 40 other contestants in a ceremony held at Safari Park hotel October 13, 2018. The beauty queen bagged Ksh. 1.2 million cash prize during the coronation ceremony.

Sarah then represented Kenya in the Miss Tourism International 2018 finals that was held in Kuala Lumpur in December 2018. The new tourism ambassador will promote tourism in the national and county levels as well as giving back to the society through charity work in her new role.

Sarah revealed that as the tourism ambassador, she will strive to promote tourism in West Pokot County which she says, is a thriving tourist destination that has been marginalized for a long time.



Sarah and former JKUSA chairman Asman Omondi Plant a tree at past tree planting campaign

Financial Performance

The University has reported a deficit of Kshs. 57million in the year. The previous year's deficit was Kshs.581M. During 2018/2019 FY the University's administration and operational expenses decreased as a result of improved cost cutting measures.

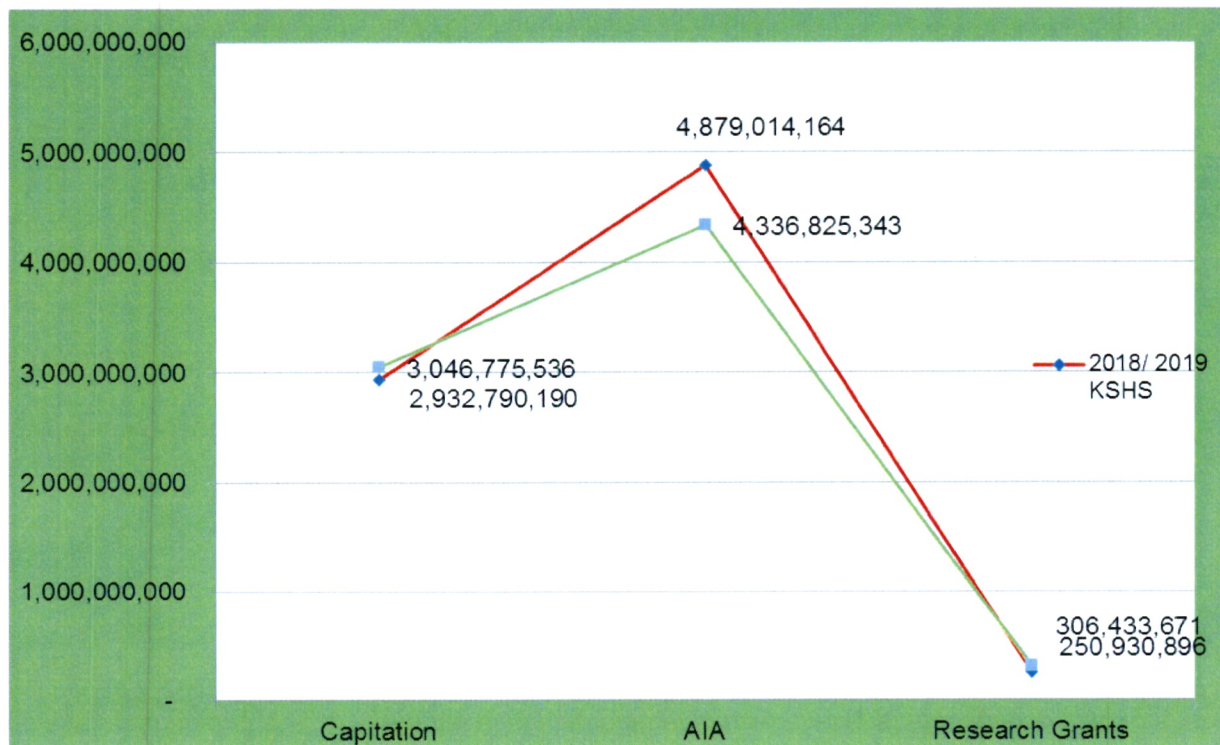
The University is optimistic that future cash in-flows will improve upon full implementation of the Differentiated Unit Cost funding model by the Government. This will be favourable to the University as it offers highly technical and science-based courses which requiring heavy investment in equipment,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

Graphical Representation of the Financial Performance

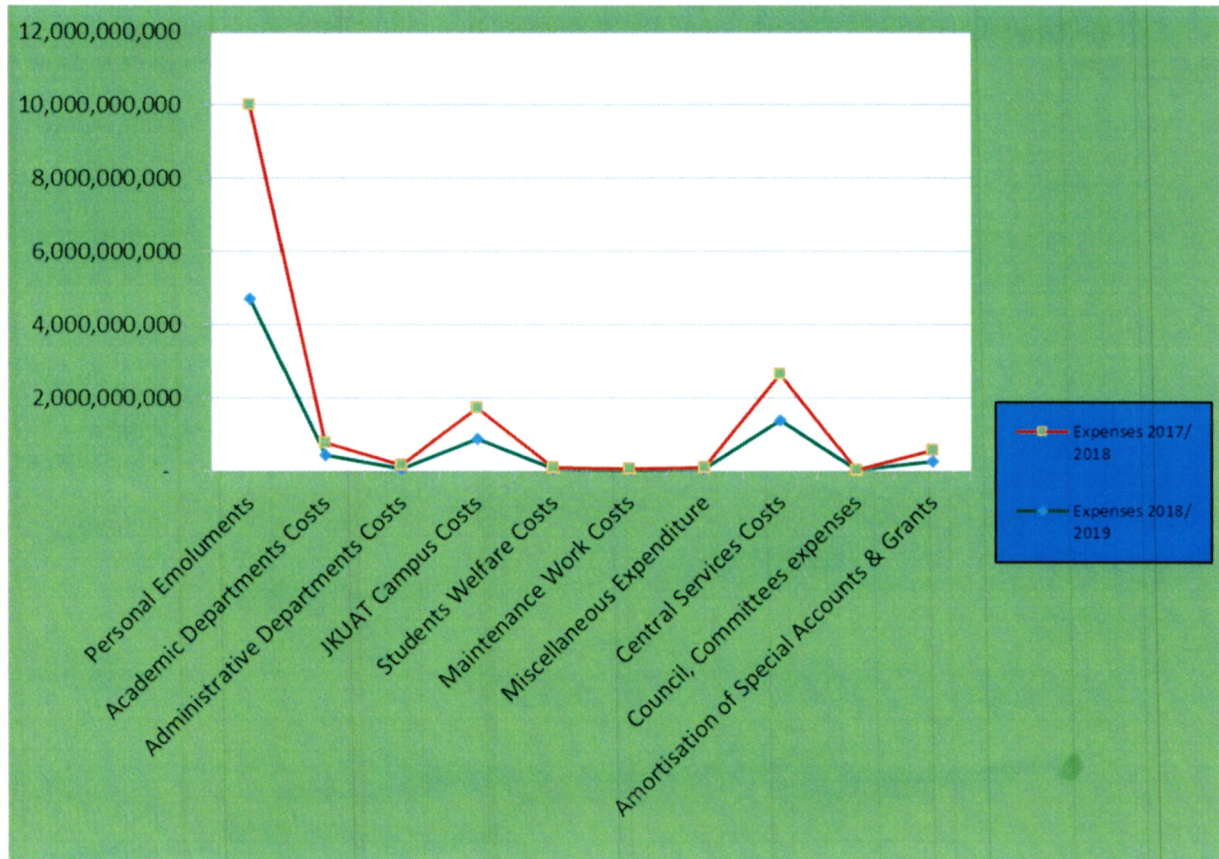
During the year 2018/2019, JKUAT received GoK recurrent grants transfer of **Kshs.2,932,790,190** and collected **KShs 4,921,653,722** as Appropriation in Aid giving a cumulative total of **Kshs.7,854,443,912** which was utilized to fund staff payroll and other operational costs.

