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REPORT OF THE AUDITOR GENERAL (CORPORATIONS) ON THE ACCOUNTS OF
KENYATTA UNIVERSITY FOR THE YEAR ENDED 30 JUNE 2000

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**REPORT OF THE AUDITOR-GENERAL (CORPORATIONS) ON THE
ACCOUNTS OF KENYATTA UNIVERSITY FOR THE YEAR ENDEND 30
JUNE 2000**

I have examined the Accounts of Kenyatta University for the year ended 30 June 2000 in accordance with Section 29(2) of the Exchequer and Audit Act, (Cap 412). I have obtained all the information and explanations considered necessary for the purpose of the audit. Proper books of account have been kept and the Accounts, which have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets, are in agreement therewith and comply with the Kenyatta University Act, 1985.

In my opinion, and except for the reservations set out herebelow, the Accounts, when read together with the Notes thereon, present fairly the financial state of affairs of the University as at 30 June 2000 and of its surplus and cash flows for the year then ended.

1. CASH AT BANK AND IN HAND

During the year 1999/2000, the University maintained both manual and computerized ledger Cash books but figures from the two sets of records did not agree. In addition the University's Bank reconciliation statements revealed big unexplained figures brought forward from the previous year as well as reconciling items which had been outstanding for over one year as follows:-

Items	Balance Brought Forward from 1998/99 <u>Kshs.</u>	Balance Carried Forward to 2000/01 <u>Kshs.</u>
1. Unpresented Cheques	977,471,651.05	1,089,753,262.10
2. Receipts in Bank Statements not in Cash Books	46,528,267.60	113,979,035.45
3. Payments in Bank Statements not in Cash Books	988,896,317.80	1,023,137,251.35
4. Receipts in Cash Books not in Bank Statements	40,810,977.55	99,184,794.45

In light of the foregoing and although some effort appears to have been made to reconcile and analyse the figures from the two sets of Cash books and balances brought forward, the correctness of the Cash at Bank and in Hand balances figure of Kshs.117,947,898 as at 30 June 2000 could still not be confirmed.

2. IRREGULAR PROCUREMENT PROCEDURES

Records relating to construction of the Bio-Chemistry Laboratory's Project show that the initial contract was awarded on 17 May 1990 at a contract sum of Kshs.12,439,653 which was, however, later varied to Kshs.21,258,014 on 27 May 1993. The contractor thereafter executed the contract upto a 95% completion level before withdrawing and abandoning site without notice, reportedly due to non-payment. At the time the contractor abandoned site, he had been paid a total amount of Kshs.13,107,186.15. The Project was thereafter completed by a second contractor at a sum of Kshs.23,397,600; an amount which was apparently negotiated between the University and the new contractor as there was no evidence of any retender for the completion of the Project. The award of the second contract at Kshs.23,397,600 brought the total cost of the Project to Kshs.36,504,786, thus representing a variation of Kshs.24,065,133 or about 200% on the original contract cost of Kshs.12,439,653. Although the University has explained that the Project was only 95% physically complete at the time the original contractor abandoned it and that additional work relating to the new Faculty of Environmental Studies, parking facilities and furniture was required, the explanation is, however, not considered satisfactory as it does not fully address the justification for expenditure rise to almost double the original contract price.


S. M. MALUKI
AUDITOR GENERAL (CORPORATIONS)

15 October 2001

KENYATTA UNIVERSITY **ANNUAL FINANCIAL STATEMENTS**

INCOME AND EXPENDITURE STATEMENT **FOR THE YEAR ENDED 30TH JUNE 2000**

	Notes	% Change	2000 Kshs	1999 Kshs
Government Grants	3	4	806,488,000	772,584,600
Tuition Fees	4	-38	148,783,756	239,329,977
Other Fees	5	-23	93,057,069	120,699,707
Other income	6	4	127,420,374	122,909,033
Total Income			1,175,749,199	1,255,523,317
<u>Less Expenditure:</u>				
Direct And indirect Costs	7		1,164,477,274	1,085,011,887
Surplus / (Deficit) for the Year transferred to Reserves.			11,271,925	170,511,430

BALANCE SHEET AS AT 30TH JUNE 2000

	NOTES	2000 Kshs.	1999 Kshs.
Capital Funds	8	484,423,941	537,072,638
Reserves	9	868,250,463	828,916,299
Revaluation Reserve		24,507,714	24,507,714
Specific Purpose Account	10	23,515,323	23,515,323
		1,400,697,441	1,414,011,974
REPRESENTED BY:			
Fixed Assets	11	349,051,363	330,742,475
Capital Work in Progress	12	431,594,982	429,924,264
		780,646,345	760,666,739
CURRENT ASSETS			
stocks	13	44,239,670	41,460,439
Debtors	14	153,229,813	257,681,332
Short Term Deposits	15	426,256,476	502,913,916
Cash at Bank and in hand	16	117,947,898	71,320,943
		741,673,857.3	873,376,630
LESS CURRENT LIABILITIES			
Creditors and accrued expenses	17	121,622,761	220,031,395
Net Current Assets		620,051,097	653,345,235
NET ASSETS		1,400,697,441	1,414,011,974

PROF: GEORGE S. ESHIWANI. Ph. D, M.B.S.....
VICE CHANCELLOR

PROF: M. S. RAJAB.....
AG. DEPUTY VICE CHANCELLOR (FINANCE, PLANNING & DEVELOPMENT)

MR JONES K WAMBUA.....
AG. CHIEF ACCOUNTANT

NOTES TO THE ACCOUNTS.

