



**KIBABII  
UNIVERSITY**



# **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

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



Kibabii University ISO 9001:2015 Certified



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## A: Acronyms and Abbreviations

<b>A.I.A</b>	Appropriation in Aid	<b>NGOs</b>	Non-Governmental Organizations
<b>BETA</b>	Bottom-Up Economic Transformation Agenda	<b>NHIF</b>	National Hospital Insurance Fund
<b>CADFP</b>	Carnegie African Diaspora Fellowship Program	<b>NRF</b>	National Research Fund
<b>CBAs</b>	Collective Bargaining Agreements	<b>HSMIS</b>	Health Services Management and Information System
<b>CBC</b>	Competence Based Curriculum	<b>NSSF</b>	National Social Security Fund
<b>CBD</b>	Central Business District	<b>NT</b>	National Treasury
<b>CDACC</b>	Curriculum Development Assessment and Certification Council	<b>NZOWAS CO</b>	Nzoia Water Services Company
<b>CEO</b>	Chief Executive Officer	<b>OAG</b>	Office of the Auditor General
<b>CUE</b>	Commission for University Education	<b>OCS</b>	Office of Career Services
<b>DEB</b>	District Education Board	<b>ODEL</b>	Open Distance and e-Learning
<b>FASS</b>	Faculty of Arts and Social Sciences	<b>OSHA</b>	Occupational Safety and Health Act of 2007
<b>FS</b>	Faculty of Science	<b>PAYE</b>	Pay As You Earn
<b>HR</b>	Human Resource	<b>PC</b>	Performance Contract
<b>IAESTE</b>	International Association for the Exchange of Students for Technical Experience	<b>PhD</b>	Doctor of Philosophy
<b>ICT</b>	Information Communication Technology	<b>PFM</b>	Public Finance Management
<b>IPSAS</b>	International Public Sector Accounting Standards	<b>PLWD</b>	Persons Living with Disabilities
<b>ISO</b>	International Organization for Standardization	<b>PPE</b>	Property Plant & Equipment
<b>KCSE</b>	Kenya Certificate of Secondary Education	<b>PASGR</b>	Partnership for African Social and Governance Research
<b>KIBU</b>	Kibabii University	<b>SCAC</b>	State Corporation Advisory Committee
<b>KIBUEFT</b>	Kibabii University Endowment Fund Trust	<b>SCAI</b>	School of Computing and Informatics
<b>KTP</b>	Knowledge Transfer Partnerships	<b>SDGs</b>	Sustainable Development Goals
<b>KUCCPS</b>	Kenya Universities and Colleges Central Placement Service	<b>SGS</b>	School of Graduate Studies
<b>KUDHEIH A</b>	Kenya Union of Domestic, Hotels, Educational Institutions, Hospitals and Allied Workers	<b>SITT</b>	School based in service Tender Training
<b>KUSU</b>	Kenya Universities Staff Union	<b>SOBE</b>	School of Business and Economics
<b>LED</b>	Light-Emitting Diode	<b>SOE</b>	School of Education
<b>LPO</b>	Local Purchase Order	<b>SOKU</b>	Student Organization of Kibabii University
<b>MoU</b>	Memoranda of Understanding	<b>SON</b>	School of Nursing
<b>MSME</b>	Micro, Small and Medium Enterprise	<b>TVET</b>	Technical and Vocational Education Training
<b>MTP</b>	Medium-Term Plan	<b>UASU</b>	University Academic Staff Union
		<b>VC</b>	Vice Chancellor
		<b>WIFI</b>	Wireless Fidelity

## B: Definition of key terms

- **Fiduciary Management**- Members of Management directly entrusted with the responsibility of financial resources of the University
- **Comparative Year**- Means the prior period.
- **Appropriations in Aid** - Day-to-day revenue received by the University and approved by Parliament for application by the University to finance its activities instead of being paid into the Consolidated Fund.
- **Net Worth** - The value of the assets the University owns, minus the liabilities owed.
- **Contingent asset** - A possible asset that arises from past events, and whose existence will be confirmed only by the occurrence or non- occurrence of one or more uncertain future events not wholly within the control of the University.
- **Contingent liability** - A possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the University.

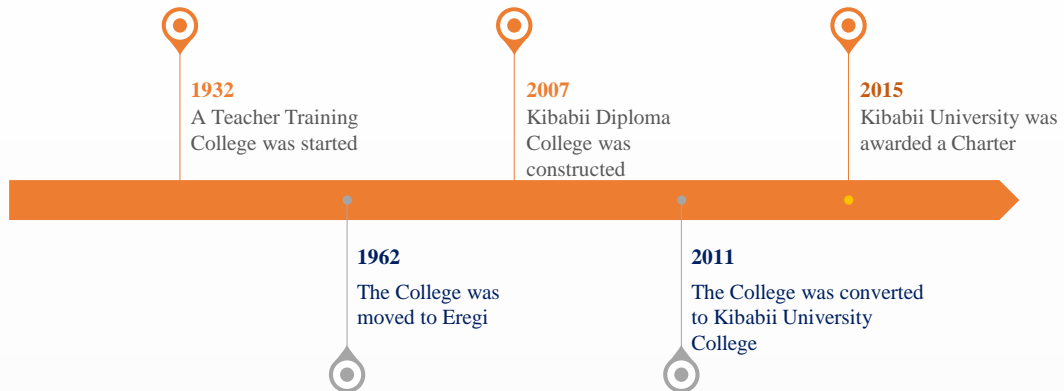
## 1. KEY UNIVERSITY INFORMATION AND MANDATE

### A. BACKGROUND INFORMATION

#### The name ‘Kibabii’

The name ‘Kibabii’ has profound historical significance. The word ‘Kibabii’ linguistically linked to one of the local communities means livestock returning to a cowshed or a sanctuary. Symbolically, the University is a place where people from all walks of life would come to gather for purposes of gaining knowledge and skills, a place of sanctuary from ignorance. The University is located off Bungoma- Malaba road, seven kilometers from the central business district (CBD) of Bungoma town. The University sits on a 28.3 hectares piece of land.

#### The History of Kibabii University



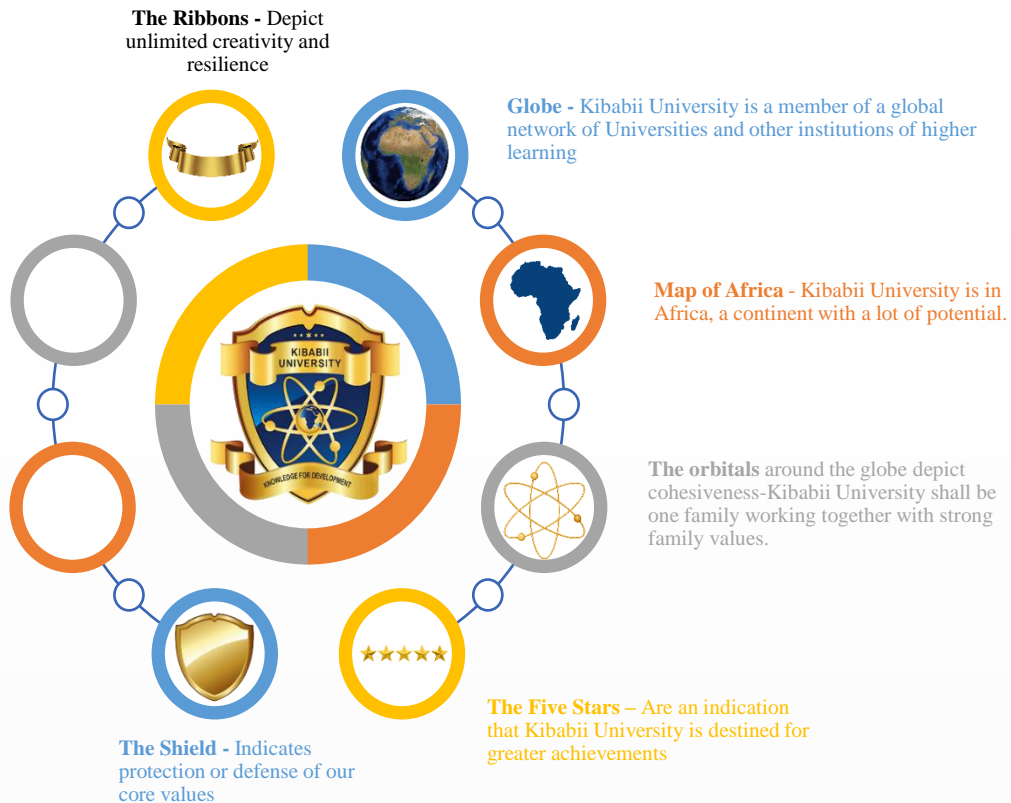
The establishment of Kibabii University (KIBU) is traced to the origins of Kibabii Teachers’ Training College, the precursor to the current University. The History of a Teacher Training College in Kibabii dates back to the pre-independence period. The idea was initiated by the Mill Hill Fathers in 1932. This college trained P4 Teachers between 1932 and 1942 and P3 between 1958 and 1961 in the current St. Mary’s High School, Kibabii. In 1962 however, the College was moved to Eregi.

The proposed Kibabii Teachers Training College in Bungoma South District remained a mirage for more than twenty years until 19<sup>th</sup> September, 2007, when the process of actualizing this dream was initiated. The 3<sup>rd</sup> president of the Republic of Kenya, His Excellency President Mwai Kibaki graced the ground breaking ceremony at the proposed site. The construction works at the College were immediately commenced with the completion of construction and operationalization date for the college set for the 25<sup>th</sup> of May 2011. During this period, the project employed 700 workers thus contributing to employment creation in Bungoma County.

After inauguration, leaders from Bungoma County requested His Excellency President Mwai Kibaki to declare the newly constructed facilities for Kibabii Diploma Teachers’ College to be converted to Kibabii University College. This request was accepted and formalized by Legal Notice No. 115 of August 2011 that established Kibabii University College as a constituent college of Masinde Muliro University of Science and Technology. The journey to becoming a fully-fledged university was completed on 14<sup>th</sup> November 2015 when Kibabii received Charter from His Excellency President Uhuru Kenyatta.

## University Logo

The features appearing on the University Logo have the following meanings attached to them:-



## Corporate Colours



Gold is a Color of prestige and royalty



WHITE: Peace and Purity



ROYAL BLUE: Is a Color of the seas- a vast natural resource focused on our dream /vision so as to get realistic out-puts

## » B) PRINCIPAL ACTIVITIES

The mandate of the University, as contained in the Kibabii University Charter (2015) are/is to;

- a) Provide directly, or in collaboration with other institutions of higher learning, facilities for university education including technological, scientific, professional education and research;
- b) Advance knowledge and its practical application by research, innovation and other means;
- c) Disseminate the outcomes of research by various means, and commercially exploit the results of such research;
- d) Participate in technological innovation as well as in the discovery, creation, transmission and enhancement of knowledge, and to stimulate the intellectual life in the economic, social, cultural, scientific, and technological development;
- e) Contribute to industrial and technological development of society in collaboration and partnership with industry and other organizations;
- f) Develop quality and relevant programmes for degrees, diplomas and certificates;
- g) Establish colleges, faculties, schools, centres, institutes, departments, and other resources and administrative units as may be appropriate;
- h) Inculcate and promote a culture of innovation, critical inquiry and creativity in art, science, technology, engineering, and education, amongst staff, students, and society;
- i) Develop an institution of excellence in teaching, training, scholarship, entrepreneurship, research, consultancy, community service, among other educational services and products, with emphasis on technology and its development, impact and application to society;
- j) Provide a multi-level system of education and training that is relevant to the needs of the community covering a wide range of fields and levels with provision for recognition of prior learning and flexibility of transition between educational levels;
- k) Provide high quality facilities for educational, research, residential, commercial, cultural, social, recreational, sporting, and other activities;
- l) Facilitate student mobility between programmes of study at different universities;
- m) Participate in commercial ventures and activities that promote the objectives of the institution;
- n) Foster the general welfare of staff, students, and the community;
- o) Provide opportunities for development and further training for the staff of the institution;
- p) Develop and provide educational, cultural, professional, technical and vocational services to the community, and in particular foster corporate social responsibility;
- q) Facilitate the development, provision, and expansion of services, programmes, and other products in ways that are easily accessible and which reflect the principles of equity and social justice;
- r) Conduct examinations, and grant such academic awards as may be provided for in the Statutes, and to syndicate examinations for awards at other institutions as may be approved by Senate;
- s) Determine who may teach, what may be taught, and how it may be taught in the University;
- t) Promote social-economic development in line with the country's development agenda; and
- u) Ensure University sustainability and adoption of the best practices in University management and institutionalization of systems of checks and balances.

## »» OUR PHILOSOPHICAL STATEMENTS



### PHILOSOPHY

Kibabii University embodies the view that Science, Technology and Innovation are critical for sustainable utilization of material and human resources for the posterity of the universe

### MOTTO

Knowledge for Development



### VISION

To be a global and dynamic University of excellence in Science, Technology and Innovation

### MISSION

To achieve excellence in generation, transmission and enhancement of new knowledge in Science, Technology and Innovation through quality Teaching, Research, Training, Scholarship, Consultancy and Outreach programmes.







## NATIONALITIES AT KIBU



### Faculty & Staff

### Statistics

S/NO	Male	Female
Teaching Staff	77	39
Administrative Staff	152	148
<b>Total</b>	<b>229</b>	<b>187</b>
<b>Percentage</b>	<b>55%</b>	<b>45%</b>



## MANAGEMENT

### C) KEY MANAGEMENT

The University's governance and management is under the following key organs:

- University Council
- University Management Board
- Senate

### D) FIDUCIARY MANAGEMENT

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

DESIGNATION	NAME
<b>Vice Chancellor</b>	Prof. Isaac Ipara Odeo
<b>Deputy Vice Chancellor (Administration, Finance and Development)</b>	Prof. Donald Namasaka Siamba
<b>Deputy Vice Chancellor (Planning, Partnerships, Research and Innovation)</b>	Prof. Dr.-Ing. Benedict M. Mutua
<b>Ag. Deputy Vice Chancellor (Academics and Students Affairs)</b>	Prof. Julius Kiprop Maiyo
<b>Registrar (Academic Affairs)</b>	Prof. Ernest Sangai Mohochi
<b>Registrar (Administration &amp; HR)</b>	Dr. Ruth Atidah Mitalo
<b>Ag. Registrar (Planning, Partnerships, Research and Innovation)</b>	Dr. Paul Obino
<b>Dean of Students</b>	Dr. Alice Chemutai Mutai
<b>Director, ICT</b>	Dr. Anselemo Peters Ikoha
<b>Finance Officer</b>	CPA Dr. Benjamin Musina Oduori
<b>In Charge, Library and Documentation Centre</b>	Mr. Samuel Wairigo Wakahia
<b>In Charge, Procurement Department</b>	Ms. Maureen Chepkesis Kiplel
<b>Legal Officer</b>	Ms. Jacqueline Wanjala
<b>Principal Clinical Officer</b>	Mr. Johnstone Eshirera

## E) FIDUCIARY OVERSIGHT ARRANGEMENTS

### University Council

The University Council carries its mandate through committees hence committees facilitate decision-making to assist the Council in the execution of its duties, powers and authority, however delegation of authority to the committees does not in any way mitigate or dissipate the discharge by the Council of its duties and responsibilities. Council committees have been established with formal written terms of reference and observe the same rules of conduct and procedures as the Council.

#### i. Audit, Risk and Compliance Committee

The University Council has established an Audit, Risk and Compliance Committee which provides oversight on the University's financial and other management. The University also has an Internal Audit Department that reports to the Council Committee.

#### ii. Strategy, Finance and Development committee

The Committee is responsible for overseeing infrastructure development and maintenance, reviewing of in year and annual financial reports and budgets and make recommendations to Council and act on behalf of Council in reviewing the University Strategic Plan.

#### iii. Governance and Human Resource Committee

This Committee is charged with the responsibility of reviewing and providing advisory opinion on University Statutes; making recommendations to Council on staff welfare related issues; recommend to Council improvement in the job grading classification as the Committee may consider appropriate and provide, oversight in matters of human resource, including salaries, disciplinary matters and appointments and promotions of Professors, Associate Professors and equivalent Administrative and Library Grades.

#### iv. Awards and Sealing Committee

The mandate of the Committee is to; Receive and consider graduation list for Award of Certificates, Diplomas and conferment of Degrees and make recommendations to the Council; Receive and Consider the Graduation Booklet and make recommendations to the Council; Ensure that the processing of Certificates and Transcripts is done diligently and with integrity; Receive and consider proposals to Council and nominations for the award of Degrees; Recommend to Council award of Honorary Degrees; and Authorize on behalf of the Council the application of the University Seal to documents.

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### Parliamentary Oversight Committee activities

These committees ensure that public universities adhere to national policies, regulations, and standards, and they hold university administrations accountable for their actions. Here is an overview of the key aspects of their role:

#### Key Oversight Committees

##### a) Public Accounts Committee (PAC)

- i. **Financial Oversight:** PAC reviews the audit reports of public universities to ensure that funds are used appropriately and efficiently.
- ii. **Addressing Mismanagement:** Investigates cases of financial mismanagement, fraud, and corruption, and recommends corrective measures.

##### b) Public Investments Committee (PIC)

- i. **Asset Management:** Examines how public universities manage their assets and investments.
- ii. **Project Oversight:** Ensures that capital projects and investments by public universities are viable, transparent, and beneficial.

##### c) Committee on Education and Research

- i. **Policy Review:** Scrutinizes educational policies affecting public universities and recommends necessary adjustments.
- ii. **Quality Assurance:** Monitors academic standards, research output, and overall quality of education.

## HEADQUARTERS

Kibabii University  
Off Bungoma-Chwele Road  
P.O. Box 1699 – 50200,  
**BUNGOMA**

## CONTACTS

Telephone: (254)  
0708-0859934/0734-831729  
E-mail: [enquiries@kibu.ac.ke/vc@kibu.ac.ke](mailto:enquiries@kibu.ac.ke/vc@kibu.ac.ke)  
Website: [www.kibu.ac.ke](http://www.kibu.ac.ke)

## BANKERS

Kenya Commercial Bank  
Bungoma Branch  
P. O. Box 380, 50200  
**BUNGOMA**

National Bank of Kenya Limited  
Bungoma Branch  
P. O. Box 25 - 50200  
**BUNGOMA**

Absa Bank Kenya PLC  
Bungoma Branch  
P. O. Box 91, 50200  
**BUNGOMA**

Family Bank Limited  
Bungoma Branch  
P. O. Box 1068 – 50200  
**BUNGOMA**

Standard Chartered Bank Kenya Limited  
Bungoma Branch  
P. O. Box 2531, 50200  
**BUNGOMA**

Cooperative Bank of Kenya Limited  
Bungoma Branch  
P. O. 1964 - 50200  
**BUNGOMA**

Equity Bank Limited  
Bungoma Branch  
P. O. Box 2450 - 50200  
**BUNGOMA**

## INDEPENDENT AUDITORS

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

## PRINCIPAL LEGAL ADVISOR

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



## UNIVERSITY COUNCIL



**DR. ERNEST MWANGI NJOROGE**

**Chairman of Council**

Joined in March 2017 as the Chairman of Council and left in March 2023 after the lapse of his term. Holds a Bachelor of Veterinary Medicine (UON); a MSc. Clinical Studies, Medicine (UON); an MBA Strategic Management (Africa Nazarene University); and a PhD Clinical Studies, Epidemiology (UON). He has over 24 years of teaching, management and leadership experience working with University of Nairobi, NGOs, European Union, and USAID Kenya and East Africa.



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**DR. LUKES SHIROYA KUNDU**

**Designation:** Representing the Principal Secretary, State Department for Higher Education and Research, Ministry of Education.

**Date of Birth:** 3<sup>rd</sup> February, 1965

Dr. Shiroya joined in August 2020. He holds a B.ED (Arts) – Moi University, Masters Degree in Education Management and Administration (Kenyatta University) and a PhD in Peace and Conflict Management (MMUST).

Currently, he serves as the Deputy Director of Education at the State Department for Higher Education and Research, Ministry of Education. He has immense knowledge and experience in Quality Assurance and Standards.

**MR. MICHAEL JASPER OBONYO**

**Designation:** Rep Cabinet Secretary, The National Treasury

**Date of Birth** 7<sup>th</sup> April, 1970,

He joined in August, 2015 as a Council member. He is highly experienced in information communication matters in areas of public relations. He is currently Public Relations Officer in the Pensions Department, National Treasury. Mr. Obonyo holds a B.A. (Hons) UoN, Kenya (1992); a PGD (Mass Communication), Kenya Institute of Mass Communication (KIMC), Kenya (1998); and a Master of Arts in Communication Studies, UoN, Kenya (2011).



**CPA VINCENT MOSETI NYABIOSI**

**Designation:** Independent Member

**Date of Birth** 28<sup>th</sup> September 1984,

CPA Nyabiosi joined Kibabii University in 2017 as a Council Member and he is the Chairman of the Audit, Risk and Compliance Committee of Council. He holds a Master of Laws Degree in Public Finance and Financial Services Law from the University of Nairobi, a Bachelor of Laws Degree from the University of Nairobi (Hons) and attained CPA-K and CPS qualification from Strathmore University where he has been a lecturer for the past 15 years. CPA Nyabiosi is an Advocate of the High Court of Kenya of Kenya, having been admitted to the Bar in 2011, after obtaining his post-graduate diploma from the Kenya School of Law. He is also a Member of the Institute of Certified Public Accountants of Kenya (ICPAK) as well as a member of the Kenya Section of International Commission of Jurists (ICJ-K). He also has over 13 years of financial management experience in cross-border tax, legal and shared-services compliance having consulted at KPMG East Africa, Wananchi Group and at the African Human Rights and Access to Justice (AHRMJ) Programme. He is currently the Regional Tax Manager (East, Central and West Africa) at MGH North Support Services Limited, the regional consulting arm of Africa's leading satellite broadcaster.

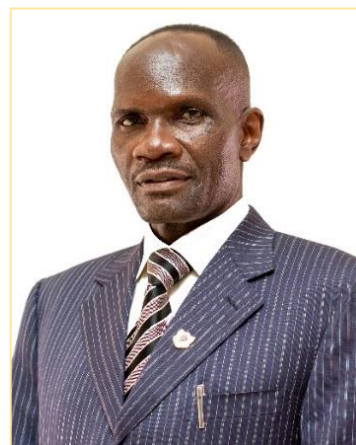


**MR. FRANCIS ASUNAH**

**Designation:** Independent Member

**Date of Birth:** 29<sup>th</sup> December, 1963

Joined in August 2017 as a member of Council and Chairman, Governance and Human Resource Committee of the University Council. He holds a Bachelor of Science, Geology (UoN) and Master of Engineering, Hydrology and Water Resources (IHE Delft, The Netherlands). Mr. Asunah has broad expertise of over 33 years in areas of Hydrology (MHSK), Geology (MGSK/ RGeol), Water resources engineering (CMIEK), Corporate Governance, Arbitration & Alternative Dispute Resolution (ADR) and Environmental management in both public and private sectors. Currently, he is a Technical Advisor at Rural Water & Sanitation Organization (WATERSAN) and the Chairman of the Centre for Corporate Governance (CCG) Alumni Network; and an Accredited Mediator of the High Court of Kenya. He is a Director and the Kenya Country appointed as Representative to the Institute of Chartered Mediators and Conciliators (EA).



**AMB. TOM MBOYA WAMBUA**

**Designation:** Independent Member

**Date of Birth:** 1968

Amb. Tom Mboya joined in December, 2018. He is the Chairman Strategy, Finance and Development Committee of Council. He is the Honorary Consular General for Iceland in Kenya. He is also the Council representative in the University Staff Pensions Board of Trustees. He is a business man with interests in banking, insurance and distribution. He holds Bachelor of Commerce Degree and an MBA both from the University of Nairobi. He is currently pursuing a Ph.D. in Strategic Management at Jomo Kenyatta University. He is a founder and CEO of various companies. Previously, he worked for British American Tobacco Company, until 2009 when he ventured into private business. He has wide international business exposure.

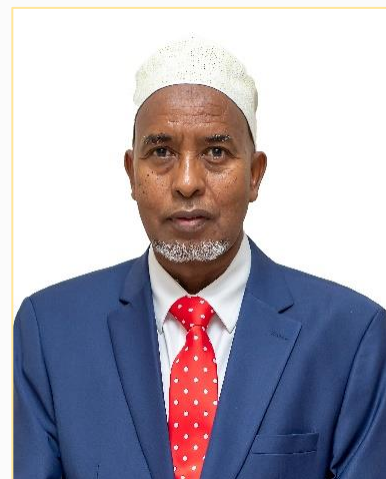


**MR. HUSSEIN ABDI FARAH**

**Designation:** Independent Member

**Date of Birth:** 28<sup>th</sup> August 1960

Joined in August 2017 as a Council member. He is Chairman Awards and Sealing Committee of Council. Mr. Farah holds a Certificate in Medical Laboratory Technology (MTC, Kakamega), Diploma in Medical Laboratory Technology (KMTC, Nairobi), MSc. in Medical Microbiology (LSHTM, UK), and Postgraduate Diploma in Medical Microbiology (LSHTM, UK). He is a seasoned Microbiologist. His experience spans over 20 years. Currently, he is the Chief Executive Officer at Fiveways Medical & Diagnostic (K) Limited.



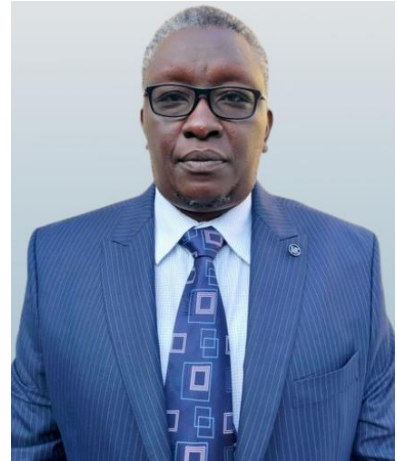
### **MR. WELLINGTON KIHATO WAMBURU**

**Designation:** Independent Member

**Date of Birth:** 30<sup>th</sup> August, 1972

Joined in August 2022, Mr. Wamburu is a lecturer at Dedan Kimathi University of Technology. He holds a Bachelor of Education from Kenyatta University and a Master's in Business Administration (Management Science – Operations Management) from the University of Nairobi. Currently, he is a PhD fellow, Doctor of Philosophy in Business (Operations Management).

Mr. Wamburu is a businessman, founder and CEO of El Dad Holdings Limited which majors in construction and construction materials from local market and COMESA region. He is a full member of Operations Management Society of Kenya (OMSK) and a member of Council of Supply Chain Management Professionals (CSCMP). He has research interests in Pensions, Project Sustainability, Project Costing and Control as well as Project Management Scheduling and Control. On 12th December, 2019, Mr. Wamburu was honoured and awarded The Head of States Commendation, HSC by the President for rendering distinguished service to the Republic of Kenya.



### **PROF. ISAAC IPARA ODEO**

**Designation:** Vice Chancellor

**Date of Birth:** 19<sup>th</sup> May, 1955.

Joined in 2013 as the Chief Executive and Secretary of Council. Holds B.ED (Arts) (UON), M.ED (Kenyatta University), and PhD (Moi University). He is an educationist with over 36 years of teaching experience at institutions of Higher learning. Prof. Odeo has also held various leadership positions in the same institutions.





## UNIVERSITY MANAGEMENT TEAM

**THE CHANCELLOR**



**VACANT**



ISO 9001:2015 Certified



## CHAIRMAN OF COUNCIL

### DR. ERNEST MWANGI NJOROGE

Joined in March 2017 as the Chairman of Council and left in March 2023 after the lapse of his term. Holds a Bachelor of Veterinary Medicine (UON); a MSc. Clinical Studies, Medicine (UON); an MBA Strategic Management (Africa Nazarene University); and a PhD Clinical Studies, Epidemiology (UON). He has over 24 years of teaching, management and leadership experience working with University of Nairobi, NGOs, European Union, and USAID Kenya and East Africa.

## VICE CHANCELLOR

### PROF. ISAAC IPARA ODEO

**Date of Birth:** 19<sup>th</sup> May, 1955.

Joined in 2013 as the Chief Executive and Secretary of Council. Holds B.ED (Arts) (UON), M.ED (Kenyatta University), and PhD (Moi University). He is an educationist with over 36 years of teaching experience at institutions of Higher learning. Prof. Odeo has also held various leadership positions in the same institutions.



## DEPUTY VICE CHANCELLOR (ADMINISTRATION, FINANCE AND DEVELOPMENT)

### PROF. DONALD NAMASAKA SIAMBA

**Date of Birth:** 14<sup>th</sup> October, 1960

Joined in 2019 as a member of Management Board. Holds Bachelor of Veterinary Medicine (BVM) (UON); an M.Sc. Vet. Pathology & Microbiology. (UON); and a Ph.D. Zoology (Parasitology) (Moi University). He is an educationist with a wide research, teaching and administration experience of over 30 years at research institutions and institutions of higher learning. Prof. Siamba has also held various leadership positions at the same institutions.



**DEPUTY VICE CHANCELLOR (PLANNING,  
PARTNERSHIPS, RESEARCH AND INNOVATION)**

**PROF. DR.-ING. BENEDICT M. MUTUA,**

**Date of Birth: 30<sup>th</sup> November, 1966**

Joined in 2016 as a member of the Management Board. He holds a B.Sc. (Eng.) (Egerton University); a MEng. Sc. The University of Melbourne Australia, Ph.D; and a Post Doc. (Universität für Bodenkultur-BOKU, Vienna Austria). He has over 25 years of teaching and research experience at the university level. He has held various leadership positions at Egerton University and has been involved in research projects, both at National and Global levels. He has special research interests in Water Resources Engineering and Applied Hydrology.



**AG. DEPUTY VICE CHANCELLOR  
(ACADEMICS AND STUDENTS AFFAIRS)**



**PROF. JULIUS KIPROP MAIYO,**

**Date of Birth: 5<sup>th</sup> January, 1979**

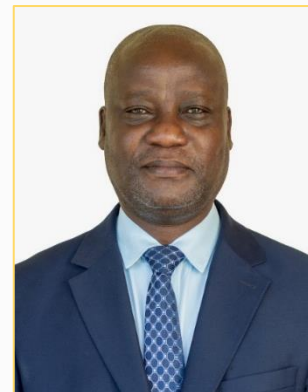
Prof. Maiyo joined in 2020 as a member of Management Board. He holds B.Ed Arts (Economics & Mathematics) (Moi University) MPhil Economics of Education and Management (Moi University), Masters in Business Administration (MBA). Indian School of Business Management and Administration; Doctor of Philosophy (PhD) in Education (Interdisciplinary) University of Pune and has over 15 years teaching experience at institutions of higher learning. He has also held various leadership positions at the same Institution.

**REGISTRAR (ACADEMIC AFFAIRS)**

**PROF. ERNEST SANGAI MOHOCHI,**

**Date of Birth: 12<sup>th</sup> January 1969**

Joined in 2018 as Registrar (Academic Affairs). He holds a PhD (Kiswahili Studies), MA (Kiswahili Studies) and BA (Kiswahili and Sociology) from Egerton University. He also holds Single Subject Diplomas in Sales and Sales Management, and Marketing Management (ICM, London). Prof. Mohochi has served in different positions in the university set up including Head of Department and Dean of School. He has also served as chairperson of the following professional associations: CHAKITA (Kenya National Kiswahili Association), CHAKAMA (the East African Kiswahili Association), as well as its Kenyan Chapter and Association of Kiswahili Departments in East African Universities. He has a working experience of 26 years involving teaching and leadership in Institutions of Higher Learning.



