KIBABII
UNIVERSITY



Best Public University on Good
Governance, Transparency
and Accountability
**Kibabii University**

2025

Awarding Investors in People, Planet Guardians
and Champions of Prosperity for Posterity.

POWERED BY

DaimaTrust  DEIB

# ANNUAL REPORT AND
## FINANCIAL STATEMENTS FOR THE
## YEAR ENDED 30TH JUNE 2025

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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## 1: ACRONYMS AND DEFINITION OF KEY TERMS

### A: Acronyms

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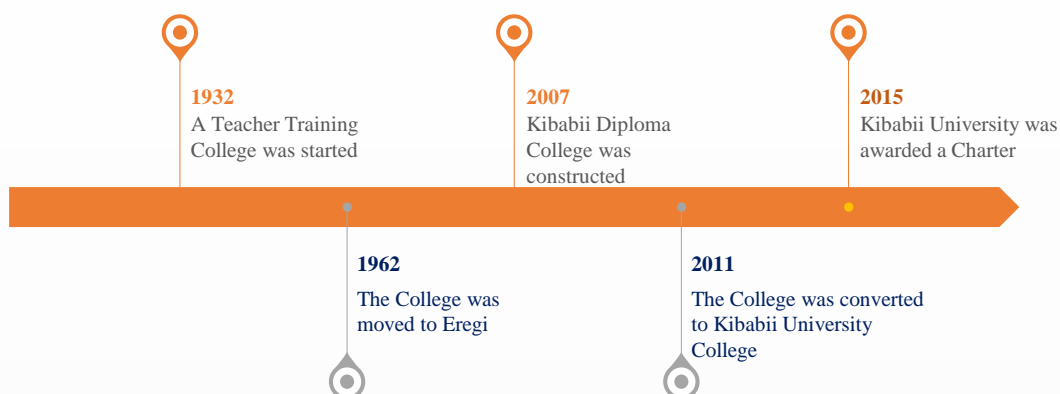
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## 2. KEY UNIVERSITY INFORMATION AND MANAGEMENT

### 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**

| **1932** | **2007** | **2015** |
| --- | --- | --- |
| A Teacher Training College was started | Kibabii Diploma College was constructed | Kibabii University was awarded a Charter |

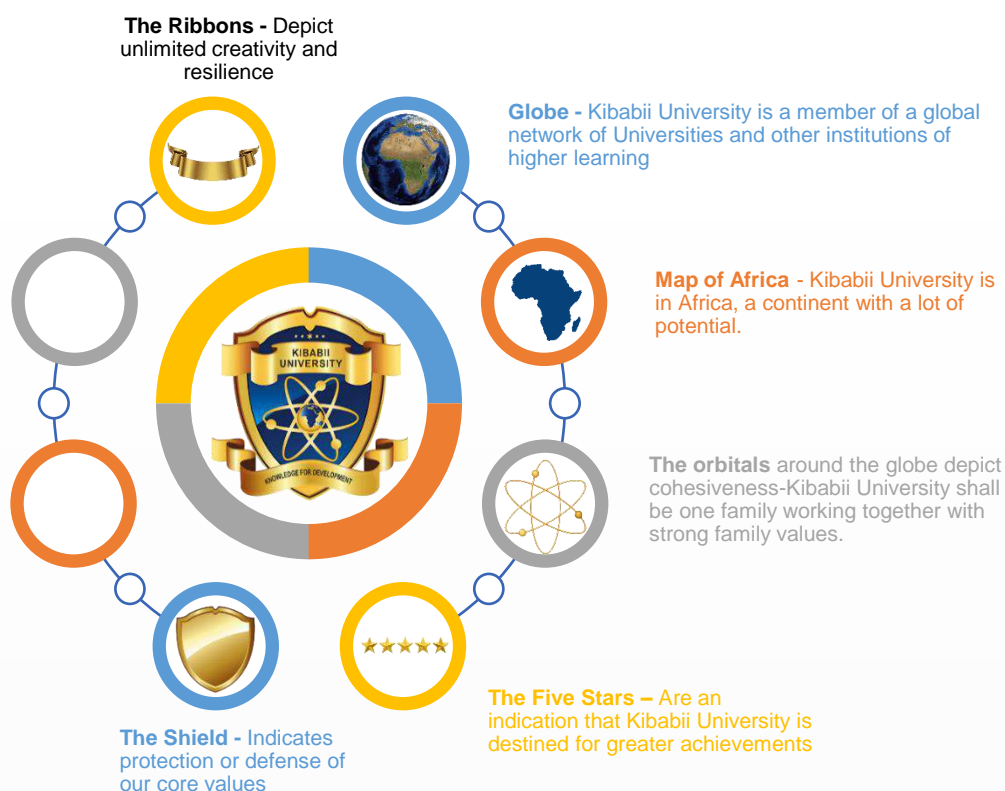| **1962** | **2011** |
| --- | --- |
| The College was moved to Eregi | The College was converted to Kibabii University College |

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 19th September, 2007, when the process of actualizing this dream was initiated. The 3rd 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 25th 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 14th November 2015 when Kibabii received Charter from His Excellency President Uhuru Kenyatta.

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## University Logo

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

**The Ribbons -** Depict unlimited creativity and resilience

**Globe -** Kibabii University is a member of a global network of Universities and other institutions of higher learning

**Map of Africa** - Kibabii University is in Africa, a continent with a lot of potential.

**The orbitals** around the globe depict cohesiveness-Kibabii University shall be one family working together with strong family values.

**The Five Stars –** Are an indication that Kibabii University is destined for greater achievements

**The Shield -** Indicates protection or defense of our core values

## 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

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## 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.

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# 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
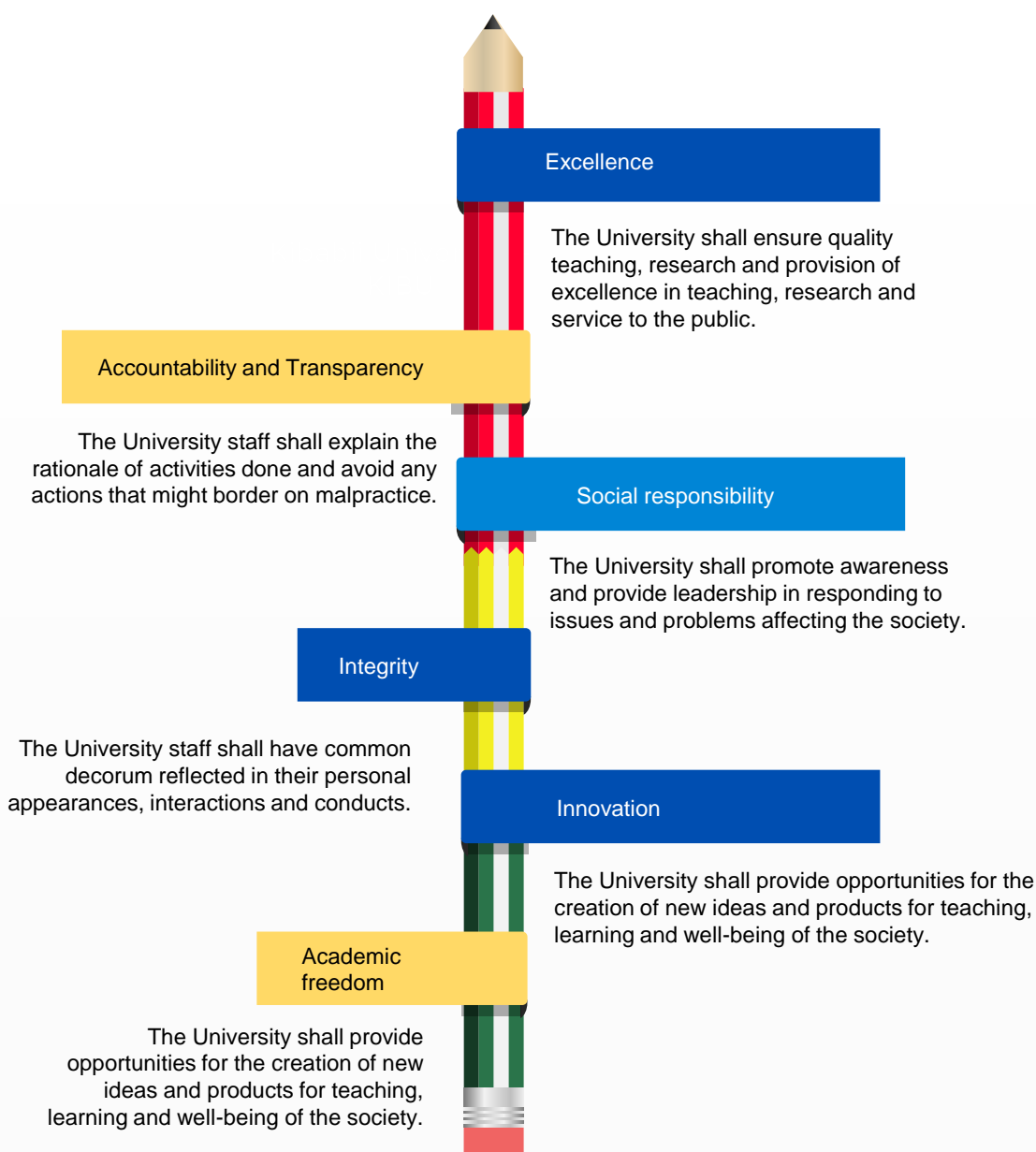excellence in Science, Technology and
Innovation.

# 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.

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## OUR VALUES

To undertake its mission and realize its vision, Kibabii University upholds the following six (6) Core values, which are anchored in the acronym (EASIIA) to operationalize the core values, "KIBU aspires to produce scholars who embody Excellence, Accountability and Transparency, Social responsibility, Innovation and Integrity while utilizing their Academic freedom in performing their duties".

**Excellence**

The University shall ensure quality teaching, research and provision of excellence in teaching, research and service to the public.

**Accountability and Transparency**

The University staff shall explain the rationale of activities done and avoid any actions that might border on malpractice.

**Social responsibility**

The University shall promote awareness and provide leadership in responding to issues and problems affecting the society.

**Integrity**

The University staff shall have common decorum reflected in their personal appearances, interactions and conducts.

**Innovation**

The University shall provide opportunities for the creation of new ideas and products for teaching, learning and well-being of the society.

**Academic freedom**

The University shall provide opportunities for the creation of new ideas and products for teaching, learning and well-being of the society.

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## 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 30th June 2025 and who had direct fiduciary responsibility were:

| DESIGNATION | NAME |
|---|---|
| Vice Chancellor | Prof. Isaac Ipara Odeo |
| Deputy Vice Chancellor (Administration, Finance and Development) | Prof. Donald Namasaka Siamba |
| Deputy Vice Chancellor (Planning, Partnerships, Research and Innovation) | Prof. Julius Kiprop Maiyo |
| Deputy Vice Chancellor (Academics and Students Affairs) | Prof. Joshua Ondura Ogendo |
| Registrar (Administration & Human Resource) | Dr. Ruth Atidah Mitalo |
| Registrar (Academic Affairs) | Sr. Dr. Jacklyne Okello Alari |
| In Charge, Registrar (Planning, Partnerships, Research and Innovation) | Prof. Joshua Abuya Olang'o |
| In Charge, Students Affairs | Dr. Leunita Makila |
| Director, ICT | Dr. Anselemo Peters Ikoha |
| Finance Officer | CPA Dr. Benjamin Musina Oduori |
| In Charge, Library and Documentation Centre | Mr. Samuel Kairigo Wakahia |
| Chief Supply Chain Management Officer | Mr. James Odhiambo Otieno |
| Senior Legal Officer | Ms. Jacqueline Wanjala |
| Principal Clinical Officer | Mr. Johnstone Eshirera |

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# 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.

**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.

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## F) HEADQUARTERS

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

## G) CONTACTS

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

## H) 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

## I) INDEPENDENT AUDITORS

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

## J) PRINCIPAL LEGAL ADVISOR

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

# 3. UNIVERSITY COUNCIL



**PROF. CHRIS MACOLOO**

Designation: Chairman of Council

Date of Birth 3rd February, 1956

Professor Chris Macoloo joined the University Council as Chairperson in December 2023. He is an earth scientist and international development advisor with a PhD in Urban Geography and Planning from the University of Cambridge, UK. He has over 20 years of academic experience at the University of Nairobi, where he rose to the position of Associate Professor. Additionally, he has extensive experience in international development, working with organizations such as Intermediate Technology Development Group (ITDG) and SNV/Netherlands Development Organization. Currently, he serves as the Regional Director for East Africa at World Neighbors, overseeing sustainable agriculture, livelihoods, natural resource management, and health programs.

Prof. Macoloo is actively involved in advocacy and policy development, being a founder member of the Alliance for Food Sovereignty in Africa (AFSA) and a member of the Prolinnova Kenya Country Platform. He has also served on the Council of Murang'a University of Technology and various community-based organizations.

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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**: 3rd 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.

### MS. MAUREEN NAFULA

**Designation:** Representing the Principal Secretary, The National Treasury.

**Date of Birth**: 11th December, 1989

Joined Kibabii University on 28th March, 2024 as a Council member. She holds a Bachelors degree in Economics and Finance from Kenyatta University; Certificate in Financing and Reporting Government Capital Projects; Certificate in Investments and Wealth Creation in Africa both from the Institute of Certified Investment & Finance Analysts; and Certificate in Advanced Debt Management and Analytical Tools from Kenya School of Monetary Studies.
Ms. Nafula has a vast experience in business development, relationship management and risk analysis having worked in the banking industry as a Credit Analyst & Relationship Officer and currently in the Government Investments Department of the National Treasury, Kenya. She is a full member of the Economist Society of Kenya.

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## MS. WILKISTER MUYOKA SIMIYU

**Designation:** Independent Member

**Date of Birth**: 16th June, 1981.

Ms. Wilkister M. Simiyu joined on 15th December 2023. She is an advocate of the High Court of Kenya with a Bachelor of Laws from Moi University and a Master of Laws specializing in commercial and corporate law from the University of London. She is also a Certified Trustee (TDPK) (College of Insurance) and holds certificates in Governance Ethics, Risk and Compliance (GERC), Governance Audits (ICPSK), and CPS (K) (KASNEB). With over seventeen years of legal experience, Ms. Wilkister currently serves as a Non-Executive Director at Kenya Revenue Authority (KRA), offering oversight and strategic direction. She also provides company secretarial services as a Consultant at ServiConsult and consults for the Institute of Certified Public Secretaries (ICPSK), advocating for Good Corporate Governance practices.

## DR. ADAN SAMAN SHEIKH

**Designation:** Independent Member

**Date of Birth**: 10th April, 1971.



Dr. Adan Saman Sheikh joined on 26th January, 2024. He holds a PhD in Religion from the University of Nairobi, an M.A. in Sociology, and an M.Ed. in Teaching Arabic as a Foreign Language from the Khartoum International Institute for Arabic Language. He also earned a Postgraduate Diploma in Education (PGDE) and a BA (Hons) in Islamic Studies and Arabic Language from the Islamic University in Uganda. He has over 25 years of experience in the education sector, with a diverse range of roles and responsibilities. Currently, Dr. Adan Saman Sheikh serves as a Curriculum Specialist at Adam Smith International, where he continues to leverage his extensive experience in the education sector. He has also been involved in numerous consultancy projects, focusing on teacher training, curriculum development, non-formal/alternative basic education, and monitoring and evaluation of development programs. Further, he has worked with organizations such as Save the Children UK and Denmark, CARE, UNICEF, UNESCO, DFID, and USAID. Dr. Sheikh's expertise is instrumental in driving positive change and enhancing educational systems, making him a valuable asset in his current role.

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## MRS. SARAH NYANCHAMA RATEMO-KIZITO

**Designation:** Independent Member

**Date of Birth**: 22nd August, 1978.

Mrs. Sarah Nyanchama Ratemo- Kizito joined on 26th January, 2024. She completed the Advocates Training Programme at the Kenya School of Law and Holds a Bachelor of Laws from Moi University and a Master's degree in Education, Curriculum Development, also from Moi University. She is currently the Finance Director at Donrose Limited. Prior to this, she served as a teacher. She has a diverse educational background and extensive experience in finance and education.

## MR. WELLINGTON KIHATO WAMBURU

**Designation:** Independent Member

**Date of Birth**: 30th August,1971.



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.

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### DR. JENIFFER CHEPKEMOI

**Designation:** Independent Member

**Date of Birth**: 1st  August, 1987

Dr. Jeniffer Chepkemoi Joined on 26th January, 2024 . She holds a Bachelor of Science Degree in Physiotherapy from AMREF International University, a Higher Diploma in Orthopedic Manual Therapy from Kenya Medical Training College-Nairobi, and a Diploma in Physiotherapy from Kenya Medical Training College. She has over 10 years of experience and currently serves as a Physiotherapist Trainer at The Center for Victims of Torture in Nairobi and Kakuma.. Jeniffer is skilled in communication, time management, and interdisciplinary collaboration, demonstrating a commitment to continuous learning and professional development.



### PROF. ISAAC IPARA ODEO

**Designation:** Vice Chancellor

**Date of Birth**: 19th 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.

# 4. UNIVERSITY MANAGEMENT TEAM

## THE CHANCELLOR

**VACANT**

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**Prof. Isaac Ipara Odeo**
Vice Chancellor
**Date of Birth**: 19th 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.



**Prof. Donald Namasaka Siamba,**
Deputy Vice Chancellor (Administration, Finance and Development)
Date of Birth: 14th 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 PhD in 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.

