

UNIVERSITY OF EAST AFRICA

UNIVERSITY COLLEGE

NAIROBI

(Incorporating the Gandhi Memorial Academy)



ANNUAL ACCOUNTS

1967-1968

UNIVERSITY OF EAST AFRICA  
UNIVERSITY COLLEGE  
NAIROBI

*with which is incorporated the Gandhi Memorial Academy*

**Visitor:**

HIS EXCELLENCY THE RT. HON. MZEE JOMO KENYATTA

Hon. LL.D. (E.A.)

(Appointed December, 1964)

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**Chairman:**

B. M. GECAGA

(Appointed January, 1963)

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**Principal:**

ARTHUR T. PORTER, M.A. (Camb.), Ph.D. (Boston)

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**Bankers:**

BARCLAYS BANK, D.C.O.

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**Solicitors:**

DALY AND FIGGIS

## REPORT OF THE AUDITORS

Inventories of fixed assets remain to be completed.

Subject to the above we have obtained all the information and explanation necessary for the purposes of audit. In our opinion the Balance Sheet and Income and Expenditure Accounts together with the notes thereon respectively present a true and fair view of the state of affairs as at 30th June, 1968, and of the income and expenditure for the year ended on that date.

NAIROBI,  
*7th October, 1968.*

DUNSTAN ADAMS, MAY & STORY,  
*Chartered Accountants.*

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FOR THE YEAR ENDED 30th JUNE, 1968

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## NOTES ON ACCOUNTS

1. These accounts are expressed at the conversion rate of Kenya Shs. 20/- = £1.
2. There are contingent liabilities in respect of staff car loans amounting to £19,632 guaranteed by the College.
3. The Uhuru Trust Fund is not incorporated in these accounts.
4. Provisions and Sundry Creditors—Provisions include balances remaining from amounts allocated in 1967/68 which will be spent within the next financial year. Included in provisions is an amount of £52,900 representing the balance remaining of passages.
5. Reserves include:
  - (a) Departmental balances for example Halls of Residence, Clinic, etc.
  - (b) The balance, £58,800 remaining of an amount received from the Kenya Government to pay for house rents.

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30th JUNE, 1968**

<i>Estimated</i> £		<i>Actual</i> £	£	£
	<b>INCOME</b>			
	<b>Grants for Recurrent and Non-recurrent Expenditure:</b>			
411,835	Fees receivable—Tuition .. ..		411,243	
805,000	Government Capitation and E.A.C.S.O. payment .. ..		805,000	
	<b>Rent and Hire Charges:</b>			
	Staff Flats and Houses .. ..	16,828		
	Tuition buildings and Assembly Halls .. ..	673		
16,000		17,501		
	<b>Other Income:</b>			
	Endowment Fund and Revenue Investments and Crown Agents	4,645		
	Registration fees .. ..	1,917		
	Other Income .. ..	1,943		
8,165		8,505		
<u>£1,241,000</u>	<b>Total income for the year ..</b>		<u>£1,242,249</u>	
	<b>EXPENDITURE</b>			
	<b>Academic Departments (Schs. 16-20)</b>			
651,525	Personal Emoluments .. ..	474,628		
56,255	Recurrent Costs .. ..	47,214		
27,160	Capital .. ..	24,452		
<u>734,940</u>		546,294		
	<b>Administrative (Sch. 21 and 22)</b>			
156,864	Personal Emoluments .. ..	117,745		
15,310	Recurrent .. ..	12,139		
8,700	Capital .. ..	7,989		
<u>180,874</u>		137,873		
	<b>Central (Schedule 23)</b>			
9,135	Personal Emoluments .. ..	17,619		
295,051	Recurrent costs .. ..	278,043		
21,000	Capital .. ..	13,082		
<u>325,186</u>		308,744		
1,241,000	<b>Balances carried forward ..</b>		<u>992,911</u>	<u>1,242,249</u>



INCOME AND EXPENDITURE ACCOUNT—(Continued)

£		£	£	£
1,241,000	Balances brought forward ..	992,911		1,242,249
	Deficit for year on Refectory ..		887	
	Contribution towards importing			
	Wind Tunnel .. .. .		1,000	
	Interest on Bank Overdraft ..		1,015	
	Provision for accrued leave ..		3,233	
	Training Programme .. .. .		30,000	
	Loss on devaluation .. .. .		2,051	
			<hr/>	
<hr/> <u>£1,241,000</u>				<hr/> <u>£1,031,097</u>
	<b>Surplus for the year:</b>			211,152
	Accumulated surplus as at 30/6/67	47,143		
	<i>Add:</i> East Africanisation grant			
	Ford Foundation 1964/65 and			
	1965/66 .. .. .	3,239		
	Rates refund N.C.C. in respect of			
	the years 1965 and 1966 ..	3,175		
	Refund of Superannuation contri-			
	bution .. .. .	2,336		
	Received from O.D.M. in respect			
	of 1966/67 under the BESS			
	Scheme .. .. .	19,403		
			<hr/>	
			75,296	
	<i>Less:</i> 12½% salary award 1966/67			
	amount due from E.A.C. written			
	off .. .. .		13,401	
			<hr/>	
				61,895
	Surplus carried forward .. .. .			<hr/> <u>£273,047</u>

**CAPITAL ACCOUNT AS AT 30th JUNE, 1968**

	<i>Balance at 30/6/67</i>	<i>Additions in Year</i>	<i>Sales and Transfers in Year</i>	<i>Depre- ciation</i>	<i>Balance at 30/6/68</i>
	£	£	£	£	£
Land—Freehold and Leasehold .. ..	217,055	—	—	—	217,055
Buildings—Completed .. ..	2,589,921	558,389	—	—	3,148,310
Work in Progress .. ..	219,827	414,879	512,473	—	122,233
Furniture and Equip- ment .. ..	685,231	86,065	—	—	—
<i>Less: Accumulated de- preciation to date</i> 283,891					
Depreciation for the year 48,740				332,631	438,665
Motor Vehicles .. ..	25,821	7,620	—	—	33,441
Gas Plant .. ..	11,743	—	—	—	11,743
	<u>£3,749,598</u>	<u>1,066,953</u>	<u>512,473</u>	<u>332,631</u>	<u>3,971,447</u>

