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# ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR  
ENDED 30TH JUNE, 2006



**UNIVERSITY OF NAIROBI**

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# Annual Report and Accounts

for the year ended 30th June, 2006

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## University of Nairobi

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## **Chancellor and Principal Officers of the University**

### **Chancellor:**

Dr. Joseph B. Wanjui, MBS, B.A. (Ohio Wesleyan University), M.Sc. (Columbia), FKIM, Hon. D.S.C. (Nairobi)

### **Chairman of the University Council:**

John P.N. Simba, LL.B (Dar-es-Salaam)

### **Vice-Chancellor:**

G.A.O.MAGOHA, IOM, M.B.B.S. (Lagos), FRCS, FWACS, FICS, FABI, MSIC, FMCS (Urol.).

### **Deputy Vice-Chancellor (Administration and Finance):**

P.M.F. MBITHI B.V.M., M.Sc. (Nairobi) M.V.Sc. (Saskatchewan) Ph.D (Nairobi)

### **Deputy Vice-Chancellor (Academic):**

J. T. KAIMENYI, BDS (Nairobi) MDS (Mysore) Ph.D (Nairobi)

### **Principal, College of Agriculture and Veterinary Sciences:**

A. W. Mwangombe, B.Sc, M.Sc (Nairobi), Ph.D (London)

### **Principal, College of Architecture and Engineering:**

F.W.O.ADUOL, B.Sc., M.Sc. (Nairobi), Dr-ing. (Stuttgart)

### **Principal, College of Biological and Physical Sciences:**

L. W. IRUNGU, B.Sc. (Nairobi), M.Sc. Ph.D. (Liverpool)

### **Principal, College of Education and External Studies:**

H. W. Mutoro, B.Ed. M. A. (Nairobi) Ph.D. (UCLA)

### **Principal, College of Health Sciences:**

J.K.M.KITONYI, M.B.Ch.B, M.Med. (Nairobi), M.Sc. (London)

### **Principal, College of Humanities and Social Sciences:**

I.M.MBECHE., B.Ed., M.A. (Nairobi), Ph.D (Lancaster)

### **Finance Officer:**

M.KARUE, B.Com (Nairobi), C.P.A. (K)

### **Administration Registrar:**

C. O. Ombati, B.Com (Nairobi), M.Sc (Manchester)

### **Academic Registrar:**

S. Mbalu, B.A (Dar), M.P.A (CSULB)

### **University Librarian:**

J. Ogany, B.Ed (Makerere), Dip.Lib (Manchester), M.Sc (Sheffield)

### **Planning Registrar:**

W.J.ASILLA, B.Ed (Nairobi), P.G. Diploma (Nairobi) (Ag.)

### **Bankers:**

Barclays Bank of Kenya Ltd.  
Kenya Commercial Bank Ltd.

### **Auditors:**

Controller and Auditor General



# Chancellor and Principal Officers of the University



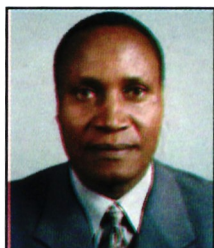
Mr. John P.N. Simba



Dr. Joseph B. Wanjui



Prof. G.A.O. Magoha



Prof. J. T. Kaimenyi



Prof. P.M.F. Mbithi



Prof. A. W. Mwangombe



Prof. F.W.O.Aduol



Prof. L. W. Irungu



Prof. H. W. Mutoro



Prof. J.K.M. Kitonyi



Prof. I.M. Mbeche



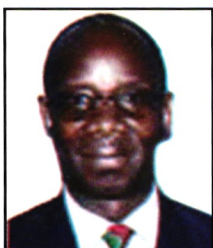
Mr. M. Karue



Mr. C. O. Ombati



Mr. S. Mbalu



Mr. J. Ogany



Mr. W.J. Asilla

## VICE-CHANCELLOR'S REPORT

### FOR THE YEAR ENDED 30TH JUNE 2006

It gives me much pleasure in presenting the Annual Report and Accounts of the University of Nairobi for the year ended 30th June 2006.

During the year under review the University realized a surplus of KShs. 42,131,284 as compared to a deficit of KShs. 19,404,035 for the year 2004/2005. The cumulative deficit for the University as at 30th June 2006 was KShs 986,275,618 compared to the deficit of KShs. 1,945,300,907 as at 30th June 2005. This is attributable to under funding by the government.

As in the previous years, the University continued with its tight financial controls in the management of the available resources. The university intensified income-generating activities especially through its subsidiary company, the University of Nairobi Enterprises and Services Limited (UNES).

Donor agencies and other governments continued to support the University of Nairobi. During the year under review, a total of KShs. 501,029,422 compared to an amount of KShs. 342,686,330.00 for the year 2004/2005 was received for research.

The University continued with its mission of teaching and research. The students' total population in this period was 31,892 out of which 5,747 were postgraduate students.

On behalf of the University of Nairobi, I wish to take this opportunity to thank the government and our Donors for financial support.

Finally, I would like to express my thanks to the University community who worked tirelessly to ensure smooth operation of this institution.



**PROF. G.A.O. MAGOHA, IOM, M.B.Bs (Lagos) FRCS, FWACS, FICS, FABI, MISIC, FMCS (Urol)  
VICE-CHANCELLOR**

18th August 2006



## CORE BUSINESS OF THE UNIVERSITY OF NAIROBI

The Core business of the University is provided for in the University of Nairobi Act, 1985.

The Act provides in Section 7(I) the functions and objects of the University which include:

- (a) To provide directly or in collaboration with other institutions of higher learning, facilities for University education, including technological and professional, education and for research;
- (b) To participate in the discovery, transmission and preservation of knowledge and to stimulate the intellectual life and cultural development of Kenya;
- (c) To conduct examinations for and to grant such academic awards as may be provided for in statutes.
- (d) Subject to the Universities Act, to cooperate with the Government in 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 submitted to it by any constituent college or other post-secondary institution;
- (e) To determine who may teach and what may be taught and how it may be taught in the University.

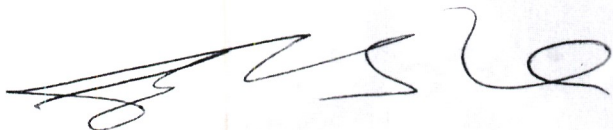
**STATEMENT OF UNIVERSITY OF NAIROBI COUNCIL MEMBERS  
RESPONSIBILITIES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2006**

The University of Nairobi Council 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 Council is required to ensure that the University maintains proper accounting records which disclose, with reasonable accuracy, the financial position of the University. The University Council is also responsible for safeguarding the assets of the University.

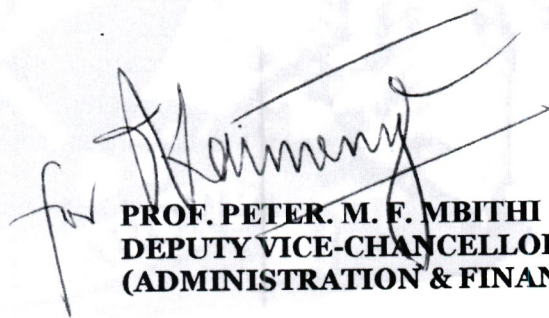
The University Council accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, consistent with previous years and in conformity with International Financial Reporting Standards. The University Council is of the opinion that financial statements give a true and fair view of the state of the financial affairs of the University as at 30th June 2006 and of its surplus for the year then ended. The University 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 University Council to indicate 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 the University Council and is signed on its behalf by:



**PROF. GEORGE A.O. MAGOHA, IOM, MBS  
VICE CHANCELLOR  
AND  
PROFESSOR OF SURGERY**



**PROF. PETER. M. F. MBITHI  
DEPUTY VICE-CHANCELLOR  
(ADMINISTRATION & FINANCE)**



REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## **KENYA NATIONAL AUDIT OFFICE**

### **REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF UNIVERSITY OF NAIROBI FOR THE YEAR ENDED 30 JUNE 2006**

I have audited the financial statements of University of Nairobi for the year ended 30 June 2006 in accordance with the provisions of Section 14 of the Public Audit Act, 2003. 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. The financial statements are in agreement with the books of account

#### **Respective Responsibilities of the University Council and the Controller and Auditor General**

As set out in the statement of the University Council's responsibilities, the University Council is responsible for the preparation of financial statements which give a true and fair view of the University's state of affairs and its operating results. My responsibility is to express an independent opinion on the financial statements based on my audit

#### **Basis of opinion**

The audit was conducted in accordance with the International Standards on Auditing. Those standards require that the audit be planned and performed with a view to obtaining reasonable assurance that the financial statements are free from material misstatement. An audit includes an examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements. It also includes an assessment of the accounting policies used and significant estimates made by the University Council, as well as an evaluation of the overall presentation of the financial statements. I believe the audit provides a reasonable basis for my opinion

#### **Property, Plant and Equipment**

Included in the property, plant and equipment balance of Kshs.11,451,950,456.00 as at 30 June 2006 are 14 parcels of University land valued at Kshs.3,232,687,000.00 whose title documents have not been obtained. The university also owns another 8 parcels of land where, besides the University having no title documents, the value of such parcels of land has not been ascertained and/or included in these financial statements. The situation is

indicative of significant impairment on some of the properties. In the circumstances, it is not possible to ascertain ownership of the 22 land parcels. Consequently, I am unable to confirm that the carrying values as stated in the financial statements reflect the fair value of the University properties as at 30 June 2006

### **Opinion**

Except for any adjustments that might be necessary arising from the matter referred to in the preceding paragraph, in my opinion, proper books of account have been kept and the financial statement give a true and fair view of the state of the affairs of the University as at 30 June 2006 and of its surplus and cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with the University of Nairobi Act, Cap 210 of the Laws of Kenya.