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**Prof. Julius Kiprop Maiyo,**
Deputy Vice Chancellor (Planning, Research and Innovation)
Date of Birth: 5th January, 1979

Prof. Julius Maiyo joined as Deputy Vice Chancellor (Planning, Partnerships, Research, and Innovation) on 1st February 2025. Prior to this, he served as Dean of the School of Education and held several key leadership roles at Kibabii University, including Director of Performance Contracting and Quality Assurance. Prof. Maiyo is a Professor of Economics and Planning of Education. He holds a PhD in Education from the University of Pune (India), an M.Phil. in Economics and Planning of Education from Moi University, an MBA in Human Resource Management from the Indian School of Business Administration, and a Bachelor's degree in Education Arts from Moi University. He is a Peer Reviewer with the Commission for University Education (CUE) and has served in leadership capacities within the East Africa Quality Assurance Network (EAQAN). His research credentials include leading an IDRC-funded multi-country teacher mentorship program and securing DAAD grants for leadership training in higher education.

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**Prof. Joshua Ondura Ogendo,**
Deputy Vice Chancellor (Academics and Student Affairs)
Date of Birth: 12th December, 1963
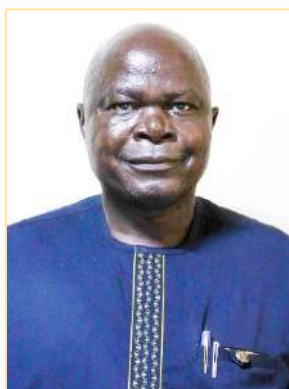


Joined as Deputy Vice Chancellor (Academic and Student Affairs) on 3rd January, 2025. He is an Associate Professor of Crop Protection (Stored Products Entomology). Prior to joining Kibabii University, he served at Egerton University as the Principal of Nakuru City Campus College. At Egerton University, he also held key leadership positions, including Director of the Crop Management Research Training Project (CMRT), Dean of the Faculty of Agriculture, and Chairman of the Department of Crops, Horticulture, and Soils. He holds a PhD in Agronomy (Crop Protection) from Egerton University, an MSc in Agronomy and Grain Storage Management from the University of Nairobi and University of Greenwich, and a BSc in Agriculture from the University of Nairobi. Throughout his academic career, he has made substantial contributions to research, community outreach, and professional development.

Prof. Ogendo's expertise in bio-intensive pest management and food security has earned him prominent leadership roles. He is the President of the International Society of Pesticidal Plants (ISPP) and Chair of the Pesticidal Plant Technologies Network (PEPTEN) in Kenya. He is also a member of the Project Advisory Board for the USDA's *"Enhancing Trade Through Regulatory Harmonization and Biopesticide-Based Residue Mitigation in the SADC Region."*

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**Dr. Ruth Atidah Mitalo,**
**Registrar (Administration & HR)**
**Date of Birth: 15th 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).

**Prof. Joshua Abuya Olang'o,**
**In Charge, Registrar (Planning, Partnerships, Research and Innovation)**
**Date of Birth: 10th September, 1975**

Prof. Abuya Joshua Olang'o joined in April 2025 as the In Charge, Registrar (Planning, Partnership, Research & Innovation). He holds a Bachelor of Science degree, an MBA in Logistics and Supply Chain Management and a PhD in Logistics & Supply Chain Management. He is a Chartered Procurement & Supply Chain Professional with certifications from The Chartered Institute of Purchasing & Supply (CIPS-UK). He has taught at universities in Kenya and Rwanda, both public and private and His research spans various areas, including Waste Supply Chain Management, Climate Change Logistics, Corporate Governance, Higher Education, Finance, Human Resources Management, and Economics, resulting in over 30 publications and books.

**Sr. Dr. Jacklyne Okello Alari,**
**Registrar, (Academic Affairs)**
**Date of Birth: 10th September, 1981**

Dr. Alari joined in January 2024 as Registrar (Academic Affairs) She holds a Ph.D. in Education Administration & Leadership (Universidad Empresarial De Costa Rica), a Master of Education in Educational Administration and Planning (Catholic University of Eastern Africa), and a Bachelor of Education (Science) (Catholic University of Eastern Africa). She also holds a Diploma in Harmonization, Accreditation, and Quality Assurance in African Higher Education (Association of African Universities and OBREAL Global). Her professional experience includes roles such as Deputy Registrar (Academic Affairs) at Karatina University and Registrar (Academic) at Marist International University College, where she achieved notable accomplishments in curriculum development and administration. Dr. Alari has also worked as an Academic Staff member, teaching various courses in education, and has experience in administrative roles such as Personal Assistant to the Principal.

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**Dr. Leunita Makutsa Makila**
**In Charge, Student Affairs**
**Date of Birth: 12th December,1967**

Dr. Makila, is a senior Lecturer and a licenced psychologist . She joined the University Management Board in April 2025. She holds a PhD in Counseling Psychology (KU), MA in Counseling Psychology(KU) and Bachelors Degree in Education Arts(KU). She holds expertise and applied knowledge  across specialties including Counseling, Psychology, Teacher Education, Mentorship, and Research. Her research interests include; mental health, resilience in children, adolescents, and youth and published a lot in peer-reviewed journals. She has won and managed Awards ( DCF&SRA) and worked on various collaborative projects.  She holds membership in various international and local professional bodies including Scientific Research in Child Development (SRCD). International Society for the Study of Behavioral Development (ISSBD). Social Research in adolescents (SRA) and Kenya Counselling and Psychological Association (KCPA).

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**Dr. Anselmo Peters Ikoha,**
**Director ICT**
**Date of Birth 10th 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.

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**CPA Dr. Benjamin Musina Oduori,**
**Finance Officer**
**Date of Birth: 1st  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 also holds Senior Management Course and Strategic Leadership Development Programmme from Kenya School of Government.  Dr. Oduori is a professional accountant with over 25 years' experience in auditing and assurance and finance at the institutions of higher learning. He is a member of ICPAK and ICIFA.

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**Mr. Samuel Kairigo Wakahia**
In Charge, Library and Documentation Centre
Date of Birth: 17th 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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**James Odhiambo Otieno,**
**Chief Supply Chain Management Officer**
**Date of Birth: 5th January, 1990**

Joined in 2025 as Chief Supply Chain Management Officer. Mr. Otieno holds a Bachelor of Purchasing and Supplies Management and a Master of Science in Procurement and Contract Management (Jomo Kenyatta University of Agriculture and Technology) and is currently pursuing a PhD in Business Administration (Supply Chain Management) at the Technical University of Mombasa. He is a Chartered Member of the Chartered Institute of Procurement & Supply (MCIPS(CS)) and a Full Member of the Kenya Institute of Supplies Management (MKISM). Mr. Otieno is a seasoned supply chain management professional with over 10 years' experience in public sector supply chain management, policy implementation, contract administration, and ERP systems in institutions of higher learning..

**Mr. Johnstone Eshirera**
Principal Clinical Officer,
Date of Birth 29th 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.

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**Ms. Jacqueline A. Wanjala,**
Legal Officer
Date of Birth 29th 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. Ms. Wanjala is a member of the Law Society of Kenya with 27 years of experience as an Advocate. She has 11 years experience in the University Sector.

## 5. CHAIRMAN'S STATEMENT

I am delighted to present the Annual Report and Financial Statements for the Year Ended 30th June, 2025. It is exciting to reflect on the major strides the University has taken in the year just ended towards the attainment of the University's Vision and objectives. Among key achievements, the University emerged as the best performing institution out of 508 in the Status of Compliance with Values and Principles on Articles 10 and 232 of the Constitution of Kenya 2010 for the Financial Year 2023/2024. The Report by the Public Service Commission to the President and Parliament provides information on measures taken to promote values and principles, progress achieved, challenges faced in promoting values and principles, and any other recommendations for the progressive realization of the values and principles of public service.

The University also continued to promote its research with a realization of KES 257 million from the research partners.

The University recorded positive performance during the year under review. Total revenue increased by 26 percent, from KES 1.39 billion in FY 2023/24 to KES 1.75 billion in FY 2024/25.

This growth was primarily driven by increased income from exchange transactions under the new Government Funding Model and the effective implementation of revenue enhancement measures, including improved student fee collections. However, the University faced challenges in timely disbursement of scholarships and Higher Education Loans Board (HELB) support, which poses a potential risk to sustainability if not adequately addressed.

Moreover, the University did not receive capital development funding from the Exchequer in line with the Government's freeze on capital expenditure in public institutions. This affected the implementation of priority infrastructure projects, including the procurement of specialized laboratory equipment necessary for science-based programmes. It is also important to note that during this period, recurrent expenditure increased by KES 102 million, from KES 1.386 billion in FY 2023/24 to KES 1.488 billion in FY 2024/25, driven by inflationary pressures and increased operational demands. Despite this, the University posted a surplus of KES 263.7 million, a significant improvement from the previous year's surplus of KES 1.089 million.

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This demonstrates prudent financial stewardship and a culture of accountability in the management of public resources.

The University remains committed to its vision of being a global and dynamic University of excellence in Science, Technology, and Innovation as postulated in the 2023-2027 Strategic Plan. This is achieved through the following strategic objectives: 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 Systems. The University Strategic Plan will continue to guide the University's Strategic Direction.

It is noteworthy to state that the student numbers have grown gradually to the current population of 8,854 duly registered students, with a total of 413 members of staff, comprising 232 male and 181 female staff.

I am happy to report that the constitution of Top Management positions is now complete following the appointment of Prof. Joshua Ondura Ogendo as the Deputy Vice Chancellor (Academic and Student Affairs), effective 3rd January, 2025 and Prof. Julius Maiyo as the Deputy Vice Chancellor (Planning, Partnerships, Research and Innovation) effective 1st February, 2025.

The University continues to demonstrate remarkable achievements, emerging as the second runner-up among Public Universities in the Financial Reporting (FiRe) Awards 2024.

The prestigious accolade was presented to the Vice Chancellor on Friday, 6th December 2024, during a gala event held at Safari Park Hotel, Nairobi.

The University has ensured that all the Council members have been taken through the Induction Training and also Training on Governance and Zero Fault Audit to empower them in order to deliver as per their terms of appointment.

The University Council appreciates the role that Management plays in the execution of our mandate. As the Board, we are fully committed to continually enhancing 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 to achieve Strategic goals. During this period, Four (4) Senior Management staff were trained on Strategic Leadership Development Programme and three (3) on Senior Management Course at Kenya School of Government, Nairobi.

Finally, I would like to thank the Government for the support it has continued to give in realization of the University's mandate. In the year ended 30 June, 2025 the government of Kenya remitted to the University a total of KES. 373 million as recurrent capitation. Allow me also to take this opportunity to thank our research partners, alumni and other stakeholders for their support in steering the University through another successful year.

Prof. Chris Gervase Macoloo
**CHAIRMAN OF COUNCIL**

# 6. REPORT OF
# THE VICE CHANCELLOR

It is my honour and privilege to present this Report for the 2024/2025 Financial Year, highlighting the progress in the strategic directions for Kibabii University. This year marked a significant milestone in the University's history as we gear towards celebrating ten years since receiving our Charter. It was a year of reflection, renewed commitment, and measurable growth in all aspects of our mandate; teaching, research, innovation, community service, through effective and efficient institutional governance. The University continues to achieve these by aligning its strategic focus with the National Development Agenda, Vision 2030, and the Kenya Constitution 2010, particularly the values and principles outlined in Articles 10 and 232. In the period under review, the University received national recognition at the 7th Edition of the Diversity and Inclusion Awards and Recognition (DIAR) held in Nairobi. Kibabii University emerged as the winner in two key categories: Best Public University in Good Governance, Transparency and Accountability, and Best Public University in Performance Management. The University was also a finalist in the category of Best Public University in Equitable Allocation of Opportunities and Resources. These awards were based on rigorous internal and external reviews of publicly available reports, including the Status of Compliance with the Public Service Commission Values and Principles, the National Cohesion and Integration Act (2008), and the Persons Living with Disability Bill (2023). This recognition, achieved during our second participation in the DIAR Awards, reflects the University's sustained efforts to uphold integrity, performance, and inclusivity in governance. The achievement is attributed to the collective commitment and collaboration among the University Council, Management, Faculty, Staff, Students, Unions, and all our stakeholders.

Currently, the University boasts of 413 members of staff, with gender parity in staffing being an institutional priority. Of this number, 232 (56.2%) are male and 181 (43.8%) are female, reflecting compliance with the constitutional two-thirds gender rule.

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Kibabii University continues to foster an inclusive and equitable work environment, where gender diversity enhances innovation, decision-making, and role modelling, particularly for students from underrepresented backgrounds. These efforts are in line with our broader agenda to promote diversity, equity, and equal opportunity within the academic community. In the 2024/2025 academic year, the University recorded a total student enrolment of approximately 8,854. The majority of students are government-sponsored, with a notable decline in the number of self sponsored students over the past four years. This trend may be attributed to increased competition from other universities and the growing presence of Technical and Vocational Education and Training (TVET) institutions offering similar programmes. The University is actively reviewing its academic offerings and marketing strategies to remain competitive and responsive to national and regional human resource needs.

The University held its 9th Graduation Ceremony during the year, where 1,530 graduates were conferred with degrees and diplomas, bringing the total number of Kibabii University alumni to 12,566 since receiving the Charter. These graduates are contributing to the national and regional workforce in various sectors, reflecting the University's growing impact on socio-economic development.

Kibabii University also continues to enhance its research, innovation, and consultancy capacity. During the year, 35 research proposals and two consultancy proposals were submitted to various funding agencies. While this represents a slight decline from the 41 proposals submitted in the previous year, the number of successful projects increased. The University secured seven donor-funded research projects and one consultancy, attracting a total of KES 257 million in external funding, compared to KES 201 million in the previous year. This 27.8 percent increase underscores the growing capacity and competitiveness of our research teams, supported by our internal "Crack Team" of senior researchers and strategic collaborations with both local and international partners.

Participation in conferences and academic fora, both local and international, remains an integral part of our strategy to promote knowledge generation, professional development, and institutional visibility. During the Year, the University hosted the 7th Biennial Blended International Conference under the theme *"Harnessing Innovation for Sustainable Growth."* The Conference brought together over 170 participants, including 162 paper presenters and distinguished keynote speakers from across the globe. The Conference provided a platform for academic exchange, knowledge dissemination, and policy dialogue, with sub-themes aligned to the Government's Bottom-Up Economic Transformation Agenda (BETA).

Kibabii University continues to enhance its global outlook through internationalization efforts. In November 2024, 12 international students graduated under the Inter-University Council for East Africa (IUCEA) Graduate Scholarship Programme (Cohort III). The University is currently host to several international students from Switzerland, Malawi, Uganda, South Sudan, Tanzania, and Burundi across undergraduate, masters, and doctoral programmes. The University also welcomed a visiting scholar from Tanzania and also facilitated outbound staff mobility to higher education institutions in Germany, Uganda, South Sudan, Slovakia, and Tanzania. These engagements have enriched academic exchange and strengthened our institutional networks.

In sports, our staff and students continue to excel in local and global fronts. Notably, Kibabii University is proud of Ms. Faith Ogallo, an Olympian, staff member and Martial Arts coach, who was appointed Environmental Sustainability Ambassador by World Taekwondo in recognition of her contributions to sports and advocacy for global sustainability. Further, during the 2024 East Africa Games, our Taekwondo teams won multiple medals, with the men's team emerging overall winners and the women securing a silver and three bronze medals.

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Additional accolades were earned in athletics and karate. Special mention goes to one athlete, who qualified for the World Universities Athletics Games in Germany after winning gold medals in the 200m and 400m races and a silver in the 100m at the National Universities Track and Field Trials. Another outstanding athlete won a gold medal in the - 67kg women's category at the Africa Open Series Zone 5 Taekwondo Tournament. Quality assurance remains central to the University's operations. Kibabii University successfully retained its ISO 9001:2015 certification following the third Surveillance Audit conducted in July 2024. The University has progressively improved its audit performance, rising from 84 percent in 2021 to 93.3 percent in 2025. This is a reflection of our commitment to continuous improvement, customer satisfaction, evidence-based decision-making, and a strong quality culture across all departments. Regular internal audits, staff sensitization and capacity building in ISO standards continue to strengthen our quality management systems and institutional accountability. As we commemorate a decade of progress and transformation, Kibabii University remains committed to delivering its mandate with excellence, integrity, and innovation. We will continue to align our institutional priorities with national development goals, while investing in human capital, infrastructure, research, and student support systems. I take this opportunity to thank the Government of Kenya, the Ministry of Education, our development partners, the University Council, Management, staff, students, alumni, and all stakeholders for their continued support and dedication. Together, we will continue to advance knowledge, nurture and shape future professionals, and contribute meaningfully to the socio-economic development of not just our nation but planet earth.

Prof. Isaac Ipara Odeo
**VICE CHANCELLOR**

## 7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2024/25

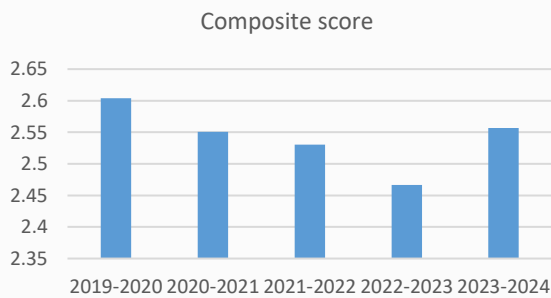**Evaluation Of Performance Contract For The Fy 2023/2024**

Kibabii University's Performance Contract for the 2023/2024 financial year was successfully held via a virtual meeting on 28 June 2023. The University and the National Treasury & Planning and Performance Management conducted a vetting process on 11th August 2023. Following the review, the Performance Contract (PC) was cascaded and implemented within the stipulated framework.

A self-assessment was carried out by a select team of evaluators on Thursday 31st October, 2024 and Monday 4th November, 2024. The evaluation, which included feedback from various departments and committees, resulted in an overall achievement score of 83.95% and a composite rating of 2.6. Additionally, external evaluators from the National Performance Coordinating Unit assessed the University on 6th February, 2025. Their rating for the 2023/2024 Performance Contract was a composite score of **2.6128,** corresponding to a **"Very Good"** performance. This marked a decline in performance as compared to the FY 2022/2023 score of **2.4668.**

The final results released on 23/06/2025 placed Kibabii University at Position 7 among Public Universities with a composite score **2.5568** corresponding to very good performance.