1. SIGNIFICANT ACCOUNTING POLICIES.

a. **Accounting Convention.**

The accounts have been prepared under the historical convention as modified by the revaluation of certain fixed assets and the computation of the depreciation based thereon.

b. **Income.**

Income from grants, fees and stipends represents amounts received from the government and other sponsors during the year. Other income represents amount received and receivable in respect of interest and services rendered

c. **Stock.**

Stock is stated at the lower of cost and net realisable value. Books purchased for the library are written off in the year of purchase.

d. **Fixed Assets.**

Fixed assets are stated at 1982 professional valuation with subsequent additions at cost less depreciation. The basis of professional valuation was as follows:

Land	Existing use
Building	Open market value on the basis of depreciation replacement cost.

i. **Furniture & Equipment.**

Open market value on the basis of depreciated replacement cost.

ii. **Motor Vehicles.**

Revalued in the year 1998.

e. **Depreciation.**

Depreciation is calculated on the straight-line basis at annual rates estimated to write off the assets over their estimated useful lives. The annual rates used are as follows:

Land	1%
Building and Installation	2%
Furniture & Equipment	10%
Motor Vehicles	25%

Depreciation is deducted from the capital fund and is not included as a deduction against income.

2. KENYATTA UNIVERSITY.

Kenyatta university was established by an act of Parliament enacted on 23rd August 1985.

3. GOVERNMENT GRANTS.

1000-001 Government grants represent the amount received and receivable during the year from the Kenya Government to meet the Operating costs of the undergraduat programmes. The student population as at 30th June 2000 was as follows:

	2000 Kshs	1999 Kshs
1st Year Students		2,009
2nd Year Students		1,528
3rd Year Students		1,615
4th Year Students		1,601
Total undergraduate Students	-	6,753
Total Annual grant received	806,488,000	772,584,600

4. TUITION FEES

This represents fees levied on undergraduates students. It is at Government appro rates.

Code	Description	2000 Kshs	1999 Kshs
1000-100	Tuition	130,625,722	239,329,977
1000-203	Examination Fees	10,421,200	
1000-204	Medical Fees	6,943,809	
1000-206	Registration Fees	742,400	
1000-208	Registration Fees - Postgraduate	50,625	(1,000)
		148,783,756	239,328,977

5. OTHER FEES.

Code	Description	2000 Kshs	1999 Kshs
1000-120	Summer Semester (Foreign)	623,569	-
1000-714A	BTC Accounting Income	1,055,750	1,136,631
1000-714B	BTC Secretarial Income	1,050,760	991,030
1000-715	Computer Centre	384,396	830,025
1000-721	PGDE Income	7,581,930	22,557,632
1000-725	Barsaries	1,020	-
1000-730	AVU	17,965,646	15,172,510
1000-740	SCE Primary	29,907,618	42,050,019
1000-741	SCE Secondary	34,486,381	37,961,860
		93,057,069	120,699,707

6. OTHER INCOME.

Code	Description	2000 Kshs	1999 Kshs
a) Services rendered.			
1000-011	Hire Of Gowns	2,410,640	73,800
1000-012	Convocation Fees	5,420	-
1000-215	Commission Income	397,987	-
1000-504	Telephone charges	378,825	96,538
1000-700	Sundry Income	(12,798)	236,068
1000-701	Printing & Xeroxing	-	-
1000-702	Sports / Games (Swimming Pool)	8,200	1,625
1000-703	Miscellaneous Income	8,112,820	4,126,433
1000-704	Library Fines	315,694	126,834
1000-705	Sale Of Jericans	-	9,310
1000-706	Comm Tech Printing	231,280	783,594
1000-708	Sale Of Tenders	384,015	226,166
1000-709	Bindery Services - library	2,430	11,569
1000-710	Sale Of waste Material	-	21,241
1000-716	Petrol sale	1,013,388	659,202
1000-718	Student Fines	2,843,911	(41,100)
1000-719	Income creative arts	82,950	30,550
1000-720	Book shop revenue	(21,924)	1,267,373
1000-723	E Mail Services	3,040	205,860
1000-724	Sauna	-	-
1000-728	Science Workshop	11,774	800
1000-729	Textile	65,235	135,578
1000-731	Information Tech. Income	689,066	629,100
1000-742	Science Centre	4,000	-
1000-743	Fax Mail (Vc's Office)	80	760
1000-744	Envimmental Science Income	-	13,365
1000-750	Cyber Caf�	310,559	-
	Total Amount	17,236,593	8,614,666
b) Catering and Accomodation.			
Code	Description	2000 Kshs	1999 Kshs
1000-201	Residential Fees	11,570,898	4,313,822
1000-301	Nyayo Kitchen	2,611,968	1,320,965
1000-302	Western Kitchen	2,071,472	1,655,836
1000-303	Eastern Kitchen	1,196,093	2,050,643
1000-304	Ruwenzori Kitchen	731,905	798,611
1000-601	Cafeteria	1,550	33,625
1000-602	Student Centre	966,455	701,348
1000-603	Board Room services	1,157,325	1,465,623
1000-606	Science Complex	1,467,047	1,006,152
1000-607	Culture Village	1,389,183	3,004,295
1000-717	Accomodation Services	14,337,134	796,803
		37,501,028	17,147,723
c) Interest Income.			
Code	Description	2000 Kshs	1999 Kshs
1000-400	Bank Interest Received	58,991,207	-
1000-401	Interest Receivable	1,492,470	84,883,444
		60,483,677	84,883,444
d) House Rent & Other Charges.			
Code	Description	2000 Kshs	1999 Kshs
1000-502	Furniture Rent	-	120,140
1000-503	Dust Bin	8,136	8,740
1000-505	House Rent	12,190,940	12,135,320
		12,199,076	12,264,200
OTHER INCOME (TOTAL)		127,420,374	122,910,033

7. EXPENDITURE.

	2000	1999
	Kshs	Kshs
Academic Faculties	469,033,826	461,088,794
Administrative Departments	477,868,263	408,300,677
Central Services	217,575,185	215,622,416
	1,164,477,274	1,085,011,887

8. CAPITAL FUND.

Refers to grants provided by the Ministry of Education to the University for general capital development projects.