  
**P.N KOMORA**  
**CONTROLLER AND AUDITOR GENERAL**

Nairobi

24 January 2007

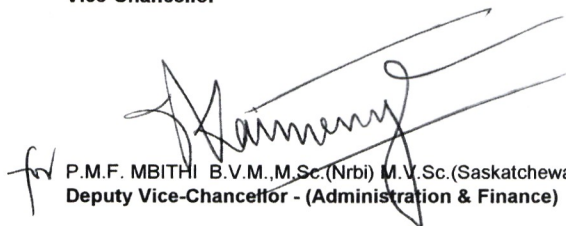


**Balance Sheet**  
as at 30th June 2006

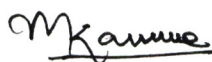
	Note	2006 sh	2005 sh
<b>ASSETS</b>			
<b>Non Current Assets</b>			
Property, Plant and Equipment	7	11,451,950,456	10,941,472,399
Investments	8	97,129,498	101,768,459
		<u>11,549,079,954</u>	<u>11,043,240,858</u>
<b>Current Assets</b>			
Stocks and Stores	9	106,173,123	109,143,822
Debtors and Debit Balances	10	2,445,263,367	2,168,676,197
Short Term Deposits	11	349,807,780	361,673,469
Cash and Cash Equivalents	12	644,686,974	345,128,466
		<u>3,545,931,244</u>	<u>2,984,621,954</u>
<b>TOTAL ASSETS</b>		<u><b>15,095,011,198</b></u>	<u><b>14,027,862,812</b></u>
<b>FUNDS AND LIABILITIES</b>			
Net funds from IGUs and parallel programs	4	1,663,774,518	1,364,743,768
Special Accounts and Grants	6	341,723,955	334,463,182
General Fund	3 (a)	12,020,310,652	11,218,267,530
Trust and Endowment funds	5	145,116,503	143,118,422
Endowment for General Purposes	2 (b)	16,181,339	16,181,339
Appropriation for specific purposes	2 (c)	200,000,000	200,000,000
Accumulated Deficit		(986,275,618)	(1,945,300,907)
		<u>13,400,831,348</u>	<u>11,331,473,334</u>
<b>Non-Current Liabilities</b>			
Capital Reserves	3 (b)	134,323,293	143,027,424
<b>Current Liabilities</b>			
Creditors and Other Payables	13	1,559,856,557	2,553,362,054
		<u>1,694,179,850</u>	<u>2,696,389,478</u>
<b>TOTAL FUNDS AND LIABILITIES</b>		<u><b>15,095,011,198</b></u>	<u><b>14,027,862,812</b></u>



G. A. O. MAGOHA, IOM, M.B.B.S. (Lagos), FRCS, FWACS, FICS, FABI, MSIC, FMCS (Urol.).  
Vice-Chancellor



P.M.F. MBITHI B.V.M., M.Sc. (Nrb) M.V.Sc. (Saskatchewan) Ph.D (Nrb)  
Deputy Vice-Chancellor - (Administration & Finance)



M. KARUE, B.COM., CPA(K)  
Finance Officer

18th August 2006

<b>General Revenue Account</b>		<b>2006</b>	<b>2005</b>
<b>for the year ended 30th June 2006</b>		<b>sh</b>	<b>sh</b>
	Note		
<b>INCOME</b>			
Capitation grant		2,675,862,492	2,675,862,503
Tuition and other fees		419,662,524	378,264,644
Accreditation fees		940,000	1,200,200
Other services rendered:			
Other income	14(i)	81,552,343	83,525,074
	14(ii)	224,685,430	207,499,836
	14(iii)	1,420,261,084	1,223,292,860
Gain on disposal of Property and Equipment		0	2,642,240
		<b>4,822,963,873</b>	<b>4,572,287,357</b>
<b>EXPENDITURE</b>			
Academic Departments	15(i)	2,944,929,870	2,849,107,549
Administration and Central Services	15(ii)	1,074,318,111	903,043,798
Academic services	15(iii)	156,996,260	192,898,464
General educational services	15(iv)	165,051,298	195,928,633
Maintenance of premises	15(v)	199,332,487	203,315,109
Staff and students facilities and welfare	15(vi)	130,159,050	122,049,985
Welfare authority (Catering services)	15(vii)	107,044,747	119,961,458
Miscellaneous expenditure	15(viii)	3,000,766	5,386,396
		<b>4,780,832,588</b>	<b>4,591,691,392</b>
<b>SURPLUS/ (DEFICIT) FOR THE YEAR</b>		<b>42,131,284</b>	<b>(19,404,035)</b>
<b>APPROPRIATION ACCOUNT</b>			
Accumulated surplus/(deficit) brought forward		(1,945,300,907)	(1,925,896,872)
Surplus/(deficit) for the year		42,131,284	(19,404,035)
Exceptional Item	18	972,998,020	
Prior Year Adjument	19	(56,104,015)	
Accumulated surplus/ (deficit) carried forward		<b>(986,275,618)</b>	<b>(1,945,300,907)</b>



<b>Cash Flow Statement</b>		<b>2006</b>	<b>2005</b>
<b>for the year ended 30th June, 2006</b>		<b>sh</b>	<b>sh</b>
	Note		
<b>Cash Inflows from Operating activities</b>			
General Revenue Surplus/ (Deficit) for the year		42,131,284	(19,404,035)
Grants and other income allocated for Capital Fund	3	(8,704,131)	(35,576,062)
Special Grant Receipt		972,998,020	
Net funds for Income Generating Units		299,030,750	544,655,484
Trust and Endowment Funds	5	1,998,081	9,653,091
<b>Additions to Special Accounts and Grants:-</b>			
Overspent and claimable from Donors	6	(47,694,007)	49,196,232
Receipt for the year		501,029,422	342,686,330
Adjustment for Depreciation	7	240,122,730	231,823,000
Gain on Diposal of property and Equipment		0	(2,642,240)
Adjustment for Capital Reserves		111,123,930	143,027,425
<b>Operating surplus/(deficit) before working Capital</b>		<b>2,112,036,079</b>	<b>1,263,419,225</b>
<b>Proceeds from sale of Property and Equipment</b>			
(Increase)/Decrease in Stocks and Stores	9	2,970,699	(18,677,208)
(Increase)/Decrease in Debtors	10	(276,587,170)	(879,205,001)
Increase/(Decrease) in Creditors	13	(993,505,497)	135,493,611
Increase/(Decrease) in Prior Year Adjument		56,104,015	
		<b>(1,211,017,953)</b>	<b>(759,746,358)</b>
<b>Net Cash Flow from Operating Activities</b>		<b>901,018,126</b>	<b>503,672,866</b>
<b>Cash Outflow from Investment Activities</b>			
Expenditure from Trust and Endowment funds	5	25,566	910,935
Expenditure from Special Accounts and Grants	6	446,074,643	356,241,655
Purchase of Non current Assets	7	171,864,059	197,966,000
Increase in Investments	8	(4,638,960)	8,627,990
		<b>613,325,308</b>	<b>563,746,580</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>		<b>287,692,819</b>	<b>(60,073,714)</b>
<b>Analysis of Balances of Cash and Cash Equivalents</b>			
Cash and cash equivalent at start of the year		706,801,935	766,875,649
Increase(Decrease) in cash and cash equivalents		287,692,819	(60,073,714)
<b>Cash and cash equivalents at end of year</b>	3 (D)	<b>994,494,754</b>	<b>706,801,935</b>



**Notes to the Accounts  
for the year ended 30th June, 2006**

**1. SIGNIFICANT ACCOUNTING POLICIES**

- 1.1 The accounts are prepared under the historical cost convention as modified by the revaluation of certain fixed assets.
- 1.2 Income from grants and fees includes only amounts receivable in relation to the current financial year.
- 1.3 Income from Endowments and Donations, Research Grants and other services rendered is included only to the extent of the expenditure incurred during the year.
- 1.4 Income on short-term deposits is credited to the General Revenue Account or used for purchase of fixed assets and for capital minor works to the extent determined by the University Council during the year.
- 1.5 Property, Plant and Equipment are stated at cost or professional valuation.

Depreciation is provided for at annual rates estimated to write off the assets over their expected useful lives. The annual rates are:

- Furniture and Equipment - 10% on straight line basis
- Motor Vehicles - 20% on straight line basis
- Academic gowns - 5% on straight line basis
- Buildings - 2% on straight line basis
- Computers and software development - 20% on straight line basis

With effect from Financial Year 2004/2005, Depreciation is charged to the Capital Fund in relation to Fixed assets acquired through external grants.