**CAPITAL FUND ACCOUNT AS AT 30th JUNE, 1968**

	£	£	£
Balance as at 30th June, 1967 .. .. .			3,342,683
<b>Add: Received from donors:</b>			
Government of Kenya .. .. .	255,533		
British Government .. .. .	24,383		
Carnegie .. .. .	15,652		
U.S.A.I.D. .. .. .	1,141		
Norad .. .. .	3,800		
Freedom from Hunger Campaign .. .. .	7,676		
Sundry .. .. .	74		
	308,259		
<b>Revenue Expenditure Capitalised:</b>			
Academic (Sch. 16-20) .. .. .	24,452		
Institute of Adult Studies (11) .. .. .	1,226		
Domestic Science (Sch. 25) .. .. .	269		
Medical Faculty (Sch. 25) .. .. .	2,945		
Correspondence Course Unit (11) .. .. .	3,012		
Administration (Sch. 21 and 22) .. .. .	7,989		
Central (Sch. 23) .. .. .	13,082		
Farm (Sch. 28) .. .. .	752		
Clinic (Sch. 28) .. .. .	412		
Student Accommodation (Sch. 24) .. .. .	4,956		
	59,095		
Profit on devaluation of mortgage with Barclays Overseas Development Corporation .. .. .	4,564		367,354
Mortgage repayments—Capital .. .. .	7,098		
	11,662		
			3,721,699
<b>Less: Depreciation on furniture and equipment for the year.. .. .</b>			48,740
			3,672,959
<b>Add: Capital account bank overdraft .. .. .</b>	42,961		
Loan from U.S.A.I.D. .. .. .	213,356		
Mortgages secured on College property .. .. .	42,171		
	298,488		
			£3,971,447

**SPECIAL ACCOUNTS AS AT 30th JUNE, 1968**

	<i>Gandhi Memo- rial Academy</i>	<i>E.A.R. &amp; H. Admin.</i>	<i>R. G. Amin Bursary</i>	<i>M. M. Bhatt Trust Fund</i>	<i>A.C.L. DeSouza Memo- rial Prize Fund</i>	<i>Total</i>
	£	£	£	£	£	£
<b>Capital Accounts</b>						
Balances as at 30/6/67	101,141	6,000	521	500	—	108,162
Addition in year .. ..	—	—	—	—	600	600
Profit on sale of Invest- ment .. ..	553	—	—	—	—	553
	<b>£101,694</b>	<b>6,000</b>	<b>521</b>	<b>500</b>	<b>600</b>	<b>109,315</b>
<b>Income Accounts</b>						
Balances as at 30/6/67	13,304	1,967	351	270	—	15,892
Received during year	6,245	381	46	28	—	6,700
	<b>£19,549</b>	<b>2,348</b>	<b>397</b>	<b>298</b>	<b>—</b>	<b>22,592</b>
Expenditure during the year .. ..	£ 1,463	—	—	—	—	1,463
Balances at 30/6/68 ..	<b>£18,086</b>	<b>2,348</b>	<b>397</b>	<b>298</b>	<b>—</b>	<b>21,129</b>
<b>Fund Totals as at 30/6/68</b>						
Capital Account ..	101,694	6,000	521	500	600	109,315
Income Account ..	18,086	2,348	397	298	—	21,129
	<b>£119,780</b>	<b>8,348</b>	<b>918</b>	<b>798</b>	<b>600</b>	<b>130,444</b>

**SPECIAL ACCOUNT INVESTMENTS AS AT 30th JUNE, 1968**

Nominal Value		Market Value		Cost
		£	£	
	<b>Gandhi Memorial Academy Society</b>			
6,771	3½% Uganda Stock 1966/69 .. ..	3,975	5,392	
3,452	7% Jamaica Govt. 1976/78 .. ..	3,176	3,124	
50,500	5% Kenya Stock 1970/72 .. ..	47,849	50,000	
24,947	5¼% East African High Commission Stock 1977/83 .. ..	16,465	17,923	
10,380	2¾% Kenya Stock 1971/76 .. ..	6,139	4,740	
15,351	5½% East African High Commission Stock 1980/84 .. ..	9,803	12,758	
10,000	5¾% Tanganyika Stock 1978/82 .. ..	6,643	7,757	
		<u>£94,050</u>		101,694
	<b>E.A. Railways and Harbours Administration</b>			
7,220	5½% East African High Commission Stock 1980/84 .. ..	£ 4,610		6,000
	<b>M. M. Bhatt Trust Fund</b>			
500	5% Kenya Stock 1970/72 .. ..	£ 474	495	
	Cash awaiting investment .. ..		5	500
	<b>R. G. Amin—Bursary</b>			
318	4½% Kenya Stock 1971/78 .. ..	210	325	
200	6½% Kenya Stock 1972/74 .. ..	198	194	
	Cash awaiting investment .. ..		2	
		<u>£ 408</u>		521
	<b>A. C. L. DeSouza Memorial Fund</b>			
660	6% Kenya 'B' Stock 1985 .. ..	£ 596		600
	<b>Investment not attributable to a particular Fund:</b>			
9,600	6½% Kenya Stock 1972/74 .. ..	9,504	9,314	
2,429	5½% East African High Commission Stock 1980/84 .. ..	1,551	2,018	
		<u>£11,055</u>		11,332
	<b>Tax Recoverable</b> .. ..			120,647
	<b>Cash at Bank</b> .. ..			119
	<b>Post Office Savings Bank—Amin</b> .. ..			9,311
				367
				<u>£130,444</u>

**ENDOWMENT FUND INVESTMENTS AS AT 30th JUNE, 1968**

<i>Nominal Value</i>		<i>Market Value</i>	<i>Cost</i>
		£	£
5,000	4½% Kenya Stock 1961/71 .. .. .	3,921	4,450
14,108	4½% Kenya Stock 1971/78 .. .. .	10,864	9,287
25,000	6½% Kenya Stock 1972/74 .. .. .	24,750	22,956
7,133	4% East African High Commission Stock 1973/78	4,677	7,100
13,000	3½% Kenya Stock 1973/78 .. .. .	7,577	5,850
4,650	5¾% East African High Commission (Railways and Harbours) Stock 1977/83 .. .. .	3,581	2,937
		<u>£55,370</u>	<u>£52,580</u>
Cash at bank .. .. .			<u>1</u>
			<u>£52,581</u>

