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ON

**JOMO KENYATTA UNIVERSITY OF
AGRICULTURE AND TECHNOLOGY**

**FOR THE YEAR ENDED
30 JUNE, 2024**

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ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024



Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024
TABLE OF CONTENTS

1.	ACRONYMS AND DEFINITATION OF KEY TERMS	iii
2.	KEY ENTITY INFORMATION AND MANAGEMENT	iv
3.	THE UNIVERSITY COUNCIL	xiv
4.	KEY MANAGEMENT TEAM.....	xix
5.	COUNCIL CHAIRMAN’S REPORT.....	xxvi
6.	VICE-CHANCELLOR’S REPORT.....	xxviii
7.	STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES	xxx
8.	CORPORATE GOVERNANCE STATEMENT	xxxv
9.	MANAGEMENT DISCUSSION AND ANALYSIS	xxxix
10.	ENVIRONMENTAL AND SUSTAINABILITY REPORTING	lxxii
11.	REPORT OF THE UNIVERSITY COUNCIL MEMBERS.....	lxxviii
12.	STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES	lxxix
13.	REPORT OF THE INDEPENDENT AUDITOR FOR THE FINANCIAL STATEMENTS OF JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY	lxxx
14.	STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024.....	1
15.	STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024	2
16.	STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024	3
17.	STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2024	4
18.	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024.....	5
19.	NOTES TO THE FINANCIAL STATEMENTS.....	6
20.	APPENDICES.....	36

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

1. ACRONYMS AND DEFINITATION OF KEY TERMS

A: Acronyms

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

B: Definition of Key Terms

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

Comparative Year- Means the prior period, 2023/2024.

2. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background Information

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

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

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

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

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

b) Principal Activities

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

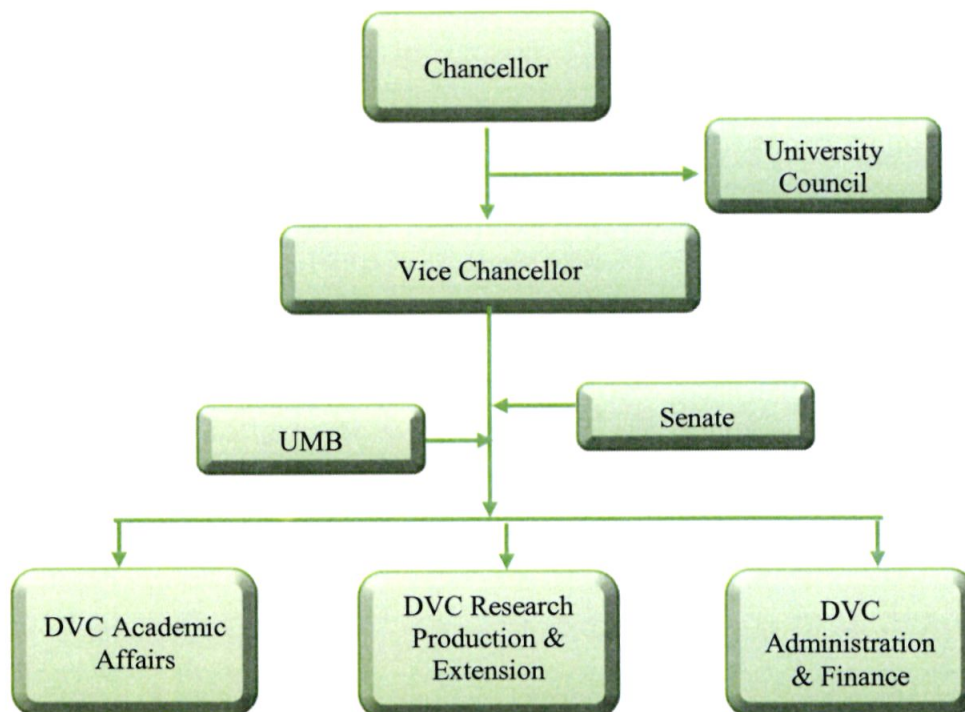
(i) Provide directly or indirectly or in collaboration with other institutions of higher learning, facilities for university education (including agriculture, scientific, cultural, technological, and professional education), and integration of teaching, research and effective application of knowledge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

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

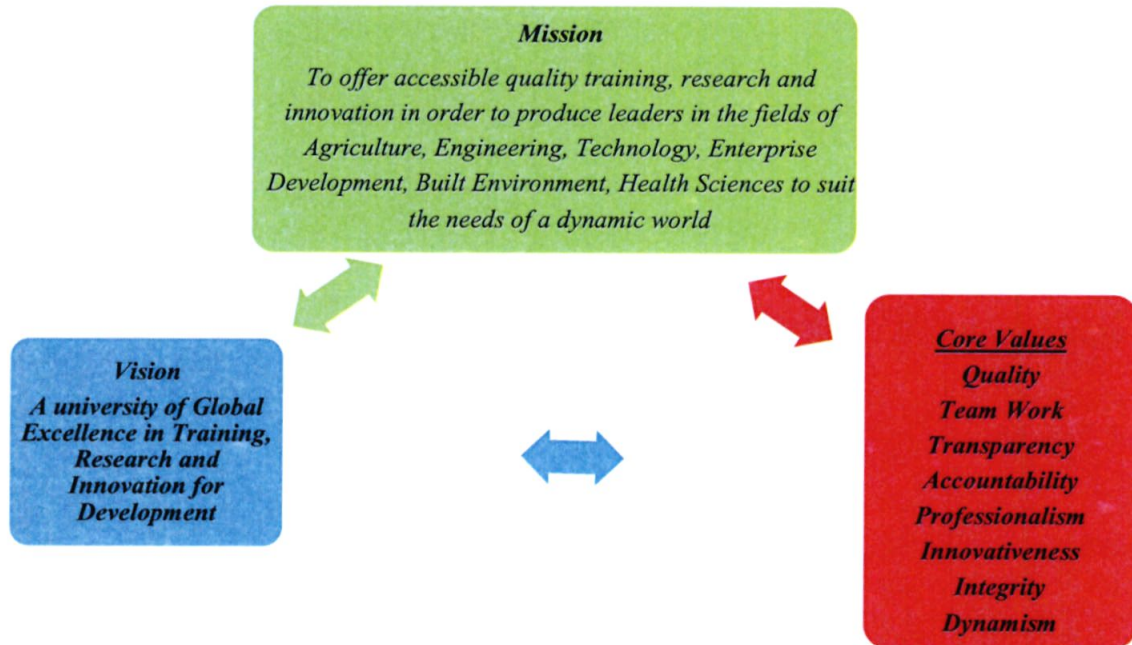
(iii) Play an effective role in the development of agriculture and technology in conjunction with the industry and to provide extension services so as to contribute to the social and economic development of Kenya;

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

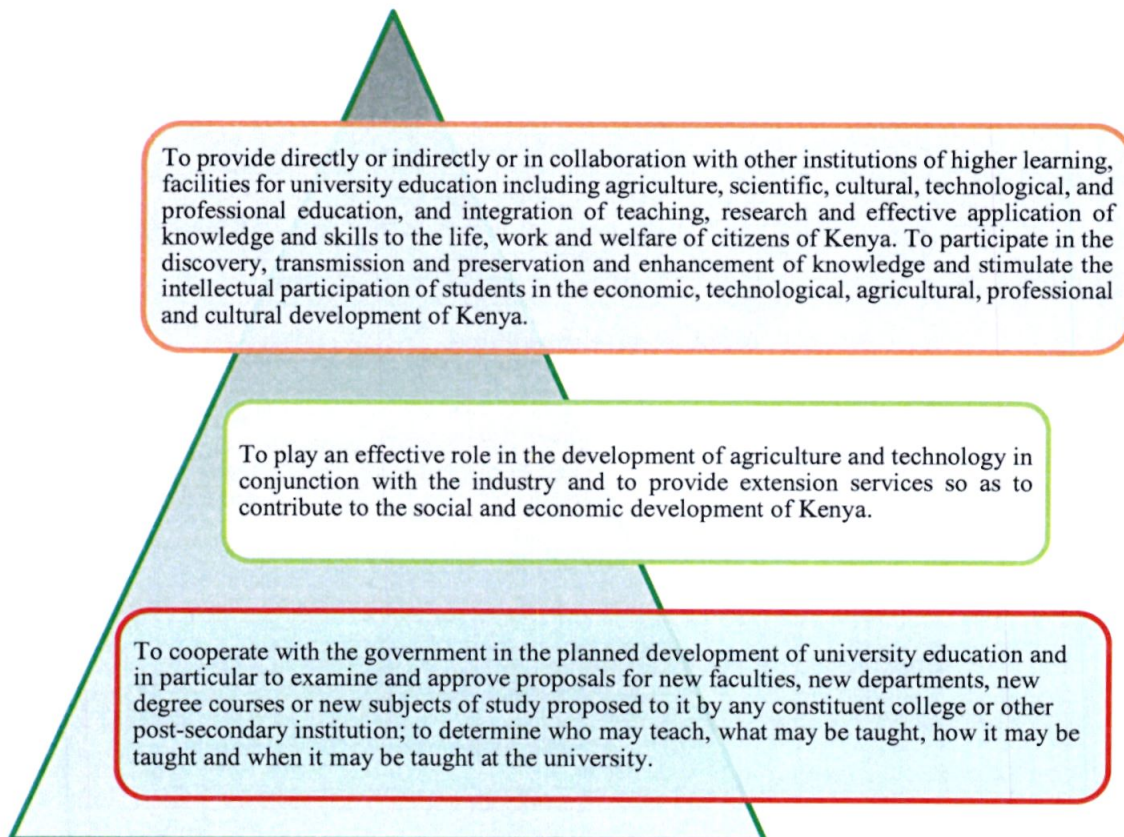
The JKUAT governance structure is provided in the figure below.



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



University Objectives



Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

University Core Values

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

c) Key Management

The University's key management comprises the following:

The University Management Board

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

17.	Chief Legal Officer	Mr. Richard Wokabi
18.	Dean of Students	Prof. Fredah K. Rimberia Wanzala
19.	Chief Procurement Officer	Ms. Kellen Karimi
20.	Managing Director, JKUATES	Mr. Erastus Mvuria
21.	Director ICT	Prof Stephen Kimani

d) Fiduciary Management

The key management personnel who held office during the financial period ending 30th June 2024 and who had direct fiduciary responsibility were:

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

e) Fiduciary Oversight Arrangements

Audit, Risk and Compliance Committee activities

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

Parliamentary Committee activities

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

University Council

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

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

Their respective mandates are stipulated below;

Executive Committee

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

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

Finance Committee

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

The committee is also responsible for:

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

NOTE:

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

Sealing Committee

The Committee was established to undertake the following functions;

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

Building Committee

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

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

Human Resource Management Committee

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

Audit Committee

JKUAT Council aspires to use the public resources at its disposal in an efficient and accountable manner. In line with the Treasury Circular No. 16/2005, an audit committee was established to provide independent advice and assurance on the University's strategy, performance and compliance to the different statutes. The Committee provides oversight to the University on internal control systems, risk management and governance and make recommendations thereof to the Council.

The Committee is required to:

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

The Council nominates the Chairman of each Council Committee.

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

The members of each committee are as shown below

i) Finance Committee of Council

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

ii) Building Committee of Council

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

iii) Human Resource Committee of Council

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

iv) Audit Committee of Council

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

v) Sealing Committee of Council

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

vi) Full Council

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

f) University Main Campus

Jomo Kenyatta University of Agriculture and Technology, Juja
P.O. Box 62000-00200, Nairobi

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

g) University Contacts

Telephone: 067-5870001-5

Email: corp.comm@jkuat.ac.ke

Website: www.jkuat.ac.ke

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

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

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

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

h) University Bankers

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

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

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

i) Independent Auditors

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

j) Principal Legal Adviser

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

3. THE UNIVERSITY COUNCIL

DR. JAMES MICAH ONSANDO

CHAIR OF THE UNIVERSITY COUNCIL



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

Cs. ABDI M. HASSAN



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

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

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

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

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

He holds a Master of Arts Degree in Diplomacy and Foreign Policy from Moi University, a Bachelor of Laws (LLB Hons) Degree from Buckingham University Law School in the United Kingdom, A Bachelor of Science in Criminal Justice from The University of Houston in Texas, USA, and A Post Graduate Diploma in Law (PG Dip Law) from the Kenya School of Law. His leadership style is synonymous with positive transformation, upheld by unwavering professionalism, ethical standards, and fairness in public service. Mr. Hassan served on the Presidential Power of Mercy Advisory Board in 2015, contributing to exercises of the prerogative of mercy. He has also served as a Council Member on the UoN Governing Council in 2018.

**PROF. VICTORIA WAMBUI
NGUMI**



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

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

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

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

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

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

MR. JOEL KIPKEMBOI YEGO



B.LS ((Nairobi)
PGD (California)

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

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

Beyond his professional achievements, Mr. Yego is a devoted advocate of evangelism and Christian values. He held prominent positions in various Christian boards, including Chairmanship of the Management Advisory Committee of Scripture Union Africa and Directorship of the International Council of Scripture Union. Mr. Yego's talents extend to property development, with a hand in notable residential housing projects across Nairobi and Machakos Counties.

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

PROF JOHN NDERITU



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

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

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

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

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

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

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

**PROF ANGELINA NDUKU
KIOKO**



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

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

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

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

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

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

**MRS VELMA OYIKO
MUDANYI**



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

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

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

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

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

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

MR. FREDRICK NDAMBUKI



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

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

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

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

MR ERIC KORIR





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




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




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

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

4. KEY MANAGEMENT TEAM

OFFICER AND QUALIFICATIONS	DETAILS
<p>1. PROF JOSEPH MATHU NDUNG’U</p> <p>CHANCELLOR</p>  <p>PhD (Glasgow) CorrFRSE (Corresponding Fellow of the Royal Society of Edinburgh) BVM (Nairobi)</p>	<p>The Chancellor is the honorary head and symbol of authority in the University whose main function is to confer degrees and grant diplomas and other awards of the University.</p>
<p>2. PROF. VICTORIA WAMBUI NGUMI</p> <p>VICE – CHANCELLOR</p>  <p>EMBA (JKUAT) MBA (ESAMI), Ph.D. (Clemson), M.Sc. (Hiroshima) B.Ed. (Nairobi) EBS</p>	<p>Is the Administrative head and Chief Executive Officer of Jomo Kenyatta University of Agriculture and Technology. She is responsible for the direction, organization, administration and academic programmes of the University.</p>

3.	<p>PROF. (ENG.) BERNARD W. IKUA DEPUTY VICE CHANCELLOR (ADMINISTRATION & FINANCE)</p>  <p>Ph.D. (Tottori) M.Sc. (Tottori) B.Sc. (Nairobi).</p>	<p>The Deputy Vice Chancellor (Administration & Finance) is responsible for all human resource matters, corporate planning, financial administration, healthcare services, registry administration, catering services, tailoring, accommodation, procurement, transport, estates and central services</p>
4.	<p>PROF. ROBERT KINYUA DEPUTY VICE CHANCELLOR (ACADEMIC AFFAIRS)</p>  <p>Ph.D. (Osaka) M.Sc. (Nairobi) B.Sc. (Nairobi)</p>	<p>The Deputy Vice Chancellor (Academic Affairs) is responsible for planning of academic programmes, preparation of syllabuses and teaching. The office is also responsible for students' affairs including admissions, records and welfare.</p>
5.	<p>PROF. JACKSON KWANZA DEPUTY VICE CHANCELLOR (RESEARCH, PRODUCTION & EXTENSION)</p>  <p>EMBA (MUA) Ph.D. (JKUAT), M.Sc. (Kenyatta) B.Ed (Kenyatta) EBS, FAAS</p>	<p>The DVC (RPE) coordinates research, production and extension activities which include co-ordination of exhibitions, workshops and seminars; soliciting for research funds and production and extension. The division also facilitates income generating activities besides managing the Jomo Kenyatta Academy.</p>

6.	<p>PROF. HELLEN KIENDE MBERIA PRINCIPAL, KAREN CAMPUS</p>  <p>PhD (JKUAT) M.A. (Kenyatta) B.Ed. (Kenyatta)</p>	<p>The Principal (Karen Campus) is the administrative head and is responsible for all of Karen Campus' matters.</p>
7.	<p>DR. (ENG.) HIRAM NDIRITU PRINCIPAL, COETEC</p>  <p>Ph.D. (JKUAT) M.Sc. (JKUAT) B.Sc. (JKUAT)</p>	<p>The Principal (COETEC) is the administrative head of the College of Engineering and Technology</p>
8.	<p>PROF. GEORGE THUKU THIONG'O PRINCIPAL, COPAS</p>  <p>Ph.D. (Roorkee) M.Sc. (Nairobi), B.Ed. (Nairobi)</p>	<p>The Principal (COPAS) is the administrative head of the College of Pure and Applied Sciences</p>

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

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



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

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

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



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

Is the administrative head of the College of Health Sciences

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



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

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

12.

DR. ROSE NDEGWA
REGISTRAR (ADMINISTRATION)



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

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

13.

DR. PATRICK MBINDYO
REGISTRAR (RPE)



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

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

14.

CPA MARY N. NGUGI
CHIEF FINANCE OFFICER







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

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

<p>15.</p>	<p>PROF. FRIDAH RIMBERIA WANZALA DEAN OF STUDENTS</p>  <p>PhD (Kagoshima) M. Sc. (Nairobi) B.Sc. (Egerton)</p>	<p>Is responsible for all student matters such as accommodation, sports and counselling.</p>
<p>16.</p>	<p>DR. ROSELYNE MANG'IRA CHIEF UNIVERSITY LIBRARIAN</p>  <p>B.A. (BAMU) B.Sc. (BAMU) M.Phil (Moi) PhD (Moi)</p>	<p>Is the administrative head of the University Library</p>
<p>17.</p>	<p>DR. PATRICK MBURUGU CHIEF MEDICAL OFFICER</p>  <p>M.Med (Nairobi) MBChB. (Nairobi) Global Health Leadership Fellow (Nairobi)</p>	<p>Is the administrative head of the University's Hospital</p>

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

<p>18.</p>	<p>MR. RICHARD WOKABI CHIEF LEGAL OFFICER</p>  <p>LLB. (Hons) (Nairobi) Dip. Laws (KSL) H. Dip HR (IHRM)</p>	<p>Is the head of the University's Legal Department</p>
<p>19.</p>	<p>MR. ERASTUS MVURIA MANAGING DIRECTOR, JKUATES</p>  <p>MBA(Nairobi) B. Comm (Nairobi) CPA (K)</p>	<p>Is the administrative head of JKUAT Enterprises</p>
<p>20.</p>	<p>PROF. STEPHEN KIMANI DIRECTOR, ICT</p>  <p>B.Sc (JKUAT) M.Sc (Bristol) PhD (Sapienza)</p>	<p>Is the head of the University ICT Directorate</p>
<p>21.</p>	<p>MS. KELLEN KARIMI CHIEF PROCUREMENT OFFICER</p>  <p>M.Sc (JKUAT) B.Sc (JKUAT) MKISM</p>	<p>Is the head of the University's Procurement Department</p>

5. COUNCIL CHAIRMAN'S REPORT



I am pleased to present to you the University's Annual Report and Financial Statements for the year ended 30th June 2024.

Financial Performance

The financial performance of the University for the year 2023/2024 reflects a stable and resilient institution. Despite economic challenges, we have maintained prudent financial management practices that have ensured the sustainability of our operations. Expenditure was carefully managed to prioritize essential services.

Awards

The University affirmed her position as a premier institution of training, research and innovation when it was placed second-best University in Kenya and 60th out of 2057 institutions in Africa in the latest Webometrics rankings. Additionally, during the 9th Continental Africa Public Service Day celebrations held in Zimbabwe, JKUAT innovation titled *Universal Sign Language Translation Application (Sign Speak)* emerged the best in the *Citizen-centred Service Delivery* category. Further, in the 2023 KENET Annual Forum-Award, the University secured the first, second and third positions in critical ICT staff numbers, advancing knowledge and innovation, and cyber security awareness categories respectively. These accomplishments are proof of the dedication, hard work, and brilliance of our students and faculty, making us incredibly proud to be part of the JKUAT community.

The New Funding Model

The University received the first batch of students under the New Funding Model in September 2023. The model shifts from the previous blanket funding approach to a more targeted, student-centered method. Under this model, students are classified into five categories based on their financial backgrounds. Government support, in the form of scholarships and loans, is tailored to these categories, ensuring that vulnerable students receive higher subsidies. It is hoped that this model will solve the funding problems experienced by universities over the years.

Infrastructure

The University student population continues to rise, an indication of the demand for JKUAT academic and research programmes. This has necessitated the expansion of existing facilities. Consequently, the University has prioritized a number of infrastructure projects. These include renovation and expansion of the University library, ICT infrastructure, college of Health and Human Anatomy Laboratory and Mombasa CBD Campus Tuition block among others.

I call upon the Government of Kenya and our development partners to consider supporting the completion of these projects.

Collaborations and Partnerships

JKUAT has undertaken diverse corporate social responsibility initiatives thereby forging powerful collaborations with industry while fostering enduring relationships with communities across the country. One exciting example, is JKUAT's Disability Mainstreaming campaign, which has made a profound impact by donating life-changing wheelchairs to those in need across Kenyan counties. Similarly, the Mkulima TV initiative has also had a transformative effect, educating farmers across the country on best practices in animal and crop husbandry, as well as critical entrepreneurship skills. This partnership with Kenya Broadcasting Corporation (KBC) has helped improve livelihoods and achieve greater economic stability for our farmers. These multifaceted CSR programs have cemented JKUAT's position as a premier institution dedicated to driving positive change and sustainable development within the region and beyond.

Staff Training

The University continues to build capacity for a number of staff through postgraduate training support for Masters, Doctoral and Post-doctoral studies both locally and abroad. In addition, the University continues to sensitize staff on various welfare issues such as financial wellness, mental health as well as the dangers of alcohol and drug abuse.

Challenges

As we continue to train and nurture our young people to be global leaders in their respective disciplines, we cannot overlook the various challenges that they continue to grapple with in their academic and social life. These include a rapidly changing labour landscape, high cost of living, drugs and substance abuse and mental health issues. We must therefore focus our efforts on equipping our youth with the necessary skills to enable them navigate the complexities of modern life. I am happy to note that JKUAT continues to make tremendous steps towards ensuring that our students gain adequate life skills through peer counselling, career fairs and work study programmes.

In conclusion, I extend my sincere gratitude to the State Department for University Education and Research, Ministry of Education, our dedicated staff, partners, and all stakeholders for their unwavering support throughout this financial year. The progress we have achieved would not have been possible without the collective effort of all. We remain committed to ensuring that Jomo Kenyatta University of Agriculture and Technology continues to deliver quality education to Kenyans and globally.



DR. MICAH ONSANDO
CHAIRMAN OF THE UNIVERSITY COUNCIL

6. VICE-CHANCELLOR'S REPORT



I hereby present the Annual Report and Financial Statements for Jomo Kenyatta University of Agriculture and Technology for the year ended 30th June 2024.

Student Enrolment and New Programmes

The University remains committed to quality service delivery in all its training and research programmes. This is in response to local, regional and international market needs, and in line with Kenya's Vision 2030, the Africa Union Development Agenda 2063 and the global Sustainable Development Goals. As testament to this, the University attracted over 6,917 new students through the Kenya Universities and Colleges Central Placement Service (KUCCPS) for the September 2023 intake, and an additional 395 students for our TVET May 2024 intake. Further, the University introduced new programmes in line with market trends and demands.