For assets acquired through internally generated revenue, depreciation is charged to the General Revenue Account

- 1.6 Endowment and Trust Fund investments are stated at market value.
- 1.7 Stocks are valued at the lower of cost and net realisable value.
- 1.8 The cost of Library books is written off to expenditure as incurred.
- 1.9 Deans Committee research grants are votes set aside from current and past financial years. The uncommitted balance on each research is carried forward until the related research project is completed.
- 1.10 The main pension scheme for the University's staff is the University of Nairobi Pensions Fund which was started from January 1, 1987. The University's contributions to this scheme have been charged to the relevant salaries votes. A small number of staff still remain in the U.K. based F.S.S.U. Pension Scheme.
- 1.11 Assets and liabilities in foreign currencies are converted into Kenya shillings at the rates of exchange ruling at the balance sheet date. Conversion differences are accounted for in the appropriate fund accounts.
- 1.12 Values for equipment donated are estimated by the University or as advised by donors.

**2. (a) OTHER CAPITAL FUND ASSETS**

Funds spent by the University and reimbursable by the Ministry of Education as provided for in the previous Estimates

		<b>2006</b>	<b>2005</b>
		<b>sh</b>	<b>sh</b>
Capital Fund Debtors	Note 10	77,047,784	77,047,784
		<u>77,047,784</u>	<u>77,047,784</u>
2. (b) Endowment for General Purposes		<u>16,181,339</u>	<u>16,181,339</u>
Designated Funds set aside for applications as determined by the University e.g. Students' prizes, Students' Scholarships			
2. (C) Appropriation for specific purposes		<u>200,000,000</u>	<u>200,000,000</u>
Contingency Funds set aside to meet emergencies			

<b>3. (a) GENERAL FUND</b>	Note	<b>2006 sh</b>	<b>2005 sh</b>
Balance as at 1st July 2005		11,218,267,530	11,253,843,592
Capital Receipts:- from Grants		270,243,599	10,489,429
Other Sources		531,799,523	
<b>TOTAL FUND</b>		<b><u>12,020,310,652</u></b>	<b><u>11,264,333,021</u></b>
Add			2,642,841
Prior year Adjustment (WIP Overstated)			43,422,650
Depreciation			46,065,491
Balance as at 30th June 2006		<b><u>12,020,310,652</u></b>	<b><u>11,218,267,530</u></b>
<b>3. (b) CAPITAL RESERVES</b>			
Funds sets aside to cater for Capital Work in Progress		<b><u>134,323,293</u></b>	<b><u>143,027,424</u></b>

### **3.(C) Retirement benefit obligations**

The University operates a defined retirement benefit scheme for its employees. The University obligation to the scheme is the contribution of 20% of basic Salary whereas the employees contribute 5% of their basic Salary. The University also contributes to NSSF currently at the rate of Ksh. 200 per employee per month. The University contribution to the above schemes are charged to the General Revenue Accounts in the year to which they relate

### **3. (D) Cash and Cash Equivalent**

i) Short Term Deposits	11	349,807,780	361,673,469
ii) Cash and Cash Equivalent	12	644,686,974	345,128,466
		<b><u>994,494,754</u></b>	<b><u>706,801,935</u></b>

### **3. (E) Related parties**

University of Nairobi Enterprises (UNES) is a related company by virtue of it being wholly owned by University of Nairobi. During the year the University received income of Kshs. 1,663,774,518 (2005: Shs. 1,364,743,768)

Other related party obligations are in respect of guaranteed staff loans as disclosed in note 16 to the accounts



#### 4. INCOME GENERATING UNITS (IGUs) AND PARALLEL PROGRAMS

##### Income and Expenditure Account for the Year Ended 30th June 2006

###### Income Generating Activities - College Based

	2005 sh	Income 2006 sh	Expenditure 2006 sh	Surplus (Deficit) 2006 sh
College of Agriculture and Veterinary Sciences	12,040,730	25,473,310	20,636,853	4,836,457
College of Architecture and Engineering	3,262,455	20,667,654	14,879,375	5,788,279
College of Biological and Physical Sciences	(3,035,471)	61,717,233	48,582,164	13,135,069
College of Education and External Studies	(5,400,818)	46,840,546	5,889,267	40,951,279
College of Health Sciences	7,155,674	78,691,947	57,183,427	21,508,520
College of Humanities and Social Sciences	92,953,763	106,689,315	59,328,246	47,361,069
Central Administration (Fuel station)	(2,900)			-
Health Services --Students Medical	1,938,390	22,631,848	19,501,311	3,130,537
Sale of Mobile Phones	2,075,494	179,561		179,561
<b>Sub- Total</b>	<b>110,987,317</b>	<b>362,891,413</b>	<b>226,000,643</b>	<b>136,890,770</b>

###### Other Income Generating Units

	2005 sh	Income 2006 sh	Expenditure 2006 sh	Surplus (Deficit) 2006 sh
Chiromo Funeral Parlour	2,750,169	17,140,850	12,809,679	4,331,171
Main Cafeteria	(2,748,533)	9,323,968	11,456,239	(2,132,271)
Chiromo Campus Cafeteria	(1,073,510)	2,447,937	2,588,901	(140,964)
Diagnostic Radiology	8,038,283	19,457,365	11,950,523	7,506,842
Other Projects	17,365,627	75,750,211	34,696,181	41,054,030
<b>Sub- Total</b>	<b>24,332,036</b>	<b>124,120,331</b>	<b>73,501,523</b>	<b>50,618,808</b>

Other Activites-investments & sale of detergent

2,339,089 11,830,603 3,721,606 8,108,997

Dividends receivable

54,135,148 66,342,883 - 66,342,883

**Sub- Total**

**56,474,237 78,173,486 3,721,606 74,451,880**

###### Parallel Programmes

Faculty of Commerce	288,777,843	544,224,270	203,616,582	340,607,688
Faculty of Law - L.L.B.	82,181,819	134,256,328	56,896,373	77,359,955
Institute of Nuclear Science	(275,783)	3,349,126	1,278,464	2,070,662
College of Health Sciences-Medicine	244,608,451	449,704,401	172,261,418	277,442,983
Faculty of Pharmacy	34,657,583	55,371,336	21,664,786	33,706,550
Faculty of Dental Sciences	15,157,207	24,821,945	12,440,820	12,381,125
Faculty of Arts	126,858,396	236,028,598	96,610,259	139,418,339
Faculty of Education	93,763,811	154,820,773	65,573,952	89,246,821
Faculty of External Studies	135,041,179	393,870,547	135,210,579	258,659,968
Faculty of Engineering	30,102,048	56,366,016	25,800,429	30,565,587
Institute of Computer Science	26,068,120	39,572,523	17,449,656	22,122,867
Faculty of Science	42,168,893	77,451,131	34,528,733	42,922,398
Faculty of Social Sc- Psychology	18,096,556	34,559,750	5,305,219	29,254,531
Faculty of A.D.D	17,334,884	37,881,765	18,657,728	19,224,037
Faculty of Vet. Medicine	10,002,733	21,950,354	6,686,194	15,264,160
Faculty of Agriculture	8,406,438	16,904,004	5,338,615	11,565,389

**Sub- Total**

**1,172,950,178 2,281,132,867 879,319,807 1,401,813,060**

**GRAND TOTAL**

**1,364,743,768 2,846,318,097 1,182,543,579 1,663,774,518**



## 5. TRUST AND ENDOWMENT FUNDS

	As at 30 Jun-05	Receipts during the year KShs	Increase/(Decrease) in market Value of investment KShs	Expenditure KShs	Balance As at 30 Jun-06 KShs
<b>Trust funds</b>					
Gandhi Memorial Academy Society	17,700,567	38,264	(71,442)	9,500	17,657,889
Kenya Railways	662,903			0	662,903
A.C.I. De Souza Memorial	36,441			0	36,441
R.G. Amin Bursary	390,579	1,330		0	391,909
Kamala Gold Memorial	152,350		57,304		209,654
Tom Mboya Memorial	7,538,902	197,377	(426,346)	0	7,309,933
M.M. Bhatt Trust	103,866			0	103,866
UoN Alumni	873,910	6,218,666		777	7,091,799
<b>TOTAL TRUST FUNDS</b>	<b>27,459,518</b>	<b>6,455,637</b>	<b>(440,484)</b>	<b>10,277</b>	<b>33,464,394</b>
<b>Endowment Funds:</b>					
Sasakawa Fellowship	103,169,582	101,927	(4,198,476)	15,289	99,057,744
Others	8,982,949	18,335			9,001,284
Non attributable Funds	3,406,373	86,708			3,493,081
<b>TOTAL ENDOWMENT FUNDS</b>	<b>115,558,904</b>	<b>206,970</b>	<b>(4,198,476)</b>	<b>15,289</b>	<b>111,552,109</b>
University of Nairobi Enterprises and Services Limited (UNES)	100,000	0	0	0	100,000
<b>TOTAL FUNDS</b>	<b>143,118,422</b>	<b>6,662,607</b>	<b>(4,638,960)</b>	<b>25,566</b>	<b>145,116,503</b>