**REVENUE ACCOUNT INVESTMENTS AS AT 30th JUNE, 1968**

4,000	6½% Kenya 'B' Stock 1970 .. .. .	3,990	4,006
2,858	5¾% East African High Commission (Railways and Harbours) Stock 1977/83 .. .. .	2,201	1,805
3	5% Uplands Preference Shares .. .. .	1	1
		<u>£ 6,192</u>	<u>£ 5,812</u>

**SUMMARY OF REVENUE GRANTS FOR SPECIFIC PURPOSES  
AS AT 30th JUNE, 1968**

	£	£
Institute of Adult Studies (Schedule 11) .. .. .		24,805
Correspondence Course Unit (Schedule 11) .. .. .	7,379	
	3,529	
Other Grants and Donations (Schedules 12-15) .. .. .		10,908
		132,588
		£168,301

**INSTITUTE OF ADULT STUDIES  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30th JUNE, 1968**

	£	£
<b>Income</b>		
Balance as at 30th June, 1967, brought forward .. ..		38,942
<b>Received in year</b>		
Kenya Government .. .. .	31,500	
Carnegie Corporation .. .. .	19,957	
Fee Income .. .. .	3,996	
	<hr/>	55,453
		<hr/>
		94,395
<b>Expenditure in year</b>		
Personal emoluments .. .. .	44,009	
Recurrent costs .. .. .	24,355	
Capital .. .. .	1,226	
	<hr/>	69,590
		<hr/>
Surplus carried forward .. .. .		<u>£24,805</u>

**CORRESPONDENCE COURSE UNIT  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30th JUNE, 1968**

	£	£
<b>Income</b>		
Balance 30/6/67 brought forward .. .. .	378	
Government of Kenya .. .. .	26,000	
	<hr/>	26,378
<b>Expenditure</b>		
Personal emoluments .. .. .	6,779	
Recurrent costs .. .. .	9,208	
Capital .. .. .	3,012	
	<hr/>	18,999
		<hr/>
Surplus carried forward .. .. .		<u>£7,379</u>
Correspondence Course enrolment fees .. .. .		4,448
Less: Paper marking fees .. .. .		919
		<hr/>
Balance carried forward .. .. .		<u>£ 3,529</u>



## REVENUE GRANTS FOR SPECIFIC PURPOSES 1967/68

	Total Grant	Received to 30/6/67	Expendi- ture to 30/6/67	Balance* 1/7/67	Received during Year	Expendi- ture during Year	Balance* 30/6/68
	£	£	£	£	£	£	£
<b>ROCKEFELLER FOUNDATION</b>							
Administrative Training—Mr. Isiiye .. .. .	939	—	—	—	939	—	939
Research and Teaching in Economics All. 24 .. .. .	26,049	26,049	23,321	2,728	—	1,964	764
Contribution to Veterinary Faculty .. .. .	105,000	105,000	90,464	14,536	—	—	14,536
Veterinary Science—Library .. .. .	3,571	3,571	3,257	314	—	259	55
University College, Nairobi .. .. .	—	398	—	398	—	—	398
Research and Teaching in Economics All. 45 .. .. .	7,970	7,970	6,822	1,148	—	857	291
Research in Economics and Related Sciences All. 57 and 74 .. .. .	46,814	18,800	11,811	6,989	28,014	13,530	21,473
Dev. Research in Musicology and Linguistics .. .. .	3,850	3,850	2,055	1,795	—	1,783	12
Immunology Experiment on East Coast Fever .. .. .	12,690	6,440	7,557	(1,117)	1,117	(10)	10
Research on Tsetse Fly—Dr. Odhiambo .. .. .	8,939	5,357	5,535	(178)	3,582	2,747	657
Agricultural Economists Conference .. .. .	1,071	1,000	943	57	—	57	—
Scientific Research in Basic Sciences .. .. .	53,570	43,477	46,486	(3,009)	—	(86)	(2,923)
Travel and Incidental Expenses—Dr. Nderito .. .. .	317	—	—	—	—	317	(317)
Government and Administration—Travel .. .. .	500	500	23	477	—	82	395
Government and Administration—Books and Research Materials .. .. .	1,049	658	238	420	—	50	370
Dr. Ghai All. 80 .. .. .	2,706	—	—	—	—	683	(683)
Research project on Language Survey—Mr. Gorman .. .. .	1,038	—	—	—	1,038	249	789
	£276,073	223,070	198,512	24,558	34,690	22,482	36,766
<b>FORD FOUNDATION</b>							
Ecological Research in Wildlife .. .. .	22,035	22,035	6,864	15,171	—	5,296	9,875
Conference on Education, Employment and Rural Development .. .. .	13,662	13,662	10,674	2,988	—	2,086	902
Student Vacation Employment Scheme .. .. .	—	—	—	—	—	4,646	(4,646)
Ford Survey of Language Use and Language Teaching in E.A. .. .. .	2,720	—	—	—	2,720	352	2,368
Reclassification of the Library .. .. .	7,857	—	—	—	7,857	1,134	6,723
Ford Technician Training Scheme .. .. .	30,136	6,340	12,923	(6,583)	16,116	4,153	5,380
	£76,410	42,037	30,461	11,576	26,693	17,667	20,602

REVENUE GRANTS FOR SPECIFIC PURPOSES 1967/68 (Continued)