### Table: PC Composite Score Trends

| Year | Composite score |
| --- | --- |
| 2019-2020 | 2.604 |
| 2020-2021 | 2.5505 |
| 2021-2022 | 2.5304 |
| 2022-2023 | 2.4668 |
| 2023-2024 | 2.5568 |



Composite score

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## STRATEGIC DIRECTION ONE: PROMOTE AND MAINTAIN EXCELLENCE IN TEACHING AND LEARNING

**Strategic Goal:** Promote Innovative Teaching, Learning and Scholarship
Key Result Area: Teaching and Learning

| Strategic Objective | Key Performance Indicator (KPI) | Activities | Achievement |
|---|---|---|---|
| 1.1 To offer quality and market-driven, flexible and innovative programmes in conformity with CUE and TVET standards | Number of reviewed programmes | Review existing programmes to align with the dynamic job market and CBC | Review of one programme (BSc. Nursing) initiated. |
| | Number of new academic programmes, Departments and Centres | Introduce new academic programmes, departments and centres | Ten new programmes developed (1 Certificate, 7 Undergraduate, 2 Masters). |
| | Number of practical skills trainings and industry visits | Enhance practical skills training and industry visits | Undergraduate students proceeded for field/industrial attachments and visits. |
| 1.2 To achieve a substantial increase in student enrolment and completion | Quality Assurance System in place | Enhance quality assurance systems | Self-assessment for CUE audit completed; student feedback received. |
| | Updated postgraduate programme profiles | Continuously update postgraduate programme profiles | Ongoing process as programmes are developed and accredited by CUE. |
| | Level of student supervision and support | Invest in student supervision and support | Seminars and workshops conducted. |
| | Percentage increase in enrolment of local and international students | Increase enrolment of local and international students | The University admitted 3,800 students (10.9% increase). |
| | Graduate tracking system in place | Strengthen graduate tracking system | Not implemented. |
| 1.3 To integrate ICT in academic programmes | Level of Open, Distance and e-Learning integration | Strengthen and encourage Open, Distance and e-Learning | Five new programmes placed on the e-learning platform. |

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| | | | |
|---|---|---|---|
| 1.4 To equip laboratories | Number of laboratory equipment, reagents and chemicals procured | Procure laboratory equipment, reagents and chemicals | Procurement initiated but not completed. |
| 1.5 To expand library resources and services | Number of printing press equipment and materials acquired | Acquire equipment and materials for printing press | Not implemented. |
| | Number of Nursing Resource Centre equipment and materials acquired | Acquire equipment and materials for Nursing Resource Centre | Not implemented. |
| 1.6 To strengthen students' welfare services | Number of students sensitized on mental health | Intensify awareness on mental health | 200 students sensitized on mental health issues. |
| | Level of students' welfare support system | Strengthen students' welfare support system | Workshops on mental health conducted; intervention programmes initiated. |
| 1.7 To enhance co-curricular activities | Number of student participants in competitions | Recruit, train and present students for competitions | 308 students recruited, trained, and presented in 16 competitions. |
| | Number of sports facilities developed; number of equipment and uniforms acquired | Develop sports facilities and acquire equipment and uniforms | Assorted equipment and 24 volleyball uniforms purchased. |
| | Number of games and sports staff recruited | Recruit games and sports staff | One staff recruited in the Games Section. |
| 1.8 To enhance students' career mentorship activities | Number of mentorship talks, career fairs and academic advisory services conducted | Conduct mentorship talks, hold career fairs, and offer academic advisory services | Activities undertaken: 1 career fair, 3 mentorship forums, VC forum for graduating class, and class advisories. |
| 1.9 To promote alumni services | Number of Alumni activities held | Coordinate and facilitate alumni activities | Alumni held a Gala Dinner in March to raise Endowment Funds. |
| 1.10 To supervise, monitor and evaluate quality assurance processes in the University | Feedback analysis report | Coordinate teaching staff appraisals by students and prepare periodical reports for Senate | Appraisals conducted before examinations; reports available. |
| | Training needs report | Conduct surveys on staff and students to determine training needs on quality assurance | Surveys conducted; training implemented. |
| | Reviewed quality assurance evaluation tools | Review quality assurance evaluation tools | Course allocation template and ERP data collection tool reviewed to align with CUE requirements. |
| | Implementation level of academic programmes and quality of academic facilities/services | Monitor implementation of academic programmes and quality of academic facilities/services | Marks audit for graduating class conducted; class representative forums held. |
| | Customer Satisfaction Survey report | Conduct Customer Satisfaction Surveys across departments | Feedback from students analyzed and reports prepared. |

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## STRATEGIC DIRECTION TWO: ADVANCEMENT IN PARTNERSHIPS, RESEARCH, INNOVATION AND LINKAGES

**Strategic Goal:** Promote Research, Innovation, Partnerships and Linkages
Key Result Area: Partnership Research , Innovation & Linkages

| Strategic Objective | Key Performance Indicator (KPI) | Activities | Achievement |
|---|---|---|---|
| **2.1 To strengthen KIBU's research and innovation** | Reviewed Research Consultancy and Extension (RCE) Policy | Review RCE Policy | Review initiated; completion expected in FY 2025/26. |
| | Level of implementation of Research and Innovation (RI) Policy | Implement RI Policy | Implementation on course. |
| | Level of implementation of Publications Policy | Implement Publications Policy | Achieved. |
| | Amount of funding for University Research Fund (URF) | Provide funding for URF activities | Funds allocated but below required threshold. |
| | Number of dissemination activities held | Enhance dissemination of research outputs | Achieved; at least 120 papers published in peer-reviewed journals. |
| | Number of bi-annual international conferences held | Conduct KIBU bi-annual International Conference | One conference held in June 2025; over 130 papers presented. |
| | Number of research proposals developed for funding | Develop research proposals for funding | Staff sensitized and trained; 16 proposals submitted worth KSh 300M, funding secured. |
| | Grant Management Office established | Establish Grant Management Office | Not established; work in progress. |
| | Number of staff supported to attend shows, exhibitions, and trade fairs | Support staff participation in shows, exhibitions and trade fairs | Partial support provided; staff attended national and international workshops/seminars. |
| | Number of staff trained to respond to research calls | Build staff capacity to respond to research calls | Three workshops conducted: (a) Research to Commercialization (R2C) & Institutional Commercialization Support (ICS), (b) Innovation, Technology & Commercialization Training, (c) KIBU Crack Team Workshop. |

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| | | | |
|---|---|---|---|
| | Number of staff and students participating in innovation competitions | Promote participation in innovation competitions | Two innovation competitions organized: KUGli Innovation Summit and Venture for Change. |
| | Centre for Research and Innovation established | Establish Centre for Research and Innovation | Not achieved due to lack of funding. |
| | Centre for Research in Tropical and Non-Communicable Diseases (CRTNCDs) established | Set up Centre for Research in Tropical and Non-Communicable Diseases | Not achieved due to lack of funding. |
| **2.2 To promote and preserve innovation** | Level of operationalization of Intellectual Property Management (IPM) Policy | Operationalize IPM Policy | Work in progress; staff trained on IPM. |
| | Number of innovations supported | Support innovations | Four innovations supported to attain utility models: Automated irrigation system; Nutraceutical maize meal supplement; Smart automated poultry feeder; Agriculture solution for carbon offsetting. |
| **2.3 To strengthen strategic international partnerships and collaborations** | Level of support for Linkages and International Affairs (LIA) Office | Support LIA Office | Full-time coordinator appointed; budget allocated; two interns engaged. |
| | Streamlined international MOU process | Streamline and standardize MOU process | Digital MOU workflow system established; processing time reduced from 90 to 30 days. |
| | Number of strategic and legacy partnerships | Advance strategic and legacy partnerships | 46 new MOUs signed; 4 legacy MOUs renewed with African, European and Asian universities. |
| | Number of internationalization initiatives | Improve internationalization initiatives | Secured international grants: €140M Erasmus+, €30,000 Africa UniNET, £246,630 UK Research Innovate. |

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| 2.4 To support international students and their families | Degree of improvement in communication with international students and families | Improve communication with international student community and families | WhatsApp group established; international students' website developed; 90% satisfaction rate recorded. |
|---|---|---|---|
| | Enhanced recruitment plan for international students | Enhance recruitment plan for international students | Participated in IAESTE activities to promote University programmes. |
| | Improved international students' experience | Improve international students' experience | Mentorship programme set up; apartment allocated for international students and staff; library section created for international students. |
| | Number of student exchange programmes | Join and participate in student exchange programmes | Facilitated 6 outbound and 5 inbound student exchanges with partner universities. |
| 2.5 To enhance staff mobility programmes | Amount of resources mobilized | Mobilize resources for hosting visiting scholars | Mobilized funds from Erasmus and DAAD to host scholars and students. |
| | Number of staff participating in mobility programmes | Improve staff participation in mobility programmes | Five academic staff participated in global exchange programmes. |
| 2.6 To enhance extension and community outreach services | Number of community outreach activities | Promote community outreach activities | Over 10 activities conducted: book donations, farmer training, open days, medical camps, entrepreneurship support, prison/children's home visits, donations, and community barazas. |
| | Percentage increase in funding for extension and outreach | Increase funding for extension and outreach | No additional funding mobilized. |
| 2.7 To promote good organizational planning | Composite performance contracting (PC) score | Enhance organizational performance management | University ranked 7th among public universities with composite score of 2.5568 (decline from previous 2.468). |
| | Availability of planning documents (Master plan, strategic plans, work plans, almanac) | Promote organizational planning | Planning documents in place. |

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## STRATEGIC DIRECTION THREE: ENHANCE ADMINISTRATIVE, FINANCIAL AND HUMAN RESOURCE MANAGEMENT SYSTEMS

**Strategic Goal:** Enhance the Administrative, Financial and Improve Human Resource of the University
**Key Result Area:** Strengthening Institutional Capacity

| Strategic Objective | Key Performance Indicator (KPI) | Activities | Achievement |
|---|---|---|---|
| 3.1 To improve efficiency of service provision | Type of working environment | Provide a conducive working environment | Staff offices provided, cleaned to standard, and furnished with chairs and tables. |
| | Level of implementation of service charter | Implement the service charter | Charter translated into Braille, uploaded on website, and sensitization conducted for staff. |
| | Degree of customer satisfaction | Enhance customer satisfaction | Employee satisfaction improved: 74% (2021/22), 77.7% (2022/23), 79.7% (2023/24). |
| | Level of health and safety | Enhance health and safety | OSH Committee formed, OSH Policy developed, workplace registered, OSH audit and inspection completed. |
| | Number of vehicles purchased and maintained | Enhance transport and logistical support | Three vehicles acquired: Toyota Ambulance (2020), Toyota Fortuner (2024), Isuzu Bus (2024). |
| | Number of services automated | Enhance automation of University services | Automated staff clearance, part-time management, leave management, and performance management processes. |
| 3.2 To attract, develop and retain competent staff | Revised staff establishment document | Review and maintain optimal staff establishment | Staff establishment revised. |
| | Number of HR policies developed/reviewed | Develop/review HR policies | Revised HR Manual; developed Performance Management, Career Progression, Staff Establishment, Code of Conduct & Ethics, and Transport Policies. |

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| | Number of staff trained | Enhance staff training and development | Staff trained: 256 (2022/23), 366 (2023/24), 388 (2024/25). |
|---|---|---|---|
| | Number of staff appraised | Improve performance management | All staff appraised. |
| | Competitive reward and remuneration system in place | Establish competitive reward and remuneration system | Competitive system implemented; salaries negotiated through IPUCCF and unions. |
| | Number of staff promoted | Enhance career development and capacity building | Staff promoted: 107 (2020/21), 135 (2022/23), 5 (2023/24). |
| | Number of welfare services and staff accessing them | Strengthen staff welfare | Lactation centre available; annual staff parties (2022–2024); prayer day held; housing, medical benefits, and training provided. |
| | Number of CBAs finalized and implemented | Improve industrial relations | 2017–2021 CBAs negotiated, at final stages. |
| | Rationalized workloads | Rationalize workloads | Workload analysis completed. |
| | Degree of integrity in the University | Cultivate a culture of integrity | Internal controls strengthened; committees formed to oversee recruitment. |
| | Existence of QMS | Enhance quality management system | ISO registers updated; ISO procedures revised. |
| 3.3 To enhance financial resource mobilization | Availability of budget | Establish resource requirements | Achieved through budgeting. |
| | Efficiency in revenue collection | Enhance efficiency in revenue collection | Achieved through budgeting. |
| | Number of income sources | Diversify income sources | ERP optimized and eCitizen integrated; new income-generating units introduced (apiary, horticulture). |
| 3.4 To enhance prudent financial management | Prudent utilization of resources | Enhance cost leadership | Implemented cost controls; initiated new income-generating units; raised funds from development partners for research. |
| | Level of adherence to procurement laws | Institutionalize public procurement laws | Achieved through expenditure control and compliance with procurement regulations. |
| 3.5 To improve financial and risk management framework | Level of internal controls | Enhance internal controls | Adherence to PPADA 2015 and 2020 regulations ensured. |
| 3.6 To provide accurate, reliable and relevant financial information | Accuracy and reliability of financial data | Enhance financial data accuracy and reliability | ERP optimized and eCitizen payment platform implemented. |
| 3.7 To enhance safety and security of students, staff and stakeholders | Degree of risk analysis and management | | |

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## STRATEGIC DIRECTION FOUR: INVEST IN STRATEGIC MARKETING AND PUBLIC RELATIONS

**Strategic Goal:** Enhance Strategic Marketing and Public Relations
**Key Result Area**: Strengthening Institutional Capacity

| Strategic Objective | Key Performance Indicators (KPIs) | Activities | Achievements |
|---|---|---|---|
| **4.1 To promote KIBU's information flow and visibility** | Number of KIBU successes and activities shared | Enhance information sharing about KIBU successes and activities | All events and successes were promptly reported on the website and official social media platforms. |
| | Number of media relations activities held | Enhance media relations | An annual media relations symposium was held, bringing together regional journalists to deliberate on matters affecting the University's image. |
| | Number of sporting activities held | Enhance marketing through sports | The University supported various sporting activities. The Rugby team participated in the Nationwide League, and student athletes featured prominently in National competitions. |
| **4.2 To enhance the customer experience** | Establishment of a customer services hub | Centralize all common customer services | Not yet achieved. Plans are underway to integrate all customer feedback channels into a single hub. |
| | Percentage reduction in customer complaints | Reduce customer complaints | Ongoing. A complaints and compliments database is maintained, and all complaints are resolved promptly. |
| | Number of customer-related national and international celebrations observed | Observe customer-related national and international celebrations | Customer Service Week 2024 was successfully observed. |
| **4.3 To enhance marketing of the University and its programmes** | Number of KIBU programmes publicized | Publicize KIBU programmes | Programmes were advertised through the website and social media. Additionally, one print advertisement was featured in the 2024 Graduation Supplement. |
| **4.4 To revamp the Office of CCMO** | A revamped Office of CCMO | Furnish the Office of CCMO | Continuous. The process of revamping the office has been initiated. |

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# STRATEGIC DIRECTION FIVE: EXPAND, MAINTAIN AND IMPROVE PHYSICAL FACILITIES AND INFRASTRUCTURE

**Strategic Goal:** Improve Physical Facilities and Infrastructure
**Key Result Area**: Strengthening Institutional Capacity

| Strategic Objective | Key Performance Indicators (KPIs) | Activities | Achievements |
|---|---|---|---|
| **5.1 Expand and upgrade physical infrastructure through completion of planned constructions** | Administration block constructed | Construct new Administration Block | Not done |
| | Nursing School block constructed | Construct School of Nursing Block (lecture halls, laboratories, staff offices) | Design completed |
| | Internal roads and footpaths constructed | Construct internal roads and footpaths around buildings | Internal footpaths constructed |
| | Electrical infrastructure expanded | Expand electrical infrastructure | New clinic connected to standby generator |
| | Engineering laboratories constructed | Construct Engineering Laboratories | Not done |
| | School of Medicine constructed | Construct School of Medicine | Not done |
| | School of Public Health constructed | Construct School of Public Health | Not done |
| | School of Pharmacy constructed | Construct School of Pharmacy | Not done |
| | School of Biomedical Sciences constructed | Construct School of Biomedical Sciences | Not done |
| | School of Nutrition and Dietetics constructed | Construct School of Nutrition and Dietetics | Not done |
| | Level 6 Teaching and Referral Hospital constructed | Construct Level 6 Teaching and Referral Hospital | Not done |
| | Water, drainage, roads, parks, recreation areas, playfields, landscaping developed | Construct water and foul drainage systems; develop roads, parks, playfields, and landscaping | Landscaping done; parks and recreation areas developed |
| | Main access road to College of Health Sciences constructed | Construct Main Public Access Road to College of Health Sciences | Not done |
| | Institute of Tropical Diseases constructed | Construct Institute of Tropical Diseases | Not done |

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| | | | |
|---|---|---|---|
| **5.2 Expand office space to accommodate Professors** | Partitioned office spaces completed | Partition construction site offices | Done |
| | Carrels allocated to Professors | Allocate carrels to Professors in new offices | Done |
| **5.3 Enhance access and safety of physical infrastructure** | Passenger lift installed | Install passenger lift in Administration Block | Not done |
| | Fire escape routes installed | Install fire escape routes | Not done |
| **5.4 Expand health facility from Level 3B to Level 6** | Health unit block constructed; Level 6 hospital constructed | Construct health unit block and Level 6 Teaching and Referral Hospital | Health unit block remodeled; Level 6 hospital not done |
| **5.5 Enhance landscaping of the University** | Built-up areas landscaped | Landscape built-up areas | Done |
| **5.6 Secure and expand research space** | Buildings and fence constructed on Sirisia land; Institute of Tropical and Non-Communicable Diseases established | Construct buildings and fence on Sirisia land; establish Institute of Tropical & Non-Communicable Diseases | Not done |
| **5.7 Increase land acreage** | Additional land purchased | Purchase land for College of Health Sciences | Not done |
| **5.7 Maintain efficiency of physical facilities** | Repair and maintenance schedule implemented | Implement repair and maintenance schedule | Maintenance carried out as scheduled |
| **5.8 Expand ICT infrastructure** | Internet bandwidth increased | Upgrade last mile link | Bandwidth increased from 550 Mbps to 630 Mbps |
| | University network expanded | Enhance University network | Additional access points purchased |