## REGISTRAR (ADMINISTRATION & HR)

### DR. RUTH ATIDAH MITALO,

**Date of Birth: 15<sup>th</sup> August, 1980**

Dr. Mitalo joined in January 2020 as Registrar (Administration & Human Resource). She holds a PhD in Human Resource Management - UoN, MBA (Human Resource Management) – UoN, BBA (Human Resource Management - First Class Honours), Certified Secretary of Kenya (CS-K), Certified Human Resource Professional of Kenya (CHRP-K), Diploma in Human Resource Management (Technical University of Kenya) and Diploma in Secretarial Studies. She has over 20 years administrative and Human Resource experience at institutions of higher learning. She is a member of the Institute of Human Resource Management (IHRM) and Institute of Certified Secretaries (ICS).



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## AG. REGISTRAR (PLANNING, PARTNERSHIPS, RESEARCH AND INNOVATION)

### DR. PAUL OBINO,

**Date of Birth: 28<sup>th</sup> February, 1973**

Dr. Ong'anyi joined UMB in 2023. He holds a PhD in Population Geography from the University of Nairobi. He has a wealth of management and administrative experience both in the public and private sector of over 15 years. He is a Senior Lecturer and current Director, Partnerships and Linkages, and has conducted a lot of consultancy, and scientific and policy research in the areas of Population Studies and Livelihoods. Dr. Ong'anyi is a member of the Population Association of Kenya and an Alumni of the University of Nairobi and the National Centre of Competence in Research, North-South, Switzerland.



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## FINANCE OFFICER

### CPA DR. BENJAMIN MUSINA ODUORI,

**Date of Birth: 1<sup>st</sup> August, 1972**

Joined in 2013 as Deputy Finance Officer. Dr. Oduori holds BBM (Accounting & Finance) (Moi), MBM (Accounting) PhD (Finance) (Moi), and CPA (K). He is a professional accountant with over 20 years' experience in auditing and assurance and finance at the institutions of higher learning. He is a member of ICPAK and ICIFA.

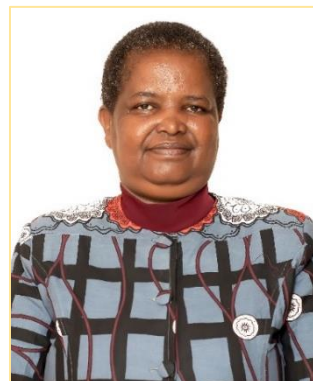


## DEAN OF STUDENTS

### DR. ALICE CHEMUTAI MUTAI,

**Date of Birth: 22<sup>nd</sup> July, 1968**

Joined in 2019 as Dean of Students and exited on after 3<sup>rd</sup> July, 2023 after resignation. She holds a Bachelor of Education (Arts) (Moi University), Master of Philosophy (M.Phil) in Educational Guidance and Counselling, (Moi University), and Doctor of Philosophy in Counselling Psychology (PhD) (Egerton University). Dr. Chemutai is a member of the Kenya Universities Professional Counsellors Association (KUPCA). She has over 29 years' experience in both students affairs and library management in institutions of higher learning.



## DIRECTOR ICT

### DR. ANSELMO PETERS IKOHA,

**Date of Birth 10<sup>th</sup> October, 1970**

Joined in 2013 as a Member of the University Management Board. He holds a Bachelor of Education from Egerton University, a PGD in Computer based Information Systems from Sunderland UK, MSC in Computer based Information Systems from Sunderland UK and (PhD) from MMUST. He has over 20 years' experience in teaching and management of information systems. He is a member of Association of Computing Machinery ACM, UK.

## PRINCIPAL CLINICAL OFFICER

### MR. JOHNSTONE ESHIRERA,

**Date of Birth 29<sup>th</sup> October, 1970**

Joined Kibabii University in 2012 as Deputy Senior Clinical Officer and Head of Department of Health services. Previously worked for Masinde Muliro University and Ministry of health respectively. Has both administrative and clinical experience of more than 18 years of service. Trained up to master's level in Community health at Great Lakes University, University of Liverpool (UK), Moi University and Kenya Medical Training College. Holds professional Diplomas in Community Health, Sexual and Reproductive Health in Developing Countries and Clinical Medicine and Surgery.



## LEGAL OFFICER

**MS. JACQUELINE A. WANJALA,**  
**Date of Birth 29<sup>th</sup> April 1968**

Joined Kibabii University in August 2015 as legal officer. She Holds a Bachelor of Laws (LLB) University of Nairobi and Diploma in Law from Kenya School of Law (KSL). She is an Advocate of the High Court of Kenya, having been admitted in 1993. Miss Wanjala is a member of the Law Society of Kenya with 27 years of experience as an Advocate. She has 11 years experienced in the University Sector.



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## IN CHARGE, LIBRARY AND DOCUMENTATION CENTRE

**MR. SAMUEL KAIRIGO WAKAHIA**  
**Date of Birth: 17<sup>th</sup> August, 1982**



Mr. Wakahia joined in 2022 as Librarian 1. He holds a Bachelor of Information Science (University of South Africa) and a Master of Library and Information Science (University of Nairobi). He is currently pursuing a PhD at University of KwaZulu Natal. He previously worked for Pan Africa Christian University, Presbyterian University of East Africa, Nation Media Group and Kenya Forestry Research Institute (KEFRI). He has over 10 years work experience the running of Academic libraries (6 of which have been in Library Management at different capacities) and over 7 years' experience in the management of special libraries.

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## IN CHARGE, SUPPLY CHAIN MANAGEMENT

**MS. MAUREEN CHEPKESIS KIPLEL,**  
**Date of Birth: 12<sup>th</sup> January 1983**

Joined in 2022 as a Member of the University Management Board. She holds a Bachelor of Business Management from Moi University, a Master of Business Management in Purchasing and Supplies from Moi University. She is currently pursuing a PhD at Moi University in Logistics and Supply Chain Management. She is a Member of Kenya Institute of Supplies Management and Chartered Institute of Procurement and Supply. She has 8 years of teaching experience in institutions of higher learning.



## 4. CHAIRMAN'S STATEMENT



Dr. Ernest Mwangi Njoroge,  
**CHAIRMAN OF COUNCIL**

“ The  
commissioning of  
the Student Centre  
has immensely  
contributed in  
enhancing  
wellness of the  
students.

### Introduction

On behalf of the Board, it gives me pleasure to present to you the University's Annual Report and Financial Statements for the FY 2022/203. During this period, the University made notable progress towards the attainment of the University's Vision and objectives. We affirm our commitment to continuously improve our operations in developing market driven programmes, ensure efficiency and reliability, financial stability and offer quality services to our students and stakeholders.

It is noteworthy to state that the students' numbers have grown gradually to the current population of 8,176 duly registered students with a total of 416 members of staff; 116 teaching and 300 Administrative staff.

The development of Kibabii University Strategic Plan 2023-2027 is at the tail end of completion. The University has aligned the draft Strategic Plan to the Government's Bottom-Up Economic Transformation Agenda (BETA) for improved livelihoods of Kenyans.

During the year under review, the University collaborated with various stakeholders both local and international towards achievement of its mandate.

Through the collaboration and partnerships, the University received funding to a tune of KES 6 million

In implementing its mandate, the University acknowledges the support from the National Government through the Ministry of Education and the National Treasury and Planning and the County Government of Bungoma. The University received KES 685 million from the Exchequer to meet both the recurrent and capital development needs in the period under review.

### Governance, Administration and Finance

Council reiterates its commitment to providing good stewardship and strategic direction to the University. This has seen University operations progress seamlessly as a result of effective and efficient governance and performance management.

I wish to welcome one (1) Board Member Mr. Wellington Kihato who joined us during the year under review and wish him success in his tenure. During the latest Board evaluation by the State Corporation Advisory Committee (SCAC), we scored 92%, affirming our Board commitment to ensuring adherence to the highest standards of corporate governance.

The University successfully held its 7<sup>th</sup> Graduation Ceremony on Friday 3<sup>rd</sup> March, 2023 where a total of 1,113 graduands were churned into the job market.

Among other milestones recorded during the year included:

- Approved and implemented the Terms and Conditions of Service for Kibabii University Staff.
- Signed and implemented eight (8) MOU's with strategic partners across the world.

### Capital Development Projects

During this period the University commissioned the Students Centre. This project has immensely contributed in enhancing wellness of the students and staff as well as creating conducive space for students' welfare.

### Conclusion

The Board would like to thank the outgoing Chairman of Council, Dr. Ernest Mwangi Njoroge, for his illustrious service to the University over a period of six years. His stewardship of Kibabii University was characterized by innovative ideas, strategic thinking and, tireless efforts to increase the credibility and visibility of Kibabii University.

It is during his tenure that Kibabii University recorded immense growth. Key among them include: Establishment of the Kibabii University Endowment

Fund which currently stands at KES 10 Million, Kibabii University Alumni Association, International Students, approved Policies, increased students enrolment, ISO 9001:2015 Re-Certification, growth of the University Pension Scheme, expansion of ICT infrastructure and automation of services, Research Crack Team, Modern infrastructure and increased asset base, staff welfare and medical scheme, a great relationship with our partners and financial stability among other notable achievements.

The Board also recognizes the critical role that the University Management play in the execution of our mandate. As the Board, we are fully committed to continually enhance the welfare of our staff members to ensure that they are well equipped, both at work and socially, to professionally execute their tasks and facilitate the Board achieve the ambitious Six (6) Strategic Objectives of Kibabii University which include: 1) Promote and Maintain Excellence in Teaching and Learning; 2) Support and Sustain Advancement in Research, Innovation, Partnerships and Linkages; 3) Enhance Administrative, Financial and Human Resource Management Systems; 4) Invest in Strategic Marketing and Public Relations; 5) Expand, Maintain and Improve Physical Facilities and Infrastructure; and 6) Provide Quality Health Care Systems as per the University Strategic Plan.



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SIGNED  
**CHAIRMAN OF COUNCIL**



## 5. REPORT OF THE VICE CHANCELLOR



Prof. Isaac Ipara Odeo  
VICE CHANCELLOR



**“50 Researchers  
included in the  
prestigious AD Scientific  
Index Rankings' top  
5000 researchers in the  
World.”**

### Dear Stakeholders,

Greetings and welcome to the Annual Report and Financial Statements for the year 2022/2023 for Kibabii University. We are proud to present a comprehensive overview of our University's progress, focusing on key areas such as digitalization of teaching and learning, sustainable funding models, impactful research, international recognition, collaborative endeavors, and outstanding sports achievements by our students both local and international arena.

### Digitalization of Teaching and Learning

In alignment with the fast-paced technological landscape, Kibabii University has made substantial strides in the digitalization of teaching and learning. This transformative initiative, whose major springboard was the COVID 19 Pandemic has not only enhanced the quality of education but has also resulted in substantial cost savings.

By adopting cutting-edge educational technologies, we have fostered a dynamic learning environment that promotes engagement, interactivity, and flexibility. This move has positively impacted both students and educators, paving the way for an innovative and future-ready approach to education.

### Research and Innovation Excellence

Our commitment to advancing knowledge and pushing the boundaries of research has borne fruit in the form of substantial grant acquisitions. Through rigorous research efforts, our esteemed faculty and staff have secured grants that not only generate revenue for the university but also contribute to the global body of knowledge. This has further bolstered our reputation as a hub of intellectual innovation and discovery.

During the year, the University's researchers formulated and presented twenty-eight (28) multifaceted and cross-institutional research proposals to diverse donor agencies, seeking essential funding avenues. While this represents a decrease of 22.2% from the 2021/2022 fiscal year, in which a total of thirty-six (36) proposals were tendered, it's important to note that the higher count in the previous fiscal year was influenced by the launch of the more adaptable National Research Fund (NRF-Kenya) call for proposals in FY 2021/2022, prompting numerous research teams at KIBU to partake.

### International Recognition and Research Rankings

The dedication and calibre of our researchers have earned Kibabii University international recognition. Our researchers' contributions to esteemed refereed journals have propelled them into the spotlight, with several appearing in prominent international rankings. Notably, our researchers' outstanding performance led to 50 of them being included in the prestigious AD Scientific Index Rankings' top 5,000 researchers. This recognition serves as a testament to our university's commitment to excellence in research.

### Collaborative Engagements and MOUs

Collaboration has been a driving force behind our progress, and we are delighted to have established several Memoranda of Understanding (MOUs) with esteemed institutions and organizations. These collaborations have enabled knowledge exchange, joint research endeavors, and academic partnerships that enrich the academic experience for both students and faculty. The expansion of our network through such engagements continues to open doors to new opportunities for growth and development.

### University Funding

One of the pivotal achievements of the past year has been the successful implementation of a new government funding model for universities. If realized, this model will be instrumental in meeting the actual costs of our academic programs, thereby alleviating financial burdens and reducing debts that have nearly crumbled activities in most universities. As a University, we have fully embraced and are in full support as we look forward to a more sustainable financial framework that enables us to continue providing top-notch education, research opportunities, and infrastructure enhancements without compromising on quality.

### Wellness of our Learners

One of the recent additions to our University that fills me with immense pride is the state-of-the-art sports infrastructure. We understand the importance of physical fitness and sportsmanship in a student's life, and that's why we have invested in modern sports facilities. These facilities are not only meant to cater to the physical well-being of our students but also to promote teamwork, discipline, and leadership skills. In line with this commitment, I am delighted to share with you the outstanding achievements of our Taekwondo and other various games and sports. Our Taekwondo team has brought home numerous medals from national and regional championships, showcasing their dedication and prowess in this martial art. Similarly, our rugby team has made waves in various nationwide competitions, demonstrating their resilience and passion for the sport. We must thank the Government of Kenya for supporting and financing these projects.



Prof. Isaac Ipara Odeo  
**VICE CHANCELLOR**

## 6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2022/23

Objective	Key Performance Indicators	Activities	Achievements
<b>STRATEGIC PILLAR/ THEME/ ISSUE 1: PROMOTE AND MAINTAIN EXCELLENCE IN TEACHING AND LEARNING</b>			
<b>To offer quality and market driven programmes in conformity with CUE and TVET Standards</b>	Reviewed Programmes	Review Certificate, Diploma, undergraduate and post graduate programmes	One Diploma Programme was developed. One Masters programme was reviewed. Three additional programmes were submitted for accreditation by CUE
	- No. of new academic programmes introduced - Needs assessment report	Introduce new academic programmes, departments and Faculties /Schools	- Splitting of the Faculty of education and social science (FESS) into School of Education and Faculty of Arts and Social Sciences - New programmes Introduced during the Year; PhD(BA)
	- No. of qualified staff recruited	Recruiting additional skilled trainers	7 staff were recruited during the year in review
	- Signed MOUs - Number of operational MOUs	Collaboration with other institutions with established training facilities	Eight (8) Memoranda of Understanding (MoUs) with international partners were signed during the year in review
<b>To achieve a substantial increase in Student Enrolment and completion</b>	No. of enrolled Students No. of Graduating students	increase enrolment of local and international students	486 TVET students and 2336 undergraduate students both placed by KUCCPS as well as Privately sponsored 1113 Graduated during the year in review
<b>To integrate ICT in Academic programmes</b>	No. of uploaded e-learning content Reports	Uploaded e-learning content	The university offered blended teaching and learning during the year in review
	No. of users trained	Train lecturers and students on online content development and utilization	Staff and students trained online teaching and learning
<b>To supervise, monitor and evaluate quality assurance processes in the University</b>	No. of courses evaluated by students Reports	Carry out online course evaluation	All courses and lecturers were evaluated by students during the year in review
	No. of class representatives' for a held	Conduct class representative fora	Two Class representative for a were held during the year

To strengthen students' welfare services	No. of students funded	Establish a needy students' endowment fund	171 students benefited from the endowment fund during the year in review
	- No. of talents search Activities organized - No. of talents identified	Organize talents search activities	The University held a cultural and careers week where students showcased talents.
	No. of collaborations and MOUs	Collaborate with talent development agencies	The University partnered with the Kenya Academy of sports and the anti-doping agency of Kenya to host the first sports symposium as well as offer training for students
To expand library Resources and services	No. of library resources	Increase library resources and services	During the year in review the University acquired 276 additional academic books as well as two book databases
	No. of hotspots and computers installed	Expand ICT services	20 additional wifi access points were added on the University network during the year in review
<b>STRATEGIC PILLAR/ THEME/ ISSUE 2: SUPPORT AND SUSTAIN ADVANCEMENT IN RESEARCH, INNOVATION, PARTNERSHIPS AND LINKAGES</b>			
To strengthen research in the University	% allocation to research.	Allocate at least 2% of recurrent budget to research	2.5% of the University's Operational budget allocated to research
	No. of research proposals developed and submitted	Submit research proposals to international donors	28 research proposals developed and submitted
	No. of staff and Students participating in conferences.	Facilitate staff and students to attend local and international conferences	668 staff and students participated in conferences during the year in review
	No. of staff and students supported. No. of publications in reputable journals.	Support staff and students to publish research findings in reputable journals	124 peer reviewed journals published during the year in review
To enhance extension and community outreach services	No. of extension services offered	Provide extension services on Agriculture, health, environment, ICT and other technologies	The University held one community outreach programme during the year in review
	Innovation challenge calls	Implement innovation policy and Guidelines.	The University continued to participate in venture for change innovation challenge
	No. of students and staff recognized and rewarded	Recognize and reward innovators in the University.	The University awarded members of staff for leading in research and innovation activities during the year in review
To promote and preserve innovation.	No. of shows, exhibitions and trade fairs attended.	Participate in shows, exhibitions and trade fairs	The University participated in two international shows and exhibitions; thus, Nakuru and Eldoret showcasing its staff and students' research and innovation outputs

To promote partnerships, linkages and collaboration	No. of MOUs/MoAs and MoFs developed.	Develop and sign new Memoranda of Understandings (MOUs).	8 MoU signed during the year in review
<b>PILLAR/ THEME/ ISSUE 3: ENHANCE ADMINISTRATIVE, FINANCIAL AND HUMAN RESOURCE MANAGEMENT SYSTEMS</b>			
To strengthen the University's administrative quality management systems	Developed targets	Develop relevant Performance targets	The University signed a PC at the beginning of the year which was cascaded down to all staff. These were then used to evaluate staff performance at the end of the FY
Improve efficiency of service provision	No. of automated student and staff management functions	Automation of student and staff management processes	Staff performance management was automated during the year in review
<b>To promote good corporate governance</b>	Approved performance contracts	Develop annual performance contract	The University signed a PC at the beginning of the year which was cascaded down to all staff. The PC for the previous year was also evaluated during the year in review where the University overall performance was rated as very good
	Approved audit and QMS compliance reports	Conduct audit on compliance with ISO standards	The University received ISO 9001:2015 recertification during the year in review
	Approved compliance report	Conduct audit on relevant constitutional and legal requirements	A legal audit was undertaken by the university where the results showed that the University was 91.3% compliant
	Approved University Almanac Reports.	Develop and disseminate the University almanac	The University developed an almanac for the FY2022/23 that ensured proper planning and implementation of meetings and other activities
	Approved University work plan Reports.	Develop and disseminate the University work plan	Each department prepared work plans from the strategic plans that guided activities for FY2022/23
	M&E reports	Monitor, evaluate and report on University projects	The strategic plan 2020-2022 was evaluated. From the evaluation the 66% of the plan had been achieved
	Percentage increase	Increase the network bandwidth	MB was increased during the 2022/2023FY

<b>To Enhance Safety and Security of Students, Staff and stakeholders</b>	Quarterly reports	Coordinate with the Community and other law enforcers on Community policing programme	The University continued to work closely with the community as well as law enforcement to enhance safety and security of its students and other stakeholders
	No. of security patrols reports	Carry out regular security patrols within the University and its environs. Contract a security service provider and undertake close supervision of the contracted security firm	Administration Police Continued to offer addition security both on campus and in the community around the university
	No. of workshops No. of participants Reports	Sensitize Staff, Students and stakeholders on Terrorism and radicalization	This was done for freshmen during orientation
<b>To attract, develop and retain competent staff</b>	No. of staff recruited/deployed	Appoint and deploy qualified Staff	7 staff were recruited during the 2022/2023FY
	No. of staff inducted	Conduct induction of staff	The 7 newly recruited staff were inducted during the 2022/2023FY
	No. of Approved HR Policies Report	Develop/Review HR Policies	4 HR policies were approved during the 2022/2023 FY
<b>To enhance financial resource mobilization</b>	No. of resource needs analysed	Conduct resource needs analysis	The University carried out a resource needs analysis during the budgeting process as well as at the time of planning for different University wide activities. This analysis forms a basis for resource mobilization initiatives that the university undertook during the year in review.
	% of integration No. of banks integrated with the University Reports	100% Automation of student fee collection process; Integration with banks	5 out of 6 banks with fee deposit accounts had been integrated as at the end of the FY2022/2023
	Compliance Report	Implement the fees policy	The ERP system enhanced not to allow students to report before fulfilling both the academic and financial requirements for previous sessions
	% reduction of student debts Approved debt policy Reports	Develop and Implement a debt management Policy	Student debtors reduced by 8.5%
	No. of fundraising initiatives Amount of funds raised. Reports	Develop innovative fundraising initiatives	Resources were mobilized to support University activities through donations to the tune of KShs. 1.6 million during the FY2022/2023
	<b>To enhance prudent financial management</b>	% of prudent financial use Reports	Adopt program-based budgeting approach that is aligned to strategy
% of budget allocation No. of key activities funded Reports		Prioritization of key University activities	During the year in review, the University ring fenced funds for utilization in research, library and ICT
% Compliance Report		Implement class size quorum policy	During the year in review only courses that met the quorum were mounted
Budget Vs. Actual Reports		Implement budgets, procurement plans and budgetary controls	The University's FY2022/2023 procurement was aligned to the budget and expenses were strictly incurred as per plan

To improve the University's financial and risk management framework	% of budget lines/ expenditures with more than 10% Variance	Implement budgets, procurement plans and budgetary controls	Only 6 out of 22 Budget lines varied from the actual by more than the +/- 10% threshold. These have been explained under the notes to the comparison of budget versus actual amounts report
	No. of trained staff Unqualified Audit Opinion on University financial statements Compliance Reports	Build capacity of staff in financial reporting	Staff in Finance and Internal Audit department were facilitated to attend training on financial reporting and Public Finance Management
<b>STRATEGIC PILLAR/ THEME/ ISSUE 4: INVEST IN STRATEGIC MARKETING AND PUBLIC RELATIONS</b>			
To promote KIBU's image Through enhancement of its visibility	No. of advertisements in print and electronic media	Develop and disseminate advertisement on print and electronic media	The University used both Social and print media to market its programmes during the year in review
	No. of Hit rate per day Hit rate per day report	Update the University website and social media platforms	During the year in review the University realized a significant increase in website visits as well as social media followers as elaborated under the management discussions and analysis
	No. of KIBU teams participating in national competition/ leagues	Engage in Sports as a Marketing and Communications tool	The University presented teams to participate in both national and international leagues in various fields including rugby, athletic and taekwondo
To strengthen marketing of the University and its programmes	No. of secondary schools and tertiary colleges visiting KIBU Report	Host secondary schools and tertiary institutions visits	The University hosted over 5000 students and 1000 teachers during the year in review
	No. of applicants Customers' feedback Report	Market the University programmes to international markets	The University attracted 3 international post graduate students during the year in review
<b>STRATEGIC PILLAR/ THEME/ ISSUE 5: EXPAND, MAINTAIN AND IMPROVE PHYSICAL FACILITIES AND INFRASTRUCTURE</b>			
To expand and upgrade physical infrastructure through completion of planned constructions for intended use	Project completion documents Handing Over report	Construction of water recycling system extension to student hostels	One more building connected to utilize recycled water
	Increase water capacity	Rehabilitation of University spring and borehole	One spring was rehabilitated during the year in review Rain water harvesting capacity increased by operationalizing the underground water tank at the new Student Centre. This increased the water supply to the University by 60 cubic litres per day
To enhance energy management and conservation	Redesigned lighting points in hostels Adoption of LED lighting systems Functional solar System	Implement energy management policy	Monthly power consumption reduced by 8.5% during the year in review as a result of increased number of building under usage of LED lighting
Landscaping of the University	Reports on areas with flowers and trees	Planting of flowers and trees	During the year in review the University continued to maintain a beautiful green outdoor environment conducive for learning
	No. of recreational facilities	Construct a recreational park	Additional outdoor Sitting spaces were constructed from recycled waste material during the year in review
<b>STRATEGIC PILLAR/ THEME/ ISSUE 6: PROVIDE QUALITY HEALTH CARE SYSTEMS</b>			
To enhance Service Delivery	Functional health management system	Installation of health service management software	The HSMIS was installed during the year in review
To promote health within the community	No. of medical camps held No. of patients attended to No. of patient referral Reports	Hold a medical camp annually	During the year in review the University held a medical camp at Mt. Elgon sub-county where 200 community members received medical attention.

## 7. CORPORATE GOVERNANCE STATEMENT

The University Council, presided over by the Chairperson is a body established to govern the University. The Council is appointed in accordance with the Universities Act, 2012 (No. 42 of 2012) by the Cabinet Secretary in charge of Ministry of Education. The Council provides strategic direction, exercises control and remains accountable through effective leadership, enterprise, integrity and good judgment. It is diverse in its composition, independent but flexible, pragmatic, objective and focused on balanced and sustainable performance of the University. The Council retains responsibility for establishing and maintaining the institution's overall control of financial, operational and compliance issues as well as implementing strategies for the long term success of the Institution.

### Professional Diversity

The University Council consisted of Nine (9) members (all male) with diverse professional backgrounds in the fields of Clinical studies, Epidemiology, Geology, Hydrology, Arbitration, Environmental Management, Law, Strategic Management, Governance, Laboratory Technology, Medical Microbiology, Public Finance, Taxation, Communication and Human Resource Management.

1. Six (6) independent Members appointed by the Cabinet Secretary in charge of Education
2. One (1) member representing the Principal Secretary in charge of the State Department for University Education and Research, Ministry of Education
3. One (1) Member representing the National Treasury
4. The Vice Chancellor as an ex-officio Member.

### Appointment and Removal of Council Members

- 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.

### 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 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 Kibabii University's website for the information of stakeholders.

The members of Council have committed themselves to the service of Kibabii University 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.

*During the year under review, one (1) new member (Mr Wellington Kihato) was appointed to replace Mr Mungatana, whose term had expired. The Chair of Council, Dr. Ernest Mwangi Njoroge, exited after successfully serving his second and last term on 9th April, 2023 and as at 30th June, 2023, appointment of his substantive replacement had not been done.*



### Operations of the Council

To effectively discharge its mandate, the Council established the following Standing Committees, each with specific terms of reference:

- i. Audit, Risk and Compliance Committee;
- ii. Governance and Human Resource Committee;
- iii. Strategy, Finance and Development Committee; and
- iv. Awards and Sealing Committee.

Other than the stated Committees, Ad-hoc Committees were established as need arose.

### Council Committees

The Council Committees facilitate decision-making to assist the Council in the execution of its duties, powers and authority, however delegation of authority to the Committees does not in any way mitigate or dissipate the discharge by the Council of its duties and responsibilities. Council Committees have been established with formal written terms of reference and observe the same rules of conduct and procedures as the Council.

In the Financial Year 2022/2023, the Council approved the following Committees;

#### i. Strategy, Finance and Development Committee

The mandate of the Committee is to oversee infrastructure development and maintenance, review in year and annual financial reports and budgets and make recommendations to Council and act on behalf of Council in reviewing the University strategic plan

Membership and meeting attendance for the Strategy, Finance and Development Committee in the FY2022/2023 is presented in table below:

**Table: Membership and attendance of Strategy, Finance and Development Committee Meetings during the FY2022/2023**

STRATEGY, FINANCE AND DEVELOPMENT COMMITTEE		
NO	NAME	ATTENDANCE (X/5)
1	Amb. Tom M. Wambua	5
2	Dr. Lukes Shiroya	4
3	Mr. Francis Asunah	5
4	Mr. Michael J. Obonyo	5
5	Mr. Wellington Kihato	3
6	Prof. Ipara Odeo	5

#### ii. Governance and Human Resource Committee

This Committee is charged with the responsibility of reviewing and providing advisory opinion on University Statutes; making recommendations to Council on staff welfare related issues; recommend to Council improvement in the job grading classification as the Committee may consider appropriate and provide, oversight in matters of human resource, including salaries, disciplinary matters and appointments and promotions of Professors, Associate Professors and equivalent Administrative and Library Grades.

Membership and meeting attendance during the FY2022/2023 is as shown in table below:

**Table: Membership And Attendance Of Governance And Human Resource Committee Meetings During The FY2022/2023**

GOVERNANCE AND HUMAN RESOURCE COMMITTEE		
NO	NAME	ATTENDANCE (X/4)
1	Mr. Francis Asunah	4
2	Amb. Tom Wambua	4
3	Dr. Lukes Shiroya	3
4	Mr. Michael Obonyo	4
5	Mr. Wellington Kihato	3
6	Prof Isaac Ipara Odeo	4

#### iii. Audit, Risk and Compliance Committee

This Committee’s mandate is to review and provide advisory opinions on Internal and External Auditors’ reports and make recommendations for the improvement of the internal controls. The Committee also monitors and evaluates management’s response to and implementation of internal control recommendations. This include, internal Audit reports, PIC recommendations, external audit reports, Risk management, PFM systems and special assignments. This Committee also provides advice on Quality and Performance Monitoring.

Membership and meeting attendance during the FY2022/2023 is provided in table below.

**Table: Membership and attendance of Audit, Risk and Compliance Committee Meetings during the FY2022/2023**

AUDIT, RISK AND COMPLIANCE COMMITTEE		
NO	NAME	ATTENDANCE (X/6)
1	CPA Vincent Nyabiosi	6
2	Mr. Hussein Farah	6
3	Dr. Lukes Shiroya	6
4	Mr. Michael Obonyo	5

#### iv. Awards and Sealing Committee

The mandate of the Committee is to; Receive and consider graduation list for Award of Certificates, Diplomas and conferment of Degrees and make recommendations to the Council; Receive and Consider the Graduation Booklet and make recommendations to the Council; Ensure that the processing of Certificates and Transcripts is done diligently and with integrity; Receive and consider proposals to Council and nominations for the award of Degrees; Recommend to Council award of Honorary Degrees; and Authorize on behalf of the Council the application of the University Seal to documents.