## 6. SPECIAL ACCOUNTS AND GRANTS

	Balance as at 1st July 2005	Received during year	Expenditure during year	Balance as at 30th June 2006
Ford Foundation	10,771,997	7,395,303	8,624,392	9,542,908
Rocketfeller Foundation	12,854,793	12,209,861	15,531,022	9,533,633
International Development Research Centre	5,718,996	11,105,561	4,397,832	12,426,725
National Council for Science & Technology	84,645	600,000	762,410	(77,765)
DAAD	(9,790,474)	3,378,080	3,525,033	(9,937,427)
World Health Organisation	5,169,200	1,601,859	2,207,667	4,563,392
VLIR	6,993,519	6,008,750	(4,141,111)	17,143,380
International Aids Vaccine	7,379,468	108,331,732	93,775,152	21,936,048
World Trade Organisation	1,669,818	0	(19,123)	1,688,941
CIAT	8,969,801	8,111,550	13,539,731	3,541,620
Centre for Disease Control	(2,189,932)	137,674,398	114,179,805	21,304,661
AERC	443,077	5,754,484	4,703,003	1,494,558
Miscellaneous	108,960,629	198,857,844	188,988,830	118,829,642
<b>Balance net of overspent amounts</b>	<b>157,035,537</b>	<b>501,029,422</b>	<b>446,074,643</b>	<b>211,990,317</b>
<b>Amount overspent and claimable from donors</b>	<b>177,427,645</b>			<b>129,733,638</b>
<b>Gross balance at year end</b>	<b>334,463,182</b>			<b>341,723,955</b>

## 7. PROPERTY, PLANT AND EQUIPMENT

	Land Kshs	Buildings Kshs	Work in Progress Kshs	Furniture and Equipment Kshs	Computers Kshs	Gas Plant Kshs	Motor Vehicles Kshs	Academic Gowns Kshs	Totals Kshs
Cost Valuation	4,950,057,851.00	4,951,399,000.00	1,020,117,004.00	979,996,757.00	69,003,238.00	360,860.00	265,989,000.00	5,931,525.00	12,242,855,235.00
1st July 2005	414,235,149.00	124,355,863.00	134,323,293.00	51,543,165.00	18,012,665.00	-	14,412,800.00	16,917,215.00	773,800,150.00
Additions									0.00
Less: Completed projects			(23,199,363.00)						(23,199,363.00)
Disposals									0.00
30th June 2006	5,364,293,000.00	5,075,754,863.00	1,131,240,934.00	1,031,539,922.00	87,015,903.00	360,860.00	280,401,800.00	22,848,740.00	12,993,456,022.00
Depreciation									
1st July 2005	-	396,110,841.00	-	617,785,049.00	31,079,241.00	-	251,022,486.00	5,385,219.00	1,301,382,836.00
Charge for the year	-	96,515,097.00	-	103,153,992.20	21,766,346.00	-	17,544,858.00	1,142,437.00	240,122,730.20
Acc. Depreciation on disposed assets									0.00
30th June 2006	0.00	492,625,938.00	0.00	720,939,041.20	52,845,587.00	0.00	268,567,344.00	6,527,656.00	1,541,505,566.20
Net Book Value									
30th June 2006	5,364,293,000.00	4,583,128,925.00	1,131,240,934.00	310,600,880.80	34,170,316.00	360,860.00	11,834,456.00	16,321,084.00	11,451,950,455.80
30th June 2005	4,950,057,851.00	4,555,288,159.00	1,020,117,004.00	362,211,708.00	37,923,997.00	360,860.00	14,966,514.00	546,306.00	10,941,472,399.00

8. TRUST AND ENDOWMENT FUNDS INVESTMENTS	2006 sh	2005 sh
<b>TRUST FUND - SPECIAL ACCOUNTS</b>		
<b>Gandhi Memorial Academy Society</b>		
£4,650 9 1/2% Kenya Government Stock	99,980	99,980
Kenya Breweries Limited		
33,380 Ordinary shares of Shs.2/- each	4,639,820	4,973,620
Car and General (Kenya) Limited		
15,222 Ordinary shares of Shs.5/- each	456,660	456,660
C.M.C. Holdings Limited		
12,592 Ordinary shares of Shs.5/- each	881,440	642,192
Unga Limited		
28,782 Ordinary shares of Shs.5/- each	516,637	558,371
Kenya Power and Lighting Co. Limited		
1,118 Ordinary shares of Shs.20/- each	188,942	124,098
	<b>6,783,479</b>	<b>6,854,921</b>
<b>R.G. Amin Bursary Fund</b>		
£700 9 1/2% Kenya Government Stock	15,060	15,060
<b>Kamala Gold Memorial Fund</b>		
Kenya Power & Lighting Co. Limited		
988 Ordinary shares of Shs.20/- each	166,972	109,668
<b>Tom Mboya Memorial Fund</b>		
Kenya Breweries Ltd.		
42,635 Ordinary shares of Shs.2/- each	5,926,269	6,352,615
<b>Total of Trust Fund Investments</b>	<b>12,891,780</b>	<b>13,332,264</b>
<b>INVESTMENT NOT ATTRIBUTABLE TO ANY PARTICULAR FUND</b>		
Investment in University of Nairobi Enterprises and Services Limited (UNES)		
	100,000	100,000
<b>Endowment Fund</b>		
£4,650 9 1/2% Kenya Government Stock	2006 99,980	99,980
Stg.£620,158.95 Sasakawa Fellowship Fund	84,037,739	88,236,215
<b>Total of Endowment Fund Investments</b>	<b>84,137,719</b>	<b>88,336,195</b>
<b>Total Trust and Endowment Fund Investments</b>	<b>97,129,499</b>	<b>101,768,459</b>

**Note**

Long term Investments in securities are stated at fair value as provided by University stock brokers. The resultant Gain/loss are recognised in the appropriate fund accounts



	<b>2006 shs.</b>	<b>2005 shs.</b>
<b>9. STOCKS AND STORES</b>		
General Stocks	85,517,942	89,695,470
Dental Materials	10,598,295	8,680,140
Pharmacy, Cafeterias	927,707	902,189
SWA stocks	9,129,179	9,866,023
	<b>106,173,123</b>	<b>109,143,822</b>
<b>10. DEBTORS AND DEBIT BALANCES</b>		
Sundry debtors	562,198,500	604,985,305
Program and projects balance	1,533,281,004	1,137,852,711
Dividends receivable-2004/05	54,135,148	54,135,148
Dividends receivable-2005/06	66,342,883	
Deans Committee research grants	0	4,787,583
IGU Program balances	7,639,686	95,143,406
Specific purposes revenue grants	129,733,638	177,427,645
Capital fund	77,047,784	77,047,784
Students Welfare Authority (SWA)	17,485,283	19,897,174
	2,447,863,926	2,171,276,756
Less: Provision for bad & doubtful debts	(2,600,559)	(2,600,559)
	<b>2,445,263,367</b>	<b>2,168,676,197</b>
<b>11. SHORT TERM DEPOSITS</b>		
Recurrent Grants	1,579,816	364,495
Nairobi University Press	2,018,774	2,000,559
CHSS	31,435,397	74,855,837
CHS	5,000,000	
CHS 2	46,209	
CBPS	5,000,000	
CEES	19,667,558	
Specific purposes revenue grants	130,827,458	130,337,131
Trust and Endowment funds	277,713	274,854
IGU Accounts	151,696,964	151,586,135
Students Welfare Authority	2,257,891	2,254,458
	<b>349,807,780</b>	<b>361,673,469</b>
<b>12. CASH AND CASH EQUIVALENTS</b>		
Central Cash Balances	331,375,935	139,964,036
Cash in hand	746,031	1,143,339
SWA Balances	39,690,152	26,277,817
Colleges	143,224,541	18,224,256
IGU Accounts	129,650,316	159,519,018
	<b>644,686,974</b>	<b>345,128,466</b>
<b>13. CREDITORS AND OTHER PAYABLES</b>		
Sundry Creditors	842,240,414	797,186,810
Deans Committee research grants	5,109,532	
Statutory Deductions - payroll	483,633,853	1,461,044,179
Provision for staff gratuities	46,968,664	31,765,880
Nairobi University Press balances	309,383	274,384
Amounts due to contractors		1,803,805
IGU Program balances	146,899,142	223,618,949
SWA Balances	32,591,422	37,668,047
SWA Bank Overdraft-KCB University Way Women Hall	475,273	
Swa Bank Overdraft-KCB University Way ParkLands	236,703	
KCB.MUINDI MBINGU	70,000	
K.C.B. SARIT CENTRE	5,237	
K.C.B. SARIT CENTRE	95,900	
K.C.B SARIT CENTRE	146,327	
K.C.B.KIBWEZI BRANCH	288,151	
BBK-BARCLAYS PLAZA-CEES	786,555	
	<b>1,559,856,557</b>	<b>2,553,362,054</b>
<b>14. INCOME</b>		
<b>(i) Other Services Rendered</b>		
Services Units	81,552,343	83,525,074
	<b>81,552,343</b>	<b>83,525,074</b>
<b>(ii) Accomodation , Catering and other income</b>		
House Rents	77,539,192	67,679,573
Income from telephone, telex and fax	445,167	1,243,269
Library services	46,155	65,583
Sale of Tender Documents	947,800	475,000
Consultancy	500,000	468,853
Income from endowment fund	1,245,327	268,677
Agency fees (insurance & Hire purchase)	1,516,803	993,707
Printing and photocopying (Personnel Div)		21,827
Staff Education Support Fund	247,000	229,200
Loan Defaulters Interest	4,275	3,206
Certificate Storage	1,236,100	
Miscellaneous	1,036,094	782,202
Accomodation and Catering	139,921,517	135,268,739
	<b>224,685,430</b>	<b>207,499,836</b>