While these developments take shape, we remain alive to the fact that Competency Based Education and Training is at an advanced stage and will soon be embraced in our institutions of higher learning. Subsequently, JKUAT has made deliberate strides in sensitization of staff and alignment of academic infrastructure as we await implementation of the system.

Strategic Plan 2023-2027

In a bid to enhance our service delivery and in realization of evolving stakeholder needs, JKUAT launched its 2023-2027 Strategic Plan during the year. The Plan, developed in line with the National Treasury and Economic Planning guidelines, will guide the University in execution of its mandate. Also unveiled was our new website, which is tailored to enhance digital visibility and direct user interaction. Similarly, in line with the Government directive, the University migrated most of the revenue collections to the E-Citizen platform. This will have a significant impact as it enhances transparency and efficiency in revenue collection. This centralized platform improves accountability and ensures that funds are properly directed to national development. E-Citizen is a critical step toward modernizing our public service delivery.

Research

In pursuit of excellence in its research mandate, the University continues providing platforms for conducting viable research and upscaling of outputs. Research plays a vital role in driving innovation, informing policy, and addressing national challenges. Through research, JKUAT contributes significantly to fields like agriculture, health, education, and technology, aiming to improve societal well-being. JKUAT is increasingly partnering with international organizations and the private sector to enhance research capacity and strengthen research output, with a focus on promoting sustainable development and addressing local and global issues.

Strategic Partnerships

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

JKUAT continues to leverage on strategic partnerships, exchange programmes and collaborations. The University continues to strengthen its longstanding partnership with JICA, while nurturing new working collaborations with Vives University of Belgium, Nottingham Trent University in UK, The University of Tokyo, Kyushu University and Tokyo Institute of Technology, in student exchange and various research thematic areas. In particular, over the past six months, our academic exchange programmes with Tokyo University of Agriculture and University of Utsonomiya have seen over eighty of our students and staff benefiting from the Institution's programmes, while thirty staff and student from their institutions are currently in JKUAT. These remarkable achievements underscore the depth of talent and expertise found within JKUAT's ranks.

Forest Conservation

In our commitment to mitigating the effects of climate change, JKUAT has intensified its tree-growing efforts in line with the government's campaign to increase the country's forest cover. For instance, we have doubled the production of seedlings, focusing on both indigenous and fruit trees, to promote reforestation and biodiversity. The University also continues to collaborate with various stakeholders, including the Kenya Defence Forces, the Kenya Space Agency and the Dedan Kimathi Foundation in the national tree-growing initiative. In addition, our botanical garden at SAJOREC serves as a living laboratory for enhancing the region's research capacity in sustainable natural resources conservation.

Student Welfare and Challenges

As we continue to train and nurture our young people to be global leaders in their respective disciplines, we cannot overlook the various challenges that they continue to grapple with in their academic and social life. These include a rapidly changing labour landscape, high cost of living, drugs and substance abuse and mental health issues. We must therefore focus our efforts on equipping our youth with the necessary skills to enable them navigate the complexities of modern life. JKUAT continues to make tremendous steps towards ensuring that our students gain adequate life skills through peer counselling, career fairs and work study programmes.

In closing, I would like to extend my heartfelt thanks to the University Council, the Ministry of Education, our staff, partners, and the entire JKUAT community for their unwavering dedication and commitment. Together, we have navigated a challenging year and emerged stronger. We look forward to another year of growth, service, and shared success.



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

VICE CHANCELLOR

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Statement of Performance against Predetermined Objectives for FY 2023/2024

Jomo Kenyatta University of Agriculture and Technology (JKUAT) has 6 strategic themes and objectives within the current Strategic Plan for the FY 2023-2027. These strategic themes are as follows:

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

JKUAT develops its annual work plans based on the above 6 Themes. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The University achieved its performance targets set for the FY 2023/2024 period for its 6 strategic themes, as indicated in the table below:

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

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

8. CORPORATE GOVERNANCE STATEMENT

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

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

The Council is responsible for the governance of the University and is accountable to the citizens of this country for ensuring that the University complies with the law and maintains the highest standards of corporate governance, academic standards and ethics. It executes its duties through five committees as shown below.

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

University Council meetings

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

The Council membership and meeting attendance during the Financial Year 2023/2024 is as indicated below;

Meeting	No of Meetings	Membership	Attendance
Full Council	4	9	29
Special Council	5	9	32
Ad-hoc Full Council	2	9	11
Finance Committee	7	5	16
HR Committee	4	5	20
Building Committee	3	5	20
Special Building Committee	1	5	5
Sealing Committee	2	5	10
Audit Committee	3	5	5

Council Charter

The Council has a Charter that defines the Council’s roles and responsibilities as well as functions and structures in a way that supports the members in carrying out their strategic oversight function. It provides the Council members with an opportunity to think creatively and critically about how their strategic and operational plans align with the organization’s strategic direction and expectations, with respect to

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

governance. It helps the Council in directing the organization to maximize the long-term value of services provided for all stakeholders. The Charter is reviewed semi-annually and is available to all members of the Council for application and is posted on the University's website for the information of stakeholders. The members of Council have committed themselves to the service of Jomo Kenyatta University of Agriculture and Technology and to uphold the tenets of good corporate governance by being innovative, transparent, accountable, persons of integrity, socially responsive, as well as promote excellence and exercise fairness in all their activities

Appointment and Removal from Office

- i) Every appointment is by name and by notice in the Kenya Gazette but ceases if the Council member: Serves the appointing authority with a written notice of resignation; or is absent, without the permission of the Chairperson, from the three consecutive meetings; or is convicted of an offence and sentenced to imprisonment for a term exceeding six months or to a fine exceeding twenty thousand shillings; or is incapacitated by prolonged physical or mental illness from performing his duties as a member of the Council; or conducts himself in a manner deemed by the appointing authority to be inconsistent with membership of the Council.
- ii) Any removal of a Council member under (i) above, shall be through formal revocation. .
 The Council members who served during the year under review were appointed via a Gazette notice 6756 of 23rd May 2023.

Below is the summary:

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

Roles and Functions of the University Council

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

Induction and Capacity Building for Council Members

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

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.

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.

Statement of Council Members' Responsibility

The University Council is ultimately responsible for;

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

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.

Communication Policy

JKUAT has a Communication policy which stipulates how JKUAT will handle communication between its internal and external stakeholders. The policy is founded on the strength of our Strategic Plan 2023-2027 which emphasizes communication between the university and its stakeholders as a two-way process—open communication from governance organs to its stakeholders and a system that encourages feedback.

8. MANAGEMENT DISCUSSION AND ANALYSIS

This report presents some of the key achievements of JKUAT during the 2023/2024 financial year. It also highlights the financial performance of the University in the year as compared to the last two years. The report contains information from the Vice Chancellor's office and the three divisions of Academic, Administration & Finance and Research, Production and Extension.

Operational Performance

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

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

The University has five colleges each headed by a Principal who serves as the academic and administrative head. Within the Colleges, are Schools headed by Deans/Directors. Academic departments under the Schools are headed by Chairpersons of Departments. The University has also established various Directorates and Units to support its administrative and operational functions.

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

Some key highlights in the University are as shown below.

Vice-Chancellor's Office

Launch of the 2023-2027 Strategic Plan

Jomo Kenyatta University of Agriculture and Technology launched its Strategic Plan covering 2023-2027 period during the financial year. The new Strategic Plan would facilitate a five-prong success strategy across academic excellence, research and innovation, community engagement, institutional sustainability and global visibility. The Plan would facilitate JKUAT's transition into a truly research and entrepreneurial university. This would be achieved through bringing to market all new technologies, products and services by JKUAT.

Currently, JKUAT holds seventy-two intellectual property rights for various IP assets that includes fifteen patents, twenty-three utility models, twenty-nine trademarks, three copyrights and two industrial designs.

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024



JKUAT Unveils 2023-2027 Strategic Plan

In developing the 2023-2027 Strategic Plan, JKUAT paid close attention to national, regional and global development frameworks such as Bottom-Up Economic Transformation Agenda (BETA), Kenya Vision 2030, Africa Agenda 2063 and the UN Sustainable Development Goals.

This Plan is anchored on six key result areas namely: Policy, Leadership and Governance; Market-Driven Training; Research, Innovation and Extension; Administration and Operational Services; Financial Management; and Resource Mobilization. The Strategic Plan was developed in compliance with the revised guidelines for preparation of Fifth- Generation Strategic Plans.

Also launched alongside the Strategic Plan were the newly designed JKUAT website and 12 university policies covering various issues including credit transfer, award of honorary degree, intellectual property management, security, students' attachment, and Alcohol, Drug and Substance Abuse Prevention.

The new website is primed to boost JKUAT's global visibility, while strengthening interactive communication and information dissemination to different stakeholders.

(i) Courtesy Calls held in the FY 2023/2024

	Courtesy Calls	Discussions	Date
1	The JICA HQ, Senior Vice President, Ms. Sachiko Imoto,	JICA committed to Continue Supporting JKUAT's Research Agenda	21/07/23
2	Japan Ambassador to the African Union Toshihiko Horiuchi	Japan Ambassador to African Union visited JKUAT	14/07/23
3	World's great Marathoner, Eliud Kipchoge	He visited ahead of the award of Honorary Degree during the 40 th Graduation Ceremony	16/11/23
5	A delegation comprised of 38 senior	Japanese companies explored	01/11/23

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

	officials from Japanese companies	Partnerships with JKUAT	
6	PAU Rector, Prof. Jean Kulidiati	New Pan African University Rector visited JKUAT	08/11/23
7	The Senior Director of the Africa Department at JICA HQ, Mr. Yasuaki Momita	JICA Senior Director commended JKUAT's Collaborative Success	15/11/23
8	The Laikipia Governor, H.E Joshua Irungu	JKUAT and Laikipia County entered a 3-year collaborative agreement	29/11/23
9	The Vice President of CAS, Prof. Wang Keqiang	Discussion on the establishment of a Satellite Ground Station at SAJOREC	06/12/23
10	Osaka Metropolitan University delegation	JKUAT and OMU of Japan discussed possible collaboration	18/03/24
11	Delegates from Kyushu University, Japan	Joint collaboration towards harnessing Geothermal Power	19/03/24
12	ICT Authority CEO, Mr. Stephen Kamunguya	JKUAT and ICT Authority discussed collaboration to drive Kenya's digitalization	08/04/24
13	Senior Vice President of JICA Headquarters, Mr. Ando Naoki	JKUAT and JICA discussed on how they could foster academic advancement	31/05/24

(ii) COLLABORATIONS & PARTNERSHIPS FOR THE FY 2023-2024

The University signed fifteen (15) new agreements with the following institutions:

1.	Zoho Corporation PTE. Ltd. A collaborative framework in support of the Jomo Kenyatta Innovations and Accelerator Network Hub (JHUB)
2.	Signed with Mantrac Kenya Limited. To strengthen the collaboration in the fields of engineering and social sciences.
3.	Signed with Techwin Company Limited. An agreement for capacity building and training, use of research facilities, student attachment, internship and participation in events.
4.	Signed an Inter-Institutional Agreement for the Erasmus+ Programme of European Union with Politecnico di Torino (POLITO), Italy. Agreement will enable the partners to cooperate for the exchange of students and/or staff in the context of the Erasmus+ programme.
5.	Signed an Agreement of Academic Cooperation with Bordeaux Montaigne University, France. Agreement intended to facilitate research and academic cooperation in the areas of common interest
6.	Signed a collaborative agreement with Nihon Pharmaceutical University (Japan)
7.	Signed a collaborative agreement with the Panafrican Climate Justice Alliance (PACJA)
8.	Signed a collaborative agreement with the County Government of Laikipia
9.	Signed a Research Agreement for Enset Cultivation, Development and Utilization with Arba Minch University, Alabaster International Organization, Ethiopian Biodiversity Institute and Girl Child Network Organization on 7 th August 2023.
10.	Signed a Cooperation Agreement with Kedar-Green Agriculture Projects (KEDAR-GAP) Operating Under Agrigreen Consulting Corp Ltd on 3 rd July 2023.
11.	Signed a Collaborative Research and Academic Agreement with The Impact Facility (TIF) on 11 th August 2023.
12.	Signed a Collaborative Research Agreement (CRA) with Innovations for Poverty Action (IPA) on 29 th August 2023.

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

13. Signed a Student Exchange Agreement with the Technical University of Munich (TUM) on 2nd August 2023.
14. Signed a Collaborative Agreement with Purdue University, Indiana USA - Signed on 17th August 2023.
15. Signed a renewal of the memorandum of understanding (MoU) with SAJOREC and Chinese Academy of Sciences (CAS)/Wuhan Botanical Gardens on 25th September 2023.

Academic Division

The Academic Division is the largest and controls the core functions of the University; notably planning of academic programmes, preparation of syllabuses, and teaching. The office is also responsible for student's affairs, including; admissions and records, and welfare.

Other functions of the division include; Course regulations, time tables, examinations, certificates and transcripts, graduation, library services, student's attachment and training of academic staff and appraisals.

Some highlights in the year are;

Admissions

During the 2024/2025 placement cycle, 7112 undergraduate students were placed to JKUAT by KUCCPS. This is a slight increase from 6917 and 6463 that were placed in 2023/2024 and 2022/2023 academic years respectively.

The JKUAT TVET Institute was given 395 students by KUCCPS during the 2024/2025 placement cycle. The ongoing inter-institution transfers indicates that there are more students willing to move to JKUAT than those wishing to move to other institutions. In total, we have 1427 inbound students and 607 outbound students.

Overall the student population for the 2024/2025 academic year stands at **32,274** as shown in the table below.

Level	Number of enrolled students
Certificate	1,872
Diploma	2,362
Bachelors	22,346
Postgraduates	2847
Masters	2496
Doctorates	351

Graduations

In 2023, we had a total of 9,074 graduands compared to 5574 that graduated in June 2024, representing a percentage decline of 38.57%. However, another graduation is scheduled for the 6th of December 2024. This will change the statistics given.

New Programs

The following 7 new programmes have been approved by the University Senate and are due for accreditation by the Commission for University Education, save for the diploma course:

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

1. BSc. Naval Architecture and Ocean Engineering (New)
2. MSc. In Sustainable Food Process and Product Development (New)
3. BSc. In Communications and Marketing (New)
4. BSc. Revenue Administration and Technology (New)
5. Diploma in Computer and System Administration (New)
6. BSc. Biomedical Engineering (New)
7. MSc. In Climate Change Management (New)

The programmes are developed by departments in collaboration with stakeholders after conducting a needs assessment. The Directorate of Academic Quality Assurance (DAQA) ensures that all mandatory requirements are met before the curriculum is taken to Senate for approval. Accreditation by the Commission for University Education (CUE) and other professional/regulatory bodies is sought before the curriculum is launched.

Awards

Best JKUAT Marine Cadets Honoured

Department of Marine Engineering and Maritime Operations student, Ms. Ndwiga Vivian Wambui was declared the best overall marine cadet for her outstanding performance in all key areas of assessment during the marine cadets training, culminating in her bagging the Best Overall Marine Cadet Award for 2024.

The cadets are ranked on five major areas; Discipline, Command & Control, Physical Fitness Activities, Quizzes (Elementary First Aid, Fire Prevention and Firefighting, Nutrition, Body Physiotherapy, personal survival techniques) and Attendance.



Top Marine Cadets bask in the glory of their stellar performances.

Special emphasis is placed on discipline that includes time management, emotional intelligence, team work, communication skills, and respect for others, ability to give and obey commands, positive attitude and assertiveness among others. The cadets were trained by four trainers: Antony Kamau Gachie and

**Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024**

Josephat Maruti Chemuku (Physical Fitness Activities), while Daina Muenge Wabuge and Patrick Joshua Indimuli took charge of Command and Control programme.

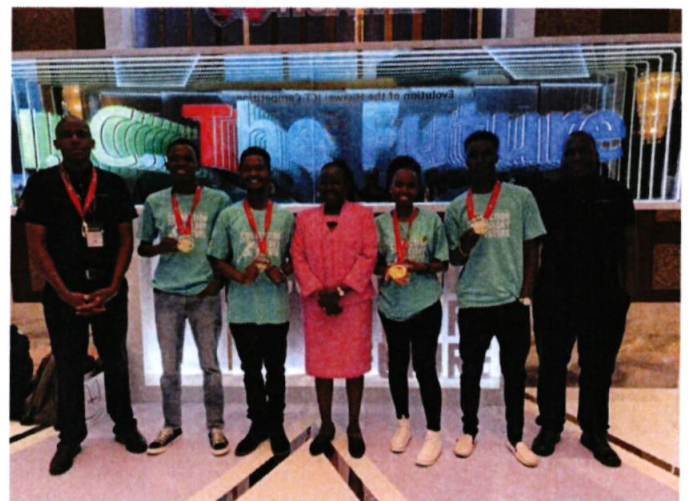
2024 Marine Cadets Training Awards

Name of Student	Award / Recognition
Best Overall Marine Cadet	
Ndwiga Vivian Wambui	Best Overall Marine Cadet
Masati Brian Kemwita	1 st Runner-up Best Overall Marine Cadet
Salim Jeremy Chai	2 nd Runner-up Best Overall Marine Cadet

JKUAT Students Shine at the Global Huawei ICT Competition



Team Kenya



JKUAT students won the first and second network and computing tracks in the just concluded Huawei Global ICT competition held on 23-26 May 2024.

The five students – Luiz Kinyua, Wendy Njeri, James Murimi, Emmanuel Kipngeno, and Kenyatta Chacha, made an unforgettable impression on this year’s tournament by demonstrating their knowledge of the various tracks in which they participated

Student Welfare

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

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

Sports

The Sports and Games Department at JKUAT is committed to promoting physical fitness, sportsmanship and community service involving both students and staff. This report provides a comprehensive summary of the department's key activities, achievements, challenges, and future directions during the 2023/2024 academic year.

Key Highlights

Inter-University Competitions.

JKUAT teams actively participated in a variety of inter-university sports competitions, showcasing excellence in numerous disciplines. The teams demonstrated outstanding performance and sportsmanship, earning several podium finishes and commendations for exemplary conduct both on and off the field.

Highlights

- Victories in the *KUSA Nairobi Conference Leagues*.
- Impressive performances in the *National Indoor Playoffs A, National Women's Championship, and the KUSA Athletics Championship*.
- Average performances in some sports in the National Leagues.



Hockey women (Wildkats) emerge Pos 1 during the National women's championship held at Egerton University from 8-10th March 2024

Intramural Sports Leagues.

The Sports and Games Department successfully organized and managed a range of intramural sports leagues that catered to the diverse interests and skill levels of JKUAT students. These leagues have become a cornerstone of student life, promoting inclusivity, teamwork, and recreational engagement.

Among the most popular events was the Annual JKUAT Soccer Champions League, which drew participation from over 20 schools within the university. This highly anticipated competition, which began in September 2023 and concluded on 13th April 2024, saw fierce competition and outstanding sportsmanship.

In the basketball category, JKUAT Straycats emerged as the overall champions, followed by JKUAT Alumni in 2nd place, JKUAT Warriors in 3rd place, and JKUAT Karen in 4th place.

These events foster a vibrant sports culture on campus, encouraging a significant portion of the student body to engage in healthy, competitive, and recreational activities.

Wellness Programs

The department made significant strides in student leadership development by organizing a Captains' Workshop on 29th September 2023 at SAJOREC. The workshop covered key topics essential for the effective leadership of university sports teams. These included:

- Roles and Responsibilities of Captains
- Team Dynamics and Conflict Resolution
- Gender and Sports
- Sports Injuries, Safeguarding, and Legal Issues
- Mental Health in Sports/Substance Abuse
- Sports Events Management & Budgeting

This workshop was a valuable investment in the development of student leaders and the overall success of university sports. It equipped captains with the necessary tools, knowledge, and support to effectively lead their teams, foster positive team dynamics, and navigate challenges both on and off the field. By addressing crucial issues such as mental health and substance abuse, the program also emphasized the importance of well-rounded leadership in ensuring the long-term well-being of student-athletes.

National Leagues Overview

The National League is a prestigious competition that brings together top-tier teams from across Kenya. For JKUAT teams, participating in the National Leagues has provided numerous benefits, contributing to their growth, development, and overall success.

Key Benefits of Participation:

- **Enhanced Competition:** Exposure to a higher level of competition compared to inter-university leagues challenges players to improve their skills and adaptability, ultimately elevating their overall competitiveness.
- **Player Development:** High-pressure games against strong opponents help players build resilience, mental toughness, and confidence, fostering personal and athletic growth.
- **Exposure to Scouts:** National League participation increases visibility to scouts, coaches, and recruiters, opening doors for scholarships, professional contracts, and national team selection.
- **Strategic Learning:** Competing against diverse opponents helps teams refine tactical awareness and develop game intelligence.
- **Prestige and Recognition:** Success in the National League enhances the reputation of both the team and the university, attracting attention from sponsors and media.
- **Networking Opportunities:** Engagement in the National League provides chances for collaboration and relationship-building with other teams, coaches, and industry professionals.
- **Cultural Exchange:** The league promotes inclusivity and fosters mutual respect through interaction with teams from diverse backgrounds.
- **Fan Engagement:** Participation in the National League draws fan support, boosting team morale and fostering community spirit.

Team Performance Across Leagues:

League	Teams	Remarks
Kenya Kabaddi League	Kabaddi Men & Women	Men won the league title with a National Historic victory.
Nairobi Basketball Association (NBA)	Basketball Women	Average Performance throughout the season.
Kenya Rugby Union League (KRU)	Rugby Men	Maintained strong performance with key victories.
Kenya Roll Ball Federation League (KRBF)	Roll Ball Men & Women	Men finished 1st, Women finished 2nd. Strong season overall.
Kenya Woodball League (KWBF)	Woodball Men & Women	Strong individual talent but lacking consistency.
Football Federation of Kenya (FKF)	Soccer Men & Women	Women finished 2nd, Men finished 11th/14 after recent improvement.
Kenya Hockey Union (KHU)	Hockey Men & Women	Average Performance throughout the season.
Chess Kenya League	Chess Men & Women	Consistent and competitive performance. Team ranked 6th
Kenya National Basketball League (KBF)	Basketball Men & Women	Men finished 7th/12, Women 11th/12 due to a mid-season slump.
Kenya Handball League (KHF)	Handball Men & Women	Struggled with performance inconsistency.
Softball Federation of Kenya (SFK)	Softball Men, Women & Baseball5	Men finished 3rd in the season, showing resilience after a mid-season slump.
Nairobi Baseball Community League	Baseball Men	JKUAT Generals finished 4th in a historic season with six teams and nearly 150 players from the Nairobi region.

The National Leagues have provided our teams with valuable experience, exposure, and opportunities to showcase their talent on a larger stage. Continued participation promises to foster further growth and success for JKUAT sports teams.

Community Engagement and Outreach

Community engagement and outreach are fundamental to the Sports and Games Department's mission at JKUAT. These initiatives not only promote physical activity and wellness but also foster social cohesion and enrich the relationship between the university and the surrounding community. In the 2023/2024 academic year, the department successfully organized and participated in a range of impactful activities designed to engage with the community and promote sports participation.