**Table: Membership and attendance of Awards and Sealing Committee Meetings during the FY2022/2023**

AWARDS AND SEALING COMMITTEE		
NO.	NAME	ATTENDANCE (X/6)
1	Mr.Hussein Farah	6
2	Dr.Lukes Shiroya	6
3	Mr.Francis Asunah	6
4	CPA Vincent Nyabiosi	6
5	Mr. Michael Obonyo	6
6	Prof. Isaac Ipara Odeo	6

**Table: Membership and meeting attendance for Ad-Hoc Resource Mobilization Committee Meetings in the FY2022/2023**

AD-HOC RESOURCE MOBILIZATION COMMITTEE		
NO.	NAME	ATTENDANCE (X/2)
1	Amb. Tom Wambua	2
2	Mr. Francis Asunah	2
3	Dr. Lukes Shiroya	2
4	Mr. Michael Obonyo	2
5	CPA Vincent Nyabiosi	1
6	Prof. Isaac Ipara Odeo	2

Recommendations of various committees were presented and considered as appropriate during various Full Council meetings as shown in table below:

**Table:Membership and meeting attendance for Full Council Meeting in the FY2022/2023**

COUNCIL MEETING		
	NAME	ATTENDANCE (X/6)
1	Dr. Ernest Njoroge	5
2	Dr.Lukes Shiroya	6
3	Mr.Hussein Farah	6
4	Amb. Tom Wambua	6
5	CPA Vincent Nyabosi	6
6	Mr. Francis Asunah	6
7	Mr.Michael Obonyo	5
8	Mr. Wellington Kihato	5
9	Prof. Isaac Ipara Odeo	6

#### Governance Audit

The Council is required to ensure that a governance audit of the organization is undertaken on an annual basis to ensure that the organization conforms to the highest standards of good governance. In this regard, the Governance Audit covering various parameters was conducted during the year. The level of compliance of the University on Governance issues was 92%, details of which are presented in the table below:

**Table: Summary of Scores Per Parameter**

S/No.	Parameter	Total Marks	Score
1.	Transparency and Disclosure	80	80
2.	Adherence to Laws and Regulations	40	35
3.	Council Meetings	70	64
4.	Service to Members	50	50
5.	Communication with Stakeholders and Public Education	40	35
6.	Council Independence and Governance	60	60
7.	Council Systems and Procedures	140	126
8.	Corporate Social Responsibility	140	130
9.	Leadership and Strategic Management	200	182
<b>TOTAL</b>		<b>820</b>	<b>762</b>

**NOTE: It was in the Auditor’s opinion that the University had to a large extent complied with governance issues.**

### Legal Audit

During the year, the Legal Audit was conducted internally to establish the general compliance of the University to all statutory and regulatory obligations, Kibabii University Charter, Statutes and Policies. As summarized in the table below and with an overall score of 91.3 %, it was established that the University had to a large extent complied with legal requirements.

**Table: Level of Compliance**

Sampled Department/School/Directorate	Total Marks	Score	Percentage (%)
Catering Department	204	178	87.3
Finance Department	132	128	96.9
Estates Department	140	113	80.7
Human Resource and Administration Department	240	231	96.3
Procurement Department	204	193	93.6
Library Department	56	50	89.3
Internal Audit Department	92	83	90.2
Security Department	152	136	89.5
Directorate of Information, Communication and Technology	68	62	91.2
School of Business and Economics	188	171	90.9
School Graduate Studies	168	162	96.4
Health Department	136	127	93.4
<b>TOTAL</b>	<b>1872</b>	<b>1612</b>	<b>91.3</b>

### Council Training

Continuous skills and professional development of the University Council goes a long way in ensuring that Council is well equipped with skills and knowledge for effective and efficient governance and performance excellence. In recognition of this important aspect, Kibabii University held a Workshop for Council members and Senior Management staff to specifically discuss issues concerning strategic planning, identifying risks, infrastructure and resource (both financial and human) mobilization.



- i) Approved University Budget Estimates for Financial Year 2022/2023.
- ii) Approved University Quarterly Reports and Financial Statements.
- iii) Signed and monitored the Performance Contract for the Financial Year 2022/2023.
- iv) Approved and monitored implementation of Annual Procurement Plan 2022/2023.
- v) Approved of Council and specific Council Committee's Almanac for FY 2022/2023.
- vi) Approved the award of two (2) Honorary (*Honoris Causa*) Degrees of Kibabii University.
- vii) Approved application of the University Seal on Certificates and other official documents.
- viii) Successful 7<sup>th</sup> Graduation Ceremony held on 3<sup>rd</sup> March, 2023.
- ix) Approved the following Policies, Manuals and Working documents:
  - ❖ Extension and Community Outreach Policy;
  - ❖ Shows, Exhibitions and Trade Fair Policy;
  - ❖ Grants Management Policy;
  - ❖ Sexual and Gender Based Violence Policy;
  - ❖ Technology Enabled Learning (TEL) Policy;
  - ❖ Gender Mainstreaming Policy; and
  - ❖ Staff Children Education Policy.
  - ❖ Terms and Conditions of Service for Kibabii University Staff .
  - ❖ Approved Standard Operating Procedures for Kibabii University Ethics Review Committee.
  - ❖ Approved Pre-Feasibility Study Report for the Kibabii University School of Nursing.
  - ❖ Approved Feasibility Study Report for the School of Nursing (SoN).
- x) Improvement of University Webometric ranking in Kenya.
- xi) Procured Medical Insurance and Group Personal Accident Insurance for members of staff and Council for the FY 2022/2023.
- xii) Established/Approved Kibabii University Endowment Fund and Trust Deed.

## 8. MANAGEMENT DISCUSSION AND ANALYSIS

We are delighted to present the Management's Discussion and Analysis (MD&A) section of the Annual report, providing a comprehensive overview of the University's performance and key developments during the past year. This section offers a unique opportunity to reflect upon our achievements, challenges, and strategic initiatives as we diligently pursue our core mandate of academic excellence while advancing environmental and sustainability initiatives. Following is a highlight of activities undertaken by the University during the past year under the University's 6(six) strategic directions as well as environmental and sustainability initiatives undertaken by the University during the same period:

### STRATEGIC DIRECTION 1

#### Promote and Maintain Excellence in Teaching and Learning;

KIBU is geared towards pursuing constant progress in outstanding delivery of its mandated functions which majorly entail promotion and maintenance of excellence in the areas of Teaching and Learning. This is in tandem with its aspiration to provide viable academic and related knowledge-based products to all its customers. Kibabii University has positioned itself to compete favourably and engage in fundamental responsibility of equipping the society with relevant knowledge and skills. KIBU has endeavoured to produce fully prepared graduates with excellence in academic and equally excellent co-curricular activities designed for the good of society at large.

#### Student Enrolment

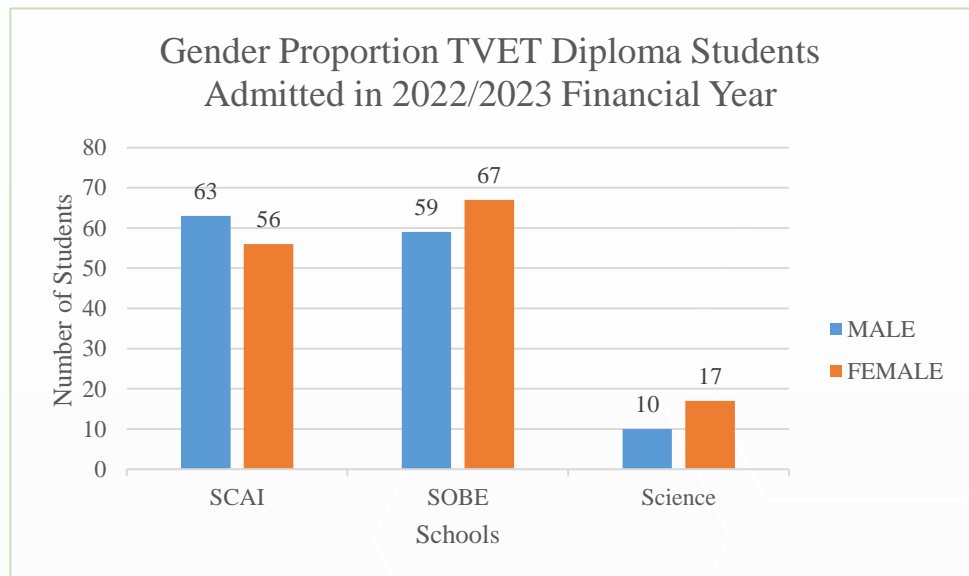
Kibabii University has witnessed a steady growth in new student numbers over the years. The 2022-2023 Academic Year saw an increase in first year student numbers from 5,840 in 2021/2022 to 8176 in 2022/2023 as shown in the following tabulation.

Table: Undergraduate Students' Statistics

FACULTY/ SCHOOL	2021/2022				Sub Total	2022/2023				Sub Total	TOTAL	%age growth
	GSSP		PSSP			GSSP		PSSP				
	M	F	M	F		M	F	M	F			
School of Education	1259	969	187	179	2594	1793	1442	168	232	3635	6229	40.13%
Faculty of Arts and Social Sciences	347	487	34	29	897	676	534	40	51	1301	2198	45.04%
School of Business and Economics	579	354	57	34	1024	861	492	106	107	1566	2590	52.93%
School of Computing and Informatics	309	86	11	4	410	456	109	10	9	584	994	42.44%
School of Nursing	36	20	1	7	64	67	41	1	9	118	182	84.38%
Faculty of Science	592	251	6	2	851	665	294	11	2	972	1823	12.45%

### Implementation of TVET Education

KIBU is an accredited TVET Centre. The University acquired thirty-five (35) TVET programmes from Curriculum Development Assessment and Certification Council (CDACC). This achievement enabled the University to expand opportunities to the many high school graduates who choose to pursue TVET Courses. During the placement for the 2022/2023 academic year, KIBU received 486 students from KUCCPS in twenty-two (22) programmes. The students were admitted into Computer Programming, Computer Science, Cyber Security, Electronics engineering, ICT Technician, Library & Information Science, Accountancy, Banking and Finance, Business Management, Cooperative Management, Human Resource Management, Marketing, Marketing, Project Management, Supply Chain Management, Applied Biology and Environmental Management Diploma programmes. Faculty staff were equipped with the necessary skills and tools to effectively handle the courses through a training on Competency Based Assessment facilitated by trainers from Meru University of Science and Technology.



### Competency Based Education and Training



In preparation for the Competence Based Curriculum (CBC) market, the School of Education organized sensitization workshops for all students taking Bachelors of Education (Science), Bachelor of Education (Arts) and Bachelor of Education (Early Childhood Education). The themes of the workshop were:

- (i) The basic education curriculum framework
- (ii) Core competencies of Teacher Education in the 21<sup>st</sup> Century

### Teaching and Learning through ODeL



The University continued to build capacity of staff through training in order to enable them continue teaching through the online platforms. The University undertook several activities geared towards enhancing blended teaching and learning as follows:

## Internationalization of Higher Education

KIBUs internationalization strategy, which encompasses academic expansion, quality improvement, knowledge creation, and diversity enhancement, is reflected in various activities undertaken during this period. These activities not only align with the University's Strategic Goals but also contribute to economic growth, global understanding, and national security. The strategy focuses on three key rationales:

- ❖ **Academic Expansion and Enhancement:** Kibabii University recognizes internationalization as a vital catalyst for academic growth and the improvement of teaching, learning, and research quality. By engaging with diverse perspectives and methodologies, the University seeks to expand its academic offerings and elevate its standards.
- ❖ **Economic Strengthening and Skills Development:** The University acknowledges the economic imperative of internationalization. With a focus on addressing Kenya's technical skills gap, Kibabii University aims to attract international students who contribute to the domestic pool of skilled workers, thereby boosting the nation's knowledge economy.
- ❖ **Political and Diplomatic Influence:** Kibabii University's commitment to global integration is driven by its belief in fostering international understanding to address global challenges such as terrorism. The University also emphasizes the role of international participants in promoting positive attitudes towards the host country, aligning with national interests.

### Internationalization Activities:

 ACTIVITY	 PLAYERS	 IMPACT
<b>Virtual Conference</b>	International scholars (Including Sscholars from the United States and Hungary)	The conference provided a platform for the presentation and discussion of research papers, facilitating the exchange of ideas and insights across borders.
<b>Lecture Talks and Conference Presentations in the Philippines:</b>	A number of scholars from Kibabii University participated in lecture talks and conference presentations at the Iloilo Science and Technology University in the Philippines	This engagement showcased Kibabii University's expertise on a global stage, while also fostering academic discourse and relationship-building with an international partner.
<b>MoU Signings with International Collaborative Partners</b>	Eight (8) Memoranda of Understanding (MoUs) with international partners	These MoUs create frameworks for cooperation, facilitating students and faculty exchanges, joint research initiatives, and other collaborative activities that align with the University's internationalization strategy
<b>Participation in World Education Summit</b>	Kibabii University's Vice Chancellor actively participated in the World Education Summit hosted by Chandigarh University in India	This summit offered a platform for networking, knowledge exchange, and the exploration of emerging trends in higher education on an international scale.
<b>Participation in International Faculty Development Programs</b>	Kibabii University took part in both the International Faculty Development Program at Chandigarh University and Amity University	These programs provided opportunities for skill enhancement, exposure to diverse teaching methodologies, and cross-cultural interactions, ultimately contributing to the enrichment of the university's academic environment.
<b>IAESTE Program: Enriching Learning Experiences</b>	Kibabii University hosted two international students from Switzerland as part of the IAESTE program	This initiative provided technical experiences and cross-cultural exposure, enhancing the academic environment and promoting international collaboration
<b>CAPFP Collaboration</b>	Engagement with a US researcher through the Carnegie African Diaspora Fellowship Program	This collaboration expanded research opportunities and also fostered cross-cultural dialogue among scholars
<b>Mathematics Scholar Exchange</b>	Visit of a Mathematics Scholar from Nelson Mandela University	This exchange contributed to the enrichment of academic networks.
<b>Regional Collaboration</b>	hosting a senior lecturer from Kabale University, Uganda	This initiative strengthened regional ties and facilitated knowledge exchange among neighboring institutions.
<b>Joint workshops</b>	Bimonthly Joint Workshop between Kibabii University and Texas A&M University	Contribution to the development of innovative solutions to global challenges

### 7<sup>th</sup> Graduation Ceremony

During the FY2022/2023 Kibabii University held its 7th Graduation ceremony. 1113 graduands were Conferred Degrees and Award of Diplomas and Certificates of Kibabii University. Two prominent Kenyans were conferred with honorary degrees for their contribution in the society and they included:

1. CPA Joshua Nyamweya Oigara, the CEO of Stanbic Bank
2. Hon. Moses Masika Wetangula, the Speaker of the National Assembly

**Table: Number of Recipients of Degrees, Diploma and Certificates**

Level	Male	Female	Total
<b>Honorary Degrees</b>	2	0	2
<b>Doctorates</b>	4	2	6
<b>Masters</b>	13	8	21
<b>Post Graduate</b>	14	11	25
<b>Diploma</b>			
<b>Bachelor</b>	565	400	965
<b>Diploma</b>	37	46	83
<b>Certificate</b>	4	7	11
<b>Total</b>	<b>437</b>	<b>474</b>	<b>1113</b>

### Endowment Fund

Kibabii University targeted seed capital towards the establishment of an Endowment fund whose idea was hatched in 2018. A special account was opened where the 10 million shillings was deposited. The money is deposited in a fixed deposit account to earn annual interest that is then disbursed to support needy students. Plans are under way to register the fund as an independent Kibabii University Endowment Fund Trust (KIBUEFT) which will be managed by an independent team appointed by Council. Due to increased needs among the student fraternity, the University plans to grow the fund to Kshs. 100 million over time.

### Careers and Cultural Week

The University undertook several activities geared towards a successful and impactful 9th Career – Culture Week which took place between 8th and 10th March, 2023. The theme of the event was “Cultural Diversity and Digital Space; New Frontiers in Jobs and Wealth Creation”. The Career-Culture Week helped to shed light on Financial Quotient-fiscal prudence, embracing entrepreneurship for job and wealth creation in Kenya today.

### 6<sup>th</sup> Students Organization Of Kibabii University (SOKU) Elections

The Students Organization of Kibabii University (SOKU) leadership Elections were held on Friday 31st March, 2023 after which the elected leaders were sworn into office on Tuesday 4th April, 2023. The elections were conducted physically as per the Universities Amendment Act (2016). The elections attracted a total of 55 male and female aspirants across all the Schools and Faculties out of which, four (4) male and three (3) female Students were elected to steer the students governing council.

### Games and Sports

Kibabii University students participated in the following sporting activities in the year under review; Hockey Men, Volleyball Women, Basketball Women, Netball Women, Handball Men, Volleyball Men which took place at Kaimosi Friends University(KAFU) and Jaramogi Oginga Odinga University of Science and Technology (JOUST). Additionally, the University Rugby team continued to participate at the Nationwide League.

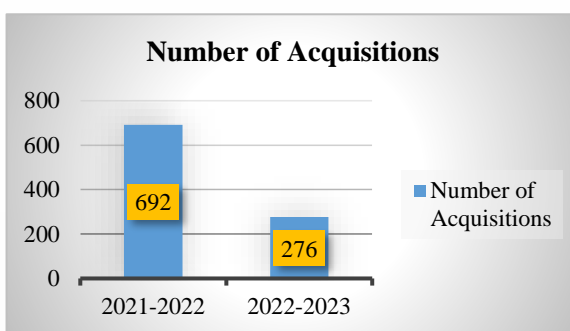


### Kibabii University Library

#### a) Acquisition of Academic Books and Resources

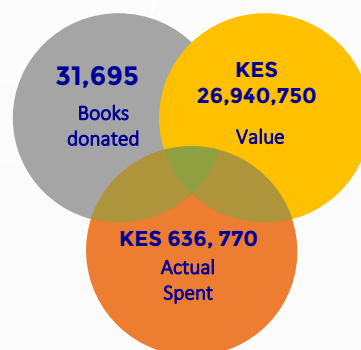
In the financial year 2022-2023, the library services and documentation center acquired 276 academic books through purchase and donation. These were included as core texts among curriculums that were developed over the years. Additionally, the library also acquired book databases (Library Genesis and Taylor and Francis E-books) which have been crucial in supporting the research needs of the University. The research databases cover broad subject areas such as Business, Leadership, Education, Nursing, Community development, Human resources, Physics, Mathematics, Research Methodology, Journalism and Mass Communication, Sociology and Social work among others.

SN	Year	Number of Acquisitions
1	2021-2022	692
2	2022-2023	276



#### b) Books to Community : African Library Project

The African Library Project is a non-profit initiative that facilitates the establishment of libraries in rural Africa. The library initiated as a Community Social responsibility project for the University, reaches out to the community schools and libraries through training and providing support to enable them establish and run small sustainable libraries. The project involves training of teacher librarians as well as dispatching quality books to these schools as a way of inculcating and promoting a culture of reading in the schools. The books are acquired through book drives conducted by the African Library project officials in the United States and then shipped to Kenya where the nominated schools get selected from a pool to eventually benefit. In the previous year 2021/2022, the library managed to train a total of 14 different teacher librarians from schools around Kibabii University and within Bungoma County. This number grew to a total of 29 teacher librarians from different schools in the year 2022/2023 The table below shows the recorded growth in terms of the teacher librarians trained.



## STRATEGIC DIRECTION 2:

### SUPPORT AND SUSTAIN ADVANCEMENT IN RESEARCH, INNOVATION, PARTNERSHIPS AND LINKAGES

#### Introduction

In an era of rapid advancements and interconnected global challenges, universities play a vital role in propelling research, innovation, and collaborative partnerships that shape the future. Kibabii University has adopted various strategies to enhance research excellence, stimulate innovation, cultivate meaningful partnerships, and forge robust links within Kenya and beyond. Embracing these strategies, the University has become a hub for knowledge creation, technological breakthroughs and a driving force behind social and economic transformation, contributing to a more enlightened and prosperous society.

#### Research and Innovation at KIBU

Research and innovation stand as imperative pillars of the University. In the 2021/2022 FY, establishing the Research and Innovation "Crack Team," comprising Senior Researchers, marked a pivotal step. This team meticulously reviewed research calls, distilled their essence, and collaboratively directed University researchers in preparing and submitting research proposals for funding. This strategic move aimed to heighten the institution's responsiveness to research calls, resulting in a notable increase in the number of proposals seeking donor funding and subsequent successful funding acquisition at KIBU. During the 2022/2023 fiscal year, the University's researchers formulated and presented twenty-eight (28) multifaceted and cross-institutional research proposals to diverse donor agencies, seeking essential funding avenues. While this represents a decrease of 22.2% from the 2021/2022 fiscal year, in which a total of thirty-six (36) proposals were tendered, it's important to note that the higher count in the previous fiscal year was influenced by the launch of the more adaptable National Research Fund (NRF-Kenya) call for proposals in FY 2021/2022, prompting numerous research teams at KIBU to partake.

From the pool of submitted bids, four (4) proposals secured donor funding, amassing KES 149.5 million in the 2022/2023 fiscal year. This compares with the KES 154.4 million obtained from three (3) endorsed proposals in the preceding 2021/2022 fiscal year, as elucidated in the Table below:

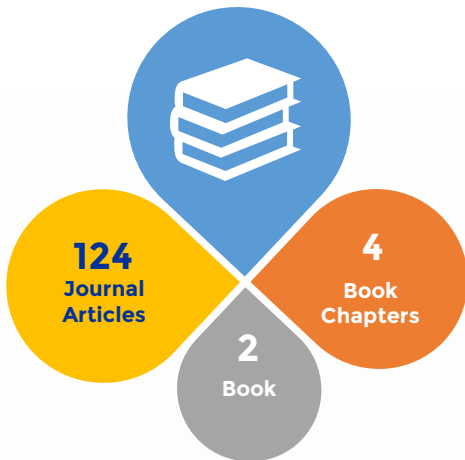
**Table: Attraction of Research Grants**

F/Y	Project Title	Donor Agency
2022/2023	“Sustainable Drier Solution for Sugarcane Waste for African Agriculture Knowledge Transfer Partnerships (KTP) 2023-24 R1.”	UKRI
	“Strengthening Mental Health Awareness among Secondary School Students in Kenya – SMEHAS Project”	Africa-UniNet/OeAD Project No. P103 -Kenya & Lesotho
	“Use of Smart Technology to Predict Climate Change Effects on Terrestrial Plants Diversity and Conservation for Sustainable Livelihood in North Rift Region.”	RUFORUM/RAINCA/WASCAL
	Yala River Watershed Catchment Protection Project”	The Nature Conservancy/Nature and Water Fund
2021/2022	“Gender Responsive Procurement Training in Kenya”	Association of Commonwealth Universities
	“Strengthening Equitable Access to Quality Higher Education in the Pandemic Environment in Kenya”	Partnership for African Social and Governance Research (PASGR)
	“Strengthening in-service teacher mentorship and support through school based in service tender training (SITT) model”	IDRC

## DISSEMINATION OF RESEARCH AND INNOVATION OUTPUTS



It is in the University's culture to engage its scholars in disseminating their research findings and outputs in various ways, including publishing articles in high-impact peer-reviewed journals, book chapters and books, paper presentations at local and international conferences and workshops, and participation in shows and exhibitions. In the 2022/2023 FY, the university staff produced 124 journal articles, four Book Chapters, and two university-level books in diverse disciplines compared to 150 journal articles, one book chapter, and one university-level book in the previous reporting period.



The University also participated in two international shows and exhibitions; Nakuru and Eldoret International Shows where students' research and innovation outputs were showcased. In both events, the University won top prizes in several entries and was given a chance to publish its promising research and innovation results in the catalogues of the two international shows. In addition, the University also supported its staff in attending and participating in local and international conferences, seminars, and workshops. In the period under review, for instance, there were 668 cases of staff participation in conferences, seminars, and workshops, compared to only 344 registered in the 2021/2022 FY. This significant improvement could be attributed to increased financial support by the University for Staff to participate in such fora and the easing of COVID-19 pandemic restrictions, allowing increased mobility. In addition, the University hosted its 6<sup>th</sup> Bi-Annual International Conference in the reporting period to provide a forum for academicians, researchers, entrepreneurs, students, and other stakeholders to present their research and expert opinions on emerging global challenges to drive national, regional and international agenda for sustainable development. The conference's theme was: *"Harnessing Science, Technology and Innovation (STI) to Mitigate Global Challenges for Sustainable Development"*. The conference took place between June 14<sup>th</sup> and 15<sup>th</sup>, 2023, where over 150 delegates participated, including two Scholars from Sam Houston State University, USA, as keynote speakers and papers presenting Delegates.

### Development of Strategic Plan 2023-2027

During the year in review, the University finalized the development of its Strategic Plan 2023-2027 based on the National Treasury and Planning Guidelines. The plan provides a framework for achieving the University's Core Mandate, Vision and Mission as anchored in the Six (6) Strategic Directions. The Plan is aligned to the Global, Regional, and National Development Agenda. It is also linked to other results-based management frameworks, such as public finance management reforms, performance contracting, and citizens' service-oriented management. It is aligned with key legal and Policy documents such as the Constitution of Kenya, 2010; National Development Blueprint (Kenya Vision, 2030 and its Medium-Term Plan IV); Sustainable Development Goals (SDGs), 2030; Africa Agenda, 2063; Public Service Commission Performance Management Regulations, 202; Public Finance Management Act, 2012; and the Government's Bottom-Up Transformational Agenda (BeTA).

### 2023-2027 Strategic Plan Strategic Issues

The following were the identified strategic issues

- ❖ The transformation of the Kenyan education system into a competency-based curriculum system
- ❖ The six (6) core pillars of the National Government Development Agenda
- ❖ Kenya Vision, 2030 and its Medium-Term Plan IV (MTP IV- 2023-2027);
- ❖ Reduced funding of Universities and the introduction of a new funding model
- ❖ The University’s strategy to tackle global, regional, and national emerging issues
- ❖ The University’s strategy to exploit the opportunities as provided by the six (6) Core Pillars, namely: Agriculture; Micro, Small and Medium Enterprise (MSME) economy; Housing and Settlement; Healthcare; Digital superhighway and creative economy; Environment and climate change; and
- ❖ The University’s strategy to inculcate an entrepreneurial approach in all its undertakings.

### 2023-2027 Strategic Plan Emerging Issues

The emerging issues experienced during the implementation of the Strategic Plan (2020-2022) included:

- ❖ COVID - 19 pandemic;
- ❖ Non-Communicable Diseases;
- ❖ Inflation;
- ❖ Political Declarations;
- ❖ Impact of Climate Change; and
- ❖ Food insecurity.

### SWOT Analysis

Strengths	Weaknesses
<ul style="list-style-type: none"> <li>▪ Age of the university</li> <li>▪ Committed leadership</li> <li>▪ Competent and skilled staff</li> <li>▪ ICT infrastructure</li> <li>▪ Strategic location</li> <li>▪ Organizational culture</li> <li>▪ Adequate reference materials</li> </ul>	<ul style="list-style-type: none"> <li>▪ Limited number of staff</li> <li>▪ Inadequate physical facilities and infrastructure</li> <li>▪ Inadequate land for expansion</li> <li>▪ Limited finances for operation and capital development</li> <li>▪ High percentage of needy students</li> <li>▪ Students unrest and staff industrial action</li> </ul>
Opportunities	Threats
<ul style="list-style-type: none"> <li>▪ High demand for university education</li> <li>▪ Devolved system of governance</li> <li>▪ Government funding</li> <li>▪ Education sector reforms</li> <li>▪ Political goodwill</li> <li>▪ Proactive partnerships, linkages and internationalization</li> <li>▪ Available skilled human capital</li> <li>▪ Financial support from various donors</li> </ul>	<ul style="list-style-type: none"> <li>▪ Competition</li> <li>▪ Political interference</li> <li>▪ Unreliable water supply</li> <li>▪ Negative ethnicity</li> <li>▪ High inflation and interest rates</li> <li>▪ Poverty levels</li> <li>▪ Alcohol, drug and substance abuse</li> <li>▪ Insecurity</li> </ul>

## STRATEGIC DIRECTION 3

### ENHANCE ADMINISTRATIVE, FINANCIAL AND HUMAN RESOURCE MANAGEMENT SYSTEMS

#### Staff Diversity

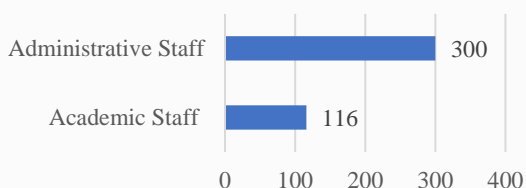
The combined efforts of 116 dedicated academic staff and 300 proficient administrative personnel at Kibabii University form the backbone of our continuous improvement in administrative, financial, and human resource management systems. Their collective efforts contribute to the growth and sustainability of the university.

The Luhya community is the most dominant ethnic community at 76% whereas employment of Persons Living with Disabilities stands at 0.98%. The University has put in place mitigation measures including; giving priority to less represented ethnic groups when opportunities for employment arise and also by ensuring that external advertisements are placed in widely circulated newspapers and on the University website to reach farthest and to the less represented groups. The University also transmits its advertisements to NCPWD for dissemination to the marginalized groups.

Table: Number of Academic and Administrative Staff as at 30<sup>th</sup> June, 2023

S/No.	Contract	Permanent	Total
Academic Staff	24	92	116
Administrative Staff	65	235	300
<b>Total</b>	<b>93</b>	<b>337</b>	<b>416</b>

#### Staff Distribution

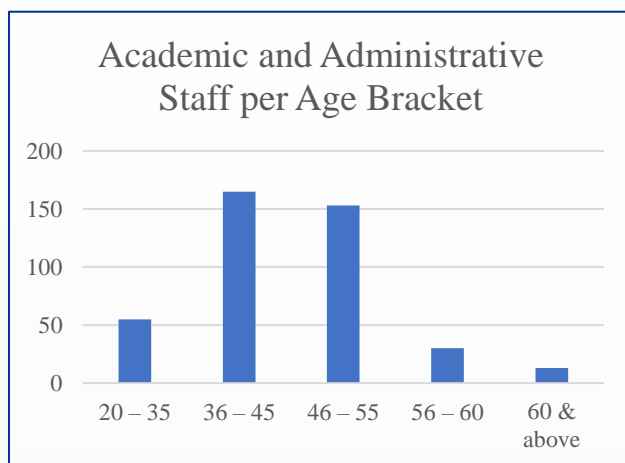


#### Distribution of Staff by Age

The diverse age mix of staff at Kibabii University fosters a dynamic exchange of ideas and experiences, contributing to the continuous enhancement of administrative, financial, and human resource management systems by integrating fresh perspectives and seasoned wisdom.

Administrative and Academic Staff Distribution by Age as at 30<sup>th</sup> June, 2023.

Distribution of Staff by Age Profile		
No.	Age in Years	Totals Per Age Bracket
1	20 – 35	55
2	36 – 45	165
3	46 – 55	153
4	56 – 60	30
5	60 & above	13
<b>Grand Total</b>		<b>416</b>



#### Distribution of Staff by Gender

The University met the 30% gender threshold. Currently, out of 416 members of staff, 229 are male (55%) and 187 (45%) are female. Gender diversity among staff in Kibabii University goes beyond mere representation and holds profound importance in fostering an inclusive and innovative academic environment. Recognizing and supporting the presence of diverse gender identities among the faculty and staff has yielded numerous benefits for both the individuals and the University as a whole.

Gender-diverse staff members serve as role models for students, demonstrating that various career paths are accessible to all genders. This empowers students, especially those from underrepresented backgrounds, to pursue their academic and professional aspirations without limitations.