**(iii) Transfer from IGUs for specific purposes****Income from Grants Overheads Charges**

Transfer of funds from Projects

**2006****shs.**

29,516,352

**29,516,352****2005****shs.**

24,206,795

**24,206,795****Other IGUs**

Management &amp; support services

102,361,372

96,745,443

Payroll supplementation

11,829,909

8,038,073

Rates and Ground Rents

6,071,142

1,902,125

Funds to pay creditors

64,824,665

44,660,173

Purchase of motor vehicles

3,300,700

0

Research Grants-Internal

0

2,500,000

Library

11,616,080

61,587,072

Physical space and Development

235,772,018

150,196,615

Pension - current

124,133,830

Debt reduction - Pension

43,807,839

50,090,000

Grants to pay KRA

549,627,638

591,537,981

KRA Old Debt

75,875,414

100,000,000

KPLC

102,479,082

54,770,509

Telkom Kenya

12,354,791

9,290,754

Insurance

26,665,562

13,237,182

Others

20,024,688

14,530,138

**1,390,744,731****1,199,086,065****1,420,261,084****1,223,292,860****15. EXPENDITURE****(i) Academic Departments**

Personal Emoluments

1,546,644,848

1,497,255,961

Clinical Allowance

199,558,200

186,235,471

House allowance

985,144,075

989,146,335

Teaching Practice C.E.E.S. Kikuyu

8,004,023

8,430,744

Teaching and Office Expenses

90,528,199

73,538,595

Travelling and Transport

36,780,461

30,632,470

Expenditure from service units

78,270,064

63,867,973

**2,944,929,870****2,849,107,549****(ii) Central Administration and Central Services**

Personal Emoluments

310,643,488

217,630,149

Management and support services

107,849,847

106,672,612

House Allowance

197,863,119

143,775,059

Travelling and Transport

20,287,932

19,323,272

Publishing and Printing

982,398

1,382,640

Purchase of Uniforms

1,076,500

1,316,763

Purchase of Stationery

25,375,919

23,532,319

postal and telegram expenses

1,258,261

593,061

Telephones

24,918,207

35,469,265

Computer Charges

13,130,577

4,765,098

Insurances

28,139,958

32,130,133

Council Meetings and ceremonial expenses

6,510,529

4,066,716

Conference and seminars

16,288,244

21,685,183

Membership Subscriptions

4,181,481

2,073,551

Bank charges

5,028,391

3,296,285

Audit fees

1,800,000

1,800,000

Fees, commission &amp; Honoraria

1,326,516

1,987,158

Official entertainment

326,579

623,220

Transport operating expenses

18,949,331

25,756,334

Graduation Expenses

6,922,165

6,696,041

University Choir Expenses

1,036,960

1,326,168

Funeral Expenses

1,571,350

1,726,720

Legal fees

3,617,429

21,024,273

Contracted security services

34,302,286

34,233,496

Depreciation

240,122,730

188,402,350.00

Alumini

807,913

155,800

Other expenses

1,600,132

**1,074,318,111****903,043,798**

	<b>2006 shs.</b>	<b>2005 shs.</b>
<b>(iii) Academic Services</b>		
Library: Personal Emoluments	87,440,244	89,143,982
Books and Periodicals	33,021,760	44,539,515
Sundry Charges	4,372,088	6,564,976
Computer Services:		
Personal Emoluments	30,946,545	53,387,444
Consumables	1,215,623	(737,453)
	<b>156,996,260</b>	<b>192,898,464</b>
<b>(iv) General Educational expenditure</b>		
Examinations stationery	7,273,950	9,008,065
External Examiners	11,820,509	7,722,785
Postgraduate Bursaries	17,931,215	21,827,405
Research and Publications	11,135,477	4,190,668
Staff Development	4,157,962	43,029,729
House to Office Transport Allowance	97,297,505	94,148,316
Passages and leave Travelling Expenses	15,434,679	16,001,665
	<b>165,051,298</b>	<b>195,928,633</b>
<b>(v) Maintenance of Premises</b>		
Rents and Rates	12,882,422	7,774,041
Electricity, water and conservancy	154,273,414	152,278,735
maintenance of Buildings	32,176,650	43,262,333
	<b>199,332,487</b>	<b>203,315,109</b>
<b>(vi) Staff and Students facilities and welfare</b>		
University Medical Scheme	109,486,975	93,361,722
Recruitment Expenses	5,261,172	11,177,804
Furniture for Staff Houses	0	2,037,980
Travelling outside Kenya	4,487,803	4,195,789
Sports and Games (Inter-University)	2,000	1,406,004
Needy Students	2,975,044	
Students Associations	7,946,056	9,870,686
	<b>130,159,050</b>	<b>122,049,985</b>
<b>(vii) S.W.A (Catering &amp; Accommodation Services)</b>		
Purchase of Foodstuff	36,399,897	54,636,612
Gas and Fuel	13,328,648	11,942,673
Maintenance of plants, Machinery Equipment	261,979	1,995,193
Maintenance of Buildings & Stations	6,465,091	4,212,986
Halls and Wardens Expenses	21,109,517	21,860,937
Other Expenses	29,479,615	25,313,057
	<b>107,044,747</b>	<b>119,961,458</b>
<b>(viii) Miscellaneous Expenditure</b>		
Maintenance of Equipment	0	3,011,274
Nairobi A.S.K. Show	3,000,766	2,375,122
	<b>3,000,766</b>	<b>5,386,396</b>



## 16. CONTINGENT LIABILITIES

(i) Guarantees provided to the banks on behalf of employees:

	2006 shs.	2005 shs.
Staff Loans	115,745	121,191
	<u>115,745</u>	<u>121,191</u>

(ii) There is a pending law suit against the University filed in the High Court of Kenya by former employees who were retrenched by the University in March 2001. The claim is for damages amounting to about Ksh 279 million. The University has entered its defence.

(III) The University has accumulated pending bills due to contractors and consultants amounting to KShs. 532,436,805.00 as at 30-6-2006. One contractor N. K. Brothers has sued the University to recover the outstanding amount.

## 17. Legal Status

The University is a body corporate established in Kenya under the University of Nairobi

Act (Cap 210). The University of Nairobi Act No. 11 which is University of Nairobi

Successor to the 1970 Act became effective on 6th September, 1985.

## 18: Exceptional Item

Exceptional item is a special grant received during the year from Kenya Government to enable University settle outstanding debts due to Kenya Revenue Authority in respect of PAYE.

## 19. Prior Year Adjustment

Prior year adjustment relates to outstanding Interests accrued for the period 2001/2002 to 2004/2005 in respect of unremitted pension contribution-Kshs.44,500,000.00 and NHIF Penalties and Interest-Kshs.11,604,015.00

## 20.SUPPLEMENTARY ACCOUNTS

	Income shs.	Expenditure Shs.	Surplus/Deficit 2005/2006 shs.
<b>(i) Summary of service units income and expenditure for the year ended 30th June 2006</b>			
Bookshop	78,720,626	72,313,092	6,407,534
Duplicating and Printing	762,006	1,357,504	(595,498)
Nairobi University Press	2,069,712	4,599,468	(2,529,757)
	<u>81,552,343</u>	<u>78,270,064</u>	<u>3,282,279</u>
<b>Surplus/(Deficit) for the year</b>			<b>6,564,559</b>



**(ii) Bookshop Revenue Account  
for the year ended 30th June 2006**

	<b>2006 shs.</b>	<b>2005 shs.</b>
Sales	78,720,626	79,287,542
Less cost of Sales:		
Stock 1 July 2005	42,271,515	34,971,048
Purchases	57,705,517	57,826,747
	<b>99,977,032</b>	<b>92,797,795</b>
Stock 30 June 2006	42,165,676	42,271,515
Cost of sales	57,811,356	50,526,280
Gross Surplus for the year	20,909,269	28,761,262
Less Expenditure:		
Personal Emoluments	9,312,956	6,621,415
Office Expenses	1,829,987	2,057,804
Travelling Expenses	362,800	-
Rent & Rates(Accrual)	2,820,000	-
Bank Charges	175,993	-
	14,501,735	8,679,219
<b>Net surplus (deficit) for the year</b>	<b>6,407,534</b>	<b>20,082,043</b>

**Notes:**

1. The personal emoluments expenditure of Sh. 9,312,956 relating to Bookshop is covered by the Government grant for the University's personal emoluments vote.