	2000	1999
	Kshs	Kshs
As at 1st July	537,072,638	550,780,193
Capital Development Grants (MOE)	-	14,678,099
	537,072,638	565,458,292
Less Depreciation for the Year (See Note	52,648,697	28,385,654
As at 30th June 2000	484,423,941	537,072,638

9. RESERVES.

	2000	1999
	Kshs	Kshs
Balance b/fwd as at 1st July	828,916,300	622,424,104
Prior Year Adjustment	28,062,238	35,980,765
	856,978,538	658,404,869
Income (Deficit) for the Year	11,271,925	170,511,431
	868,250,463	828,916,300

10. SPECIFIC PURPOSE ACCOUNT.

	2000	1999
	Kshs	Kshs
This represents amounts received from students to be used for a specific purpose.	23,515,323	23,515,323

11. FIXED ASSETS SCHEDULE:

DETAILS	LAND	BUILDINGS	MOTOR VEHICLES	FURNITURE & EQUIPMENT	TOTAL
	KSHS 1%	KSHS 2%	KSHS. 10%	25%	KSHS
<u>COST / VALUATION</u>					
As at 1st July 1999	35,200,000	363,537,674	33,537,000	123,786,502	556,061,176
Additions / Valuations	-	28,419,763	1,807,069	39,621,890	69,848,722
Disposals			710,431		
	35,200,000	391,957,437	36,054,500	163,408,392	626,620,329
<u>PROVISION FOR DEPRECIATION</u>					
As at 1st July 1999	6,028,000	104,405,111	8,384,250	106,501,339	225,318,700
Accumulated Depreciation on Disposal Charge for the Year	-	-	(398,431)	-	(398,431)
	352,000	7,839,149	3,605,450	40,852,098	52,648,697
	6,380,000	112,244,260	11,591,269	147,353,437	277,568,966
<u>NET BOOK VALUE</u>					
As at 1st July 2000	28,820,000	279,713,177	24,463,231	16,054,955	349,051,363
As at 1st July 1999	29,172,000	259,132,563	25,152,750	17,285,163	330,742,476

12. CAPITAL WORK IN PROGRESS.

Code	Description	2000 Kshs	Additions / Transfers	1999 Kshs
900-101	Inaguration Monument	844,880	-	844,880
900-103	Science Complex	82,034,583	726,002	81,308,581
900-104	Double Intake Facilities	46,010,000		46,010,000
900-105	Hostel, Kitchen & Dining hall	172,700,940	202,500	172,903,440
900-107	Biochemistry Laboratories	31,172,974	742,216	30,430,758
900-108	Class Room and Offices	43,285,208		43,285,208
900-109	Moi Library extension	27,098,902		27,098,902
900-110	Sewerage Extension	2,258,240		2,258,240
900-111	Social centre	1,794,260		1,794,260
900-112	Staff housing project	13,490,420		13,490,420
900-113	CAS Office	5,440,286		5,440,286
900-114	Administration Block	2,324,240		2,324,240
900-115	Faculty Of Arts Building	2,694,389		2,694,389
900-165	Chancellors Lounge	445,660		445,660
	Total Amount	431,594,982	1,670,718	429,924,264

13. STOCKS.

Code	Description	2000 Kshs	1999 Kshs
1400-201	Finance Store - Stationery	10,489,063	8,622,489
1400-202	Finance Store - General	707,731	978,313
1400-203	Finance Store - Bookshop	11,608,420	11,929,912
1400-204	Petrol	1,606,100	814,885
1400-205	Health Unit - Drugs	3,700,320	2,395,541
1400-206	Maintainance Store	7,749,166	8,163,343
1400-207	Tailoring Unit	42,801	45,078
1400-210	Graduation - Gowns	6,070,209	5,669,185
1400-212	Central Food Store	390,008	393,796
1400-214	Accomodation Store	1,009,419	1,802,064
1400-215	Culture Village Curio Store	866,434	645,833
	Total Amount	44,239,670	41,460,439

14. DEBTORS AND PREPAID EXPENSES.

Description	2000 Kshs	1999 Kshs
Recoverable Charges and Sundry amounts	159,017,501	245,355,551
Retirement Benefit Scheme (RBS)	9,693,269	9,009,896
Interest Receivable	1,492,470	-
USAB	-	31,947,144
Student's Book Allowance	52,108	-
	170,255,348	286,312,591
Provision for Bad debts	17,025,535	28,631,259
Total Amount	153,229,813	257,681,332

15. BANK AND BUILDING SOCIETY DEPOSITS.

Code	Description	2000 Kshs	1999 Kshs
1500-101	NBK Harambee Avenue	14,434,207	97,831,080
1500-102	NBK Kenyatta Avenue Branch	176,904,751	186,864,832
1500-103	KCB Moi Avenue Branch	218,084,034	197,943,282
1500-105	Savings and Loan (K) Ltd	16,800,687	14,647,737
1500-105A	NBK Ruiru	32,797	-
1500-106	East Africa Building Society	-	5,626,985
	Total Amount	426,256,476	502,913,916