### Gender Ratio as at 30<sup>th</sup> June, 2023

S/NO	Male	Female
Teaching Staff	77	39
Administrative Staff	152	148
<b>Total</b>	<b>229</b>	<b>187</b>
<b>Percentage</b>	<b>55%</b>	<b>45%</b>

### Staff Qualifications

The University provides a conducive environment for academic and professional growth. In the past three years, the University has experienced growth in staff PhD Qualification from 70 in 2019/20 to current 83 in 2022/23 and Masters Qualifications from 67 in 2019/20 to 80 in 2022/23. This represents 3.12% growth for PhDs and 4.1% for Masters respectively. In the year 2022/23, the number of staff who acquired PhD degrees were 3 and Masters Degrees were 7. This is an effort towards attaining Commission for University Education requirements for academic staff qualifications and also growing our research capacity.

### Analysis by Staff Qualifications as at 30<sup>th</sup> June, 2023

S/N	Education Level	No. of Officers Against Academic qualifications			
		2019/20	2020/21	2021/22	2022/23
1	Ph.D	70	76	83	86
2	Masters	67	75	80	87
3	Bachelors Degree	83	80	86	90
4.	Others	212	197	181	153
	<b>TOTAL</b>	<b>432</b>	<b>428</b>	<b>430</b>	<b>416</b>

### Recruitment and Promotion of Staff

The University recruits staff as per the vacancies in the approved Staff Establishment, Career Progression Guidelines and Human Resource Policies and Procedure Manual. During 2022/2023 Financial Year, seven (7) members of staff were recruited into the service of Kibabii University. Among the staff who joined the University included: Deputy Vice Chancellor (Academics & Students Affairs, Records Management Officer III, Artisan IV (2), Supply Chain Management Officer III, Tutorial Fellow (Cooperative Management) and ICT Officer II.

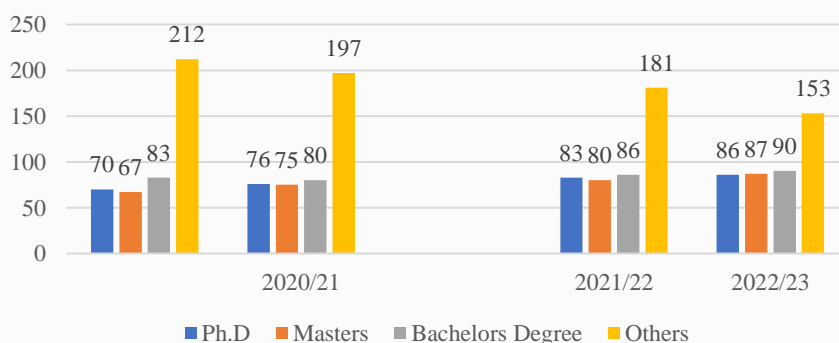
### Persons Living with Disability

The University has a total of four (4) employees living with disability. Two (2) additional administrative staff living with disability (PLWD) were in employment for the period ending 2022/2023.

The following measures have been put in place to ensure a conducive working environment for the special group of employees at Kibabii University.

- ❖ Construction of ramps for accessibility;
- ❖ Special parking area for PLWDs;
- ❖ Special washrooms/ablutions;
- ❖ Exemption from strenuous duties;
- ❖ Adhering to the Circular No. SRC/TS/NCPWD/3/18 (80) dated 26<sup>th</sup> August, 2019 from SRC and MSPS/HRM/2/2/2/Vol.II (21) dated 29<sup>th</sup> May, 2012 on benefits and tax exemptions for PLWDs
- ❖ Appointment of Disability Management Committee; and
- ❖ Approved Disability Mainstreaming Policy.

No. of Officers Against Academic qualifications



### Staff Induction

The University organized a one day induction training for its newly appointed staff. This, to provide them with an insight into the University and enable them to adjust to the new environment for efficient service delivery. The exercise covered a wide range of issues that are fundamental to newly appointed members of staff to familiarize themselves with the mandate and culture of the University.

### Review of Terms of Service

Terms and Conditions of staff for the following categories of staff were approved by Council in the financial year 2022/23:

- ❖ Senior Management Staff, Grades AD 16-20
- ❖ Management Staff, Grades AC/AD 12-15
- ❖ Academic Staff, Grades AC 10-15
- ❖ Administrative Staff, Grades AD 5-15
- ❖ Administrative Staff, Grades AD 1-4

### Evaluation Of Performance Contract for the FY 2021/2022

Kibabii University Performance Contract for the Financial Year 2021/2022 was negotiated on August 2021. Internally, a self-evaluation exercise was conducted during the year, and a composite score of **2.7495** was realized. An external evaluation was also conducted by experts from the National Performance Coordinating Unit. The University realized a **Composite Score of 2.5340** for the Performance Contract, which translated to **“Very Good.”** This was an improvement from the Score of 2.55 that was realized during FY 2020/2021 PC cycle.

Excellent Indicators	Fair Indicators
<ul style="list-style-type: none"> <li>• Pending Bills;</li> <li>• New Curriculum Developed;</li> <li>• New University Linkages Established;</li> <li>• Research and Development Promoted;</li> <li>• Student Enrolment in the University;</li> <li>• Peer Reviewed Publication Increased; and</li> <li>• Youth Internship/Industrial Attachment/Apprenticeships.</li> </ul>	<ul style="list-style-type: none"> <li>• Business Process Re-engineering.</li> <li>• Disability Mainstreaming</li> <li>• Prevention of Alcohol and Drug Abuse</li> </ul>

### Development of Performance Contract for the FY 2022/2023

The University involved key stakeholder particularly the process owners in the drafting of the Performance Contract for the FY 2022/2023. The Contract was guided by the 2022/2023 Performance Contracting Guidelines, the University Strategic Plan 2020-2022, Approved Budget Estimates, and the Annual Work Plan for FY 2022/2023.

### Negotiation and Vetting of the 19<sup>th</sup> Cycle Performance Contract For the FY 2022/2023

Negotiations of the 19th Cycle Performance Contract for the FY 2022/2023 were successfully conducted in July 2022. The Vetting process between the University and the National Treasury and planning and Performance Management was done on 28th July 2022 and was approved by the PC Vetting Committee on 18th August 2022. The vetted Performance Contract for FY 2022/2023 was signed by the Ministry of Education, National Treasury and Planning, and Kibabii University Council. This was cascaded down to all employees for implementation during the year 2022/2023

### Quality Assurance

Kibabii University is committed to upholding quality in higher education through systematic processes that ensure adherence to accepted standards in teaching, scholarship, and infrastructure. Recognizing the pivotal role of higher education in Kenya's Vision 2030, the University strives to cultivate competitive human capital and contribute to a knowledge-based society. To achieve this, the university has established a robust culture of quality assurance, deploying frameworks to gauge performance effectively. Activities such as quality assurance forums, externalization of examinations and theses, plagiarism checks, market-driven curriculum development, online course evaluations, harmonization of courses, faculty satisfaction surveys, quality assurance training for staff and students, new staff orientation on quality assurance matters and auditing of marks for the graduation class, were undertaken to maintain and enhance quality.

### ISO 9001:2015 Certification

Furthermore, Kibabii University's commitment to quality is exemplified by its adoption of ISO 9001:2015 standards, fostering efficiency, effectiveness, and customer satisfaction. This certification, achieved after rigorous efforts and audits, reflects the university's dedication to global quality benchmarks. The culture of evidence-based decision-making and transformative leadership has enhanced service delivery efficiency and ongoing process improvements. These endeavors, bolstered by ISO standards training and audits, reinforce Kibabii University's status as an institution dedicated to maintaining international standards of excellence. In the 2022/2023 FY University underwent a successful Surveillance Audit by SGS Kenya, where the University was recommended for certification.

**“Out of our notable performance in Quality Assurance, institutions have grown immense interests in our operations. In September 2022, the University hosted Boma International Hospitality College (BIHC) Senior Quality Assurance officer on benchmarking visit. The visit served as a precursor to further interactions between the two institutions in quality assurance matters, best practices and other areas of mutual interests.”**

**Trends in Audit Performance (2020(1)-2023(2))**  
**Table : Audit Performance**

Year	Audit Score (%)
2020(1)	81.7
2020(2)	89.1
2021(1)	84.5
2021(2)	83.6
2022(1)	91.7
2022(2)	88.72
2023(1)	89.96
2023(2)	90.525



- ❖ Facilitated Approval and Accreditation of Academic Programmes
- ❖ Harmonization and Enhancements of Courses
- ❖ Quality Assurance training for staff and students
- ❖ Quality Assurance on University Policies
- ❖ Faculty Satisfaction Survey
- ❖ Course Evaluation by students
- ❖ Class Representative Forum
- ❖ Training of Class Representatives on Leadership Skills
- ❖ Auditing of Marks for the Graduation Class
- ❖ New Staff Orientation on Quality Assurance Matters
- ❖ Facilitated Approval and Accreditation of Academic Programmes





## Financial Performance

This section covers the financial performance of Kibabii University over the past year. A year marked by an ambitious pursuit of operational refinement aimed at enhancing precision in reporting, particularly concerning revenues raised from Appropriations in Aid (A.I.A) as well as receivables. Guided by a strategic vision, the university embarked on a comprehensive overhaul, placing emphasis on the execution of its fee payment policy and compliance with policies governing transition. As we dissect the financial landscape of this transformative year, it becomes evident that this pursuit, while visionary, encountered initial challenges, casting a shadow on the university's financial performance. A notable consequence was the impact on student reporting, which is tied to invoicing processes, leading to a temporary downturn (A reduction in reported internally generated revenues). This report encapsulates not only the numbers but also the spirit of adaptation, innovation, and perseverance that underscores the journey of Kibabii University in navigating this uncharted terrain.

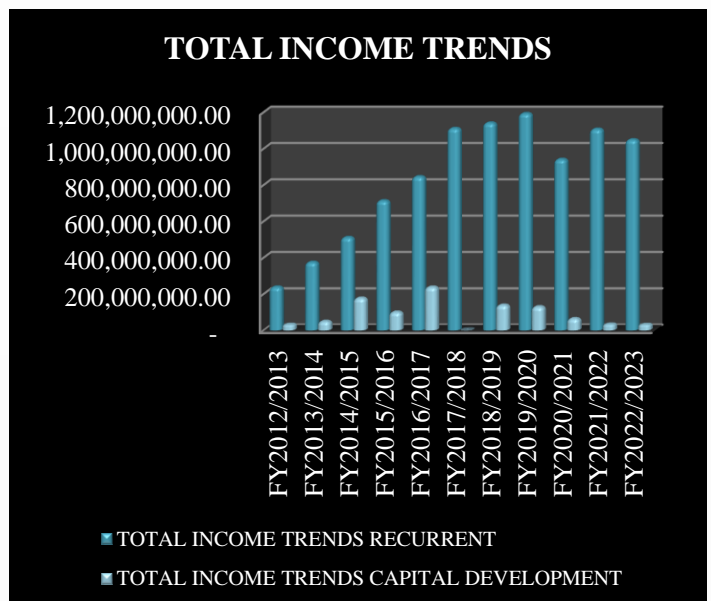
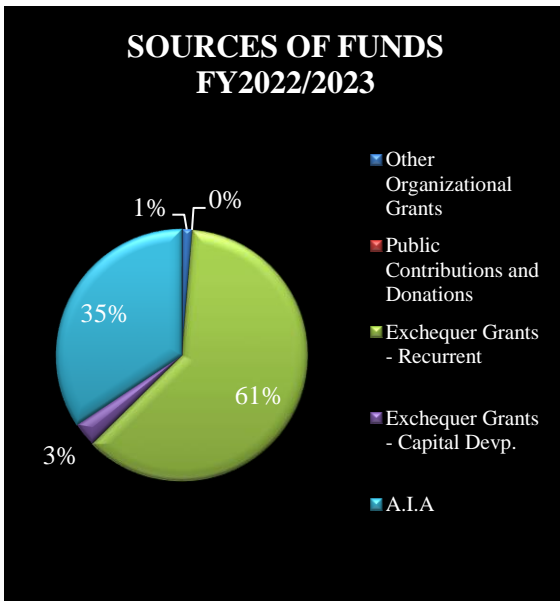
## Income and expenditure

### Revenue

Total revenue declined by 0.05% to Kshs.1.08 billion which includes Capital Development of 33million down from Kshs. 1.14 billion including Capital Development of 35 million in the previous year. This primarily was due to a decline in the reported revenues from exchange transactions. The University focused on implementation of stringent measures to ensure students do not transit to other classes without fulfilling all the academic and financial requirements for previous semesters/ academic years. This had a negative impact on revenues from Tuition and Tuition related fees

During the 2022/23FY, the University's funding for capital development from the exchequer also dropped by 6% to Kshs. 33 million down from Kshs. 35 million the previous year. This affected the implementation of the planned projects including the Students Centre as well as the procurement of laboratory equipments.

The following is a graphical representation of the University's sources of income during the 2022/23 FY as well as a trend of the University's total income since inception.



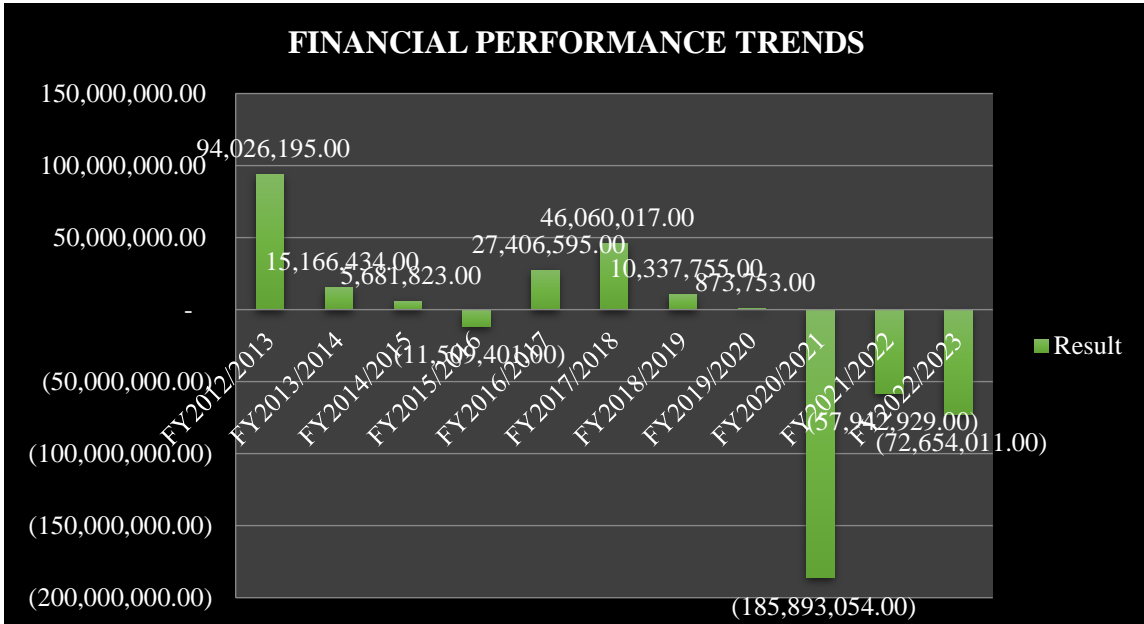
## Expenditure

Recurrent expenditure decreased by Kshs. 39 million (3%) in 2022/23FY to Kshs. 1.122 billion down from Kshs. 1.161 billion incurred in the 2021/22FY.

The University also absorbed 100% of funding received for capital development during the year in review.

## Result

During the year in review, the University recorded a deficit of Kshs.72.654 million a 36% decline from a deficit of Kshs. 53.586 million reported in the last financial year. Below is the University financial performance trend since inception;

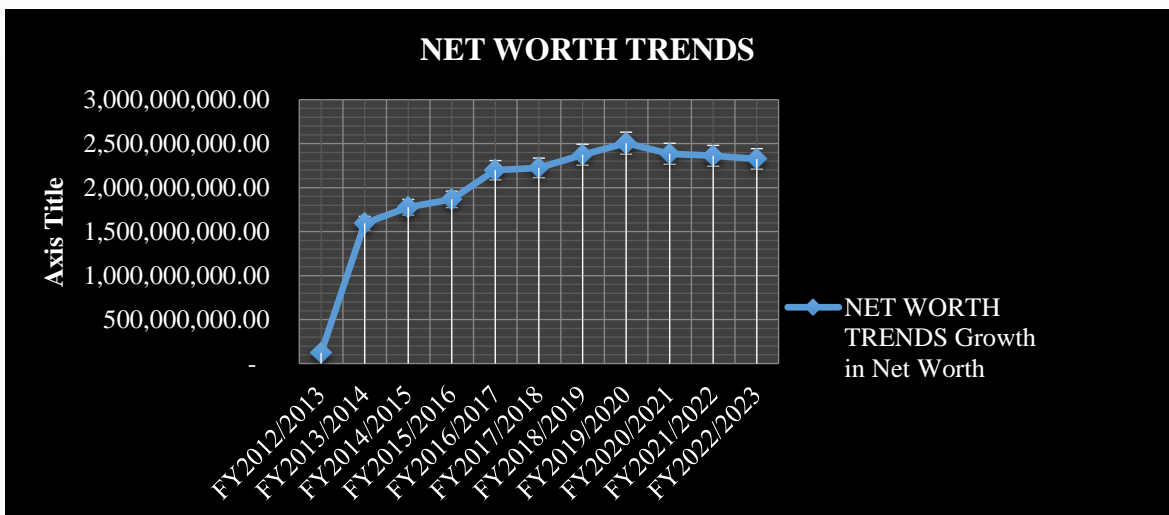


#### Balance sheet

Overall the net assets/total reserves declined slightly by Kshs. 39.5m, from Kshs. 2.366b to Kshs. 2.327b, reflecting the deficit for the year. Tangible fixed assets net of depreciation at 30<sup>th</sup> June 2023 amounted to Kshs. 2.177b down from Kshs. 2.247b as at 30<sup>th</sup> June, 2022 mainly due to depreciation.

The decline in net worth is attributed to the fact that as the University slowed down on the procurement of additional capital items while the depreciation expense increased as a result of transferring items from W.I.P during the FY. The deficit reported during the year further reduced the University's revenue reserves.

Below is the University's net worth trend since inception;



## The University's Compliance With Statutory Requirements

During the year under review, The University complied with all the statutory obligations.

### Contingent Assets and Liabilities

During the Year ended 30th June, 2023, the University had four (4) ongoing cases;

- Bungoma High Court Constitutional & Right Division Petition No. 15 of 2016. David Murambi and two (2) others Vs the County Government of Bungoma and Kibabii University. The Petitioners filed suit for trespass to property, damages and costs of the suit. The University considered mediation but it failed. The case was to be heard on 12<sup>th</sup> of July, 2023 but adjourned to a later date due to demonstrations.
- Bungoma Employment and Labour Relations Court Cause No.3 of 2023 Walubengo Singoro Muliro Vs Kibabii University. The Claimant was dismissed on grounds of absenteeism from the work place. He filed a suit under Bungoma HC ELR Cause No.61 of 2018 for reinstatement to employment, four months' salary totaling Kshs. 443,334.00, payment of gratuity of Kshs. 647,474.40, Part-time of kshs. 624,000.00, imprest deduction of Kshs. 56,000.00, damages, costs and interest. The case went for full hearing and was dismissed for being defective. The Claimant has now filed a different case with the same prayers under Cause No. 3 of 2023. The case came up for ruling on 13<sup>th</sup> of July, 2023. It was dismissed and the University is waiting for proceedings.
- Bungoma CMCC MC ELC No 14 of 2020. Beatrice N. Wanjala and another Vs County Commissioner, Bungoma, County Commandant, Bungoma and Vice Chancellor – Kibabii University. This is an injunction restraining the respondents from interfering trespassing, developing, constructing, or in any other way interfering with the Plaintiff's L.R. No East Bukusu/North Kanduyi/888 plus damages and costs. The case is coming up for hearing on 19<sup>th</sup> August, 2023.
- Lodwar CM No.35 of 2021. Kibabii University VS Eliud Long'acha. The Plaintiff had leased the Defendant's premises in Lodwar Town for use as a Satellite Campus. At the end of the term of the lease or upon the termination of the lease, the Defendant was to pay back the deposit. The Defendant only paid Ksh. 650,000 and defaulted to pay the balance of Ksh.1, 890, 446 which the Plaintiff now claims. The case will be coming up for mention on 20<sup>th</sup> September, 2023.
- Bungoma Chief Magistrate ELRC cause No.24 of 2022 Fridah Nkatha Kamau – Versus – Kibabii University. The claimant was a part time lecturer in the ELJMC department, she taught semester one of academic year 2020/2021. She now claims Kshs. 283,920.00 general damages for breach of contract, cost and interest of the suit. The case is coming up for hearing on 31<sup>st</sup> August, 2023.

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## KEY PROJECTS BEING IMPLEMENTED BY THE UNIVERSITY

The University was implementing the following one project during the year under review, a detailed breakdown of its completion status is provided under Appendix II.

### i) Proposed Ultra- Modern Students' Centre

Establishment of a Business and Students' Centre is one of the strategies that have been identified globally as a means of managing students within institutions of higher learning. This project will provide an avenue for engaging the growing number of students and safely maintaining them within the University. It offers a comprehensive facility to house students recreational and socialization needs. It will provide an atmosphere for a common life and cultivated social program for the varied population of the students, faculty and Alumni of the University. It will be a focus of University community life where students and staff would have an ample opportunity to interact and also incubate ideas that would go a long way in enhancing innovations. The project which is financed by the Government of Kenya is now 100% complete.

## MAJOR RISKS FACING THE UNIVERSITY

Kibabii University strives to fulfil its mandate as per legal instruments of establishment. To effectively do this, the University has formulated six (6) Strategic Directions namely to; Promote and Maintain Excellence in Teaching and Learning, Support and Sustain Advancement in Research, Innovation, Partnerships and Linkages, Enhance Administrative, Financial and Human Resource Management Systems, Invest in Strategic Marketing and Public Relations, Expand, Maintain and Improve Physical Facilities and Infrastructure, and Provide Quality Health Care Services. The Performance Contract 2022/2023 was negotiated and vetted against these Strategic Directions. The University continuously faces risks that pose a threat to the achievement of its Strategic Directions. The threats stem from diverse sources including; natural disasters, financial uncertainty, legal liabilities, strategic management errors, reputation issues, political interference and insecurity. The University has put in place mechanisms to continuously identify the risks and provide measures to eradicate or reduce their negative effects as presented in Matrix below.

CONTROLLED BY UNIVERSITY MANAGEMENT												
S/No.	Risk	Root Cause	Likelihood	Consequence					Risk level (rating)	Response Strategy (highest)	Risk Treatment	Risk Owner (Responsibility)
				Legal	Reputational	Financial	Operational	Other				
1.	Liquidity	<ul style="list-style-type: none"> <li>High recurrent expenditure.</li> <li>Low enrolment.</li> <li>Reduced funding from the exchequer.</li> <li>High cost of goods and services caused by inflation.</li> <li>Low number of PSSP students.</li> <li>Reduced funding from partners</li> </ul>	3	3	2	3	3	9	Avoid	<ul style="list-style-type: none"> <li>Rationalization of budgets.</li> <li>Enhanced internal control mechanisms.</li> <li>Enhance activities that promote revenue (enrolment, IGUs).</li> <li>Enhanced marketing.</li> <li>Roll out new market driven programmes targeting local and regional market.</li> <li>Apply procurement methods that are cost saving by procuring through framework method.</li> <li>Development of competitive proposals to attract funding.</li> <li>Application of cost cutting measures</li> </ul>		
2.	Cyber security	<ul style="list-style-type: none"> <li>Hacking.</li> <li>Rise of cyber bullying.</li> <li>Socio-economic status of the students/staff.</li> <li>High cost of living due to inflation.</li> <li>Plagiarism.</li> <li>Artificial intelligence.</li> </ul>	3	3	2	3	2	9	Avoid	<ul style="list-style-type: none"> <li>Enhancement of disciplinary procedures on rogue students and staff.</li> <li>Securing and protecting data through multiple firewalls and backups.</li> <li>Use of security passwords and constant monitoring to identify attempts to hack.</li> <li>Conducting regular audits.</li> <li>Use of plagiarism checkers.</li> </ul>	VC	

3.	Insecurity	<ul style="list-style-type: none"> <li>Serial attacks.</li> <li>Community apathy.</li> <li>Inadequate investigations and prosecution.</li> <li>Rise in cartels and goons.</li> <li>Increase in the number of points selling alcohol and drugs.</li> <li>Socio-economic status of the students/staff.</li> <li>High incidences of attacks among students.</li> </ul>	3	3	2	3	2	9	Avoid	<ul style="list-style-type: none"> <li>Engagement of armed security personnel.</li> <li>Creation of Kibabii Police Station.</li> <li>Intelligence gathering from the community.</li> <li>Regular updating of security work plans.</li> <li>Enhancement of disciplinary procedures on rogue students/staff.</li> <li>Participating in community service.</li> <li>Revamping Kibabii University Security Committee.</li> </ul>	VC
4.	Corruption	<ul style="list-style-type: none"> <li>Vested interests in recruitment and procurement.</li> <li>Lack of integrity and professionalism.</li> <li>Delayed payments for services provided.</li> </ul>	3	3	2	3	1	9	Avoid	<ul style="list-style-type: none"> <li>Whistleblowing.</li> <li>Corruption prevention awareness.</li> <li>Enforce compliance with policies.</li> <li>Disciplinary action to the corrupt in accordance with the relevant laws.</li> <li>Strengthen internal controls.</li> <li>Automation of processes.</li> <li>Creation of Integrity Clubs for staff and students.</li> <li>Regular audits by Internal Audit and Corruption.</li> <li>Prevention Committee.</li> <li>Enhance Bribery and Corruption Risk Assessment.</li> </ul>	VC
5.	Theft of University assets	<ul style="list-style-type: none"> <li>Low integrity and ethics.</li> <li>Increase in cost of living.</li> <li>Lack of self-esteem and efficacy.</li> <li>Security laps.</li> <li>Life style</li> </ul>	3	3	2	3	3	9	Avoid	<ul style="list-style-type: none"> <li>Sensitize staff on integrity and ethics.</li> <li>Engagement of armed security personnel.</li> <li>Intelligence gathering from the community.</li> <li>Enhancement of disciplinary procedures on rogue students and staff.</li> <li>Initiate installation of biometric system.</li> <li>Enhance security surveillance.</li> </ul>	VC
6.	External Political Interference	<ul style="list-style-type: none"> <li>Patronage by the political leaders.</li> <li>Vested interests in the recruitment and procurement.</li> <li>Misguided perception of the University.</li> <li>High expectation from the local community.</li> <li>Political radicalization.</li> <li>Increase in number of staff and students actively participating in politics.</li> </ul>	3	3	3	0	3	9	Avoid	<ul style="list-style-type: none"> <li>Create awareness on the role of the University.</li> <li>Engagement with political leaders.</li> <li>Participating in community service.</li> <li>Enhance Corporate Social Responsibility.</li> <li>Adherence to University policies.</li> <li>Counselling of staff and students.</li> </ul>	VC
7.	Alcohol and Drug Abuse	<ul style="list-style-type: none"> <li>Addiction to alcohol and use of drugs.</li> <li>Stress, anxiety or depression.</li> <li>Peer influence.</li> <li>Family issues.</li> <li>Early exposure to alcohol.</li> <li>Increase in the number of points selling alcohol and drugs.</li> </ul>	3	3	3	0	3	9	Avoid	<ul style="list-style-type: none"> <li>Create awareness on alcohol /drugs and their effects.</li> <li>Guidance and counselling.</li> <li>Faith-Based Treatment.</li> <li>Rehabilitation.</li> <li>Adherence to University policies, rules and regulation.</li> <li>Regular training by NACADA on alcohol and drug abuse prevention.</li> </ul>	VC

8.	Reputation	<ul style="list-style-type: none"> <li>Staff-Student relationships.</li> <li>Staff relationships</li> <li>Examination cheating.</li> <li>Leakage of confidential information.</li> <li>Communication of unverified information.</li> <li>Failure to act on complaints.</li> <li>Decline in webometric ranking.</li> <li>Poor performance of regular and part-time staff.</li> </ul>	2	-	3	-	-	6	Reduce/ treat	<ul style="list-style-type: none"> <li>Sensitize/Train staff and students on the code of conduct and ethics.</li> <li>CCTV installation to support surveillance on exam invigilation.</li> <li>Implement the Communication Strategy Policy</li> <li>Centralized complements and complaint handling procedures at VC's Office as per the Customer Feedback Policy.</li> <li>Administering of oath of secrecy.</li> <li>Strategizing on webometric.</li> <li>Audit of graduation results.</li> <li>Class representative forums.</li> <li>Course evaluation by students.</li> </ul>	VC
9.	Negative Publicity	<ul style="list-style-type: none"> <li>Communication of unverified information.</li> <li>Social media bloggers.</li> <li>Leakage of confidential information.</li> <li>Failure to act on complaints.</li> </ul>	2	1	3	-	1	6	Reduce/ treat	<ul style="list-style-type: none"> <li>Implement the Communication Strategy Policy.</li> <li>Centralized complements and complaint handling procedures at VC's Office as per the Customer Feedback Policy.</li> <li>Administering of Oath of Secrecy.</li> <li>Annual Media Symposium.</li> <li>Training of staff on confidentiality.</li> <li>Enhance access to information.</li> <li>Implementation of computer misuses and Cyber Security Act.</li> </ul>	VC
10.	Litigation	<ul style="list-style-type: none"> <li>Lack of awareness by staff on policies and regulation.</li> <li>Tedious legal process.</li> <li>Industrial action.</li> <li>Student unrest.</li> <li>Missing marks.</li> <li>Dissatisfied Service providers</li> <li>Community</li> </ul>	2	3	-	-	-	6	Reduce/ treat	<ul style="list-style-type: none"> <li>Sensitize staff on legal and regulatory requirements.</li> <li>Conducting scheduled legal audits.</li> <li>Recruitment of adequate, competent legal /HR staff.</li> <li>Embracing Alternative Dispute Resolution (ADR)</li> <li>Compliance with policies, laws and regulations.</li> </ul>	VC

The University has successfully mitigated the risks and ensured efficient uninterrupted University operations.

### Material Arrears in Statutory/Financial Obligations

Kibabii University did not have any material arrears in statutory obligations as at the end of the Year under review.

### The University's Financial Probity and Serious Governance Issues

The University did not have any financial improbity reported by Internal Audit/Council Audit, Risk and Compliance Committee or external auditors in the year under review.

## STRATEGIC DIRECTION 4

### Invest in Strategic Marketing and Public Relations

In the competitive realm of higher education, Kibabii University recognizes the pivotal role that strategic marketing and public relations play in shaping image, attracting students, engaging stakeholders, and fostering a strong reputation. This has become an essential strategy for us on seeking to communicate our value proposition, and establish a meaningful presence in a globalized world. The University applies school mentorship programmes, digital/social media marketing by use of the website a primary tool. We also believe that strong customer care unifies the above strategies to achieve the desired outcomes.