Key Areas of Community Engagement:

1. Community Events and Programs

The department played a central role in organizing and hosting events aimed at promoting fitness, healthy lifestyles, and inclusivity within the broader community. Notable events included:

- **Annual DEPAUL Austin Sports Day:** Held on 9th March 2024, this event brought together various stakeholders to engage in sports and fitness activities, fostering social connections and physical well-being.
- **Baseball for Africa & KOSHEIN Kenya Events:** In June 2024, these major events were held at JKUAT's Field of Dreams, Nairobi, attracting participants from across Kenya. The events aimed at expanding baseball's reach and development in the region, featuring competitive games and cultural exchanges.
- **CATCOM JUMUIYA Sports League:** A recreational league organized by student clubs and societies, promoting sportsmanship and campus engagement. The initiative has significantly increased sports participation and cohesion among students.

2. Community Partnerships

The department actively seeks and builds partnerships with external organizations to enhance its capacity for outreach. In 2023/2024, a notable partnership was established with IfWeBuildIt.com, a U.S.-based organization. This collaboration has provided resources, expertise, and support, enabling the department to host larger community programs and expand its outreach efforts. The partnership aims to create sustained sports initiatives that empower youth and provide long-term benefits to local communities.

3. School Outreach Programs

The department has made significant strides in engaging local schools to promote physical activity, education, and wellness. These outreach programs include:

- **Olympic High School:** JKUAT's basketball team led a school visit where they donated sanitary pads and engaged students in conversations about health, sports, and gender equity.

- **MPESA Foundation Academy & Kairi Secondary School:** Both schools received basketball kits, donated by the university's basketball team and alumni. These donations were accompanied by motivational talks aimed at encouraging students to pursue sports while balancing academics.

Through these outreach efforts, the department has not only encouraged active lifestyles but has also reinforced the importance of education, wellness, and community solidarity. These programs continue to strengthen relationships between JKUAT and local schools, providing an enriching platform for students to develop sports skills and life lessons.



School outreach program where Basketball teams donated a kit to Kairi High School Basketball team Diamond Dreamers Youth Skills Clinic that hosted over 150 youths from across the country

International Performances and Worldwide impact

Director Sports and Games (Dr. Waweru) is an international FIFA football referee. This year, he has officiated many games internationally putting JKUAT Image on the international sports news and achievements. He has officiated the AFCON Ivory coast 2024, CAF Champions league and CAF Confederation cup, World cup qualifying games among many other competitions. The great achievement makes JKUAT a real sports hub in mentorship as many Kenyans learn to emulate the great strides he has achieved



Dr. Waweru receiving Gold medal for Morocco AFCON U23 Final as referee

Facility Upgrades and Maintenance:

Although enhancing the quality, safety, and functionality of our sports facilities remains a top priority, financial constraints limited the scope of renovations and maintenance. Essential improvements to sports fields, courts, and recreational spaces were deferred, with maintenance prioritized on a need-to-do basis. Despite these limitations, the department ensured that facilities remained functional for the ongoing academic year and supported national, regional, and campus-level tournaments.

Equipment Acquisition and Inventory Management:

Despite budgetary restrictions, the department successfully procured new sports gear and equipment to cater to various sports programs. However, as participation in sports activities continues to grow, there is a pressing need to further increase equipment supplies. The implementation of a robust inventory management system has been key to tracking equipment use, ensuring timely replenishment, and preventing stock shortages. This system guarantees that all teams have access to the necessary gear throughout the sports season.

Challenges and Opportunities:

Resource Allocation:

A significant challenge faced by the department is the allocation of adequate financial resources to sustain growing sports programs. Limited staffing and facility upgrades have put pressure on existing resources,

hindering the department's ability to meet increasing demands. However, this challenge presents an opportunity to explore alternative funding avenues, such as forming partnerships with private sector sponsors, securing grants, and increasing institutional support.

Inclusivity and Accessibility:

Ensuring all students have access to sports facilities and programs is at the core of the department's mission. Programs have been designed with inclusivity in mind, allowing students from diverse backgrounds, abilities, and interests to participate. The draft sports policy, which includes frameworks for inclusivity, has been submitted to the university senate for adoption. Going forward, more will be done to improve facilities for students with special needs and ensure an inclusive environment.

Promotion and Outreach:

One of the critical areas for improvement is the promotion of sports and recreation programs. To boost participation, the department aims to increase visibility through strategic outreach. This includes leveraging social media platforms, running targeted campaigns, organizing campus-wide events, and engaging the alumni network to raise awareness and attract new participants. Effective promotion will foster a stronger sense of community and further entrench sports as a key pillar of university life.

Research, Production & Extension

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

2.1 Industrial linkages/ collaborations/ partnerships

2.1 Industrial Linkages

A University- Industry linkage has been established through joint efforts of a project team from JKUAT, Kenya Space Agency (KSA) and JICA. This led to a significant milestone in field tests of the Nakuja 3.5 rocket. The Nakuja series of rockets is part of a research and development project to enhance rocketry capabilities for future satellite and payload launch applications.

1.2 Collaborations and Partnerships

The University signed fifteen (15) new agreements with the following institutions:

- i. Zoho Corporation PTE. Ltd. A collaborative framework in support of the Jomo Kenyatta Innovations and Accelerator Network Hub (JHUB)
- ii. Signed with Mantrac Kenya Limited. To strengthen the collaboration in the fields of engineering and social sciences.
- iii. Signed with Techwin Company Limited. An agreement for capacity building and training, use of research facilities, student attachment, internship and participation in events.
- iv. Signed an Inter-Institutional Agreement for the Erasmus+ Programme of European Union with Politecnico di Torino (POLITO), Italy. Agreement will enable the partners

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

	to cooperate for the exchange of students and/or staff in the context of the Erasmus+ programme.
v.	Signed an Agreement of Academic Cooperation with Bordeaux Montaigne University, France. Agreement intended to facilitate research and academic cooperation in the areas of common interest
vi.	Signed a collaborative agreement with Nihon Pharmaceutical University (Japan)
vii.	Signed a collaborative agreement with the Panafrican Climate Justice Alliance (PACJA)
viii.	Signed a collaborative agreement with the County Government of Laikipia
ix.	Signed a Research Agreement for Enset Cultivation, Development and Utilization with Arba Minch University, Alabaster International Organization, Ethiopian Biodiversity Institute and Girl Child Network Organization on 7 th August 2023.
x.	Signed a Cooperation Agreement with Kedar-Green Agriculture Projects (KEDAR-GAP) Operating Under Agrigreen Consulting Corp Ltd on 3 rd July 2023.
xi.	Signed a Collaborative Research and Academic Agreement with The Impact Facility (TIF) on 11 th August 2023.
xii.	Signed a Collaborative Research Agreement (CRA) with Innovations for Poverty Action (IPA) on 29 th August 2023.
xiii.	Signed a Student Exchange Agreement with the Technical University of Munich (TUM) on 2 nd August 2023.
xiv.	Signed a Collaborative Agreement with Purdue University, Indiana USA – Signed on 17 th August 2023.
xv.	Signed a renewal of the memorandum of understanding (MoU) with SAJOREC and Chinese Academy of Sciences (CAS)/Wuhan Botanical Gardens on 25 th September 2023.

2.0 Research, innovations and research facilities

2.1 Research

2.1.1 Peer Reviewed Publications

Staff and students published a total of 615 refereed peer-reviewed research papers in various local and international academic journals in the year.

2.1.2 18th Annual Scientific and technological Conference

The 18th JKUAT Scientific, Technological and Industrialization conference and Exhibitions was held on Thursday 21 and Friday 22 March 2024. The organizing committee received a total of 122 submissions, 89 of which were accepted for oral presentations.

Name	Amount
Submissions Received	122
Submissions Accepted	89
Submissions Declined	33
Submissions Declined (Desk Reject)	24
Submissions Declined (After Review)	10

The conference attracted a total of 257 participants at physically at AICAD; 240 participants registered on day 1 and 99 participants on day 2. A total of 242 participants from 56 institutions across 12 countries registered online. This includes 222 participants from Kenya and one participant from each of the

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

following countries: Algeria, Burkina Faso, Central African Republic, Congo, Ethiopia, India, Japan, Liberia, Nigeria, Sierra Leone, and Sudan. Also, 12 innovations were showcased at the 18th JKUAT Annual Scientific and Industrialization Conference and Exhibition

2.1.3 Proceedings of the 18th Annual Conference

Proceedings of the JKUAT Scientific, Technological and Industrialization Conference and Exhibitions were finalized and printed. The proceedings feature 31 publications on different topics (Table 2).

Table 1. Number of publications approved for publication in conference.

Theme	Number of publications
Agricultural science and technologies for sustainable food and nutritional security	16
Basic and applied science for advancement of research and industrialization	8
Policy, governance, entrepreneurship, cultural and socio-economic aspects for competitive advantage	2
Water, energy, environment and climate change management for sustainable development	3
Information and communication technology for development	2
Total number of publications	31

2.1.4 Webinars, seminars and public lectures

The university through public lectures, seminars and webinars disseminates information to staff and public on various topical issues. A total of twenty-eight (28) seminars, public lectures and webinars facilitated by staff and management from JKUAT as well as external experts were successfully held.

2.1.5 Research merit award scheme

The committee mandated to implement the award scheme held a series of meetings to determine develop metrics for evaluating the excellence of research projects. The committee rolled out the call for expression of interest for the Vice Chancellor's Research Merit Awards. A total of 13 submission were received and processed. The award of the outstanding researchers will be done in the FY2024/2025.

2.2 Innovations

2.2.1 Review of the IGU Policy

A committee was appointed to review the existing Income Generating Units Policy. The committee had several meetings and updated the IGU policy. A draft copy of the updated IGU policy is ready for consideration by the University Management Board.

2.2.2 Manufacturing Research Chair project

The Directorate offers monitoring and evaluation services to the Manufacturing Research Chair project. The Research Chair Project events in the quarter include;

- a) Supporting two SMEs participated in the 18th Scientific conference March 21st to 22nd 2024.
- b) A visit to Mombasa to identify the feedback on the Training of the SMEs to be conducted on the 21st April 2024
- c) The Manufacturing Research Chair has developed a collaborative Agreement (CA) with Cocogrow Company and the collaboration is running smoothly for both (JKUAT and Cocogrow)

The project has also developed the following innovations to upscale processing and production of quality

coconut-based value-added products by small and medium size enterprises (SMEs):

- i. Coconut dehusker
- ii. Decorticator
- iii. Upscaling of cellulose production from coconut fibre
- iv. Development of coconut Ice cream from coconut milk

2.3 Research facilities

Research facilities within the Division are domiciled in her institutes and research centers. Research institutes include:

- a) Institute of Biotechnology Research that has a computer laboratory for bioinformatics training, tissue culture laboratories and greenhouses;
- b) Institute of Energy and Environmental Technology that has a plastic recycling factory in addition to field stations for micro-hydropower, wind and solar energy research.
- c) The Sino-Africa Joint Research Centre that has six laboratories and the modern agricultural demonstration area.

3.0 Extension and outreach

During the year, the University undertook the following activities;

- a. In September and October 2023, the University showcased a number of cutting-edge innovations and technologies at the Nyeri Agricultural Society of Kenya show and the Nairobi International Trade fair touching on Agriculture, Food Security, Health, Education, Engineering, Manufacturing, among others. The following were exhibited: i. Mushroom Farming; ii. African indigenous vegetables; iii. Snail Farming; iv. Fruit Pulpier Machine; v. Automatic Irrigation Management System; vi. Cricket Farming; vii. Coconut Value Chain and Utilization; viii. Value Added Food Products; ix. Rehau Biogas; x. Propagation of Seedlings; xi. Urinary Diversionary Dry Toilet
- b. In November 2023, the University held the JKUAT TECH EXPO 13.0 where 22 innovations showcased
- c. Disseminated various technologies/innovations to counties namely; Kiambu, Kilifi, Isiolo, Meru, Laikipia, Nyeri and Taita Taveta as follows:
 - i. Meru, Isiolo , Laikipia - Trained 80 Trainers of Trainers (TOTs) towards building capacity of farmers to promote and improve the solar based irrigation for improved productivity. The training focused on replacing diesel and electric pumps with solar pumping
 - ii. Kilifi, Isiolo - Established Community Centers of Innovation utilizing capillary wick irrigation systems in Kilifi County and Isiolo County, Kenya, to address the challenge of food and nutrition security in Arid and Semi-Arid Land (ASAL).
 - iii. Kiambu –
 - o Organized a three-day training workshop farmers in Juja on Mushrooms to boost local agriculture and enhance food security.
 - o Showcased wheelchair project during the 2024 Madaraka celebrations at Murera grounds in Juja.
 - iv. Kilifi – Participated in the National Coconut Week and Consultative Conference in Kilifi County on April 18 – 19, followed by county chapters running from April 20 – 26, 2024.
 - v. Nyeri - Launched a two-year field study in Nyeri County that seeks to address the growing concern of antimicrobial resistance (AMR) estimated to cause a million deaths of humans annually, according to the World Health Organization.
 - vi. Taita Taveta – Conducted a wheelchair assessment and distribution outreach initiative. The five-day outreach that June 10, 2024, was a joint effort between JKUAT, Bethany Kids International, Motivation Charitable Trust (MCT), and Taita Taveta County.

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

- vii. Turkana - Climate smart technologies during in country Training Programme Scoping mission and training needs assessment.
- viii. Murang'a, Kiambu, Makueni and Machakos – various farming technologies were reviewed during the shooting of Mkulima TV Programmes.
- ix. Kiambu – Training Seminar for SMEs on Business skills, Taxation regimes and AGPO process.
- x. Kajiado –
 - o Farmer training program for the CSHEP group
 - o Support for Disability Mainstreaming by promoting personalized care and support for persons with disabilities
 - o Providing 37 wheelchairs to individuals in need in Kajiado County ,in partnership with Motivation Charitable Trust and AIC Kajiado Centre.

To upscale the model agricultural farms the University undertook the following activities at the Likuyani Field Station, Kakamega County;

- o Plans to establish and plant 3 acres of Wambugu apples began at Likuyani farm as pilot for implementation in the FY 2024/2025 period. This will be expanded in phases up to 10 acres.

The University also disseminated various educational and information materials as follows:

- i. Recorded twelve shootings in various agri-business sectors such as dairy farming, poultry farming, pig farming, bee keeping, mushroom farming, fish farming, fruit farming and value addition among others for airing on Mkulima TV Programme.
- ii. Aired episodes on Mkulima TV Programme on various agri-business sectors as follows:
 - o 6th April, 2024: Ukuzi wa Uyoga
 - o 14th April, 2024: Ufugaji Samaki Kwenye Vidimbwi
 - o 14th April, 2024: Ufugaji wa Mbuzi wa Maziwa
- iii. Finalised the review of the farmer's manual on broiler production.

4.0 Commercialization of research findings/Innovations

Following the successful presentation by the Chair of Council on commercialization of university research outputs on 25th June 2024, the Vice Chancellor appointed a ten person committee on 12th July 2024 chaired by the Deputy Vice Chancellor (RPE) to operationalize the Chair of Council's vision. The Committee met on July 26th 2024 with the agenda to understand the committee's terms of reference which include generating a list of products and innovations in the university and discuss ways to undertake the commercialization of research outputs. It was noted that various actors in the university are involved in the commercialization process (thus pointing to the need for the Committee to coordinate these efforts) and that several innovations are already in the market (e.g., tissue culture banana).

The Committee tasked members to identify and develop a comprehensive list of of innovations with potential for commercialization coordinated by the Registrar (RPE). Additionally, it was felt prudent to generate a list of services with income generation potential (e.g., short-term training and laboratory analysis), services that might not be readily seen as University innovations. The Committee met on August 9th 2024 and reviewed the list of services and innovations in the university. It was noted that the list of services offered by the university that can be commercialised was short and needed to e expanded.

5.0 Patents/Intellectual property

The University has profiled 45 of the existing Intellectual Property Rights (IPRs) and matched them with relevant industries. JKUAT further signed the following:

- a) A research and development collaboration with Cocogrow Ltd. to facilitate further development and commercialization of one of the IPRs.
- b) Non-Disclosure Agreement with Kenya Development Corporation (KDC) to facilitate collaboration in development and commercialization of IPRs

6.0 Sino-Africa Joint Research Centre (SAJOREC)

SAJOREC has undertaken the following activities during the year:

- i. The Modern Agricultural Demonstration Area in SAJOREC was able to undertake the following activities;
 - o Agronomic studies on maize (SAJOREC and Department of Horticulture)
 - o Trials on varieties of sorghum (SAJOREC and IBR) Trials on fox tail millet (SAJOREC and IBR)
 - o Trials on high nutrient fodder (SAJOREC and Department of Food Science)
 - o Trials of high protein fodder (Napier) (SAJOREC and Department of Food Science)
 - o Preparation of readily palatable high nutrient fodder for stock using affordable equipment (SAJOREC and Department of Food Science) Trials on varieties of table and wine grapes (SAJOREC and Department of Horticulture)
 - o Trials of sweet tasting cassava varieties which are also easy to prepare (varieties without traces of poisonous substances) (SAJOREC and Department of Horticulture)

7.0 Institute of Energy and Environmental Technology

The following activities have been undertaken during the year:

- a. The pilot plastic bottles (PET) recycling plant with TOBE SHOJI PET is now operational. It has received raw material and produced the first consignment of pellets for use in industry. A total of 1,174 kg of pellets generated by the plant has so far been sold to Tepee Brush Manufacturers. Five (5) staff have been trained on running of the plant in November 2023.
- b. JKUAT and TOBE SHOJI organized a Plastic Material Recycling Training in a two-day workshop on Polyethylene Terephthalate (PET) material recycling for staff, students and industry stakeholders in January, 2024.
- c. MSc Climate Change Management Programme was approved by the University Senate.
- d. Collaboration between JKUAT/IEET and the World Research Institute (WRI) is ongoing. The researchers showcased the practical applications and advantages of recently deployed passive samplers to monitor air quality. The study highlights the cost-effectiveness and reliability of the passive air samplers as the main data collection mechanism, with no need for power or internet to collect the samples.

ADMINISTRATION AND FINANCE DIVISION

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

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

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

Some key highlights of the Division in the year include;

1. Local Collective Bargaining Agreements (CBAs)

The University is currently running the 2013 – 2017 local CBA for the three unions namely;

- a. Universities Academic Staff Union (UASU) – which governs all teaching members of staff from grade 11 to grade 15
- b. Kenya Universities Staff Union (KUSU) – which governs all non-teaching members of staff in Grades 5 to 15
- c. The Kenya Union of Domestic, Hotels, Education Institutions, Hospitals and Allied Workers (KUDHEIHA) – which governs support staff in Grades 1 to 4

Negotiations for the 2017 – 2021 local CBA has not yet been concluded following a stale mate from the three unions on some financial clauses like the House to Office Allowance. Consultations between the university Council and SRC have been on going over the pending financial clauses.

2. Staff training

To equitably provide for staff training and development needs, the University developed a Staff Training policy, which has been in use since 2016. The training policy elaborates on staff's eligibility for training, identification of training needs within the University, application procedure for training, levels of support

During the last financial year, i.e., 2023/2024, the University sponsored more than 80 members of staff

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

in terms of full/partial study leave, fee waiver and time offs.

The University, in collaboration with National Industrial Training Authority (NITA), also sponsors short courses for members of staff as need arises.

3. Appointments / promotions

The University has an approved Appointment and Promotion policy which guides on the procedure for appointing / promoting any member of staff.

The policy documents detail the various designations within the University, the grade of each designation and the minimum requirement for appointment/promotion to each specific designation/grade.

The Appointment / promotion is dependent on other policy documents among them approved establishment and approved recruitment Budget,

4. Performance management

The Department of Human Resource runs a HR system, HRMIS (Human Resource Management Information System), which has a module on Performance Management. The University has since implemented the performance Management module by all staff members.

5. Staff welfare

The University management is mindful of the welfare of staff and offers the following benefits among many others:

- a. Self-insured medical scheme
- b. Group life insurance and Group Personal Accident insurance cover
- c. Benefits in case of demise in service
- d. Staff dependents' scholarship support

6. Staff retirement benefits scheme

The University runs a defined contribution Pension scheme where the employer (The University – JKUAT) contributes 20% of basic salary for pensioned staff, while the staff contributes 10% of the basic salary each month. The pension fund is run by Trustees

Human Resource Management

Staff Population

The total staff population as at 30th June, 2024 was 2,465 made up of 1,465 Technical staff and 1,000 administrative / support staff Staff Turnover, Promotions and Training

Financial Performance

The University has reported a deficit of Kshs.920M in the year (FY2022/2023 deficit of Kshs.1.195B). The University relies heavily on the government recurrent funds. These monies reduced from KShs.3,009,118,251 to KShs.2,221,263,333 in FY2023/2024. Appropriation in Aid increased by

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

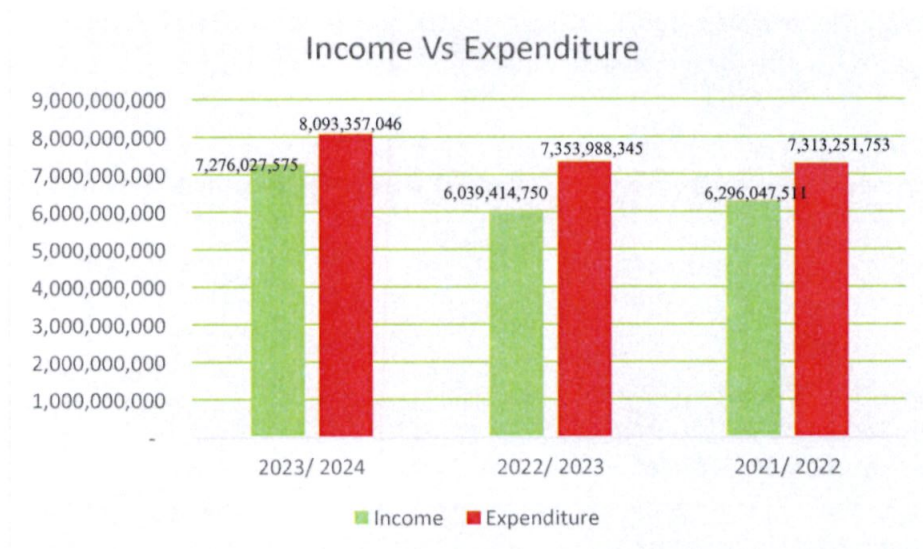
Kshs.1,898,110,579 in the year to Kshs.4,591,405,061 (KShs.2,693,294,482 in FY 2022/2023). The increase is mainly attributed to implementation of the New Funding Model.

The University continues to engage in various cost cutting measures across all areas of operations as well as exploring resource mobilization strategies. However, these efforts are far from being adequate in light of immediate pressing needs. The University is optimistic that future cash in-flows will improve upon full implementation of the New Funding Model by the Government. This will be favourable to the University as it offers highly technical and science-based courses requiring significant investment in teaching materials and equipment, laboratories, human resources, among others.