	Total Grant	Received to 30/6/67	Expendi- ture to 30/6/67	Balance* 1/7/67	Received during Year	Expendi- ture during Year	Balance* 30/6/68
	£	£	£	£	£	£	£
<b>U.E.A. Special Lectureship Grant</b>							
P. Gacii .. .. .	280	280	188	92	—	62	30
R. B. Ogendo .. .. .	150	150	160	(10)	—	(10)	—
O. Okeyo .. .. .	400	—	—	—	400	—	400
R. F. Ojany .. .. .	162	162	163	(1)	—	(1)	—
D. Odhiambo .. .. .	400	400	93	307	—	142	165
P. M. Githinji .. .. .	138	138	5	133	—	9	124
G. Kinoti .. .. .	400	—	—	—	400	—	400
R. O. Abasa .. .. .	375	—	—	—	375	19	356
Special Lectureships .. .. .	—	—	13,609	(13,609)	11,937	16,838	(18,510)
Deputy Principal's Personal Emoluments .. .. .	11,670	10,002	9,017	985	—	—	985
<b>U.E.A. Teaching Materials Fund</b>							
Dr. Agnew .. .. .	9,300	6,200	6,440	(240)	3,100	1,748	1,112
B. H. Baker .. .. .	200	—	—	—	200	86	114
G. S. Munoru .. .. .	883	50	25	25	858	138	745
Dr. Odingo .. .. .	100	100	60	40	—	33	7
I. M. Johnson .. .. .	40	—	—	—	40	—	40
P. K. Bitakaramire .. .. .	350	—	—	—	350	291	59
M. J. Coe .. .. .	400	400	—	400	—	4	396
J. S. Kennedy .. .. .	200	200	43	157	—	157	—
N. C. Otieno .. .. .	1,450	1,450	67	1,383	—	851	532
R. H. Udall .. .. .	179	179	10	169	—	—	169
T. R. Odhiambo .. .. .	1,990	720	360	360	250	721	(111)
P. Robson .. .. .	210	210	177	33	—	33	—

\* ( ) = amount due from donors.

## REVENUE GRANTS FOR SPECIFIC PURPOSES 1967/68 (Continued)

	£ Total Grant	£ Received to 30/6/67	£ Expendi- ture to 30/6/67	£ Balance* 1/7/67	£ Received during Year	£ Expendi- ture during Year	£ Balance* 30/6/68
Dulverton Trust—Language Laboratory .. ..	4,287	—	—	—	4,287	—	4,287
World Health Organisation—Geneva—Research on Toxins and Animal Cancer—Vet. .. ..	357	—	—	—	357	—	357
U.N.E.S.C.O.—Nairobi Fellows—Engineering project .. ..	7,194	—	—	—	—	1,981	(1,981)
N.O.R.A.D.—Teaching and Research Equipment —Chemistry .. ..	—	—	—	—	844	1,052	(208)
International Conference on African Bibliography	575	—	—	—	575	575	—
Joint Committee on Religious Studies .. ..	801	—	—	—	800	801	(1)
Commonwealth Scholarship—67/69—R. T. McLaughlin .. ..	—	—	—	—	110	110	—
Campaign against World Poverty .. ..	—	—	—	—	—	203	(203)
International Atomic Energy Agency .. ..	—	—	—	—	715	800	(85)
Carnegie Corporation Grant—Congress Travel ..	801	—	—	—	801	—	801
German Govt. Agency—Salary—Secretary ..	882	—	—	—	809	882	(73)
University of Leicester (Dept. of Geophysics)— Physics .. ..	—	—	—	—	134	100	34
Carnegie Corporation—Human Development ..	46,929	26,642	—	26,642	10,139	18,301	18,480
Carnegie Corporation—Education—Library ..	21,429	16,032	6,531	9,501	—	1,383	8,118
Carnegie Corporation—Dept. of Education ..	15,739	15,739	7,641	8,098	—	244	7,854
U.S.A.I.D. Research and Teaching—Faculty of Veterinary Science .. ..	2,262	2,262	—	2,262	—	794	1,468
Gandhi Memorial Board—Gandhi Memorial Lectures .. ..	1,000	—	—	—	—	925	(925)
E.A. Committee for Co-operation in Geophysics— Prof. Loupekine .. ..	90	90	71	19	—	20	(1)
N.O.R.A.D. Veterinary Faculty .. ..	15,000	2,200	4,465	(2,265)	5,063	6,453	(3,655)
Shell & B.P. Donations .. ..	50	50	17	33	—	—	33
Sundry Donations .. ..	—	928	—	928	—	—	928
Nairobi City Council—Library .. ..	2,000	2,000	1,655	345	—	—	345
—Civil Engineering .. ..	2,000	2,000	1,991	9	—	—	9

## REVENUE GRANTS FOR SPECIFIC PURPOSES 1967/68 (Continued)

	£ Total Grant	£ Received to 30/6/67	£ Expendi- ture to 30/6/67	£ Balance* 1/7/67	£ Received during Year	£ Expendi- ture during Year	£ Balance* 30/6/68
Caltex-Esso Grant—Engineering .. .. .	—	41	—	41	—	—	41
K.M.C. Research Grant .. .. .	1,000	1,000	324	676	—	—	676
Prince Book Fund—Annual Grant .. .. .	—	69	10	59	25	—	84
Meghijbhai Foundation Management Training ..	600	600	333	267	—	45	222
City of Nairobi Fellowships .. .. .	—	—	1,324	(1,324)	1,789	1,308	(843)
U.K. Contributions to New Appointments ..	6,830	—	—	—	6,830	4,000	2,830
Central Pool Gratuity .. .. .	8,000	8,000	—	8,000	—	8,000	—
AFRO-U.S. University Programme—Research Books .. .. .	179	179	86	93	—	—	93
John F. Kennedy—Scholarships .. .. .	41,185	20,782	5,966	14,816	20,403	2,891	32,328
Sheep Production—A. B. Carles .. .. .	126	118	74	44	8	52	—
Imperial College of Science and Technology— Reilly .. .. .	10,083	2,548	3,770	(1,222)	2,374	1,861	(709)
Wellcome Grant—Dr. Harthoorn .. .. .	4,000	3,463	3,577	(114)	199	100	(15)
Wellcome Grant—Veterinary Faculty .. .. .	14,522	13,822	12,759	1,063	25	2	1,086
London Zoological Society—Dr. Harthoorn ..	1,500	1,000	950	50	—	36	14
Nuffield Foundation—Dr. Hyder—Tilapia Research	6,330	3,830	3,464	366	2,500	1,261	1,605
Allan and Hanbury Grant—Vet. Faculty ..	2,119	2,119	2,171	(52)	—	(84)	32
G.S.N. and Muljibhai Madhvani Grants .. ..	800	800	431	369	—	33	336
Cambridge University—Physics Dept. .. ..	200	200	41	159	—	16	143
U.S.A.F.—Aerospace Research Grant—Physics Dept. .. .. .	7,232	3,292	3,228	64	892	894	162
National Aeronautic Space Adm.—World Magnetic Survey Programme—Physics .. .. .	1,063	1,063	686	377	—	334	43
Population Council—Dr. Heisel .. .. .	1,780	1,780	1,484	296	—	24	272
D.L.C.O. Survey and Research .. .. .	1,607	800	301	499	—	2	497
Munitalp Foundation Grant—Dr. Hyder .. ..	600	600	537	63	—	60	3
Kenya Govt. Grant—Housing Research Unit ..	20,000	5,000	1,400	3,600	5,000	3,733	4,867
Kenya Govt. Grant—New Medical School ..	8,000	1,478	4,562	(3,084)	6,600	3,516	—
	£264,864	141,027	70,147	70,880	71,991	62,956	79,915