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## STRATEGIC DIRECTION SIX: PROVIDE QUALITY HEALTH CARE SYSTEMS

### Strategic Goal: Improve Quality Health Care Systems at the University
**Key Result Area:** Provide Quality Health Care Systems

| Strategic Objective | Key Performance Indicators (KPIs) | Activities | Achievements |
|---|---|---|---|
| **6.1 Accreditation of Health Services from Level 3B Health Centre to Level 6 Teaching, Research & Referral Hospital** | Registration certificate for accredited facility; Medical Laboratory & Pharmacy registrations/licenses | Approve upgrade of guest houses to University Health Centre | Approval granted; guest house upgraded to a Health Centre. KSh 2.5 million allocated; engineering works in progress. Facility registered as Level 3A; plans underway for Level 4 status. |
| | | Request and allocate funds for upgrading engineering works | |
| | | Register facility with relevant health regulatory bodies | |
| **6.2 Full implementation of the University Health Policy** | Health Policy document in place; implementation notices; adherence by staff and students | Develop and approve Health Policy | Health Policy in place and adhered to. |
| | | Issue implementation notices and sensitize staff/students | |
| | | Monitor adherence | |
| **6.3 Optimize services of the Level 6 Teaching, Research & Referral Hospital** | Displayed list of services; service delivery reports; availability of specialized HR; specialized equipment in place | Recruit general and specialized healthcare workers | Recruitment of specialized staff not yet done. |
| | | Install specialized machines/equipment | KEPI fridge installed. |
| | | Operationalize functional facilities | New site functional and in use. |
| **6.4 Accreditation of KIBU UHS by NHIF** | NHIF registration certificate; number of staff/students registered under KIBU UHS | Roll out NHIF services to staff, students and public | SHA services offered to staff and students; not yet to the general public pending budget and approval. |
| | | Engage NHIF and complete accreditation | |

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| | | | |
|---|---|---|---|
| **6.5 Enhance HIV and reproductive health services** | Functioning Youth-Friendly Centre; list of youth-friendly services; ongoing reproductive health services | Acquire and use audio-visual equipment | HTC services ongoing at the new site. TV set procured and in use. Peer clubs and youth camps in progress. |
| | | Form peer education clubs | |
| | | Organize youth camps | |
| **6.6 Enhance service delivery** | Active internet-enabled service points; working desktops; automated systems in use | Serve patients and clients online | Operationalized and ongoing (online services, e-procurement, virtual meetings). |
| | | Order drugs/materials online | |
| | | Hold online healthcare meetings | |
| **6.7 Strengthen specialized healthcare services** | Number of hired specialists; list of specialized services offered | Visit, assess and appoint specialized providers | Specialist visits conducted at least once. |
| **6.8 Increase community access to UHS services** | Council-approved Health Policy; number of community members accessing UHS | Allow community access to UHS and communicate through University forums | Implemented and confirmed in key University meetings. |
| **6.9 Procure specialist medical equipment** | Availability of requested specialist medical equipment | Request, procure and deploy specialist equipment | Not yet achieved. |
| **6.10 Operationalize telemedicine** | Processed telemedicine request; telemedicine operational | Implement telemedicine for patient management | Not yet operationalized. |
| **6.11 Promote health within the community** | Number of community outreaches; list of activities | Conduct community outreaches and health education | One outreach conducted. |
| **6.12 Maintain a healthy learning and working environment** | Monthly public health environmental inspection reports | Conduct routine monthly public health inspections | Routinely conducted by Public Health. |
| **6.13 Strengthen disease surveillance & environmental health** | Reports from medical laboratory and surveillance inspections | Conduct weekly inspections of food premises and residential areas | Routinely conducted by Public Health. |
| **6.14 Ensure food and water safety** | Food inspection and water sampling reports (quarterly) | Conduct quarterly food inspections and water sampling | Conducted as scheduled. |

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# 8. CORPORATE GOVERNANCE STATEMENT

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# CORPORATE GOVERNANCE STATEMENT

**Introduction**

Kibabii University upholds the highest standards of corporate governance, guided by the Universities Act, No. 42 of 2012. As a public institution, it promotes transparency, accountability, academic excellence, and stakeholder engagement within a robust governance framework.

**The University Council**

The Council, appointed by the Cabinet Secretary for Education, provides strategic direction, policy oversight, financial control, and ensures legal and ethical compliance. Its staggered appointments support continuity, and members must be independent, objective, and diverse. The KIBU council consists of nine members: Chairperson, five independent members, two government representatives (Ministry of Education and Treasury), and the Vice Chancellor (CEO/Secretary). The membership is diverse in ethnicity, age, gender and academic qualifications as presented in the figures alongside.
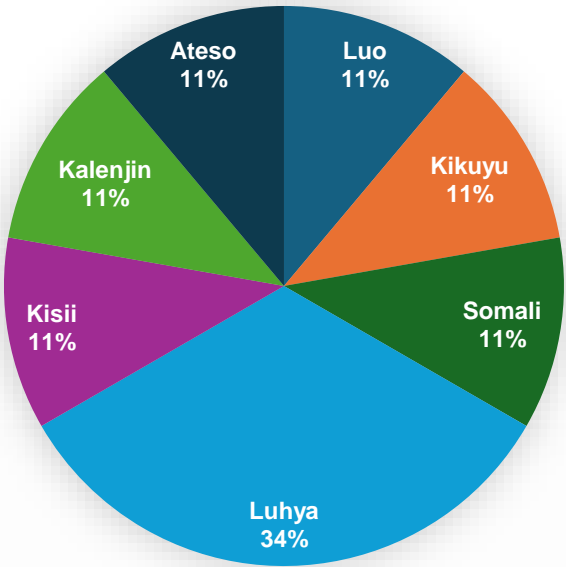


**Figure 1: Council Membership by Ethnicity**
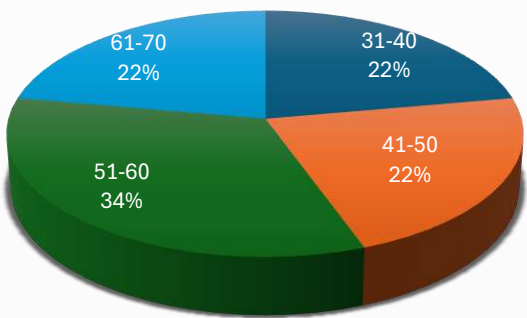


**Figure 2: Council Membership by age**
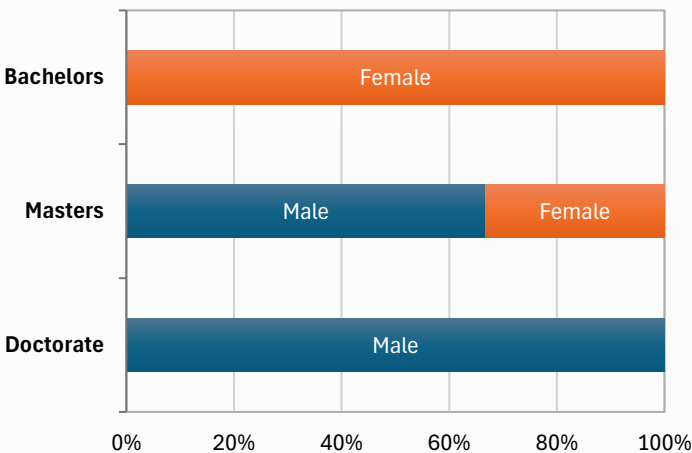


**Figure 3: Council Membership by Gender and Qualification**

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**Above:** Council training from 31st March to 4th April, 2025 at Lake Naivasha Sawela Lodges, Naivasha.



**Above:** Council Induction Workshop from 25th to 27th March, 2025 at Lake Naivasha Resort, Naivasha.

### Cessation of Membership:

Members may be removed due to resignation, absenteeism, conviction, incapacity, or misconduct.

### Conflict of Interest:

A register is maintained, and members declare any conflicts at each meeting.
Top Management Appointments
In 2025, two vacant Deputy Vice Chancellor positions were filled:
1. Deputy Vice Chancellor (Academics & Student Affairs) – from 5th January, 2025
2. Deputy Vice Chancellor (Planning, Partnerships, Research & Innovation) – from 1st February, 2025

### Council Remuneration

Remuneration follows guidelines from State Corporations Advisory committee and the Public Service Commission.

### Council Development

The Council held:
1. Induction Workshop: 25–27 March 2025 at Lake Naivasha Resort
2. Training Session: 31 March –4 April 2025 at Sawela Lodges
3. The Vice Chancellor attended a 6-week Strategic Leadership Programme at the Kenya School of Government.

### Council Committees

There are four Standing Committees of Council which include:
• Audit, Risk and Compliance;
• Strategy, Finance and Development;
• Governance and Human Resource; and
• Awards and Sealing.

Each Committee operates under clear terms of reference. Ad Hoc Committees are formed as needed.

### Governance Instruments

Governance is guided by:
• The Universities Act, 2012
• Mwongozo Code for State Corporations
• University Charter
• Leadership and Integrity Act, 2012
• CUE guidelines
• Relevant government circulars

### Ethics and Conduct

The Council adheres to Codes of Conduct for State Corporations and the University, emphasizing integrity and conflict-of-interest disclosure.

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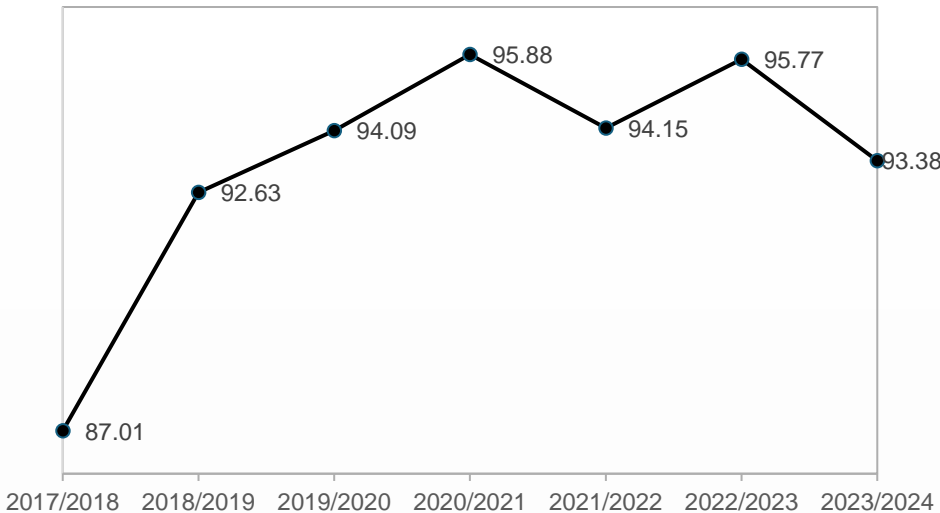the year ended June 30, 2025

## Council Performance Evaluation

Annual performance reviews assess Council effectiveness, skill gaps, and decision-making.

1. 2023/2024 Evaluation: 93.38% (by SCAC)
2. Governance Audit (2025): 94.9% compliance (up from 92% in 2024)

## Previous Council Scores on Annual Performance Evaluation

Financial Years 2017 to 2024 ranged from 87.01% to 95.88%





**ABOVE:** At the 7th DIAR Awards, Kibabii University won: Best Public University – Good Governance and Accountability; Best Public University – Performance Management; and Finalist – Equitable Resource Allocation.

## Council Meetings FY 2024/2025

The Council held quarterly meetings. Attendance and participation are documented for all members.

### Table 1: Council Meetings Attendance for FY 2024/2025

| NAME | 1ST QUARTER | 2ND QUARTER | 3RD QUARTER | | 4TH QUARTER |
|---|---|---|---|---|---|
| | DATE 24/9/2024 | DATE 21/11/2024 | DATE 24/1/2025 | DATE 3/3/2025 | DATE 30/6/2025 |
| Prof. Chris Gervase Macoloo | ✔ | ✔ | ✔ | ✔ | ✔ |
| Mr. Wellington K. Wamburu | ✔ | ✔ | ✔ | ✔ | ✔ |
| Dr. Lukes K. Shiroya | ✔ | ✔ | ✔ | ✔ | ✔ |
| Ms. Maureen Nafula | ✔ | ✔ | ✔ | ✔ | - |
| CS Wilkister M. Simiyu | ✔ | - | ✔ | - | ✔ |
| Ms. Sarah N. Ratemo-Kizito | ✔ | ✔ | ✔ | ✔ | ✔ |
| Dr. Adan Saman Sheikh | ✔ | ✔ | ✔ | - | ✔ |
| Dr. Jeniffer Chepkemoi | ✔ | ✔ | ✔ | ✔ | ✔ |
| Prof. Isaac I. Odeo | ✔ | ✔ | ✔ | ✔ | ✔ |

### Table 2: Membership and Attendance of Governance and Human Resource Committee Meetings during the FY 2024/2025

| NAME | 1ST QUARTER | 2nd QUARTER | 3RD QUARTER | | 4TH QUARTER |
|---|---|---|---|---|---|
| | DATE 16/8/2024 | DATE 16/11/2024 | DATE 18/1/2025 | DATE 13/2/2025 | DATE 16/5/2025 |
| Dr. Adan S. Sheikh | ✔ | ✔ | ✔ | ✔ | ✔ |
| Dr. Lukes K. Shiroya | ✔ | ✔ | ✔ | ✔ | ✔ |
| Ms. Maureen Nafula | ✔ | ✔ | ✔ | ✔ | ✔ |
| Mr. Wellington Kihato | ✔ | ✔ | ✔ | ✔ | ✔ |
| CS Wilkister M. Simiyu | - | ✔ | ✔ | - | - |
| Prof. Isaac I. Odeo | ✔ | ✔ | ✔ | ✔ | ✔ |

### Table 3: Membership and attendance of Audit, Risk and Compliance Committee Meetings during the FY 2024/2025

| NAME | 1ST QUARTER | | 2ND QUARTER | 3RD QUARTER | 4TH QUARTER |
|---|---|---|---|---|---|
| | DATE 19/7/2024 | DATE 16/9/2024 | DATE 30/10/2024 | DATE 01/01/2025 | DATE 17/5/2025 |
| CS Wilkister M. Simiyu | ✔ | ✔ | ✔ | ✔ | ✔ |
| Mr. Lukes K. Shiroya | ✔ | ✔ | ✔ | ✔ | ✔ |
| Ms. Maureen Nafula | ✔ | ✔ | ✔ | ✔ | ✔ |
| Dr. Adan S. Sheikh | ✔ | ✔ | ✔ | ✔ | ✔ |

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**Table 4: Membership and attendance of Awards and Sealing Committee Meetings during the FY2024/2025**

| NAME | 1ST QUARTER | 2ND QUARTER | 4TH QUARTER |
|---|---|---|---|
| | DATE | DATE | DATE |
| | 29/10/2024 | 21/11/2024 | 14/2/2024 |
| Ms. Sarah N. Ratemo-Kizito | ✓ | ✓ | ✓ |
| Dr. Lukes K. Shiroya | ✓ | ✓ | ✓ |
| Ms. Maureen Nafula | ✓ | ✓ | ✓ |
| Dr. Jeniffer Chepkemoi | ✓ | ✓ | ✓ |
| Prof. Isaac I. Odeo | ✓ | ✓ | ✓ |

**Table 5: Membership and attendance of Strategy, Finance and Development Committee Meetings during the FY 2024/2025**

| NAME | 1ST QUARTER | | 2ND QUARTER | 3RD QUARTER | 4TH QUARTER |
|---|---|---|---|---|---|
| | DATE | DATE | DATE | DATE | DATE |
| | 12/7/2024 | 16/9/2024 | 29/10/2024 | 17/1/2025 | 8/5/2025 |
| Mr. Wellington Kihato | ✓ | ✓ | ✓ | ✓ | ✓ |
| Dr. Lukes Shiroya | ✓ | ✓ | ✓ | ✓ | ✓ |
| Ms. Sarah N. Ratemo-Kizito | ✓ | ✓ | ✓ | ✓ | ✓ |
| Dr. Jeniffer Chepkemoi | ✓ | ✓ | ✓ | ✓ | ✓ |
| Prof. Isaac I. Odeo | ✓ | ✓ | ✓ | ✓ | - |

**PICTORIAL: Members of Council conducting business during a past Council Meeting**

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## Committee Highlights
## FY 2024/2025

1. Governance and Human Resource Committee: Reviewed Statutes, Staff Welfare, Promotions, and Human Resource policies.
2. Audit, Risk and Compliance: Oversaw audit reports, Risk management, and Internal control compliance.
3. Awards and Sealing: Managed graduation lists, awards, transcripts, honorary degrees, and university seal usage.
4. Strategy, Finance and Development: Oversaw infrastructure, budgets, and strategic plan implementation.

## Key Council Achievements
## (FY 2024/2025)

1. Approved FY 2024/25 and FY 2025/26 Budgets and Procurement Plans
2. Approved 2024 Annual Reports, Audit Reports, Performance Contracts
3. Oversaw successful 9th Graduation Ceremony
4. Approved 5 new policies (e.g., Performance Management, Exams Policy)
5. Endorsed establishment of a Documentation Centre and Prof. Ipara Odeo's Book & Coffee Parlor
6. Ratified CBAs, Succession Plans, and recruitment/promotions
7. Authorized governance and legal audits, medical and accident insurance, and staff gratuity via LAPFUND
8. Reviewed and approved all Committee Work Plans and Council Almanac
9. In the year under review, the University under the guidance and stewardship of Council received the following awards from DIAR 2025: Best Public University – Good Governance and Accountability; Best Public University – Performance Management; and Finalist – Equitable Resource Allocation.