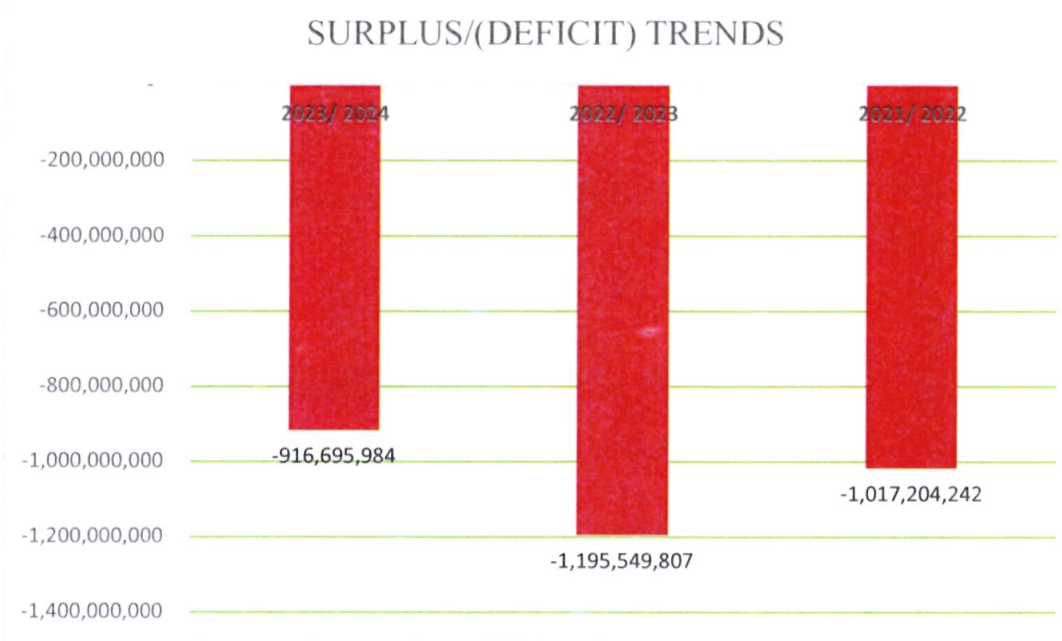
Graphical Representation of the Financial Performance

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

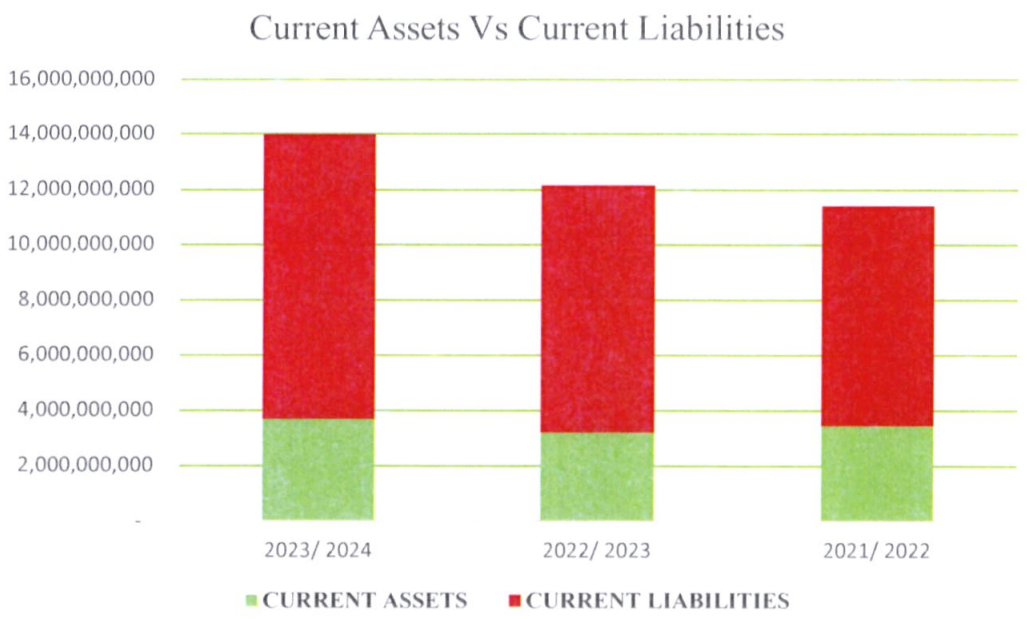
i) Income Vs Expenditure Trends



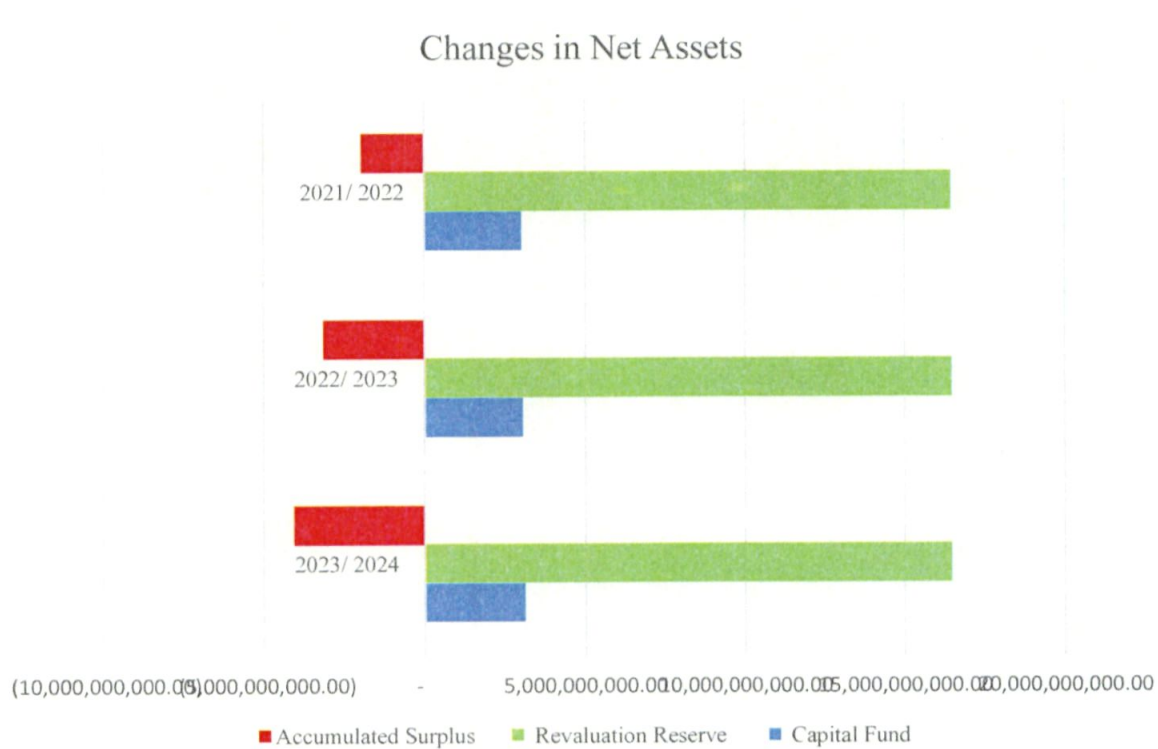
ii) Comparison of Surplus Vs Deficit levels



i) Comparison of Current Assets Versus Liabilities



i) Comparison of Changes in Net Assets



Key Projects and Investment Decisions JKUAT is Planning/ Implementing

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

The following infrastructural projects were on-going;

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

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

Proposed Projects

The following projects are in the Master Plan for the financial year 2023/2024

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

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

Compliance with Statutory Requirements

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

Government and Statutory Regulations

JKUAT prepares its financial statements in accordance with the Public Financial Management Act (PFM) 2012, the PFM Act Regulations, the State Corporations Act, The University Act and the International Public Sector Accounting Standards (IPSAS) Accrual Basis.

Statutory Deductions

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

1. PAYE

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

2. NSSF

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

3. NHIF

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

4. NITA

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

5. HELB

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

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

Major Risks Facing the University

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

- Advancement of knowledge through teaching;
- Scholarly research and scientific investigation;
- Promotion of learning in the student body and society generally;
- Promotion of cultural and social life of society;
- Support and contribution to the realization of national economic and social development;
- Promotion of the highest standards in and quality of, teaching and research education; training and retraining higher level professional, technical and management personnel;

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

- Dissemination of the outcomes of the research conducted by the university to the general community;
- Fostering of capacity for independent critical thinking among its students and faculty.

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

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

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

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

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

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

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





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

Material Uncertainty

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

❖ The University's financial performance has been in a deficit position in the last six years recording a negative revenue reserve of Ksh. 4.08B. Financial Year 2023/2024 posted a deficit of Kshs 916,695,984 compared to Kshs 1,195,549,807 in Financial Year 2022/2023. This negative position was mainly occasioned by;

- A drastic reduction in recurrent capitation grants to the University from the year 2013/2014 to the year under audit. Unfortunately, the reduction coincided with implementation of the 2010-2013 Collective Bargaining Agreement (CBA) resulting in a drastic increase in personnel costs by approximately Kshs.30M per month. Further reductions in budgetary allocations in subsequent years led to the University experiencing severe cash-flow challenges, thus being unable to meet its obligations as they fell due and subsequent accumulation of pending bills. In 2017, there was a further increase in personnel costs following the implementation of the 2013-2017 Collective Bargaining Agreement (CBA). The University has never recovered from these reductions. The recurrent deficit position exposes the University to a variety of financial risks including credit and liquidity risks, effects of changes in foreign currency and changes in market prices. The University's overall risk management framework focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The specific details of each risk component have been discussed on page 35 of this report

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

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

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

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

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

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

FY	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Recurrent Capitation	2.187	1.661	1.402	1.400	3.047*	2.933	3.494**	2.831	3.028	3.009	2.221
Staff Payroll costs	3.719	3.413	3.562	3.942	5.309*	4.714	4.635	5.259**	5.068	5.113	5.129
Shortfall on staff payroll	(1.532)	(1.752)	(2.160)	(2.542)	(2.262)	(1.781)	(1.141)	(2.428)	(2.040)	(2.14)	(2.91)
%age of staff payroll financed by Capitation	59%	49%	39%	36%	57%	62%	75% 63.5% of annual payroll	54%	60%	60%	43.2%
* Includes CBA Payments											

Material Arrears in Statutory and Other Financial Obligations

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

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

Review of the Economy

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

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

10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

i) Sustainability Strategy and Profile

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

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

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

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

ii) Environmental Performance

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

Tree Planting Exercise in Support of Government Agenda

In support of the Kenya government's objective to achieve 30 percent tree cover in the country, Jomo Kenyatta University of Agriculture and Technology (JKUAT) in partnership with the Kenya Space Agency (KSA) and the Kenya Defense forces planted 3000 trees on main campus grounds.

The activity which took place on Monday, November 27, 2023, saw a variety of trees planted, with staff from the university, the KSA, and Moi Airbase personnel joining forces to contribute to the nationwide initiative.



Planting trees contributes to the creation of a protective layer that improves airflow, reduces

soil erosion, boosts soil fertility, and slows down global warming. The program is an important plank in Kenya's efforts to build a sustainable future. The exercise will go a long way in assisting the government target of planting 15 billion trees by 2032. The activity is consistent with the government's efforts to create a sustainable ecosystem that will guarantee the needs of future generations are met. By planting trees, we cultivate a culture that will prove crucial in the fight to prevent further degradation of our environment and will play a significant role in reducing the effects of climate change in the area and the nation as a whole.

JKUSMA's Medical Camp Benefits Juja Community



Over 450 people benefitted from a two-day medical camp organized by the JKUAT Students Medical Association (JKUSMA) in Juja, Kiambu County. During the outreach, important healthcare services were extended to the local community during the two-day event that run from March 25 – 26, 2024.

Partnering with esteemed institutions such as Guru Nanak Hospital, St. John's Hospital, Marie Stopes Kenya, and JKUAT Hospital, among others, the initiative aimed to provide comprehensive medical care to those in need.

Medical specialists from different areas of specialization provided an array of services including dental care, reproductive health consultations, physiotherapy, blood pressure monitoring, diabetes checks, and more.

Comprising medical students pursuing Bachelors of Surgery and Bachelor of Medicine at JKUAT, alongside professionals in Medical Lab Sciences, Nursing, Bio-statistics, and Public Health, the camp served as a multifaceted one stop shop for healthcare solutions.

JKUAT alumni serving as medical officers in various hospitals also contributed their expertise to the noble cause.

Sewer Management

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

iii) Employee Welfare

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

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

Development of New University Policies

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

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

The University has the following initiatives to promote employee wellness

- ✓ Regular employee trainings and capacity building workshops
- ✓ Does not discriminate female employees against pregnancy
- ✓ Team building activities for members of staff
- ✓ Provision of free parking space for staff

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

- ✓ Reserved parking for staff living with disability
- ✓ Defined career progression
- ✓ Healthy, safe and secure environment
- ✓ Security of tenure
- ✓ Training and development opportunities
- ✓ Welfare services
- ✓ Equity
- ✓ Adequate remuneration
- ✓ Provision of modern working facilities and equipment
- ✓ Healthy working relationship
- ✓ Facilitation in registration and annual subscription to relevant professional bodies
- ✓ Life work balance
- ✓ Timely remuneration
- ✓ Meritocracy
- ✓ Timely financial remittances

i) Persons with Disability (PWDs)

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

ii) Gender composition

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

iii) Internship and Industrial Attachment

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

iv) Market Place Practices

a) Responsible competition practice

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

b) Responsible Supply chain and supplier relations

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

JKUAT continues to ensure that special groups are awarded at least 30% of its total procurements. In this regard, during the year 2023/2024, the following was achieved.

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Supplier relations achievements during the FY2023/2024:

	Category	Allocation for Special Group	Total No. of Contracts awarded to special groups 2023/2024 FY.	PC Set Targets	Actual Achievement
1	Special Group	228,245,914	735	30%	Over 30%
2	PWDs	17,853,814	22	2%	Over 2%
3	Local Citizens	269,570,385	765	40%	Over 40%

NOTES

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

c) Responsible Marketing and Advertisement

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

d) Product Stewardship

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

11. REPORT OF THE UNIVERSITY COUNCIL MEMBERS

The Council Members submit their report together with the audited financial statements for the year ended June 30, 2024, which show the state of JKUAT's affairs.

i) Principal activities

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

ii) Results

The results of JKUAT for the year ended June 30, 2024, are set out on page 1 under the Statement of Financial Performance.

iii) Council Members

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

iv) Auditors

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

By Order of the University Council



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

12. STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES

Under Section 81 of the Public Finance Management Act, 2012 and (*section 14 of the State Corporations Act, - Universities Act, No. 42 of 2012*) Jomo Kenyatta University of Agriculture and Technology is required to prepare statements, which give a true and fair view of the state of affairs of the University as at the end of the financial year, and of its surplus or deficit for that year. The University Council is required to ensure that the University maintains proper accounting records which disclose with reasonable accuracy the financial position of the University. Council is also responsible for safeguarding the assets of the University.

Council accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, consistent with previous years and in conformity with International Public Sector Accounting Standards. Council is of the opinion that financial statements give a true and fair view of the state of financial affairs of the University as at 30th June 2024 and for its surplus for the year then ended.

Council further confirms the accuracy and completeness of the accounting records maintained by the University, which have been relied upon in the preparation of the financial statements, as well as on the adequacy of the system of internal financial control.

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

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



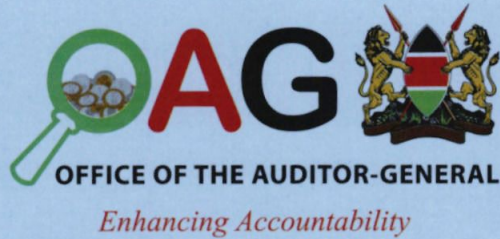
PROF. VICTORIA WAMBUI NGUMI Ph.D., EBS.
VICE CHANCELLOR



DR. JAMES MICAH ONSANDO
CHAIRMAN OF THE UNIVERSITY COUNCIL

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REPORT OF THE AUDITOR-GENERAL ON JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Jomo Kenyatta University of Agriculture and Technology set out on pages 1 to 50, which comprise the statement of

Report of the Auditor-General on Jomo Kenyatta University of Agriculture and Technology for the year ended 30 June, 2024

financial position as at 30 June, 2024 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Jomo Kenyatta University of Agriculture and Technology as at 30 June, 2024 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 University Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Long Outstanding Receivables

The statement of financial position reflects receivables from exchange transactions amounting to Kshs.2,566,846,917 as disclosed in Note 22 to the financial statements. Included in the amount is Kshs.1,761,511,120 which has been outstanding for more than three (3) year. No explanation was provided as to why the debts have not been recovered. Further, minutes of Management meeting showing discussions on the course of action agreed on were not provided. It was also not possible to establish whether actions provided in the unsigned and undated debt policy which include engaging a debt collector and taking legal action were implemented.

In the circumstances, the existence and full recoverability of receivables from exchange transactions totalling Kshs.2,566,846,917 could not be confirmed.

2. Unsupported and Slow Utilization of Research Grants

The statement of financial performance and as disclosed in Note 20b to the financial statements reflects special accounts and grants amounting to Kshs.463,168,764 which includes external research grants amounting to Kshs.12,316,051 which is part of the research grants of Kshs.23,107,950 that had remained unutilized and had no movement from the previous year. Further, evidence of the changes within the year and how the expenditure had been utilized were not been provided for audit.

In the circumstances, the accuracy and propriety of special accounts and grants balance totalling Kshs.463,168,764 could not be confirmed and the research funding may reduce for failure to meet the eligibility criteria for funding, while research projects abandoned are liable to be surcharged for funds disbursed.

3. Idle Investments in JKUAT Noodles

The statement of financial position and as disclosed in Note 26 to the financial statements reflects investments balance of Kshs.445,663,318 which includes investments of Kshs.418,881,000 in JKUAT Noodles Ltd (Nissin Holdings which is 100% owned by

JKUAT). However, the Company discontinued operations and there was no production ongoing and the assets were not in use at the time of the audit.

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

4. Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.23,759,796,407 as disclosed in Note 25 to the financial statements. Review of records provided revealed the following;

4.1 Land Without Ownership Documents and Uninsured Assets

The statement of financial position and Note 25 to the financial statements reflects property, plant and equipment schedule with total historical cost of Kshs.23,759,796,407 as at 30 June, 2024 which includes land at a cost of Kshs.16,566,692,200. However, title deed of land parcel LR No. 13538 had not been transferred to the University's name. Further, the schedule for all assets insured by the University as per the policy document was not provided for audit. In the circumstances, it was not possible to establish the value and the nature of all assets insured by the University. This exposes the University to risks in the event of an adverse effect.

4.2 JKUAT Kigali Campus

4.2.1 Procurement of University Land in Kigali Rwanda

The University had purchased two parcels of land registered in the name of JKUAT situated in the Karembure area valued at Kshs.8,605,200 and Kshs.11,187,000 with land reference No.1077/KIC/GAH and 1078/KIC/GAH respectively. The then Director JKUAT Kigali signed the sale agreement for the land ref:1077/KIC/GAH on 27 October, 2015 and that of land ref: 1078/KIC/GAH on 29 October, 2015 which was before the approval was granted by the Cabinet Secretary Ministry of Education via letter Ref: MoEST/2/16 Vol.II dated 20 June, 2016. The then Director Kigali Campus initiated the procurement process of the lands without informing the Management of the University as per the Finance Committee of the Council minutes dated 18 March, 2016.

Further, the following anomalies were noted:

- i. Management did not provide an annual procurement plan, appointment letters of the tender opening committee and tender opening minutes, tender evaluation committee minutes, and professional opinion as required by Section 44(2) of the Public Procurement and Asset Disposal Act, 2015.
- ii. Land valuation reports and evidence to confirm whether the University Council had delegated the responsibility to negotiate and procure the parcels of land to the then Director, Kigali Campus to negotiate and procure the lands was not provided.
- iii. There was no evidence that acquisition of the land had been budgeted for.
- iv. There was no professional opinion issued contrary to Regulation 91(4) of the Public Procurement and Asset Disposal Regulations, 2016.

4.2.2 Acquisition of Loan and Fraudulent Transfer of Funds

Review of records provided revealed that the then Director JKUAT Kigali Campus obtained a loan facility from I&M bank in Rwanda on 30 October, 2015 of Rwf.131,058,043 (Kshs.17,781,086) to acquire the campus lands without prior approval by the University Council, the Ministry of Education and The National Treasury. The loan was also acquired before the University obtained approval by the Cabinet Secretary, Ministry of Education since the approval was granted on 20 June, 2016 via letter Ref: MoEST/2/16 Vol.II.

Further, based on the letter reference: ISC/INS/POL/38/I/(64) from the Inspectorate of State Corporation dated 25 March, 2024, the University was to recover Kshs.8,065,373 that was irregularly transferred from the JKUAT Kigali campus bank account as follows;

- i. To Consolidated bank Account No.0011202000976 jointly owned by the then Director Kigali campus and Gery Ishiaha Luvanda Gelma Agencies Kenya Ltd of Kshs.5,320,513.
- ii. To Gelma Agencies Kigali Ltd Kshs.2,000,000 an account owned jointly owned by Ella Kaiya Nyangasi and Eric Uringiriyamana and
- iii. Kshs.744,860 encashed by Mr, Collins Odhiambo a student at JKUAT Kigali Campus.

However, no evidence of any recovery of lost funds was provided by the University for audit.

4.2.3 Legal Dispute between the University and the Landlord Kigali Campus Building

Review of the Kigali Campus lease documents revealed that, based on an internal memo dated 7 May, 2024, reference; JKU/2/5/90 from JKUAT Chief Legal Officer, there was an ongoing legal dispute in Court between JKUAT and the Landlord, Mr. Manfin Hinigo of the building that JKUAT Kigali Campus had leased. It was noted that the University had entered into a lease agreement with the Landlord for the entire six floors of the building that housed Kigali Campus. The lease value was Rwf.25,000,000 (Kshs.3,333,333) inclusive of tax per month. The lease was to commence in January, 2017. The invoice for the period January to December when the University occupied the building before closure was RWF.300,000,000 (Kshs.40,000,000), which according to the University and as per the bank statement extracts submitted was cleared in November, 2019. However, the basis for the lease amount was not provided.

A memo Ref;JKU/2/5/91 dated 28 November, 2022 from the JKUAT Ag. Chief Legal Officer to the managing Partner, Lutta & Company Advocates, the University issued a notice to vacate the property on 18 December, 2017, following the closure of the Kigali campus by the Higher Education Council (HEC) Kigali and the Kenyan Government. However, evidence of notice to close the Campus by the Higher Education Council (HEC) Kigali and the Kenyan Government were not provided for review.

Further, according to the JKUAT internal report on renovation and handing over of the building, JKUAT Management negotiated with the Landlord and agreed on an amount of

Rwf.48,366,900 (Kshs.6,448,920) which according to the University was cleared on 12 September, 2022. However, evidence of the respective payment was not provided. In addition, review of fee note No. 002/2-24 dated 26 April, 2024 revealed that, the Landlord in the Commercial Court of Rwanda – RCOM 00586/2018/TC is claiming from JKUAT a sum of USD 360,419 equivalent of Kshs.44,079,225. As a result, the University had engaged Lutta & Company Advocate to represent it in the case who raised a fee note of Kshs.5,800,000 for the case ref: Nairobi HCCOMM/E244/2023 and Commercial Court of Rwanda-RCOM00586/2018/TC: Martin Higiroy Vs JKUAT, of which the University deposited with the Advocate Kshs.500,000. However, details regarding the appointment and all payments made to the Advocate and the final settlement including total payment schedule to the Landlord were not been provided for audit verification.

In addition, an internal memo dated 28 November, 2022 from the Legal Department to the VC JKUAT revealed that in response to the Commercial Court ruling in Rwanda, the Legal Department revealed existence of a similar ongoing suit in Rwanda against the University by another Landlord Eugene Furaha being handled by the proposed Legal Firm, Lutta & Company Advocate hence the recommendation to use the same Firm in the current case.

Had due diligence been done in leasing and lease termination as per the lease agreement, the costs associated with the legal suits would have been avoided.

4.2.4 Failure to Provide Support Documents on the Status of Assets in JKUAT Kigali Campus

Management did not provide the inventory and the details of all non-current assets that the University had procured and disbursed to the JKUAT Kigali Campus and the status after the closure of the Campus in 2017. Further, Management did not disclose or demonstrate how the assets that related to Kigali campus were recognized in the financial statements during the year under audit.