\* ( ) = amount due from donors.

## REVENUE GRANTS FOR SPECIFIC PURPOSES 1967/68 (Continued)

## SUMMARY

	£	£	£	£	£	£	£
	<i>Total Grant</i>	<i>Received to 30/6/67</i>	<i>Expendi- ture to 30/6/67</i>	<i>Balance* 1/7/67</i>	<i>Received during Year</i>	<i>Expendi- ture during Year</i>	<i>Balance* 30/6/68</i>
ROCKEFELLER FOUNDATION .. ..	276,073	223,070	198,512	24,558	34,690	22,482	36,766
FORD FOUNDATION .. ..	76,410	42,037	30,461	11,576	26,693	17,667	20,602
OVERSEAS DEVELOPMENT MINISTRY ..	275,504	83,523	92,554	(9,031)	45,050	31,043	4,976
UNIVERSITY OF EAST AFRICA .. ..	37,303	25,487	33,162	(7,675)	21,080	23,076	(9,671)
MISCELLANEOUS .. ..	264,864	141,027	70,147	70,880	71,991	62,956	79,915
	£930,154	515,144	424,836	90,308	199,504	157,224	132,588

\* ( ) = amount due from donors.

ACADEMIC EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968

		1966/1967			Actual Expenditure				
		Estimated Expenditure	Actual Expenditure	Estimated Expenditure	Total	Capital	Recurrent	Personal Emoluments	Savings/ (Deficit)
		£	£	£	£	£	£	£	£
Arts Faculty Office	Per. Emol.	3,075	3,027	4,984				4,032	952
	Recurrent	350	237	350			362		(12)
	Capital	—	—	200		200			—
		<u>3,425</u>	<u>3,264</u>	<u>5,534</u>	4,594				<u>940</u>
English	Per. Emol.	15,539	13,887	14,352				11,786	2,566
	Recurrent	125	149	335			82		253
	Capital	55	30	100		94			6
		<u>15,719</u>	<u>14,066</u>	<u>14,787</u>	11,962				<u>2,825</u>
History	Per. Emol.	14,968	12,291	18,100				12,859	5,241
	Recurrent	140	143	340			173		167
	Capital	50	50	100		99			1
		<u>15,158</u>	<u>12,484</u>	<u>18,540</u>	13,131				<u>5,409</u>
Mathematics	Per. Emol.	25,010	20,737	22,430				17,116	5,314
	Recurrent	405	213	505			463		42
	Capital	100	29	—					—
		<u>25,515</u>	<u>20,979</u>	<u>22,935</u>	17,579				<u>5,356</u>

## ACADEMIC EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968 (Continued)

		1966/1967			Actual Expenditure				
		Estimated Expenditure	Actual Expenditure	Estimated Expenditure	Total	Capital	Recurrent	Personal Emoluments	Savings/ (Deficit)
		£	£	£	£	£	£	£	£
Economics	Per. Emol.	14,364	10,834	17,184				12,037	5,147
	Recurrent	220	217	350			244		106
	Capital	50	49	—					—
		<u>14,634</u>	<u>11,100</u>	<u>17,534</u>	12,281				<u>5,253</u>
Science Faculty Office	Per. Emol.	5,478	3,606	4,676				4,083	593
	Recurrent	150	160	2,200			2,178		22
	Capital	—	—	150		150			—
		<u>5,628</u>	<u>3,766</u>	<u>7,026</u>	6,411				<u>615</u>
Botany	Per. Emol.	16,257	16,444	19,700				15,926	3,774
	Recurrent	1,890	1,974	3,170			2,957		213
	Capital	800	700	2,640		2,638			2
		<u>18,947</u>	<u>19,118</u>	<u>25,510</u>	21,521				<u>3,989</u>
Chemistry	Per. Emol.	24,353	23,670	24,253				21,372	2,881
	Recurrent	1,500	1,497	2,600			2,584		16
	Capital	1,250	1,282	1,650		1,650			—
		<u>27,103</u>	<u>26,449</u>	<u>28,503</u>	25,606				<u>2,897</u>

ACADEMIC EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968 (Continued)

Geology	Per. Emol.	15,053	8,404	14,149			12,818	1,331
	Recurrent	800	932	1,850		1,875		(25)
	Capital	400	251	2,000	2,000			—
		<u>16,253</u>	<u>9,587</u>	<u>17,999</u>	16,693			<u>1,306</u>
Geography	Per. Emol.	16,557	18,528	17,784			15,262	2,522
	Recurrent	1,050	1,163	1,435		1,330		105
	Capital	290	196	500	494			6
		<u>17,877</u>	<u>19,887</u>	<u>19,719</u>	17,086			<u>2,633</u>
Physics	Per. Emol.	26,520	23,424	27,692			26,906	786
	Recurrent	2,650	2,613	2,500		2,483		17
	Capital	1,200	1,086	1,200	1,164			36
		<u>30,370</u>	<u>27,123</u>	<u>31,392</u>	30,553			<u>839</u>
Zoology	Per. Emol.	19,053	18,668	25,377			21,543	3,834
	Recurrent	2,150	2,310	3,100		1,002		—
	Capital	500	540	1,000	1,002	3,100		(2)
		<u>21,703</u>	<u>21,518</u>	<u>29,477</u>	25,645			<u>3,832</u>
Art and Architecture Faculty Office	Per. Emol.	2,833	2,899	4,214			2,933	1,281
	Recurrent	200	310	100		80		20
	Capital	25	—	200	163			37
		<u>3,058</u>	<u>3,209</u>	<u>4,514</u>	3,176			<u>1,338</u>