**9. MANAGEMENT DISCUSSION AND ANALYSIS**

**STRATEGIC DIRECTION ONE:**
**PROMOTE AND MAINTAIN EXCELLENCE IN TEACHING AND LEARNING**

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## Preamble

Kibabii University has endeavored to compete favorably and engage in fundamental responsibility of equipping the society with relevant knowledge and skills. KIBU has continually strived to produce fully prepared graduates with excellence in academic and equally excellent co-curricular activities designed for the good of society at large.

## Schools/Faculties

Kibabii University coordinates its academic activities through Faculties/Schools with their respective Departments. At present, the University has seven (7) Faculties and Schools namely;

- School of Graduate Studies (SGS)
- School of Education (SOE)
- Faculty of Arts and Social Sciences (FASS)
- School   of Computing and Informatics (SCAI)
- School of Business and Economics (SOBE)
- School of Nursing (SON
- Faculty of Science (FS)

## Academic Programmes

To promote and maintain excellence in teaching and learning, the University has 57 accredited programmes; 21 undergraduate, 1 postgraduate diploma, 23 masters and 12 PhD programmes.

1. Bachelor of Business Management
2. Bachelor of Commerce
3. Bachelor of Criminology
4. Bachelor of Education (Arts)
5. Bachelor of Education (Early Childhood Education)
6. Bachelor of Education (Science)
7. Bachelor of Journalism and Mass Communication
8. Bachelor of Science (Agricultural Economics and Resource Management)
9. Bachelor of Science (Agricultural Education & Extension)
10. Bachelor of Science (Agriculture & Biotechnology)
11. Bachelor of Science (Biology)
12. Bachelor of Science (Bio-Resource Management and Conservation)
13. Bachelor of Science (Chemistry)
14. Bachelor of Science (Computer Science)
15. Bachelor of Science (Information Technology)
16. Bachelor of Science (Mathematics)
17. Bachelor of Science (Physics)
18. Bachelor of Science (Renewable Energy and Biofuels Technology
19. Bachelor of Science in Co-operative and Entrepreneurship Management
20. Bachelor of Science in Nursing
21. Bachelor of Social Work
22. Post Graduate Diploma in Education
23. Master of Arts (Comparative Literature)
24. Master of Arts in History
25. Master of Arts in Kiswahili
26. Master of Arts in Religion
27. Master of Business Administration
28. Master of Business Administration and Management with IT
29. Master of Education (Economics and Management of education)
30. Master of Education in Curriculum and Instruction
31. Master of Education in Early Childhood Education
32. Master of Education in Educational Management and Policy Studies
33. Master of Education in Educational Planning and Management
34. Master of Education in Kiswahili
35. Master of Science (Applied Mathematics)
36. Master of Science (Organic Chemistry)
37. Master of Science (Physics)
38. Master of Science in Computer Science
39. Master of Science in Digital Security and Forensics
40. Master of Science in Human Resource Management
41. Master of Science in Information Technology
42. Master of Science in Logistics and Supply Chain Management
43. Master of Science in Microbiology
44. Master of Science in Pure Mathematics
45. Master of Science in Statistics
46. Doctor of Philosophy (Applied Mathematics)
47. Doctor of Philosophy (Curriculum and Instruction)
48. Doctor of Philosophy (Physics)
49. Doctor of Philosophy (Religion)
50. Doctor of Philosophy (Statistics)
51. Doctor of Philosophy in Business Administration
52. Doctor of Philosophy in Economics and Management of Education
53. Doctor of Philosophy in Educational Management and Policy
54. Doctor of Philosophy in Educational Planning and Management
55. Doctor of Philosophy in Information Technology
56. Doctor of Philosophy in Kiswahili
57. Doctor of Philosophy in Pure Mathematics

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## Development of New Programmes

The University continues to develop new and review existing programmes in response to market demands and in line with the new education system with a focus of meeting the 21st century skill set. As such the University has submitted fourteen (16); 3 PhD, 6 masters and 7 bachelors Senate approved programmes to the Commission for University Education for accreditation. The programmes are;

1. Doctor of Philosophy in Computer Science
2. Master of Science in Environmental Sciences
3. Master of Arts in Geography
4. Master of Education Psychology
5. Master of Science in Crop Protection
6. Master of Science Renewable Energy
7. Bachelor of Science in Economics and Finance
8. Bachelor of Science in Economics and Statistics
9. Bachelor of Arts in Media Studies with Kiswahili
10. Bachelor of Arts in Indigenous and Sign Language
11. Bachelor of Arts in Kiswahili and Translation Studies
12. Bachelor of Science in Information Science
13. Bachelor of Science in Nursing (Upgrading)
14. Master of Criminology
15. Doctor of Philosophy in Early Childhood Education
16. Doctor of Philosophy in Education Pyschology

## Diploma and Certificate Programmes

The University offers nine (9) Senate approved Diploma and Certificate Programmes

**9**

**SENATE APPROVED DIPLOMA AND CERTIFICATE PROGRAMMES**

i. Diploma in Business Management
ii. Diploma in Education (Arts)
iii. Diploma in Information Technology
iv. Diploma in Criminology and Criminal Justice
v. Diploma in Social Work and Community Development
vi. Certificate in Information Technology
vii. Certificate in Business Management
viii. Certificate in Criminology and Criminal Justice
ix. Certificate in Social Work and Community Development

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## STUDENT ENROLMENT

The major pool of our students is government-sponsored students. The approximate number of our enrolled students for the academic year is highlighted in Table 2 and 2.1. In the 2024/2025 Academic Year, the University has approximately 8854 student enrolment.

### Figure: Student Enrollment

| Academic Year | Number of GSSP Students | Number of PSSP Students | Total |
|---|---|---|---|
| 2024/2025 | 8623 | 578 | 9201 |
| 2023/2024 | 7024 | 624 | 7648 |
| 2022/2023 | 6811 | 822 | 7633 |
| 2021/2022 | 5203 | 893 | 6096 |
| 2020/2021 | 4341 | 1799 | 6140 |
| 2019/2020 | 4258 | 2793 | 7051 |
| 2018/2019 | 4226 | 2595 | 6821 |

**HIGHLIGHTS**

a) The number of GSSP students has continued to increase over time;
b) The number of PSSP students has significantly reduced in the past four years. This may be associated with:
  i. Competition for similar programs across universities.
  ii. The Government does not fund students taking TVET programmes in universities. Hence, students may have opted to enroll in colleges where they receive funding.
  iii. Postgraduate student numbers have been fluctuating from 2021/2022, 2022/2023 and 2023/2024. This may be associated with the economic situation of the country. Potential students may be struggling financially.

## IMPLEMENTATION OF TVET EDUCATION

KIBU has a total of seventeen (17) TVET programmes being undertaken in five (5) departments within two (2) schools and one (1) faculty as indicated below:-

**Faculty of Science Department of Biological Sciences**
• Diploma in Biology
• Diploma in Environmental Management

**School of Business and Economics**
• Diploma in Banking and Finance
• Diploma in Accountancy
• Diploma in Business Management
• Diploma in Cooperative Management
• Diploma in Marketing Management
• Diploma Supply Chain Management

• Diploma in Human Resource Management
• Diploma in Project Management

**School of Computing and Informatics**
• Diploma in Computer Programming
• Diploma in Computer Science
• Diploma in Electronic Engineering
• Diploma in Library And Information
• Diploma in Cyber Security
• Diploma in Network and System Administration
• Diploma in ICT Technician

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## TEACHING AND LEARNING THROUGH ODeL

The Directorate of Open, Distance, and Electronic Learning was established in October 2017 to provide flexible and innovative approaches to teaching and learning through the utilization of technology and provision of effective learner support. Several milestones have been achieved including the acquisition of a dedicated server for hosting the Learning Management System (LMS), the presence of sufficient Internet in the University, Installation and customization of the Learning Management System (LMS) which is compatible with popular applied browsers and all operating systems. The LMS is accessible at https://onlinelearning.kibu.ac.ke/, Integration of LMS with ERP, Subscription to a web conferencing facility (Zoom) for real-time teaching and learning, Development and implementation of ODeL and TEL Policies, Adopting blended mode of teaching in all faculties/Schools, Regularly capacity building lecturers on interactive digital content development, delivery and management, orienting new students to eLearning, having technical staff to support lecturers and students in online teaching and learning.

In a bid to enhance blended teaching and learning, KIBU trained teaching staff on developing quality online assessment in March 2025. The Commission for University Education assessed the establishment and activities of the Directorate. The outcome indicated that the University was on the right trajectory with online teaching and learning.

## COMPETENCE-BASED EDUCATION AND TRAINING

Following the guidance of the Commission for University Education (CUE), all the seven (7) teacher education programmes were aligned to CBE. Notably, the University continues to encourage staff to attend pieces of training on CBE.

## GRADUATION

The University has held nine successful graduation ceremonies since it was chartered. The total number of KIBU graduates is 12,566.

**Table 4: Year, Date, and Number of Graduates**

| Number | Year | Date | Total No. of Graduates |
|--------|------|------|------------------------|
| 1 | 2016 | 24th November, 2016 | 742 |
| 2 | 2017 | 21st December, 2017 | 1208 |
| 3 | 2018 | 23rd November, 2018 | 1704 |
| 4 | 2019 | 22nd November, 2019 | 1863 |
| 5 | 2021 | 26th March, 2021 | 1637 |
| 6 | 2022 | 25th March, 2022 | 1542 |
| 7 | 2023 | 3rd March 2023 | 1113 |
| 8 | 2023 | 15th December, 2023 | 1227 |
| 9 | 2024 | 22nd November, 2024 | 1530 |

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## INTERNATIONALIZATION OF HIGHER EDUCATION

KIBU is indeed fast becoming a true global and dynamic University of excellence in Science, Technology and Innovation. In keeping with this vision and in promoting global scholarship and internationalization, the University graduated its 12 international students in Cohort III of the Inter-University Council of East Africa (IUCEA) Graduate (Masters) Students Scholarship programme in November, 2024. While the University awaits for the advertisement for Cohort IV of the regional scholarship students by IUCEA, we also pay host to other self-sponsored international students including; five (5) PhD Students drawn from Malawi, South Sudan, Uganda and Tanzania, two (2) Masters Students from Burundi, and one (1) Undergraduate Student from Switzerland in diverse fields of study.

The University hosted one (1) visiting scholar from Tanzania, and at the same time sent out five (5) scholars in different fields to higher education institutions in Germany, Uganda, South Sudan, Slovakia and Tanzania under different staff mobility programmes.



**ABOVE:** An International Student from Switzerland on Students' Exchange Programme enjoys his time with colleague students at Kibabii University

## LIBRARY SERVICES

### Improved Information Literacy Levels

These electronic databases (also referred to as the online library) are accessible at the convenience of every library patron. The online library has been accessed through a phone app and statistics reveal that over the year 2024-2025, unlike in the year 2023-2024, the patrons have preferred access through the computers. The direct computers provide access through different web, google chrome extension and Microsoft extension at 32%, 27% and 3%. Other users still prefer access through their android phones at 37% which is very commendable shown below. 37%. This is an achievement realized through information literacy and sensitization sessions done by the Library to promote access to research materials as part of maintaining excellence in teaching and learning.

### Readership and Access to Resources Trends

Statistics further reveal that the electronic resources over the Financial Year 2024-2025 have been accessed across board by all categories of users with the heaviest consumers this year coming from the Faculty, who were closely followed by School of Business and Entrepreneurship (SOBE) and then the School of Education (SOE )among other departments. This trend is different when compared to the previous Financial Year 2023-2024 which showed the School of Education, School of Business and Entrepreneurship and the Faculty categories being the heaviest consumers in that order.

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**Hosting of Kibu 5th Information Professionals' Workshop**



Workshops for Information Professionals hosted by Kibabii University were first held in October 2015. The main objective was to Enhance information management skills, to improve digital literacy and technological adoption within library circles and to encourage corporation and networking among the librarians.

The main focus by then was on participants drawn from School Libraries, Special libraries and Academic Libraries from the Western region of Kenya (what was formally known as Western Province). The scope gradually expanded in the subsequent years to include participants drawn from all parts of the country.

The year 2025 saw the revival of these workshops brought about by the demand from Librarians who had participated in the initial workshops and had found value in attending the sessions. Kibabii University hosted a total of 141 Library and information Professions from across different areas of practice. All these participants were brought together under different facilitators to share information under the theme *Libraries in the Age of Artificial intelligence: Innovation, Access and Transformation*. The workshop ran concurrently for two days: 13th -14th March 2025.

**Printing Press Phase II- Acquisition of a Digital Foil Blocking Machine**

Kibabii University Library seeks to enhance the services delivery through the establishment of a printing press. The second Phase of the printing press involved the acquisition of a Digital Foil Blocking machine which has now been acquired for the library facility. The Foil Blocking Machine will help the library to internally process the final products of student theses and dissertations. This shall bring convenience to the students who have to travel to Masinde Muliro University or Moi University to bind their final research documents. It shall also be a strategy for income generation. Three University Staff are currently attending a training relating to operation of the acquired System.

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## Establishment of Library Special Collections Section

The Library has established a special collection section. The main objective being to have one location where all the documents of a unique nature will be domiciled. This section shall have different corners all with different resource collections. Some of the corners within this section include Professor Ken Walibora's corner, the VC's donations and a section for Persons with Disability. This section shall among others support the library's function which is to resource for all academic programmes and research related needs of the University.

## Acquisition of Additional Information Materials

The Library has acquired additional materials to support reading and research. These materials are through purchase and through donation. The following depicts the information materials the Library acquired in the FY 2024-2025 is a listed below:

| S/No. | Bookshop | No. Of Books | AMOUNT (Ksh.) |
|---|---|---|---|
| | **Purchase** | | |
| 1 | Textbook Centre | 385 | 289,496.00 |
| 2 | Corporate Campus | 139 | 502,517.00 |
| 3 | Gabby Books Ltd | 34 | 257,575.00 |
| 4 | Capital Books | 24 | 29,200.00 |
| 5 | Acrodile | 110 | 154,400.00 |
| | **Donations** | | |
| 1 | Prof. Ipara | 103 | 157,500.00 |
| 2 | Jomo Kenyatta Foundation | 102 | 200,000.00 |
| 3 | Rattansi Educational Foundation | 898 | 650,000.00 |
| | **Total** | **1795** | **2,186,288.00** |

## Ongoing Installation of the Library RFID Security System

The Library is in the process of installing a new RFID security system to replace the existing Electromagnetic Security System. The contractor has workmen at the ground who are in the process of inserting RFID chips on all book collections. Part of the components of this system will be a new stock taking equipment that will help the library conduct quick and efficient stock take. The contractor is also installing a new Security gate to replace the malfunctioned security gate.

## Building Information Literacy Capacity

One of the Library's mandates is to build information literacy capacity to its patron in order to help them enhance their efficacy at locating, evaluating and leveraging on information resources independently. This is normally done through trainings. The library has within the year surpassed its target of building information literacy to at least 200 patrons. The tally for 2024- 2025 currently stands at 205 users trained. The Information Literacy policy was approved by Council and is now in full use.

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## STUDENT AFFAIRS

### Student Leaders Training Held at The Kenya School of Government, 10th - 11th    July, 2024

Kibabii University student leaders participated in a Student leadership training program at Kenya School of Government (KSG). The training themed *"Leading in times of crisis"* focused on developing key skills and qualities like communication, Conflict resolution, negotiation and management, teamwork, problem-solving, and emotional intelligence.  The main facilitators for the induction training were staff from KSG Prof. Noor ,Director General KSG Government and Mr. Peter Quest,  and staff from Kibabii University. Other Key speakers were; the former President of Nigeria, H.E. Olesegun Obasanjo, H.E. Kalonzo Musyoka and H.E. Raila Odinga.

**A picture of SOKU Leaders with H.E. Olesegun Obasanjo during their induction at Kenya school of Government, Nairobi.**

### Benchmarking Carried Out by the 7th SOKU Leaders, November 26th - 29th, 2024 in 6 Different Universities

The benchmarking exercise for student leaders involved comparing leadership practices, styles, and outcomes against those of other student leaders or institutions to identify areas for improvement and best practices. This process helped student leaders understand their strengths and weaknesses, learn from successful examples, and ultimately enhance their leadership effectiveness.

### 7TH  SOKU Leaders Courtesy Call to Governor Lusaka, September 17th ,2024

SOKU leadership accompanied by the University Management, paid a courtesy call to Bungoma County Governor, H.E. Kenneth Lusaka. The delegation was led by the Vice Chancellor, Prof. Isaac Ipara Odeo. The purpose of the visit was to serve as a gesture of respect and establish a foundation for future communication and collaboration with the County government.  During the meeting, Governor Lusaka pledged his commitment in supporting various projects, including the construction of access roads bordering the University surroundings. He also promised to explore partnerships with external stakeholders to support future capital projects. The SOKU president, Mr. Phillipe Silali, appreciated the County Government for supporting the completion of the KOICA II Water Project, which had significantly improved water supply to the University.

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**SOKU leaders hold a meeting with H.E. Kenneth Lusaka, Governor of Bungoma County, during their courtesy call to his office.**

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**The 8th Students of Kibabii University (SOKU) Elections 2025/2026 Academic Year**

Students Organization of Kibabii University (SOKU) electoral process for 2025/2026 took place from 3rd March, 2025,  and ended on  2nd April, 2025 , with the swearing-in of the newly elected leaders

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**SOKU 2025/2026 Induction at Kenya School Of Government held from 7th – 9th May, 2025**

The 2025/2026 SOKU leadership training was conducted at Kenya School of Government (KSG) by KSG trainers and staff from Kibabii University. The training themed "Promise to service: Building the next generation of public leaders" focused on how to develop service driven leadership that is well equipped with key skills and qualities like communication, Conflict resolution, negotiation and management among others. The Vice Chancellor, Prof. Ipara Odeo graced the occasion and talked to the student leaders on Youth and the Public Service, Community Social Responsibility and National Values and Interests.