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

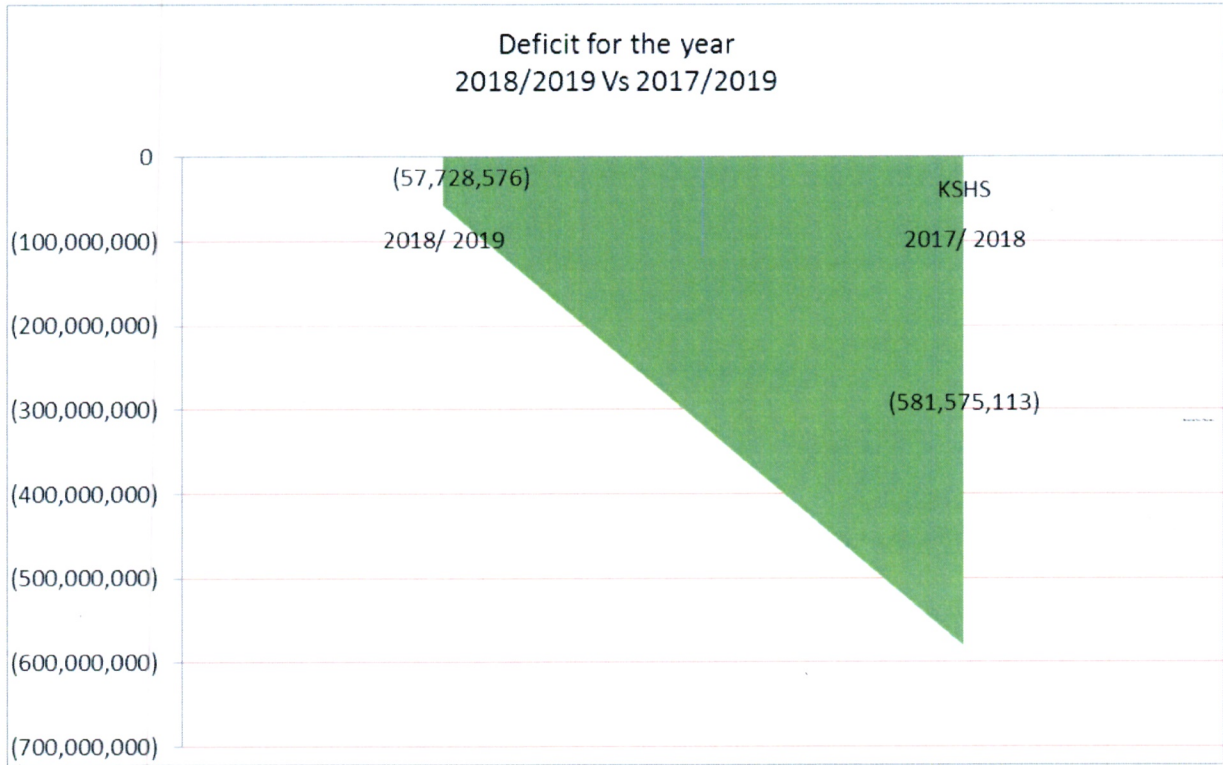
Income Trends



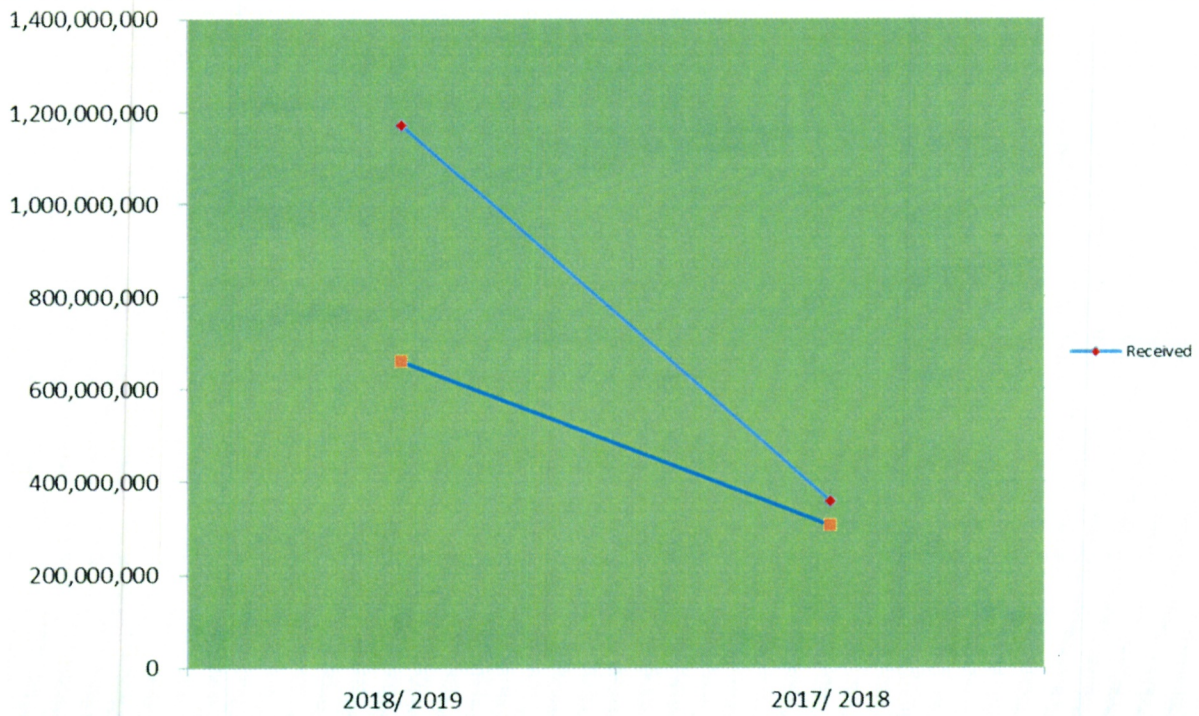
Expenditure Trends



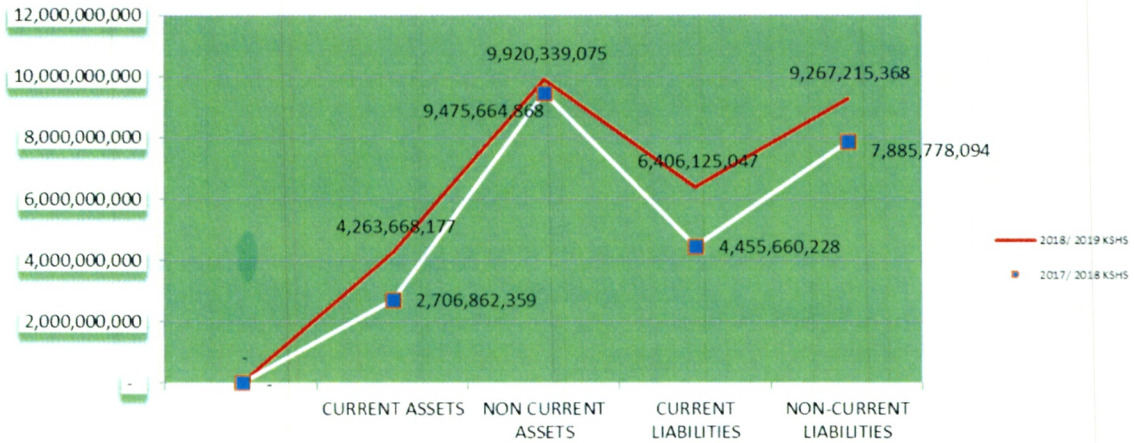
Comparison of Surplus Vs Deficit levels



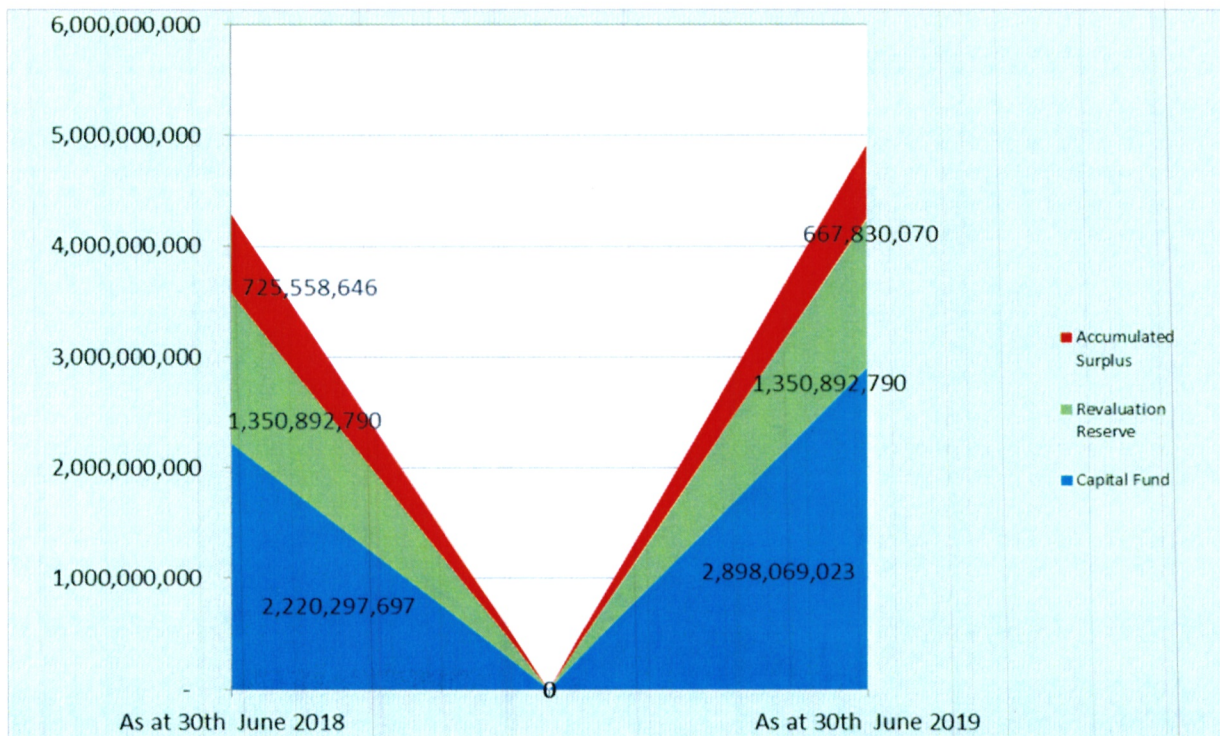
A Comparison of Amounts Received and Expended relating to Research Grants



Comparison of Assets Versus Liabilities



Comparison of Changes in Net Assets



C) 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.

During the year, the following projects were executed;

- i. Construction of Parking Lot between COHES and NSC Building
- ii. Construction of the Nissin Plant.
- iii. Renovation of the Students' Centre

The following infrastructural projects were on-going;

- iv. Completion of Administration Block C.
- v. Construction of the College of Human Resource and Enterprise Development Building.
- vi. Renovations to the Cafeteria
- vii. Centre for Excellence in Engineering and Technology Building

The Science Complex and College of Human Resource and Enterprise Development Buildings will provide space for lectures, laboratories, 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.

The water bottling plant is also anticipated to generate additional revenues and hence improve the University's much needed Appropriation in Aid.

Proposed Projects

The following projects are in the Master Plan for the financial year 2019/2020

1. Proposed Centre for Information and Communication Technology
2. Proposed Centre of Excellence in Biotechnology Research Building
3. Proposed Entrepreneurship and Development Centre
4. Proposed Centre for Law, Science and Technology Studies
5. Proposed Construction of Perimeter wall round the University property
6. Proposed lighting and security system

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

D) MAJOR RISKS FACING THE UNIVERSITY

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

VI. CORPORATE SOCIAL RESPONSIBILITY

The University acknowledges her responsibility to the society by playing an active role on public issues.

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

Enhancing Profitability of Smallholder Farming in Africa



Prof. Abukutsa (centre) addresses the opening session of the workshop as Prof. Otung (left) and Eng. Dr. Kabubo follow

Despite contributing over 75% of Kenya's total agricultural output, smallholder farmers in the country have nothing to smile about; often living in poverty and consumed by the farm manual drudgery. Widespread reliance on outdated and rudimentary farming methods have led to low productivity; giving little headroom for socio-economic advancement in a sector that employs up to 75% of the working population.

Experts opine that to turnaround the situation, there is need to inject new technologies and innovations especially those touching on mechanization; while equipping farmers with modern farming skills. Also key in the agricultural transformation agenda is increasing access to markets and finances, besides lowering existing market barriers.

As part of galvanizing international consensus to assist smallholder farmers access existing technologies, a workshop dubbed IDEA 2019 was staged at Jomo Kenyatta University of Agriculture and Technology on Thursday March, 7, 2019.

The event that brought together scientists, farmers, government officials and agriculture-led non-state actors featured some cost effective innovations that have been deployed with relative success in Zambia, South Africa and Kenya.



A section of participants follow workshop proceedings

In a keynote address, Chris Stimie from South Africa’s Rural Integrated Engineering noted that while large scale farmers had access to some of the best technologies, enabling them to practice precision agriculture; small scale farmers were much disadvantaged.

“An irrigation farmer may double her yield by reducing over-irrigation with the use of a soil moisture sensor. She thus saves water, time and fertilizer while her yield increases,” he averred.

Highlighting various mechanization options that Kenyan farmers could adopt, Eng. Daudi Njogu from Kenya’s Ministry of Agriculture said the use of motorized power in the country stands at 25%; hand-held hoes and animal drawn ploughs at is 20%. He further reported that Kenya has only 10,000 tractors serving over 3 million smallholder farmers.

“Activities such as crop spraying and harvesting are increasingly facing serious challenges in the face of climate change,” Daudi added.

IDEA 2019 lead organizer, Prof. Ifiok Otung from the University of South Wales, United Kingdom said the event was primed to explore a range of affordable technologies in poverty alleviation and wealth creation among small scale farmers in Africa.



Participants who attended the workshop

While linking productivity to technology, Prof. Ifiok noted that, “those who use inferior technologies are themselves not inferior. They are just ill equipped.”

Prof. Mary Abukutsa who represented JKUAT Vice Chancellor, Prof. Victoria Wambui Ngumi at the event noted that digitization and large scale mechanization would also attract young people to the agricultural enterprise where the average age of the farmer is 60 years.

Abukutsa who is also in charge of research, production and extension at JKUAT nudged the participants to make concrete recommendations that stakeholders can leverage to create wealth through agriculture.

The workshop that was supported by University of South Wales and the Royal Academy of Engineering brought together over 50 participants.

JKUAT Women in ICT Partner to Mark International Women's Day



A cross section of the participants in a JKUAT-Zalego mentorship programme held in December 2018

Women in Information Communication Technology (WICT) at the Jomo Kenyatta University of Agriculture and Technology teamed up with the Youth for Technology Foundation (YTF) to mark this year's International Women's Day at an event held at the University's Juja Campus on March 8, 2019.

The event, whose 2019 campaign theme was *#BalanceforBetter*, aimed at, among other things; inspire women to take up leadership roles, empower women through technology, and promote gender balance. The event, that brought together high school female students mentored by both JKUAT and Zalego, consisted of mentorship sessions, technology workshops and ignition talks. Women in technology from the private sector companies such as Safaricom, oracle, UNESCO, IBM and Mastercard are among those that attended as mentors and guest speakers. Others were student clubs such as Society of Engineering Students (SES), Society of Computer Science and Information technology (SCOSIT) and the Institute of Electrical & Electronic Engineers (IEEE).

According to the brief, the collective action and shared responsibility for driving a gender-balanced world was key, which was why they felt empowering women and girls would be a breakthrough strategy for inclusive sustainable development.

The International Women's day is a global day celebrating the social, economic, cultural and political achievements of women. The day also marks a call to action for accelerating gender parity.



Some of the JKUAT-Zalego mentees display their certificates

Women in ICT –JKUAT is a forum which aims to inform, empower, mentor and inspire girls and youth into ICT opportunities and careers. The group highlights on the significance of ICT in the contemporary society and how it traverses all professions and careers.

On the other hand, YTf is an international non-profit organization whose programmes utilize technology to inspire youth and women in low-income communities and developing nations to create innovative solutions to the challenges they encounter in their own communities. The organization is empowering the next generation of leaders to enter the workforce with the skills they need to access employment or create their own entrepreneurial opportunities in the fourth industrial revolution.

River Monitoring Stations Launched During World Water Day



Stakeholders of the Upper Tana Nairobi Water Fund interact with the river monitoring system during the launch

The effect of climate change globally is taking a toll on water resources. Many communities are experiencing receding water levels in reservoirs, rivers, and lakes as temperatures rise, and rainfall patterns shift.

To effectively and efficiently manage the depleting water resource, the Water Research and Resource Center (WARREC) based at JKUAT in collaboration with Water Resource Authority and The Nature Conservancy (TNC), installed 6 telemetric river gauging stations in the rivers feeding Ndakaini and Sasuma dams. The stations were launched during the World Water Day celebrations in Ndakaini Dam, March 22, 2019.

The initiative being implemented through the Upper Tana Nairobi Water Fund will see the stations monitor the conductivity, serenity, levels and temperature of the 6 rivers in the Upper Tana basin.

The Water Fund Advisor for TNC's Africa Programme, Mr. Fred Kihara, said the installation of the stations will greatly enhance the maintenance and analysis of regular flow of water throughout the year.



Mr. Kihara (right) confers with Prof. Mati and Dr. Hanspeter Liniger, Senior researcher at the University of Bern, Center for Development and Environment. Dr. Liniger was Prof. Mati PhD Supervisor.

“This will help in planning and projection of water resources in the basin and accurately and effectively monitor the dams’ levels. The accuracy and real-time data collected will play a significant role in mitigating the challenges and increase downstream water quality and quantity as well as providing positive benefits for tens of thousands of farmers in the watershed,” said Mr. Kihara.

WARREC Director, Prof. Bancy Mati acknowledged the biophysical data collected from the stations will not only be vital in water research and knowledge management but will also be critical in influencing and formulation of water management policies in the country.

“For the future and sustainability of water conservation efforts, we need to invest in post-graduate students to carry out research,” observed Prof. Mati adding, that with temperature rise and rainfall patterns shift, there is need to radically think of where the water for the next generation will come from and start investing in water harvesting and ground water.

On his part, Ag. Managing Director, Nairobi City Water & Sewerage Company (NCWSC), Eng. Nahason Muguna said, the stations will allow the company to save on resources and make timely prudent management decisions in the company’s day-to-day operations.



Tree planting exercise at Ndakaini Primary School

The celebrations themed ‘*Leaving no one behind*’, also saw a tree planting exercise to improve the vegetation cover around the area to reduce water run-off during the rainy season.

“It is important to sensitize local communities about the relevance of tree planting around catchment areas to enable them save our future generation and continue the journey of sustainable water resource management,” said Eng. Muguna in a speech delivered by NCWSC Corporate Affairs Manager, Mr. Mbaruku Vyakweli.

JKUAT and FKF Holds Inaugural Refereeing Training



Mr. Gathirua, Secretary KEFORA, demonstrates how to card players during a match.

JKUAT Sports Department and Kenya Football Federation (FKF) jointly organized a five-day soccer refereeing training seminar that will run between May 27–31, 2019, to offer basic training skills to students, staff and community youths who are desirous to develop and hone their football refereeing skills.

The participants were trained on various theoretical and practical techniques of soccer refereeing such as running, positioning, whistling, signals, flag techniques and physical fitness among others.

According to JKUAT Sports and Games Director, Dr. Waweru Kamaku, the training, a first of its kind at the University, helped sensitize and build capacity of the youth on refereeing as a rewarding profession. He also said it is the University's Corporate Social Responsibility to give back to the community.

“This training will help in talent identification for youths under 25 years and will foster cohesion among the students and the community at large,” said Dr. Kamaku.

He encouraged the participants to grab the rare opportunity further observing that the best performers will be granted an opportunity to work under FKF in the ongoing regional league and FKF sanctioned tournaments.

Football Federation of Kenya, Chairman, Aberdare region, Mr. Davis Chege, said the training was in line with FKF policy in developing football in the country as many referees would be trained and it will be instrumental in addressing the shortage of workforce. He called upon the participants to shun bad company saying it would derail their ambition of being top notch referees in the near future.