Out of the University's Fixed deposits, Kshs 11,515,057.00 is held on lien as secure against guarantee for staff car, house and furniture loan schemes with the Banks. The deposits held at 30th June were

16. CASH AND BANK BALANCE.

Code	Description	2000 Kshs	1999 Kshs
1400-101	NBK Harambee Avenue A/c 838	80,245,173	7,052,683
1400-102	NBK Kenyatta Avenue A/c 937	(3,228,481)	(1,767,416)
1400-103	NBK Kenyatta Avenue A/c 112	28,287,757	59,659,711
1400-104	NBK Harambee Avenue A/c 096	4,329,916	(2,342,060)
1400-105	NBK Harambee Avenue A/c 811	320,223	(423,832)
1400-106	NBK Harambee Avenue A/c 692	2,007,027	1,056,214
1400-109	NBK Harambee Avenue A/c 903	5,390,573	1,488,069
1400-107	NBK Savings A/c	-	5,133,307
1400-109	Cash in Hand	595,710	1,464,267
		117,947,898	71,320,943

17. CREDITORS AND ACCRUED EXPENSES.

	2000 Kshs	1999 Kshs
Suppliers Creditors	73,936,977	203,636,045
Staff Gratuities	5,852,841	6,480,119
Students Caution Money & Key Deposits	3,388,109	4,733,566
Sundry creditors and Accruals	38,443,834	5,180,665
NBK Student allowances	1,000	1,000
	121,622,761	220,031,395

18. CONTIGENT LIABILITIES.

(a) Construction Work.

The University pays construction work on receipt of funds from the Ministry Of Education. Due to delays in remittance of funds from the Ministry, contractors claim penalties for work stoppage, increase in the cost of inputs and interest outstanding amounts. No provision has been made in the accounts for such claims.

(b) Guarantees to Banks.

The University has Guaranteed staff Loan Facilities with the following banks.

National Bank Of Kenya Ltd (NBK), Kenya Commercial Bank Of Kenya Ltd (KCB) amounting to Kshs 25 Million.

By 30th June 2000 the outstanding amounts under these guarantees were:

	<u>Guarantee Limit</u> 2000 Kshs
1. The University's Car Loan scheme (KCB & NBK)	16,000,000
2. The University's House Loan	5,000,000
3. The University's Furniture Loan Scheme	4,000,000
	<u>25,000,000</u>

19. CAPITAL DEVELOPMENT.

The University did not sign any new capital works contracts during the year.

	<u>2000</u> Kshs	<u>1999</u> Kshs
Authorised and contracted by the council	<u>555,281,120</u>	<u>555,281,120</u>

No provision has been made in this accounts for capital commitments.

20. PENSION SCHEME.

Academic and Senior Administrative Staff are included in the Staff Superannuation Fund and the Senior clerical, Administrative and Technical staff in the Retirement Benefit Scheme. Participation is compulsory for eligible staff.

21. CENTRAL SERVICES EXPENDITURE.

Code	Description	2000 Kshs	1999 Kshs
201-E3-21	Conferences, Seminars	4,855,005	2,843,215
201-E5-39	Celebrations & Ceremonies	8,292,528	9,857,033
201-E5-40	Fees, Commisions & Honoraria	953,388	1,255,628
201-E5-42	Advertising and Publicity	11,271,082	12,073,708
201-E5-46	Prize & Other Awards	784,770	5,991,323
201-E5-64	Council Meetings & Functions	757,281	1,050,034
201-E5-65	University Calender & Bronchus	776,111	37,920
201-E5-78	Vc's Committes Meetings	231,003	1,649,245
201-E5-86	Culture Week	2,006,042	2,840,041
221-E5-35	Staff Development	768,830	632,433
221-E5-36	Accomodation for visiting staff	444,078	113,308
221-E5-46	Funeral expenses	3,135,511	3,027,897
221-E5-51	Water & Conservancy	148,772	65,420
221-E5-53	Telephone & Postage	11,082,256	9,345,248
221-E5-56	Passage and Baggage (Local)	808,126	503,978
221-E5-67	Passage and Baggage (External)	12,786,963	13,200,895
241-E5-33	Insurances	18,249,978	24,028,726
241-E5-38	Maintance of Equipment	3,908,377	3,567,031
241-E5-45	Legal Fees	1,384,343	1,184,270
241-E5-47	Clearing, Forwarding & Haddling	1,530,292	84,680
241-E5-50	Electricity	35,894,582	23,943,746
241-E5-57	Audit Fees	2,376,413	760,000
241-E5-58	Rates	482,797	
241-E5-60/61	Staff and Students Health	82,031,254	75,617,430
242-E5-44	Bank Charges	225,827	1,404,028
242-E5-46	Bad Debts	(7,607,918)	(5,696,092)
261-E3-20	Teaching Practice - Milage	9,097,218	10,582,194
261-E3-63	Research & Travel Grants	2,680,740	3,719,326
261-E3-64	Inagural & Public Lectures	243,618	54,388
261-E3-68	Postgraduate Scholarships	2,392,245	8,682,209
267-E3-17/8	Library Books and Journals	549,299	1,350,078
268-E3-85	Students Ammenities	2,274,877	1,637,592
271-E3-64	Admission Expenses	413,223	434,286
271-E3-84	External Examiners	2,346,280	183,200
	Total Amount	217,575,185	215,622,416