#### i) School Mentorship Activities

In the year 2022/2023, the University hosted over 100 secondary schools on campus for mentorship, career and academic guidance and counselling. The schools were drawn from across counties within the Lake Region Economic Bloc namely; Bungoma, Busia, Kakamega, Trans Nzoia, West Pokot, Vihiga, Siaya and Uasin Gishu respectively. Out of this, an estimated number of 50,000 students and about 1000 teachers were hosted on campus. This has contributed to great marketing and branding of KIBU academic programs to the students' community in most parts of the country. This strategy seems to have yielded much fruits because during this year's first year's intake; about 200-300 freshers admitted to either having come to KIBU for mentorship or were reached by KIBU students or members of staff. Several schools have acknowledged having recorded positive indices in KCSE performance after visiting. For instance, Kolanya Girls' High School acknowledged a great improvement from 6.1 mean grade to 7.65 making it top in Busia County. Tongaren DEB Secondary School realized a 47% increase in transition to university. Lwanda Secondary School in Trans Nzoia secured its first fruit to university after 5 years of waiting.

**Table: Sample of top schools that have visited Kibabii University for Mentorship programmes**

S.No.	SCHOOL	COUNTY	STATUS
1	Kapsabet Boys School	Nandi	National
2	St Brigids Kiminini Girls School	Trans Nzoia	National
3	Friends School Kamusinga	Bungoma	National
4	Kabianga School	Kericho	National
5	Butere Girls School	Kakamega	National
6	Kolanya Girls National School	Busia	National
7	Chewoiyet Boys High School	West Pokot	National
8	Nyakach Girls School	Kisumu	Extra County
9	Cardinal Otunga Boys School, Mosocho	Kisii	Extra County
10	Sawagongo Boys High School	Siaya	Extra County
11	Chesamisi Boys High School	Bungoma	Extra County
12.	Lugulu Girls School	Bungoma	National

## ii) Customer Care and Service

Kibabii University strategically integrates customer care and customer experience principles into its marketing and public relations initiatives to enhance its relationship with stakeholders. Through our commitment to attentive and responsive customer care, the University ensures that students, parents, faculty, and others receive timely and accurate assistance. This personalized approach not only addresses concerns and queries effectively but also cultivates a sense of support and engagement. By prioritizing customer experience, the University creates a positive atmosphere that resonates with its audience, fostering loyalty and positive word-of-mouth that has contributed to the increase in enrolment over the years.

**Table: Customer Care and Customer service for 2022/2023**

Medium for Customer Care					
Period	Email	Phone Calls	Facebook	Face To Face	Total
July 2022	207	146	219	15	587
August 2022	278	162	107	43	590
September 2022	303	80	99	37	519
October 2022	117	87	65	18	287
November 2022	50	65	23	31	169
December 2022	86	38	17	9	150
January 2023	62	48	67	19	196
February 2023	123	36	84	27	270
March 2023	77	55	108	14	254
April 2023	10	61	39	23	133
May 2023	12	66	101	31	210
June 2023	38	64	76	11	189

## iii) Digital media marketing and publicity.

As we endeavor to meet our marketing and public relations strategies against competing budget needs, Kibabii University's realigned its activities towards digital media marketing and publicity:

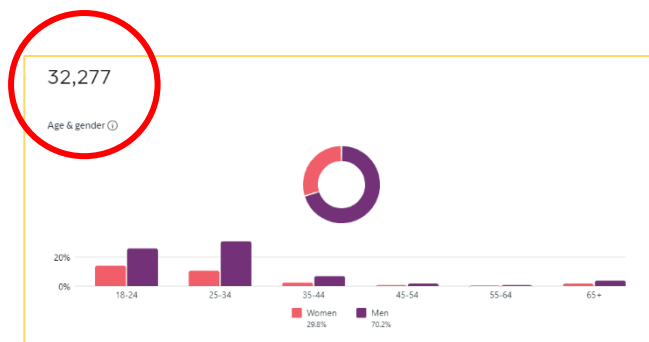
- Social Media Engagement:** Kibabii University has established active profiles on platforms like Facebook, Twitter, Instagram, and LinkedIn to connect with students, alumni, and the wider community. The University shares news, updates, achievements, and upcoming events through these channels.
- Content Creation:** The University shares a variety of content, including blog posts, videos and infographics, that highlight academic programs, faculty expertise, research achievements, student success stories, and campus life.
- Search Engine Optimization (SEO):** Kibabii University conducts annual website reviews that focus on optimizing its website content to rank higher in search engine results for relevant keywords. This helps attract more traffic, including potential students seeking information about courses and admissions.
- Digitization of Admissions Process:** To streamline the admissions process, the University has integrated its processes to digital. The University uses an online application portal, making it convenient for prospective students to apply and submit required documents digitally. This has improved our client's application and admission experiences.



## Audience Analysis

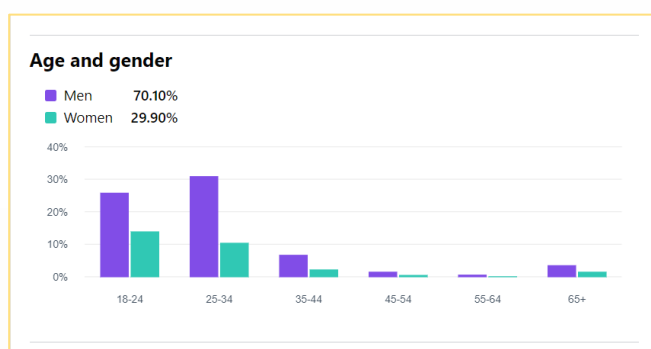
### a) Audience

All social media accounts have been linked to Facebook page for centralized management and control. The pages had attracted a total of **32,277** followers by the closure of the year 2022/2023 as demonstrated:



### b) Gender and Age

Aggregated demographic data is based on a number of factors, including age and gender information that users provide on their social media profiles. Kibabii University social media have attracted more men (70.10%) than women (29.90%). The pages have attracted a majority age bracket of (25-34), followed closely with audiences of (18-24) age bracket.



### c) Location (Kenya)

Aggregated demographic data indicates that out of the total 32,277 social media followers, majority of the Kibabii University audience is based in Nairobi (10,391), followed by Bungoma (5,153). We also have a fair distribution based on the old provinces in Kenya except North Eastern.

**Table: Numerical distribution of followers in Kenya**

Nairobi, Kenya	10,391
Bungoma, Western Province, Kenya	5,153
Eldoret, Rift Valley Province, Kenya	1,494
Mombasa, Coast Province, Kenya	1,362
Kakamega, Western Province, Kenya	1,139
Kitale, Rift Valley Province, Kenya	781
Kisumu, Nyanza Province, Kenya	767
Nakuru, Rift Valley Province, Kenya	739
Kiambu, Central Province, Kenya	498
Busia, Western Province, Kenya	497

## Performance Analysis

### d) Location (Worldwide statistics)

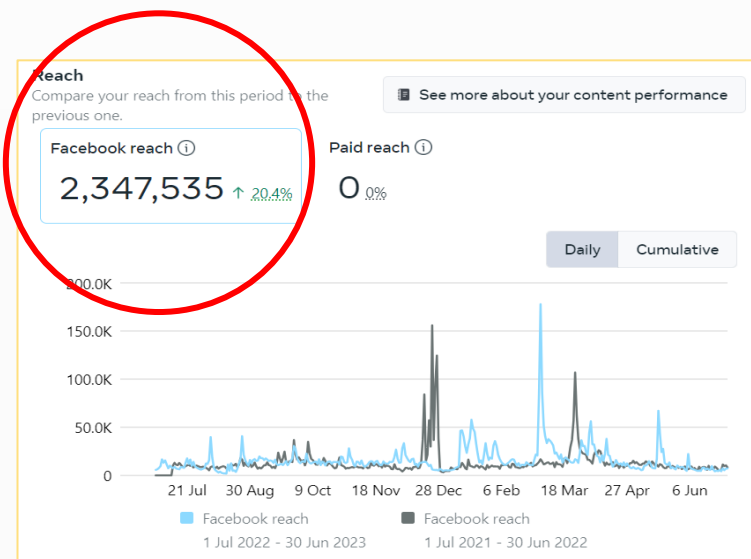
Kibabii University has a worldwide following with majority followers (31,148) being in Kenya. We also have followers from regional neighbours like Tanzania, Uganda, South Sudan and Somalia. Our continental followers are majorly from Nigeria (98) and Ghana (44).

**Table: Numerical distribution of followers in worldwide**

Kenya	31,148
Tanzania	139
Nigeria	98
Uganda	90
Saudi Arabia	67
United States	67
India	50
South Sudan	48
Ghana	44
Somalia	43

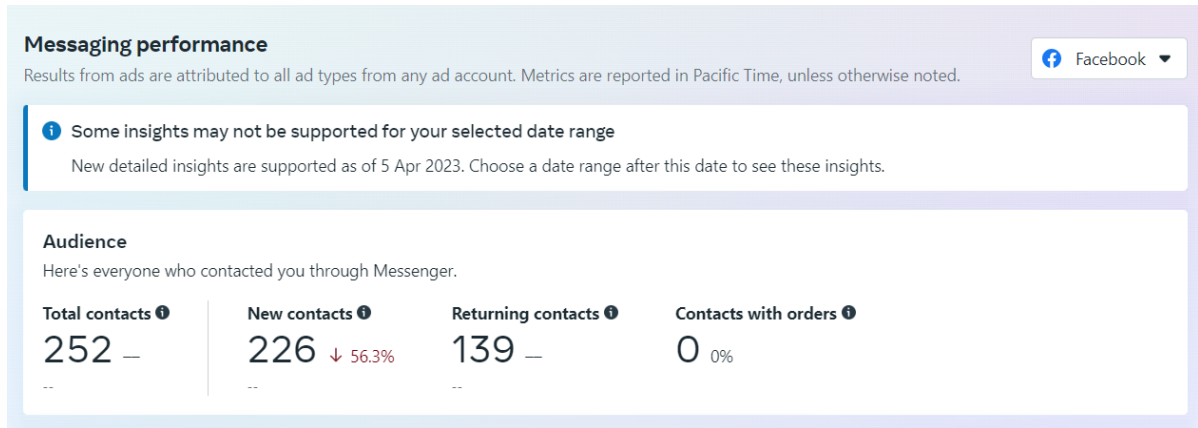
### e) Audience Reach

This metric counts reach from the organic or paid distribution of Social media content, including posts, stories and ads. It also includes reach from other sources, such as tags, check-ins and Page or profile visits. This number also includes reach from posts and stories that were boosted. Reach is only counted once if it occurs from both organic and paid distribution. During the year 2022/2023, Kibabii University Facebook page reached an audience of 2,347,535 people worldwide. This was an improvement of 20.4% as compared to the same period last year.



### f) Social Media Customer Enquiries

During the period, the University received enquiries from 252 customers (social media enquiries). Out of the messages received from the social media pages, 226 were new customers while 129 were repeat customers.

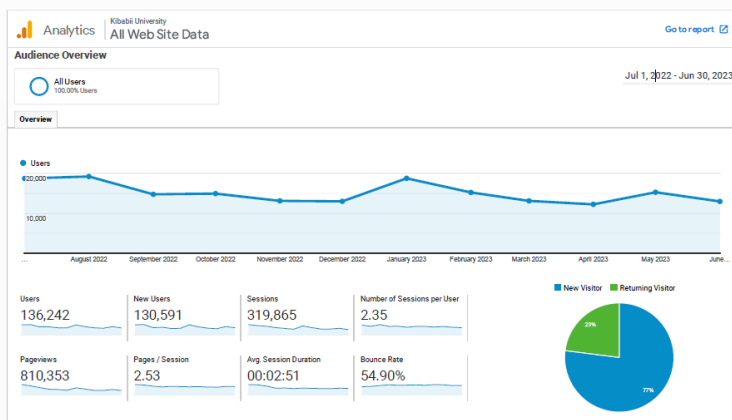


### iv) Website Analytics

Website analytics refers to the process of collecting, analyzing, and interpreting data related to a website's performance and user interactions. It provides valuable insights into how visitors engage with the website, what content is popular, and how well the site meets its objectives. In the FY 2022/2023, Kibabii University has likely been using various tools such as Google Analytics to track and measure key metrics on its website.

#### a) Website Traffic

During the year, the University website [www.kibu.ac.ke](http://www.kibu.ac.ke) received a total of 810,353 visits from a total 136,242 users. Out of these, 130,591 users were new while the rest were repeat visitors. The highest recorded traffic was in January 2023.



#### b) Bounce Rate

This metric indicates the percentage of visitors who leave the website after viewing only one page. A high bounce rate might suggest that visitors aren't finding the content they expected or that the page isn't engaging. Kibabii University website recorded a bounce rate of 54.90% during the FY.

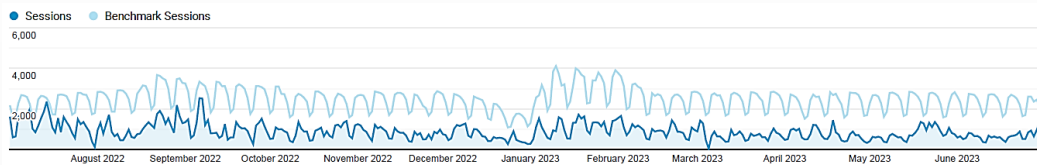
### c) Page Views and Content Engagement

Most visitors to the website ( 108,921) were users from Kenya. Out of this number, 100,833 were new users. Kenyan users recorded a bounce rate of 52.98% after 249,462 sessions. Another high number of users (Canada, with 10,991 users), recorded 42,372 visits with a bounce rate of 53.57%. The website also recorded visits from USA (6,064), Germany (4,491), China (1,605), UK (877), India (851), Nigeria (808) and Philippines (655). The highest bouncing rate was from Chinese users (91.12%) and the lowest was Nigeria (33.43%) indicating high interest on the University content from Nigeria as opposed to all other visitors.

Country	Acquisition			Behavior		
	Users ↓	New Users	Sessions	Bounce Rate	Pages / Session	Avg. Session Duration
	136,242 (136,242) 100.00% % of Total: 100.00%	130,651 (130,651) 100.05% % of Total: 100.05%	319,865 (319,865) 100.00% % of Total: 100.00%	54.90% 54.90% (0.00%) Avg for View: 54.90%	2.53 2.53 (0.00%) Avg for View: 2.53	00:02:51 00:02:51 (0.00%) Avg for View: 00:02:51
1. Kenya	108,921 (75.59%)	100,833 (77.18%)	249,462 (77.99%)	52.98%	2.57	00:02:52
2. Canada	10,991 (7.63%)	6,357 (4.87%)	42,372 (13.53%)	53.57%	2.66	00:03:57
3. United States	6,064 (4.21%)	5,832 (4.46%)	6,562 (2.05%)	84.15%	1.55	00:00:34
4. Germany	4,491 (3.12%)	4,394 (3.36%)	4,663 (1.46%)	91.06%	1.27	00:00:24
5. (not set)	1,843 (1.28%)	1,841 (1.41%)	1,859 (0.58%)	85.69%	1.24	00:00:23
6. China	1,605 (1.11%)	1,603 (1.23%)	1,622 (0.51%)	91.12%	1.22	00:00:13
7. United Kingdom	877 (0.61%)	826 (0.63%)	955 (0.30%)	77.91%	1.76	00:00:47
8. India	851 (0.59%)	843 (0.65%)	1,148 (0.36%)	70.38%	2.59	00:01:28
9. Nigeria	808 (0.56%)	796 (0.61%)	1,026 (0.32%)	33.43%	4.16	00:01:29
10. Philippines	655 (0.49%)	653 (0.50%)	778 (0.24%)	81.88%	1.44	00:00:57

### d) User Devices

From the report, most users use mobile phone, tablets and desktop to access the website. Access by mobile phones has improved by 52.78% with users spending an average of 2.39 minutes spent on the page per session. Their average bouncing rate reduced by 3.50%. Users accessing the website via tablets spent an average of 2.58 minutes per session, a 23.74% improvement with a reduces bouncing rate of 1.71%. Users accessing the website through the desktop improved by 12.18%. However, these users increased their bouncing rate 2.80%.



Device Category	Acquisition			Behavior		
	Sessions ↓	% New Sessions	New Users	Pages / Session	Avg. Session Duration	Bounce Rate
	64.14% ↓ 319,865 vs 891,960	32.06% ↓ 40.83% vs 60.09%	75.63% ↓ 130,591 vs 535,865	4.68% ↓ 2.53 vs 2.66	22.27% ↑ 00:02:51 vs 00:02:20	0.28% ↓ 54.90% vs 54.75%
1. mobile	-51.17% ↓ 226,340 vs 463,509	-41.25% ↓ 38.29% vs 65.18%	-71.31% ↓ 86,669 vs 302,126	2.35% ↑ 2.41 vs 2.35	52.78% ↑ 00:02:39 vs 00:01:44	-3.50% ↓ 55.74% vs 57.76%
2. tablet	-77.48% ↓ 2,917 vs 12,951	-40.74% ↓ 38.09% vs 64.27%	-96.65% ↓ 1,111 vs 8,324	-11.60% ↓ 2.49 vs 2.81	23.74% ↑ 00:02:58 vs 00:02:24	-1.71% ↓ 54.92% vs 55.87%
3. desktop	-78.31% ↓ 90,608 vs 417,753	-13.01% ↓ 47.31% vs 54.39%	-81.13% ↓ 42,871 vs 227,213	-4.79% ↓ 2.85 vs 2.99	12.18% ↑ 00:03:22 vs 00:03:00	2.80% ↑ 52.81% vs 51.37%

Rows 1 - 3 of 3

## STRATEGIC DIRECTION 5

### Expand, Maintain and Improve Physical Facilities and Infrastructure;

#### Introduction

Kibabii University’s physical facilities and infrastructure require expansion, maintenance and improvement in order to ensure excellence in teaching, learning, consultancy, research and extension. Some of the areas that need attention in terms of expansion, maintenance and improvement include: Lecture theatres, library, student hostels, and staff offices and recreational facilities to ensure that there is favorable environment for fulfillment of all the functions of the University. The University currently has the following physical facilities: Library, Multi-purpose Hall, Administration Block, Academia Block, Staff housing units, students’ hostels, playgrounds, dispensary, lecture rooms, innovation laboratories/hubs. The University is committed to establish and maintain more physical facilities such as lecture rooms, research and Office space for staff; ICT infrastructure; hostels for students’ accommodation; Sewerage system; Senior Common room; Students Centre; Road network; Parking space; Health Centre; Games facilities; Reliable and sustainable water supply system; Security lights and controlled access systems; Electric power supply and backup systems among others.

#### Key Activities

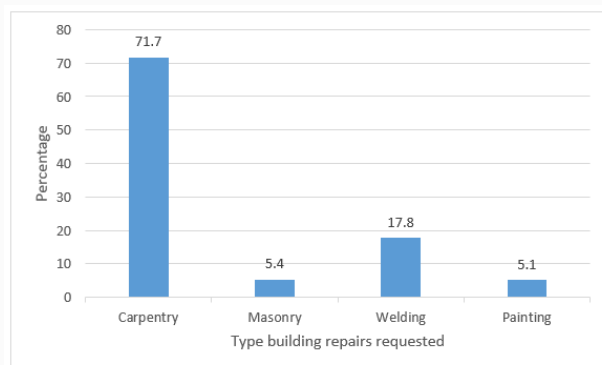
During the period under review, the University undertook the following activities:

- ❖ Carried out repairs and implemented approved maintenance schedules
- ❖ Expansion of rainwater harvesting by operationalizing the underground water tank at the new Student Centre
- ❖ Extension of the treated waste water recycling system student hostels
- ❖ Rehabilitation of University water spring
- ❖ Initiated the construction of the school of Nursing
- ❖ Improvements on the internal roads and paths around existing and new buildings
- ❖ Completed installation of in-door games at the Students Centre
- ❖ Complete Construction of a volleyball court
- ❖ Planting more of flowers and trees
- ❖ Design and implement the last mile radio link
- ❖ Design and implement last mile fibre optic link

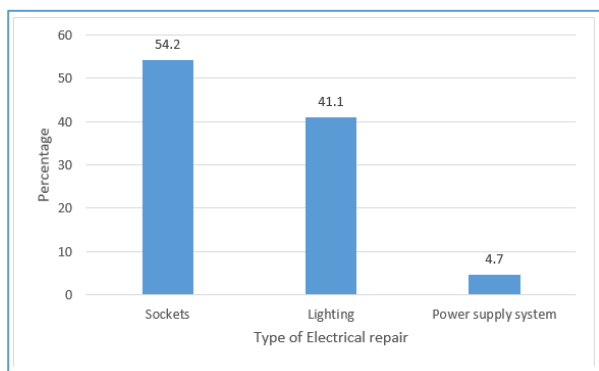
#### Repairs and maintenance

The repairs in the building and roads section included Carpentry, masonry, welding and painting. As presented in Figure/table 1, majority (71.7%) of the repairs were related to carpentry especially office and student hostels fittings. The welding with 17.8% was the second most prevalent with the biggest proportion of the requests being welding of lecture chairs.

**Figure: The type of Civil Repairs during the FY2022/2023**

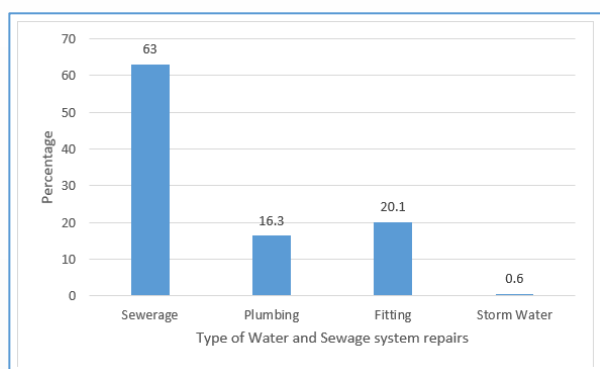


**Figure: The type of Electrical Repairs during the FY2022/2023**



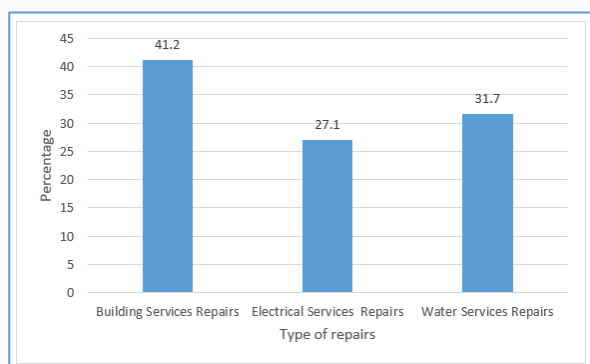
Total electrical repairs were 168 of which 54.2% of electrical repairs being socket outlets and 41.1% as lighting fitting and 4.7% power supply system

**Figure: Type of Water and Sewage system repairs**



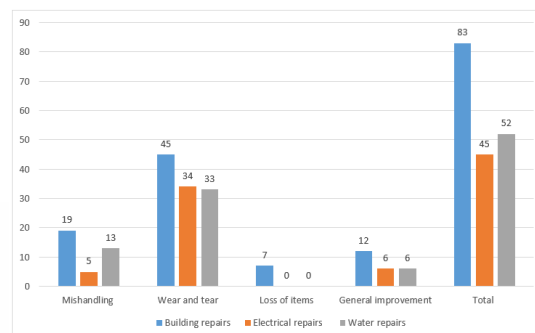
Water repairs were 184 of which 63.0% of water repairs were sewerage and foul water drainage related. 16.3% water repairs were plumbing and water reticulation related and 20.1% as plumbing fittings repair. Finally 0.6% of water repairs were storm water related.

**Figure: Summarized Repairs in the Year 2022/23**



Generally, during the FY 2022/2023, major repairs and maintenance went to building services while 27.1% were electrical services and 31.7% were water services repairs. Most of the repairs in the Students Halls of residence were areas which sometimes are misused or mishandled by students and some because of natural wear and tear.

**Figure: Analysis of Root Cause of Repairs**



Root cause of building repairs requests indicated that 22.9% was due to mishandling by users, 54.2% were as a result of normal wear and tear, 8.4% as lost items. 14.5% of general improvement requests from the users. Root cause of Electrical repairs indicated that 11.1% was due to mishandling by users, 75.6% were as a result of normal wear while 13.3% was requests for general improvement from users. Root cause of water repairs indicated that 25.0% was due to mishandling by users, 63.5% were as a result of normal wear and tear, 0% as lost items. 11.5% of general improvement requests from the users.

**Estimated water demand in the University**

Provision of water in the University for the last year has been as good as the previous year 2021/22. These was because of continued structured engagements with water service providers and improved in-house alternative water sources. The sole service provider NZOWASCO improved in the supply. To meet the growing demand, the University has also explored alternative water sources through Recycled Water Systems. The supply has been extended to 6 buildings in the University. Additionally, the Expansion of Rain Water Harvesting Systems in the University is done every time a new building is constructed. The University, through Student Centre development project, added extra capacity of rain water harvesting into the existing system. Finally, a water spring near the University was rehabilitated to provide upto 60 M<sup>3</sup> per day. When harvested, the water from the spring is pumped to the University for use in water closets, urinals and cleaning services. This has boosted the alternative water sources in our University.

**Table: Water Supply in the financial year 2022/23 compared to water consumed in the previous years**

Month	Water Supplied 2018/19 (M <sup>3</sup> )	Water Supplied 2019/20 (M <sup>3</sup> )	Water Supplied 2020/21 (M <sup>3</sup> )	Water Supplied 2021/22 (M <sup>3</sup> )	Water Supplied 2022/23 (M <sup>3</sup> )
July	3711	1470	2296	4712	4111
August	2795	1085	992	5550	4200
September	4018	2306	1593	3094	4179
October	3775	2732	1771	3990	5583
November	5969	1675	4094	4334	5804
December	5327	5908	2272	5446	4330
January	6070	4249	4400	4602	3388
February	6532	5021	2131	5674	5575
March	5544	4176	5260	4175	4108
April	4474	2812	3367	3721	4920
May	3876	2201	4568	4286	2599
June	-	1639	4070	4312	1646
<b>Total water supplied per year</b>	<b>52,091</b>	<b>35,472</b>	<b>36,814</b>	<b>53,896</b>	<b>50,443</b>
<b>Average water Supplied per month</b>	<b>4,736</b>	<b>2956</b>	<b>3,068</b>	<b>4,491</b>	<b>4203</b>
<b>Average water Supplied per day</b>	<b>158</b>	<b>99</b>	<b>102</b>	<b>150</b>	<b>140.1</b>
<b>Alternative daily water source (m<sup>3</sup>)</b>	<b>0</b>	<b>20</b>	<b>40</b>	<b>60</b>	<b>60</b>
<b>Total daily supply (m<sup>3</sup>)</b>	<b>158</b>	<b>119</b>	<b>142</b>	<b>210</b>	<b>200.1</b>



**KIBABII UNIVERSITY:  
WATER LESSONS**

- ❖ There was remarkable 32% decrease in supply of water by NZOWASCO from year 2018/19 to 2019/20 while a marginal increase of 4% from 2019/20 to 2020/21 financial years. There was pronounced improvement in supply of water by 47% from the year 2019/2020 to 2020/2021. The supply in the last year 2022/23 dropped marginally from an average of 210 in year 2021/22 to 200.1 in the year 2022/23.
- ❖ The alternative sources of water in the University was maintained at its optimum supply of 60 cubic metre per day in the year under review compared the previous year despite connection to more buildings to recycled water system.
- ❖ The steady supply of NZOWASCO was because of the service providers' effort to manage the supply challenges on time, fixing of the water infrastructure and pumping systems of the treatment plant.
- ❖ The improvement was attributed to the increased innovative ways of increasing use of alternative water sources in the University such as recycle water supply, spring water supply, borehole water supply and such others.
- ❖ There is need for continued engagement of NZOWASCO management to increase supply in the next financial year to match the increasing demand levels in the University occasioned by increased student enrolment.
- ❖ Internal water supply systems need continued enhancement to bridge the growing water demand.
- ❖ Enhance connection of all buildings to recycled water system, expand the recycling systems and rehabilitate the boreholes in the University.
- ❖ Sewerage system is working at an optimum capacity. The design student population was 10,000 students. Currently the university has more than 8,000 students. This therefore means the University must expand the sewerage systems in future to take care of fluctuating water use in the University and ever increasing student population.
- ❖ Total water supplied by the service provider to the University in the year under review was 50,443M<sup>3</sup> compared to 53,896M<sup>3</sup> for the previous year.

## Electricity Consumption in the University

Table: Electrical Consumption in the University in the year 2022/23

Month	Unit of power consumed (Kwh) 2018/19	Unit of power consumed (Kwh) 2019/20	Unit of power consumed (Kwh) 2020/21	Unit of power consumed (Kwh) 2021/22	Unit of power consumed (Kwh) 2022/23	Cost 2018/19 (Kshs)	Cost 2019/20 (Kshs)	Cost 2020/21 (Kshs)	Cost 2021/22 (Kshs)	Cost 2022/23 (Kshs)
July	41,637	21,660	15,672	37,407	26,243	877,403	468,970	316,390	796,845	510,298
August	33,430	23,756	15,892	30,814	21,863	696,673	515,682	320,371	681,500	450,044
September	28,976	28,332	14,081	29,009	32,266	576,116	622,066	290,806	660,377	755,072
October	30,688	32,137	16,495	32,877	34,735	737,724	774,281	359,086	743,317	814,941
November	36,485	32,405	21,792	31,184	33,569	053,919	701,614	456,740	719,315	773,390
December	27,605	25,927	23,798	25,825	26,992	749,138	620,524	525,403	614,703	669,436
January	31,929	24,544	24,607	30,037	26,201	698,113	529,856	537,455	587,668	644,884
February	30,359	30,116	27,333	29,166	29,754	650,625	660,458	560,542	573,450	701,970
March	32,001	24,573	29,067	33,817	33,339	683,455	514,764	615,534	653,792	857,556
April	29,785	14,631	17,807	32,135	30,841	611,152	282,393	402,609	627,592	866,411
May	38,627	12,919	26,629	31,606	21,344	828,326	254,105	554,599	622,405	592,577
June		13,610	35,130	25,488	20,883		273,488	740,659	499,626	660,315
<b>Total consumption per year</b>	361,522	284,600	233,173	369,365	338,050	8,162,644	6,218,201	4,939,535	7,780,590	8,296,894
<b>Average Supply per month</b>	32,866	23,716	21,198	30,780	28,170	742,058	518,183	449,049	648,383	691,407
<b>Average Supply per day</b>	1095	791/27 29.3	707/27 26.2	1026/28 36.6	939/29 32.38 Kwh	24,735	17,273	14,968	21,613	23,046



### KIBABII UNIVERSITY: ELECTRICITY LESSONS

- ❖ The average monthly consumption of power under year of review is 28,170 Kwh compared to previous years 30,780 Kwh decrease of 8.5%. These was because of the increased number of building under usage of LED lighting and other power consumption strategies put in place. This was despite the increase in the number of building portfolio in the University.
- ❖ The peak power consumption is normally witnessed when students are in session, such as October 2021 where 34,735Kwh units were consumed, November with 33,569 Kwh and March 2022 when 33,339 Kwh units were consumed.
- ❖ The total electricity consumed in the University in the year under review was 338,050 Kwh at a cost of Kshs. 8,296,894 compared to 369,365Kwh at cost of Kshs. 7,780,590 of previous year. There was notable decrease in consumption but the cost increased. The average cost per Kwh in the last year was Kshs. 24.54 as compared to Kshs. 21.1 in the previous financial year of 2021/22, indicating an increase of 16.3%.
- ❖ The cost is projected to go up with the introduction of 16% VAT on petroleum products in the current financial year.