Instructor Peter Kiereini (right in black track and shirt) advising trainees on referee sporting wear.

With the youth bearing the brunt of scarce job opportunities in Kenya, Mr. Chege observed that the training would open the scarcely exploited profession in Kenya.

The Kenya Football Referees Association (KEFORA) Secretary, Mr. Paul Gathirua, underscored the significance of such trainings saying the forum would promote integrity and quality refereeing in the country.

Grace Njoki, a participant, said the training would help her enhance her knowledge and understanding of the game even better as well as increase her chances of employment.

Procurement Students Coached on Job Hunting Skills



Andrew Kimunya addresses the students

Students pursuing Procurement and Supply Chain degree programme have been urged to ensure they get affiliated to their respective professional bodies such as the Kenya Institute of Supplies Management (KISM), in order to learn and get certified by a recognized licensing body which will give them an edge in job market over their competitors.

This was revealed during a mentorship programme organized by the Jomo Kenyatta University Procurement and Supplies Students Association (JKUPSSA), Friday, March 15, 2019. The forum brought together students from local universities and Procurement and Supply Chain experts who interacted and shared experiences, industry needs and opportunities.

Running under the theme: *Promoting procurement and supply chain professionalism*, the programme's main objective was to provide an avenue for procurement and supply chain

students at JKUAT with useful tips and establish worthwhile networks that will support their careers progression.

Regional Head of Procurement, Sub-Saharan Africa- British Council, Mr. Andrew Juma, advised the students to invest in their futures and go an extra mile in educating themselves especially in important documentations and publications such as the Kenya Constitution and the newspapers while also, sharpening their communication skills which he said, will enhance their individual chances of securing jobs in the procurement field where competition is stiff.

Mr. Juma further told the students to be agents of integrity while encouraging them to vie for leadership positions, pointing out that integrity can only be tested and proven in positions of power.



A section of the students keenly follow proceedings

KISM Examination Officer, Dr. Fred Ongisa, challenged students to understand the current state of procurement and supply chain in the country by reading extensively, informing them that the National Treasury has resorted to only employing certified procurement and supply professionals of Kenya (CPSP-K) to work in government institutions.

On his part, Nairobi Institute of Business Studies, Training Manager, Mr. Andrew Kimunya, challenged students to combine academic and career qualifications in order to graduate as professionals who are skilled and prepared for the highly competitive job market.

“I challenge you to graduate from your studies having also attained CPSPK from accredited institution in order to be recognized as experts in this sphere,” said Mr. Kimunya.

New Policies Required to Curb TB Menace



JKUAT students create awareness on TB

Recent statistics released by the World Health Organisation ranked tuberculosis (TB) as the deadliest communicable disease globally, ahead of HIV/AIDS and Malaria. The statistics revealed that TB claims approximately 1.6 million lives annually compared to HIV/AIDS and Malaria which stand at 940,000 and 435,000 respectively.

Local health experts attributed the rise of this epidemic to poverty and poor policies during the commemoration of the world TB day, organized by the Jomo Kenyatta University of Agriculture Medical Students Association (JKUSMA) Thursday, March 21, 2019 at the University.

It was also revealed during the event that the biggest challenge to alleviating this disease, is the lack of knowledge and the mythical perception surrounding the disease in some of the African traditions, which discourages a huge number of disease carriers and patients from attending regular hospital check-ups and treatment.

Dr. Patrick Mburugu, a paediatrician at JKUAT, urged the students and the community members to attend regular health check-ups, revealing that everyone is susceptible to the opportunistic disease which can be fatal when the immunity of the body is low.



A student undergoes blood pressure test

Dr. Mburugu called upon the health practitioners to engage in an extensive TB sensitization exercise in the community in order to increase TB awareness while demystifying the false myths surrounding the stubborn disease.

“I urge each and every one of you to set a huge target and carry out an extensive awareness of TB around the University and the community while carrying out screening and counselling them on the importance of routine health check-ups,” said Dr. Mburugu

Another speaker, Dr. Tiberry Nyakwana, a lecturer of Clinical Medicine in COHES, and a specialist of Epilepsy at JKUAT, revealed that early diagnosis and treatment of TB can significantly reduce the cost up to 2 million Kenya shillings per person while also eliminating the chances of disease relapse, drug resistance and elimination of infection

Dr. Nyakwana called for advocacy at the research level citing the need to find innovative ways of generating a permanent solution to TB, pointing out the current inadequate diagnostics and treatment of the disease as a setback.



A section of the participants follow the proceedings

National Program Coordinator, Stop TB Partnership Kenya, Evaline Kibuchi, said it was time to perceive TB as a development issue rather than a medical issue in order to create more thrust in the pursuit of better policies in the fight against TB.

The Chairperson, JKUSMA, Vincent Mwima, underscored the significance of such forums to aspiring health practitioners in creating meaningful networks and bringing cohesion between the University and the Community, by supporting the University achieve its corporate social responsibilities.

The event was jointly sponsored and organized by Stop TB Partnership Kenya, Amref, Student Health Clubs for Nursing, Pharmacy, Medical Microbiology, Medicine and Surgery and the National TB Program, Kiambu County.

Partnership to Enhance Banana Value Chain in Kiambu County Unveiled



Gathoni wa Muchomba addresses the congregation. Listening on is Prof. Ngumi

Jomo Kenyatta University of Agriculture and Technology (JKUAT) has entered into a partnership with the National Government Affirmative Action Fund-Kiambu, to establish a banana value chain enterprise in Kiambu County.

The partnership is expected to among other things, develop a banana aggregation center, and write proposals that would fund the project.

In the partnership, JKUAT will be mandated to provide the expertise to establish the center, provide land to build the structure, provide extension and outreach services, provide crop production and agro-processing expertise as well as avail tissue culture banana seedlings.

Speaking during the signing ceremony at the Main Campus in Juja, February 7, 2019, Kiambu County Woman Representative, Gathoni wa Muchomba, lauded the impact of the new partnership stating that it will create new job opportunities for over 3000 women, youth and people living with disability. She further hailed JKUAT's commitment to the partnership saying that the Institution's expertise in diverse spheres will form a strong base for future projects.

With banana being the second most consumed product in Kiambu and Nairobi County as a whole, wa Muchomba pledged to forge partnerships with prospective buyers saying self-sustainable networks were critical in development and the implementation of the government's four pillars of development.



Gathoni wa Muchomba and Prof. Ngumi put pen to paper

Vice Chancellor, JKUAT, Prof. Victoria Wambui Ngumi expressed her desire to continue working with Kiambu County and the community at large stating that JKUAT was committed to its corporate social responsibilities.

Such projects and partnerships, Prof Ngumi pointed out, had become the university's priorities in the actualization of the governments' four pillars of development noting that "agri-business know-how which is increasingly becoming popular can be highly rewarding if fully exploited"

While lauding the partnership, Prof Ngumi expressed confidence in the future of the partnership noting that her University had all the expertise to provide the correct research based solutions.

Practical Training to Empower the Community



Ochong addresses the women during the training. Looking on is Prof. Bwisa (right) and Maulidi

Over the years, universities and their researchers have been accused of failing to connect with the society which is why there has been a growing decline in the trust people place in institutions and experts. To change this narrative, JKUAT's Prof. Henry Bwisa says there is a need to develop new ways of collaborating and engaging with the community.

According to the Professor of Entrepreneurship, universities need to create opportunities for both students and lecturers to work personally and directly with the community, to share knowledge, listen to their creative ideas and work together on projects that have practical applications within the community.

For his two units; Social Entrepreneurship and Community Resource Mobilisation being offered in the 2nd year of BSc. Public Administration and Leadership, Prof. Bwisa has taken a practical approach to teaching.

At the beginning of the semester he instructed his students to identify the problems affecting the Juja community and come up with practical solutions to help the residents. With the help of the Juja Member of County Assembly (MCA) the students identified several problems including insecurity, unemployment, agriculture, water, health and sanitation and came up with 20 projects in a bid to curb the problems.

Wendy Ochong, a 2nd year Public Administration and Leadership student attests that so far the two units have been the most enjoyable classes she has attended.



Gloria demonstrates how the bags are made.

Japheth Lusweti, Zipporah Nyangweso, Emmanuel Langat and Gloria Lodenyi on April 4, 2019 took to Mung'etho area in Juja Constituency to train over 25 women on how to make bags from old jeans and sweaters. The quadruple aim at empowering the women to be able to create income from the selling of bags.

With a ruler, pair of scissors, sewing thread and needle, long sleeve top and old jeans costing Ksh. 360, the students confirm that the women can make Ksh. 500 from a single bag, making a profit of Ksh. 140.

Ms. Monica Wanjiku, one of the participants of the training appreciated the training saying “I have learnt something new and innovative that will help me generate income hence improving my economic status.”



Zipporah introduces the bags to the women. She is joined by her partners Japheth (right) and Emmanuel.

Going forward, Ms. Wanjiku is confident that the women involved in the training will be able to form a group and create a business from bag making.

While appreciating the women for coming to the training, Prof Bwisa and the students urged the women and the community at large to take advantage of the University to find solutions to the problems facing the community.

Community–University Partnerships Key for Development



Mr. Kang’ethe makes his remarks during the meeting. Listening on (from left) is Mr. Bosco, Prof. Ngumi, Prof. Ikua, Prof. Kinyua and Prof. Moirongo

Kiambu County Coordinated Stakeholder Association (KCCSA) has resolved to strengthen the existing relationship between them and the University which has seen the community benefit from technical trainings in agribusiness, value addition and procurement among other areas of interest.

While paying a courtesy call to JKUAT's Vice Chancellor, Prof. Victoria Ngumi in Juja, the County Chairman of the Association, Mr. Kimani wa Kang'ethe outlined the importance of Community-University partnership as an integral part in solving county challenges.

Leading a delegation of the KCCSA Juja Chapter, Mr. Kang'ethe pledged to work closely with the University administration, the Local Administration, County and National Governments in addressing security and drug abuse concerns in Juja by forming a Joint Management Committee that would spearhead the initiative.

He challenged the University to hasten the process of incubating more business start-ups that would benefit the society especially the youth as was envisaged during the establishment of the JKUAT Industrial Park. Mr. Kang'ethe lauded the University for the academic support that has seen 16 needy students from the 12 Sub-counties of Kiambu benefit from scholarships in the past 4 years.

The Vice Chancellor, Prof. Ngumi extolled the collaboration between JKUAT and the community and assured them of her support towards realizing the dream of making Juja a University City.

On future collaboration, citing the Juice Pulper, Brick Making Machine, Chaff Cutter and Bricket Making Machine, Prof. Ngumi informed the delegation that the university had a lot of innovations and technology that could benefit the people especially the women and the youth.

"From machine fabrication to value addition of agricultural produce, JKUAT has the top brains you need to help the community grow and develop economically," said Prof. Ngumi.

She advised the delegation to identify the problems they face as a community so as to help the University come up with tailored solutions that are beneficial to them.

Director, University Community Collaboration Department, Prof. Philip Ngunjiri implored the association to take advantage of the collaboration and guarantee sustainable working relationships that meet the needs of all stakeholders.

He was optimistic that the collaboration would be effective because JKUAT was the only public University that had established a dedicated department to handle community collaboration to help Juja and Kiambu County at large to realise their potential.

The meeting was also addressed by Chairman Juja KCCSA Chapter, Mr. John Bosco, Deputy Vice Chancellors; Prof. Moirongo Otoki, (Finance) Prof Robert Kinyua (Academic Affairs) and Prof Benard Ikua (Administration) among other staff of the university.

JKUPSSA's Christmas Treat



A section of JKUPSSA students play with the children

The Happy Life Children's Home got an early Christmas treat from Jomo Kenyatta University Procurement and Supplies Students Association (JKUPSSA) in partnership with Friends for Charity Organization when they visited the foundation based in Juja, Saturday, December 1,

2018. The initiative was organized to uplift the Children's Home through donations, as a way of complementing its effort to reduce the number of children roaming the streets.

The Association donated food stuff, clothes, shoes, sanitary towels and beauty products for the children among other items. They further participated in cleaning and cooking for the children.

JKUPSSA Chairperson, William Thoya, said, during this festive season, the association was driven by the need to ease the burden of those taking care of the orphaned children while encouraging other Associations to extend a similar gesture to the less fortunate in the society. In order to eradicate street families and street children, the Chairperson called for collaborative approach between various stakeholders inclined towards eradicating street families as well as individuals and groups advising further it will cultivate good virtues in the society.

Mr. Thoya lauded JKUAT for supporting the clubs and societies to do their work freely saying, it has broadened the students' minds and exposed them to critical social issues in the society thus enhancing problem solving skills among students.

"As students, we find it wise to go out of our capacity regardless of our social, economic and ethnic backgrounds because the University has prepared us to be problem solvers in the society," said Mr. Thoya

The Chairperson further lauded Jomo Kenyatta University Students Association for supporting the initiative through donations. JKUSA Chairman Ibrahim Boru was part of the team that visited the Children's Home.



PROF. VICTORIA WAMBUI NGUMI Ph.D.

VICE CHANCELLOR



PROF. PAUL KANYARI NJUKI, Ph.D

CHAIRMAN OF THE UNIVERSITY COUNCIL

VII. STATEMENT OF JOMO KENYATTA UNIVERSITY COUNCIL MEMBERS RESPONSIBILITIES FOR THE YEAR ENDED 30TH JUNE 2018

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 2019 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.

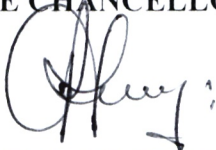
Nothing has come to the attention of the Council that the University will not remain a going concern for at least twelve months from the date of this statement.

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



PROF. VICTORIA NGUMI, Ph.D.

VICE CHANCELLOR

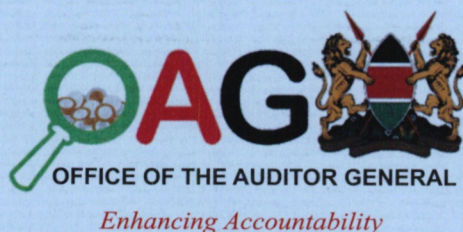


PROF. PAUL KANYARI NJUKI, Ph.D.