22. ACADEMIC EXPENDITURE.

Code	Description	2000			1999		
		Total Kshs	Personal Emoluments 1999 Kshs	Central Services Kshs	Total Kshs	Personal Emoluments Kshs	Central Services Kshs
(i) Faculty Of Arts.							
301	Deans Office	1,972,437	1,869,727	102,710	2,078,914	1,874,367	204,547
302	Philosophy	8,186,648	8,091,888	94,760	6,844,477	6,795,232	49,245
303	Geography	13,553,987	13,088,037	465,950	13,780,879	12,750,034	1,030,845
304	Music	11,148,505	10,830,923	317,583	8,504,491	8,156,588	347,903
305	History	14,171,130	13,755,016	416,114	13,210,151	12,756,787	453,364
306	Religious Studies	16,358,723	16,257,322	101,402	14,333,200	14,290,332	42,868
307	Literature	10,704,849	10,521,900	182,949	11,856,808	11,701,800	155,008
308	Economics	9,707,905	9,564,527	143,378	9,366,517	9,296,536	69,981
309	English	9,918,561	9,788,767	129,794	10,255,652	10,158,284	97,368
310	Fine Art	12,513,934	12,258,181	255,753	12,995,740	12,705,000	290,740
311	Creative Arts	5,339,055	5,048,922	290,133	4,450,818	4,308,326	142,492
312	Foreign Languages	5,317,064	5,155,520	161,544	6,342,060	5,770,497	571,563
313	Kiswahili	12,974,374	12,679,893	294,480	13,407,961	13,016,891	391,070
314	Sociology	5,351,493	5,266,813	84,680	4,818,466	4,761,372	57,094
		137,218,666	134,177,437	3,041,229	132,246,134	128,342,046	3,904,088
(ii) Faculty Of Science.							
401	Deans Office	2,042,321	1,839,747	202,574	2,352,454	2,181,898	170,556
402	Science workshop	2,933,409	2,534,087	399,322	2,026,750	2,011,907	14,843
403	Botany	18,503,990	17,995,836	508,154	21,158,530	19,216,798	1,941,732
404	Chemistry	21,401,644	20,154,774	1,246,870	22,849,396	21,200,406	1,648,990
405	Mathematics	19,336,638	19,212,585	124,053	18,597,007	18,486,729	110,278
406	Physics	15,454,596	14,584,805	869,792	14,570,252	14,106,510	463,742
407	Zoology	27,036,383	22,377,855	4,658,529	26,883,556	22,527,695	4,355,861
408	ATC	10,581,463	9,805,342	776,122	10,845,095	9,989,578	855,517
409	Biochemistry	11,216,496	10,698,533	517,963	7,528,293	6,265,473	1,262,820
		128,506,941	119,203,564	9,303,377	126,811,333	115,986,994	10,824,339
(iii) Faculty Of Education.							
501	Deans Office	3,570,377	3,415,457	154,920	3,256,446	2,940,865	315,581
502	Education Psychology	21,781,320	21,669,646	111,674	19,283,114	19,167,954	115,160
503	Education Foundations	13,301,445	13,170,577	130,868	12,495,812	12,328,196	167,616
504	Comm & Technology	26,545,159	26,399,760	145,399	27,554,175	27,358,595	195,580
505	Home Economics	1,193,629	1,192,129	1,500	34,668	31,404	3,264
506	Physical Education	9,464,613	8,887,829	576,784	8,757,673	8,500,143	257,530
507	Games	12,345,539	5,595,311	6,750,228	10,012,791	4,565,339	5,447,452
508	Ed Admini & Curr Develop	16,230,704	16,087,217	143,488	15,603,463	15,503,892	99,571
509	BER	4,041,864	3,914,454	127,410	4,559,465	4,465,510	93,955
510	BERC	1,579,191	1,532,110	47,081	2,177,792	2,117,265	60,527
511	Teaching practice	853,044	541,039	312,004	676,582	492,320	184,262
512	AC Curr Dev	16,090	3,090	13,000	-	-	-
513	Business Studies	4,443,686	4,257,525	186,161	4,150,297	4,026,626	123,671
514	Secretarial Studies	7,550,649	7,335,320	215,328	7,446,278	7,304,260	142,018
515	Development studies	4,234,322	4,127,172	107,150	4,789,462	4,716,962	72,500
516	Library education	4,021,235	3,894,356	126,880	3,724,946	3,681,773	43,173
517	Communication Skills	6,281,648	6,123,138	158,510	6,727,755	6,575,030	152,725
518	ECE Centre	427,600	284,809	142,791	652,605	576,495	76,110
519	Special Education Program	980,241	888,492	91,749	856,807	814,285	42,522
		138,862,355	129,319,431	9,542,924	132,760,131	125,166,914	7,593,217

(iv) Faculty Of Commerce.

Code	Description	2000				1999		
		Total Kshs	Personal Emoluments Kshs	Central Services Kshs	Total Kshs	Personal Emoluments Kshs	Central Services Kshs	
601	Deans Office	2,738,333	2,560,265	178,068	3,207,124	3,129,625	77,499	
602	Education Psychology	5,081,911	4,762,579	319,332	4,548,327	4,427,633	120,694	
603	Education Foundations	5,040,336	4,965,364	74,972	5,363,700	5,288,727	74,973	
Total		12,860,579	12,288,207	572,372	13,119,151	12,845,985	273,166	

(vi) Faculty Of Environmental Studies.

701	Deans Office	1,793,570	1,695,031	98,540	2,089,081	1,986,730	102,351
702	Education Psychology	6,439,385	6,359,041	80,344	5,442,311	5,077,218	365,093
703	Education Foundations	9,222,367	8,690,980	531,387	7,978,799	7,657,296	321,503
704	Comm & Technology	5,684,762	4,697,147	987,615	5,823,907	5,370,316	453,591
705	Home Economics	5,999,485	5,502,039	497,446	4,506,055	4,152,481	353,574
706	Physical Education	128,929	90,835	38,094	210,455	160,625	49,830
Total		29,268,499	27,035,073	2,233,426	26,050,608	24,404,666	1,645,942

(vii) Faculty Of Home Economics.