**21. Summary of Approved Estimates  
for the year ended 30th June 2006**

	Approved Estimates 2005/2006 Shs.	Actual 2005/2006 Shs.	Actual 2004/2005 Shs.
Personal Emoluments	1,644,159,000	1,588,275,028	1,451,274,373
UNES Management & Support Allowances*	810,000,000	107,849,847	106,672,612
Gratuity and Pension contribution	328,832,000	289,391,151	277,341,068
House Allowance	1,212,508,000	1,229,072,238	1,189,623,576
Other Personal Allowances	70,980,000	51,967,241	72,099,913
House to Office Transport allowance	104,000,000	97,297,505	94,148,316
Passage and Leave Expenses	26,000,000	15,434,679	16,001,665
Clinical Allowance	249,716,000	199,558,200	186,235,471
Transport Operating Expenses	20,000,000	18,949,331	25,756,334
Travelling and Accommodation Expenses	41,600,000	54,971,742	50,036,415
External Travelling and Accommodation	3,640,000	4,487,803	4,195,789
Teaching Practice	8,320,000	8,004,023	8,430,744
Postal and Telegram Expenses	1,040,000	1,258,261	593,061
Telephone Expenses	20,000,000	24,918,207	35,469,265
Official Entertainment	520,000	326,579	623,220
Electricity, Water and Conservancy	125,000,000	154,273,414	152,278,735
Purchase of Supplies for Teaching & Production Materials	100,000,000	90,528,199	72,720,469
Publishing and Printing Expenses	3,640,000	982,398	1,382,640
Purchase of Uniforms and Clothing	4,160,000	1,076,500	1,316,764
Library Expenses	37,440,000	37,393,848	51,104,491
Purchase of Stationery	20,800,000	32,649,869	32,540,384
Advertising and Publicity (Recruitment)	7,500,000	5,261,172	11,177,804
Sports and Equipment (Inter-University)	750,000	2,000	1,406,004
Audit Fees	1,872,000	1,800,000	1,800,000
Payments of Rent and Rates Residential	10,400,000	12,882,422	7,774,041
Computer Charges	15,600,000	13,130,577	4,765,098
Hire of Transport Plant and Machinery	260,000	0	0
Miscellaneous Other Charges	114,040,000	93,167,568	106,462,574
Fees, Commission and Honoraria	2,000,000	1,326,516	1,987,158
Staff Development	8,000,000	4,157,962	43,029,729
Senate, Committee Members Resp. & Council Expenses	13,200,000	6,510,529	13,846,829
Graduation Expenses	7,076,180	6,922,165	
Conference and Seminars	10,000,000	16,288,244	21,685,183
University Medical Scheme	83,200,000	109,486,975	93,361,720
Postgraduate Programmes	26,000,000	17,931,215	21,827,405
University Research Programme	20,800,000	11,135,477	4,190,668
Compensation and Ex-Gratia payments	100,000		0
Maintenance of Plant, Machinery and Equipment	4,000,000	2,820,496	3,011,274
Maintenance of Buildings and Stations	20,000,000	32,176,650	43,262,333
Students Welfare Authority	110,000,000	107,044,747	119,961,458
Management services (UNES)	120,000,000	0	0
Staff Education Support Fund	26,000,000	0	0
External Research Grants	400,000,000	0	0
Other Service Units	247,200,000	78,270,064	63,867,973
Depreciation		240,122,730	188,402,350
Alumini	800,000	807,913	155,800
Students amenities/Activities, Associations	4,000,000	7,946,056	9,870,686
Needy Students	3,000,000	2,975,044	
	6,088,153,180	4,780,832,588	4,591,691,392
<b>Capital Expenditure</b>			
Purchase of Motor Vehicles	16,000,000	14,412,800	0
Purchase of Plant and Equipment	15,600,000	39,553,962	32,145,541
Capital Development-WIP	110,000,000	134,323,293	
Purchase of Computers	120,000,000	41,555,406	13,366,030
	261,600,000	229,845,461	45,511,571



**22. Summary of Actual Expenditure  
for the year ended 30th June 2006  
Students Welfare Authority(SWA)**

	Actual 2006 Shs.	Actual 2005 Shs.
Transport Operating Expenses	1,743,826	218,882
Travelling and Accommodation expenses	1,012,951	297,218
Telephones	2,474,036	2,179,914
Postal and Telegram	23,370	3,700
Official Entertainment	104,680	0
Publishing and Printing Expenses	450,289	96,600
Purchase of Uniforms and Clothing	3,765,395	1,850,513
Purchase of Stationery & Office expenses	8,530,917	11,865,585
Computer Charges		22,822
Miscellaneous Other Charges		526,513
Bank Charges	1,029,957	199,449
Staff Development	560,758	109,862
Conferences and Seminars	16,541	0
University Medical Scheme	5,730,677	3,829,139
Fees, Commission and Honoraria	372,444	1,625,416
Maintenance of plant, Machinery and Equipment	261,979	1,995,193
Maintenance of Buildings and Station	6,465,091	4,212,986
Halls Wardens Expenses	21,109,517	21,860,937
Maintenance of Water Supplies and Sewerage		5,500
Electricity, Water & Conservancy	500,000	
Contracted Professional Services		154,860
Gas and Fuel	13,328,648	11,942,673
Laundry Expenses		0
Cleaning Materials	3,163,774	2,327,084
Purchase of Food	36,399,897	54,636,612
	<b>107,044,747</b>	<b>119,961,458</b>

## 23. Other information (5 year Trend)

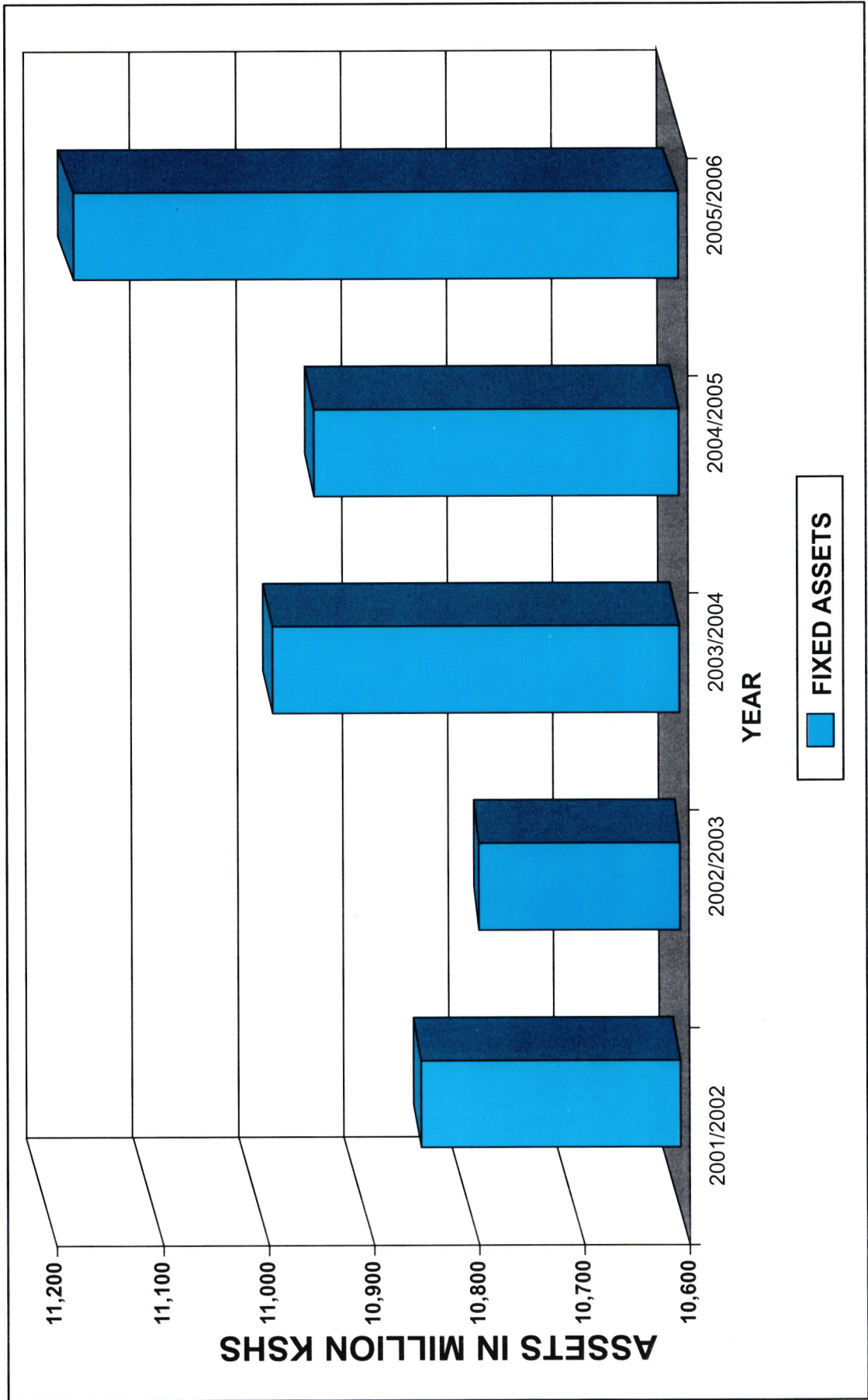
### I) General Revenue Statistics

The following table show changes in the percentage distribution of income and expenditure over the last five years.