CHAIRMAN OF THE UNIVERSITY COUNCIL

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Jomo Kenyatta University of Agriculture and Technology set out on pages 1 to 40, which comprise of the statement of financial position as at 30 June, 2019, statement of financial performance, statement of changes in net assets, statement of cash flows and the 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 the Jomo Kenyatta University of Agriculture and Technology as at 30 June, 2019, 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 Universities Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Undisclosed Material Uncertainty to Going Concern

The statement of financial performance reflects a deficit of Kshs.57,728,576 (2018: Deficit of Kshs.581,575,113). The statement of financial position reflects current liabilities amounting to Kshs.6,406,125,048 which exceeds the current assets amount of Kshs.4,263,668,177 resulting in a negative working capital of Kshs.2,142,456,871. Consequently, the University may not meet its obligations when they fall due. In particular, Management has not remitted pension deductions and employer pension contributions totalling to Kshs.1,402,159,179 and Pay as You Earn (PAYE) tax amounting to Kshs.1,413,710,612 deducted from employees' salaries and due to the Kenya Revenue Authority (KRA) as at 30 June, 2019. This is contrary to Section (4) of the Employment Act Cap 226 of 2007 and the income tax (PAYE) rules which provides that before the

tenth day of every month, all amounts of tax which the employer has deducted during that month be remitted to the Authority.

Further, Management has not paid audit fees amounting to Kshs.17,400,000 to the Office of the Auditor-General for the audit services offered in the last over four (4) years.

In the circumstances, the University is technically insolvent and cannot meet its short-term obligations as and when they fall due. Management has not disclosed this fact in the financial statements.

2. Unsupported Trade and Other Receivables

As disclosed under Note 10 to the financial statements, the statement of financial position reflects trade and other receivables balance of Kshs.3,847,208,334. The balance includes long outstanding receivables totalling Kshs.175,578,258 and Kshs.5,155,533 relating to sundry debtors and loan defaulters respectively. However, details and analysis of those advances to the loanees were not availed for audit review.

In the circumstances, the accuracy, and completeness of trade and other receivables of Kshs.3,847,208,334 reflected in the statement of financial position as at 30 June, 2019 could not be confirmed.

3. Inaccuracy of Trade and Other Payables

As disclosed under Note 12 to the financial statements, the statement of financial position reflects trade and other payables of Kshs.5,408,307,975. Included in the balance is student fee prepayments of Kshs.731,840,576. A review, on a sample basis, of the student fee prepayments schedule and the individual student fee statements revealed that there existed an unreconciled variance of Kshs.10,625,361 between the two sets of records.

In the circumstances, the accuracy, completeness and validity of trade and other payables balance of Kshs.5,408,307,975 reflected in the statement of financial position as at 30 June, 2019 could not be ascertained.

4. Unsupported Payments to Former Staff

As disclosed under Note 5(i) to the financial statements, the statement of financial performance reflects personal emoluments balance of Kshs.4,713,998,678. The balance includes salary payments totalling Kshs.3,899,950 paid to four (4) officers who had already exited the University.

No satisfactory explanation was given why these former officers were retained in the payroll, why the amount was paid or how the amounts of overpayments will be recovered.

In the circumstances, the propriety of Kshs.3,899,950 for the year ended 30 June, 2019 paid to staff who had exited the University could not be ascertained.

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.

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

1.0 Budget Control and Performance

The statement of comparative budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.8,908,698,366 and Kshs.7,811,804,354 respectively resulting to an under-funding of Kshs.1,096,894,012 or 12% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.8,659,201,379 and Kshs.7,869,532,930 respectively resulting to an under-funding of Kshs.789,668,449 or 9 % of the budget. Management has attributed the underfunding to the restructuring of the education sector in the last three (3) years.

The under-funding has affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Prior Year Matters

In the audit report of the previous year, several paragraphs were raised. However, the Management has not disclosed prior year audit recommendations in the annual reports and how it has resolved them contrary to the provisions of the Public Sector Accounting Standards Board (PSASB) template and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

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. Compliance with National Cohesion and Integration Act, 2008

Review of staff ethnicity data indicated that the University had 45% of its staff members from one ethnic community. This is in contravention of Section 7 (2) of the National Cohesion and Integration Act, 2008 which requires that no public establishment shall have more than one third of its staff from the same ethnic community.

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

2. Delay in Project Completion

2.1. Erection of Perimeter Wall

As previously reported in 2017/2018, under Note 8 to the financial statements, is work-in-progress balance of Kshs.866,143,822. Included in this balance is an expenditure amounting to Kshs.50,698,799 relating to a contract entered into in 2012 for the proposed erection of a perimeter fence along the road leading to the University main entrance at Juja at a contract sum of Kshs.68,836,283. A review of the project status and physical verification of the project in January, 2020 during the audit revealed that the fence stalled at foundation level yet Kshs.50,698,799 or approximately 73.6% of the contract sum had been paid at the time of the audit.

2.2. Construction of a New Administration Block

Included in the work in progress balance of Kshs.866,143,822 reflected under Note 8 to the financial statements is Kshs.20,792,815 being additional costs on the construction of the new administration block. Examination of records revealed that on 21 January, 2013, Management entered into the contract for the construction of an administration block for a period of seventy-two (72) weeks at a contract sum of Kshs.285,919,713. However, the contract was extended from 21 June, 2014 to 6 December, 2014 while the contract sum was varied to Kshs.348,366,919 representing an increase of Kshs.62,447,206 or 22% of the original contract sum.

By 30 June, 2019, the administration block had not been completed and the value of works reflected under work in progress was Kshs.236,479,695. However, Management did not provide, for audit review, the extension of contract period and approval of the variations that exceeded the 15% allowable level of the then applicable Public Procurement and Disposal Act, 2005. Further, no explanation has been availed by Management on how and when it intends to complete the building and put it into the intended use.

2.3. Construction of Water Bottling Plant

Included in the property, plant and equipment balance of Kshs 9,451,295,072 reflected under Note 8 to the financial statements is the proposed water bottling project in which

records available indicate that Kshs.15,334,599 has been spent on the project. However, verification of the project in January, 2020 revealed that the project is not in use and the plant has never been functional despite the fact that Kshs.15,334,599 has already been spent towards operationalizing the project. Management has not given satisfactory explanation on the lack of operationalization of this project.

In the circumstances, it has not been possible to confirm whether the amount spent on the three projects is a proper charge to public funds and whether the public will get value for money on funds spent.

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 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. Long Outstanding Debts - Student Debtors

Review of records availed revealed student debtors of Kshs.3,480,489,652 out of which balances totalling to Kshs.743,477,690 had been outstanding for more than four (4) semesters. Management did not disclose the measures taken to ensure prompt collection of the debts.

Consequently, the internal control effectiveness in giving an assurance on full recoverability of the student's debts cannot be confirmed

2. Long Outstanding Payables

As disclosed under Note 12 to the financial statements, the statement of financial position reflects trade and other payables of Kshs.5,408,307,975. Included in this amount are sundry creditors and miscellaneous deductions amounting to Kshs.1,508,679,987 and Kshs.878,082 respectively that have been outstanding for more than three (3) years. Management has been given any explanation why these payables have not been settled.

Consequently, I am unable to confirm effectiveness on internal controls in the management of account payables.

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

Responsibilities of Management and 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the University's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of intention to liquidate 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 financial reporting process, reviewing the effectiveness of how the University 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 overall 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 control 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control 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 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 control.
- 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 the Management's use of the going concern 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 as a going concern. 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 as a going concern.

- 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

08 February, 2021

JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY

IX

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2019**

INCOME	NOTE	2018/2019	2017/ 2018
		KSHS	KSHS
Income from Non-exchange transactions	2	2,932,790,190	3,046,775,536
Income from Exchange transactions			
Tuition and Other Fees - Main Campus	3(i)	4,055,178,290	3,736,632,057
Incomes from Other services rendered	4(i)	99,106,070	70,339,151
Other Income	4(ii)	473,798,908	529,854,135
Amortisation of Special Accounts & Grants	7b	250,930,896	306,433,671
Sub Total		4,879,014,164	4,643,259,014
		7,811,804,354	7,690,034,550
EXPENDITURE			
Personal Emoluments	5(i)	4,713,998,678	5,309,475,190
Academic Departments Costs	5(ii)	436,444,100	339,653,383
Administrative Departments Costs	5(iii)	72,403,593	103,310,852
JKUAT Campus Costs	5(iv)	861,246,860	857,926,556
Students Welfare Costs	5(v)	65,962,227	34,586,671
Maintenance Work Costs	5(vi)	20,140,788	25,057,694
Miscellaneous Expenditure	5(vii)	47,422,136	44,010,209
Central Services Costs	5(viii)	1,388,839,485	1,240,402,448
Council, Committees expenses	5(ix)	12,144,167	10,752,989
Amortisation of Special Accounts & Grants	7b	250,930,896	306,433,671
		7,869,532,930	8,271,609,663
Surplus / (Deficit) for the year		(57,728,576)	(581,575,113)

JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY

X STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	<u>NOTE</u>	<u>2018/2019</u> KSHS	<u>2017/ 2018</u> KSHS
ASSETS			
CURRENT ASSETS			
Inventories	9	34,045,182	72,106,921
Trade and Other Receivables	10	3,847,208,334	2,521,433,548
Cash and bank balances	11a	382,414,661	113,321,890
		4,263,668,177	2,706,862,359
NON CURRENT ASSETS			
Property, Plant and Equipment	8	9,451,295,072	9,291,460,864
Investment in Subsidiary - JKUATES	13	25,644,004	25,644,004
Biological Assets-Livestock	15	7,090,000	8,560,000
Investment in Subsidiary - Nissin Hold	13	418,881,000	150,000,000
Intangible Asset - Investment in ERP Software	16	17,428,999	-
		9,920,339,075	9,475,664,868
TOTAL ASSETS		14,184,007,252	12,182,527,227
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	12	5,408,307,975	3,463,511,176
Deferred Income: Special Accounts & Grants - Unexpended Amount	7a	550,663,189	429,905,622
Bank Loan	14a	314,845,882	159,221,143
Current Portion of Borrowings	11b	132,308,002	403,022,287
		6,406,125,048	4,455,660,228
NON-CURRENT LIABILITIES			
Bank Loan	14b	2,861,090,321	3,430,117,866
TOTAL LIABILITIES		9,267,215,369	7,885,778,094
NET ASSETS			
Capital Fund	6	2,898,069,023	2,220,297,697
Revaluation Reserve	6	1,350,892,790	1,350,892,790
Accumulated Surplus	6	667,830,070	725,558,646
		4,916,791,883	4,296,749,133
TOTAL NET ASSETS AND LIABILITIES		14,184,007,252	12,182,527,227
TOTAL FUNDS, GRANTS AND LIABILITY		14,184,007,252	12,182,527,227



CPA MARY NGUGI, ICPAK No. 6733
AG. FINANCE OFFICER



PROF. BERNARD O. MOIRONGO, PhD.
DEPUTY VICE-CHANCELLOR (FINANCE)



PROF. VICTORIA WAMBUI NGUMI, PhD.
VICE-CHANCELLOR

**STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 30 JUNE 2019**

	Capital Fund	Revaluation Reserve	Accumulated Surplus	TOTAL
As at 30th June 2017	2,161,898,201	1,350,892,790	1,307,133,759	4,819,924,750
Additions in the Year	58,399,496	-		58,399,496
Surplus for the Year			(581,575,113)	(581,575,113)
As at 30th June 2018	2,220,297,697	1,350,892,790	725,558,646	4,296,749,133
Additions in the Year	187,441,364			187,441,364
Donations - SAJOREC	221,448,962			221,448,962
Additions from JKUAT Nissin	268,881,000			268,881,000
Surplus for the Year			(57,728,576)	(57,728,576)
As at 30th June 2019	2,898,069,023	1,350,892,790	667,830,070	4,916,791,883

JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY.