801	Deans Office	3,467,083	3,313,750	153,333	4,038,229	3,933,187	105,042
802	Foods, Nutrition & Dietetics	5,927,342	5,489,568	437,774	4,986,712	4,620,350	366,362
803	Textile, Clothing & Design	6,804,402	6,588,592	215,810	7,127,551	7,004,255	123,296
804	Family & Consumer Studies	6,117,959	5,974,852	143,107	5,441,179	5,295,316	145,863
805	Information Technology	-	-	-	891,158	-	891,158
806	Public Reallion	-	-	-	305,610	-	305,610
807	Summer semister - Foreign	-	-	-	1,798,773	-	1,798,773
808	Summer semister - Local	-	-	-	1,086,924	-	1,086,924
809	PGDE Expenditure	-	-	-	4,425,301	-	4,425,301
Total		22,316,786	21,366,762	950,024	30,101,437	20,853,108	9,248,329

Total Academic Faculties

469,033,826	443,390,473	25,643,353	461,088,794	427,599,713	33,489,081
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ADMINISTRATIVE EXPENDITURE.

Code	Description	2000			1999		
		Total	Personal	Central	Total	Personal	Central
		Kshs	Emoluments Kshs	Services Kshs	Kshs	Emoluments Kshs	Services Kshs
201	Vice Chancellor,s Office	44,680,311	8,395,936	36,284,375	12,861,295	7,507,741	5,353,554
202	Internal Audit	3,137,892	3,077,231	60,661	3,549,907	3,507,957	41,950
203	BTC	311,721	300,398	11,323	2,508,052	2,505,407	2,645
204	Linkages Board	1,835,304	1,730,546	104,758	1,152,592	932,665	219,927
205	Computer Centre	1,444,059	1,332,804	111,255	4,123,237	4,123,237	-
206	Security	23,202,292	23,000,009	202,283	22,491,678	21,244,709	1,246,969
207	Income Generating Activities	949,368	864,445	84,923	891,301	829,850	61,451
208	AVU	13,236,330	7,586,809	5,649,521	1,228,018	1,135,018	93,000
221	DVC Administration	32,658,112	27,872,992	4,785,120	27,864,150	23,465,414	4,398,736
222	Registrar Office - (Admin)	2,508,241	65,099	2,443,142	7,404,114	3,136,755	4,267,359
223	Unified School Board	640,851	631,988	8,863	285,667	285,667	-
224	Transport	26,528,543	8,850,424	17,678,120	25,402,904	8,517,253	16,885,651
225	Estates Maintainance	25,863,259	12,581,369	13,281,890	23,968,792	11,317,629	12,651,163
226	Estates Grounds	12,045,515	11,446,567	598,948	14,292,489	12,855,995	1,436,494
241	DVC Finance, Planning & Develop	7,864,168	7,302,080	562,088	8,276,500	6,583,786	1,692,714
242	Finance Department	40,015,974	37,140,960	2,875,014	38,726,000	36,048,613	2,677,387
243	BTC	2,693,698	2,491,506	202,192	2,499,673	2,431,625	68,048
244	Catering & Accomodation Services	42,772,652	24,198,800	18,573,852	25,064,300	17,669,711	7,394,589
245	Catering Services	20,794,971	11,914,085	8,880,886	32,606,680	20,644,422	11,962,258
246	Accomodation Services	32,271,641	27,274,492	4,997,149	32,750,252	25,700,750	7,049,502
247	Health Services	52,643,677	25,022,232	27,621,445	50,808,830	20,158,418	30,650,412
251	Registrar Finance	100,114	100,114	-	12,501	-	12,501
261	DVC Academic	19,369,425	9,507,015	9,862,410	11,401,121	9,483,554	1,917,567
262	Admissions	6,716,198	5,609,268	1,106,930	6,964,384	4,933,482	2,030,902
263	Examinations	11,533,162	2,870,062	8,663,100	6,458,818	2,594,987	3,863,831
264	Registrar Computer Unit	662,237	629,192	33,045	1,261,564	1,187,037	74,527
265	BUS	1,808,312	1,576,504	231,808	1,688,560	1,582,720	105,840
266	BPS	2,208,523	1,886,874	321,649	1,972,170	1,822,787	149,383
267	Library Department	27,232,272	25,194,812	2,037,461	28,088,339	25,926,531	2,161,808
268	Students Welfare	6,519,344	4,216,546	2,302,798	3,601,607	3,388,899	212,708
269	Guidance & Counselling	4,623,980	4,534,486	89,494	1,843,449	1,792,198	51,251
270	Bookshop	3,009,041	2,959,923	49,118	3,086,553	3,029,889	56,664
271	Registrar Academic	1,174,373	-	1,174,373	2,684,819	432,000	2,252,819
272	Unified School Board	57,450	-	57,450	-	-	-
273	SCE Primary	4,552,592	1,979,954	2,572,638	473,903	-	473,903
274	Sce - Secondary	202,662	-	202,662	6,459	-	6,459
		477,868,263	304,145,520	173,722,744	408,300,678	286,776,706	121,523,972