	2005/2006	2004/2005	2003/2004	2002/2003	2001/2002
			%	%	%
<b>Income</b>					
Government Grants	55.0	58.5	62.0	67	72
Tuition and other fees	8.7	8.3	9.0	10	12
Other services rendered	0.4	4.4	8.0	6	2
Other income	35.8	28.8	21.0	17	14
	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Total Income</b>	<b>4,822,963,873</b>	<b>4,572,287,357</b>	<b>3,177,618,956</b>	<b>2,827,317,718</b>	<b>2,264,873,654</b>
<b>Expenditure</b>					
Academic Departments	61.60	64.60	57.00	50.00	61.00
Administration and Central Services	22.47	16.50	23.00	22.00	18.20
Academic Services	3.28	4.30	4.50	3.60	3.00
General Educational Services	3.45	4.40	6.65	5.50	7.00
Maintenance of Premises	4.17	4.50	5.40	4.80	4.00
Miscellaneous expenditure	2.72	0.10	0.05	8.00	0.50
Staff and students facilities and Welfare	2.24	2.70	3.40	2.80	2.50
Students Welfare Authority	0.06	2.9	3.1	3.30	3.80
	100.00	100.00	100.00	100.00	100.00
<b>Total Expenditure</b>	<b>4,780,832,588</b>	<b>4,591,691,392</b>	<b>2,996,365,468</b>	<b>2,741,697,178</b>	<b>2,467,066,817</b>
<b>ii) Capital Development Statistics Receipts</b>					
Government Grants - Constructions	0	0	0	0	0
Other Sources:					
- Fixed Assets	531,799,523	51,225,705	39,725,167	0	0
External Grants - Constructions	0	0	0	0	0
- Fixed Assets	270,243,599	10,674,331	11,921,838	4,687,150	2,100,000
	<b>802,043,122</b>	<b>61,900,036</b>	<b>51,647,005</b>	<b>4,687,150</b>	<b>2,100,000</b>
<b>Expenditure</b>					
Construction	134,323,293	761,968	363,334	0	457,312,298
Purchase of fixed assets	95,522,168	61,900	72,005	52,441,000	126,132,458
	<b>229,845,461</b>	<b>823,868</b>	<b>435,339</b>	<b>52,441,000</b>	<b>583,444,756</b>
<b>iii) Research Grants, Endowment &amp; Donations Statistics Receipts</b>					
Research grants	501,029,422	342,686,330	393,740,984	304,290,241	404,996,193
Endowment and donations	6,662,607	2,789,086	2,789,086	3,075,096	3,213,083
<b>Expenditure</b>					
Research grants	446,074,643	356,241,655	304,385,281	293,947,760	282,672,685
Endowment and donations	25,566	9,000	9,000	0	0