## ACADEMIC EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968 (Continued)

		1966/1967			Actual Expenditure				
		Estimated Expenditure	Actual Expenditure	Estimated Expenditure	Total	Capital	Recurrent	Personal Emoluments	Savings/ (Deficit)
		£	£	£	£	£	£	£	£
Business Administration	Per. Emol.	9,847	7,305	10,501				6,364	4,137
	Recurrent	100	94	550			98		452
	Capital	250	50	650		188			462
		<u>10,197</u>	<u>7,449</u>	<u>11,701</u>	<u>6,650</u>				<u>5,051</u>
Accountancy	Per. Emol.	5,842	3,967	10,084				4,487	5,597
	Recurrent	50	55	350			309		41
	Capital	25	24	500		500			—
		<u>5,917</u>	<u>4,046</u>	<u>10,934</u>	<u>5,296</u>				<u>5,638</u>
Law	Per. Emol.	11,731	5,484	14,647				8,943	5,704
	Recurrent	225	235	300			169		131
	Capital	—	—	300		137			163
		<u>11,956</u>	<u>5,719</u>	<u>15,247</u>	<u>9,249</u>				<u>5,998</u>
Institute for Development Studies	Per. Emol.	—	—	7,117				5,146	1,971
	Recurrent	—	—	900			790		110
	Capital	—	—	500		536			(36)
		<u>—</u>	<u>—</u>	<u>8,517</u>	<u>6,472</u>				<u>2,045</u>

**ACADEMIC EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968—(Continued)**

<b>Department of Education</b>	Per. Emol.	—	8,279	11,913			10,281	1,632
	Recurrent	—	1,512	2,500		840		1,660
	Capital	—	—	1,500	1,325			175
			<u>14,791</u>	<u>9,791</u>	<u>15,913</u>	12,446		
Anatomy	Per. Emol.	11,934	7,886	12,496			7,274	5,222
	Recurrent	1,723	1,570	2,100		2,051		49
	Capital	400	396	450	450			—
		<u>14,057</u>	<u>9,852</u>	<u>15,046</u>	9,775			
Physiology and Biochemistry	Per. Emol.	15,770	13,923	27,097			11,129	15,968
	Recurrent	2,520	2,529	3,270		3,124		146
	Capital	500	381	575	546			29
		<u>18,790</u>	<u>16,833</u>	<u>30,942</u>	14,799			
Microbiology and Pathology	Per. Emol.	52,901	27,886	31,851			21,771	10,080
	Recurrent	5,345	3,751	3,900		3,714		186
	Capital	800	591	900	876			24
		<u>37,046</u>	<u>32,228</u>	<u>36,651</u>	26,361			
Animal Husbandry	Per. Emol.	8,625	6,461	21,637			8,142	13,495
	Recurrent	1,250	1,276	1,525		1,459		66
	Capital	500	504	575	429			146
		<u>10,375</u>	<u>8,241</u>	<u>23,737</u>	10,030			

## ACADEMIC EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968 (Continued)

		1966/1967			Actual Expenditure				
		Estimated Expen- diture	Actual Expen- diture	Estimated Expen- diture	Total	Capital	Recurrent	Personal Emolu- ments	Savings/ (Deficit)
		£	£	£	£	£	£	£	£
Clinical Studies	Per. Emol.	32,326	29,223	38,768				27,904	10,864
	Recurrent	3,000	2,392	3,475			2,226		1,249
	Capital	700	763	800		659			141
		<u>36,026</u>	<u>32,378</u>	<u>43,043</u>	30,789				<u>12,254</u>
Veterinary Gen.	Per. Emol.	11,417	8,693	16,619				12,333	4,286
	Recurrent	5,237	6,510	4,050			3,183		867
	Capital	350	352	400		388			12
		<u>17,004</u>	<u>15,555</u>	<u>21,069</u>	15,904				<u>5,165</u>
Farm	Per. Emol.	—	—	3,489	1,300			1,300	2,189
Government	Per. Emol.	—	—	9,818				1,289	8,529
	Recurrent	—	—	250			130		120
	Capital	—	—	100		35			65
				<u>10,168</u>	1,454				<u>8,714</u>

ACADEMIC EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968 (Continued)

		1966/1967			Actual Expenditure				
		Estimated Expenditure	Actual Expenditure	Estimated Expenditure	Total	Capital	Recurrent	Personal Emoluments	Savings/ (Deficit)
		£	£	£	£	£	£	£	£
<b>Sociology</b>	Per. Emol.	—	—	9,817				678	9,139
	Recurrent	—	—	550			109		441
	Capital			200		182			18
				10,567	969				9,598
<b>Library</b>	Per. Emol.	39,589	27,597	44,132				29,305	14,827
	Recurrent	14,450	14,065	1,700			442		1,258
	Capital	350	312	500		539			(39)
		54,389	41,974	46,332	30,286				16,046
<i>Less: U.G.C. stipulated savings</i>	Per. Emol.	555,710	470,724	668,385					
				16,860					
	Recurrent	66,314	53,940	651,525					
Capital	13,070	11,636	56,255						
		£635,094	£536,300	£734,940	546,294	24,452	47,214	474,628	205,506