In addition, based on the following sampled costs spent on JKUAT Kigali campus, Management did not explain on the value for money derived.

	Details	Amount (Kshs)
	Purchase of Land reference No.1077/KIC/GAH	8,605,200
	Purchase of Land reference No.1077/KIC/GAH	11,187,000
	Rent paid between Oct 2016 – Nov 2017 to Martin Higiroy (Landlord)	39,575,884
	Repairs for handing over the building after exiting	4,849,097
	Legal claim pending to Lutta & Company Advocate	5,800,000
	Irregularly Acquired Loan from I&M Bank Kigali Rwanda intended to acquire land	17,781,086
	Other costs associated with the Kigali campus for other assets. Documents not been provided on Salaries to Lectures and Non-Teaching Staff and Office Operational Costs)	Documents Not Provided
	Estimated Costs on Documents Verified	87,798,267

In the circumstances, there was possible loss of funds associated with Kigali Campus which would have been avoided had due diligence been done by the Management and approval sought from the Parent Ministry before opening the foreign campus.

5. Stalled Projects

5.1 Extension of Admin Block

As previously reported, the statement of financial position and Note 25 to the financial statements reflects property plant and equipment balance of Kshs.23,759,796,407. The amount includes work in progress amounting to Kshs.655,297,372 which also includes extension of admin block amounting to Kshs.385,896,002. Review of documents provided for audit revealed that the University entered into a contract agreement with a contractor under contract number JKUAT/77/2012-2013 for construction of JKUAT new administration block at a contract sum of Kshs.285,919,713 and project duration of seventy-eight (78) weeks. During the 141st Council meeting, the Council approved contract variation of Kshs.62,447,206 increasing the project total cost to Kshs.348,366,919. Further, the contract was terminated on 15 October, 2020 after eight (8) years on site for a project which was supposed to take 78 weeks.

It was further observed that the contractor had abandoned the site and there was no additional work-in-progress reported in the financial statements implying that the project stalled for more than four years.

5.2 Construction of Boundary Wall

The statement of financial position and Note 25 to the financial statements reflects work in progress (WIP) amounting to Kshs.655,297,372 which includes an amount of Kshs.50,698,799 for construction of JKUAT boundary wall. Review of the contract agreement showed that in the year 2013 a Company was awarded the contract for beautification of boundary wall from the main gate to Thika Superhighway at a cost of Kshs.68,836,283.

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

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

whether the issue of compensation was discussed or approved by the Council and the current status of the project.

In the circumstances, the University may not derive value for money from the projects implemented that were in complete and had stalled.

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

Emphasis of Matter

1. Material Uncertainty in Relation to Sustainability of Services

The statement of financial performance reflects a deficit of Kshs.916,695,984 (2023:Kshs.1,195,549,807). Further, the statement of financial position revealed that the University's current liabilities of Kshs.10,286,047,264 exceeded the current assets of Kshs.3,683,020,574 by Kshs.6,603,026,690 (2023: Kshs.5,758,953,943) an indication of negative working capital to the University. Even though the financial statements have been prepared on a going concern assumption, the University is technically insolvent and its ability to continue as a going concern is dependent upon the support of the National Government, lending institutions and its creditors.

This material uncertainty casts significant doubt on the University's ability to continue to sustain its services.

2. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis totalling Kshs.7,617,716,120 and Kshs.6,813,826,210 respectively, resulting to an underfunding amounting to Kshs.803,889,910 or 11% of the budget. Further, the statement reflects own generated revenue budget amounting to Kshs.5,396,452,787 against actual revenue totaling to Kshs.4,592,562,877 on comparable basis resulting to under collection of revenue amounting to Kshs.803,889,910 or 15% of the budget. Management attributed the shortfall in revenue collection to challenging business environment brought about by restructuring of the educational sector which resulted to the drastic reduction of the number of candidates who qualified to join the self-sponsored programs.

The underfunding, under collection and underperformance affected the planned activities and may have impacted negatively on the delivery of services.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion/Material Uncertainty Related to Going Concern sections, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

The audit report for the year ended 30 June, 2023 raised several unsatisfactory issues in regard to balances reflected in the financial statements, lawfulness and effectiveness in use of resources and effectiveness of internal controls, risk management and governance. However, although Management has indicated some of the issues have been completed, the issues remained unresolved as Parliament has not deliberated on the same.

Other Information

The Management is responsible for the other information set out on page iv to lxxix which comprise of Key Entity Information and Management, The University Council, Key Management Team, Council Chairman's Report, Report of the Vice Chancellor, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the University Council Members, Statement of the Council Members Responsibilities, and Statement of Performance Against Predetermined Objectives). The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Jomo Kenyatta University of Agriculture and Technology financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that other information is not materially inconsistent with the financial statements.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on

Lawfulness and Effectiveness in the 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. Non-Compliance with Affirmative Action on Ethnicity and Regional Distribution

In the year under review, it was noted that in respect of two thousand five hundred and sixteen (2516) members of staff, one thousand one hundred and twenty-eight (1128) or 45% of the members of staff are from one (1) dominant ethnic community, resulting to 12 percentage points above the 33% threshold. Further, the University Management recruited fifty (50) staff members during the year under review, out of which twenty-one (21) or 42% were from one (1) dominant community, contrary to the provisions of the National Cohesion and Integration Act, 2008 Sections 7(1) and (2) which states that no public establishment shall have more than one third of its staff from the same ethnic community.

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

2. Non-Compliance with Remittance of Statutory Deductions

It was noted that, although the University had a regular practice of filing their monthly Pay as You Earn (PAYE) returns with Kenya Revenue Authority, the University had not remitted PAYE for the last five months which will result in penalties of 25% of the principal amount and 1% for each month they were late in remitting.

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

3. Non-Remittance of Employees Pensions

Upon review of the financial records, it was noted that the employer failed to remit employees' pension contributions to the designated pension scheme for the period under audit. This failure constitutes a breach of both contractual obligations and statutory provisions under Kenyan law. No satisfactory document was provided to prove that the payments were made to the pension scheme.

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

4. Failure to Obtain Approval Before Establishment of JKUAT Kigali Campus

Audit review of the University documents revealed that, the University established a foreign campus in Kigali, Rwanda in 2012 which later closed its operations in December, 2017. The Council in its meeting minutes dated 25 March, 2015 approved the opening of JKUAT Kigali Campus and the purchase of land for the Campus. It was noted that Management opened JKUAT Kigali Campus before the approval by the Cabinet Secretary, Ministry of Education since the approval was granted on 20 June, 2016 via letter Ref: MoEST/2/16 Vol.II after the Campus had already been opened and the land acquired. This was contrary to the Universities Act No 42 of 2012, Section 20(2A) which requires that despite the provisions of Section (1)(d), a public university shall not establish a campus or a college in a foreign country without the approval of the Cabinet Secretary

in consultation with the Cabinet Secretary for the time being responsible for matters relating to finance.

In the circumstances, Management was in breach of law.

5. Non-Compliance with the Law on Fiscal Responsibility – High Wage Bill

The statements of receipts and payments reflects an expenditure of Kshs.5,129,492,726 on personal emoluments representing 70% of the total receipts of Kshs.7,276,027,575. This is contrary to the provisions of Regulation 26(1)(a) of the Public Finance Management (National Government) Regulations, 2015, which requires that compensation of employees not to exceed 35% of revenue. Hence the University exceeded the limit by 35%.

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

6. Irregular Payment of Acting Allowance

The statement of financial performance and Note 14 to the financial statements reflects expenditure on employees cost of Kshs.5,129,492,726. Included in this expenditure is Kshs.359,353,229 on other personal allowances. Examination of the payroll and other staff records revealed that eleven (11) employees serving in various capacities continued to serve in acting positions and receive acting allowances beyond six (6) months. This was contrary to Section 5.6 of the Commission's Human Resource Policy Manual which provides that acting appointments will be made for a minimum of thirty (30) days and maximum of six (6) months duration.

In the circumstances, Management was in breach of the Human Resource Policy Manual.

7. Long Outstanding Trade and Other Payables

The statement of financial position and as disclosed in Note 29 to the financial statements reflects trade and other payables balance of Kshs.8,892,500,702. Included in this amount is Kshs.5,707,555,275 owed to various creditors for more than two (2) years.

In the circumstances, the Company may not be able to meet its obligations and further attract penalties and possible legal costs by failure to pay its creditors.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Low Staffing Levels

A review of Human Resource records indicated that the University had an authorized establishment of 3,780 as at 30 June, 2024 against actual in post of 2,417 resulting in a staff deficit of 1,363 personnel. The staff shortage, if not addressed could impact negatively on the operations of the University.

In the circumstances, the staff establishment may not be aligned to the required staff roles affecting staff performance and payroll costs.

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

Responsibilities of the 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and 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 the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

INCOME	NOTE	2023/2024	2022/2023
		KSHS	KSHS
Revenue from Non-Exchange Transactions			
Transfers from other government entities	6	2,221,263,333	3,009,118,251
Fines and Penalties	7	2,835,542	1,557,887
		2,224,098,875	3,010,676,138
Revenue from Exchange Transactions			
Rendering of Services	8	4,184,474,534	2,083,710,652
Rental Revenue from facilities and equipment	9	251,423,189	339,866,155
Finance Income	10	6,886,499	-
Other Income	11	146,943,113	268,159,788
Amortization of Special Accounts & Grants	20(b)	462,201,365	337,002,017
Sub Total		5,051,928,700	3,028,738,612
		7,276,027,575	6,039,414,750
EXPENDITURE			
Use of Goods and Services	13	1,764,215,224	1,201,679,811
Employee Costs	14	5,129,492,726	5,113,081,738
Council Committees Expenses	15	10,135,951	6,258,756
Depreciation & Amortization Expenses	16	235,410,019	254,627,804
Repairs and Maintenance	17	79,278,694	48,339,285
Contracted Services	18	65,755,450	57,881,867
Finance Cost	19	346,867,617	335,117,067
Amortisation of Special Accounts & Grants	20(b)	462,201,365	337,002,017
Total Expenses		8,093,357,046	7,353,988,345
Other Gains/ (Losses)			
Loss on Disposal of Assets	5(xii)	-	(644,639)
Gain/(Loss) on Foreign Exchange transactions	4(iii)	(99,366,513)	119,668,427
Surplus/ (Deficit) for the year		(916,695,984)	(1,195,549,807)

Notes:

1. The notes set out on pages 6 to 35 form an integral part of these Financial Statements.



CPA MARY NGUGI,
ICPAK NO 6733
CHIEF FINANCE OFFICER



PROF VICTORIA WAMBUI NGUMI, PhD. EBS
VICE-CHANCELLOR



DR. MICAH ONSANDO
COUNCIL CHAIRMAN

9/13

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	NOTE	2023/2024	2022/2023
ASSETS		KSHS	KSHS
CURRENT ASSETS			
Cash and cash equivalents	21(a)	838,797,289	843,642,473
Receivables from Exchange Transactions	22	2,566,846,917	2,310,840,866
Receivables from non-exchange transactions	23	242,605,278	-
Inventories	24	34,771,090	32,838,054
		3,683,020,574	3,187,321,393
NON-CURRENT ASSETS			
Property, Plant and Equipment	25	23,759,796,407	23,955,732,499
Investments	26	445,663,318	445,663,318
Intangible Asset - ERP Software	27	4,786,934	12,990,065
Biological Assets	28	5,433,400	6,883,000
		24,215,680,059	24,421,268,882
TOTAL ASSETS		27,898,700,633	27,608,590,275
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	29	8,892,500,702	7,613,065,795
Refundable Deposits from customers	30	723,755,817	692,838,467
Deferred Income: Special Accounts & Grants - Unexpended Amount	20	463,168,764	454,457,374
Bank Loan	31(a)	201,881,665	185,913,700
Current Portion of Borrowings	21(b)	4,740,316	-
		10,286,047,264	8,946,275,336
NON-CURRENT LIABILITIES			
Bank Loan	31(b)	2,098,156,307	2,296,121,893
TOTAL LIABILITIES		12,384,203,571	11,242,397,229
NET ASSETS			
Capital Fund	32	3,113,129,047	3,048,129,047
Revaluation Reserve	32	16,464,047,621	16,464,047,621
Accumulated Surplus	32	(4,062,679,606)	(3,145,983,622)
		15,514,497,062	16,366,193,046
TOTAL NET ASSETS AND LIABILITIES		27,898,700,633	27,608,590,275
TOTAL FUNDS, GRANTS AND LIABILITIES		27,898,700,633	27,608,590,275



CPA MARY NGUGI,
ICPAK NO 6733
CHIEF FINANCE OFFICER



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



DR. MICAH ONSANDO
COUNCIL CHAIRMAN

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

	Capital Fund	Revaluation Reserve	Accumulated Surplus	TOTAL
	KSHS	KSHS	KSHS	KSHS
As at 30th June 2022	3,020,921,900	16,451,008,621	(1,950,433,815)	17,521,496,706
Additions in the Year	27,207,147	-	-	27,207,147
Donations – Computers	-	13,039,000	-	13,039,000
Surplus/(Deficit) for the Year	-	-	(1,195,549,807)	(1,195,549,807)
As at 30th June 2023	3,048,129,047	16,464,047,621	(3,145,983,622)	16,366,193,046
Additions in the Year	65,000,000	-	-	65,000,000
Surplus/(Deficit) for the Year	-	-	(916,695,984)	(916,695,984)
As at 30th June 2024	3,113,129,047	16,464,047,621	(4,062,679,606)	15,514,497,062

Notes

1. In the year, JKUAT was allocated Development Grants worth Kshs. 65,000,000 to finance capital projects at the University.
2. JKUAT incurred deficit worth Kshs 916,695,984 resulting in negative revenue reserves of Kshs 4,062,679,606.

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

17. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/2024	2022/ 2023
		KSHS	KSHS
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Incomes			
Transfers from other government entities	6	2,221,263,333	3,009,118,251
Fines and Penalties	7	2,835,542	1,557,887
Rendering of Services	8	4,184,474,534	2,083,710,652
Rental Revenue from facilities and equipment	9	251,423,189	339,866,155
Finance Income	10	6,886,499	-
Other Income	11	146,943,113	387,828,215
		6,813,826,210	5,822,081,160
Expenses			
Use of Goods and Services	13	1,764,215,224	1,201,679,811
Employee Costs	14	5,129,492,726	5,113,081,738
Council Committee Expenses	15	10,135,951	6,258,756
Repairs & Maintenance Work Costs	17	79,278,694	48,339,285
Contracted Services	18	65,755,450	57,881,867
Finance Cost	19	346,867,617	335,117,067
Foreign Exchange Loss	12	99,366,513	-
		7,495,112,175	6,762,358,523
Operating Profit before working capital changes		(681,285,965)	(940,277,364)
Decrease (Increase) in Debtors	22/23	(498,611,329)	565,609,145
Decrease (increase) in Inventories	24	(1,933,036)	(1,051,224)
Increase (Decrease) in Other Payables-Special Accounts	20	8,711,390	(119,159,713)
Increase (Decrease) in Creditors	29	586,596,441	1,067,191,690
Increase (Decrease) in refundable deposits	30	723,755,817	-
		818,519,282	1,512,589,898
Net Cash Generated from Operating Activities		137,233,317	572,312,534
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Purchase of Furniture	25	(216,665)	(786,601)
Proceeds from Sale of Assets		-	1,520,409
Additions to Work In Progress	8	(9,957,150)	(25,179,218)
Purchase of Computers and Equipment	25	(21,096,980)	(15,646,239)
Purchase of ERP	27	-	(7,180,399)
Increase/(Decrease) in Biological assets	28	1,449,600	(1,373,000)
Net cash used in Investing Activities		(29,821,195)	(48,645,048)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Grants allocated to Finance Capital Fund	6	65,000,000	27,207,147
Bank Loan - JKUAT Towers	31	(99,016,364)	(91,856,307)
Bank Loan - Kenyatta Road	31	(82,981,258)	(76,980,728)
Net cash used in Financing Activities		(116,997,622)	(141,629,888)
Net Increase (Decrease) in cash and cash equivalents		(9,585,500)	382,037,598
Cash and cash equivalents at beginning of year	21	843,642,473	461,604,875
Cash and cash equivalents at end of year	21	834,056,973	843,642,473
<u>SUMMARY OF CASH AND BANK BALANCES</u>			
Cash on hand and balance with banks	21	838,797,289	843,642,473
Bank overdraft	21	(4,740,316)	-
TOTAL		834,056,973	843,642,473

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET	ADJUSTMENTS	FINAL BUDGET	ACTUAL ON COMPARABLE BASIS	PERFORMANCE DIFFERENCE	% OF UTILIZATION	
	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024		
INCOME							
Revenue							
Transfers from Other Governments entities	2,221,263,333	-	2,221,263,333	2,221,263,333	-	100%	
Levies, Fines and Penalties	3,500,000	-	3,500,000	2,835,542	664,458	81%	
Rendering of Services	4,923,112,428	-	4,923,112,428	4,184,474,534	738,637,893	85%	(a)
Rental Revenue from Facilities and Equipment	194,886,332	-	194,886,332	251,423,189	-56,536,857	129%	
Finance Income	7,550,000	-	7,550,000	6,886,499	663,501	91%	
Other Income	267,404,027	-	267,404,027	146,943,113	120,460,914	55%	(b)
Total Income	7,617,716,120	-	7,617,716,120	6,813,826,210	803,889,910	89%	
Expenses							
Use of Goods and Services	1,707,255,268	-	1,707,255,268	1,764,215,224	541,263,975	77%	(c)
Employee costs	5,167,828,741	-	5,167,828,741	5,129,492,726	38,336,015	99%	(d)
Remuneration of Directors	20,540,722	-	20,540,722	10,135,951	10,404,771	49%	(e)
Repairs and Maintenance	79,330,317	-	79,330,317	79,278,694	51,623	100%	
Contracted Services	65,077,864	-	65,077,864	65,755,450	-677,586	101%	
Finance Cost				346,867,617	-346,867,617		
Depreciation				235,410,019	-235,410,019		
Total Expenditure	7,617,716,120	-	7,617,716,120	7,631,155,680	-13,439,560		
Surplus for the period	-	-	-				
Capital Expenditure	30,000,000		65,000,000	9,957,150	55,042,850	33%	(f)

Budget Notes

- a) Decline in Tuition and other Fees Income was due to reduced number of students qualified and admitted to the self-sponsored programs.
- b) Variance due to inflation and increased cost of production
- c) Variance due to increased cost of teaching materials
- d) Positive variance due to strict austerity measures implemented
- e) Variance due to appointments effected later in the year thus reduced expenditure
- f) Negative variance due to delayed disbursements of development capitation grant in the year.

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

19. NOTES TO THE FINANCIAL STATEMENTS

1. General Information

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

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

2. Statement of Compliance and Basis of Preparation

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

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2024.

There were no new and amended standards issued in the financial year.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024

Standard	Effective date and impact:
IPSAS 43 Leases	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>This standard is relevant to the University and will be applied effective financial year ending June 30, 2025</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>This standard is relevant to the University and will be applied effective financial year ending June 30, 2025</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

	This standard is relevant to the University and will be applied effective financial year ending June 30, 2025
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>This standard is relevant to the University and will be applied effective financial year ending June 30, 2025</p>

iii. Early adoption of standards

Jomo Kenyatta University of Agriculture and Technology did not early-adopt any new or amended standards in the year 2023/2024.

4. Summary of Significant Accounting Policies

a) Revenue Recognition

i) Revenue from non-exchange transactions – IPSAS 23

Grants from National Government

Recurrent grants from the Government are recognized in the statement of financial performance on a systematic basis over the periods in which the grants are intended to compensate. Recurrent grants that are receivable as compensation for expenses or losses already incurred or to give immediate financial support to the University with no future related costs are recognized in the statement of financial performance in the period in which they become receivable. Development grants whose primary condition is that the University should purchase, construct, or otherwise acquire non-current assets are recognized in the statement of financial position under capital reserve.

Donor Funded Research Projects Grants

Conditional grants received for research projects are recognized in the statement of financial performance on a systematic basis over the periods in which the grants are intended to compensate, only to the extent of expenditure incurred during the year. Grants not utilized are recognized as deferred income in the statement of financial position.

Fees, taxes and fines

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

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.

i) Revenue from exchange transactions – IPSAS 9

Rendering of services

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

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

Sale of goods

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

Rental income

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

b) Budget information - IPSAS 24

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

c) Taxation

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

d) Investment property – IPSAS 16

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

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

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.
Transfers are made to or from investment property only when there is a change in use.

e) Property, Plant and Equipment – IPSAS 17

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

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

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

f) Leases

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

g) Intangible assets

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

h) Research and development costs

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

i) Financial instruments – IPSAS 29

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

a) **Financial assets**

Initial recognition and measurement

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

Impairment of financial assets

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

Evidence of impairment may include the following indicators:

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

b) **Financial liabilities**

Initial recognition and measurement

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

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

j) **Inventories – IPSAS 12**

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

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

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

k) Provisions – IPSAS 19

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

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

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

l) Social Benefits

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

m) Contingent liabilities

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

n) Contingent assets

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

o) Nature and purpose of reserves

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

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

p) Changes in accounting policies and estimates – IPSAS 3

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

q) Employee benefits – IPSAS 25

Retirement benefit plans

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

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

r) Foreign currency transactions – IPSAS 4

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

s) Borrowing costs – IPSAS 5

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

t) Related Party Disclosures – IPSAS 20

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

u) Service Concession Arrangements

JKUAT analyses all aspects of service concession arrangements that it enters in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, JKUAT recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, JKUAT also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

iv) Cash and cash equivalents

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

w) Comparative figures

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

x) Subsequent events – IPSAS 14

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2024.

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

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

Estimates and assumptions

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

Useful lives and residual values

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

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

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.