XII

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/ 2019	2017/ 2018
		<u>KSHS</u>	<u>KSHS</u>
<u>CASHFLOWS FROM OPERATING ACTIVITIES</u>			
Surplus/(Deficit) for the year		(57,728,576)	(581,575,113)
Adjustment for :			
Depreciation Charge	8	167,068,855	179,428,656
Operating Profit before working capital changes		109,340,279	(402,146,457)
Decrease (Increase) in Debtors	10	(1,325,774,787)	(208,534,012)
Decrease (increase) in Inventories	9	38,061,739	118,707,407
Increase (Decrease) in Other Payables-Special Accounts	7a	120,757,567	52,439,249
Increase (Decrease) in Creditors	12	1,944,796,799	709,624,550
		777,841,318	672,237,194
Net Cash Generated from Operating Activities		887,181,597	270,090,737
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Purchase of Furniture	8	(12,417,900)	(7,396,960)
Additions to Work In Progress	8	(294,799,303)	(69,603,280)
Purchase of Computers and Equipment	8	(19,685,861)	(23,532,502)
Purchase of ERP Sage Accpac	16	(17,428,999)	
Decrease in Biological assets	8	(1,470,000)	2,323,368
Net cash used in Investing Activities		(345,802,063)	(102,856,110)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Grants allocated to Finance Capital Fund	6	187,441,364	13,650,000
Bank Loan - Kigali	14		(8,459,772)
Asset Based Financing Repayment - Motor Vehicles	14	(18,738,544)	(6,509,942)
Bank Loan - JKUAT Towers	14	(163,486,087)	-
Bank Loan - Kenyatta Road	14	(6,789,212)	(121,818,114)
Net cash used in Financing Activities		(1,572,479)	(154,030,925)
Net Increase (Decrease) in cash and cash equivalents		539,807,055	13,203,702
Cash and cash equivalents at beginning of year	11	(289,700,396)	(302,904,098)
Cash and cash equivalents at end of year	11	250,106,659	(289,700,396)
<u>SUMMARY OF CASH AND BANK BALANCES</u>			
Cash on hand and balance with banks	11a	382,414,661	113,321,890
Bank overdraft	11b	(132,308,002)	(403,022,287)
TOTAL		250,106,659	(289,700,397)

JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY

XIII

STATEMENT OF COMPARISON OF BUDGET Versus ACTUAL AMOUNTS

FOR THE YEAR ENDED 30 JUNE 2019

	ORIGINAL	ADJUSTMENTS	FINAL BUDGET	ACTUAL ON	PERFORMANCE		
	BUDGET				COMPARABLE	DIFFERENCE	%age
	2018/2019	2018/2019	2018/2019	2018/2019	2018/2019		
	KSHS	KSHS	KSHS	KSHS	KSHS		
INCOME							
Government Grant -Recurrent	2,554,992,000	(51,099,840)	2,503,892,160	2,503,892,160	-	0%	
Recurrent Grant Enhanced Capitation	-	428,898,031	428,898,031	428,898,031	-		
Government Grant Income	2,554,992,000	377,798,191	2,932,790,191	2,932,790,191	-	0%	
Total Government Recurrent Grant	2,554,992,000	377,798,191	2,932,790,191	2,932,790,191	-	0%	
Tuition and other Fees Income	5,359,513,655	-	5,359,513,655	4,055,178,290	(1,304,335,365)	-32% (a)	
Other income	248,388,436	-	248,388,436	347,456,918	99,068,482	29% (b)	
Expected Rent	225,000,000	-	225,000,000	225,448,060	448,060	0%	
Special Accounts & Grants	143,006,084	-	143,006,084	250,930,896	107,924,812	43% (c)	
Sub Total	5,975,908,176	-	5,975,908,176	4,653,566,105	(1,322,342,071)	-28%	
Total Income	8,530,900,176	-	8,530,900,176	7,586,356,296	(944,543,880)	-12%	
EXPENDITURE							
Personal Emoluments	5,022,070,869	-	5,022,070,869	4,713,998,678	308,072,191	6%	
Academic Departments Costs	298,381,196	158,062,401	456,443,597	436,444,100	19,999,497	4%	
Administrative Departments Costs	255,125,753	-	255,125,753	72,403,593	182,722,161	72% (d)	
JKUAT Campus Costs	926,351,101	-	926,351,101	861,246,860	65,104,241	7%	
Students Welfare Costs	53,412,500	21,365,000	74,777,500	65,962,227	8,815,273	12% (e)	
Maintenance Work Costs	30,259,053	-	30,259,053	20,140,788	10,118,265	33% (f)	
Miscellaneous Expenditure	38,131,620	15,252,648	53,384,268	47,422,136	5,962,132	11% (g)	
Central Services Costs	1,502,137,021	183,118,141	1,685,255,162	1,388,839,485	296,415,677	18% (h)	
Council, Committees expenses	12,527,992	-	12,527,992	12,144,167	383,825	3%	
Special Accounts & Grants	143,006,084	-	143,006,084	250,930,896	(107,924,812)	-75% (c)	
Total Expenditure	8,281,403,189	377,798,190	8,659,201,379	7,869,532,928	789,668,451	10%	
Surplus for the year	249,496,987	-	249,496,987	(283,176,632)	(532,673,619)		
Refund Special Grant- Development Grant	233,420,000	-	233,420,000	187,441,364	(45,978,636)	-25% (i)	

Budget Notes:

- Decline in Tuition and other Fees Income was due to reduced number of students qualified and admitted to the self-sponsored programmes following the recent restructuring in the education sector
- Improvement due to enhanced performance from various income generating units in theyear
- Positive variance resulted from increased research activities in the year
- Variance resulted from implementation of cost cutting measures across all departments in the year
- Variance resulted from cost savings due to austerity measures implemented in the year
- Variance resulted from phasing of maintenance works due to financial constraint in the year
- Positive variance resulted from strict austerity measures implemented due to cash constraints
- Positive variance resulted from strict cost cutting measures implemented
- Negative variance resulted from budget cuts on development capitation grant in the year

NOTES TO THE FINANCIAL STATEMENTS

1.1 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.

1.2 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.

1.3 ADOPTION OF NEW AND REVISED STANDARDS

i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2019

Standard	Impact
IPSAS 40: Public Sector Combinations	Applicable: 1st January 2019 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. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2019

Standard	Effective date and impact:

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	Applicable: 1st January 2022: <i>Financial Instruments</i> , establishes new requirements for classifying, recognizing and measuring financial instruments to replace those in IPSAS 29, <i>Financial Instruments: Recognition and Measurement</i> . The University has not adopted it yet.
IPSAS 42: Social Benefits	Applicable: 1st January 2022: Social Benefits provides guidance on accounting for social benefits expenditure. It defines social benefits as cash transfers paid to specific individuals and/or households to mitigate the effect of social risk. Specific examples include state retirement benefits, disability benefits, income support and unemployment benefits. The new standard requires an entity to recognize an expense and a liability for the next social benefit payment. The University has not adopted it yet.

iii. Early adoption of standards

Jomo Kenyatta University of Agriculture and Technology did not early-adopt any new or amended standards in year 2019.

1.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

i) Revenue from non-exchange transactions – IPSAS 23

Transfers from other government entities

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

ii) Revenue from exchange transactions – IPSAS 9

Rendering of services

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

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

Sale of goods

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

Rental income

The University owns JKUAT Towers that has operating leases on part of it. The University occupies three floors and has leased out the remaining ones to private businesses. The leases are handled by a property management Company- Knight Frank. 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) 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.

d) 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

Annual Report and Financial Statements for the year ended 30 June 2019

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.

e) Research and development costs

All research costs are expensed as incurred.

Development costs are capitalized only after technical and commercial feasibility of the resulting product or service have been established.

f) Financial instruments – IPSAS 29

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.

g) 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)

h) Financial instruments

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.

i) 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.

j) 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.

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.

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.

k) Nature and purpose of reserves

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

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

l) 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.

m) 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.

n) 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.

o) 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.

p) Related Party Disclosures – IPSAS 20

Annual Report and Financial Statements for the year ended 30 June 2019

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)).

q) 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.

r) Comparative figures

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

1.5 SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY – IPSAS 1

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

Critical accounting judgments in applying the organization's accounting policies

Impairment losses on trade and other receivables

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

Estimates and assumptions

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

Key sources of estimation uncertainty

Impairment of assets

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

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

Useful lives and residual values

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

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

Fair value estimation – financial instruments

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

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

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

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.

Taxation

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

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, 2019.

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.

1.7 Reserves

a) Capital fund

This reserve relate to items of property plant and equipment developed from capital grants received from national government, other development partners and transfers from revenue reserve on purchase of additional assets.

b) Accumulated reserve

This relates to surplus / deficit accrued by the university over time.

c) Revaluation reserve

This reserve relate to items of property plant and equipment that have been revalued after acquisition.

1.8 Leases Arrangements

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

1.9 Research Grants Reconciliation

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).

1.10 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.

JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2018/ 2019	2017/ 2018
	KSHS	KSHS
2 <u>GOVERNMENT GRANT</u>		
Grants in Aid - CBA Arrears	-	862,799,467
Recurrent Grant	2,503,892,160	2,183,976,069
Recurrent Grant Receivable	428,898,030	-
	2,932,790,190	3,046,775,536
3(i) <u>TUITION AND OTHER FEES - MAIN CAMPUS</u>		
ID/Registration Fees	42,075,646	23,043,505
Residential Fees	16,257,800	16,920,119
Tuition Fees	3,283,183,997	3,214,158,415
Examination Fees	250,138,541	148,239,248
Medical Fees	119,149,027	80,840,084
Supplementary Fees	1,204,222	
Project Examination	7,348,367	
Clinical Placement	610,000	
Practical Examination	82,285	
Post Graduate Fees	3,015,700	4,059,065
Bsc. application fees	5,969,897	3,096,402
Internet	63,931,637	46,004,526
Computer fees	73,367,130	50,829,028
Library fees	57,377,026	33,261,713
Field trips/attachment	108,612,116	75,429,349
Students Laptop Fees	22,854,900	40,750,604
	4,055,178,290	3,736,632,057
4(i) <u>OTHER SERVICES RENDERED</u>		
Rechargeable transport	36,833,809	16,672,519
Nursery School	2,500,956	1,890,261
Likuyani Farm	727,537	1,782,080
Farm crops	-	18,330
Staff Cafeteria	12,183,383	15,115,082
Cafeteria (meals)- SAJOREC	1,225,801	-
Xeroxing and printing	6,080,099	4,839,015
Workshop Production	3,030,698	436,447
Food Processing	213,327	553,355
Mechanical eng production fund	360,000	-
Biotechnology Production	-	5,000
Hospital fund	9,247,787	10,383,011
Library Production	702,280	437,735
IBR production	11,158	
Consultancy services	-	8,937,715
VIZAFRICA 2018 Conference	353,767	
Bookshop Income	65,264	409,695
Chemistry	601,437	-
Kenyatta Road -Beef project	542,429	
Show Product Sales	-	550
Livestock production	685,505	
Serena /Candle IGU A/C	3,975,573	2,979,972
Outside Catering unit	395,045	35,260
Farm machinery	742,151	277,871
Health centre dental	142,260	149,550
JKUAT Computer Assembling Un	6,732,000	2,732,014
Botany IGU	128,690	-
Short Courses and Trainings	9,313,850	461,500
ICT Research, Consultancy& Trai	2,311,264	-
Medical lab science IGU		188,500
ISO Training Income		527,800
	99,106,070	68,833,261

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END

	2018/2019	2017/2018
	KSHS	KSHS
4(ii) OTHER INCOME:		
Accommodation Charges	21,245,479	16,879,615
JKUAT Towers Rental Income	225,448,060	211,547,348
House Rent	9,062,300	10,171,850
Water Charges	1,563,053	2,539,005
Shop Rent	737,514	635,263
Accrued Interest on fixed deposit	736,979	759,801
Miscellaneous income	10,568,776	6,111,258
Asset Disposal Account	370,712	-
Library Fines		36,735
Laundry Charges	8,195,115	6,257,227
Hire of Graduation Gowns	35,082,927	24,541,549
Students P.A.Y.E	18,191,343	12,187,658
Project fees	3,391,851	3,593,253
KUCCPS - Main Campus	1,486,000	85,500
Research/Attachment Fees	25,000	2,000
Journal of Agric	20,000	8,000
Project Admin Costs	1,875,857	1,156,054
JKUAT Hospital Cost Sharing	1,673,341	1,547,745
Penalty Fees on Damages	192,300	156,000
Sale of tenders	103,920	4,000
Swimming Pool Charges		459,880
Training Income	5,967,832	3,236,636
Ethic Review fees - Research Dept		4,000
Guest Houses Rental Income	30,000	60,000
CUE Inspection Fees	33,028,000	28,259,148
Car Pass	300	1,300
Alumni Fees	6,136,250	
Photo Session/Video Shooting - SAJOF	15,000	46,000
Botanical Garden Entry Fees - SAJOR	655,785	68,760
Rebates received/ NITP/DLP	87,082,214	193,873,571
Laboratory Bench Fees - SAJOREC	535,000	150,000
Private Schools Laptop Sales - NITP	-	5,474,978
ICEOD Short Courses	378,000	
	473,798,908	529,854,135
5(i) PERSONAL EMOLUMENTS		
Staff Salary	2,288,548,414	2,954,531,373
Casual Workers	42,231,087	26,696,856
Part-time Teaching	2,347,482	1,790,960
Gratuity and Pension Contributions	480,416,939	497,225,680
Group Life Insurance	26,808,566	19,339,296
House Allowance	1,079,788,339	1,088,423,625
Other Personal Allowances	342,564,601	294,581,895
House to Office Allowance	430,871,985	404,706,155
Passage, Baggage/Leave Allowance	20,421,265	22,179,351
	4,713,998,678	5,309,475,190
5(ii) ACADEMIC COSTS		
Travelling and accomodation	34,652,304	21,748,817
Field courses	9,151,321	10,559,400
Entertainment	11,568,360	9,853,069
Teaching materials	11,396,952	7,550,152
Crockery and Utensils	-	45,368
Library expenses	3,466,058	4,099,226
Stationery and stores	13,503,717	6,377,892
Short Courses	19,200	2,452,508
computer	2,168,838	140,020
Cleaning materials	1,915,676	673,149
Attachment Expenses	13,465,401	9,859,372
Research	13,207,634	6,604,834
Research Programme	4,808,773	15,685,120
Examination expenses	46,499,907	34,333,148
Part time-departments	268,323,419	205,358,617
Casual workers -Department	2,055,160	3,772,865
Workstudy	105,600	76,100
Deans and Senate Committee Expenses	135,780	463,728
	436,444,100	339,653,383

JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2018/ 2019	2017/ 2018
	KSHS	KSHS
5(iii) <u>ADMINISTRATIVE COSTS</u>		
Travelling and Accomodation	24,597,608	20,768,810
Entertainment	14,290,468	11,983,312
Crockery and utensils	605,242	10,050
Purchase of stationery and stores	26,468,996	18,930,666
Foodstuff for patients	673,000	640,228
Short Courses	279,765	1,579,145
Connectivity	78,852	78,852
Linens	1,040	61,530
Cleaning materials	2,004,272	2,123,734
Computer expenses	2,167,225	46,653,507
Casual Workers	457,992	-
Juja Community	104,697	77,853
UMB Expenses	674,436	403,166
	72,403,593	103,310,852
5(iv) <u>CAMPUS RUNNING COSTS</u>		
Karen Campus	70,384,974	66,281,801
Westlands Campus	19,625,350	22,812,545
Nairobi CBD Campus	173,203,468	111,558,523
Mombasa CBD Campus	147,855,866	127,911,153
Kisii CBD Campus	56,219,703	93,729,923
Kitale CBD Campus	83,970,698	60,457,119
Nakuru CBD Campus	135,948,543	146,285,616
Arusha Campus	9,572,470	21,469,154
Kakamega Campus	76,578,291	24,524,005
Kisumu CBD	407,649	5,679,190
Kigali Campus	29,320,159	96,425,995
Keiyan Campus	975,843	3,898,757
KQ Pride Centre	538,015	2,933,130
Eldoret CBD Campus	56,645,831	73,959,646
	861,246,860	857,926,556
5(v) <u>STUDENTS WELFARE</u>		
Travelling and accomodation	868,023	339,473
Entertainment	1,447,151	113,760
Stationery and stores	2,203,114	639,561
Cleaning materials	2,362,049	2,326,503
Gas and fuel	11,121,472	5,135,869
Food and rations	46,135,001	24,684,855
Crockery and utensils	566,847	5,800
Part Time	131,450	1,340,850
Inter- university games	1,127,120	-
	65,962,227	34,586,671
5(vi) <u>MAINTENANCE COSTS</u>		
Maintenance of plant/mach/equip	2,270,462	6,007,313
Repair & Maintenance of Furniture	880,126	803,265
Maintenance of buildings	11,075,087	8,303,374
Maintenance of water/sewerage	4,375,972	2,564,847
Maintenance of roads/grounds	1,539,141	7,378,896
	20,140,788	25,057,694
5(vii) <u>MISCELLANEOUS EXPENDITURE</u>		
Show expenses	8,974,645	7,186,333
Graduation expenses	37,575,886	36,130,623
Kabiru-ini Demonstration	871,605	693,253
	47,422,136	44,010,209

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2018/ 2019	2017/ 2018
CENTRAL SERVICES	<u>KSHS</u>	<u>KSHS</u>
5(viii) Industrial Training Levy	1,575,400	1,610,690
JKUAT 20 years Celebration	-	1,735,000
Public celebrations/funerals	5,421,040	8,411,842
IPUCCF Expenses	-	317,600
Foreign exchange difference	753,883	81,224
Staff Fitness Welfare Expenses	-	190,000
Recruitment Costs	-	200,000
National Cohesion National Values	13,520	11,540
Audit fees	3,480,000	3,480,000
ISO expenses	1,461,310	2,186,763
Subscription to Professional bodies	11,331,547	4,700,693
Motor vehicle insurance	6,585,284	6,075,966
Clearing & forwarding	-	9,505,271
Fees commission & Honoraria Exp.	501,415	36,914,092
Structured Cabling Systems Expense:	-	129,200
Vice chancellors award expense	-	1,620,000
Insurance premiums	4,734,301	4,497,332
Staff Bonus Expense	13,438,500	13,849,000
Innovation & Technology	1,844,400	3,317,218
Bid Bonds Commissions	-	2,225,589
Depreciation charge	167,068,855	179,428,656
Hire of Equipment	30,000	256,920
Swimming Pool Charges	1,555,600	459,880
University Bonus Share	95,488	-
IASTE Students Exchange	523,000	612,000
Farm crops	185,478	-
East Africa Games 2016	58,862	15,337,498
Horticulture Production	-	50,390
Consultancy Services	11,176,425	-
Chemistry Production Fund	-	1,248,443
Kenyatta Road Beef Project	-	945,160
Sales: Extension Demonstration Farm	-	30,000
Piggery Unit	-	1,434,675
Cattle Unit	-	1,309,018
Provision for Bad Debts	147,308,309	79,037,585
Telephone expenses	1,486,694	5,036,513
Electricity expenses	76,722,682	66,783,725
Fuel for Generator	4,306,317	1,929,092
Crockery and Utensils	293,787	95,299
Advertising & Publicity	16,596,233	3,174,723
Internet Connectivity	30,844,985	26,486,881
	509,393,315	484,715,476

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

5(viii) Cont'd	2018/ 2019	2017/ 2018
<u>CENTRAL SERVICES</u>	<u>KSHS</u>	<u>KSHS</u>
Computer Charges	236,240	2,300,470
Misc other charges	129,484	268,358
Medical Expenses	168,998,556	131,534,544
Transport expenses	27,240,372	8,008,847
External travelling	5,954,168	3,887,817
Postal & telegrams expenses	2,749,422	3,111,895
Conference & seminars	8,087,420	7,242,308
Fungicides insecticides & Sprays	346,900	300,000
Publishing & printing	8,787,781	13,011,939
Purchase of Uniform & clothing	2,298,853	3,499,042
Rent and Rates	8,720	249,340
Contracted professional services	67,216,477	88,338,216
Mpesa Charges- Main Campus	6,199	
Bank charges/interest	23,587,850	24,729,044
Staff Training expenses	26,022,798	12,380,337
Interest on KCB Loan	238,760,636	217,929,178
Interest on loan - JKUAT Towers	289,302,986	224,959,837
Intellectual Property		46,000
Interest on loan - Motor Vehicles	287,026	2,634,496
Interest on I&M Loan - Kigali Land		3,200,466
Legal Fees on I&M Loan - Kigali Land		544,344
Loss on Biological Assets		1,133,000
Mpesa Charges- Main Campus	6,199	
Obsolete stocks written off	9,418,083	6,377,493
	879,446,170	755,686,972

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2018/ 2019	2017/ 2018
	KSHS	KSHS
5(ix) <u>Council, Committee Expenses</u>		
Sitting Allowance	5,703,000	5,530,256
Chancellor's Expenses	2,554,495	1,950,613
Council Chairman's Honoraria	1,044,000	1,044,000
Other Council Running Expenses	2,842,672	2,228,120
	12,144,167	10,752,989

6 FUNDS AND GRANTS

	Capital Fund Kshs.	Revaluation Reserve Kshs.	Accumulated Surplus Kshs.	TOTAL KSHS
Balance as at 30th June 2017	2,161,898,201	1,350,892,790	1,307,133,759	4,819,924,750
GoK Grant - Development	13,650,000			13,650,000
Donation - ipic	44,749,496	-		44,749,496
Surplus for the year			(581,575,113)	(581,575,113)
As at 30th June 2018	2,220,297,697	1,350,892,790	725,558,646	4,296,749,133
Balance as at 30th June 2018	2,220,297,697	1,350,892,790	725,558,646	4,296,749,133
GoK Grant - Development	187,441,364			187,441,364
Donation - SAJOREC	221,448,962			221,448,962
Addition from JKUAT NISSIN	268,881,000			
Surplus for the year			(57,728,576)	(57,728,576)
As at 30th June 2019	<u>2,898,069,023</u>	<u>1,350,892,790</u>	<u>667,830,070</u>	<u>4,916,791,883</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

7 (a) <u>SPECIAL ACCOUNTS AND GRANTS</u>	<u>2018/ 2019</u>	<u>2017/ 2018</u>
Research and Projects Grants (Unidentified Credit)	23,894,483	16,263,139
UNDP-Entrepreneurship	89,764	89,764
3rd Country Training (A) (FT)	248,999	
Burnside Church Bursary Fund	7,065	7,065
JICA-3rd Country Training (Elec)	5,779	5,779
JKUAT/JACKSON Univ Projects	149,562	149,562
JICA Research	1,307,195	1,309,235
I.D.R.G. Research Grants	588,255	588,255
CIVIL ENGINEERING PROD	1,628,296	1,628,296
Dryland Sorghum & Millet Research	62,514	62,514
DAAD Scholarship	7,816,529	8,416,529
FAO Material (Research)	62,390	62,390
Incountry training	502,440	-
K.P.T.C/J.K.U.A.T Energy	1,962,516	1,962,516
Simple Tel. Device	737,332	737,332
Rehabilitation of Horticulture	99,740	99,740
Agricultural Research Fund	187,237	187,237
F.A.O. Project (Prof. Oniang'o)	617,095	617,095
A.R.F - KARI Research Project	9,596	9,596
Research Project Admin. Fund	1,806,010	1,806,010
3rd Country Training Horticulture	31,000	27,000
3rd Country Training- Civil Eng	6,923,922	4,980,915
LVEMP Project	2,897	2,897
Cassava Processing Project	43,853	43,853
Biological Tick Control	22,483	22,483
FAO Advocacy/Training Material	265,476	-
WHO/Danish Bilhaziasis	15,456	15,456
IEET VOUCHER PROJECT	6,413,603	6,413,603
Rockefeller Project Prof Imbuga	81,446	81,446
Ushepia workshop fund	266,756	266,756
Pesticide free beans project	325,328	325,328
American Chemical Society - Keriko	148,904	
UNESCO Chair Biotechnology	1,688	
Rockefeller Project Poverty Reduction	214,293	214,293
NUFU Funds -Norway	4,411,172	4,411,172
African vegetable Research project	5,572	5,572
Computerization Fund	100,603	100,603
CISCO	9,665,231	10,466,781
	70,722,480	61,380,212

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

7 (a) Cont'

<u>SPECIAL ACCOUNTS AND GRANTS</u>	<u>2018/ 2019</u>	<u>2017/ 2018</u>
<u>DETAILS</u>	<u>KSHS</u>	<u>KSHS</u>
Rockefeller-DR. Keriko	4,095	4,095
WAITRO	520,156	520,156
Inter-University C.E.A Prof Boga	1,648,108	1,648,108
IFS Grants	2,587,191	1,400,391
HIV AIDS	1,013,690	1,013,690
AICAD Research	948,697	958,697
International Institute for Trop Agr (IITA)	103,245	103,245
Roforum Project	179,673	179,673
VANILLA PROJECT	374,080	374,080
CHE RESEARCH PROJECT	1,214,135	1,213,043
Engineering Information Foundation	446,833	446,833
CFH Foundation Prof Anne Muigai	8,453	8,453
Pyrethrum post harvest handling project-Dr Gachar	719,678	719,678
GCHERA Conference Sponsorship	2,368,836	2,368,836
Sweet Potato Becanet Project-Dr. Ateka	24	
GTZ-Drought tolerant project	519,717	519,717
Rice Project-Prof. Kahangi	230,877	230,877
Indigenous Vegetables	2,440	567,440
Bio-Earn	2,939,897	3,906,649
KAPP	109,192	109,192
Kilimo Trust	102,015	102,015
NCST	40,397,048	57,576,272
AKTP- Dr. Waweru	651,366	651,366
EEAI	120,600	202,600
ASARECA	6,782,490	6,782,490
IDRC - Prof Elijah Ateka	325,346	352,646
Animal Health Information System	143,380	143,380
KNBS	-	30,348,128
Macaulay Institute	31,716	31,716
Pennsylvannia State University	7,722	7,722
Kaduna Project	4,520,760	4,762,685
HIV Self Testing - Dr Kenneth Nguere	2,671,403	3,212,419
HORTINLEA -Local Coordination	352,532	352,532
HORTINLEA - Sub Project 1 (Dr Wesonga)	66,575	66,575
HORTINLEA - Sub Project 6 (Prof Mary Abukutsa)	61,008	61,008
HORTINLEA - Sub Project 2 (Prof Losenge)	180,676	-
HORTINLEA - Sub Project 4 (Dr Wesonga)	178,447	209,994
WaterCraft Project - Dr Kiplimo	1,550,390	1,550,390
Kenya Coastal Devt. Project (KCDP) Research	127,575	127,575
Northern Corridor Intergation Project (Dr. Kiimani)	12,363,289	13,023,145
Ecosystem Services Project (PES) (Dr. Robert M BMGF	822,539	969,772
ECOTACT	52,779	52,779
HENNE project	13,000	13,000
Bournemouth University	841,476	841,476
RUFORUM	4,579	4,579
CASARD Project	352,377	352,377
Agribusiness Incubator Consortium	202,600	202,600
Centre for Health Solutions	273,904	384,804
Sorgurm KAPAP Project	323,162	681,128
Thika Highway Scoping Study -Prof Zachary	86,061	86,061
EA Universities Accession Project Kenet	268,000	268,000
BEANS PROJECT-DR DANIEL SILA	36,874	36,874
KAPAP MANGO PROJECT-KARI	4,037,109	3,761,064
ILRI Project Esther Kahangi	111,780	1,188,780
GLOWS Project-Hannah Nguigi	17,375	17,375
ILRI Project Dr Daniel Sila	48,170	48,170
Baylor Project-Dr Mutwiwa	4,632	4,632
Storerrooms Project Dr Stephen Kimani	780,400	780,400
Bill and Melinda Gates Dr Amos Alakonya	2,059,398	2,059,398
Climate Change Impacts-Mark Boit	863	863
Computer Science for High Schools	7,632	7,632
JKUAT Institutional Respository	10,000	10,000
Fish Farming	267	267
Coconut Project - Dr Nyende	72,866	72,866
Ruforum -Dr John Bosco	107,978	77,978
DVL PLANT ANGRO-Prof Wariara Kariuki	543,475	543,475
	12,663	12,663
	97,665,314	148,336,523