**Maseno University Cross Country, Chess, Scramble, Badminton Frisbee and Rugby Sevens Held on 21st September, 2024**

Kibabii University was represented by 67 students in the above named disciplines. In Rugby ,the team reached the Semi-finals and attained fourth  position out of nine. Chess/ Scrabble, the teams were ranked 1st and 2nd position respectively. The university retained position one in the women cross country, position two in the men cross country and  position two in mixed replay. Rugby – the team reached the semi-finals and attained fourth position overall out of nine universities

**East Africa Games Held  From December 15th - 21st December, 2024 at Maseno University.**

Kibabii University participated in the 2024 East Africa Games held at Maseno University, Kenya, and was represented by 24 students as indicated:

| Description | Male | Female | Total Number |
|---|---|---|---|
| Taekwondo | 5 | 4 | 9 |
| Karate | 1 | 0 | 1 |
| Athletics | 6 | 4 | 10 |

**Results**

**Taekwondo** - Men won 2 gold medals ,earning Kibabii University the trophy of best male team, while  ladies garnered  1 silver and 3 bronze.

**Athletics** - Won 2 bronze medals in relays, and a silver in 400m

**Karate** - Won a bronze medal.

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## Kibabii University's Martial Arts Coach Ms. Faith Ogallo appointed as the Environmental Sustainability Ambassador by World Taekwondo



An Olympian and medalist at the African Games and African Championships, Ms. Ogallo earned this recognition for her growing influence in both sports and global sustainability advocacy. Her appointment aligns with the organization's Sustainability Strategy launched in 2022, which focuses on three core pillars: Diversity, Equity & Inclusion (DEI) and Community, Health & Wellbeing (HNW), and Environmental Sustainability (ENV).

## Yvon Otunga Qualifies for World Universities Athletics Games in Germany

Yvon Alivitsa Otunga secured her place at the World Universities Athletics Games set to take place in Germany in July 2025 after clinching Gold Medals in the 200m and 400m races and a Silver Medal in the 100m at the National Universities Track and Field Trials held at Kenyatta University on 22nd and 23rd March 2025. Otunga, a fourth-year Information Technology student at Kibabii University, has a remarkable record of excellence in Athletics. In 2024, she won a Silver Medal in the 400m at the East Africa University Games held at Maseno University. Additionally, she is the reigning Champion at the Kenya University Sports Games, further solidifying her dominance on the track.



**LEFT: Yvonne with her teammates during the East Africa University Games in Kisumu.**

## Patience Mwagandi, Competes in the 67kg Women Category (Welterweight) – Taekwondo

Patience Neema Mwagandi, Competed in the -67kg women category (Welterweight) where she won Gold Medal in the Africa Open Series Zone 5 taekwondo tournament regional competition organized by the African Taekwondo Union (AFTU) for countries in the zone 5 region of Africa (Uganda, Kenya, Tanzania, Burundi, Rwanda, Somalia and Djibouti). Kibabii University has produced top most athletes like Tokyo 2020 Taekwondo Olympian, World Champions and Africa Champions. The University has consistently ranked among top Universities in the Kenya University Sports Association (KUSF), World Universities Sports FISU and Africa Universities Association (FASU) games, winning multiple championships. The consistent high performance also made Kibabii University a training Camp for 2019 Taekwondo All African Games National team.

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## COUNSELING SERVICES

Kibabii University counseling services play a crucial role in supporting students' holistic development and academic success, ensuring they have the resources and guidance necessary to thrive during their university years. Services range from Individual to Group counseling, Career counseling ,Crisis intervention, Life skills training and Referral services to specialized support resources when needed.



**ABOVE: A transformative training for Peer Educators**

## Wezesha Dada Initiative

The Wezesha Dada initiative at Kibabii University addresses a critical and often overlooked need within the campus community: the holistic support of young mothers who are striving to balance their academic pursuits with the demands of motherhood. Young mothers on campus face unique challenges, including emotional stress, financial constraints, social stigma, and the difficulty of managing academic responsibilities alongside childcare.

## CAREER SERVICES

The Office of Career Services (OCS) at Kibabii University was established in response to a government directive aimed at bridging the gap between learning and earning. Inspired by global models from universities like Harvard and Oxford, the office seeks to support the holistic development of students into well-rounded, globally competitive professionals. It plays a strategic role in ensuring students are equipped not only academically but also with the skills and values needed to thrive in a dynamic job market. The university envisions this office as a central hub for mentorship, career guidance, and lifelong learning, positioning itself as a leader in student development.

To operationalize its mandate, the OCS coordinates 13 core functions, including career mentorship, academic advisory, alumni engagement, industry linkages, and entrepreneurship incubation. Significant milestones have been achieved, such as weekly mentorship sessions for visiting high school and college students, successful organization of the 2024/2025 career fair attended by over 2,500 participants, and raising over Kshs. 1.3 million during the event. The alumni network has also been strengthened with a functional office, branded merchandise, and events like a gala dinner that raised Kshs. 2.5 million for an endowment fund. Additionally, academic departments have integrated advisory services, and the university has entered collaborative partnerships to support student and staff exchanges.

Overall, the Office of Career Services has become a vital administrative unit enhancing Kibabii University's visibility, student enrollment, and completion rates. By offering targeted mentorship and career guidance, the office contributes significantly to student empowerment, institutional branding, and strategic growth. Its efforts in aligning academic programs with market needs and emerging trends, especially in response to technological disruptions like AI, reflect its proactive approach to preparing students for the evolving global workforce.

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## QUALITY ASSURANCE

### Students Satisfaction

Kibabii University is committed to ensuring all services are offered according to the requisite standards. To ensure all activities are carried out in line with all set regulations, various activities were carried out during the reporting period. The University conducted course evaluations for all courses offered, the overall satisfaction rating was consistently higher than 85% across all semesters within the reporting period as indicated in the figure below. During orientation incoming students indicated an overall satisfaction of 96% with the programs in which they had been admitted. This signaled that the University is perceived by stakeholders to be delivering quality education.

Class representative forums provide an opportunity for representatives to voice their experiences and assess various aspects of Kibabii University. The forums for 2024/2025 academic year were held in December 2024 and March 2025. Feedback from the class representatives indicated overall satisfaction with critical areas, including lecture halls, library resources, ICT and digital platforms, and communication with the administration.
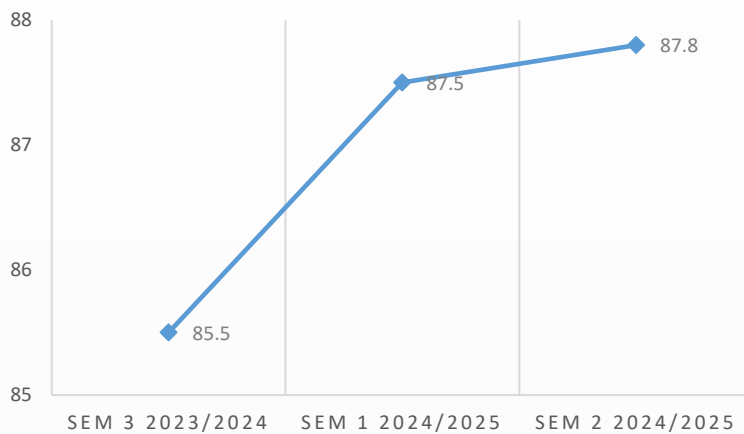


### Staff satisfaction

Staff satisfaction is a key component in service delivery and overall performance. The University conducted a staff satisfaction survey revealing an improved job satisfaction of 79.4% up from 77.7% recorded in the previous year. The key aspects that contributed to job satisfaction for KIBU staff are as indicated in the Figure alongside.

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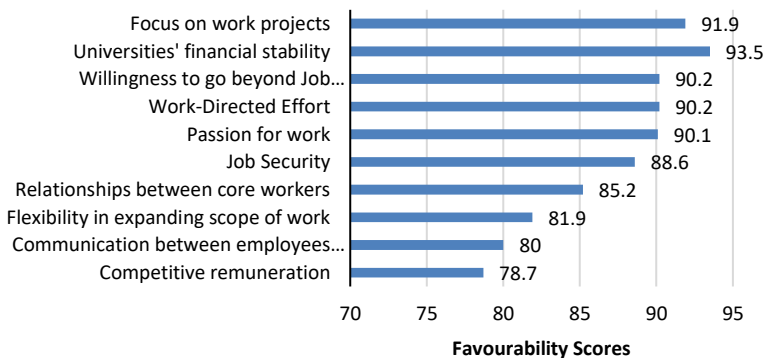
During the reporting period, KIBU faculty expressed satisfaction with various facilities offered by the University as indicated in the figure. The areas of concern particularly office space are currently being addressed by the management.
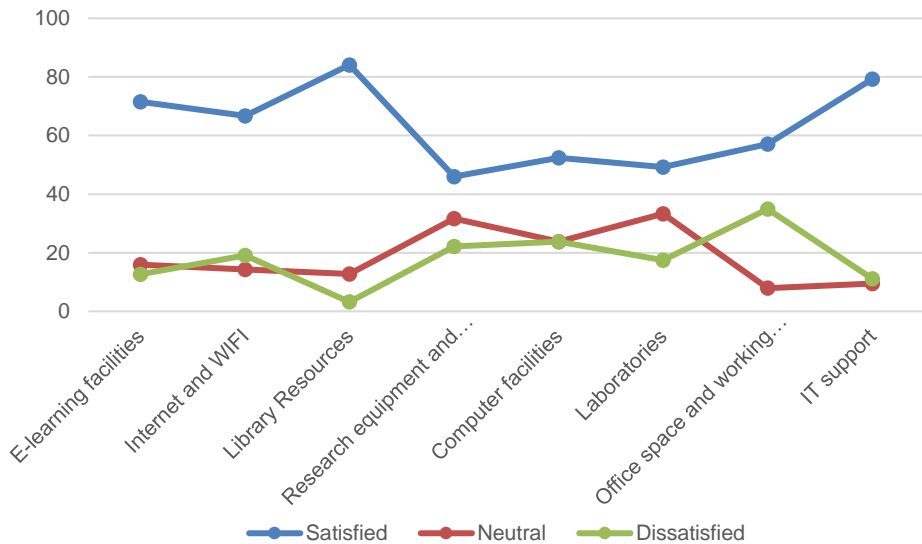


## ISO Standardization

Kibabii University has standardized its operation based on ISO 9001:2015 to enhance efficiency, effectiveness, and customer satisfaction in all its operations. A culture of evidence-based decision-making, teamwork, and transformative leadership has been inculcated in both staff and students. This has resulted in increased efficiency in service delivery and continual improvement in all processes. Some of the achievements and innovations in strengthening the University's quality management system include; internal audits, sensitization and training on ISO standards. The third Surveillance Audit by SGS was conducted on the 10th and 11th July 2024, where the University successfully retained its 9001:2015 certification. The figures below indicate the University's audit performance in the last five (5) years indicating a steady increase from 84% in 2021 to 93.3% in 2025.

AUDIT SCORE (%)
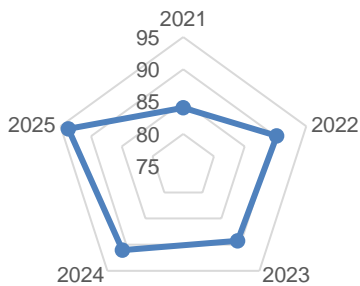


**AUDIT FINDINGS**
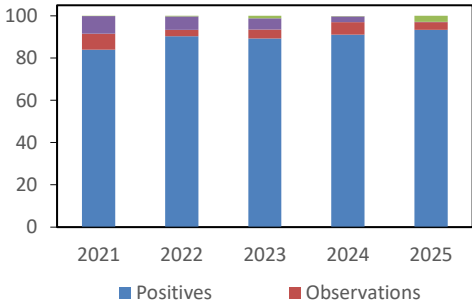
## STRATEGIC DIRECTION TWO: SUPPORT AND SUSTAIN ADVANCEMENT IN RESEARCH, INNOVATION, PARTNERSHIPS AND LINKAGES

### Introduction

Research and innovation play a crucial role in driving socio-economic development, and their impact is significantly amplified through strategic partnerships. KIBU's collaborations with other Higher Education Institutions, industry, government agencies, and international institutions has created a dynamic ecosystem that fosters knowledge exchange, resource sharing, and the co-creation of solutions to real-world challenges. Our strategic partnerships enable has enabled us to expand our research capacity, access advanced technologies, and tap into diverse expertise, thereby enhancing the quality and relevance of research outputs. Moreover, such alliances have been instrumental in promoting innovation by linking academic research with practical applications, ensuring that scientific discoveries translate into tangible benefits for society. In this context, fostering strong, collaborative networks has been essential for advancing research excellence, building institutional resilience, and achieving national and by extension global development goals.

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### RESEARCH , INNOVATION AND CONSULTANCY AT KIBU

#### a. University Donor Funded Research and Consultancy Projects

Kibabii is a research intensive University. The University continues to leverage on the existence of the Research and Innovation "Crack Team" composed of senior researchers to methodically review and respond to research, innovation and consultancy calls in diverse areas. This has been done with the support of our strategic local and international partners leading to improved responsiveness to research and consultancy opportunities.

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During the 2024/2025 fiscal year, the University's researchers submitted thirty five (35) multidisciplinary and multi-institutional research and two (2) Consultancy proposals to various donor agencies for funding. This represents a slight drop from forty one (41) submitted in the 2023/2024 fiscal cycle. While this drop is acknowledged, the University has had more donor funded research projects (seven (7) and one (1) consultancy project in 2024/2025 compared to five (5) in 2023/2024 period).

Consequently, while a total of KES 201 million worth of donor funds was attracted in the last reporting period, KES 257 million was won in the 2024/2025 fiscal year, representing a 27.8% increase.

As a University we remain resolute in intensifying our research and innovation culture through collaboration, staff capacity building among other forms of support. Table 1 below profiles the various University research and innovation projects funded in the reporting period.

**Table 1. Research and Consultancy Grants won in the 2024/2025 Fiscal Year**

| FY | PROJECT TITLE | DONOR AGENCY |
|---|---|---|
| **A. Research Grants** | A. | |
| **2024/2025** | "Strengthening In-Service Teacher Mentorship and Support in Kenya, Tanzania and South Sudan" | IDRC |
| | "East African-European Virtual Exchange for Environmental Conservation and Climate Action" (ECO-ACT Project) No. 101193492 | ERASMUS + \| European Union (EU) |
| | "Evaluating the Impact of AI on Poverty, Health, Energy, and Climate SDGs" | Future of Life Institute |
| | "Aiming to enhance the scope of student and faculty exchanges with NLA University College in Norway" | EU/Norwegian Government |
| | "Mathematics Instruction Improvement Project" | IDRC |
| | "Internationalization of Higher Education training" | DAAD |
| | "ACU Media Training Grant Collaborating Institutions" | Association£ of Commonwealth Universities (ACU) |
| | "ACU Presentation Training Grant" | Association£ of Commonwealth Universities (ACU) |
| | UK-East Africa research management capacity strengthening across the grant lifecycle | British Academy/ODA Research Management Capacity Strengthening Programme |
| **B. Consultancy Grants** | | |
| | "Provision of Phase 2 BDS Services for MSMES under KCB Foundation." | KCB Foundation/Mastercard Foundation |
| **2023/2024** | "Fostering Innovation in African HEIs to Enhance their Relevance for the Digital Innovation Labour Market.": No. UNIHUBS-GAP-101128313 | ERASMUS + \| European Union (EU) |
| | "Optimising Sugarcane Supply Chain Through Sustainable Bagasse Drier Solution in Sugarcane Waste Management" Project No. KTP 13713 | Innovate UK \| UKRI (United Kingdom Research Innovate) |
| | "Strengthening Mental Health Awareness among Secondary School Students in Kenya" (SMEHAS Project). | Africa UniNET Research Cooperation |
| | "Accountancy Fellowship (Worshipful Company of Chartered Accountants in England and Wales)" | Association of Commonwealth Universities (ACU) |

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## b. Dissemination of Research and Innovation Outputs

Kibabii University is very keen in supporting staff to actively be involved in dissemination of research and innovation outputs. Participation in conferences and workshops enhances staff knowledge, skills, and professional networks. These events provide platforms for learning about the latest research findings, emerging trends, and innovative practices within specific disciplines. Engaging in such fora allows University staff to share their own work, receive feedback, and gain visibility within the academic and professional community. This has been very instrumental in establishing collaborative networks for joint research projects, publications, and funding opportunities, a fact that has greatly enhanced the reputation of the University, promoted knowledge exchange, and helped staff align with global best practices, ultimately improving teaching, research, and service delivery

### i. KIBU's 7th Biennial International Conference

Kibabii University held its seventh (7th) Biennial Blended International Conference from 11th to 12th June, 2025 at the University Main Campus in Bungoma County, Kenya under the theme: *"Harnessing Innovation for Sustainable Growth"*. The Conference aimed at providing a forum for academicians, researchers, entrepreneurs, students, and other stakeholders to present their research and expert opinions on harnessing sector-specific innovations to drive sustainability, enhance resilience, and promote inclusive growth in response to global trends. The sub-thematic areas of the conference was carefully selected in line with Government's BETA Agenda, and was attended by over 170 participants including 162 paper presenters drawn from all-over the world alongside distinguished Key Note Speakers.

The conference was graced by Prof. Miriam Kinyua, a renowned Professor of Plant Breeding and Biotechnology based at the University of Eldoret, Kenya who challenged participants to take advantage of the IT driven expanded spaces and opportunities to innovate for improved human welfare.