## ADMINISTRATIVE EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968

		1966/1967			Actual Expenditure				
		Estimated Expenditure	Actual Expenditure	Estimated Expenditure	Total	Capital	Recurrent	Personal Emolument	Savings/ (Deficit)
		£	£	£	£	£	£	£	£
<b>Principal's Office</b>	Per. Emol.	8,923	8,857	8,982				7,739	1,243
	Recurrent	2,625	2,504	1,250			753		497
	Capital	—	—	950		724			226
		<u>11,548</u>	<u>11,361</u>	<u>11,182</u>	9,216				<u>1,966</u>
<b>Deputy Principal's Office</b>	Per. Emol.	4,823	5,856	5,119				5,263	(144)
	Recurrent	1,800	1,044	350			61		289
	Capital	—	73	250		250			—
		<u>6,623</u>	<u>6,973</u>	<u>5,719</u>	5,574				<u>145</u>
<b>Vice Principal's Office</b>	Per. Emol.	—	—	300					300
	Recurrent	50	2	150					150
	Capital	—	—	100					100
		<u>50</u>	<u>2</u>	<u>550</u>					<u>550</u>
<b>Registrar's Department</b>	Per. Emol.	25,810	26,439	42,244				30,084	12,160
	Recurrent	2,000	1,933	4,800			5,034		(234)
	Capital	400	400	1,500		1,473			27
		<u>28,210</u>	<u>28,772</u>	<u>48,544</u>	36,591				<u>11,953</u>

**ADMINISTRATIVE EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968 (Continued)**

		<i>1966/1967</i>			<i>Actual Expenditure</i>				
		<i>Estimated Expenditure</i>	<i>Actual Expenditure</i>	<i>Estimated Expenditure</i>	<i>Total</i>	<i>Capital</i>	<i>Recurrent</i>	<i>Personal Emoluments</i>	<i>Savings/ (Deficit)</i>
<b>Finance Department</b>	Per. Emol.	30,834	30,777	37,237				31,169	6,068
	Recurrent	1,700	3,727	4,850			3,211		1,639
	Capital	—	—	5,000		4,839			161
		<u>32,534</u>	<u>34,504</u>	<u>47,087</u>	39,219				<u>7,868</u>
<b>Stores Department</b>	Per. Emol.	3,031	3,143	6,349				3,820	2,529
	Recurrent	1,600	1,799	1,200			1,000		200
	Capital	200	198	—					—
		<u>4,831</u>	<u>5,140</u>	<u>7,549</u>	4,820				<u>2,729</u>
<b>Caretaker's Department</b>	Per. Emol.	10,619	10,707	12,074				11,745	329
	Recurrent	1,175	1,540	110			74		36
	Capital	300	252	—					—
		<u>12,094</u>	<u>12,499</u>	<u>12,184</u>	11,819				<u>365</u>
<b>Estates Department</b>	Per. Emol.	22,403	22,253	24,594				23,880	714
	Recurrent	16,188	14,649	500			245		255
	Capital	500	37	—					—
		<u>39,091</u>	<u>36,939</u>	<u>25,094</u>	24,125				<u>969</u>

## ADMINISTRATIVE EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968 (Continued)

		1966/1967			Actual Expenditure				
		Estimated Expenditure	Actual Expenditure	Estimated Expenditure	Total	Capital	Recurrent	Personal Emoluments	Savings/ (Deficit)
		£	£	£	£	£	£	£	£
<b>Games Tutor</b>	Per. Emol.	5,034	3,988	4,736				3,527	1,209
	Recurrent	1,365	1,548	1,550			1,479		71
	Capital	350	148	150		150			—
		<u>6,749</u>	<u>5,684</u>	<u>6,436</u>	5,156				<u>1,280</u>
<b>Halls Administration</b>	Per. Emol.	—	—	15,229				518	14,711
	Recurrent	—	—	550			282		268
	Capital	—	—	750		553			197
		<u>—</u>	<u>—</u>	<u>16,529</u>	1,353				<u>15,176</u>
	Per. Emol.	111,477	112,020	156,864					
	Recurrent	28,503	28,746	15,310					
	Capital	1,750	1,108	8,700					
		<u>£141,730</u>	<u>£141,874</u>	<u>£180,874</u>	<u>137,873</u>	<u>7,989</u>	<u>12,139</u>	<u>117,745</u>	<u>43,001</u>

**CENTRAL EXPENDITURE FOR THE YEAR ENDED 30th June, 1968**

		<i>1966/1967</i>			<i>Actual Expenditure</i>				
		<i>Estimated Expen- diture</i>	<i>Actual Expen- diture</i>	<i>Estimated Expen- diture</i>	<i>Total</i>	<i>Capital</i>	<i>Recurrent</i>	<i>Personal Emolu- ments</i>	<i>Savings/ (Deficit)</i>
		£	£	£	£	£	£	£	£
Council	Recurrent	2,850	2,249	7,400			2,513		4,887
Expatriation Costs	Per. Emol.			9,135				17,619	(8,484)
	Recurrent	3,000	—	79,640			79,836		(196)
Travelling Expenses outside									
East Africa	Recurrent	2,500	2,500	8,000			7,044		956
Medical College Health	Recurrent	9,345	7,725	20,395			13,290		7,105
Audit, Legal and other Fees	Recurrent	3,100	6,373	3,200			6,449		(3,249)
Training Courses	Recurrent	700	175	1,000			269		731
Recruitment Expenses	Recurrent	2,100	2,469	9,500			9,807		(307)
Insurance	Recurrent	4,850	4,702	6,100			5,007		1,093
Maintenance "A"	Recurrent	27,350	27,421	69,230		580	60,425		8,225
	Capital	—	—	21,000		12,502	8,110		388
Library "B"	Recurrent	—	—	25,000			25,000		—
Housing Costs "C"	Recurrent	17,126	17,313	9,970			9,970		—
Postages and Telephones	Recurrent	9,300	11,251	10,500			19,931		(9,431)
Other Central Expenditure	Recurrent	47,802	42,834	45,116			30,392		14,724
		<u>£130,023</u>	<u>£125,012</u>	<u>£325,186</u>	<u>308,744</u>	<u>13,082</u>	<u>278,043</u>	<u>17,619</u>	<u>16,442</u>

"A" Other maintenance expenditure is shown under Administration, Estates and Caretaker's Departments.

"B" Other Library expenditure is shown under Academic Expenditure.

"C" In addition to the above expenditure on housing costs, the Kenya Government met additional expenses of £20,000.