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

6. Transfers from Other Government entities

	2023/2024	2022/2023
	KSHS	KSHS
Operational Grant	2,221,263,333	3,009,118,251
	2,221,263,333	3,009,118,251

7. Fines and Penalties

	2023/2024	2022/2023
	KSHS	KSHS
Library Fines	154,982	33,824
Surcharges and Penalties	2,072,440	1,524,063
Fees, Charges and Penalties	608,120	-
	2,835,542	1,557,887

8. Rendering of Services

	2023/2024	2022/2023
Tuition Fees	4,114,305,489	2,006,802,373
Training income	2,907,507	15,051,488
Msc Application	2,642,000	2,902,100
CISCO Application	84,000	128,000
Hire of Graduation Gowns	42,658,386	34,036,608
Ethic Review fees-Research dept	1,204,020	1,129,800
Certificate – Application fees	361,000	419,400
Diploma- Application fees	815,515	1,576,500
Alumni Fees	5,636,400	4,551,250
Tailoring Unit	-	76,930
Likuyani Farm	-	1,925,595
Mechanical Eng Production Fund	-	487,153
Hospital fund	5,511,706	6,189,418
Library Production	168,559	688,021
Consultancy Services	1,095,542	-
Bookshop Income	375,890	132,478
Show Product Sales	-	3,220
Short Courses and Trainings	4,079,520	1,203,588
ICT Research, Consultancy& Training - Main Campus	2,629,000	6,406,730
	4,184,474,534	2,083,710,652

9. Rental Revenue from Facilities and Equipment

	2023/2024	2022/2023
	KSHS	KSHS
Accommodation Charges	44,049,862	38,392,612
Water charges	1,357,956	806,785
Rental Income	13,896,841	13,456,322
JKUAT Towers Rental Income	173,271,623	267,779,818
House Rent	18,596,467	19,277,542
Shop Rent	241,440	114,076
Guest Houses Rental Income	9,000	39,000
	251,423,189	339,866,155

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

10. Finance Income

	2023/2024	2022/2023
	KSHS	KSHS
Interest on Deposits and Savings	6,886,499	-
	6,886,499	-

11. Other Income

	KSHS	KSHS
Conference & Training Income SAJOREC	1,119,950	290,000
Miscellaneous income	28,453,105	111,630,268
Laundry Charges	7,832,969	5,230,671
Donations	-	13,039,000
Students P.A.Y.E	12,686,796	16,098,079
Journal of Agric	88,500	452,945
Project Admin Costs	23,220,370	33,407,493
JKUAT Hospital Cost Sharing	1,693,480	1,652,755
Swimming Pool Charges	557,730	-
Storage Charges	183,000	36,900
Photo Session	-	40,000
Botanical Garden Entry Fees - SAJOREC	562,153	870,142
Laboratory Bench Fees - SAJOREC	50,000	10,000
Staff Fitness Welfare Expense	-	10,500
Accounting Professional courses	6,537,481	5,663,103
Rechargeable transport	25,058,352	49,831,303
Nursery school	6,759,955	7,980,306
Horticulture Production	148,920	84,855
Staff Cafeteria	15,742,148	11,009,740
Cafeteria (meals)- SAJOREC	3,355,586	1,537,982
Xeroxing and printing	8,684,507	4,039,838
Food Processing	28,840	47,745
Serena /Candle IGU A/C	1,717,554	2,592,540
Farm machinery	2,077,622	2,076,983
Health centre dental	229,300	199,080
Botany IGU	22,795	75,060
Medical lab science IGU	132,000	252,500
	146,943,113	268,159,788

12. Gain/Loss on Foreign Exchange

	2023/2024	2022/2023
Foreign Exchange Income	(99,366,513)	119,668,427

13. Use of Goods and Services

	2023/2024	2022/2023
	KSHS	KSHS
Academic Costs	577,548,617	338,539,335
Administrative Costs	88,269,877	80,157,861
Students Welfare Costs	38,461,772	41,273,423

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Campus Running Costs	527,191,182	331,649,180
Miscellaneous Expenditure	55,948,530	47,771,053
Alcohol & Drug Abuse	682,000	124,200
Tree Planting Exercise	96,000	-
Public celebrations/funerals	3,458,675	3,878,721
IPUCCF	195,308	300,000
National Cohesion National Values	57,380	47,500
Audit fees	3,480,000	3,480,000
ISO expenses	771,831	2,008,319
Subscription to Professional bodies	4,248,966	6,530,192
Motor vehicle insurance	3,340,081	3,534,023
Fees commission & Honoraria Exp.	15,115,561	13,515,319
Insurance premiums	12,400,445	11,162,395
Bad Debts	66,356,609	
Innovation & Technology	667,150	584,220
Transport Charges	-	214,920
Swimming Pool Charges	-	569,480
Tailoring Unit	61,835	-
Farm crops	100,150	1,861,745
IBR Production	125,980	137,000
Consultancy Services	-	174,320
Chemistry Production Fund	637,629	691,127
Piggery Unit	-	439,600
Cattle Unit	2,307,708	1,889,437
Poultry IGU Project	549,566	743,204
ICT Consultancy	99,655	-
Telephone expenses	1,140,451	1,550,400
Entertainment Expenses	10,600	290,610
Electricity expenses	82,447,065	67,387,267
Fuel for Generator	2,471,784	2,450,936
Crockery and Utensils	880,049	844,300
Advertising & Publicity	2,864,786	9,645,612
Internet Connectivity	25,378,432	27,103,643
Computer Charges	9,983,674	1,912,863
Misc other charges	29,600,277	1,276,910
Medical Expenses	118,753,629	105,623,975
Transport expenses	22,031,685	31,995,402
External travelling	2,776,961	4,395,350
Postal & telegrams expenses	80,712	72,304
Conference & seminars	8,252,137	4,069,670
Fungicides insecticides & Sprays	400,500	-
Publishing & printing	19,504,655	8,723,710
Purchase of Uniform & clothing	1,675,911	3,103,360
Purchase of Stationary	19,535	14,100
Disaster Preparedness	2,739,457	2,560,299

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Rent & Rates	1,779,312	719,978
Hire of Transport & Machinery	-	240,000
Mpesa Charges- Main Campus	1,173	54,760
Bank charges/interest	7,052,409	12,547,028
Staff Training expenses	20,600,207	23,031,376
Intellectual Property	254,500	116,000
Likuyani Farm	766,438	-
Workshop Production Fund	576,338	218,177
Soil, Water & Environmental Engineering	-	455,207
	1,764,215,224	1,201,679,811

14. Employee Costs

	2023/2024	2022/2023
	KSHS	KSHS
Staff Salary	2,660,980,646	2,680,668,587
Pension Contributions	599,925,248	600,908,758
Group Life Insurance	28,331,019	28,331,019
House Allowance	993,320,463	1,008,483,775
Other Personal Allowances	359,353,229	356,285,244
House to Office Allowance	412,536,671	417,795,904
Passage, Baggage/Leave Allowance	18,475,691	19,127,651
Affordable Housing Levy	55,080,359	-
Industrial Training Levy	1,489,400	1,480,800
	5,129,492,726	5,113,081,738

15. Council Committee Expenses

	2023/2024	2022/2023
	KSHS	KSHS
Sitting Allowance	4,960,000	2,700,000
Chancellor's Honoraria	749,000	1,284,000
Council Chairman's Honoraria	614,800	338,667
Other Council Running Expenses	3,668,351	1,752,755
Chancellor's Other Expenses	143,800	183,334
	10,135,951	6,258,756

16. Depreciation and Amortization

	2023/2024	2022/2023
	KSHS	KSHS
Depreciation Charge	227,206,887	248,818,138
Amortization of ERP	8,203,132	5,809,666
	235,410,019	254,627,804

17. Repairs and Maintenance

	2023/2024	2022/2023
	KSHS	KSHS
Maintenance of plant/mach./equip	16,031,217	14,809,657
Repair & Maintenance of Furniture	7,232,287	2,900,668
Maintenance of buildings	17,595,860	15,065,734
Maintenance of water/sewerage	34,496,890	13,846,226
Maintenance of roads/grounds	3,922,440	1,717,000

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

	79,278,694	48,339,285
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18. Contracted Services

	2023/2024	2022/2023
	KSHS	KSHS
Contracted Professional Services	65,755,450	57,881,867
	65,755,450	57,881,867

19. Finance Cost

	2023/2024	2022/2023
	KSHS	KSHS
Interest on Kenyatta Road 1 Loan	113,333,956	109,507,659
Interest on Kenyatta Road 2 Loan	44,819,271	43,300,032
Interest on ICEA Loan	188,714,390	182,309,376
	346,867,617	335,117,068

20. Special Accounts and Grants

a)

	2023/2024	2022/2023
	KSHS	KSHS
Research and Projects Grants (Unidentified Credits)	22,316,051	23,258,316
DAAD Scholarship	-	7,748,629
Pyrethrum post-harvest handling project	-	580,133
Bio-Earn	1,244,602	150,984
NCST	7,524,482	2,808,894
ASARECA	6,782,490	6,782,490
HIV Self Testing	-	111,403
Water Craft Project	1,550,390	1,550,390
Beans Project	123,662	1,907,846
Renewable Energy for Food	-	318,157
GREEiNSECT (DANIDA)	-	125,500
METEGA	4,176,731	4,526,001
Dupont/Danisco	-	127,654
Kenyan-German Centre for Data Analysis-DAAD Funded	578,466	1,069,557
Improving Care to HIV Infected Adolescents	430,590	603,013
VICINAQUA Project -	1,983,273	-
Grasshoppers Project	197,220	-
Food Fortification - Prof Sila	9,165,484	90,583,877
IMO-EU Project on Climate Mitigation-	8,053,038	17,385,173
University Research Chair-NACOSTI)-	1,853,030	2,778,811
KEROCHE Foundation-Hakikisha Project	474,600	700,000
National Research Fund - PhD and Masters	31,055,223	32,065,807
BioInnovate Sweet Potato	397,377	647,377
HyCRISTAL Project	206,655	299,226
Evaluation of Bio-Fumigants	181,370	201,370
Genomic Analysis	358,132	358,132
Dev't of Value Added Novel Tree Products	120,100	760,164
SAJOREC Rsch (Wuhan Botannical Garden),	427,433	727,433

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

NANCY WELSH FOUNDATION	19,686	89,686
Switch Africa Green	16,644	316,644
Food Systems and Sustainable Development (SASS)	426,227	566,227
FORTIS UNUM Mini-grid Clustering Project	263,651	263,651
STEP UP-Sustainable transition entrepreneurial Pdn	142,551	772,551
Ento-Economy- Enhancing food and nutrition security	-	168,244
MSc and PhD in Engineering Sponsorship	144,015,715	149,756,568
FORUM FOR AFRICAN WOMEN Vcs- Fawovc	1,364,870	1,664,870
Small Scale Comm –Sorghum	220,256	303,756
IAEA Radiotherapy Training	16,792	171,557
Cowpea LCEFONS Project	1,047,387	2,115,387
WIPO/ARIPO/JKUAT IP PROJECT	89,120	89,120
FAO-JKUAT	23,669	1,755,389
Education for Laser Based Manufacturing (ELbM)	14,037,012	5,557,034
Bio-Snail Project	14,300	14,300
Solar PV Technology	-	1,249,497
KCSAP Open Field Tomato	-	37,231
KCSAP Green House	-	1,666
KCSAP-ECF and Heart Water Vaccine	-	133,890
NRF Finger Millet Value Chain	2,175,595	121,725
KCSAP – Validation of Seed Potato Value Chain	9,678	153,678
Evaluation of Bacteriophages for Biocontrol	35,166	35,165
JKUAT Seed Centre Project	4,733,401	1,282,077
The Cactus Project	1,860,008	2,126,196
INREF SESAM	-	45,042
UPSCALE Project	8,929,436	4,873,352
CONTAMINSECT	-	10,418
Phages Erwinia	17,568	-
ICGEB Project	1,899	504,049
RangER_JKUAT Project	32,456	844,876
Agriscale Project	171,585	1,994,281
Biopolymer Project	-	250
Global Alliance for Improved Nutrition	3,377,142	2,821,737
SCEPRESSA	12,207,297	31,191,069
IFS COWPEA Project	407,678	707,678
Covid-19 & Forest People	834,123	564,000
Innusens Module 2	1,147,699	597,967
Google Gift 2021	37,441	37,441
VLIR - VOS	655,654	-
NRF Covid-19 Biosensor	210,390	941,000
INNUsensProject	1,270,627	1,473,381
Sustain AM Project	859,473	877,241
Sababu Project Research Fund	1,571,952	3,457,437
JICA Project -Civil Engineering	-	4,811,180
Outcome & Feasibility of Evidence Based Rehab	726,000	726,000
AIRTEA Project	3,060,457	1,449,755
Mass & Separations Lab	5,597,343	6,668,238

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

HENRII	159,273	128,163
Social & Ecological Synergies (SESEC)	3,131,940	551,590
Transfer of Msc Sanitation Project	2,357,781	268,757
FLYgene Project	1,667,471	3,609,269
LCEFoNS	2,674,917	5,552,373
Immunazation Repository UNICEF	8,303,417	1,135,872
Effects of Participatory Forest Management	421,666	1,021,666
CIMMYT	59,711	1,817,911
Tree Growing	665,780	48,568
USAID FtF Innovation Lab for Hort	4,792,726	6,623,432
Moxilla Foundation RC	1,644,085	1,750,106
Nano Encapsulated	1,905,059	-
Explainable Machine Learning	387,746	430,829
GFGP Accreditation - Prof Naomi Maina	103,174	-
SME2KE - Dr Rehema Ndeda	6,671,426	-
Ferredoxin-NADP+Dr Daniel Kiboi	5,975,044	-
Inflammation on Iron Turnover - Prof Simon Karanja	3,788,784	-
Maasai Steppe Rangelands - Ndaki Marco Manyanza (Dr Muya)	187,752	-
NRF-UPSCALE-AIVs - Prof Mary Abukutsa	5,980,000	-
Water for Feed, Food & Nutrition - Prof John Wesonga	6,986	-
Synthesis of PGM - Dr Eunice Nyawade	809,519	-
Safeguarding African Foodsheds & Ecosystems - Prof J Wesonga	5,130,531	-
Enset Cultivation & Utilization in Kenya - Dr S. Anami	425,310	-
ANSO Sweet Sorghum Hybrids - Dr S. Anami	6,765,608	-
INNOECOFOODS PROJECT - Dr. Eng. Gareth Kituu	34,047,255	-
NEDMEV Project - Dr Hiram Ndiritu	34,116,070	-
MTCC - Africa IMO CARES	6,159,928	-
TEA-LP project -Francis Xavier Ochieng	80,381	-
JKUAT SKIES Program - Dr Clifford Obiero	2,110,397	-
Fujita - Prof Sila	2,050,000	-
NMR-IMPROV (Dr Elizabeth Wafula)	4,044,785	-
NRF EURAKA - Dr. Francis Xavier Ochieng	4,000,000	-
PAMOJA PHC - Prof Willis Owino	1,715,896	-
	463,168,764	454,457,374

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

20 (b) AMORTISATION OF SPECIAL ACCOUNTS	2023/2024	2022/2023
	KSHS	KSHS
Opening Balance	454,457,374	573,617,087
Money In	470,912,755	217,799,658
Money Out	462,201,365	337,002,017
Closing Balance	463,168,764	454,457,374

21. Cash and Cash Equivalents

(a)	KSHS	KSHS
MPESA Utility Accounts	-	1,179,482
E-Citizen Bank	10,156,394	-
BANK A/C KCB-Main	-	72,971,226
Bank A/C (KCB) Project Current Account	156,329	4,608,321
Bank A/C (KCB) Payroll	35,826,399	16,253,457
BANK A/C(KCB) Taifa Laptop	1,990,135	3,362,981
Bank A/C(KCB) SoDEL	4,594,785	2,416,949
Bank A/C (KCB) Mombasa CBD	22,917,034	423,368
KCB ADP	19,299,712	404,254
KCB – Nursery	912,524	4,033,061
KCB - JKUAT IT	4,758,932	2,010,318
KCB -Bank A/C CoHES	3,233,797	5,503,154
KCB Dollar A/C	154,242,957	72,647,964
Equity Bank Fees A/c	1,993,924	1,450,313
Cooperative Bank Fees	11,638,803	4,925,704
NBK Fees A/C	617,247	7,070,545
BBK Students Fees	56,337,008	4,008,710
KCB SAJOREC	728,586	3,710,357
KCB Nairobi CBD Bank A/c	3,850,959	472,572
KCB Karen Campus	8,147,749	1,106,138
BBK Nairobi CBD Bank account	25,466,010	5,829,411
BBK SHRD	5,169,631	5,035,658
JKUAT Endowment Fund Bank A/C	345,571	173,824
Fundilima FOSA Bank Account	4,197,297	2,918,560
BBK Engineering	3,058,626	4,248,030
BBK Agriculture bank Account	3,855,783	3,795,790
KCB EURO A/c	431,165,116	598,440,581
COOP Bank IGU A/C	3,454,415	499,810
Cooperative Bank - Kitale/Eldoret Campus A/c	3,334,768	4,649,376
NBK Main	3,739,878	2,299,394
Cooperative Bank - Kisii Campus A/c	5,731,708	5,748,095
KCB Kigali Bank A/c	-	890,669
Equity Bank TVET A/c	7,875,212	554,401
TOTAL	838,797,289	843,642,473

(b) Current Portion of Borrowings	2023/2024	2022/2023
KCB Main Bank A/c	4,740,316	52,310,150
KCB Mombasa CBD	-	4,510,024
KCB ADP Bank A/c	-	10,527,633
Fundilima FOSA	-	724,468
TOTAL	4,740,316	68,072,275

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Detailed Analysis of the Cash and Cash Equivalents

JKUAT	Account number	2023/ 2024	2022/ 2023
Current Account		Kshs	Kshs
i) KCB Group			
JKUAT Main	1107586127	-	72,971,226
JKUAT Payroll	1107587174	35,826,399	16,253,457
JKUAT SoDEL	1107588871	4,594,785	2,416,949
JKUAT COPAS ADP	1107589177	19,299,712	404,254
JKUAT Nursery	1107589770	912,524	4,033,061
JKUAT CoHES	1107592488	3,233,797	5,503,154
JKUAT Karen	1102700371	8,147,749	1,106,138
JKUAT NCBD	1177169681	3,850,959	472,572
JKUAT MBS CBD	1107586933	22,917,034	423,368
JKUAT Projects	1107586887	156,329	4,608,321
JKUAT Taifa Laptop	1107589045	1,990,135	3,362,981
JKUAT IT Centre	1102698210	4,758,932	2,010,318
JKUAT SAJOREC	1207874876	728,586	3,710,357
JKUAT Dollar	1111779406	154,242,957	72,647,964
JKUAT Euro	1202950116	431,165,116	598,440,581
JKUAT Endowment Fund	1183550073	345,571	173,824
KCB Kigali Bank a/c	4401500407	-	890,669
ii) Equity Bank			
JKUAT Equity Bank Schedule	00 90291251426	1,993,924.0	1,450,313.0
JKUAT Equity Bank TVET	1520265128490	7,875,212.0	554,401.0
iii) Co-operative Bank			
JKUAT Cooperative Fee	0 1129098952900	11,638,803.0	4,925,704.0
JKUAT Kitale/Eldoret Campus	0 1129098952901	3,334,768.0	4,649,376.0
JKUAT Kisii Campus	0 1129098952902	5,731,708.0	5,748,095.0
JKUAT IGU Co-Op Bank	0 1129098952903	3,454,415.0	499,810.0
iv) JKUAT Fundilima schedule	10400100001	4,197,297.0	2,918,560.0
v) Absa Bank			
JKUAT ABSA Fees	0775001216	56,337,008.0	4,008,710.0
JKUAT ABSA NRB CBD	0721022145	25,466,010.0	5,829,411.0
JKUAT ABSA COHRED	0721057046	5,169,631.0	5,035,658.0
JKUAT ABSA COANRE	0721057623	3,855,783.0	3,795,790.0
JKUAT ABSA COETEC	0721058123	3,058,626.0	4,248,030.0
vi) National Bank			
JKUAT Fees a/c	0 7700035539	617,247.0	7,070,545.0
JKUAT Main	0 1003059784000	3,739,878.0	2,299,394.0

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

vii) Mpesa Utility Accounts		-	1,179,482
viii) E-Citizen		10,156,394.0	-
Grand Total		838,797,289.0	843,642,473

22. Receivables from Exchange Transactions

	2023/2024	2022/2023
	Kshs	Kshs
N.B.K. Car loans Defaulters	-	955,796
Staff Housing Co-op	-	2,758,109
JKUAT Benevolent Fund	699,225	-
Departmental Petty Cash	15,628	-
Sundry Debtors	217,620,626	337,251,860
Student debtors	2,574,008,903	2,155,273,801
Guarantee Deposits	24,867,361	22,867,361
Kimathi Institute	3,201,196	3,565,696
J.K.U.S.O	31,491,638	34,851,525
Recoverable Imprests	147,552	119,667
	2,852,052,130	2,567,600,962
Receivables from Exchange Transactions	2,852,052,130	2,567,600,962
Provision for bad debts	285,205,213	256,760,096
TOTAL	2,566,846,917	2,310,840,866

Ageing Analysis: (Receivables from non-exchange transactions)	2023/2024	% of the Total	2022/2023	% of the Total
Under one year	1,019,188,418	36%	10,076,814	0.39%
1-2 years	67,890,154	2%	360,119,221	14.03%
2-3 years	3,462,437	0.121%	2,866,471	0.11%
Over 3 years	1,761,511,120	62%	2,194,538,456	85.47%
TOTAL	2,852,052,130		2,567,600,962	

23. Receivables from Non-Exchange Transactions

	2023/2024	2022/2023
	Kshs	Kshs
Receivables from Non-Exchange Transactions		
Capitation Grant Receivable	185,105,278	9,957,147
Development Grant Receivable	57,500,000	-
	242,605,278	9,957,147

24. Inventories

	2023/2024	2022/2023
	KSHS	KSHS
Central Stores	24,347,012	22,996,311
Drug Store	6,958,886	3,741,954
Petrol pump	1,807,005	1,882,283
Catering Store	1,658,187	1,853,554
Taifa Laptop Store	-	2,363,952
TOTAL	34,771,090	32,838,054

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

25. Property, Plant and Equipment For the Year Ended 30 June 2024

	WORK IN PROGRESS	LAND	BUILDINGS	COMPUTER & EQUIPMENT	FURNITURE & FITTINGS	PLANT & MACHINERY	MOTOR VEHICLES	TOTAL
Rates			2%	30%	10%	10%	20%	
COST/VALUATION								
As at 01.07.2023	645,340,222	16,566,692,200	6,480,932,770	395,173,574	373,731,429	236,179,717	95,119,220	24,793,169,132
Additions in the year	9,957,150			19,881,218	216,665	1,215,762		31,270,795.00
Transfers/Disposals								
As at 30.06.2024	655,297,372	16,566,692,200	6,480,932,770	415,054,792	373,948,094	237,395,480	95,119,220	24,824,439,928
DEPRECIATION								
Accumulated at 30.06.2023			381,017,391.69	246,908,245	101,098,839	63,987,296	44,424,861	837,436,633
Charge for the period 30.06.2024			121,998,308	50,443,964	27,284,925	17,340,818	10,138,872	227,206,887
Accumulated as at 30.06.2024			503,015,699	297,352,209	128,383,765	81,328,115	54,563,733	1,064,643,520
NBV (30.06.2024)	655,297,372	16,566,692,200	5,977,917,071	117,702,583	245,564,329	156,067,365	40,555,487	23,759,796,407
NBV (30.06.2023)	645,340,222	16,566,692,200	6,099,915,378	148,265,329	272,632,590	172,192,421	50,694,359	23,955,732,499

Property, Plant and Equipment For the Year Ended 30 June 2023

	WORK IN PROGRESS	LAND	BUILDINGS	COMPUTER &EQUIPMENT	FURNITURE &FITTINGS	PLANT & MACHINERY	MOTOR VEHICLES	TOTAL
Rates			2%	30%	10%	10%	20%	
COST/VALUATION								
As at 01.07.2022	621,940,804	16,566,692,200	6,479,152,970	367,284,860	372,944,828	236,316,672	98,619,220	24,742,951,554
Additions in the year	25,179,218	-	-	28,685,239	786,601	-	-	54,651,058
Transfers/Disposals	(1,779,800)	-	1,779,800	(796,525)	-	(136,955)	(3,500,000)	(4,433,480)
As at 30.06.2023	645,340,222	16,566,692,200	6,480,932,770	395,173,574	373,731,429	236,179,717	95,119,220	24,793,169,132
DEPRECIATION								
Accumulated at 30.06.2022	-	-	256,529,322.74	184,337,835.97	70,806,329.28	44,900,167.74	34,313,271.08	590,886,927
Accumulated Depreciation on Disposal	-	-	-	523,317		37,115	1,708,000	2,268,432
Charge for the period 30.06.2023	-	-	124,488,068.95	63,093,726.31	30,292,509.97	19,124,243.46	11,819,589.78	248,818,138
Accumulated as at 30.06.2023			381,017,392	246,908,245	101,098,839	63,987,296	44,424,861	837,436,633
NBV (30.06.2023)	645,340,222	16,566,692,200	6,099,915,378	148,265,329	272,632,590	172,192,421	50,694,359	23,955,732,499
NBV (30.06.2022)	621,940,804	16,566,692,200	6,222,623,647	182,947,024	302,138,499	191,416,505	64,305,949	24,152,064,627