**ABOVE: Prof. Miriam Kinyua (right) arrive at Kibabii University to deliver the key note address during the 7th Biennial Conference**

### ii. Publications

In the 2024/2025 fiscal year, KIBU staff published 158 journal articles, four (4) book chapters, and two (2) University-level books in various disciplines. This compares favorably to 149 journal articles published in the 2023/2024 reporting period.

# 158
**JOURNAL ARTICLES**

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### iii. Participation in conferences and workshops

As it has been our tradition, the University supported staff to attend and participate in local and international conferences, workshops and seminars to share experiences and best practices in research and innovation. In the period under review, KIBU supported a total of sixty one (61) staff were supported to participate in such fora. This active engagement in research dissemination highlights the University's unwavering commitment to advancing knowledge and contributing to scholarly discourse.

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### PARTNERSHIPS AND LINKAGES

University partnerships and linkages are essential for fostering academic excellence, promoting innovation, and enhancing global competitiveness. These collaborations have enabled KIBU to share knowledge, resources, and expertise across borders and disciplines. Strategic partnerships with other universities, research institutions, industry, government, and community organizations locally and internationally, have open up opportunities for joint research, student and staff exchanges, curriculum development, and access to funding for the University. Such collaborations have been very handy in helping KIBU align its academic programs with market and societal needs, and promote entrepreneurship, and ultimately enhancing employability of its graduates. Moreover, such linkages has tremendously helped in improving the University's visibility, global rankings, and support the University's 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.

### a. Collaborative Agreements signed with Partners

In the FY 2024/2025, the University signed a total seventeen (17) compared to sixteen (16) Collaboration Agreements (CAs) in the previous reporting period. This slight improvement could partly be attributed to enhanced research collaborations and aggressive online marketing through the presence of Global KIBU platform on the University website.

To elevate the grain sector in Western Kenya, Kibabii University signed a MoU with Eastern Africa Grain Council to usher in a new era of collaboration focused on research, innovation, capacity building, and agribusiness development. The partnership seeks to provide practical solutions for value addition by exploring efficient processing techniques that enhance the quality, shelf life, and marketability of grains. With a focus on empowerment and inclusivity, Kibabii University and EAGC will collaborate in designing training programs and workshops targeting farmers, traders, and students, providing them with hands-on skills in modern grain handling, marketing, and quality assurance.



**ABOVE: Kibabii University and Eastern Africa Grain Council (EAGC) sign a MoU to formalize their Strategic Collaboration**

Kibabii University is ISO 9001: 2015 Certified

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## b. Community Outreach and Corporate Social Responsibility

Kibabii University remains steadfast in its commitment to community engagement and corporate social responsibility. In the period under review, the University in collaboration with the Department of Agriculture, Bungoma County, KALRO and nine (9) other stakeholders organized and participated in two (2) Farmers' Filed Days in July and October, 2024 in different locations in Kanduyi Sub-County in Bungoma County. This was a unique occasion where more than six Hundred (600) local farmers, scholars and researchers in agriculture and other stakeholders participated in sharing emerging technologies, best practices and experiences in Agriculture. It served as a platform for showcasing agricultural advancements, knowledge transfer in the context of collaboration between Academia, other stakeholders and the local farming community.

Kibabii University, in partnership with the Bungoma County Government Health Services, Eldoret Hospital, and LifeCare Hospitals, held a free community medical camp at Mayanja Health Center on 24th June, 2025.

The event drew over four hundred (400) residents, who received a wide range of health services free of charge. These included treatment for various medical conditions, blood pressure and diabetes screening, HIV testing and counseling, family planning services. Pharmacy support, laboratory and referral services were also offered. The large turnout reflected the community's trust in what has now become an annual program and highlighted the critical role such initiatives play in reaching underserved populations.



**ABOVE: Kibabii University Health and Nursing Departments conduct a free medical camp at Mayanja Health Centre in Kandutyi Sub-county, Bungoma County**

### Addressing Mental Health

Mental health continues to be a major health and indeed social challenge locally and even globally. To contribute in addressing this problem, the University through its Health and Psychology Departments organized for a capacity building training for local Community Based Organizations (CBOs) who work with local communities to train them on identification, referral system and management of mental health conditions. A total of sixty one (61) participant representatives drawn from five (5) local CBOs who are the first line of contact in the community participated in this critical event, and are expected to be impactful to the larger Bungoma community.

In addition, the University through the Office of the Dean of Students and the Department of Social Work organized for a successful outreach visit at Mama Ngina Children's Home, Kisumu County under the theme *"Touch a Life, Create a Smile"*. KIBU staff and Social Work Students had fun holding interactive sessions with the children and their caregivers in the facility and sharing essential supplies including diapers, baby food, toiletries, and nutritional supplements with them. Over sixty seven (67) children and eight (8) caregivers participated in this noble exercise.

# STRATEGIC DIRECTION THREE: ENHANCE ADMINISTRATIVE, FINANCIAL AND HUMAN RESOURCE MANAGEMENT SYSTEMS

## Introduction

Kibabii University continues to strengthen its human resource management practices through structured audits, capacity building, staff development, and welfare initiatives. As of June 2025, the University made significant strides in ensuring a conducive working environment, enhancing staff performance, and promoting compliance with legal and regulatory frameworks. The following is a summary of key activities and milestones achieved during the 2024/25 financial year in support of staff management and welfare.

## Staffing

As at 18th June, 2025, the University had a total of four hundred and thirteen (413) members of staff. One Hundred and Twenty-eight (128) were Academic and Two Hundred and Eighty-five (285) were Administrative staff; of which thirty-seven (37) staff of the total were on contract terms as shown in Table 1.1.

**Table 1.1: Total Number of Staff distributed by Terms of Appointment at Kibabii University as at 30th June, 2025**

| Tenure of Appointment | Academic Staff | Technical Support Staff | Administrative Staff | Total |
|---|---|---|---|---|
| Permanent | 104 | 87 | 185 | 376 |
| Contract | 24 | 3 | 10 | 37 |
| **Total** | **128** | **90** | **195** | **413** |
| **Ratio** | **52.8%** | | **47.2%** | **100%** |

Kibabii University
Annual Report and Financial Statements for
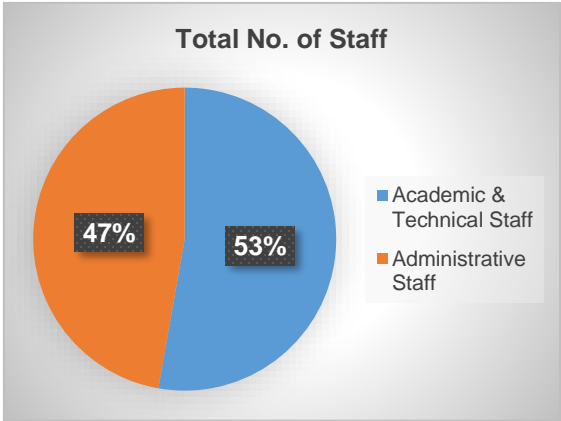the year ended June 30, 2025

**Fig 1.1: Staff Distribution as at 30th June, 2025**

## 1.2 Distribution of Staff by Age

The University has highly experienced and professional workforce as most staff in the University were aged between 46 and 55 years, followed by 36 to 45 years as shown below:

**Table 1.2 Administrative and Academic Staff Distribution by Age as at 30th June, 2025**

| Distribution of Staff by Age Profile | | |
|---|---|---|
| No. | Age in Years | Totals Per Age Bracket |
| 1 | 20 – 35 | 38 |
| 2 | 36 – 45 | 148 |
| 3 | 46 – 55 | 165 |
| 4 | 56 – 60 | 45 |
| 5 | 60 & above | 17 |
| Grand Total | | 413 |
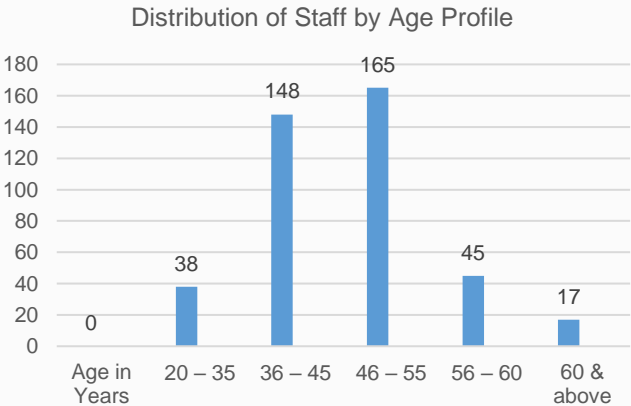


## 1.3 Distribution of Academic Staff by Age

Most academic staff in the University were aged between 46 and 55 years, followed by 36 to 45 years as shown below:

**Table 1.3 Academic Staff Distribution by Age as at 30th June, 2025**

| Distribution of Staff by Age Profile | | |
|---|---|---|
| No. | Age in Years | Totals Per Age Bracket |
| 1 | 20 – 35 | 9 |
| 2 | 36 – 45 | 29 |
| 3 | 46 – 55 | 51 |
| 4 | 56 – 60 | 21 |
| 5 | Above 60 | 18 |
| Grand Total | | 128 |

## 1.4 Distribution of Technical Staff by Age

Most technical staff in the University were aged between 36 and 45 years, followed by 46 to 55 years as shown below:

| Distribution of Technical Staff by Age Profile | | |
|---|---|---|
| No. | Age in Years | Totals Per Age Bracket |
| 1 | 20 – 35 | 17 |
| 2 | 36 – 45 | 38 |
| 3 | 46 – 55 | 30 |
| 4 | 56 – 60 | 8 |
| 5 | Above 60 | 1 |
| Grand Total | | 94 |

## 1.5 Distribution of Administrative Staff by Age

Most administrative staff in the University were aged between 46 and 55 years, followed by 36 to 45 years as shown below:

| Distribution of Administrative Staff by Age Profile | | |
|---|---|---|
| No. | Age in Years | Totals Per Age Bracket |
| 1 | 20 – 35 | 12 |
| 2 | 36 – 45 | 81 |
| 3 | 46 – 55 | 84 |
| 4 | 56 – 60 | 13 |
| 5 | Above 60 | 1 |
| Grand Total | | 191 |

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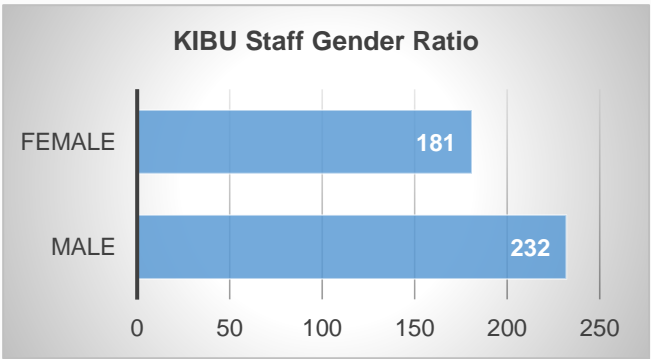
## 1.6 Distribution of Staff by Gender

Kibabii University has met the 30% gender threshold in its staffing. Of the current 413 members of staff, 232 (56.2%) are male and 181 (43.8%) are female. Gender diversity at the University plays a vital role in shaping an inclusive, equitable, and innovative academic environment.

By recognizing and supporting diverse gender identities within its workforce, the University has fostered a culture that benefits both individuals and the institution as a whole. Gender-diverse staff serve as important role models, illustrating that all career paths are attainable regardless of gender. This visibility empowers students particularly those from underrepresented groups to pursue their academic and professional goals with confidence.

Moreover, gender diversity prompts the University to implement inclusive policies and practices that address the varying needs of its employees. A diverse workforce enriches the educational experience, stimulates innovation, and enhances the University's reputation both nationally and globally. By embracing gender diversity, the University can truly reflect the diverse and evolving nature of the world while preparing students for success in a globalized and inclusive society.
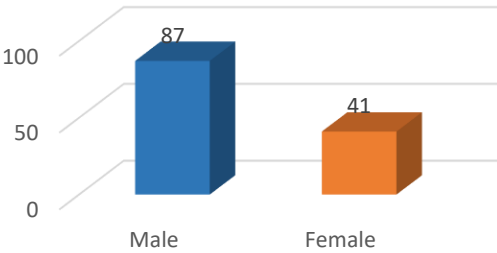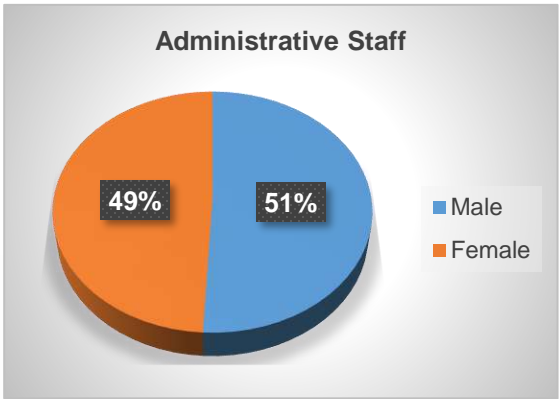
**Teaching Staff Gender Ratio**



**Fig. 1.61 Teaching Staff Gender Ratio**



## 1.7 Staff Qualifications

The University provides a conducive environment for academic and professional growth. In the past five (5) years, the University has experienced growth in staff PhD Qualifications from seventy-six (76) in 2020/21 to the current Ninety nine (99) in 2024/25 and Masters Qualifications from seventy-five (75) in 2020/21 to eighty-five (85) in 2024/25. This represents twenty-two-point nine (22.9%) growth for PhDs and thirty-five point eight (35.8%) for Masters respectively. In the year 2024/25, the number of staff who acquired Masters Degrees decreased. This is an effort towards attaining Commission for University Education requirements for academic staff qualifications and also growing our research capacity.

### Table 1.6 Gender Ratio as at 30th June, 2025

| S/No. | Male | Female |
|-------|------|--------|
| Teaching Staff | 87 | 41 |
| Technical Support Staff | 47 | 43 |
| Administrative Staff | 98 | 97 |
| **Total** | **232** | **181** |
| **Percentage** | **56.2%** | **43.8%** |

**KIBU Staff Gender Ratio**

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**Table 1.7 Analysis by Staff Qualifications as at 30th June, 2025**

| S/No | Education Level | No. of Officers Against Academic qualifications | | | | |
|------|-----------------|---------|---------|---------|---------|---------|
| | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
| 1 | Ph.D | 76 | 83 | 86 | 86 | 99 |
| 2 | Masters | 75 | 80 | 87 | 91 | 85 |
| 3 | Bachelor's Degree | 80 | 86 | 90 | 85 | 85 |
| 4. | Others | 197 | 181 | 153 | 148 | 144 |
| | **TOTAL** | **428** | **430** | **416** | **410** | **413** |

No. of Officers Against Academic qualifications
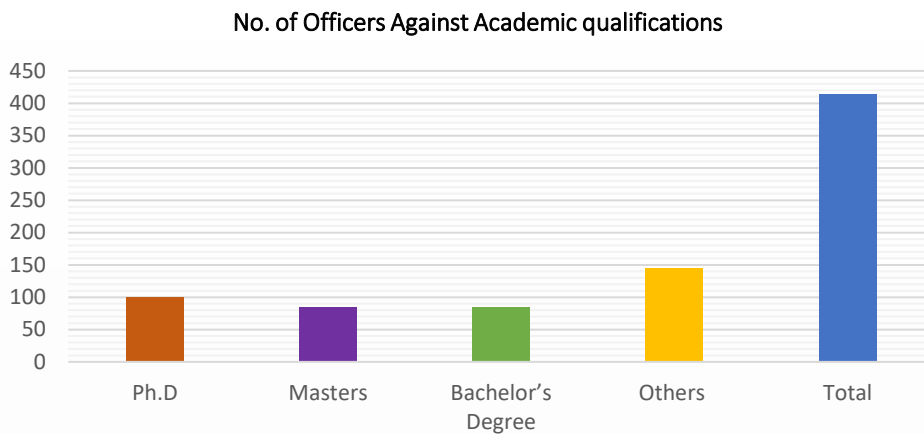


## Persons Living with Disability

Kibabii University recognized Persons with Disabilities (PWDs) as a distinct group whose needs, capacities and aspirations require special attention as per the provisions of the Constitution of Kenya, 2010. The University has a total of eight (8) employees living with disability. This is an improvement from the previous year 2023/24 where the number of persons living with Disabilities were four (4). 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 26th August, 2019 from SRC and MSPS/HRM/2/2/2/Vol. II (21) dated 29th May, 2012 on benefits and tax exemptions for PLWDs
❖ Appointment of Disability Management Committee; and
❖ Approved Disability Mainstreaming Policy.

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## 1.9 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 2024/2025 Financial Year, thirteen (13) members of staff were recruited into the service of Kibabii University. Among the staff who joined the University included: Driver I (3 positions), Senior Human Resource Management Officer, Lecturer (History), Deputy Vice Chancellor (ASA), Tutorial/Junior Research Fellow (Criminology), Artisan III (Electrician), Tutorial/Junior Research Fellow (Human Resource Management), Games and Sport Officer III, Tutorial/Junior Research Fellow (Religion), Lecturer (Strategic Management) and Chief Supply Chain Management Officer.

## 1.10  Human Resource Management Policies

Policies ensure that all employees are treated equally. The University facilitated finalization of the following Human Resource Policy Instruments with Officers from State Department for Public Service on 20th and 21st May, 2025 aligning them to Public Service Commission requirements:

i. Organizational Structure;
ii. Grading and Staff Establishment 2024-2028;
iii. Human Resource Policies and Procedures Manual; and
iv. Career Progression Guidelines for Kibabii University Staff.