## ICT Infrastructure in the University



### Network Expansion and Operations

In the last financial year, a total of 20 WIFI access points were added on the network to increase WIFI coverage and access to students and faculty. Thirteen (13) access points were installed at the new Student Centre. The remaining seven (7) WIFI access points were installed at priority spots including Graduation Square, Library basement, Administration block HB5 hostel and in academic block to enhance WIFI coverage to students and faculty members.

### Webometric Ranking

Webometric ranking uses Transparency/openness indicator to evaluate number of Google Scholar citations from the top 310 authors (excluding top 20 outliers) in an institution. The number of KIBU Registered Google Scholar Profiles has improved over time. So far, we have 165 registered profiles. These profiles constitute of staff and postgraduate students. Below is the current ranking for Kibabii University Google scholar citations as compared to other universities in Kenya.

**Table: A comparative Ranking on Google scholar citations**

	University	Jan 2022	July 2023
		Google Scholar Citations	
1	University of Nairobi	281503	424781
2	Kenyatta University	82168	117008
3	JKUAT	71968	114924
4	Moi University	47365	67628
5	Maseno University	31631	45968
6	Technical University of Kenya	11162	21162
7	JOUST	9227	13963
8	Egerton University	8535	20858
9	South Eastern Kenya University	8068	11320
10	MMUST	6445	20417
11	University of Embu	5095	8798
12	Machakos University	4249	5413
13	Dedan Kimathi University of Technology	4081	6316
14	Kisii University	3438	7025
15	Pwani University	2735	5131
16	Strathmore University Nairobi	1836	3980
17	University of Eldoret	1832	7608
18	Chuka University	1757	4143
19	Mount Kenya University	1737	3344
20	Meru University of Science & Technology	1726	3730
21	Masai Mara University	1282	1832
22	<b>Kibabii University</b>	<b>1277</b>	<b>2800</b>
23	Kenya Forestry Research Institute	1267	2871

## STRATEGIC DIRECTION 6

### Provide Quality Health Care Systems

Quality Health Care under strategic Direction Number six (6) is the fundamental goal for Kibabii University. The University has positioned itself as a trailblazer in the realm of providing high-quality healthcare and undertaking impactful community health outreach initiatives. Recognizing the importance of holistic well-being, the University has extended its commitment beyond the traditional boundaries of academia. With a comprehensive approach to healthcare, Kibabii University strives to improve the health and well-being of not only its students and staff but also the surrounding community. The university boasts state-of-the-art medical facilities staffed by skilled medical professionals dedicated to ensuring the health and safety of the university community. Our dedication to community health outreach underscores its role as a responsible and compassionate institution. Through various outreach programs, such as medical camps, health workshops, and awareness campaigns, the university actively engages with the local community. These initiatives are designed to enhance health education, increase access to medical services, and raise awareness about prevalent health issues. By collaborating with local healthcare providers, NGOs, and governmental bodies, Kibabii University makes a tangible difference in the lives of community members, addressing health disparities and fostering a culture of wellness.



#### Our operations are 24 hrs

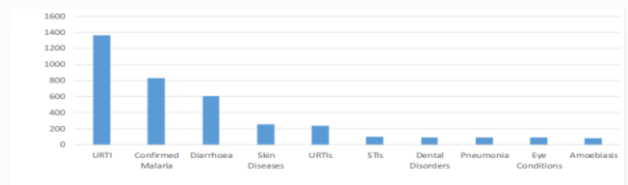


#### The Numbers

The Clinic facility operates a 24hr cycle. Modern Health Management system has been installed and links all the services online, including; Pharmacy, Medical Laboratory, Health Records section, Consultation rooms, patient Observation wards, procedure room, Reproductive Health, Family Planning, Public Health and HIV Testing and Counselling Services. The Department is steadfast that the clients do not miss an opportunity to be served at any time of need. The use of Health Services Management and Information System (HSMIS) has remarkably reduced patient reporting – service - exit time to less than 30minutes except for those with suspected malaria cases that require investigations, take at least one hour as they wait for results from the Laboratory. Blood Slides for malaria tests are processed for 1hr as a requirement.

In the provision of Quality Services for the past FY 2022/2023, Kibabii University Health services, through data capture and analysis was able to record Top ten diseases that were treated at the Kibabii University Level 3B Health Centre as shown in the bar graph below; Upper Respiratory Tract Infections (1361), Malaria (832), Diarrhoea (610), Skin Diseases (254), Lower Respiratory Tract Infections (240), Sexually Transmitted Infections (103), Dental Disorders (93), Pneumonia (91), Eye Conditions (87) and Amoebiasis (83).

**Graph: Top 10 Morbidity Chart 2022/2023**



#### Financial Support

The University provides affordable and adequate financial support to cater for staff, staff dependents and students Health Care. This has enabled the University to achieve and expedite its core functions/ mandate with ease.

## 9. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

### I) SUSTAINABILITY STRATEGY AND PROFILE

At Kibabii University, we stand unwaveringly committed to advancing sustainable efforts in every facet of our institution. Our dedication to sustainability is deeply ingrained in our ethos and guides our decision-making at every level. As the top management of the University, we recognize our responsibility to foster a harmonious coexistence between our academic mission, the welfare of our community, and the preservation of our environment for future generations. Our commitment extends to integrating sustainability principles into our core operations, curriculum, research, and engagement with stakeholders. Out of these efforts, we have taken pride of our key achievements, which stand as tangible markers of our commitment to sustainability. Among these accomplishments is our unwavering adherence to the timely remittance of statutory deductions like PAYE, NSSF, NHIF and others to various government agencies. This achievement underscores our accountability not only to our internal community but also to the broader society in which we operate. By consistently meeting our financial obligations, we contribute to the stability and growth of our nation, thus embodying the holistic essence of sustainability.

### II) ENVIRONMENTAL SUSTAINABILITY

Kibabii University has taken a significant step towards environmental stewardship by implementing an Environmental Management Policy. This policy underscores the institution's commitment to sustainable practices and ecological responsibility. Within this framework, the University has witnessed notable achievements, navigated certain challenges, and embarked on multifaceted initiatives. These endeavors encompass the preservation of biodiversity, a comprehensive waste management strategy, and proactive measures aimed at mitigating the environmental footprint of Kibabii University.

#### a) Tree planting initiatives

To combat climate change, the Government of Kenya through the President H.E. Dr. William Ruto launched an initiative to increase forest cover. The initiative, which aims to plant 15 billion trees by 2032, will work to reduce greenhouse emissions, stop and reverse deforestation, and restore 5.1 million hectares of deforested and degraded landscapes through the African Landscape Restoration Initiative. Out of this directive, Kibabii University has realigned policies towards supporting this agenda and has aggressively engaged in various projects. The University has inculcated a culture of tree planting during all internal and external events where dignitaries and other guests plant at least one tree to mark such events.

The University donated a total of four thousand eight hundred and seventy seven, (4,877) indigenous tree seedlings raised at the University for planting to its neighbouring institutions as shown in Table below:

**Table: Number of Tree Seedlings donated by the University to local institutions**

SN	Recipient Institution	Number Seedlings Donated and Planted
1.	Bukokholo Girls Secondary School	107
2.	Maeni Friends Church and School-Kimilili	670
3.	Kisiambo Primary	100
4.	Maeni Primary - Sirisia	100
5.	Namunyu Primary School-Sirisia	100
6.	Various local Schools and Institutions	3,800
<b>Total</b>		<b>4,877</b>

In addition, during a Free Medical Camp outreach, the University through the Health Department and the Community Outreach Office in collaboration with the County Government of Bungoma (Mt. Elgon and Kopsiro Sub-County Health Departments) contributed to the National Tree Growing Restoration Campaign by planting a total of four thousand one hundred and twenty-five (4,125) tree seedlings at Kopsiro to mark the event.

#### b) Recycling of Waste Material to Construct Benches and Chairs

Kibabii University's Deputy Vice Chancellor Prof. Donald Siamba Namasaka gave a donation of fabricated outdoor tables and benches to the University Management.

The benches are fabricated from broken plastic chairs, wasted ceramic tiles, old barbed wires and assorted pieces of construction waste materials. This facility will help the University cut on costs resulting from breakages and theft that come about when students transfer chairs from the lecture halls for use in the outdoor. It will also ensure proper utilization of waste materials. The project comes at a time when the University has expanded its internet connectivity to more recreational spots that will see students complement their academic activities with an enhanced outdoor experience.

**c) Water Supply**

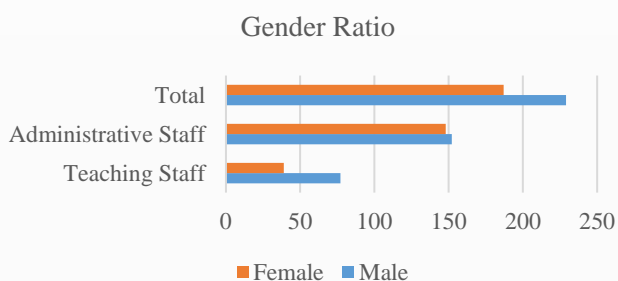
During the financial year under the review, the University optimized the alternative water supply sources (spring and recycled treated waste water) to discharge 60 m3 per day from 40m3 in the previous year 2022/23. The recycled treated waste water system was connected to one more building blocks water closets.

**III) EMPLOYEE WELFARE**

Kibabii University has developed Human Resource Policies and Procedures Manual, Career Progression Guidelines, Staff Establishment Policies that guide in hiring process. The University met the 30% gender threshold. Staff Establishment gender ratio as at 30<sup>th</sup> June, 2023 was as below:

**Table: Gender Ratio as at 30<sup>th</sup> June, 2023**

S/NO	Male	Female
Teaching Staff	77	39
Administrative Staff	152	148
<b>Total</b>	<b>229</b>	<b>187</b>
<b>Percentage</b>	<b>55%</b>	<b>45%</b>



**a) Occupational Health and Safety**

To comply with OSHA Act, 2007, the University is registered with Directorate of Occupational Safety and Health. It has since constituted Occupational Safety and Health Committee. Annual training of Committee members is conducted and internal audits done.

**b) Staff Training**

Training needs analysis are carried out annually to from staff skills gap analysis and staff performance appraisal. A training plan is thereafter prepared to address the training gaps identified. In the financial year 2022/32, two hundred and twenty eight (208) staff were trained in various areas. The trainings were majorly in the following fields: Resources Mobilization –procurement process, competency based curriculum, digital content training development, financial reporting workshop among others.

**c) Industrial Relations**

To improve industrial relations between the employer and the Unions, the University facilitated Completion of 2017-2021 Local Chapter CBAs for all the three Unions (UASU, KUSU, and KUDHEIHA). The CBAs are in the process of being signed and registered in court. SRC Commissioners met Union representatives on 10th November, 2022 at 2:00pm to help address pending issues in the stalled Collective Bargaining Agreements (CBAs) negotiations.

**d) Staff Exits**

During the period 2021/2022, nine (9) members of staff left the University, that is, seven (7) staff left the university voluntarily through resignations and two (2) staff passed on. The percentage voluntary staff turnover in 2020/2021 was 1.9%. There was a reduction of staff turnover in 2021/22 (1.6%) and 1.44% in the financial year 2022/23. The percentage reduction in staff turnover is due to improved staff welfare. The involuntary turnover in the year 2022/23 was majorly due to implementation of PSC Circular on dismissal of staff with forged certificates.

**Table: Summary of Staff Exits as at 30<sup>th</sup> June, 2023**

FY	2021/2022		2022/2023	
	Voluntary	Involuntary	Voluntary	Involuntary
<b>Category</b>				
<b>No. of Staff</b>	7	2	6	15
<b>Total No. of Staff in the University</b>	429	429	416	416
<b>Voluntary Staff Turnover Percentage</b>	1.6%	0.5%	1.44%	3.6%

**e) KIBU 10<sup>th</sup> Anniversary, Staff Awards and End Year Celebrations**

The University held and celebrated its 10th Anniversary together with end year party celebrations on 2<sup>nd</sup> December, 2022. The event also culminated into the awards of the pioneer members of staff and outstanding members of staff who had excellent performance expectations. The Awards, seek to build a better employment deal, retain good employees and to reduce employee turnover. During the event, the University celebrated and recognized twenty-two (22) pioneers who were seconded from Masinde Muliro University of Science and Technology (MMUST) to assist the operations of Kibabii University College which started in March 2012 on 2nd December 2022. The University also recognized twenty-three (23) staff who nominated from Departments with outstanding performance for awards.



#### IV) MARKET PLACE PRACTICES

Kibabii University ensures responsible competition practices by having its own fee structure that is different from its competitors. The University Senate offers competitive pricing on their courses to ensure competitiveness. The University is committed to developing market driven programmes that attract students. The University ensures ethical advertising of our programmes.

##### a) Responsible Supply chain and supplier relations

Supply Chain Management enables organizations processes are streamlined. In this case KIBU ensured they source better in terms of provision of quality and timely goods services and works, provision of clear and accurate specifications and reduction of costs thus enabling the University achieve its overall objectives. During the period under review, the following activities were conducted towards attaining the objectives;

##### Building Impactful Supply Chains

The University has played a key role in providing an ecosystem with stakeholders on complying with the presidential directive on allocation of 30% through Access to Government Procurement Opportunities to Youth, Women and People Living with Disabilities. This has been implemented and achieved 100% by the University as an affirmative action in provision of access to procurement opportunities as shown below. Trainings have been conducted through sensitization of Women, Youth and People Living with Disability from the community and prequalified suppliers.

##### Summary of all Contracts/LPO Awarded to Special Groups at the end of 2022/2023 FY

###### First Quarter

Category	Total Value of Contracts awarded (KES)	Percentage of contract value per Category/to Special Groups	Total Achievement to Special Groups (%)
Youth	2,365,403.00	27.1	53%
Women	5,187,830.00	59.4	
PWDs	1,177,550.00	13.5	
<b>Grand Total</b>	<b>8,730,783.00</b>	<b>100.00</b>	

###### Second Quarter

Category	Total Value of Contracts Awarded (KES)	Percentage of contract value per Category to Special Groups	Total Achievement to Special Groups (%)
Youth	3,069,710.00	52.03	40.6%
Women	2,621,730.00	44.44	
PWDs	208,235.00	3.53	
<b>Grand Total</b>	<b>5,899,675.00</b>	<b>100.00</b>	

###### Third Quarter

Category	Total Value of Contracts Awarded (KES)	Percentage of contract value per Category to Special Groups	Total Achievement to Special Groups (%)
Youth	5,496,576.00	31.24	71.4%
Women	11,210,618.00	63.72	
PWDs	885,035.00	5.03	
<b>Grand Total</b>	<b>17,592,226.00</b>	<b>100.00</b>	

###### Fourth Quarter

Category	Total Value of Contracts Awarded (KES)	Percentage of contract value per Category to Special Groups	Total Achievement to Special Groups (%)
Youth	827,690.00	17.60	55.69%
Women	2,892,491.00	61.51	
PWDs	982,380.00	20.89	
<b>Grand Total</b>	<b>4,702,561.00</b>	<b>100.00</b>	

##### b) Responsible marketing and advertisement

The University ensures responsible communication to its stakeholders, that is, staff, students, customers. The University maintains transparency in pricing of its programmes, that is, the fee structure is accessible to the public. The University complies with Data Protection Act, such that, consent is sought from University stakeholder while using video and images for publicity. The University ensures full disclosure and access to relevant information on the University Website and social media.

##### c) Product stewardship

The University involved stakeholders in Curriculum development and review. The University programmes are also accredited by CUE and other accreditation bodies. The examination process has been externalized to meet quality standards.



## V) CORPORATE SOCIAL RESPONSIBILITY / COMMUNITY ENGAGEMENTS

### Mt. Elgon Medical Camp

Through Community Outreach, Kibabii University supported Communities Living around Mount Elgon at Kopsiro area to control and prevent spread of Jiggers, Dental Health care, early screening of cervical, breast cancer and treatment of common ailments. Kibabii University Students have been of great help coming in hand in hand to support community outreach activities in all outreach sites that have been established within the Community. It is therefore of great importance to also emphasize that besides the main aim of achieving academic excellence, students present synergy in the provision of Health Services at a broader perspective within Kibabii University and the surrounding Community.

### Free Community Health Outreach

In addition, the University through the Health Department and the Community Outreach Office in collaboration with the County Government of Bungoma (Mt. Elgon and Kopsiro Sub-County Health Departments) and Mediheal Hospital, Eldoret also organized one major Free Community Health Outreach in Mt. Elgon Sub-County where over two hundred (200) local community members presenting with different health conditions were attended. The outreach also incorporated home visits to jigger infested families/households to offer care services and information on jigger management. During the outreach, University contributed to the National Tree Growing Restoration Campaign by planting a total of four thousand one hundred and twenty five (4,125) tree seedlings at Kopsiro to mark the event.

### Donation of Used Material and Equipment

In support of institutions within the community, the University donated used Mattresses to Bungoma Main Prisons and Bungoma Children's Home. The University also transferred Electrical and Plumbing Materials to Matili Technical Training Institute, Sang'alo Institute of Science and Technology and Kisiwa Technical Training Institute within Bungoma to support learning in the institutions.

### Local Community Trainings for Procurement Opportunities

The University through the Community Outreach Office targeted capacity building to the local community members through trainings on topical issues identified by the local community members themselves. Two (2) free training workshops facilitated by the University were held each registering a total of over one hundred (100) participants covering Procurement processes; Business start-ups and management; Post-harvest management; Cohesion and peaceful coexistence; Environmental management; and Management of mental health issues in the community.

## 10. REPORT OF THE UNIVERSITY COUNCIL

The University Council submit their report together with the audited financial statements for the year ended June 30, 2023 which show the state of the University's affairs.

### Principal activities

The principal activities of the University continue to be provision of higher education, research and extension services.

### Results

The results of the University for the Year ended June 30, 2023 are set out on page 1

### University Council

The members of the University Council who served during the year are shown on page XIII- XV.

### Auditors

The Auditor General is responsible for the statutory audit of the University for the year ended June 30, 2023 in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Council



.....  
Prof. Isaac Ipara Odeo

**SECRETARY TO THE UNIVERSITY COUNCIL**

## 11. STATEMENT OF UNIVERSITY COUNCIL'S RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012, section 14 of the State Corporations Act, and section 47 of the University's Act, 2012 require the University Council to prepare financial statements in respect of the University, which give a true and fair view of the state of affairs of the University at the end of the financial year and the operating results of the University for that year. The Council is also responsible for ensuring that the University keeps proper accounting records which disclose with reasonable accuracy the financial position of the University. The Council is also responsible for safeguarding the assets of the University.

The Council is responsible for the preparation and presentation of the University's financial statements, which give a true and fair view of the state of affairs of the University for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the University; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; safeguarding the assets of the University; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The University Council accept responsibility for the University's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the University's Act. The Council is of the opinion that the University's financial statements give a true and fair view of the state of The University's transactions during the financial year ended June 30, 2023, and of its financial position as at that date. The Council further confirms the completeness of the accounting records maintained for the University, which have been relied upon in the preparation of the University's financial statements as well as the adequacy of the systems of internal financial control.

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

### Approval of the financial statements

The University's financial statements were approved by the Council on 22/09/2023 and signed on its behalf by:



**CHAIRMAN OF COUNCIL**



**VICE CHANCELLOR**



# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON KIBABII UNIVERSITY FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

- A. Report on the 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 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 Government achieves value for money and that such funds are applied for the intended purpose.
- 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, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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**

#### **Opinion**

I have audited the accompanying financial statements of Kibabii University set out on pages 1 to 40 which comprise of the statement of financial position as at 30 June, 2023, 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

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*Report of the Auditor-General on Kibabii University for the year ended 30 June, 2023*

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, the financial statements present fairly, in all material respects, the financial position of Kibabii University as at 30 June, 2023, 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 Public Finance Management Act, 2012 and the Universities Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kibabii University 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 opinion.

### **Emphasis of Matter**

#### **Poor Financial Performance**

I draw attention to the statement of financial performance which reflects a deficit of Kshs.72,654,011 for the year under audit. The deficit increased from an amount of Kshs.53,585,617 reported in the previous year. As a result, revenue reserves reduced from Kshs.128,258,735 in 2021/2022 to Kshs.98,819,443 in the year under review.

This is an indication that if adequate strategies are not put in place to reverse the loss-making trend, the University is likely to face financial challenges in the near future.

My opinion is not modified in respect of this matter.

### **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. There were no key audit matters to report in the year under review.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, 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 the Law on Ethnic Diversity**

Review of the payroll and staff list revealed that during the year under review, the University had four hundred and thirty (430) employees, both teaching and non-teaching, and on permanent and pensionable terms. However, three hundred and twelve (312) employees or 75% of the total employees were from one ethnic community. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public establishment shall have more than one third of its staff members from one ethnic community.

### **2. Excess Wage Bill**

The statement of financial performance reflects an amount of Kshs.819,750,280 in respect of employee costs as disclosed in Note 16 to the financial statements, which represents 78% of total revenue of the University for the year of Kshs.1,049,279,222. This is contrary to Regulation 26(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that staff costs of a public entity should not exceed 35% of its total revenue.

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

## **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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance in all material respect with authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and the 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the University's ability to continue to sustain its services disclosing, as applicable, matters related to sustainability of services and using the applicable of basis of accounting unless Management is aware of the intention to terminate the University or to cease its operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

The University Council is responsible for overseeing the 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**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the University's policies and procedures may deteriorate.


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the University to cease to sustain services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the University to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
**FCPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**25 March, 2024**


## 13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE, 2023

	Notes	FY2022/2023 Kshs.	FY2021/2022 Kshs.
<b>Revenue from Non-Exchange Transactions</b>			
Transfers from Other Government entities	6	652,226,400	651,905,392
Other Organizational Grants	7	12,511,823	19,262,668
Public Contributions and Donations	8	1,616,949	2,720,038
2010-2013 CBA Funds	9	17,643,730	-
		<b>683,998,902</b>	<b>673,888,098</b>
<b>Revenue from Exchange Transactions</b>			
Rendering of Services - Tuition Fees	10	187,112,325	271,728,925
Rendering of Services - Administrative Fees	11	147,406,782	132,095,790
Sale of Goods & Services	12	27,470,784	27,190,902
Rental Revenue	13	2,338,350	2,629,960
Other Incomes	14	952,079	-
<b>Total revenue from Exchange Transactions</b>		<b>365,280,320</b>	<b>433,645,577</b>
<b>Total Revenue</b>		<b>1,049,279,222</b>	<b>1,107,533,675</b>
<b>Expenses</b>			
Use of Goods and Services	15	176,892,004	171,778,127R
Employee costs	16	819,750,280	883,659,546
Remuneration of Council Members	17	15,887,270	16,494,366
Depreciation and Amortization Expense	18	91,314,864	71,226,732
Repairs and Maintenance	19	5,609,549	6,409,025
Grants and Subsidies	20	11,431,540	10,200,023
PR & Marketing Costs	21	1,232,236	1,323,324
<b>Total Expenses</b>		<b>1,122,117,743</b>	<b>1,161,091,143R</b>
<b>Other gains/(losses)</b>			
Unrealised Gain/(loss) on foreign exchange transactions	22	184,510	(28,149)
<b>Surplus before tax</b>		<b>(72,654,011)</b>	<b>(53,585,617)R</b>
Taxation		-	-
<b>Surplus/( deficit) for the period/year</b>		<b>(72,654,011)</b>	<b>(53,585,617)R</b>
Remission to National Treasury		-	-
<b>Surplus/( deficit) for the period/year</b>		<b>(72,654,011)</b>	<b>(53,585,617)R</b>

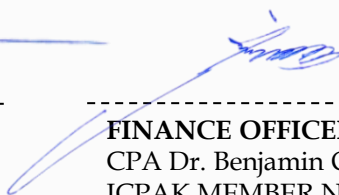
\*R – Restated

The notes set out on pages 6 to 38 form an integral part of these Financial Statements.

The Financial Statements set out on pages 1 to 38 were signed on behalf of the University Council by:



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**VICE CHANCELLOR**  
 Prof. Isaac Ipara Odeo  
 DATE: 22/09/2023



-----  
**FINANCE OFFICER**  
 CPA Dr. Benjamin Oduori  
 ICPAK MEMBER NO: 7492  
 DATE: 22/09/2023



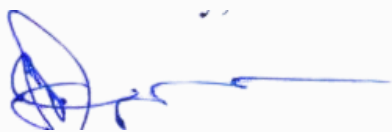
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**CHAIRMAN OF COUNCIL**  
 DATE: 22/09/2023

## 14. STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2023

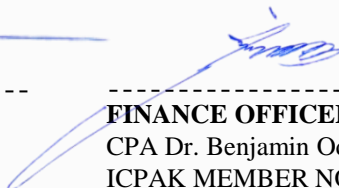
	Notes	FY2022/2023 Kshs.	FY2021/2022 Kshs.
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	23	197,855,458	241,339,508
Receivables from Non- Exchange Transactions	24	12,121,745	0
Receivables from Exchange Transactions	25	257,069,972	275,547,844
Inventories	26	6,351,283	8,115,111
		<b>473,398,458</b>	<b>525,002,463</b>
<b>Non-current assets</b>			
Property, Plant and Equipment	27	2,176,765,131	2,246,142,540
Intangible Assets	28	862,144	1,694,644
		<b>2,177,627,275</b>	<b>2,247,837,184</b>
<b>Total Assets</b>		<b>2,651,025,733</b>	<b>2,772,839,647</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables from Exchange Transactions	29	99,385,695	162,398,824R
Refundable Deposits from Customers	30	11,543,050	11,366,356
Deferred Income	31	8,582,834	14,994,011
Employee payables	32	143,760,469	170,752,494
Payments Received in advance	33	60,195,290	46,237,301
Provisions	34	500,000	500,000
		<b>323,967,338</b>	<b>406,248,986R</b>
<b>Total Liabilities</b>		<b>323,967,338</b>	<b>406,248,986R</b>
<b>Net Assets</b>			
		<b>2,327,058,395</b>	<b>2,366,590,661R</b>
Capital Reserves		793,753,656	803,846,630
Revaluation Reserves		1,434,485,296	1,434,485,296
Revenue Reserves		98,819,443	128,258,735R
Capital Fund		<b>2,327,058,395</b>	<b>2,366,590,661R</b>
<b>Total Net Assets and Liabilities</b>		<b>2,651,025,733</b>	<b>2,772,839,647</b>

\*R - Restated

The Financial Statements set out on pages 1 to 38 were signed on behalf of the University Council by:



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**VICE CHANCELLOR**  
 Prof. Isaac Ipara Odeo  
 DATE: 22/09/2023



-----  
**FINANCE OFFICER**  
 CPA Dr. Benjamin Oduori  
 ICPAK MEMBER NO: 7492  
 DATE: 22/09/2023



-----  
**CHAIRMAN OF COUNCIL**  
 DATE: 22/09/2023



## 15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2023

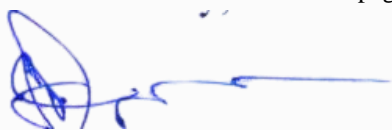
	Capital Reserves	Revaluation Reserves	Revenue Reserves	Total
<b>At July 1, 2021</b>	<b>812,904,867</b>	<b>1,434,485,296</b>	<b>137,786,115</b>	<b>2,385,176,278</b>
Total comprehensive income	-	-	(53,585,617)	(53,585,617)R
Capital/Development grants received during the year	35,000,000	-	-	35,000,000
Transfer of depreciation/amortisation from capital fund to retained earnings	(44,058,237)	-	44,058,237	-
<b>At June 30, 2022</b>	<b>803,846,630</b>	<b>1,434,485,296</b>	<b>128,258,735</b>	<b>2,366,590,661R</b>
<b>At July 1, 2022</b>	<b>803,846,630</b>	<b>1,434,485,296</b>	<b>128,258,735</b>	<b>2,366,590,661R</b>
Total comprehensive income	-	-	(72,654,011)	(72,654,011)
Capital/Development grants received during the year	33,121,745	-	-	33,121,745
Transfer of depreciation/amortization from capital fund to retained earnings	(43,214,719)	-	43,214,719	-
<b>At June 30, 2023</b>	<b>793,753,656</b>	<b>1,434,485,296</b>	<b>98,819,443</b>	<b>2,327,058,395</b>

\*R – Restated (Note. 15)

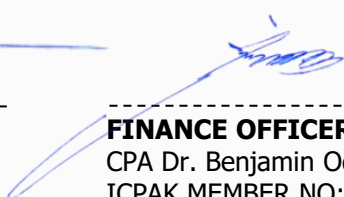
## 16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2023

	Notes	FY2022/2023 Kshs.	FY2021/2022 Kshs.
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
Transfers from Other Government entities	6	652,226,400	651,905,392
Other Organizational Grants	7(b)	6,285,156	19,856,481
Public Contributions and Donations	8(b)	906,949	600,000
Rendering of Services- Tuition Fees	10(b)	220,500,265	247,642,557
Rendering of Services - Administrative Fees	11(b)	147,583,476	131,364,746
Sale of Goods & Services	12	27,470,784	27,190,902
Rental Revenue	13	2,338,350	2,629,960
<b>Total Receipts</b>		<b>1,057,311,380</b>	<b>1,081,190,038</b>
<b>Payments</b>			
Use of Goods & Services	15(b)	220,497,575	142,888,504
Employee Costs	16(b)	846,742,305	865,082,862
Remuneration of Council Members	17	15,887,270	16,494,366
Repairs and Maintenance	19	5,609,549	6,409,025
Grants and Subsidies	20	11,431,540	10,200,023
PR & Marketing Costs	21	1,232,236	1,323,324
<b>Total Payments</b>		<b>1,101,400,475</b>	<b>1,042,398,104</b>
<b>Net Cash Flows from Operating Activities</b>	<b>35</b>	<b>(44,089,095)</b>	<b>38,791,934</b>
<b>Cash Flows from Investing Activities</b>			
Purchase of Property, Plant, Equipment and Intangible Assets	27	(20,394,955)	(83,598,250)
<b>Net Cash Flows used in Investing Activities</b>		<b>(20,394,955)</b>	<b>(83,598,250)</b>
<b>Cash Flows from Financing Activities</b>			
Capital Development Grants	24	21,000,000	35,000,000
<b>Net Cash Flows used in Financing Activities</b>		<b>21,000,000</b>	<b>35,000,000</b>
<b>Net increase/(decrease) in Cash and Cash Equivalents</b>		<b>(43,484,050)</b>	<b>(9,806,316)</b>
Cash and Cash Equivalents at 1 July, 2022	23	241,339,508	251,145,824
<b>Cash and Cash Equivalents at 30th June, 2023</b>	<b>23</b>	<b>197,855,458</b>	<b>241,339,508</b>

The Financial Statements set out on pages 1 to 38 were signed on behalf of the University Council by:



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**VICE CHANCELLOR**  
 Prof. Isaac Ipara Odeo  
 DATE: 22/09/2023



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**FINANCE OFFICER**  
 CPA Dr. Benjamin Oduori  
 ICPAK MEMBER NO: 7492  
 DATE: 22/09/2023



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**CHAIRMAN OF COUNCIL**  
 DATE: 22/09/2023

## 17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30, 2023

	Original Budget	Adjustment	Final Budget	Actual Cumulative to date	% of Utilization	Notes
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Revenue from non-exchange transactions</b>						
Exchequer Grants	652,226,401	17,643,730	669,870,131	669,870,130	100.00	
Other Organizational Grants	15,072,945	2,202,892	17,275,837	12,511,823	72.42	1
Public contributions and donations	0	0	0	1,616,949	0.00	
<b>Revenue from non-exchange transactions</b>	<b>667,299,346</b>	<b>19,846,622</b>	<b>687,145,968</b>	<b>683,998,902</b>	<b>99.54</b>	
<b>Revenue from exchange transactions</b>						
Rendering of services- Tuition Fees	245,646,000	10,859,000	256,505,000	187,112,325	72.95	2
Rendering of services- Administrative Fees	119,116,911	48,208,488	167,325,399	147,406,782	88.11	3
Sales of goods & Services	8,837,089	17,600,000	26,437,089	27,470,784	103.91	
Rental revenue	2,400,000	40,000	2,440,000	2,338,350	95.83	
<b>Total revenue from exchange transactions</b>	<b>376,000,000</b>	<b>76,707,488</b>	<b>452,707,488</b>	<b>364,328,241</b>	<b>80.48</b>	
<b>Total Revenue</b>	<b>1,043,299,346</b>	<b>96,554,110</b>	<b>1,139,853,456</b>	<b>1,048,327,143</b>	<b>91.97</b>	
<b>Expenses</b>						
Use of Goods and Services	84,240,492	68,890,139	153,130,631	176,892,004	115.52	4
Employee costs	863,561,299	8,177,477	871,738,776	819,750,280	93.94	
Remuneration of Council Members	8,500,000	6,589,000	15,089,000	15,887,270	105.29	
Depreciation and amortization expense	70,000,000	8,605,494	78,605,494	91,314,864	116.17	5
Repairs and maintenance	1,317,828	3,786,000	5,103,828	5,609,549	109.91	
Grants and Subsidies	15,072,945	0	15,072,945	11,431,540	75.84	6
PR and Marketing Costs	606,782	506,000	1,112,782	1,232,236	110.73	
<b>Sub-total expenses</b>	<b>1,043,299,346</b>	<b>96,554,110</b>	<b>1,139,853,456</b>	<b>1,122,117,743</b>	<b>98.37</b>	
<b>Total Expenses</b>	<b>1,043,299,346</b>	<b>96,554,110</b>	<b>1,139,853,456</b>	<b>1,122,117,743</b>	<b>98.37</b>	

### BUDGET NOTES

#### 1. Other Organizational Grants

Revenues from this stream are recognized when the conditions of the grants are fulfilled (Upon Implementation) and not when the cash is received. Some grants were received towards the end of the financial year mainly the reform Rainca Grant and had not been implemented as at the end of the FY hence the under absorption under this revenue stream.