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Note 25

WORK IN PROGRESS AS AT 30.06.2024				
DETAILS	BAL B/F	ADDITIONS	TRANSFERS	BALANCE
Extension of Admin block	385,896,002	-	-	385,896,002
Construction of JKUAT Boundary Wall	50,698,799	-	-	50,698,799
Construction of COETEC Lectures	208,745,421	9,957,150	-	218,702,571
TOTAL	645,340,222	9,957,150	-	655,297,372

WORK IN PROGRESS AS AT 30.06.2023				
DETAILS	BAL B/F	ADDITIONS	TRANSFERS	BALANCE
Extension of Admin block	362,496,584	23,399,418	-	385,896,002
Construction of JKUAT Boundary Wall	50,698,799	-	-	50,698,799
Construction of COETEC Lectures	208,745,421	-	-	208,745,421
Science Complex	-	1,779,800	1,779,800	-
TOTAL	621,940,804	25,179,218	1,779,800	645,340,222

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

26. Investments

	2023 /2024	2022/2023
Investment in JKUAT Enterprises	26,682,318.00	25,644,004.00
Transfer of Water Bottling Plant	-	1,038,314.00
Balance (KShs)	26,682,318.00	26,682,318.00
JKUAT Enterprises is a wholly owned Company of JKUAT. The University put an initial capital investment of up to Kshs.25.6 million.		
Investment in Nissin Holdings	2023 /2024	2022/2023
Balance (KShs)	418,881,000.00	418,881,000.00
Nissin Holdings is 100% owned by JKUAT.		
Investment in NITP	2023/ 2024	2022/2023
Balance (KShs)	100,000.00	100,000.00
Grand Total	445,663,318.00	445,663,318.00

27. Intangible Assets – ERP Software

	2023/ 2024	2022/2023
Cost	24,609,398.00	17,428,999.00
Additional Cost paid in the year	-	7,180,399.00
Total Cost	24,609,398.00	24,609,398.00
Total Amortization	(11,619,332.00)	
Cost after Amortization	12,990,066	
Amortization Charge for the Year	(8,203,132.33)	(11,619,332.00)
Balance (KShs.)	4,786,934.00	12,990,066.00

The University procured an ERP Software at a cost of Kshs 24,609,398

28. Biological Assets

	2023/2024	2022/2023
	KSHS	KSHS
Balance (KShs)	5,433,400	5,325,440
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		

29. Trade and Other Payables

	2023/2024	2022/2023
	KSHS	KSHS
Imprest recoveries	270,271	564,714
Students activity fund	8,606,716	2,255,884
Alumni Association	19,325,157	14,065,257
Insurance Claims	30,816,779	56,386,426
Sundry Creditors	8,696,813,173	7,403,866,173
Student Fee Prepayments	-	

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Government Scholarship		10,273,028		-
CUE		45,433,900		50,784,400
KUCCPS		27,415,500		18,633,000
Provision for Audit Fees		3,480,000		3,480,000
Provision for Gratuity Payment		50,066,678		63,029,941
		8,892,500,702		7,613,065,795
Ageing Analysis: (Trade and other Payables)	2023/2024	% of the Total	2022/2023	% of the Total
Under one year	1,534,779,979	17%	73,462,114	1%
1-2 years	1,650,165,447	19%	1,126,901,067	15%
2-3 years	1,623,126,471	18%	2,562,692,204	34%
Over 3 years	4,084,428,804	46%	3,850,010,410	51%
TOTAL				

30. Refundable Deposits from Customers

	2023/2024	2022/2023
	KSHS	KSHS
Student Fee Prepayments	676,469,428	648,292,096
Customer Rent deposits- JKUAT Towers (ICEA)	47,286,389	44,546,371
	723,755,817	692,838,467

31. Bank Loan

	2023/ 2024	2022/2023
a) Current liability	201,881,665	185,913,700
b) Long-term liability	2,098,156,307	2,296,121,893
Total loan	2,300,037,972	2,482,035,593

32. Net Assets

	Capital Fund	Revaluation Reserve	Accumulated Surplus	TOTAL
	KShs.	KShs.	KShs.	KShs
As at 30th June 2022	3,020,921,900	16,451,008,621	(1,950,433,815)	17,521,496,705
GoK Grant - Development	27,207,147	-	-	27,207,147
Donations – Computers	-	13,039,000	-	13,039,000
Surplus for the Year	-	-	(1,195,549,807)	(1,195,549,807)
As at 30th June 2023	3,048,129,047	16,464,047,621	(3,145,983,624)	16,366,193,044
GoK Grant - Development	65,000,000	-	-	65,000,000
Surplus for the Year	-	-	(916,695,984)	(916,695,984)
As at 30th June 2024	3,113,129,047	16,464,047,621	(4,062,679,606)	15,514,497,062

33. Cash Generated from Operations

	2023/ 2024	2022/2023
Surplus/(Deficit) for the year	(916,695,984)	(1,195,549,807)
Adjustment for :		

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Depreciation Charge	227,206,887	248,818,138
Amortization of Erp Software	8,203,132	5,809,666
Loss on Disposal of Fixed Asset		644,639
Operating Profit before Working Capital Changes	(681,285,964)	(940,277,364)
Decrease (Increase) in Debtors	(498,611,329)	565,609,145
Decrease (increase) in Inventories	(1,933,036)	(1,051,224)
Increase (Decrease) in Other Payables-Special Accounts	8,711,390	(119,159,713)
Increase (Decrease) in Creditors	586,596,441	1,067,191,690
Net Cash Generated from Operating Activities	(586,522,499)	572,312,534

34. Financial Risk Management

The University's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The University's overall risk management focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. JKUAT does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

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

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

(i) Credit risk

The University has exposure to credit risk which is the risk that counterparty to a financial instrument will be unable to pay amounts in full when due thus causing a financial loss. Credit risk arises from cash and cash equivalents, deposits with banks as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the University Council. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the University's management based on prior experience and their assessment of the current economic environment.

Credit risk on trade receivables is managed by ensuring that credit is extended to students with established credit history. Credit is managed by setting the credit limit and the credit period for each category of customer. These parameters are monitored by the University Management Board on a semester basis. The carrying amount of financial assets recorded in the financial statements representing JKUAT's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2024				
Receivables from exchange transactions	2,566,846,917	2,563,645,721	3,201,196	66,356,609
Receivables from non-exchange transactions	242,605,278	242,605,278	-	-
Bank balances	837,870,965	-	-	-
Total	3,647,323,161	2,806,250,999	3,201,196	66,356,609
As at 30 June 2023				
Receivables from exchange transactions	2,310,840,866	2,303,561,265	7,279,601	-
Receivables from non-exchange transactions	9,957,147	9,957,147	-	-
Bank balances	843,642,473	-	-	-
Total	3,164,440,486	2,313,518,412	7,279,601	-

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

i) Liquidity risk management

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

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2024				
Trade payables			796,926,396	796,926,396
Current portion of borrowings	16,107,447	30,891,159	138,178,499	185,177,105
Provisions			53,546,678	53,546,678

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Deferred income			723,755,817	723,755,817
Employee benefit obligation			7,893,726,373	7,893,726,373
Total	16,107,447	30,891,159	9,606,133,763	9,653,132,368
As at 30th June 2023				
Trade payables			377,468,500	377,468,500
Current portion of borrowings	15,452,668	45,016,724	125,444,308	185,913,700
Provisions			3,480,000	3,480,000
Deferred income			764,511,752	764,511,752
Employee benefit obligation			7,082,784,099	7,082,784,099
Total	15,452,668	45,016,724	8,353,688,659	8,414,158,051

ii) **Market risk**

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

a) **Foreign currency risk**

JKUAT has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Conversion at the time of payment of the invoices is done using the prevailing exchange rate. JKUAT manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments. The carrying amount of JKUAT's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

FINANCIAL YEAR 2023/2024

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2024			
Financial Assets			
Investments	-	-	-
Cash	253,389,216	585,408,073	837,870,965
Debtors	2,566,846,917		2,566,846,917
Total Financial Assets	2,820,236,133	585,408,073	3,404,717,883

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Financial Liabilities			-
Trade And Other Payables	8,892,500,702		8,821,340,298
Borrowings	2,300,037,973		2,300,037,973
Total Financial Liabilities	11,192,538,675	-	11,121,378,270
Net Foreign Currency Asset/(Liability)	(8,372,302,542)	585,408,073	(7,716,660,388)

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2023			
Financial Assets			
Investments	-	-	-
Cash	171,663,259	671,979,215	843,642,474
Debtors	2,310,840,866	-	2,310,840,866
Total Financial Assets	2,482,504,125	671,979,215	3,154,483,340
Financial Liabilities			
Trade And Other Payables	8,305,904,262	-	8,305,904,262
Borrowings	2,482,035,593	-	2,482,035,593
Total Financial Liabilities	10,724,909,914	-	10,724,909,914
Net Foreign Currency Asset/(Liability)	(8,242,405,789)	671,979,215	(7,570,426,574)

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

Description	Change in	Effect on Profit	Effect on
	Currency Rate	before tax	Equity/Net assets
	Kshs	Kshs	Kshs
2024			
Euro	10%	43,116,512	-
USD	10%	15,424,296	-
2023			
Euro	10%	59,844,058	-
USD	10%	7,264,796	-
RWF	10%	89,067	-

b) Interest rate risk

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

Management of interest rate risk

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Sensitivity analysis

JKUAT analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Since there are no deposits, the institution has not carried out any sensitivity analysis.

Fair value of financial assets and liabilities

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

Determination of fair value and fair values hierarchy

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

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

Financial Risk Management

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

Description	Level 1 KShs	Level 2 KShs	Level 3 KShs	Total KShs
As at 30 June 2024				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land and Buildings	23,047,624,970.00			23,047,624,970.00
Total	23,047,624,970.00	-	-	23,047,624,970.00
As at 30th June 2023				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Land and Buildings	23,047,624,970.00		23,047,624,970.00
Total	23,047,624,970.00	-	- 23,047,624,970.00

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

iv) Capital Risk Management

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

Description	2023/ 2024	2022/ 2023
	Kshs	Kshs
Capital Fund	3,113,129,047	3,048,129,047
Revaluation Reserve	16,464,047,621	16,464,047,621
Accumulated Surplus	(4,062,679,606)	(3,145,983,622)
Total Funds	15,514,497,062	16,366,193,046
Total Borrowings	(2,300,037,973)	(2,482,035,593)
Less: Cash and Bank Balances	838,797,289	843,642,473
Net Debt/(Excess Cash And Cash Equivalents)	(1,461,240,683)	(1,638,393,120)
Gearing	(0.09)	(0.10)

35. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

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

Other related parties include:

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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Description	2023/ 2024	2022/ 2023
Grants /transfers from the government		
Grants from National govt	2,221,263,333.00	3,009,118,251.00
Total	2,221,263,333.00	3,009,118,251.00
Expenses incurred on behalf of related party		
Total		
Key management compensation		
Directors' emoluments	10,135,951.00	6,258,755.70
Compensation to key management	147,118,834.00	97,512,578.00
Total	157,254,785.00	91,253,822.00

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

20. APPENDICES

i) IMPLEMENTATION STATUS OF AUDITOR-GENERAL'S RECOMMENDATIONS

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

Reference No. on the external audit Report June 2023	Issue/Observations from Auditor	Management Comments	Status: (Resolved / Not Resolved)
1.	Material Uncertainty in Relation to Sustainability of Services	Material uncertainty in Relation to Sustainability of Services was disclosed in the annual report of June 2022 under the Council Chairman's report and Vice Chancellor's report.	Completed
2.	Gaps in receipt numbers	<p>The total own generated and special accounts and grants income revenue of Kshs.3,030,550,310 presented in the Statement of Financial Performance is authentic, accurate, confirmed and comprehensively supported by the general ledgers submitted for audit.</p> <p>All receipts considered "missing" from previous years been extracted and enclosed as evidence that the receipts indeed do exist. There are therefore no missing receipts and all the revenue is confirmed.</p> <p>Gaps in receipt numbers are caused by auto receipts, which is a feature the ERP (ABN Unisol) especially with adjustments and can be created in the past with a current receipt number. However, the effect for this on the chronology of receipt numbers is that a receipt with a current serial number can be found in a past period.</p> <p>The system generation of receipts from the previous month is not a system malfunction, but a feature in the ERP system configuration for allocation of prepaid amounts as explained above and as seen in the vendor's correspondence attached.</p> <p>Receipts with zero monetary amounts are purely on auto receipts and hence there is no possibility for money being lost. A zero-amount receipt has zero value, but it journals the movement of money from the prepayment amount to offset the debt. Inputting a non-zero value of the receipt would inflate the reports as the amount was already receipted as a prepayment. This is inbuilt in the system architecture.</p> <p>Notwithstanding the foregoing, the University has engaged the ERP vendor in order to enhance the system</p>	Completed

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

		and improve how receipt numbers are assigned and to address the matter of zero amount receipts. In addition, the University acknowledges that the value of an ICT system, as an asset, can depreciate with time. In view of this, the University has already made plans for the anticipated changes of ICT system(s). Specifically, the University is pursuing a journey of ERP evolution	
3.	Entertainment Allowances.	The officers who were paid entertainment allowance during the year under audit review held management positions. Entertainment allowances are not pegged on job group but rather on management offices in the University establishment. The officers holding management positions are from time to time required by nature of their duties to provide hospitality and entertainment to official guests. To enable them meet such expenses, a non- accountable monthly entertainment allowance is paid at rates approved by the University Council. The allowances were duly approved by the University Council in 2011 as per council minute. Further, Entertainment allowance at the University is a negotiated item between the University Council and the Unions. Following this therefore, the current registered CBAs that are in force, i.e., for the 2013 to 2017 CBA, provides for payment of Entertainment allowance to officers holding management offices The University Management wrote to the Salaries and Remuneration Commission to give advisory on how to treat the Entertainment allowance considering that the CBAs in force are registered legal documents	Completed
4.	Special duty Allowance	During the financial year, the University was not able to recruit due to financial constraints. Additionally, there was no Council in place during the audit year. However, during the 2023/2024 financial year, the University Management embarked on a recruitment process to fill vacant positions where officers had been assigned special duties. Advertisement for vacant positions was done on 5 th April, 2024 and subsequently interviews conducted on 28 th May, 2024. The positions of Deputy Finance Officers, Deputy Chief Internal Auditor, Deputy Registrars and Deputy Chief Procurement Officer, where officers had been assigned special duties were competitively filled: Further Special Duty Allowance is a negotiated item between the University Council and the Unions. Following this therefore, the current registered CBAs that are in force, i.e., for the 2013 to 2017 CBA, provides for payment of Special Duty Allowance to officers appointed to act as Managers for a period of more than 15 calendar days. In particular, Articles 16.7 of UASU CBA; 16.2(e) of KUSU CBA, and 13.9 of KUDHEIHA CBA stipulates that a member of staff qualifies for Acting and Special Duty Allowance when the substantive office holder is away for a period of at least fifteen (15) days.	Completed
5.	Irregular acting Allowance	During the financial year, the University was not able to recruit due to financial constraints. Additionally, there was no Council in place during the audit year. However, during the 2023/2024 financial year, the University Management embarked on a recruitment process to fill vacant positions where officers were on acting capacity. Advertisement for vacant positions was done on 5 th April, 2024 and subsequently interviews were conducted on 28 th May, 2024. The positions of Registrar Academic Affairs, Registrar Admin & Finance, Registrar Research, Production and Extension and Finance Officer, where officers were on acting capacity,	Completed

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

		<p>were competitively filled: Further, just like Special Duty Allowance, Acting Allowance is a negotiated item between the University Council and the Unions. Following this therefore, the current registered CBAs that are in force, i.e., for the 2013 to 2017 CBA, provides for payment of Acting Allowance to officers appointed to act as Managers for a period of more than 15 calendar days. In particular, Articles 16.7 of UASU CBA; 16.2(e) of KUSU CBA, and 13.9 of KUDHEIHA CBA stipulates that a member of staff qualifies for Acting and Special Duty Allowance when the substantive office holder is away for a period of at least fifteen (15) days.</p>	
6.	<p>Unsupported Cash on Delivery (COD) Imprest Recoveries</p>	<p>The amounts totalling to Kshs.600,000 recovered from staff was fully refunded upon delivery of all the items purchased. The CoD process was adopted by the University as an additional safe guard against loss of public funds and the recoveries are not regular but only occurred in case a staff member delayed surrendering the documents on time. The LPO and all the other documents are processed in the supplier’s name but the COD warrant in the name of the staff who is expected to surrender the accounting documents after delivery of goods/services by the supplier. However, an internal control measure on CODs has been put in place by reviewing of the procedures by Management Representative (MR). The University is committed to engaging suppliers for negotiation on time lines for credit line to ensure undisrupted supply of goods /services.</p>	Completed
7.	<p>Variance between Cash Balance in the Bank Reconciliation Statements and amount Reported in the Financial Statements</p>	<p>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 University then administers the funds to meet expenditures for specific projects as per donor approvals over the research timelines. The reported balance in special accounts and grants in Note 7(a) to the financial statements of Kshs.455,097,125 is accurate and there is no variance, since the University receives research funds from donors who channel the funds through various University bank accounts, including but not limited to the above three. The University also holds own funds in the accounts, represented by the amounts over and above the externally funded research grants amount. This cushions the University against foreign exchange losses arising from fluctuations of exchange rates and transactional cost, especially for purchase made using foreign currency. The purpose for the transfers was to update the KShs. research project bank account.</p>	Completed

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

8.	Unutilized Research Grants	<p>Most of the researchers resumed research activities in FY 2023/2024 utilizing the previously unutilized research funds, however the financial statements reflected some unutilized funds for external research grants due to various reasons. For instance, some of the Principal Investigators (PI) had minimal postgraduate students equipped to undertake research in particular areas of research. The Principal Investigators had to recruit capable postgraduate students whose area of interest related to the grants. Once students register, undertake preliminary courses progressing to research and their research projects also relate to the areas of specialization, the project and the funds will be utilized accordingly.</p> <p>Further, a number of research projects require creation of new technologies aimed at addressing specific challenges. In some projects, the technologies to be adopted required additional modifications from the desired target group and redesigning of alternatives is being undertaken. Some research projects are awaiting additional funding to be disbursed by donors so as to cover the budgeted targeted activities engagements on such are ongoing. Most researchers resumed research activities in the subsequent period utilizing the funds and only 3 projects remain unutilized, and whose activities are expected to commence in the current year.</p>	Completed
9.	Long Outstanding Receivables	<p>Management has made efforts to reduce the long outstanding amount of Kshs.7,279,601 to Kshs.3,565,695, and is making every effort to recover all.</p> <p>The University has been pursuing the debtors to ensure that amounts receivable are collected as expected and has been following up on settlement of the owed amounts. Further, the university has sought authority to write off long outstanding debts whose recovery is deemed doubtful. The University Board approved write-off of some of the long outstanding debtors, engagement of a debtor collector and commence legal action for some on the long outstanding debt. An extract of minutes of Management meeting discussions on the course of action were provided.</p>	Ongoing
10.	Students Graduating with Fee Balances	<p>245 students have fully settled their fee amounting to Kshs.6,784,168 while from students who have been collecting certificates. The process is ongoing until full recovery of all outstanding fees.</p> <p>40 students relate to continuing students who having completed their Bachelor of Architectural studies degree and graduated at their fourth year of study, but were admitted back to the University to pursue the remaining part of the Bachelor of Architecture degree in their 5th and 6th year. The balances of Kshs.2,393,289 hence quoted relates to their 5th year of study fees.</p> <p>The university has initiated legal demands for the students owing Kshs.11,350,592.</p> <p>Further, management have put some measures to recover fees arrears like withholding graduation certificates for those with unsettled balances, pursuing Legal demand for recovery of outstanding amounts, revision of the Fees payment policy and automation of graduation clearance process.</p> <p>Students with fee balances are not allowed to sit their examinations and incase one sits for examination without having cleared fees for any reasons e.g due to delayed disbursement of scholarships/bursaries from CDF, HELB, their examination results are withheld until full settlement of fees.</p> <p>Enhanced internal controls at all levels, i.e in addition to the manual clearance forms, verification of financial</p>	Ongoing

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

		status in enabled at all sections on real time basis, additional physical checks requiring all students to seek financial clearance before collection of academic certificates have also been introduced thus ensuring payment of outstanding amounts.	
11.	Sundry Creditors	<p>University has been operating under heavily constrained cash flow conditions in the last seven years. This was occasioned by:</p> <p>High cost of training materials, laboratory reagents, workshop and studio materials, practical field courses as well as training equipment for the highly technical courses offered at the University.</p> <p>The Significant cost of engaging and maintaining the highly skilled and specialized teaching and technical personnel for training and research in technical fields.</p> <p>Increased KUCCPS Students admissions to the technical programmes, while receiving inadequate budgetary allocations which are not sufficient to meet the training cost (partial DUC funding).</p> <p>Drastic reduction in the number of self-sponsored students and anticipated internally generated revenues, due to reforms in the education sector</p> <p>The above have negatively affected the university's financial position, resulting in accumulation of trade payables with the University being unable to settle amounts owed to various creditors as and when they fall due.</p> <p>Despite the cashflow constrains, the university has endeavoured to settle the claims having paid KShs. 139,019,573.89, while ensuring critical costs are met for continuing operations.</p> <p>Measures taken</p> <p>JKUAT instituted cost cutting measures across all areas of operation to reduce costs which resulted to cost savings from operational costs.</p> <p>The University continues to engage various creditors and has proposed liquidation of some university assets in order to settle the accrued payables, and is awaiting approvals.</p>	Ongoing
12.	Statutory Deductions	<p>The University has made efforts in payments of statutory deductions especially tax obligations and pensions. During the year 2023/2024 the University paid Kshs.405,603,555 to reduce the pension outstanding and a further Kshs.828,253,550 towards payment of tax.</p> <p>Non-remittance of the statutory deductions arose due to financial constraints arising majorly from underfunding, high operational costs as well as significant payroll costs to retain highly skilled and technical staff.</p> <p>On her part, JKUAT instituted cost cutting measures across all areas of operation to reduce costs and has proposed liquidation of some university assets in order to settle the accrued payables. Further, the University has employed financial recovery plans as well as resource mobilization strategies that guarantees the going concern of the institution</p>	Ongoing