SPECIAL ACCOUNTS AND GRANTS	2018/ 2019	2017/ 2018
DETAILS	KSHS	KSHS
Triple - L. West Pokot - Dr Peter Mwangi	211,541	211,541
SOLAMACEAE GEMOMICS - Dr Willis Owino	18,535	219,535
Insurance Regulatory Authority - Dr Willy Muturi	312,848	312,848
JKUAT - KAPAP Training Curriculum - Nyori Mbugua	293,600	293,600
Renewable Energy for Food -Prof C. Kanali	918,157	918,157
GREENINSECT (DANIDA) -Dr Kinyuuru	52,800	52,800
Tropical Sweet Potato (ICGEB) - Dr S. Anami	1,154	1,154
Tsavo Project (WWF - EN) - Prof B. Mati	300,050	300,050
Pasufons - Prof Ngamau	1	-
ELEFANS - Prof. A. Makokha	38,358	38,358
JENGA - Dr. Stephen Diang'a	2,204,220	2,299,384
LIANE - Dr Stephen Diang'a	1,466,523	1,466,523
METEGA - Dr Hiram Ndiritu	4,839,031	7,431,151
HORTINLEA Sub Project 13 -Prof Losenge	70,065	70,065
Postharvest Studies of Tomato - Dr Willis Owino	8,479	8,479
HORTINLEA -SP5 - Dr John Wesonga/Prof Zipporah Ngangs	486,664	-
Online Networking Platform - FED/2013/335-687	855,162	855,162
SRI Labour Assessment Project - Prof Nancy Mati	125	125
Student for Development Project - Pamela Owour	891,030	5,021,929
PPFP Project - Dr Kenneth Ngure	7,308	107,308
Bayer EA Efficacy Project - Dr Lusonge Turoop	18,000	18,000
JKUAT - REHAU Biogas Project - NITP	578,118	578,118
HORTINLEA Sub Project 5 - Prof Glaston Kenji	197,359	197,359
JKUAT -Philips Insect Project (Dr John Kinyuru)	100	100
HORTINLEA - (SP4 Dr. R. Kasili)	93	93
Careg Toxoplasmosis - Prof Naomi Maina	6,100	6,100
Dupont/Danisco - Dr Daniel Sila	727,654	727,654
AERC - Dr Daniel Sila	54	-
Bee Diversity in Amboseli National Park - Prof Mary Gikungu	586,637	586,637
Fruiting Africa - Dr Willis Owino	154,197	154,197
Kenyan-German Centre for Data Analysis-DAAD Funded(P	2,174,306	1,541,427
RUFORUM-Sorghum Chicken Feed - Dr Willis Owino	153,418	94,917
RUFORUM-ECOVEG - Dr Lucy Kananu Murungi	117,269	132,269
AFF Climate Change Project (Prof John Bosco Njoroge)	130,566	130,566
Schlumberger Shiftung Foundation (Prof. Wesonga)	19,500	19,500
Improving Care to HIV Infected Adolescents - Dr. Mburugu	513,797	513,797
BioStatistics - VLIR-UOS	1,118,803	673,587
VICINAQUA Project - Prof Kahangi/Prof Kinyua	3,418,274	5,665,949
BAOFOOD Project (Prof W O Owino)	304,944	2,285,689
Grasshoppers Project - Dr John Kinyuru	2,692,320	2,599,661
UN Women - Prof Sila	1,012,035	5,592,440
Food Fortification - Prof Sila	151,603,295	83,875,173
Cassava (FAO)- Prof Ateka	2,694,602	347,889
IMO-EU Project on Climate Mitigation- Dr. Kiplimo	2,852,861	11,422,659
3R Aid to Trade Kenya Project - Prof Wesonga	80,679	1,377,853
Upper Tana Nairobi Water Fund	2,111,210	3,847,145
University Research Chair-NACOSTI)- Prof. Ikua	16,333,940	11,631,531
KEROUCHE Foundation-Hakikisha Project-Prof A. Onyango	700,000	700,000
National Research Fund - PhD and Masters	33,990,382	36,667,818
Nairobi Urban Food Systems Project - FAO (Robert Mbeche)	805,281	684,225
Block Chain Technology Dr. Mindila	489,819	5,100,075
FAO Food Systems (SNA) Project	360,800	34,200
Mining, Materials & Petroleum Eng. Research - Prof Rop	1	44,501
Microbial Culture Collection Project. Prof. Nyende	7,201,448	7,719,360
BioInnovate Sweet Potato - Prof Ateka	663,409	210,152
BioInnovate-Refractance Window Technology- Prof Onyango	2,023,298	6,743,568
HyCRISTAL Project - Dr Felix Mutua	4,686,445	795,025
INNO Food Project - Prof. Daniel Sila	90,198	90,198
Smart Harvest Project	1,800,000	1,300,000
ICT Research Fellowship - Calvins Otieno	1,849,722	1,832,155
Evaluation of Bio-Fumigants - Dr Lucy Kananu	920,760	1,194,000
Genomic Analysis - Prof Fred Wamunyokoli	2,034,420	1,583,032
Dev't of Value Added Novel Tree Products - Dr Evelyn Okotl	251,252	-
SAJOREC Research (Wuhan Botanical Garden). Prof Gituru	1,212,433	1,512,433
BabyWASH Project	730	-
NANCY WELSH FOUNDATION	126,667	349,667
Switch Africa Green	361,677	-
Food Systems and Sustainable Development (SASS)	738,552	-
FORTIS UNUM Mini-grid Clustering Project	409,161	-
STEP UP-Sustainable transition entrepreneurial production	2,193,317	-
Ento-Economy- Enhancing food and nutrition security	1,665,167	-
Amazing Amaranth	1,454,515	-
MSc and PhD in Engineering Sponsorship	105,437,860	-
TWAS Research Grant (Dr Cecilia Mweu)	102,426	-
FORUM FOR AFRICAN WOMEN VICE CHANCELLORS-	1,791,850	-
SMALL SCALE COMMUNITY BIOREFINNING OF SORG	3,965,332	-
Developing a Network to improve (GCRF) Prof Willis Owino	2,001,088	-
Landscape Foundation	371,603	-
	382,275,395	220,188,887
	550,663,189	429,905,622

Note 8

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 30 JUNE 2019

	PROPERTY, PLANT AND EQUIPMENT							TOTAL
	WORK IN PROGRESS	LAND	BUILDINGS	COMPUTER & EQUIPMENT	FURNITURE & FITTINGS	PLANT & MACHINERY	MOTOR VEHICLES	
Rates			2%	30%	10%	10%	20%	
COST/VALUATION								
As at 01.07.2018	779,626,519	4,192,675,031	4,296,014,292	709,114,547	260,285,422	430,021,700	234,626,705	10,902,364,216
Additions in the year	294,799,303	-	208,282,000	19,685,861	12,417,900	-	-	535,185,064
Transfers	208,282,000	-	-	-	-	-	-	-
As at 30.06.2019	866,143,822	4,192,675,031	4,504,296,292	728,800,408	272,703,322	430,021,700	234,626,705	11,229,267,280
DEPRECIATION								
Accumulated at 01.07.2018	-	-	460,143,268	588,282,919	130,115,743	263,165,637	169,195,786	1,610,903,353
Charge for the period 30.06.2019	-	-	80,883,060	42,155,247	14,258,758	16,685,606	13,086,184	167,068,855
Accumulated as at 30.06.2019	-	-	541,026,328	630,438,166	144,374,501	279,851,243	182,281,970	1,777,972,208
NBV(30.06.2019)	866,143,822	4,192,675,031	3,963,269,964	98,362,242	128,328,821	150,170,457	52,344,735	9,451,295,072
NBV(30.06.2018)	779,626,519	4,192,675,031	3,835,871,024	120,831,628	130,169,679	166,856,063	65,430,919	9,291,460,864

Note 8

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 30TH JUNE 2018

	PROPERTY, PLANT AND EQUIPMENT							TOTAL
	WORK IN PROGRESS	LAND	BUILDINGS	COMPUTER & EQUIPMENT	FURNITURE & FITTINGS	PLANT & MACHINERY	MOTOR VEHICLES	
Rates			2%	30%	10%	10%	20%	
COST/VALUATION								
As at 01.07.2017	989,204,759	4,192,675,031	3,972,083,276	685,582,045	252,888,462	430,021,700	234,626,704.82	10,757,081,978
Additions in the year	114,352,776	-	323,964,919	23,532,502	7,396,960	-	-	469,247,157
Transfers	(323,931,016)	-	-	-	-	-	-	323,931,016
As at 30.06.2018	779,626,519	4,192,675,031	4,296,048,195	709,114,547	260,285,422	430,021,700	234,626,704.82	10,902,398,120
DEPRECIATION								
Accumulated at 01.07.2017	-	-	381,860,186	536,497,935	115,652,445	244,626,074	152,838,056.00	1,431,474,696
Charge for the period 30.06.2018	-	-	78,283,760	51,784,984	14,463,298	18,539,563	16,357,730	179,429,334
Accumulated as at 30.06.2018	-	-	460,143,946	588,282,919	130,115,743	263,165,637	169,195,786	1,610,904,030
NBV(30.06.2018)	779,626,519	4,192,675,031	3,835,871,024	120,831,628	130,169,679	166,856,063	65,430,919	9,291,460,864
NBV(30.06.2017)	989,204,759	4,120,175,031	3,590,223,090	149,084,110	137,236,017	185,395,626	81,788,649	9,253,107,282

8 Cont'd

WORK IN PROGRESS AS AT 30.06.2019				
DETAILS	BAL B/F	ADDITIONS	TRANSFERS	BALANCE
Science Complex	268,473,094	3,541,266		272,014,360
Ace Building - Karen	30,680,626	28,750		30,709,376
Extension of Admin block	215,686,880	20,792,815		236,479,695
Construction of Jkuat Boundary Wall	50,698,799			50,698,799
Construction of Classroom-jkuates	13,180,736			13,180,736
Construction of New Common Lec Building	199,893,118	22,977,782		222,870,900
Water Bottling Plant	1,013,266	25,048		1,038,314
Renovation of Student Centre	-	3,765,700		3,765,700
Construction of Maize Store	-	330,568		330,568
Agriculture Lab Building	-	4,974,360		4,974,360
SAJOREC	-	208,282,000	(208,282,000)	-
Construction of COETEC Lectures	-	30,081,014		30,081,014
TOTAL	779,626,519	294,799,303	(208,282,000)	866,143,822

WORK IN PROGRESS AS AT 30.06.2018				
DETAILS	BAL B/F	ADDITIONS	TRANSFERS	BALANCE
Lecture Halls	26,242,620			26,242,620
Construction of BTC Lab -Main Campus	398,660		(26,242,620 00)	-
Construction of Karen library extension	7,901,965		(398,660 00)	-
Science Complex	265,776,867	2,696,227	(7,901,965 00)	268,473,094
Ace Building-Karen	28,310,425	2,370,201		30,680,626
Main Gate	24,361,525		(24,361,525 00)	-
Main Gate-Nairobi Campus	12,236,166		(12,236,166 00)	-
Extension of Admin block	215,686,880			215,686,880
Swimming Pool	96,254,782		(96,254,782 00)	-
NSC-Hosp Road	11,594,786		(11,594,786 00)	-
Industrial & Tech PA	37,660,819		(37,660,819 00)	-
Construction of Lab-Nairobi Campus	632,062		(632,062 00)	-
Construction of Jkuat Boundary Wall	50,698,799			50,698,799
Construction of Prefabs	7,648,875		(7,648,875 00)	-
Beautification Project	22,595,812		(22,595,812 00)	-
BEED-Hall 7 Road	21,562,157		(21,562,157 00)	-
Construction of Classroom-jkuates	13,180,736			13,180,736
Procurement Stores	5,546,870		(5,546,870 00)	-
Renovation of kitchen-Westlands	1,476,790		(1,476,790 00)	-
Construction of New Common Lec Building	136,369,532	63,523,586		199,893,118
Refurbishment of Engineering W/shop	3,067,631		(3,067,631)	-
IPIC bulding		44,749,496	(44,749,496)	-
Water bottling plant		1,013,266		1,013,266
TOTAL	989,204,759	114,352,776	(323,931,016)	779,626,519

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

INVENTORIES		2018/2019	2017/2018
		KSHS	KSHS
50025	Central Stores	13,792,059	12,087,184
50027	Drug Store	5,159,279	4,046,564
50029	Petrol pump	1,980,562	306,253
50030	Catering Store	2,020,308	945,318
50031	Tarifa Laptop Store	1,946,784	36,258,852
50085	Bookshop Main Store	-	6,075,699
50194-01	Bookshop Shopfloor	-	2,060,968
50194-02	Karen Campus - Main store	9,146,190	10,326,083
	TOTAL	34,045,182	72,106,921

10 TRADE AND OTHER RECEIVABLES

Receivables from Non-Exchange Transactions			
70003	Capitation grant receivable	428,898,030	-
Receivables from Exchange Transactions			
80070	NHC- Houseloan	10,085	10,085
80073	Staff Car Loan	-	115,406
80074	N B K Car loans Defaulters	1,279,400	1,279,400
80079	Staff Housing Mortgage Scheme	1,086,796	1,093,546
80114	Staff Housing Co-op	2,758,109	2,678,109
80146	Pledges	-	400
80186	University bonus share	-	95,487
80261	Staff Loan Repayment - NBK Bank	1,300,543	1,300,502
80351	JKUAT Benevolent Fund	-	2,471,468
82090	3rd Country Training (A) (FT)	-	336,266
82134	Incountry Training	-	179,724
82137	Banana Project	-	1,668,255
82140	K P T C/ J K U A T Transm	-	680,452
82159	Walking Tractor Project	-	1,096,009
82165	Banana Tissue culture	-	602,050
82208	FAO	-	34,524
82212	Botany/Craft Agroforestrv Project	-	474,614
82213	AICAD	-	3,459,108
82216	Rockefeller Project Prof Kahangi	-	40,358
82231	American Chemical Society	-	109,717
82232	UNESCO Chair biotechnology	-	2,960
82235	ISOTOPIC NUCLEAR TECHNIQUES	-	233,449
82268	JKUAT World Bank Fund	-	1,012,635
82283	SABS Project Office	-	1,499,649
82308	AVOIR	-	381,265
82319	Pathfinder Project Itromid	-	146,706
82320	ICAP COLUMBIA PROJECT INTROMID	-	272,456
82324	Florida University project	-	44,682
82332	CITRUS	-	1
82353	Sweet Potato Project	-	27,276
82369	FARA	-	98,020
82373	KMFRI Solar Tunnels	-	208,671
82384	Farmer Voice Radio	-	288,700
82394	Association of African Universities Research	-	42,469
82396	JKUAT-SRISTI-USAID Project	1,321,695	1,321,694
82398	Applied Geoinformatics for Science	-	497,630
82403	HORTINLEA - Sub Project 2 (Prof Losenge Turoop	-	600,424
82571	Biogas for fuel Project	-	1,150,275
82578	ANAFE Agribusiness Project	-	110,898
82597	Jkuat - UNAM Video Conf Project	-	960,826
82611	Pasufons - Prof Ngamau	-	137,536
82619	Hortinlea SP5 Dr Wesonga/Prof Z. Nganga	-	1,308,533
82628	DIES Training - JM Wesonga	100,652	100,652
82632	AERC - Dr Sila	-	2,129
82641	Training for Women Enterprise Fund	77,199	77,199
85024	Dept Petty Cash	55,500	-
85888	Imprest Control	-	4,747,205
86008	Sundry Debtors	219,079,054	218,380,443
86009	Staff Benefits Debtor's Account	34,503,264	34,628,213
86010	Student debtors	3,480,489,652	2,377,410,865
86013	Prepayments	-	22,797,127
86052	Christian Union	-	86,600
86064	Guarantee Deposits	25,321,069	29,296,069
86221	Kenet Trust Fund	1,458,776	1,458,776
86277	JKUAT Enterprises	-	6,511,908
86337	Kimathi Institute	3,565,696	3,565,696
86338	Multimedia University	67,760	67,760
88110	J K U S O	73,232,329	74,356,745
86701	Accrued Interest receivable	70,318	33,010
	SUB-TOTAL	4,274,675,927	2,801,592,833
LESS			
90001	Provision for bad debts	427,467,593	280,159,283
	TOTAL	3,847,208,334	2,521,433,548

JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2018/ 2019	2017/ 2018
	<u>KSHS</u>	<u>KSHS</u>
11(a) CASH AND BANK BALANCES		
KCB Fixed Deposit	32,432,530	11,324,035
3rd Country Training Horticulture	442,650	369,800
JKUAT Architecture Horizons DAT A/C (KCB)	58,591	58,976
Bank A/C 3rd Country Training (E & E Eng)	2,118,918	87,916
Bank A/C 3rd Country Training (Food Science)	56,028	56,413
BANK A/C KCB-Main	80,972,397	-
Bank A/C (KCB) Project Current Account	486,008	-
Bank A/C (KCB) Payroll	685,978	1,499,600
Bank A/C(KCB) Hospital	298,434	1,352,936
BANK A/C(KCB) Taifa Laptop	1,570,526	-
Bank A/C (KCB) Mombasa CBD	88,546,892	-
Standard Chartered Bank- Student fees	9,393,315	1,882,980
KCB - Incountry Training	470,506	368,381
NBK - CISCO Ruiru	2,961,342	1,317,620
KCB - JKUAT IT	-	133,260
KCB -Bank A/C CoHES	1,222,637	711,081
KCB - SABS	148,515	5,052
NBK Student Bursary	17,009	17,339
Standard Chartered Bank A/C Karen Campus	550,546	1,262,960
KCB JKUAT Babaroa	319,869	320,254
KCB JKUAT Staff Housing Devt Bank A/C	191,827	192,212
KCB Dollar A/C	18,701,246	9,685,252
NBK Fees A/C	7,115,186	2,127,106
KCB SAJOREC	3,912,362	2,238,018
KCB Nairobi CBD Bank A/c	150,575	1,078,911
KCB Westlands Campus Bank A/c	2,605,426	-
KCB Karen Campus Bank A/C	-	1,912,838
BBK Nairobi CBD Bank account	3,744,347	-
JKUAT Industrial & Tech Park Bank A/C (KCB)	5,105,087	5,714,698
JKUAT Endowment Fund Bank A/C	336,031	198,416
Fundilima FOSA Bank Account	3,309,444	-
BBK Agriculture bank Account	660,152	-
KCB Arusha Bank A/c	1,313,991	1,607,382
KCB EURO A/c	95,416,401	60,588,266
COOP Bank IGU A/C	5,531,611	1,497,210
Ecobank	361,462	376,562
Cooperative Bank - Kisumu Campus A/c	2,604,245	1,275,878
KCB Kigali Bank A/c	4,350,706	4,046,784
Equity Bank Kakamega A/c	4,251,871	-
I & M Kigali Bank A/c	-	13,753
TOTAL	382,414,661	113,321,890
11(b) BANK OVERDRAFT		
KCB Main Bank A/c	-	264,138,672
Bank A/C (KCB) Project Current Account	-	7,238,092
BANK A/C(KCB) Taifa Laptop	-	291,272
KCB SoDEL Bank A/C	37,554,505	17,660,011
KCB Mombasa CBD A/c	-	8,971,724
KCB ADP Bank A/c	15,042,959	24,740,640
KCB I T Centre Bank A/C Ruiru	1,444,681	-
Equity Fees A/C	12,115,518	13,041,181
Cooperative-Fees Account	21,859,560	4,340,549
BBK Students Fees Bank A/c	23,108,133	16,000,097
KCB Westlands Campus Bank A/c	-	3,686,480
KCB Karen Campus Bank A/C	848,318	-
BBK Nairobi CBD Bank A/c	-	11,190,031
BBK SHRD Bank A/c	7,065,575	2,130,000
Fundilima FOSA	-	1,628,488
BBK COETEC Bank A/C	2,995,777	1,667,167
BBK Faculty of Agriculture Bank A/c	-	103,460
Cooperative Bank - Kitale/Eldoret Campus A/c	3,910,132	2,654,612
NBK Main A/c	6,362,844	17,221,484
Equity Kakamega A/c	-	6,318,328
TOTAL	132,308,002	403,022,287

12 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019TRADE AND OTHER PAYABLES

	2018/2019	2017/ 2018
	KSHS	KSHS
Imprest recoveries	3,490,745	2,514,830
Miscellaneous Deduction	878,082	878,082
Students activity fund	18,955,985	11,328,459
Deposit in Transits	12,052,466	6,952,466
Alumni Association	3,761,349	5,788,051
K.N.A. Loans	546	546
Insurance Claims	66,841,026	34,464,789
Pension Scheme Refunds	788,629	788,629
Sundry Creditors	4,491,451,542	3,320,022,878
Student Fee Prepayments	731,840,576	
Customer Rent deposits- JKUAT Towers (33,438,224	31,638,782
JKUAT Wanachuo Investments	22,952,745	22,952,745
Provision for Leave Pay	21,856,060	26,180,918
	5,408,307,975	3,463,511,176

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

13. INVESTMENTS

Investment in JKUAT Entreprise	2018/ 2019	2017/ 2018
Balance (Kshs)	25,644,004	25,644,004

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

Investment in Nissin Holdings	2018/ 2019	2017/ 2018
Balance (Kshs)	418,881,000	150,000,000

Nissin Holdings is 100% owned by JKUAT.

14. BANK LOAN

	2018/ 2019	2017/ 2018
a) Current liability	314,845,882	159,221,143
b) Longterm liability	2,861,090,321	3,430,117,866
Total loan	3,175,936,203	3,589,339,009

The University has the above long term loans borrowed from Kenya Commercial Bank as follows:

- KCB loan of Kshs.2.5B at 14% for a period of 10 years
- KCB loan of Kshs.1.89B at 16% for a period of 11 years

15. BIOLOGICAL ASSETS

	2018/ 2019	2017/ 2018
Balance (Kshs)	7,090,000	8,560,000

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

15. ERP SOFTWARE

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

	2018/ 2019	2017/ 2018
Balance (Kshs)	17,428,999	-

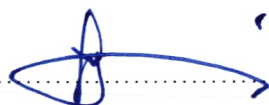
I. **PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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)
JKUAT/105/2017/2018	<p>1. Going Concern The Current Liabilities of Kshs.4,455,660,228 exceeds the current assets amount of Kshs.2,706,862,359 rendering the the University technically insolvent.</p>	<ul style="list-style-type: none"> The University has continued to appeal for enhanced government funding and full implementation of the differentiated cost unit for the highly technical and specialized courses offered. The University has also sought concurrence from the Ministry of Education and National Treasury to dispose fixed asset in order to offset some of the liabilities 	<ul style="list-style-type: none"> Ministry of Education University Management 	Ongoing	<ul style="list-style-type: none"> Budget Allocation in FY2018/2019 and 2020/2021 Procurement process in FY 2019/2020-2020/2021
JKUAT/105/2017/2018	<p>2. Trade and Other Receivables</p> <ul style="list-style-type: none"> There were thirty five research projects with a receivable balance which resulted from an over expenditure on research projects There have been long outstanding balances relating to loan defaulters 	<ul style="list-style-type: none"> The University Management has now streamlined management of all research grants. Further, the University established a grants office to support all scientists and research activities in order to ensure strict adherence and conformity to required regulations. Management has also carried out sensitization workshops for all researchers informing them of applicable regulations in research processes. The University has implemented a student management system to improve on management of the student cycle from admission to graduation online. A thorough 	<ul style="list-style-type: none"> University Management 	Resolved	
				Ongoing	FY2019/2020

Annual Report and Financial Statements for the year ended 30 June 2019

		verification, validation and clean-up of long outstanding debtors is also ongoing.			
JKUAT/10 5/2017/201 8	3. Bank Loans There is an explained variance of Kshs.1,710,524,412 between the Statement of Financial Position and the Kenya Commercial Bank loan confirmation certificate as at 30 June 2018	<ul style="list-style-type: none"> The University obtained loans cummulatively amounting to Kshs.4.5billion for purchase of two properties. Over time, the University has continued to repay the loans as per agreements with the bank resulting in a loan balance of Kshs.3,589,339,009 reflected in the financial statements as at 30th June 2018. The University and the bank undertook a reconciliation to address the variance noted and KCB bank has since corrected all the variations and committed to addressing the same in the current period. 	<ul style="list-style-type: none"> Finance Officer 	Resolved	
JKUAT/10 5/2017/201 8	4. Cash and Cash Equivalents Analysis of cash and bank balances of Kshs.65,042,411	<ul style="list-style-type: none"> The adjustments to the bank balances were as a result of reconciliations agreed upon during audit exercise. Supporting analysis was submitted for audit verification 	<ul style="list-style-type: none"> Finance Officer 	Resolved	Resubmitted in FY 2018/2019
JKUAT/10 5/2017/201 8	5. Council, Committee Expenses An amount of Kshs.820,000 was paid to the Council Chairman and sub-committee chairmen that was over and above the recommended amounts	<ul style="list-style-type: none"> The University implemented recommendations of the circular Ref No. OP/CAB.9/21/2A/L11/43 which capped the rate paid to the Council Chairman and sub-committee chairmen at Kshs.20,000. 	<ul style="list-style-type: none"> Finance Officer 	Resolved	



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



PROF. PAUL KANYARI NJUKI, Ph.D.,
CHAIRMAN OF THE UNIVERSITY COUNCIL

Annual Report and Financial Statements for the year ended 30 June 2019

Date	JKUAT TOWERS (ICEA)		KENYATTA RD 1 & 2		MOTOR VEHICLE 1 (SALOON CARS)		MOTOR VEHICLE 2 (BUSES)		MOTOR VEHICLE 3 (PRADO)	
	Principal	Interest & Penalty	Principal	Interest & Penalty	Principal	Interest & Penalty	Principal	Interest & Penalty	Principal	Interest & Penalty
Balance 30.06.2018	1,753,527,481		1,718,516,060		3,694,467		6,779,400		8,264,678	
Jul-18		43,265,880	(153,946,329)	48,309,891	358,240	40,593	155,844	111,553	733,061	-
Aug-18	24,487,622	61,690,158	57,972,393	16,121,764	366,368	74,313	563,485	112,402	504,469	239,975
Sep-18	-	283,049			-	-	-	109,541	-	117,459
Oct-18	12,551,869	22,254,988	25,687,227	22,897,447	188,039	32,010	576,034	106,647	259,013	111,136
Nov-18	13,657,090	16,802,377	8,674,703	21,176,298	189,057	31,822	292,399	100,373	259,370	-
Dec-18	27,140,546	36,638,693	53,334,131	41,159,064	384,400	55,558	297,477	97,466	527,364	112,592
Jan-19	-	1,155,618			-	-	298,912	100,462	-	106,823
Feb-19	13,496,189	17,707,206	27,427,618	18,354,922	196,175	23,873	302,212	94,642	270,187	108,710
Mar-19	29,202,523	35,413,849	47,325,082	32,814,871	2,012,187	28,857	4,293,037	82,709	551,122	100,366
Apr-19	-	-			-	-		-	-	-
May-19	13,967,629	18,372,789	37,505,782	20,733,893		-		95,090	277,125	97,773
Jun-19	28,982,620	35,718,379	28,640,646	17,192,486		-		83,426	4,882,967	-
TOTAL	163,486,087	289,302,986	132,621,252	238,760,636	3,694,467	287,026	6,779,400	1,094,313	8,264,678	994,834
Balance 30.06.2019	1,590,041,394		1,585,894,809							

Annual Report and Financial Statements for the year ended 30 June 2019

APPENDIX 2: INTER-ENTITY TRANSFERS

JOMO KENYATTA UNIVERSITY OF AGRICULTURE & TECHNOLOGY

Breakdown of Transfers from the Ministry of Education Financial Year 2018/2019

A	Recurrent Grants	Bank Statement Date	Amount (Kshs)	FY to which the amounts relate
		02.08.2018	212,916,000	2018/2019
		30.08.2018	212,916,000	2018/2019
		01.10.2018	212,916,000	2018/2019
		07.11.2018	212,916,000	2018/2019
		03.12.2018	200,141,040	2018/2019
		27.12.2018	200,141,040	2018/2019
		01.02.2019	208,657,680	2018/2019
		07.03.2019	208,657,680	2018/2019
		28.03.2019	195,882,720	2018/2019
		02.05.2019	212,916,000	2018/2019
		06.06.2019	212,916,000	2018/2019
		29.06.2019	212,916,000	2018/2019
		TOTAL	2,503,892,160	
B	Recurrent Grant Receivable		428,898,030	2018/2019
C	Development Grants	13.02.2019	71,192,915	2018/2019
		17.06.2019	76,973,369	2018/2019
		21.06.2019	39,275,080	2018/2019
		TOTAL	187,441,364	

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

Sign:



CPA MARY NGUGI
AG. FINANCE OFFICER
JKUAT

Sign:



MR ROBERT ASUMANI SAMUEL
ASSISTANT ACCOUNTANT GENERAL
HEAD OF ACCOUNTING UNIT
STATE DEPARTMENT FOR UNIVERSITY EDUCATION