24. SUNDRY DEBTORS.

CODE	DESCRIPTION	2000 KSHS	1999 KSHS
1200-001	NSSF	-	734,240
1200-003	RBS	9,693,269	9,009,896
1200-003C	KUFIDET	-	323,924
1200-003E	UNION DEDUCTIONS	76,055	170,585
1200-003H	EDS	2,533	423,193
1200-003M	ARDHI SACCO	-	165,100
1200-003N	SHERIA CO OPERATIVE	-	166,916
1200-003Q	CORPORATE INSURANCE	-	109,553
1200-000401	EABS	178,106	178,106
1200-005	KENVERSITY CO OPERATIVE		5,151,129
1200-007	STUDENT WELFARE FUND	69,000	69,000
1200-008	STUDENT PERSONAL ALLOWANCE	52,108	-
1200-011	BERC - UNICEF	14,648	14,648
1200-012	International Dev Research Centre	795,935	124,655
1200-014	KUSA	224,934	73,034
1200-017	KU NURSERY SCHOOL	867,212	2,731,509
1200-020	CHRISTIAN UNION	212,989	210,989
1200-022	KU MUSLIM ASSOCIATION	2,515	2,515
1200-026	MISCELLENOUS DEDUCTIONS	600,786	-
1200-050	STUDENTS TEACHING PRACTICE ALL	1,921,120	1,921,120
1200-053	GROUP LIFE ASSURANCE	1,973,056	1,973,056
1200-055	CAPITAL DEVELOPMENT CREDITORS	-	6,780,652
1200-061	AFRICAN VIRTUAL UNIVERSITY	-	25,195,479
1200-064	ASSISTANCE DONATIONS	-	2,245,520
1200-065	MEDICAL INVOICES	2,883,679	1,840,853
1200-066	SUNDRY MISCELLENOUS INVOICE	1,154,229	477,419
1200-071	DEBTORS - LOAN (STAFF)	3,808,916	-
1200-109	ROCK FELLER FOUNDATION	312,500	-
1500-001	SALARY CONTROL	-	51,873
1500-001A	SALARY ADVANCES	202,184	415,743
1500-0033	HOUSE LOAN KCB	65,299	605,032
1500-034	SAVINGS & LOANS - HOUSE LOAN	3,308	-
1500-0041	CAR LOAN KCB	-	576,019
1500-006A	BUSINESS CLUB	7,118	7,118
1200-006AA	KU ENVIRONMENTAL CLUB	1,200	1,200
1500-006B	KU BLIND STUDENT ASSOCIATION	300	300
1500-006C	KU SHOOTER DARTS	2,487	2,487
1500-006D	YOUNG CHRISTIAN STUDENT ASS	53,009	53,009
1500-006F	KU BLACK BLAD RUGBY	700	700
1500-006G	KU BOXING CLUB	735	735
1500-006J	KU GEOGRAPHY	3,092	3,092
1500-006K	KNOW KENYA CLUB	2,658	2,658
1500-006L	KU SEVENTH DAY	6,609	6,609
1500-006N	KU BADMINTON CLUB	1,100	1,100
1500-006P	KU STAFF DARTS CLUB	30,230	30,230
1500-006Q	KU STAFF FOOTBALL CLUB	3,167	3,167
1500-006R	KU FRENCH CLUB	720	720

CODE	DESCRIPTION	2000 KSHS	1999 KSHS
1500-006S	KU CHESS CLUB	5,157	5,157
1500-006T	SHORIN RYU KARATE CLUB	6,616	6,616
1500-006U	KU WILDLIFE CLUB	31,554	31,554
1500-006V	KU COMMERCE STUDENTS ASSO	10,970	10,970
1500-006W	OLINYON WELFARE	22,642	22,642
1500-006Z	ROTARY CLUB	1,803	1,803
1500-007	INTEREST ACCRUED	1,492,470	-
1500-009	GAS DEPOSITS	383,652	340,396
1500-010	METER DEPOSITS	3,169,234	3,163,234
1500-012	ATC INTERNATIONAL	52	52
1500-014	MISCELLENOUS SALARY DEDUCTION	-	3,274,986
1500-018	KERA ROCKFELLER FOUNDATION	4,562	4,562
1500-020	KENVERSIY CO OPERATIVE	2,314,380	2,940,819
1500-021	FURNITURE LOAN ACCOUNT	-	53,604
1500-022	IMPREST CONTROL	40,949,898	63,804,950
1500-022A	ADVANCE PAYMENTS	493,980	456,780
1500-022K	KUSA LOAN	50,844	50,844
1500-022P	IMPREST - POSTGRADUATE	2,179,232	2,124,732
1500-022PG	PGDE IMPRESTS	-	1,416,650
1500-022R	RESEARCH IMPRESTS	11,106,026	9,141,052
1500-022SC	IMPREST - SCE	-	2,656,574
1500-022TP	IMPREST - TEACHING PRACTICE	-	4,831,682
1500-025	K.N.A.C HSE LOAN REPAYMENTS	11,846	11,846
1500-027	BARINGO CHILD SURVIVAL	4,614	4,614
1500-108	MISCELLENOUS DEDTORS	18,400	18,400
1500-112	CAPITAL DEVELOPMENT DEBTORS	77,260,289	16,875,770
1500-114	STUDENTS ADVANCES	68,364	68,364
1500-121	WORLD UNIVERSITY GAMES	1,090	1,090
1500-123	USAB DEBTORS	-	31,947,144
1500-125	ARAPI TUTORS TRAINING	214,997	214,997
1500-126	ODA INOIV OF LONDON	28,300	28,300
1500-132	SPENCER FOUNDATION	74,431	74,431
1500-206	U.I.P	1,475,880	1,475,880
1500-215	STOCK VARIANCE	-	18,130,596
1500-712	COST & FIN EXAM STUDY	449,386	449,386
1500-713	COST & FIN SPECIAL EDUCATION	994,423	994,423
1500-716	FORD FOUNDATION	1,277,538	1,227,828
1500-717	CCSA/ UNESCO	194,749	194,749
1500-726	Summer Semester Exchange		30,357
1500-732	Surcharges Staff	-	6,010
1900-G-131	DataSolv Ltd	730,465	730,465
		170,255,348	228,679,192
	Less Provision for Bad Debts	17,025,535	28,631,259
		153,229,813	200,047,933