**STUDENT ACCOMMODATION ACCOUNT  
FOR THE YEAR ENDED 30th JUNE, 1968**

	£	£	£
<b>Income</b>			
Fees: Residential in term .. .. .		163,474	
Sundry in vacation .. .. .		6,823	
		170,297	
<b>Expenditure</b>			
<i>Halls of Residence</i>			
Men: Personal Emoluments .. .. .	10,714		
Recurrent .. .. .	15,384		
		26,098	
Women: Personal Emoluments .. .. .	3,592		
Recurrent .. .. .	2,541		
		6,133	
Kabete: Personal Emoluments .. .. .	2,653		
Recurrent .. .. .	7,038		
Capital .. .. .	375		
		10,066	
Catering:			
Personal Emoluments .. .. .	23,466		
Recurrent .. .. .	76,978		
Capital .. .. .	4,581		
		105,025	
		147,322	
Surplus for the year .. .. .			£22,975
Provision for replacing equipment to cater for additional students in 1968/69 .. .. .			£ 7,650
Surplus carried forward .. .. .			£15,325

**FACULTY OF MEDICINE  
FOR THE YEAR ENDED 30th JUNE, 1968**

<b>Income</b>	£	£
Kenya Government .. .. .		125,800
Tuition Fees .. .. .		8,300
		<u>134,100</u>
<b>Expenditure</b> (Schedules 26 and 27)		
Personal Emoluments .. .. .	44,301	
Recurrent .. .. .	46,486	
Capital .. .. .	2,945	
	<u>93,732</u>	
Payment to Ministry of Health in respect of tuition fees ..	6,300	
		<u>100,032</u>
Surplus .. .. .		<u><u>£34,068</u></u>

**DOMESTIC SCIENCE ACCOUNT  
FOR THE YEAR ENDED 30th JUNE, 1968**

<b>Income</b>	£	£
Balance brought forward 30/6/67 .. .. .	106	
Tuition Fees .. .. .	27,645	
		<u>27,751</u>
<b>Expenditure</b>		
Personal Emoluments .. .. .	11,609	
Recurrent Costs .. .. .	3,094	
Capital .. .. .	269	
		<u>14,972</u>
Surplus carried forward .. .. .		<u><u>£12,779</u></u>

**FACULTY OF MEDICINE**  
**EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968**

		<i>Actual Expenditure</i>				
		<i>Estimated Expen- diture</i>	<i>Total</i>	<i>Capital</i>	<i>Recur- rent</i>	<i>Personal Emolu- ments</i>
		£	£	£	£	£
Faculty Office	P.E.	7,141				6,346
	Rec.	1,532			2,387	
		8,673	8,733			
Central	Rec.	35,177			27,549	
	Cap.	3,000		2,945		
		38,177	30,494			
Anatomy	P.E.	11,055				6,126
	Rec.	4,000			4,000	
		15,055	10,126			
Histology	P.E.	2,653				60
	Rec.	1,500			1,402	
		4,153	1,462			
Physiology	P.E.	10,255				6,018
	Rec.	4,500			4,461	
		14,755	10,479			
Biochemistry	P.E.	5,721				1,123
	Rec.	2,000			2,000	
		7,721	3,123			
Preventive and Community Medicine Advanced Nursing	P.E.	3,063			439	924
	Rec.	2,000			335	
		5,063	1,698			
Medicine	P.E.	6,403				5,465
	Rec.	1,000			949	
		7,403	6,414			
Surgery	P.E.	6,238				6,584
	Rec.	1,000			890	
		7,238	7,474			
Obstetrics and Gynæcology	P.E.	5,325				5,733
	Rec.	1,000			965	
		6,325	6,698			

**FACULTY OF MEDICINE**  
**EXPENDITURE FOR THE YEAR ENDED 30th JUNE, 1968 (Continued)**

		<i>Actual Expenditure</i>				
		<i>Estimated Expen- diture</i>	<i>Total</i>	<i>Capital</i>	<i>Recur- rent</i>	<i>Personal Emolu- ments</i>
		£	£		£	£
Pathology	P.E.	6,262				
	Rec.	1,000			1,000	4,014
		7,262	5,014			
Anæsthetics	P.E.	2,245				
	Rec.	100			106	1,570
		2,345	1,676			
Orthopædics	P.E.	3,730				
	Rec.	100			3	338
		3,830	341			
		£128,000	93,732	2,945	46,486	44,301

**FACULTY OF VETERINARY SCIENCE**  
**FARM RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 30th JUNE, 1968**

	£	£	£
<b>Income</b>			
Dairy produce .. .. .		7,727	
Sale of Animals .. .. .		417	
Miscellaneous .. .. .		2	
College subsidy .. .. .		1,300	
		<hr/>	
			9,446
<b>Expenditure</b>			
Personal emoluments .. .. .	3,695		
Recurrent Costs .. .. .	4,324		
Bad debts written off .. .. .	146		
Capital .. .. .	752		
	<hr/>		
		8,917	
<i>Less: Stock valuation at 30/6/67</i> .. .. .	4,722		
<i>30/6/68</i> .. .. .	5,028		
	<hr/>		
		306	
		<hr/>	
			8,611
Surplus carried forward .. .. .			<hr/> <hr/> 835

**CLINIC RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 30th JUNE, 1968**

	£	£	£
<b>Income</b> .. .. .			11,206
<b>Expenditure</b>			
Personal Emoluments .. .. .		2	
Recurrent Costs .. .. .		9,454	
Capital .. .. .		412	
		<hr/>	
		9,868	
<i>Less: Stock of drugs at 30/6/67</i> .. .. .	1,599		
<i>30/6/68</i> .. .. .	2,338		
	<hr/>		
		739	
		<hr/>	
			9,129
Surplus on year .. .. .			<hr/> 2,077
Accumulated surplus to date .. .. .		1,835	
<i>Less: Bad debts written off</i> .. .. .		143	
		<hr/>	
			1,692
Surplus carried forward .. .. .			<hr/> <hr/> £ 3,769

NOTE: Amounts due from debtors at 30th June, 1968, have been omitted.