#### 2. Rendering of Services – Tuition Fees

During the year in review, the University implemented the fee payment policy in the system; where students with either previous semesters fee balance or incomplete academic results were not able to report for subsequent semesters. This measure locked out a number of students, hence the under performance under this vote.

This is however expected to change as the students appreciate the requirements for progression.

#### 3. Rendering of Services – Administrative Fees

During the year in review, the University implemented the fee payment policy in the system; where students with either previous semesters fee balance or incomplete academic results were not able to report for subsequent semesters. This

measure locked out a number of students, hence the under performance under this vote.

This is however expected to change as the students appreciate the requirements for progression

#### 4. Use of Goods and Services and Council Expenses

The over expenditure under this vote head is mainly as a result of the general rise in commodity prices during the FY2022/23 including, Fuel, electricity and food stuff.

#### 5. Depreciation and Amortization

A number of projects were completed during the year in review and transferred from Work in Progress to specific asset categories, where depreciation is charged in full during the year of purchase. Hence the over expenditure under this expense line

#### 6. Grants and Subsidies

Some donors disbursed funds towards the end of the financial year mainly the Reform Rainca Grant. The University could not spend these funds fully for this reason. Hence the under expenditure under this vote head.

## 18. NOTES TO THE FINANCIAL STATEMENTS

### 1. General Information

Kibabii University is established by Kibabii University Charter, 2015 and derives its authority and accountability from the University's Act, 2012. The University is wholly owned by the Government of Kenya and is domiciled in Kenya. The University's principal activity is to provide teaching, research and extension services.

### 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 at fair value and impaired assets at their estimated recoverable amounts. 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 judgment in the process of applying the University's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 18.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the University.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, The University's Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

### 3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2023.

IPSASB deferred the application date of standards from 1<sup>st</sup> January 2022 owing to Covid-19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1<sup>st</sup> January 2023.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.

STANDARD	EFFECTIVE DATE AND IMPACT
<p><b>IPSAS 41:</b> Financial Instruments</p>	<p><b>Applicable: 1<sup>st</sup> January 2023:</b> The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> <li>• Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.</li> </ul>

<p><b>IPSAS 42: Social Benefits</b></p>	<p><b>Applicable: 1<sup>st</sup> January 2023</b> The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess: (a) The nature of such social benefits provided by the Entity. (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the Entity’s financial performance, financial position and cash flows.</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p><b>Applicable: 1<sup>st</sup> January 2023:</b> a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued. Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p>
<p>Other improvements to IPSAS</p>	<p><b>Applicable 1<sup>st</sup> January 2023</b>  <ul style="list-style-type: none"> <li>• IPSAS 22 Disclosure of Financial Information about the General Government Sector. Amendments to refer to the latest System of National Accounts (SNA 2008).</li> <li>• IPSAS 39: Employee Benefits Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</li> <li>• <b>IPSAS 29: Financial instruments: Recognition and Measurement</b> Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1<sup>st</sup> January 2023.</li> </ul> </p>
<p>IPSAS 43</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b> 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. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
<p>IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>

### iii. Early adoption of standards

The University did not early – adopt any new or amended standards in year 2022/2023.

## 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### a) Revenue recognition

#### Revenue from non- exchange transactions

##### 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 the University and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realized in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

#### Revenue from Exchange Transactions

##### Rendering of Services

The University 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 the buyer.

##### Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight- line basis over the lease terms and included in revenue.

## b) Budget information

The original budget for FY 2022-2023 was approved by the National Assembly in June, 2022.

The University's budget is prepared on the same basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is presented in the statement of comparison of budget and actual amounts.

## c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes there placement 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 50-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

## d) Property, plant and equipment

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, the University 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.

## e) 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.

## f) Financial Instruments

### 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. The University determines the classification of its financial assets at initial recognition.

## Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

## Impairment of financial assets

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

## 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. The University determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

### i) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

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 the University.

### j) Provisions

Provisions are recognized when the University 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 the University expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.



### **Contingent liabilities**

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

### **Contingent assets**

The University 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 the University in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

### **k) Nature and purpose of reserves**

The University creates and maintains reserves in terms of specific requirements.

#### **Revaluation Reserves**

This represents the change in values of assets after a revaluation that was undertaken during the FY2013/2014. It represents the value of assets previously owned by Kibabii Diploma Teachers Training College transferred to Kibabii University. If the carrying amount of a class of assets is increased as a result of revaluation, the increase is credited directly to revaluation surplus. If the carrying amount of a class of assets is decreased as a result of revaluation, the decrease is recognized in surplus or deficit. Revaluation increases and decreases relating to Individual assets within a class of property plant and equipment are offset against others within the class. Some or the entire revaluation surplus included in net assets/equity in respect of property, plant and equipment is transferred directly to accumulated surpluses or deficit when the assets are derecognized either by disposing or retiring it.

#### **Capital Reserves**

This represents the values of Assets capitalized as a result of Capital development funding received from the Government of Kenya through the Ministry of Education state department of University Education.

#### **Revenue Reserves**

This represents Surplus or deficits incurred/ accumulated over time by the University as a result of its activities.

### **l) Changes in accounting policies and estimates**

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

### **m) Employee benefits**

#### **Retirement benefit plans**

The University provides retirement benefits for its employees. The University operates a defined contribution plan under which the University pays fixed contributions into a separate fund, and has 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.

**n) Foreign currency transactions**

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

**o) Related parties**

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. Members of Council and key Management members are regarded as related parties; with the latter comprising, the Vice Chancellor and senior managers.

**p) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at various commercial banks at the end of the financial year.

**q) Comparative figures**

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

**IPSAS 3: Accounting Policies, Changes in Estimates and Errors**

The standard requires that adjustments to correct material prior period errors are made retrospectively (except where it is impracticable) by amending comparatives and restating retained earnings at the beginning of the earliest period presented in the first set of financial statements after their discovery as if a prior period error had never occurred. This has been effected to correct the misstatements.

**r) Subsequent events**

There have been no events subsequent to the financial period end with a significant impact on the financial statements.

**5. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the University'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. The University based its assumptions and estimates on parameters available when the consolidated 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 the University. 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:

- a) The condition of the asset based on the assessment of experts employed by the University.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Depreciation is calculated on straight line basis, at annual rates estimated to write off of carrying values of the assets over their expected useful lives. Assets acquired during the year are depreciated from the date of acquisition.

The annual depreciation rates in use are:

- Building 2%
- Furniture, plant and equipment 12.5%
- Motor Vehicles 25%
- Computers 33.3%
- Library books 20%

Freehold land is not depreciated as it is deemed to have an infinite life

### **Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 33.

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

### **Provision for bad debts**

The University makes provisions based on estimates derives from past trends.

## 6 A) TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
<b>Unconditional grants</b>		
Operational grant	652,226,400	651,905,392
	<b>652,226,400</b>	<b>651,905,392</b>
<b>Conditional grants</b>		
Capital Development grants	33,121,745	35,000,000
	<b>33,121,745</b>	<b>35,000,000</b>
<b>Total government grants and subsidies</b>	<b>685,348,145</b>	<b>686,905,392</b>

## B) TRANSFERS FROM MINISTRIES, DEPARTMENTS AND AGENCIES (MDAS)

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income	Amount recognized in capital fund.	Total grant income during the year	
				Quarter Four FY2021/2022
	Kshs.	Kshs.	Kshs.	Kshs.
Ministry of Education/ State Department for University Education and Research	652,226,400	33,121,745	685,348,145.00	686,905,392
<b>Total</b>	<b>652,226,400</b>	<b>33,121,745</b>	<b>685,348,145.00</b>	<b>686,905,392</b>

## 7 A) OTHER ORGANIZATIONAL GRANTS

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
<b>Actual</b>		
European Union- AHEAD Project Grant	-	1,614,458
NRF Research Grants ICT	2,708,865	9,332,733
Commonwealth of Learning- Technology-Enabled Learning	625,890	1,622,500.00
International Development Research Centre	9,066,040	5,342,064.00
International Society for the study of Behavioural Development	-	162,988.00
Association Of Commonwealth Universities	75,682	143,600.00
SUN24 Mini Grant	-	565,000.00
DIES NMT MICRO GRANT	35,346	479,325.00
<b>Total Other Organization Grants</b>	<b>12,511,823</b>	<b>19,262,668</b>

## B) OTHER ORGANIZATIONAL GRANTS- RECOGNIZED IN CASH FLOW

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
<b>Other Organization grant Recognized in the Statement of Financial Performance</b>	<b>12,511,823</b>	<b>19,262,668</b>
<b>Add: Un expended grants received during the year ( deferred income)</b>		
Commonwealth of Learning- Technology-Enabled Learning	267,156	-
Reforum Rainca Grant	5,207,600	-
National Multiplication Training Project- By DAAD	-	35,346
International Development Research Centre	-	10,805,651
Association Of Commonwealth Universities	-	75,682
Society For Research On Adolescents	-	997,900
<b>Gain on Forex Transactions</b>	<b>184,510</b>	
<b>Less: Conditional Grant funds received in prior periods utilized in current year</b>		
NRF ICT grant funds received in FY2018/2019 Utilized in FY2021/2022	(2,708,865)	(9,332,733)
NMT	(35,346)	(337,384)
Commonwealth of Learning- Technology-Enabled Learning	-	(1,622,500)
unrealized Loss on Forex transactions	-	(28,149)
IDRC	(9,066,040)	-
ACU- Gender Program	(75,682)	-
<b>Amount Recognized in Cash flow statement</b>	<b>6,285,156</b>	<b>19,856,481</b>

## 8 A) PUBLIC CONTRIBUTIONS AND DONATIONS

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Enwealth Financial Services	30,000	0
African Alliance Asset	100,000	0
Kenya Taekwondo Federation	0	250,000
Fresha Dairy	0	500,000
Milicons Limited	0	325,700
KCB Bank	30,000	90,000
Safaricom	0	300,000
Equity Bank	0	300,000
Kenafic Industries	0	20,280
Rattansi Foundation (Donation of books)	710,000	834,058
Kenya Police SACCO	0	50,000
CIC Insurance	0	50,000
Coffee Board Of Kenya	50,000	-
Antidoping Agency Of Kenya	30,000	-
The Governor, County Government Of Bungoma	500,000	-
Nzoia Water Services	50,000	-
Family Bank Limited	50,000	-
Farm View Hotel	15,000	-
Michael Dunno	51,949	-
<b>TOTAL DONATIONS</b>	<b>1,616,949</b>	<b>2,720,038</b>

## B) PUBLIC CONTRIBUTIONS AND DONATIONS – RECOGNIZED IN CASH FLOW

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
<b>Public Contributions and Donations Recognized in the Statement of Financial Performance</b>	<b>1,616,949</b>	<b>2,720,038</b>
<b>Less: Donations In kind</b>		
Sports equipment and Uniform	-	(1,285,980)
Books	(710,000)	(834,058)
<b>Amount Recognized in the Statement of Cash flows</b>	<b>906,949</b>	<b>600,000</b>

### 9) 2010-2013 CBA FUNDS

Description	Period Ended 30th June,2023	Period Ended 30th June,2022
	Kshs.	Kshs.
2010-2013 CBA Funds	17,643,730	-
<b>Total Revenue from the Rendering of Services</b>	<b>17,643,730</b>	<b>-</b>

### 10) RENDERING OF SERVICES – TUITION FEES

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Tuition fees	187,112,325	271,728,925
<b>Total Revenue from the Rendering of Services</b>	<b>187,112,325</b>	<b>271,728,925</b>

### 10B) RENDERING OF SERVICES- TUITION FEES RECOGNIZED IN CASH FLOW

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
<b>Rendering of Services - Tuition Fee Recognized in the Statement of Financial Performance</b>	<b>187,112,325</b>	<b>271,728,925</b>
<b>LESS:</b>		
Tuition Fees Earned in FY2022/2023 but not yet received( Increase in Receivables from Exchange Transactions)	18,477,872	(28,626,208)
Non cash income - Decrease in provision for bad debts	952,079	17,643,730
Fees Received in the current period for utilization in future periods ( Increase in Pre paid fees)	13,957,989	4,539,840
<b>Amount recognized in the statement of cash flows</b>	<b>220,500,265</b>	<b>265,286,287</b>

## 11. RENDERING OF SERVICES – ADMINISTRATIVE FEES

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Activity Fee	9,108,000	5,656,000
Agency Fee	199,207	193,728
Amenity Fee	9,106,700	5,662,000
Application Fee	827,474	1,358,917
Alumni fee	1,123,000	1,592,000
Fines & Penalties	525,901	215,640
Computer Fees	32,471,150	37,895,100
Examination fees	12,246,950	8,448,250
Identity Card	1,443,000	695,000
SGC Collections	4,312,900	3,239,000
Library fee	7,853,500	1,036,500
Medical Subsidy	14,404,500	10,226,605
Registration Fee	4,033,000	1,376,550
School Practice & Attachment/log	19,115,500	20,837,600
Supervision	4,886,000	9,591,500
Thesis Examination Fees	4,538,500	8,724,000
First Aid Certificate Fees	17,500	-
Clinical Placement & log book	1,632,000	980,500
Graduation fee	5,519,000	6,983,500
Workshops & Conferences Fee	491,500	7,500
Sundry Income	233,745	50,548
Referral/Supplementary/Remaking & Course Repeat	1,821,405	1,784,977
Hospital Consumables	342,000	195,000
Industrial Training	1,551,000	1,490,000
Laboratory Fees	1,429,250	284,375
Field Trip & Excursion	-	320,000
Field Work Fees	3,165,000	3,223,000
Facilitation Fees- Visiting Schools	236,000	28,000
EXTERNAL ASSESSMENT	1,517,600	-
INTERNAL ASSESSMENT	1,803,000	-
TVET FEES	136,500	-
Material Development & Practical Fees	1,316,000	-
	<b>147,406,782</b>	<b>132,095,790</b>

## 11 B) RENDERING OF SERVICES – ADMINISTRATIVE FEES RECOGNIZED IN CASHFLOW

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Rendering of services( Administrative fees) - Amount Recognized in the statement of Financial Performance	147,406,782	132,095,790
<b>Add:</b>		
Increase in refundable deposits from customers	176,694	(731,044)
<b>Amount recognized in the statement of cash flows</b>	<b>147,583,476</b>	<b>131,364,746</b>

## 12. SALE OF GOODS AND SERVICES

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
<b>IGU Incomes</b>		
Catering Income	6,556,588	6,948,337
Accommodation Income	19,293,000	16,331,900
Farm, Grass Cutting	54,425	44,990
Photocopying & Bindery Services	-	37,315
Hire income	1,337,954	1,825,790
KUSF Income	-	1,724,000
Other Incomes	228,817	278,570
<b>Total Revenue from the Sale of Goods</b>	<b>27,470,784</b>	<b>27,190,902</b>

## 13. RENTAL REVENUE FROM FACILITIES AND EQUIPMENT

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Staff House Rent	2,243,000	2,506,600
Contingent Rentals (Utilities- Water Bills)	95,350	123,360
<b>Total Rentals</b>	<b>2,338,350</b>	<b>2,629,960</b>

## 14. OTHER INCOME

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Provision for bad and doubtful debts (Decrease)	952,079	-
<b>Total other income</b>	<b>952,079</b>	<b>-</b>



## 15. USE OF GOODS AND SERVICES

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Affiliation Fees	1,513,250	1,901,634
Alumni Association Expenses	269,450	2,707,520
Audit Expenses	-	568,700
Bank Charges	347,712	390,337
Choir, Drama & Clubs	843,284	-
Cleaning Services & Fungicides and Sprays	14,022,578	12,669,748
Community Based Education. Environment & Extension services	164,250	123,330
Couching & Mentorship	79,440	141,900
Cultural & Careers Week	909,200	762,192
Curriculum Development & Review	385,920	620,480
Electricity, Water & Conservancy	15,999,069	16,785,929
Examination Expenses	3,955,176	3,076,954
Thesis supervision	-	4,497,968
External Examination Expenses	1,612,660	517,890
Graduation Expenses	9,083,448	6,106,651
HIV/AIDS Expenses	62,620	14,340
Income Generating Units Development Expenses	-	59,991
Income Generating Units Expense	14,831,715	11,662,658
Insurance and Legal Expenses	6,763,016	6,115,266
Internet Expenses	11,462,411	10,400,432
Inter-university Games	1,759,409	2,345,905
ISO Implementation	1,092,420	1,895,018
Library Expenses	2,067,876	2,165,442
Motor Vehicle Expenses	9,569,745	8,617,069
Office of Vice Chancellor Expenses	388,148	485,496
Official Entertainment & Newspapers	1,266,395	1,319,661
Student Placement and Admission Expenses	-	160,416R
Quality Assurance Charges- CUE	-	67,500R
Passage & Baggage	3,619,032	3,575,580
Performance Contracting	595,630	1,080,505
Postal and Courier Services	224,420	240,155
Public Celebrations & Funerals	1,145,087	341,780
Purchase of Drugs, Medical Lab, Nursing and Public Health Expenses	2,494,289	3,627,680
Purchase of Sports Equipment and Games Uniform	88,100	665,700
Purchase of Stationery	3,084,404	4,897,249
Quality Assurance	154,340	481,688
Recruitment & Training	806,720	1,252,520
Rent and Rates	168,000	364,000
Research Expenses	6,847,947	4,727,248
School Practice & Industrial Attachment	17,082,904	12,728,038
Industrial Training expenses	120,000	968,320
Security Services	17,883,039	14,917,137
Seminars, Conferences & CPD events	848,850	231,900
Senate Expenses	-	52,750
SGC Elections & Training	2,216,985	2,825,380
SGC Expenses	2,985,809	2,975,650
Strategic Plan & Master Plan Expenses	101,160	42,000
Student Expenses	946,832	1,577,017
Teaching Material	1,251,860	930,680
Telephone Expenses	41,320	18,000
Tender Expenses & Other Administrative Charges	182,120	269,480

Travel & Accommodation	4,727,278	4,692,675
Open,Distance and Electronic Learning Expenses	1,084,751	599,738
Covid-19 Mitigation Expenses	9,500	238,750
Purchase of Uniforms & Clothing	271,200	1,966,820
Disability, Gender, alcohol and drug, chaplaincy	86,600	161,460
School of Nursing Development Expenses	654,500	563,875
Tuition fee waiver	885,050	1,215,150
Internal CBA Implementation	5,031,600	607,564
Technical and Vocational Training Expenses	1,428,800	168,000
Kopsiro Land Development expenses	-	14,680
Provision for Bad Debts (Increase)	-	1,459,137
Certificate Equation Expenses	-	48,000
Field Excursion	234,735	264,685
Internal audit and Assurance expenses	250,000	329,460
Intellectual property & Innovation Expenses	-	204,450
KUSF Accomodation and Other Expenses	-	3,905,779
Sirisia Farm Expenses	25,000	4,000
Counselling and Chaplaincy	-	40,000
Disability and related Activities Expenses	-	10,000
Bio- Medical Laboratory placement Expenses	864,950	248,920
ICT Hub	-	64,100
<b>Total General Expenses</b>	<b>176,892,004</b>	<b>171,778,127R</b>

## B) USE OF GOODS AND SERVICES- RECOGNIZED IN CASH FLOW

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
<b>Use of Goods and Services - Amount Recognized in the statement of Financial Performance</b>	<b>176,892,004</b>	<b>171,778,127R</b>
<b>Add:</b>		
Decrease in trade payable	67,370,441	(25,861,132)
Non-Cash Decrease in non-cash liability(debt forgiven)	(17,643,730)	-
<b>Less:</b>		
Decrease in Inventory	(1,763,828)	(1,742,511)
Donations in Kind	-	(1,285,980)
<b>Amount recognized in the statement of cash flows</b>	<b>220,497,575</b>	<b>142,888,504</b>

### C) PRIOR YEAR ADJUSTMENTS; OVERSTATEMENT OF EXPENSES AND UNDERSTATEMENT OF RESULTS

During the year 2022/23 it was discovered that the Expenses from the use of goods and services for the year 2021/22 were incorrect. The expenses stood at Kshs. 176,135,439, whereas the correct amount was Kshs 171,778,127 an overcharge of Kshs 4,357,312 occasioned by erroneously expensing amounts due to the Commission for University Education (CUE) and The Kenya Universities and Colleges Central Placement Services (KUCCPS) when settling their accounts for quality assurance and student placement fees that the University Collects from First year students on their behalf respectively. This affected the reported performance, financial position and changes in Net assets as follows:

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>				
	<b>Note</b>	<b>FY2021/2022 (Restated) Kshs.</b>	<b>FY2021/2022 (Reported) Kshs.</b>	<b>Effect Kshs.</b>
<b>Use of goods and Services</b>	15	171,778,127	176,135,439	(4,357,312)
<b>Deficit for the year</b>		53,585,617	57,942,929	(4,357,312)
<b>STATEMENT OF FINANCIAL POSITION</b>				
	<b>Note</b>	<b>FY2021/2022 (Restated) Kshs.</b>	<b>FY2021/2022 (Reported) Kshs.</b>	<b>Effect Kshs.</b>
<b>Trade and other Payables from exchange transactions</b>	29	162,398,824	166,756,136	(4,357,312)
<b>STATEMENT OF CHANGES IN NET ASSETS (Reflecting the change in deficit for the year)</b>				
	<b>Note</b>	<b>FY2021/2022 (Restated) Kshs.</b>	<b>FY2021/2022 (Reported) Kshs.</b>	<b>Effect Kshs.</b>
<b>Revenue Reserves</b>		128,258,735	123,901,423	4,357,312

### 16. EMPLOYEE COSTS

<b>Description</b>	<b>FY2022/2023 Kshs.</b>	<b>FY2021/2022 Kshs.</b>
Salaries and Wages	790,588,247	766,236,002
Employee Related Costs - Medical Aids	592,738	35,334,373
Part Time Payments	111,000	56,059,069
Service Gratuity Accrued	28,458,295	26,030,102
<b>Employee Costs</b>	<b>819,750,280</b>	<b>883,659,546</b>

## B) EMPLOYEE COSTS RECORDED IN CASH FLOW

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
<b>Employee Costs - Amount Recognized in the statement of Financial Performance</b>	<b>819,750,280</b>	<b>883,659,546</b>
<b>Add: Increase in Employee Benefit Obligation</b>		
Decrease in accrued Part time expenses	20,062,770	(7,798,172)
Decrease in accrued Service Gratuity	6,929,255	(10,778,512)
<b>Amount recognized in the statement of cash flows</b>	<b>846,742,305</b>	<b>865,082,862</b>

## 17. COUNCIL EXPENSES

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Chairman's Honoraria	640,000	860,000
University Council emoluments	15,247,270	15,534,366
<b>Remuneration of Council Members</b>	<b>15,887,270</b>	<b>16,394,366</b>

## 18. DEPRECIATION AND AMORTIZATION EXPENSE

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Property, plant and equipment	90,482,364	70,394,232
Intangible assets	832,500	832,500
<b>Total depreciation and amortization</b>	<b>91,314,864</b>	<b>71,226,732</b>

## 19. REPAIRS AND MAINTENANCE

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Maintenance of Catering & Hostel Facilities	83,740	134,370
Medical Laboratory equipment Maintenance	52,000	-
Maintenance of Plant, Furniture & Equipment	110,070	980,689
Maintenance of Building & Stations	1,644,897	1,716,016
Maintenance of Water Suppliers & Sewerage	348,092	-
Maintenance of Playgrounds & Parks	108,450	36,000
Maintenance of Computers	144,400	580,000
Network Installation and Maintenance expenses	392,000	229,550
Services Level Agreement (ABNO) expenses	2,714,400	2,714,400
Telecommunication Maintenance	11,500	18,000
<b>Total repairs and maintenance</b>	<b>5,609,549</b>	<b>6,409,025</b>

## 20. GRANTS AND SUBSIDIES

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
AHEAD Research Project Expenses	-	1,873,374
Commonwealth of Learning- Technology-Enabled Learning Expenses	625,890	1,622,500
National Multiplication Training Project Expenses	-	479,325
International Society for the Study of behavioral development	-	174,160
Association of Common Wealth Universities Expenses	68,626	143,600
IDRC Expenses	9,066,040	5,342,064
SUN24	-	565,000
NRF ICT INFRASTRUCTURE GRANT	1,670,984	-
<b>Total Grants and Subsidies</b>	<b>11,431,540</b>	<b>10,200,023</b>

## 21. PUBLIC RELATIONS AND MARKETING COSTS

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Advertising & Publicity	505,236	1,146,974
Publishing and Printing	579,300	33,500
University Shows & Exhibitions	147,700	142,850
<b>Total PR &amp; Marketing Costs</b>	<b>1,232,236</b>	<b>1,323,324</b>

## 22. UNREALIZED GAIN FROM FOREIGN EXCHANGE TRANSACTIONS

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Unrealized gain from foreign exchange transactions	184,510	0
Unrealized Loss on foreign exchange transactions	0	-28,149
	<b>184,510</b>	<b>-28,149</b>

## 23 A). CASH AND CASH EQUIVALENTS

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Current account	187,855,229	234,320,373
Fixed deposits account	10,000,000	7,000,000
Others	229	19,135
<b>Total cash and cash equivalents</b>	<b>197,855,458</b>	<b>241,339,508</b>

### 23 (B) DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS

<b>Financial institution</b>	<b>Account number</b>	<b>FY2022/2023 Kshs.</b>	<b>FY2021/2022 Kshs.</b>
<b>a) Current account</b>			
Kenya Commercial Bank Limited-889	1132024889	37,733,006	2,841,676
Kenya Commercial Bank Limited- Deposit	1134708375	3,680,024	65,544,891
Kenya Commercial Bank Limited -Payment	1137408286	25,246,151	22,530,356
National Bank of Kenya Limited-Pension	01281076872600	-	401,386
National Bank of Kenya Limited - Fees Collection	01001076872600	11,113,173	40,918,248
Equity Bank Limited-508	0480261211508	29,595,668	15,541,756
Equity Bank Limited-898	0500261717898	181,257	2,976,207
Standard Chartered Bank	01020282721	21,953,594	20,297,744
Family Bank Limited	077000029979	38,618,555	20,495,041
Co-operative Bank of Kenya Ltd	01129669927300	11,754,464	28,115,585
Absa Bank Kenya PLC( KES)	2028252628	4,725,744	13,193,275
Absa bank Kenya PLC (Euro )	2040024649	352,427	286,356
Absa Bank Kenya PLC (USD)	2040024657	2,901,166	1,177,852
<b>Sub- total</b>		<b>187,855,229</b>	<b>234,320,373</b>
<b>c) Fixed deposits account</b>			
Equity Bank Limited	0480384063297	10,000,000	7,000,000
<b>Sub- total</b>		<b>10,000,000</b>	<b>7,000,000</b>
<b>e) Others(specify)</b>			
Petty Cash		229	19,135
<b>Sub- total</b>		<b>229</b>	<b>19,135</b>
<b>Grand total</b>		<b>197,855,458</b>	<b>241,339,508</b>

## 24. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

Description	Budget FY2022/2023	Cash Received FY2022/2023	Receivable FY2022/2023	Receivable FY2021/2022
	Kshs.	Kshs.	Kshs.	Kshs.
Transfers from State Department for University Education & Research – Development grant	33,121,745	21,000,000	12,121,745	-
<b>Total Receivables from Non- Exchange Transactions</b>	<b>33,121,745</b>	<b>21,000,000</b>	<b>12,121,745</b>	<b>-</b>

Ageing Analysis- Receivables from non-exchange transactions	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	12,121,745	100%	0	%
Between 1-2 years	-	0	0	%
Over 3 years	-	0	0	%
<b>Total</b>	<b>12,121,745</b>	<b>100%</b>	<b>0</b>	<b>%</b>

## 25. RECEIVABLES FROM EXCHANGE TRANSACTIONS

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
<b>Current receivables</b>		
Students fees debtors	258,370,855	277,412,430
Less: Provision for bad debts	(12,918,543)	(13,870,622)
Staff debtors	5,408,483	3,440,695
Other debtors	1,869,348	1,725,512
Bank guarantee	-	2,500,000
Bank Guarantee - Kenya Power	667,820	667,820
Kenya Revenue Authority	3,672,009	3,672,009
<b>Total current receivables</b>	<b>257,069,972</b>	<b>275,547,844</b>
<b>Total receivables</b>	<b>257,069,972</b>	<b>275,547,844</b>

### 25 (B).

Description	FY2022/2023		FY2021/2022	
	Kshs		Kshs	
	Current FY2022/2023	% of the total	Comparative FY2021/2022	% of the total
Less than 1 year	209,577,834	78%	280,853,125	97%
Between 1- 2 years	41,015,712	15%	1,725,512	1%
Between 2-3 years	18,192,094	6.50%	4,339,829	2%
Over 3 years	1,202,875	0.50%	2,500,000	1%
<b>Total (a+b)</b>	<b>269,988,515</b>	<b>100%</b>	<b>289,418,466</b>	<b>100%</b>

**Note:** The debtor's aged amounts for Current FY2022/2023 and Comparative FY2021/2022 include provision for bad debts of kshs. 12,918,543 and Kshs. 13,870,622 respectively.