25. SUNDRY CREDITORS.

CODE	DESCRIPTION	2000 KSHS	1999 KSHS
1100-202	Provision for Audit Fees	2,260,000	1,520,000
1200-002	FSSU	4,430,529	4,849,920
1200-003A	PAYE	381,532	6,548,405
1200-003B	NCC Service Charge		1,200,754
1200-003D	NHIF		485,940
1200-003F	Elimu Co Op Savings & Credit Society	64,272	-
1200-003G	SAYE	-	1,890,928
1200-003J	Court Attachments	15,540	-
1200-003K	Chuna Co Operative Savings	12,620	148,689
1200-003L	Kenya National Assurance	-	111,311
1200-003P	Benevolent Fund	-	358,127
1200-003S	Mwalimu Co Operative	-	224,931
1200-003T	Jubilee Insurance	-	257,639
1200-003U	ALICO	-	131,502
1200-003W	Amedo	-	276,667
1200-003X	British American Insurance	-	278,458
1200-003Y	KUFSWA	54,050	68,030
1200-003Z	Madison Insurance	-	186,818
1200-00402	Savings & Loan	64,669	64,670
1200-005	Kenversity Co Operative	-	1,126,011
1200-006	Gratuity	1,422,312	1,630,199
1200-009	Students Caution Money	3,378,327	4,733,566
1200-013	Edward Harzen Foundation	3,611	3,611
1200-015	Child to Child workshop	101,850	110,850
1200-016	Sundry Creditors after 30th June	-	5,180,665
1200-017	Home Economics Project	8,608	8,608
1200-018	KU Nursery School	-	3,019,809
1200-019	NCST Research grants	1,020,000	1,020,000
1200-021	Sale of research papers BER	47,373	47,373
1200-023	KU Chapel Fund	32,601	32,601
1200-024	Karate Club	2,095	2,095
1200-025	Table Tennis Club	4,303	4,303
1200-031	Shopping Centre Deposit	8,563	8,563
1200-032	BER McGill University / IDRC	1,316	1,316
1200-034	USAB Creditors	-	2,661,340
1200-036	UNESCO	1,005	1,005
1200-037	Blind Students Resource Centre	7,253	7,253
1200-038	City College - New York	2,891	2,891
1200-040	KU Cancer Ward Harambee	763	763
1200-041	Fine Art Dept Gallery Fund	2,983	2,983
1200-042	NBK Students Allowance	1,000	1,000
1200-044	Kutera Research Grants	16,582	16,582

CODE	DESCRIPTION	2000 KSHS	1999 KSHS
1200-045	Uhuru Trust Funds	100,000	100,000
1200-046	KU Family Welfare Centre	48,392	48,392
1200-047	Health Education Project	30,864	30,864
1200-048	Research On Tropical Plants	1,470	1,470
1200-049	KU Weight Lifting Club	5,550	5,550
1200-056	DAAD Scholarship	3,395,988	1,720,344
1200-057	African Mathematics Union	6,500	6,500
1200-059	African Carriculum Organisation	8,000	8,000
1200-060	Sundry Creditors PE Kit	-	728,398
1200-062	KU Marketing Students Association	423,268	423,268
1200-063	Welfare Associations deductions	-	202,352
1200-100	Catographic kit	737,000	526,000
1200-103	Kenya Society for deaf children	233,946	233,946
1200-107	African Academy Of Sciences	212,203	
1200-108	CERE KARI Project	160,246	
1400-110	Petty Cash Suspense	17,215	17,215
1200-111	NBK Loan A/c	5,485,599	5,485,599
1200-112	NBK PAYMENTS	1,642,582	1,642,582
1500-016	KU Nursery School	-	2,938,871
1500-0031	House Loan HFCK		349,162
1500-0032	House Loan NHC		114,420
1500-0034	Savings & Loan - House Loan		6,360
1500-0042	Car loans NBK	376,527	391,569
1500-005	Recoverable Charges	34,477	48,477
1500-006X	Sociology club	16,084	16,084
1500-011	Deposit Ministry of Water	1,219	1,219
1500-015	BERC Bulletin Publications	90,836	90,836
1500-017	Pension Miscellenous	3,348,011	3,348,011
1500-109	Recovery Of Advance Payments		38,609
1500-113	External Research Clearance	170,293	792,475
1500-115	Bookshop Recoveries	2,294,068	2,368,144
1500-116	Res & All Private postgraduate students	509,274	509,274
1500-126	KU Rockefeller foundation	17,260	17,530
1500-128	Xeroxing Services	1,578	1,578
1500-129	KU Vulture Club	765	765
1500-203	Principal Collector	652,286	677,786
1500-205	Students Research Grant	-	45,171,660
1500-718	Rock Feller Foundation	1,065,072	1,858,450
1500-719	Influence Of Health Education	291,467	291,467
1500-720	UNICEF (CNSP - 1999)	387,593	679,582
1500-721	Account Accruals	8,344,042	-
1500-731	Research Grants (Staff Members)	5,176	5,176
1500-734	Land Purchase (Staff)	4,224,287	4,036,830
1900-A /Z-99	Doctors / Hosp / CAB / General Creditors	73,936,977	111,878,049
		121,622,761	225,039,040