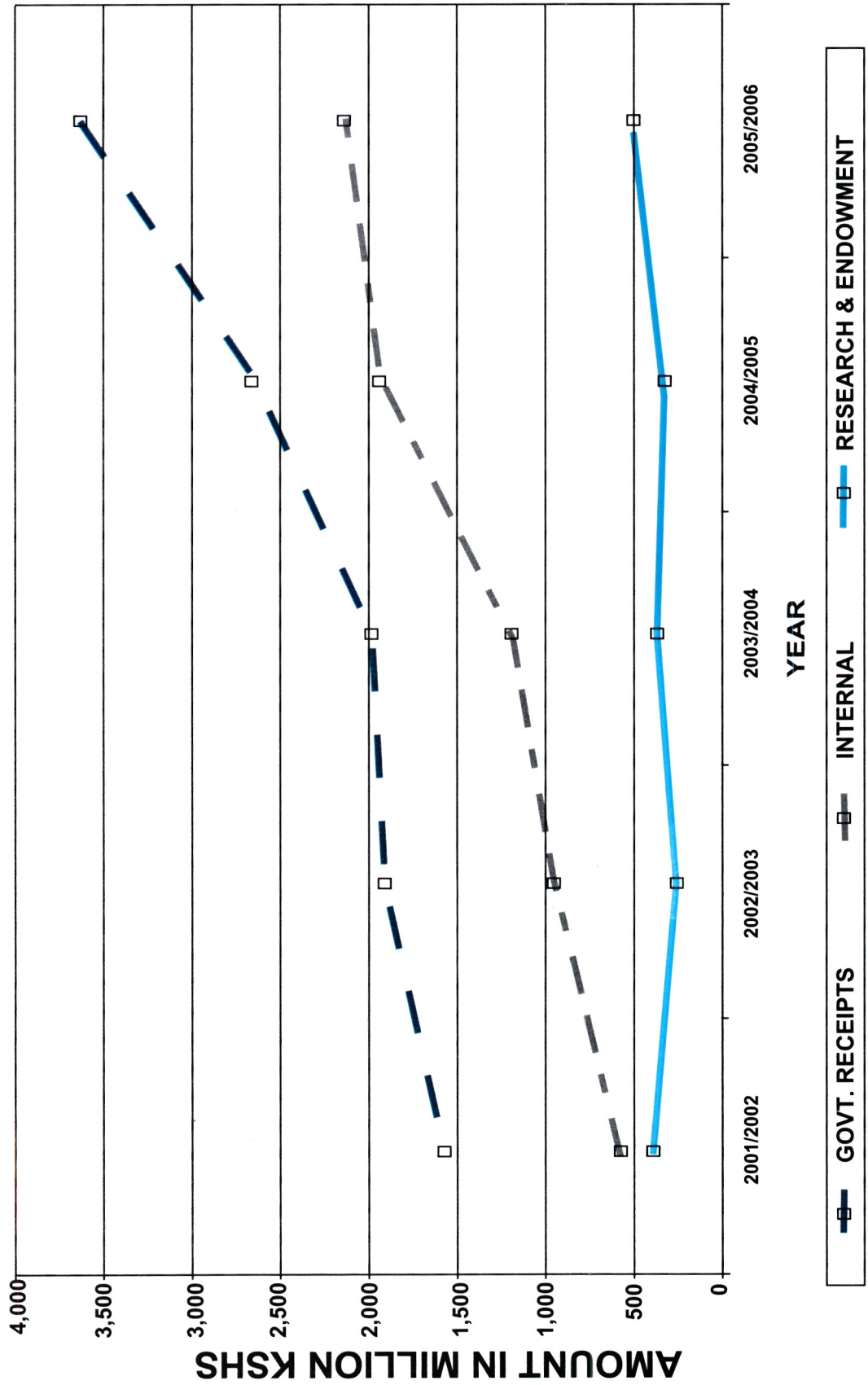


# 5 YEAR GROWTH OF FIXED ASSETS FROM 2001/2002 TO 2005/2006



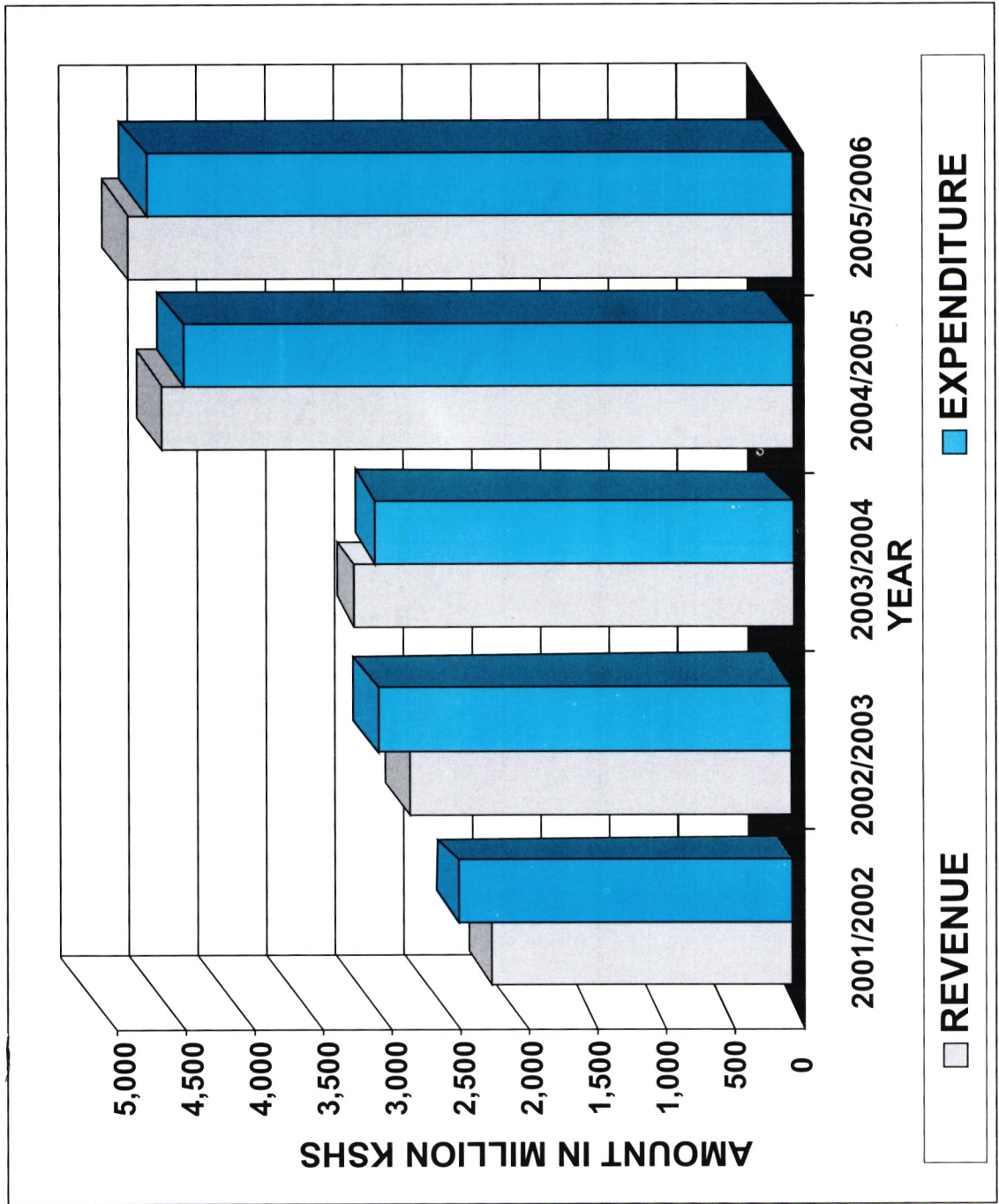
# 5 YEAR INCOME TREND

## FROM 2001/2002 TO 2005/2006



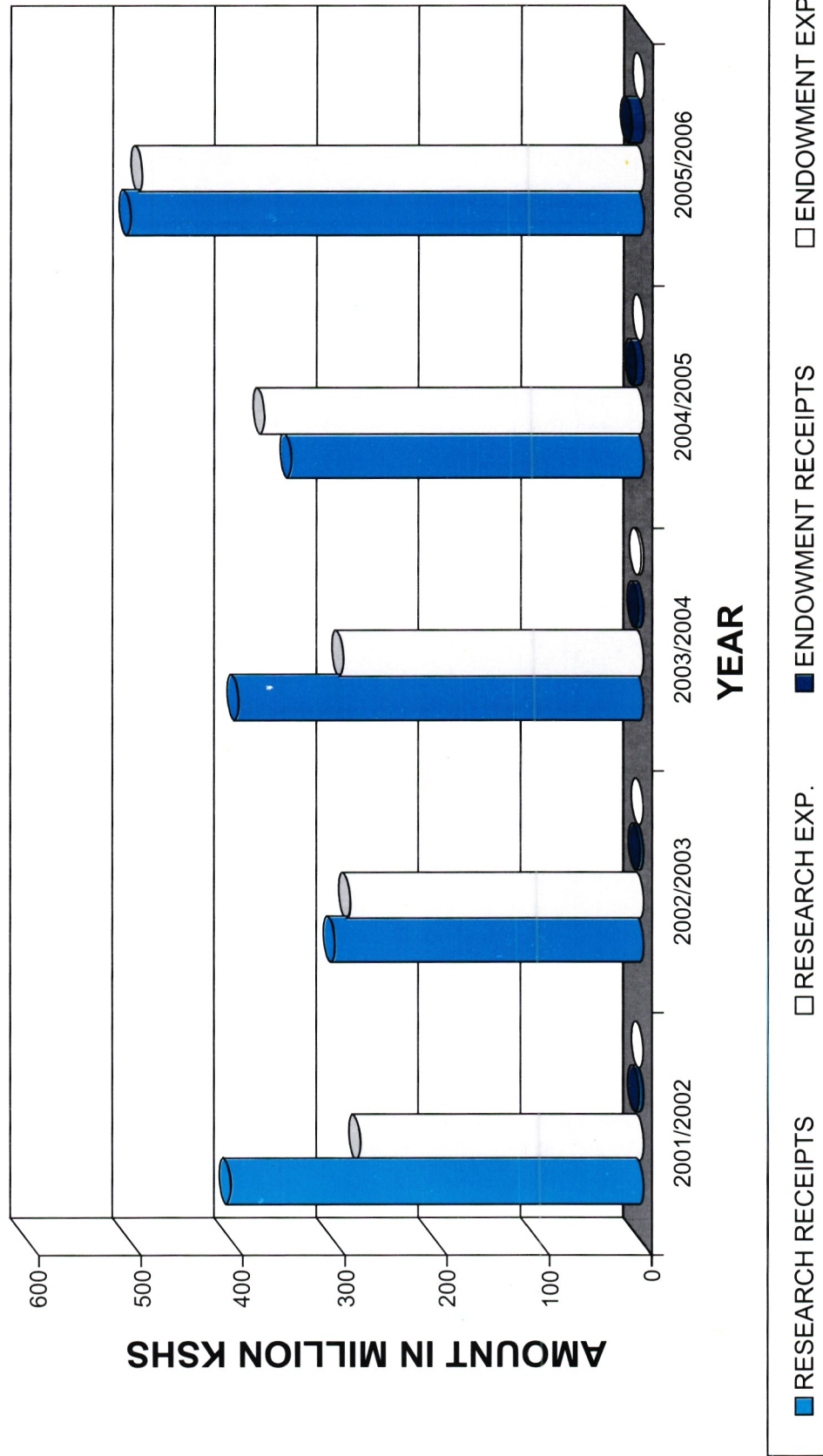


# REVENUE AND EXPENDITURE TREND FROM 2001/2005 TO 2005/2006



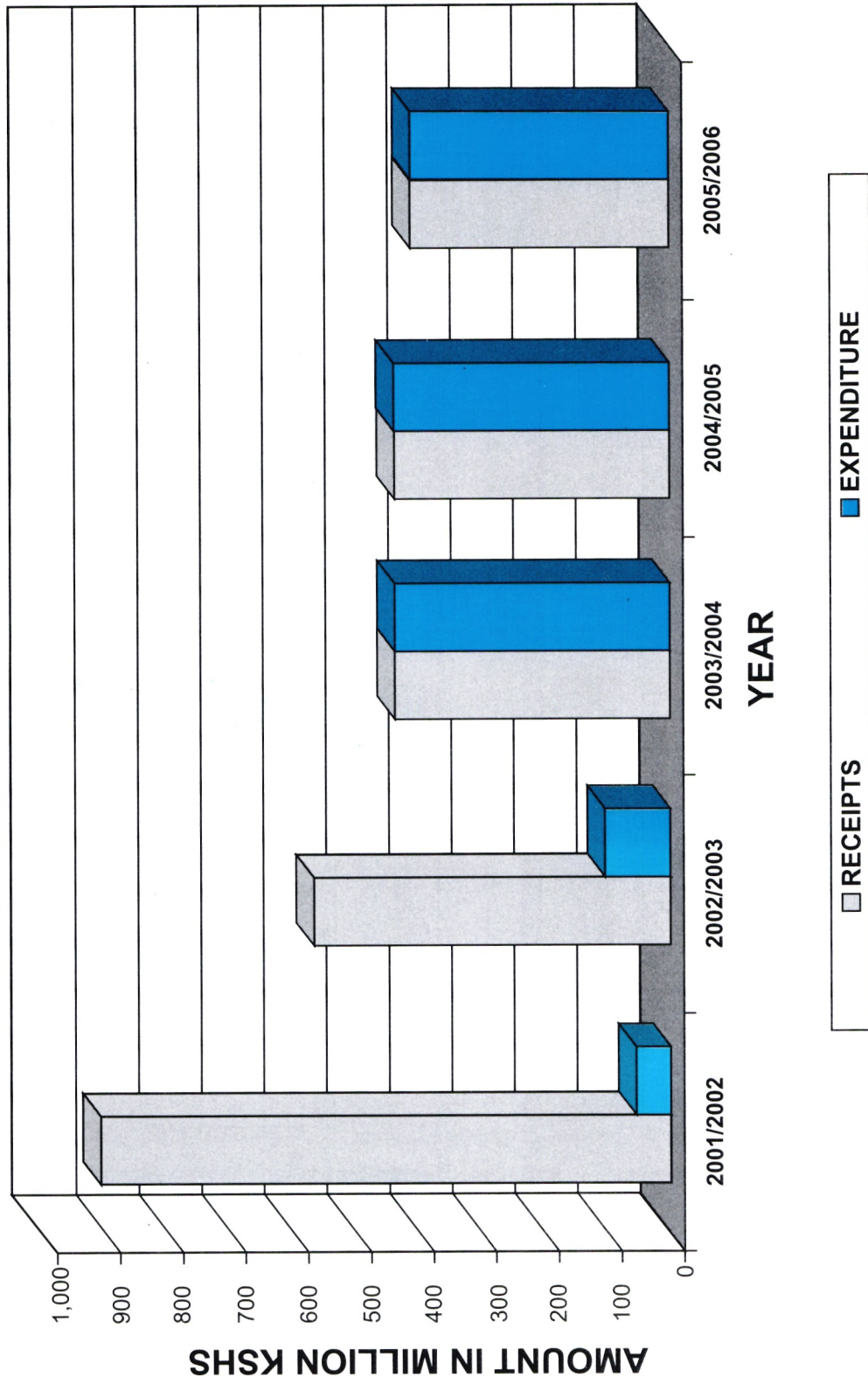
# RESEARCH AND ENDOWMENT

## FROM 2001/2002 TO 2005/2006





# CAPITAL DEVELOPMENT FROM 2001/2002 TO 2005/2006



# STUDENT POPULATION CHART

## FROM 2001/2002 TO 2005/2006