## 25 (C).

<b>Impairment allowance/ provision</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
At the beginning of the year	13,870,622	12,411,485
Additional provisions during the year	(952,079)	1,459,137
Recovered during the year	-	-
Written off during the year	-	-
<b>At the end of the year</b>	<b>12,918,543</b>	<b>13,870,622</b>

## 26. INVENTORIES

<b>Description</b>	<b>FY2022/2023</b>	<b>FY2021/2022</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Consumable Stores	498,259	673,233
Medical Supplies & Laboratory Chemicals	1,025,436	1,017,961
Electrical, Building & Plumbing Materials	4,413,520	5,692,385
Catering	414,068	731,532
<b>Total Inventories at the Lower of cost and Net Realizable Value</b>	<b>6,351,283</b>	<b>8,115,111</b>



## 27. PROPERTY, PLANT AND EQUIPMENT

COST	LAND	BUILDINGS	W.I.P	PLANT AND EQUIPMENT	COMPUTERS, PRINTERS & COPPIERS	FURNITURE & FITTINGS	MOTOR VEHICLES	LIBRARY BOOKS	TOTAL KShs.
At 30th June, 2021	96,152,728	2,096,661,848	132,330,637	33,733,097	53,632,180	75,622,887	91,058,705	99,258,786	2,678,450,868
Valuation	-	-	-	-	-	-	-	-	-
Additions	-	-	80,035,250	567,000	496,000	-	-	-	81,098,250
Donations	-	-	-	-	-	-	-	834,058	834,058
Transfers/adjustments	-	-	-	-	-	-	-	-	-
At 30 <sup>th</sup> June, 2022	96,152,728	2,096,661,848	212,365,887	34,300,097	54,128,180	75,622,887	91,058,705	100,092,844	2,760,383,176
As at 1st July, 2022	96,152,728	2,096,661,848	212,365,887	34,300,097	54,128,180	75,622,887	91,058,705	100,092,844	2,760,383,176
Additions	-	-	19,385,309	525,330	367,500	-	-	116,816	20,394,955
Donations	-	-	-	-	-	-	-	710,000	710,000
Transfers/adjustments	-	64,074,116	165,582,716	41,991,705	59,194,895	322,000	-	-	-
At 30th Jun, 2023	96,152,728	2,160,735,964	66,168,480	76,817,132	113,690,575	75,944,887	91,058,705	100,919,660	2,781,488,131
Depreciation and impairment									
At 30th June, 2021	-	178,734,321	-	19,716,640	46,155,440	53,893,485	79,281,118	66,065,400	443,846,404
As at 1st July, 2021	-	178,734,321	-	19,716,640	46,155,440	53,893,485	79,281,118	66,065,400	443,846,404
Depreciation	-	41,933,237	-	2,523,495	5,709,094	4,275,708	6,565,782	9,386,956	70,394,232
Prior year adjustment	-	-	-	-	-	-	-	-	-
At 30th June, 2022	-	220,667,558	-	22,240,095	51,864,534	58,169,193	85,846,900	75,452,356	514,240,636
Depreciation	-	43,214,719	-	7,565,834	21,525,466	3,904,040	2,928,918	11,343,387	90,482,364
Prior year adjustment	-	-	-	-	-	-	-	-	-
At 30th June, 2023	-	263,882,277	-	29,805,929	73,390,000	62,073,233	88,775,818	86,795,743	604,723,000
Net book values									
At 30th June, 2023	96,152,728	1,896,853,687	66,168,480	47,011,203	40,300,575	13,871,654	2,282,887	14,123,917	2,176,765,131
At 30 <sup>th</sup> June, 2022	96,152,728	1,875,994,290	212,365,887	12,060,002	2,263,646	17,453,694	5,211,805	24,640,488	2,246,142,540

Property plant and Equipment includes the following assets that are fully depreciated:

Description	Cost or valuation	Normal annual depreciation charge
Plant and Equipment	16,675,060.00	2,084,382.50
Motor Vehicles	81,927,158.00	20,481,789.50
Computers, Printers and Copiers	52,054,580.00	17,334,175.14
Furniture and Fittings	47,961,014.00	5,995,126.75
Library Books	45,912,476.00	9,182,495.20
<b>Total</b>	<b>244,530,288.00</b>	<b>55,077,969.09</b>

## 28. INTANGIBLE ASSETS-SOFTWARE

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
<b>Cost</b>		
<b>At beginning of the year</b>	<b>29,644,000</b>	<b>27,144,000</b>
Additions	-	2,500,000
<b>At end of the year</b>	<b>29,644,000</b>	<b>29,644,000</b>
Additions–internal development	-	-
<b>At end of the year</b>	<b>29,644,000</b>	<b>29,644,000</b>
<b>Amortization and impairment</b>		
<b>At beginning of the year</b>	<b>27,949,356</b>	<b>27,116,856</b>
Amortization	832,500	832,500
<b>At end of the year</b>	<b>28,781,856</b>	<b>27,949,356</b>
Impairment loss	-	-
<b>At end of the year</b>	<b>28,781,856</b>	<b>27,949,356</b>
<b>NBV</b>	<b>862,144</b>	<b>1,694,644</b>

## 29. TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Trade payables	45,166,959	80,345,806.00
Project Retention Money	11,475,531	11,005,199.00
HELB account	2,281,672	1,097,422.00
CDF	8,501,126	9,364,920
County Bursary	4,676,796	4,517,390
Other Sponsors	3,351,780	2,982,680
Kibabii University Pension Scheme	-	401,386
Kibabii University Needy Students Fund	10,181,257	9,976,207
CBA Refund 2010-2013 Due	-	17,643,730
IUCEA	501,210	501,210
KUSU	-	257,191
Staff Life Assurance	2,053,526	2,150,000
Staff SACCO Loan Deductions	-	7,256,042
Staff Bank Loan Deductions	-	13,386,975
UASU	-	317,900
KUDHEIHIA	-	84,420
Staff Welfare	-	463,551
Insurance & Investment	-	288,057
KUCCPS	3,473,350	83,850R
CUE	2,603,688	274,888R
PSSP	4,872,000	-
Student Benevolent Fund	246,800	-
<b>Total trade and other payables</b>	<b>99,385,695</b>	<b>162,398,824R</b>

## 29 (B): PRIOR YEAR OVERSTATEMENT OF TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS AND UNDERSTATEMENT OF NET WORTH.

During the year 2022/23 it was discovered that Trade and other payables from exchange transactions for the year 2021/22 was incorrect. The reported Liability stood at Kshs. 166,756,136, while the correct amount was Kshs 162,398,824 an overstatement of Kshs 4,357,312 occasioned by the erroneous expensing of amounts due to the Commission for University Education (CUE) and The Kenya Universities and Colleges Central Placement Services (KUCCPS) when settling their accounts for quality assurance and student placement fees. This overstatement affected the financial position of the university by artificially inflating the reported liability, making it appear higher than the actual amount owed. This affected the financial position as follows:

STATEMENT OF FINANCIAL POSITION				
	Note	FY2021/2022 (Restated) Kshs.	FY2021/2022 (Reported) Kshs.	Effect Kshs.
Trade and other Payables from exchange transactions	29	162,398,824	166,756,136	(4,357,312)

## 30. REFUNDABLE DEPOSITS FROM CUSTOMERS

Description	FY2022/2023 Kshs.	FY2021/2022 Kshs.
Caution Money	11,284,470	11,085,150
Deposit on Staff House Rent	256,900	271,500
Unallocated deposits	1,680	9,706
<b>Total Refundable Deposits from Customers</b>	<b>11,543,050</b>	<b>11,366,356</b>

## 31. DEFERRED INCOME

Description	FY2022/2023 Kshs.	FY2021/2022 Kshs.
NRF Research Grants ICT Hub	-	2,708,865
Commonwealth of Learning- Technology-Enabled Learning	343,394	76,238
National Multiplication Training Project - by DAAD	-	35,346
IDRC	2,033,940	11,099,980
unexpended Grant- Association of Common Wealth Universities	-	75,682
Society for Research on Adolescents	997,900	997,900
REFORUM	5,207,600	-
<b>Total Deferred Income</b>	<b>8,582,834</b>	<b>14,994,011</b>

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
Balance brought forward	-	14,994,011	-	14,994,011.00
Additions	-	6,100,646	-	6,100,646.00
Transfers to Capital fund	-	-	-	-
Transfers to income statement	-	12,511,823	-	12,511,823.00
Other transfers	-	-	-	-
Balance carried forward	-	8,582,834	-	8,582,834.00

### 32. EMPLOYEE PAYABLES

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Third-party payments (Part-timers claims)	73,737,592	93,800,362
Service Gratuity Due	70,022,877	76,952,132
<b>Total Employee benefit obligation</b>	<b>143,760,469</b>	<b>170,752,494</b>

### 33. PAYMENTS RECEIVED IN ADVANCE

Description	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
Prepaid Fees	60,195,290	46,237,301
<b>Total payments received in advance</b>	<b>60,195,290</b>	<b>46,237,301</b>

### 34. CURRENT PROVISIONS

Description	Provision for Audit fees KShs	Total Provision Prior Year	
		KShs	KShs.
Balance at the beginning of the year	500,000	500,000	500,000
Additional Provisions	-	-	-
Provision Utilised	-	-	-
Change due to discount and time value for money	-	-	-
Transfers from non -current provisions	-	-	-
<b>Total provisions</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>

### 35. RECONCILIATION OF CASH GENERATED FROM OPERATIONS

	FY2022/2023	FY2021/2022
	Kshs.	Kshs.
<b>Deficit</b>	<b>(72,654,011)</b>	<b>(57,942,929)</b>
<b>Adjusted for:</b>	-	-
Depreciation	91,314,864	71,226,732
Non-cash Grants Received	(710,000)	(834,058)
Unexpended Grants Utilized	-	(10,955,233)
Deferred Income	-	-
Unrealized Gains	-	-
Contribution to Provisions	-	-
<b>Working Capital Adjustments</b>	-	-
Increase/ Decrease in Inventory	1,763,828	1,742,511
Increase/ Decrease in Receivables	18,477,872	(28,626,208)
Increase/Decrease in Deferred Income	(6,411,177)	11,577,195
Increase/Decrease in Payables	(89,828,460)	48,064,084
Increase/Decrease in Payments Received in Advance	13,957,989	4,539,840
<b>Net Cash Flow from Operating Activities</b>	<b>(44,089,095)</b>	<b>38,791,934</b>

## 36. 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 programme focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The University 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:

### i) Credit risk

The University has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and 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 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.

The carrying amount of financial assets recorded in the financial statements representing the University's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June 2023</b>				
Receivables from exchange transactions	257,069,972	257,111,783	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	197,855,458	197,855,458	-	-
<b>Total</b>	<b>454,925,430</b>	<b>454,967,241</b>	-	-
<b>At 30 June 2022</b>				
Receivables from exchange transactions	275,547,844	275,547,844	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	241,320,373	241,320,373	-	-
<b>Total</b>	<b>516,868,217</b>	<b>516,868,217</b>	-	-

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 the University has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The University has significant concentration of credit risk on amounts due from Students.

The University Council sets the University's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

## Financial Risk Management

### ii) Liquidity risk management

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

The table below represents cash flows payable by the University 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.

	Less than 1 month Kshs	Between 1-3 months Kshs	Over 5 months Kshs	Total Kshs
<b>At 30 June 2023</b>				
Trade payables	99,385,695	-	-	99,385,695
Provisions	-	-	500,000	500,000
Fees Received in advance	60,195,290	-	-	60,195,290
Refundable Deposits to Customers	11,543,050	-	-	11,543,050
Employee Payables	143,760,469	-	-	143,760,469
<b>Total</b>	<b>314,884,504</b>	<b>-</b>	<b>500,000</b>	<b>315,384,504</b>
<b>At 30 June 2022</b>				
Trade payables	166,756,136	-	-	166,756,136
Provisions	500,000	-	-	500,000
Fees Received in advance	60,195,290	-	-	60,195,290
Refundable Deposits to Customers	11,543,050	-	-	11,543,050
Employee Benefit Obligation	170,752,494	-	-	
<b>Total</b>	<b>409,746,970</b>	<b>-</b>	<b>-</b>	<b>238,994,476</b>

## Financial Risk Management

### iii) Market risk

The University has put in place an internal audit function to assist it in assessing the risk faced by the University on an 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 the University'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 optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The University'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 the University's exposure to market risks or the manner in which it manages and measures the risk.

### a) Foreign currency risk

The University has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

The University manages foreign exchange risk from future commercial transactions and recognized assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

## Financial Risk Management

The carrying amount of the University's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

### FY 2023

	Ksh Kshs	Other currencies Kshs	Total Kshs
<b>At 30 June 2023</b>			
<b>Financial assets</b>			
Investments	-	-	-
Cash	194,601,636	3,253,593	197,855,229
Debtors	257,069,972	-	257,069,972
<b>Total financial assets</b>	<b>451,671,608</b>	<b>3,253,593</b>	<b>454,925,201</b>
<b>Financial Liabilities</b>			
Trade and other payables	323,467,338	-	323,467,338
Borrowings	-	-	-
<b>Total financial liabilities</b>	<b>323,467,338</b>	<b>-</b>	<b>323,467,338</b>
<b>Net foreign currency asset/(liability)</b>	<b>128,204,270</b>	<b>3,253,593</b>	<b>131,457,863</b>

**FY 2022**

	Ksh Kshs	Other currencies Kshs	Total Kshs
<b>At 30 June 2022</b>			
<b>Financial assets</b>			
Investments	-	-	-
Cash	239,875,300	1,464,208	241,339,508
Debtors	275,547,844	-	275,547,844
<b>Total financial assets</b>	<b>515,423,144</b>	<b>1,464,208</b>	<b>516,887,352</b>
<b>Financial Liabilities</b>			
Trade and other payables	410,106,298	-	410,106,298
Borrowings	-	-	-
<b>Total financial liabilities</b>	<b>410,106,298</b>	<b>-</b>	<b>410,106,298</b>
<b>Net foreign currency asset/(liability)</b>	<b>105,316,846</b>	<b>1,464,208</b>	<b>106,781,054</b>

**Foreign currency sensitivity analysis**

The following table demonstrates the effect on the University's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three 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.

	Change in currency rate Kshs	Effect on Profit before tax Kshs	Effect on equity Kshs
<b>2023</b>			
Euro	10%	35,242.70	-
USD	10%	290,116.60	-
<b>2022</b>			
Euro	10%	28,635.60	-
USD	10%	117,785.20	-

**b) Interest rate risk**

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



### Management of interest rate risk

To manage the interest rate risk, management has endeavored to bank with institutions that offer favorable interest rates.

### Sensitivity analysis

The University 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. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs. 1, 978,555 (2022: KShs 2, 413, 395 ). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs. 9,892, 773 (2022 – Kshs 12, 066,975).

### 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 the University'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. The University considers relevant and observable market prices in its valuations where possible.

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

	Level 1 Kshs	Level 2 Kshs	Level 3 Kshs	Total Kshs
As at 30 June 2023				
Financial Assets				
Quoted equity investments	-	-	-	-
Non- financial Assets				
Investment property	-	-	-	-
Land and buildings	2,256,888,692	-	-	2,256,888,692
	<b>2,256,888,692</b>			<b>2,256,888,692</b>
As at 30 June 2022				
Financial Assets				
Quoted equity investments	-	-	-	-
Non- financial Assets				
Investment property	-	-	-	-
Land and buildings	2,192,814,576	-	-	2,192,814,576
	<b>2,192,814,576</b>			<b>2,192,814,576</b>

#### v) Capital Risk Management

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

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Revaluation reserve	1,434,485,296	1,434,485,296
Retained earnings	98,819,443	123,901,423
Capital reserve	793,753,656	803,846,630
<b>Total funds</b>	<b>2,327,058,395</b>	<b>2,362,233,349</b>
Total borrowings	-	-
Less: cash and bank balances	197,855,458	241,339,508
Net debt/(excess cash and cash equivalents)	(197,855,458)	(241,339,508)
<b>Gearing</b>	<b>-9</b>	<b>-10</b>

### 37. 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 owner of the University, holding 100% of the University's equity interest.

Other related parties include:

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

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Transactions with related parties</b>		
<b>a) Grants from the Government</b>		
Grants from National Govt	685,348,145	686,905,392
Grants from County Government	0	0
Donations in kind	0	0
<b>Total</b>	<b>685,348,145</b>	<b>686,905,392</b>
<b>b) Purchases from related parties</b>		
Purchases of electricity from KPLC	8,180,944	8,021,423
Purchase of water from govt service providers	7,756,925	8,689,695
<b>c) Key management compensation</b>		
Councils' emoluments	15,887,270	16,394,366
Compensation to the Vice Chancellor	12,619,288	12,444,288
Compensation to key management	25,473,832	27,864,036
<b>Total</b>	<b>53,980,390</b>	<b>56,702,690</b>

### 38. Contingent Assets and Contingent Liabilities

	2022-2023	2021-2022
	Kshs	Kshs
<b>Contingent liabilities</b>		
Bungoma High Court Constitutional & Right Division Petition No. 15 of 2016. David Murambi and two (2) others Vs the County Government of Bungoma and Kibabii University. The Petitioners filed suit for trespass to property, damages and costs of the suit. The University considered mediation but it failed. The case was to be heard on 12th of July, 2023 but adjourned to a later date due to demonstrations.	2,500,000	2,500,000
Bungoma Employment and Labour Relations Court Cause No.3 of 2023 Walubengo Singoro Muliro Vs Kibabii University. The claimant was dismissed on grounds of absenteeism from the work place. He filed a suit under Bungoma HC ELR Cause No.61 of 2018 for reinstatement to employment, four months' salary totaling Kshs. 443,334.00, payment of gratuity of Kshs. 647,474.40, Part-time of kshs. 624,000.00, imprest deduction of Kshs. 56,000.00, damages, costs and interest. The case went for full hearing and was dismissed for being defective. The claimant has now filed a different case with the same prayers under Cause No. 3 of 2023. The case came up for ruling on 13th of July, 2023. It was dismissed and the University is waiting for proceedings.	1,747,808.40	0
Bungoma CMCC MC ELC No 14 of 2020. Beatrice N. Wanjala and another Vs County Commissioner, Bungoma, County Commandant, Bungoma and Vice Chancellor – Kibabii University. This is an injunction restraining the respondents from interfering trespassing, developing, constructing, or in any other way interfering with the Plaintiff's L.R. No East Bukusu/North Kanduyi/888 plus damages and costs. The case is coming up for hearing on 19th August, 2023.	0	0
Lodwar CM No.35 of 2021. Kibabii University VS Eliud Long'acha. The Plaintiff had leased the Defendant's premises in Lodwar Town for use as a Satellite Campus. At the end of the term of the lease or upon the termination of the lease, the Defendant was to pay back the deposit. The Defendant only paid Ksh. 650,000 and defaulted to pay the balance of Ksh.1, 890, 446 which the Plaintiff now claims. The case will be coming up for mention on 20th September, 2023.	1,890,446	1,890,446
Bungoma Chief Magistrate ELRC cause No.24 of 2022 Fridah Nkatha Kamau – Versus – Kibabii University. The claimant was a part time lecturer in the ELJMC department, she taught semester one of academic year 2020/2021. She now claims Kshs. 283,920.00 general damages for breach of contract, cost and interest of the suit. The case is coming up for hearing on 31st August, 2023.	283,920	283,920
<b>Total</b>	<b>6,422,174</b>	<b>4,674,366</b>

<b>Capital commitments</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Authorized for	20,000,000	-
Authorized and contracted for	35,000,000	205,818,988
<b>Total</b>	<b>55,000,000</b>	<b>205,818,988</b>

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorized by the board but at the end of the year had not been contracted or those already contracted for and ongoing).

### **39. EVENTS AFTER THE REPORTING PERIOD**

There were no material adjusting and non- adjusting events after the reporting period.

### **40. ULTIMATE AND HOLDING ENTITY**

The University is a State Corporation under the Ministry of Education. Its ultimate parent is the Government of Kenya.

### **41. CURRENCY**

The financial statements are presented in Kenya Shillings (Kshs).

## APPENDICES

### APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe
1.	Unsupported Work-in-Progress	The Figure of Kshs. 80,035,250 was supported by a schedule which had been presented for audit verification together with supporting documentation which included copies of the interim certificates	Resolved	
2.	Material Uncertainty Related to Going Concern	The University was adversely affected by the Covid-19 pandemic during the financial year 2020/2021 where semester dates were distorted, affecting the revenues drastically. The effects of this were still being felt in the financial year 2021/2022. It is however worth noting that the University has put in place strategies to reverse this trend including the introduction of blended teaching and learning. As a result, the University recorded an improved performance in the year 2021-2022 by reducing the deficit by Kshs. 127,950,125 to Kshs. 57,942,929 (2021-2022) up from a deficit of Kshs. 185,893,054(2020-2021). In the FY 2023/2024 onwards, the University also expects the new funding model to help in minimizing the funding challenge if fully implemented.	On-going	FY2023/24
3.	Budgetary Control and Performance	Included in the Kshs. 1,165,448,455 expenditure for the year are depreciation and amortization expenses totaling to Kshs. 71,226,732 which is a non-cash expense. This figure also includes some accrued gratuity expenses of Kshs. 26,030,102. The University now includes this expenses in it recurrent budget.	Resolved	
4.	Unresolved Prior Year Matters	The University is working towards ensuring that all issues raised by the auditors are addressed. A good number of which have already been fully resolved with others e.g. ethnic diversity, wage bill and debtors being addressed progressively as the University implements strategies that have been put in place to resolve the issues.	On-going	Continuous
5.	Non- Compliance with Law on Ethnic Diversity	The University advertisements are done in the mainstream media. It is worth noting that majority of applicants are from the same ethnic group especially for the lower cadre jobs and also due to emerging trend of people preferring to work in institution near home. Further, there was a Court Ruling in 2019 that compelled the University to engage 42 Casuals, on contract majority of whom were from the local ethnic community. Going forward, the University however, is committed to giving preference to candidates from other communities if qualified for advertised positions.	On-going	Continuous
6.	Long Outstanding Receivables from Exchange Transactions	The University in compliance with Regulation 93(6) of the PFM Act instituted recovery from salaries of Staff who failed to account for imprests within the timelines stipulated in Regulations 93(5) of the Public Finance Management. This recovery could however not be done all at once due to the fact that the University must as well comply with labor laws that do not allow an employer to deduct from an employee's salaries monies to the extent that they remain with less than one third of their basic salary as their net salary. The figure of Kshs. 277,412,430 represented all student debtors including first year students and 3rd and 4th year students who were invoiced towards the end of the financial year. The students' handbook allows students a deferral limit of up to three years and the University is optimistic that these amounts will be recovered. The University has also constituted a debt management committee that is tasked with the responsibility of following up on University debts. This will go a long way in giving reasonable assurance that the debts carried in the University books will be recovered.	On-going	Continuous

7.	Excess Wage Bill	<p>It is important to note that;</p> <ol style="list-style-type: none"> <li>1.The core mandate of the University is the provision of quality teaching, research and extension services. This is labour intensive as the University is required to employ qualified academic and administrative staff to achieve its mandate and to adhere to the CUE requirements/guidelines. This is the main reason why the University’s largest cost is salaries.</li> <li>2.The University has been receiving 46% instead of 80% DUC funding from the Government;</li> <li>3.The University has implemented the 2017-2021 National CBA which is still unfunded by the Government.</li> <li>4.The University has 94 staff recruited on contract terms. Contracted staff are paid gratuity which is 10-11% higher than what the University Contributes towards pension for permanent and pensionable staff.</li> </ol> <p>These four issues have had an adverse effect on the University’s wage bill.</p> <ol style="list-style-type: none"> <li>8.The University has a disaster recovery plan in place. This had been approved by the Vice Chancellor. The University will however present the plan to council for approval.</li> </ol> <p>Plans are underway to develop ICT policies; some are already at different levels of approvals and will be approved by council by 30th June 2023.</p> <p><b>ACTION TAKEN</b></p> <ol style="list-style-type: none"> <li>1. Resolved. Evidence resubmitted</li> <li>2. The University has put in place strategies to reverse this trend including the introduction of blended teaching and learning, review and development of market driven programmes to attract students and therefore increase the revenues, investment in automated systems to reduce the workforce and therefore the wage bill, staff conversion policy to increase the number of academic staff without having to employ externally, employing cost cutting measures such as holding meeting virtually, sharing soft copies of documents as opposed to printing them out among others.</li> <li>3. The University has adopted accrual method in its budgeting and has in the FY 2023/2024 budgeted for non-cash expenses including depreciation and Accrued gratuity.</li> <li>4. The Audit, Risk and Compliance committee of council provides oversight to ensure all issues raised by both the internal and external auditors are addressed and their recommendations implemented by tracking the progress towards resolution on a quarterly basis. This has kept management on track in ensuring resolution of issues and implementation of recommendations.</li> <li>5. The University gives preference to candidates from other communities if qualified for advertised positions.</li> <li>6. The University has invoked the PFM Act, 2012 together with its regulations of 2015 and recovers any un-surrendered amounts beyond the timelines stipulated by law from the employee’s salary. Additionally, the University institutes disciplinary action for affected members of staff.</li> </ol> <p>The University has also constituted a debt management committee that is tasked with the responsibility of following up on University debts. This will go a long way in giving reasonable assurance that the debts carried in the University’s books will be recovered. As a result, some students have paid while others have agreed with the University on a payment Plan.</p> <ol style="list-style-type: none"> <li>7. The University is keen to ensure this trend is reversed and that it complies with the law. To this end, the following measures have been put in place to address the issue; <ul style="list-style-type: none"> <li>• The University is in communication with the Ministry of Education and National Treasury through IPUCCF for purposes of funding the Implementation and sustaining the 2017-2021 National CBA.</li> <li>• The University has developed Staff Conversion Policy for converting qualified administrative staff to teaching positions to increase the number of lecturers and researchers. This will enable the University adhere to CUE regulations without increasing its staff numbers and its wage bill.</li> <li>• The University has also adopted internal promotion of staff instead of external recruitment. This also allows for staff to undertake more than one administrative task thus reducing the administrative staff numbers and hence the wage bill (This is aided by the investment in an ERP system and automation of services).</li> <li>• The University has adopted blended teaching and learning where the common courses are taught online by one lecturer as opposed to physical classes that would require the class to be split and taught by more than one lecturer. This has also helped reduce the number of part-time lecturers engaged by the University.</li> <li>• The University is also aggressively working on the review and development of Programmes that are market driven in order to attract more students which will in-turn raise the University’s revenues and reduce this percentage.</li> <li>• The University in the Academic year 2022/23, also adjusted the administrative fees paid by students to more realistic amounts that will enable the University fund other activities bearing in mind the current inflation rates. This will in the long run increase the revenues and lower the percentage</li> <li>• The University, through IPUCCF is also advocating for 80% DUC funding by the UFB. This will raise its revenues and in effect lower the percentage.</li> <li>• The University has also developed several IGU proposals that are at different levels of review and approval. Once implemented, this will also help in increasing its A.I.A.</li> </ul> </li> </ol> <p>In addition to the 8 strategies above, the University is also looking at the possibility of advocating for the introduction of a motion in the National Assembly to amend the PFM Act, to exempt Universities and other teaching institutions from this requirement through the IPUCCF.</p>	On-going	Continuous
8.	Failure to Establish Approved ICT Policies	The policies were developed and approved by the University Council		Resolved

## APPENDIX II: PROJECTS IMPLEMENTED BY THE UNIVERSITY

Projects implemented by the University Funded by development partners and/ or the Government.

### Status of Projects completion

	Project	Total project Cost	Total expended to date	Completion % to date	Sources of funds
1	Proposed Students Centre and Associated Works	85,010,180	65,632,735	100.00	GoK

### APPENDIX III: INTER-ENTITY TRANSFERS

ENTITY NAME:		KIBABII UNIVERSITY		
Break down of Transfers from the State Department for University Education and Research				
FY 2022/2023				
a. Recurrent Grants				
	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>FY to which the amounts relate</u>	
STATE DEPT UNI /REC/0020024071	03.08.2022	54,352,200	FY2022/2023	
STATE DEPT UNI /REC/0020024632	08.09.2022	54,352,200	FY2022/2023	
STATE DEPT UNI /REC/0020024784	03.10.2022	54,352,200	FY2022/2023	
STATE DEPT UNI /REC/0020025242	10.11.2022	54,352,200	FY2022/2023	
STATE DEPT UNI /REC/0020025469	09.12.2022	54,352,200	FY2022/2023	
STATE DEPT UNI /REC/0020025679	30.12.2022	54,352,200	FY2022/2023	
STATE DEPT UNI /REC/0020026040	03.02.2023	54,352,200	FY2022/2023	
STATE DEPT UNI /REC/0020026190	17.03.2023	54,352,200	FY2022/2023	
STATE DEPT UNI /REC/0020026829	14.04.2023	54,352,200	FY2022/2023	
STATE DEPT UNI /REC/0020027247	05.05.2023	54,352,200	FY2022/2023	
STATE DEPT UNI /REC/0020027752	09.06.2023	54,352,200	FY2022/2023	
STATE DEPT UNI /REC/0020027714	27.06.2023	54,352,200	FY2022/2023	
		<b>652,226,400</b>		
b. Development Grants				
		<u>Amount (KShs)</u>	<u>FY to which the amounts relate</u>	
STATE DEPT UNI /REC/0000004435	30.09.2022	21,000,000	FY2022/2023	
STATE DEPT UNI /REC/0000005261	04.07.2023	12,121,745	FY2022/2023	
	<b>Total</b>	<b>33,121,745</b>		

  
Finance Officer  
KIBABII UNIVERSITY

DATE: 22/09/2023

  
Head of Accounting Unit  
MINISTRY OF EDUCATION

DATE: 27/09/2023



### APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry Education	03.08.2022	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	08.09.2022	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	30.09.2022	Development	21,000,000	-	21,000,000	-	-	-	21,000,000
Ministry Education	03.10.2022	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	10.11.2022	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	09.12.2022	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	30.12.2022	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	03.02.2023	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	17.03.2023	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	14.04.2023	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	05.05.2023	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	09.06.2023	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	27.06.2023	Recurrent	54,352,200	54,352,200	-	-	-	-	54,352,200
Ministry Education	04.07.2023	Development	12,121,745	-	12,121,745	-	-	-	12,121,745
<b>Total</b>			<b>685,348,145</b>	<b>652,226,400</b>	<b>33,121,745</b>	-	-	-	<b>685,348,145</b>



ADMINISTRATION

BLOCK