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

13.	Other Deductions	<p>The University remitted Kshs.6,960,000 to reduce the outstanding amounts of audit fees arrears and settled deductions to various sacco, unions and several welfares of Kshs.90,363,412 and is committed to clear all the pending short-term obligations.</p> <p>Operational challenges owing to unexplained drastic reduction in recurrent capitation resulting in accumulation of pending bills. The University has never recovered from these reductions. JKUAT offers highly technical courses in Agriculture, engineering, health Sciences, Architecture & Built environment, Sciences and Information Technology, which are expensive to run. These courses require more funding to meet the direct training costs for teaching materials, laboratory reagents, workshops, studios, academic field, equipment.</p> <p>The increased costs of goods and services due to inflation has resulted in operational challenges and accumulation of pending bills which includes audit fees. Unfortunately, the expected enhancement in recurrent capitation grants to meet cost of training the increased government sponsored students has not been forthcoming, further widening the funding deficit.</p>	Completed
14.	Non- Securing of Assets	<p>The University management insured buildings worth Kshs.3,970,285,000 to cover any risk that may occur. The Kshs.3.9 B relates to high-risk assets based on high probability of exposure, which was transferred to insurance companies as a mitigation measure.</p> <p>The University is managing the highest risks of its buildings through transfer to an insurance provider where the University has transferred Kshs 3,970,957,238.29. The University management is aware of the medium and low-level risk of its buildings totalling to Kshs 2,251,666,408.68, and has put mechanisms in place to manage the risk through physical inspections, surveillance, lockable doors, firefighting equipment and regular maintenance to preserve their value.</p> <p>In this regard the University has developed a risk assessment plan to help achieve its insurance objectives effectively through a risk assessment matrix. The University will be able to use the risk matrix to prioritize the risks and develop an appropriate mitigation strategy that will ensure University's assets are properly secured</p>	Completed
15.	Inconsistent Application of Depreciation Policy	<p>The University adopted and has consistently applied the reducing balance as its depreciation method in financial statements over the years. The current depreciation charge for the year amounts to Kshs.248,818,138 as presented in the financial statement is accurate.</p> <p>We note the inconsistency in JKUAT Financial Regulations and Accounting Manual and a review has been initiated in the current period in order to align the manual with the depreciation method adopted over time.</p>	Completed

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

16.	Kigali Campus Renovation Fees	<p>The University entered into a lease agreement with Mr. Higiuro Martin for the lease of part of the premises known as Rukiri II, Remera Sector, Gasabo District, Kigali City. Upon termination of the agreement, the University was required to renovate the premises as per clause 10.1.4 of the agreement. The University and the landlord jointly assessed the premises for purposes of quantifying the renovation works. They came up with a joint renovation report and detailed bill of quantities dated and jointly signed on 19th December 2019. The joint Bill of quantities placed the renovation costs at Rwf. 45,581,512.00</p> <p>Subsequently, the lessor proceeded to carry out the renovation works before the University made payments of the agreed renovation sum. Noting that the renovation was done after some time, the landlord raised a bill of quantities on the actual renovations costs amounting to Rwf.64,489,200.00. Noting that this amount was deferred from the agreed sum, the University initiated and held negotiation meetings with the Lessor and agreed on a negotiated amount of Rwf. 48,366,900.</p> <p>A report on the negotiation was tabled to the University Management Board on 19th July 2022 and payment of Rwf. 48,366,900 was approved. The full payment of renovation fees incurred by the Landlord has been settled as negotiated and evidence provided</p>	Completed
17.	Idle Assets	<p>The University Council has since approved the commencement of disposal proceedings of the two parcels of land in Kigali Rwanda in line with the guidelines provided by the National Treasury on Disposal of Public Land. The process is at an advanced stage. The University acquired the two parcels of land reference No. 5/38 and 5/39 for use in provision of university education. The campus was operational until closure of the campus on account of consolidation of campuses for improved efficiency. Consequently, the University Council has since approved the commencement of procurement proceedings to lease out the two parcels of land in Westlands in line with the guidelines provided by the National Treasury on Disposal of Public Land. The University is currently seeking the relevant approvals from the Parent Ministry, the Government valuer and the National Land Commission before the Procurement process can be finalized.</p>	Ongoing
18.	Land Ownership Documents Not Transferred to University	<p>The parcel number LR No. 13538 situated in Juja, South West of Thika Municipality in Kiambu County is beneficially owned by the University having obtained the same from Ithuri Farm Limited. The University awaits the completion of processing of the title in the name of the JKUAT and there is no existing encumbrance to the same. Management has obtained the original title to the parcel of land, initiated a search to ascertain the current ownership and has commenced the process of transferring the same to the University.</p>	Ongoing
19.	Existence of Co-Owned Motor Vehicles	<p>Motor vehicle registration no KCC 569D belonged to the Sorghum Value Chain Development a JKUAT lead Consortium project which has since closed and the vehicle is in the custodian of the University. The change of ownership process has been initiated and vehicle will be under JKUAT's sole ownership</p>	Ongoing
20.	Unsupported Expenditure	<p>Cheques are only processed in the supplier's name and there is no risk of double payment. The University has in place strict internal controls eliminating the risk of loss or double payment. The dinner plates were actually received, further only one cheque totalling to Kshs.801,900 was drawn to the supplier.</p> <p>The receiving and issuance of good is carried out through the ERP (Sage Accpac). The receiving and</p>	Completed

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

		<p>acceptance committee once confirmed that the goods conform with the specification, the invoice, delivery note are loaded in the stock module where a system generated good received is generated which is integrated with financial management system where a cheque processed for the supplier.</p> <p>As an added control, the staff was issued a COD deliveries (COD) imprest against the LPO and a cheque drawn to the company. Upon delivery of the items, the staff member accounted for the COD imprest attaching necessary documentation, and are therefore only used to ensure the items procured are delivered to the university. Further the University has introduced a new form for Cheque on Delivery (C.O.D form) instead of using the imprest warrant as a supporting document, as per audit recommendations. The University is committed to engaging suppliers to negotiate on time lines for credit line to ensure undisrupted supply of goods /services.</p> <p>The inspection and acceptance committee now comprises a minimum of three members.</p>	
21.	Budgetary Control and Performance	<p>Reduction in number of students qualified for admission as self-sponsored resulted in under achievement of the anticipated revenues from tuition and other incomes in the year under audit.</p> <p>Partial funding of government sponsored students under the Differentiated Unit Cost funding model, resulting in depressed revenues in the year.</p> <p>Despite the revenue shortfall, the University had to meet high fixed costs e.g annual salary increments, as well as increased operational costs, increased cost of teaching materials and reagents and high interest rates which escalated due to inflation. Over expenditure on special accounts and grants is attributed to increased absorption of research funds, due to enhanced research activities, within available research funds.</p> <p>On its part, the University instituted cost cutting strategies in all operational areas such as ceding of rented spaces and renegotiation of rental rates for its campuses, reduction of transport costs, among others, while maintaining quality</p>	Ongoing
22.	Non-Compliance with the Law on Fiscal Responsibility – High Wage Bill	<p>The University student population consists of majorly government sponsored students, whose funding is majorly by Recurrent capitation grants. However, partial implementation of the Differentiated Unit Cost funding model (DUC), led to insufficient exchequer funding in relation to government funding for the number of KUCCPS sponsored students admitted to various courses in JKUAT, negatively impacting on revenues. Further, implementation of National Collective Bargaining Agreements, without corresponding exchequer budgetary allocations also contributed to higher personnel costs, further affecting the ratio.</p> <p>On the other hand, the University has strived to attract and retain a highly trained, competent and specialized workforce to ensure achievement of its mandate, which directly translate to significant payroll costs, which increase annually. The underfunding however, led to forfeiture of critical expenses required in execution of core mandate, while staff costs grow annually.</p> <p>On her part, the University instituted cost cutting measures rationalizing operational costs.</p> <p>The University appeals for full disbursement of funding for each government sponsored student, as well as adequate allocations to cover incremental staff payroll costs arising from implementation of Collective</p>	Ongoing

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

		Bargaining Agreements (CBAs).	
23.	Staff in Employment Beyond the Statutory Retirement Age	<p>The University has ensured that staff exit annually upon attainment of retirement age. However, some staff were engaged beyond the stipulated time due to staff shortages and lack of suitable staff to take over with the unique training and capabilities. This was guided by PSC circular, dated 4th April, 2023, on extension of service upon attainment of mandatory retirement age, signed by Chairperson.</p> <p>The University has put in place measures to ensure succession planning at all levels to allow for exiting staff, without creating gaps that would affect service provision. Administrative staff under special category of PLWD have been retained up-to the age of 65 years. This is guided by the approved Succession Planning Report</p> <p>There also exists shortage of qualified academic staff in some highly specialized areas in the country, necessitating the need for engagement of contracts to ensure continuation of the academic programmes. The University has however strived to recruit suitable staff and undertake staff training in the specialized areas for succession planning. The staff under training are being mentored to take over from the more experienced staff in specific specialized disciplines</p>	Completed
24.	Lack of Succession Planning for Academic Staff	<p>The University has ensured that staff exit annually upon attainment of retirement age. However, some staff were engaged beyond the stipulated time due to staff shortages and lack of suitable staff to take over with the unique training and capabilities. The University has put in place measures to ensure succession planning at all levels to allow for exiting staff, without creating gaps that would affect service provision. Administrative staff under special category of PLWD have been retained up-to the age of 65 years. This is guided by the approved Succession Planning Report</p> <p>There also exists shortage of qualified academic staff in some highly specialized areas in the country, necessitating the need for engagement of contracts to ensure continuation of the academic programmes. The University has however strived to recruit suitable staff and undertake staff training in the specialized areas for succession planning. The staff under training are being mentored to take over from the more experienced staff in specific specialized disciplines.</p>	Completed
25.	Non-Compliance with Affirmative Action on Gender Ethnicity and Regional Distribution	<p>The University is keen on achieving the ethnic diversity as per national cohesion and integration commission guidelines. However, as observed a large proportion of staff were from the surrounding community and are in the lower grades (grades 1-4) whereby the university was not able to attract staff from other regions considering the low salary scales. More staff from the neighbourhood were thus absorbed for the low skilled and less technical or specialized assignments.</p> <p>The University has continually strived to improve the ethnic balance in the last two (2) years. The largest ethnic group as at 30th June, 2022 stood at 44.76%. This has improved by 0.15% as at 30th June, 2023 following deliberate measures by the University management to recruit from marginalized areas</p>	Ongoing

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

26.	Procurement of Council Venues	<p>That the meetings held at the Villa Rosa Kempinski hotel were duly convened by the Chairperson of Council as adhoc meetings of the council to deliberate on an extra-ordinary agenda that required the Council to retreat for two days. The said venue was selected to suit the convenience of all the Council members since all of them were required to physically be in attendance.</p> <p>The Hotel was selected as the most competitive in price and most convenient in location out of three hotels requested to provide quotations by the Council Secretariat. The University saved on per diem expenditure that would have been incurred if the said meetings had been held in a location outside Nairobi since it would have necessitated accommodation. The hotel has since been included in the list of pre-qualified suppliers</p>	Completed
28.	Failure to Prepare and Implement Council Charter	<p>The Council was drawing its mandate from the University Charter and Statute. A Draft Council Charter had been drafted in line with the Mwongozo code of Governance to the satisfaction of the Auditors. However, the Board Charter had not yet been tabled before the Council for ratification at the time of audit.</p> <p>The Board Charter has since been ratified and approved during the Council meeting of 13th October 2024</p>	Completed
29.	Council Members without Appointment Acceptance Letters	<p>The issuance of appointment letters to Council members is within the purview of the Ministry of Education. The University Management has since liaised with the Ministry of Education seeking to be furnished with copies of the said acceptance letters to ensure the University records are up to date in accordance with the Law.</p> <p>The Ministry has subsequently introduced a form of acceptance that is filled out by each Council member and a copy retained in the Council members personal files at the University in line with the Mwongozo code of Governance</p>	Completed
30.	Provision of Insurance Brokerage/Underwriter s Services (General, Motor Vehicles and Group Life Insurance)	<p>As stipulated in Sec 84 of PPAD Act, 2015 on the function of Head of procurement in regards to professional opinion, however the Accounting Officer established an adhoc evaluation committee from within the members of staff with the relevant expertise Sec 46 (1).</p> <p>Considering that the University urgently needed to renew its insurance covers to forestall exposure, it initiated the procurement proceedings for the provision of Insurance coverage for the University applying the approved budget estimates. The University concluded the procurement process competitively and awarded the tender to the lowest evaluated bidder. However, at the onset of the implementation of the Contract, the University fell into dire financial constraints making it extremely challenging to continue financing the contract at the awarded terms. Under the said circumstances, and in the best interests of the University, the University Management negotiated the insurance cover for group life insurance, to scope it down from 5 times to 3 times.</p> <p>In addition, the University prepared an aligned procurement plan for 2024/2025 which was approved within the stipulated time.</p>	Completed

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

31.	Provision of Security Services for the 2022-2023 Financial Year	The Procuring entity was able to initiate the procurement proceedings for the provision of security service with the provision of the finance budget submission projections within the year under review. The Notification of award was undertaken immediately due to the risk that would be subjected to the University assets, staff and students, without the services of an outsourced security company on site. The University has now aligned procurement of the said outsourced service in the current financial year by ensuring that the procurement plan 2024/2025 has been approved within the stipulated time	Completed
32.	Undue Delay in Servicing of Motor Vehicles	The University insures its vehicles as per procedure. However, following the accident, the university could not take up the cost of repairs until the insurance company undertook to defray the cost of repairs as per the contract terms, and has been following up on the same. The Insurance Company has since given authority letter to their garage (combined garage) to commence the repair works of the vehicle.	Completed
33.	Idle Investments in JKUAT Noodles (Nissin Holdings Ltd)	The University transferred operations of Nissin Holdings Limited to JKUAT Enterprises Limited as an investment. The University anticipates to derive benefits once the company breaks even and generates positive returns.	Completed
34.	Stalled Construction of Boundary Wall	The University undertook to carry out a beautification exercise in 2012 to create visibility of the main University entrance from the Thika Road highway. Since the University is located a distance from the main highway, the beautification exercise aimed at improving visibility, access, drainage as well as lighting since it is the major entrance from the highway. Proper lighting would also enhance security of both local and international students, staff and reduce occurrence of security incidences at the university gate. Construction of the perimeter wall was also in response to the many insecurity incidences targeting the students as they accessed and left the university. The insecurity resulted in loss of lives and property arising from incidences meted towards students i.e. muggings, stabbings, assaults and death, which would have been minimized, or eliminated altogether. Despite its anticipated benefit, the project was halted by a court order. At this stage, the foundation had been laid, part of the drainage system setup, walkways constructed, concrete walls erected and grills mounted. Due to the nature of the project, much of the work was at foundational level especially with the topology and soils which constituted a significant proportion of the contract sum. The sums also constituted demobilization costs as well as the cost of materials on site at the point of demobilization. To avoid escalation of costs, the University negotiated with the contractor to demobilize the project, a process which was concluded. The University has not incurred any other costs on erection of the perimeter wall due to the demobilization, as it awaits court ruling. The University awaits a speedy resolution and determination of the court case to facilitate completion of the project. All payments made were fully supported and valuation certificates availed. Current status	Ongoing

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

		<p>The Beautification Project was interrupted by a Court case filed by a Company known as Selian Holdings Limited in the year 2013. The Claimants filed an application against the University, seeking an injunction restraining the University from constructing or erecting a perimeter/boundary wall, along the 35.5-meter-wide road, as this would hinder and or block access to the Claimant’s property.</p> <p>The Court granted a temporary Order on 20th September, 2013 stopping the construction of the said wall pending the hearing and determination of the claim. The presiding Judge visited the site that was the subject of the suit on 6th February, 2015 and upon both parties presenting their submissions on site, the Judge granted an order dated 20th April, 2015 directing both parties to engage their respective surveyors and Engineers and consult on acceptable proposals of access to the storm drainage and the existence and width of the service road and access roads.</p> <p>Parties have been engaging with a view to having a joint report filed in Court agreeing on the issues as directed by Court. The Court gave further directions on 17th September, 2017 where the Court directed parties to record a negotiated settlement.</p> <p>As a result of the fact that parties were unable to conclusively agree on a settlement and noting that the matter had taken a long time to be resolved, both parties requested court for the matter to be referred to court annexed mediation on 24th January, 2022.</p> <p>The Mediation process is still ongoing to mainly determine two issues;</p> <p>Whether the construction of the boundary wall ‘beautification project’ violates the rights of the claimants to access the public road.</p> <p>Whether the Plaintiffs have suffered any damages.</p> <p>The University awaits a speedy conclusion of the mediation process.</p> <p>The wall was built on the university land and does not encroach on the neighbouring property.</p>	
35.	Delayed Construction of College of Engineering Technology Building (COETEC)	<p>This is a GoK funded COETEC project was aimed at providing much needed teaching and laboratory space to ease the current strain on facilities. The project was to be undertaken as an assignment by JKUAT Enterprises at minimal cost. However, very low budgetary allocations over the last four years have slowed the pace of construction and hence completion of the project. The prolonged project time, due to insufficient budgetary allocations, has resulted in price escalations of materials due to inflation during the period. Despite the funding challenge, the University has strived to execute the project and awaits its completion upon disbursement of development capitation funding.</p> <p>The contractor has not abandoned the site, but is ready to resume work when funds are available. Additional works of Kshs.9,957,150 were undertaken in the subsequent period.</p> <p>The University continues appealing for enhanced funding to enable speedy completion of the building in order to put it into immediate use, to ease the current space constraints.</p>	Ongoing

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

36.	Extension of Admin Block	<p>The project was being undertaken with funding from development capitation grants. The slow pace of execution was due to reduction in budgetary allocations in subsequent years which resulted in escalation of costs and penalties by the contractor.</p> <p>Additional costs arose from improvements to the project which were necessary for proper functionality of the building, omitted from the initial project design. These were duly approved key among them was a ramp, enhanced water storage, among others. The contract variations were also within the 25% provision allowable for construction projects outlined in the Public Procurement and Asset Disposal Act 2015, Section 139(4e) which prescribed that the cumulative value of all contract variations does not result in an increment of the total contract price by more than twenty-five per cent of the original contract price.</p> <p>The project completion is approximately 80% by work value and outstanding proportions are currently being addressed within available funds and put it to the intended use. (Attached are images of the current status) Recovery of Ksh.70,693,266.23.</p> <p>A dispute arose regarding the final accounts and the termination of a Contract between the University and Columbia Developers. Parties held various negotiation meetings as stipulated in the Contract to resolve the dispute but did not succeed. Columbia Developers sought arbitration proceedings. We await the Final Award There was a waterproofing subcontractor (Mau West Ltd) who did waterproofing, so all the spaces are usable. The water underground has no structural effect on the building hence its structurally safe, because concrete used is waterproofed.</p> <p>The University has prioritized completion of the ongoing project and sought funding for its completion. The university continues appealing for enhanced funding to enable speedy completion of the building in order to put it into immediate use to ease the current strain</p> <p>We appeal for adequate development capitation allocation to facilitate completion and equipping of the project.</p>	Ongoing
37.	Debt Management Policy Document	<p>The university has revised the Debt policy Management policy and has also reviewed its inactive debtors and initiated legal process for recoverable amounts and write off of debts whose recovery is deemed doubtful.</p>	Completed
38.	Weak Controls in Fees Payment System	<p>The University implemented an ERP software to manage the student lifecycle from admission to graduation. The system functionality allows self-registration of individual student for accurate billing each session. Leveraging on the technology, student can access and update their academic records through the student portal, thereby increasing accuracy, efficiency and reducing physical queues at various offices. The Fee policy allows for fee payment by instalments. Through online integration with payment channels, all fee payments are automatically receipted and respective student statement updated on real-time basis.</p> <p>13791 students were duly invoiced for the fee payable for the registered sessions as per requirement. The invoices generated are accurate and corresponded to their respective fees structure.</p>	Completed

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

		<p>21672 students were receipted but not in list of active students as at June 2023. The JKUAT Fee policy provides for, fee payment by instalment is allowable. The receipts were therefore generated upon payment of fees and individual fee statements automatically updated.</p> <p>6077 students were invoiced yet they were not in list of active students, as at June 2023. However, the students were at various stages in their studies, are active students in the previous semesters in the academic year, but were on attachment as at June 2023. Their fee records were therefore updated accordingly to ensure accurate recognition of fee revenues.</p> <p>Bonafide students who are either on study leave, attachments, holiday, external repeats, doing supplementary, auditing units etc can access the system through their registered portals online or via internet and report for a session, pay fees and the transactions automatically updated in the system. This has improved student experience by enabling remote access to their fee records via the student portal.</p> <p>The University has initiated further system customization of the ERP, to include automated controls that validate a student fee status before progressing to subsequent sessions, in adherence to the fee payment policy.</p> <p>Management have also instituted additional controls to ensure that students with fees balances do not proceed with studies after the fourth week. Additionally, the university has ensured that non-compliant students do not access various services, including examinations.</p>	
39.	Weak controls on Imprest Management on Graduation Expenses	<p>Procuring unit processed the graduation expense through normal procurement process. Moreover, the method of procurement of goods as stipulated in PPAD Act, 2015 Sec 105, for use of Request for Quotations (RFQ) for press and publicity was used (press activities/newspaper supplement, photography, videography, production and live streaming and also the social media campaign and Sec 102 Restricted tender on provision of tents and Audio. (See attached procurement proceedings from sourcing to awards and the local purchase orders raised for the various bidders to deliver/provide the services).</p> <p>The normal procurement proceeding was carried out in accordance with the guiding principle of procurement as stipulated in the Public Procurement & Asset Disposal Act, 2015 and Public Procurement and Asset Disposal Regulations, 2020. The above-mentioned COD imprests were against LPOs for graduation expenses, where the suppliers do not extend credit facilities and required upfront payment in order to provide for services. The staff were tasked with the responsibility of ensuring the services were duly provided as per specifications and COD properly accounted for. The process was adopted as an additional control to safeguard against loss of public funds. The warrants were duly recorded in a register.</p> <p>No payment was processed to the staff for procurement of the goods/services, and there was therefore no risk of double payment.</p> <p>Further, as per audit recommendation, the University has updated the procedure and developed a new form for Cheque on Delivery (C.O.D) warrants</p>	Completed

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024



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

Jomo Kenyatta University of Agriculture & Technology
Annual Report and Financial Statements
For the year ended 30 June 2024

Appendix V- Inter-Entity Confirmation Letter

Name of Transferring entity State Department of University Education

Name of Beneficiary entity Jomo Kenyatta University of Agriculture & Technology

Confirmation of amounts received by Jomo Kenyatta University of Agriculture & Technology as at 30th June 2024

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
1215044	10 th August 2023	185,105,278		185,105,278	Recurrent Capitalisation
1215894	30 th August 2023	185,105,278		185,105,278	Recurrent Capitalisation
1217240	13 th September 2023	185,105,277		185,105,277	Recurrent Capitalisation
1219365	1 st November 2023	185,105,278		185,105,278	Recurrent Capitalisation
1220796	13 th December 2023	185,105,278		185,105,278	Recurrent Capitalisation
1221192	8 th January 2024	185,105,277		185,105,277	Recurrent Capitalisation
1222697	12 th February 2024	185,105,278		185,105,278	Recurrent Capitalisation
1224455	29 th February 2024		7,500,000	7,500,000	Development Capitalisation
1223719	13 th March 2024	185,105,278		185,105,278	Recurrent Capitalisation
1225134	12 th April 2024	185,105,277		185,105,277	Recurrent Capitalisation
1226287	17 th May 2024	185,105,278		185,105,278	Recurrent Capitalisation
1227308	12 th June 2024	185,105,278		185,105,278	Recurrent Capitalisation
1229836	1 st July 2024	185,105,278		185,105,278	Recurrent Capitalisation
Total		2,211,263,333	65,000,000	2,276,263,333	Recurrent Capitalisation(Receivable) Development Capitalisation (Receivable)

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

Head of Accounts Department – Ministry of Education:

Name: Margaret W. Kariuki Sign: [Signature] Date: 26/09/2024

Chief Finance Officer - JKUAT:

Name: M. Njiru Sign: [Signature] Date: 08/09/2024

MINISTRY OF EDUCATION
 STATE DEPARTMENT OF UNIVERSITY EDUCATION
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