The following policies were approved by Council during the year:

i) Staff Performance Management Policy
ii) Diversity and Inclusion Policy
iii) School of Nursing Uniforms Policy
iv) Data Protection Policy

## 1.11 Legal and Governance Audits

The University facilitated 2024/25 Internal Legal and Governance Audits in April, 2025 to establish the general compliance of the University with Government of Kenya applicable Laws, Rules, Kibabii University Charter, Statutes, Statutory and Regulatory obligations and Kibabii University Policies.

## 1.12 Staff Induction

The University organized staff induction training on 28th October, 2024 and 23rd May 2025 for its newly appointed staff and staff who had been assigned new roles. Staff induction gives new staff insight of the institution and enables them to adjust for efficient service delivery. The exercise was facilitated by internal members of staff led by the Vice Chancellor. The training covered a wide range of issues that are quite fundamental to newly appointed members of staff to familiarize themselves with the mandate of Kibabii University.
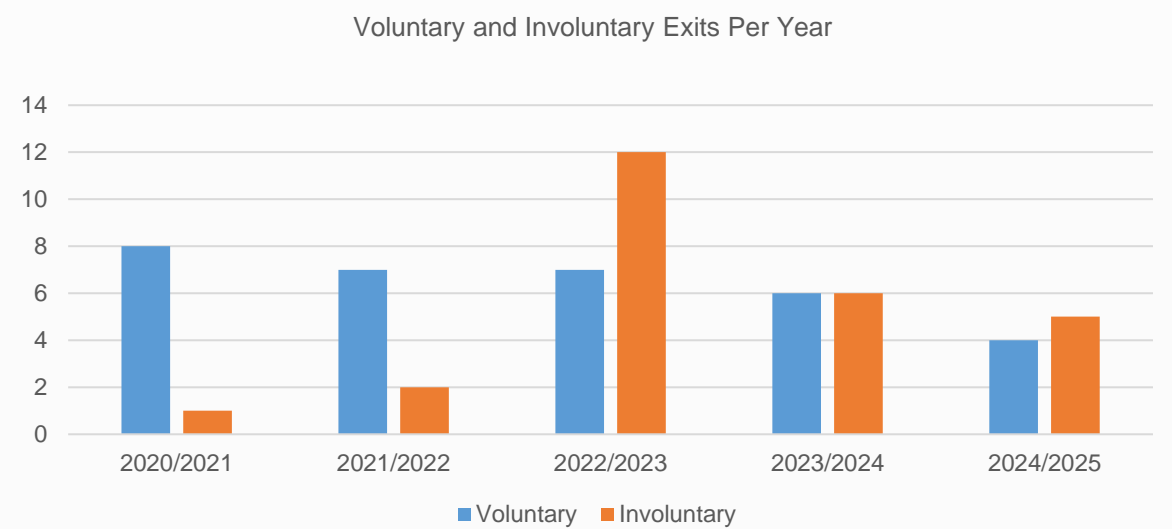


## 1.13 Performance Management

Staff Appraisal for the financial year 2024/25 was done online. Supervisors were requested to appraise staff for the FY 2024/2025 and the deadline for performance appraisal exercise was on 10th July, 2024. Staff sensitization meeting on 2025/26 performance target setting and 2024/25 staff performance appraisal was held on 8th July, 2025.

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## 2.8 Staff Exits

During the period 2024/2025, nine (9) members of staff left the University, that is, four (4) staff left the University voluntarily through resignations (0.08%) and five (5) members of staff retired (1.2%). The percentage of voluntary staff turnover in 2020/2021 was 1.9%. There was a reduction in voluntary staff turnover in 2021/22 (1.6%), in the financial year 2022/23 the staff turnover reduced to 1.44%. In 2023/24 the staff turnover reduced to 1.5% and further reduced to 0.08% in the year 2024/25. The percentage reduction in staff turnover is due to improved staff welfare. The involuntary turnover of 2.8% in the year 2022/23 was majorly due to implementation of PSC Circular on dismissal of staff with forged certificates. The summary of exits is as in the Table below:

### Table 1.5 Summary of Staff Exits as at 30th June, 2025

| | No. of staff who exited | | | | | | | | 2024/2025 | |
| | 2020/2021 | | 2021/2022 | | 2022/2023 | | 2023/2024 | | | |
| | Voluntary | Involuntary | Voluntary | Involuntary | Voluntary | Involuntary | Voluntary | Involuntary | Voluntary | Involuntary |
|---|---|---|---|---|---|---|---|---|---|---|
| No. of Staff | 8 | 1 (Deceased) | 7 | 2 (Deceased) | 7 | 12 | 6 | 6 | 4 | 5 (Retired) |
| Total No. of Staff in the University | 428 | 428 | 430 | 430 | 416 | 416 | 410 | 410 | 413 | 413 |
| Voluntary Staff Turnover Percentage | 1.9% | 0.2% | 1.6% | 0.5% | 1.6% | 2.8% | 1.5% | 1.5% | 0.08% | 1.2% |



Voluntary and Involuntary Exits Per Year

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## Financial Performance

This section covers the financial performance of Kibabii University over the past years. In the Financial Year ended 30th June, 2025, Kibabii University continued to operate under significant financial tightening, in line with what's becoming a nationwide challenge in public university financing. Kenya has in the recent past shifted away from the previous Differentiated Unit Cost (DUC) funding approach. Under the revised policy— commonly referred to as the New Higher Education Funding Model (introduced in May 2023)—funding is now structured through a combination of government provided scholarships, student loans, and household contributions. The new funding model has witnessed challenges not limited to court cases which affected funding by the Higher Education Loans Board and Universities Fund. Particularly, the case of 20th December, 2024, where the Kenyan High Court declared the new funding model unconstitutional, calling into question its implementation and fairness, particularly for vulnerable students. In response to the legal and public pressure, the government announced plans to launch a revised funding framework by September, 2025 that aims to strike a better balance between households, scholarship allocations, and loans. We are hopeful that the pending issues will be resolved to enable Kibabii University to remain sustainable.

## Income and expenditure

### Revenue

Total revenue increased by 26% to Kshs. 1.75 billion up from Kshs. 1.39 billion in the previous year. This primarily was due to increase in the reported revenues from exchange transactions as a result of the new funding model. The University also implemented stringent measures to ensure students pay household portion of fees. Although the revenue grow, the University experienced challenges in scholarships and Higher Education Loans (HELB) disbursement in the year under review. This is likely to affect future sustainability of the University in case the scholarships and Higher Education Loans (HELB) are not disbursed.
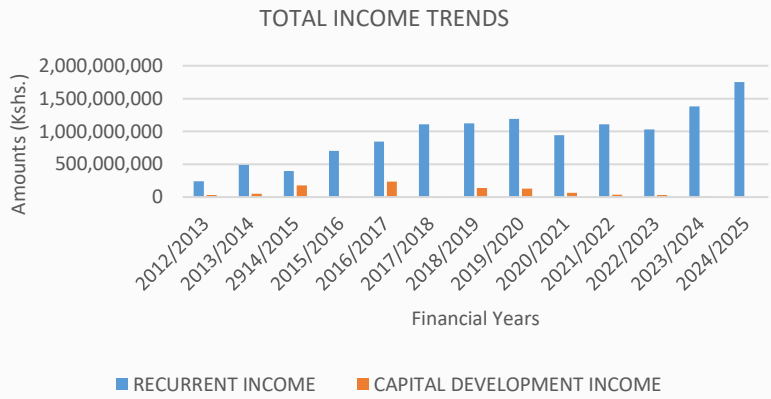
During the 2024/25FY, the University was not funded for capital development by the exchequer. This was as a result of the Government of Kenya decision to freeze funding of capital development expenditure a cross the public sector entities. This affected the implementation of the planned projects including the procurement of laboratory equipments.

Following is a graphical representation of the University's sources of income during the 2024/25 FY as well as a trend of the University's total income since inception.
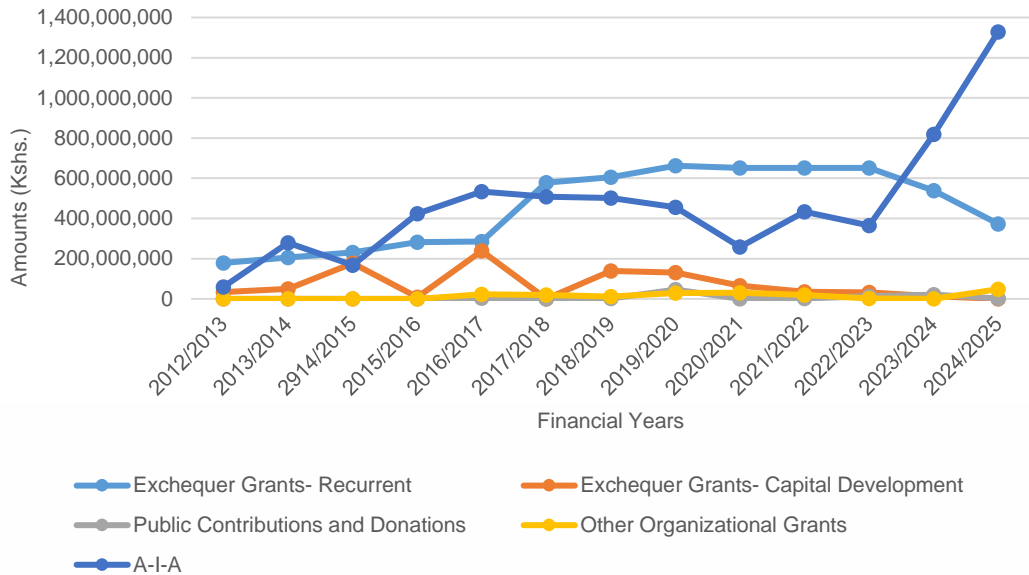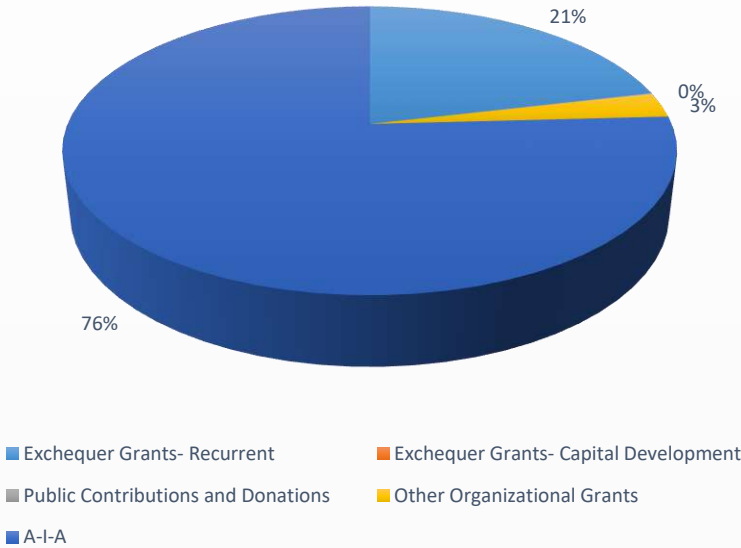
**Ksh.1.75B**

*Total revenue increased by 26% to Kshs. 1.75 billion up from Kshs. 1.39 billion in the previous year.*

TOTAL INCOME TRENDS

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## SOURCES OF INCOME TRENDS



## SOURCES OF FUNDS FY2024/2025



### Expenditure

Recurrent expenditure increased by Kshs. 102 million (7%) in 2024/25FY to Kshs. 1.488 billion up from Kshs. 1.386 billion incurred in the 2023/24FY.

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## Results

During the year in review, the University recorded a surplus of Kshs. 263.7 million being a significant increase from a surplus of Kshs. 1.089 million reported in the last financial year. Below is the University financial performance trend since inception;

### FINANCIAL PERFORMANCE TRENDS
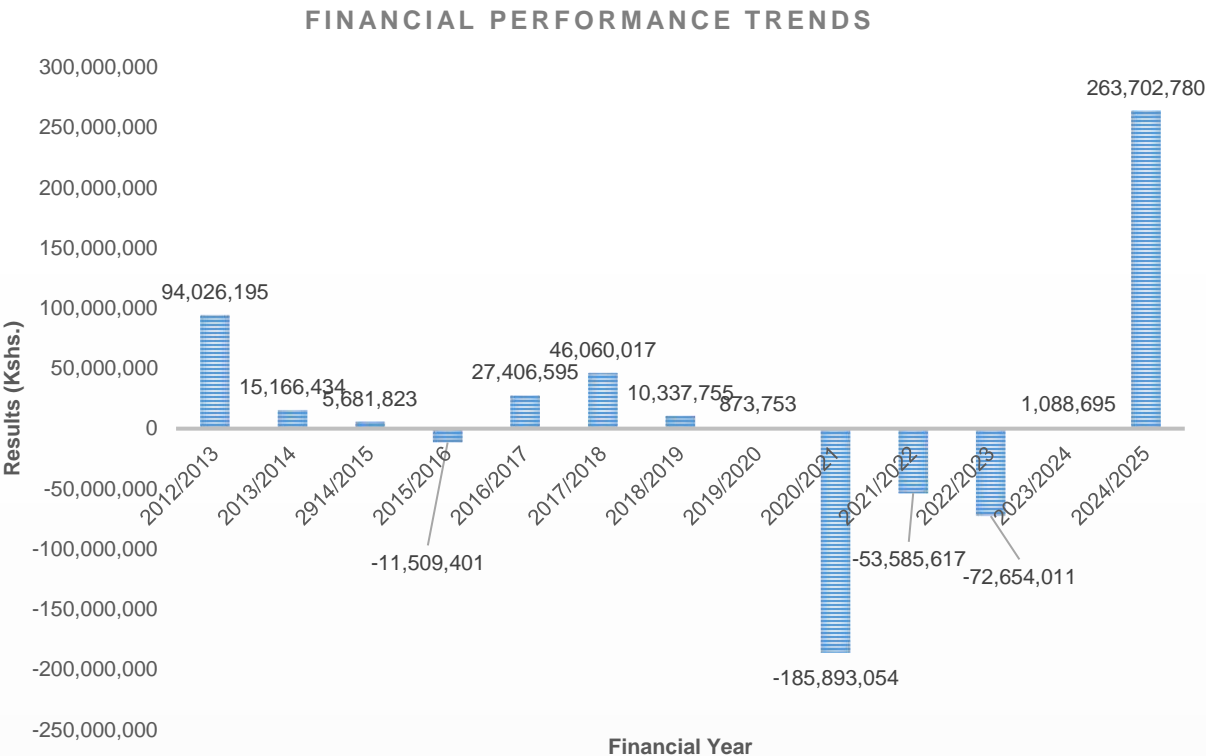


## Balance sheet

Overall the net assets/total reserves increased by Kshs. 263.7m, from Kshs. 2.346b to Kshs. 2.61b, reflecting a surplus for the year. Tangible fixed assets net of depreciation at 30th June, 2025 amounted to Kshs. 2.106b down from Kshs. 2.152b as at 30th June, 2024 mainly due to depreciation.

The growth in net worth is attributed to the fact that the University implemented stringent measures on cost leadership and procured critical equipment to support Internal Audit Department, Strategic Business Unit and Library Services. The surplus reported during the year further increased the University's revenue reserves.

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

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**NETWORTH**
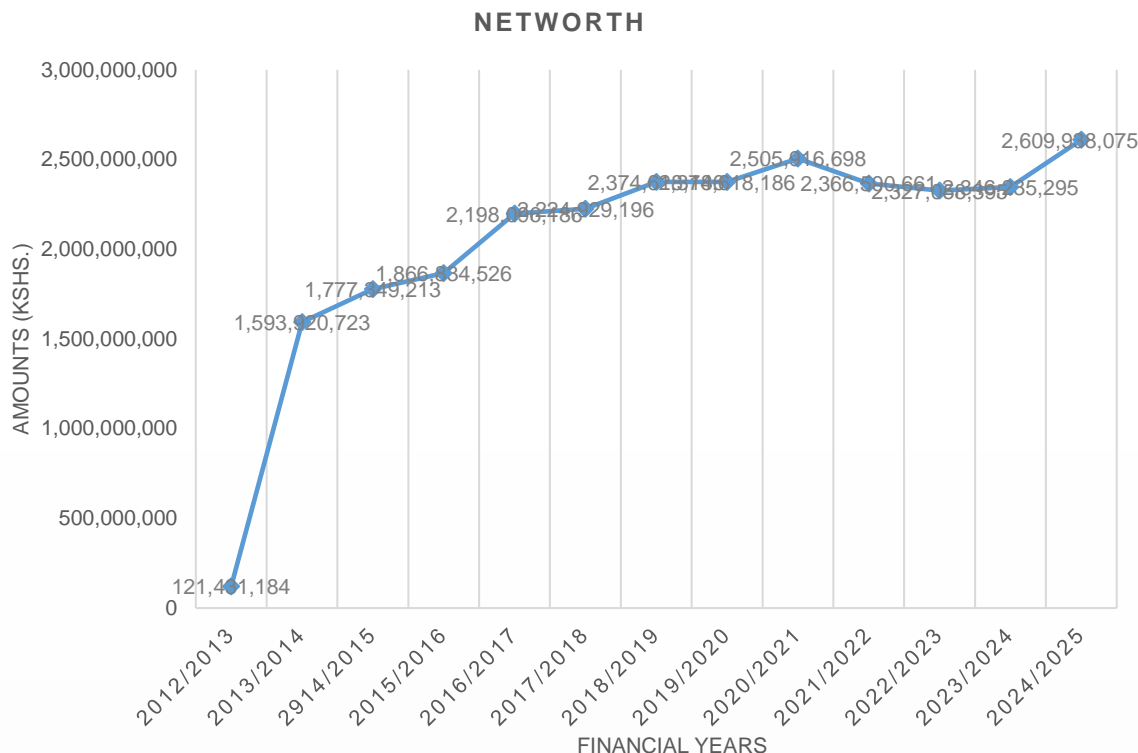


### Ration Analysis

#### Current Ratio

This ratio measures the University's ability to meet short-term obligations. Over the financial years in 2023/2024FY and 2024/2025FY, the University was in a position to meet its current obligations. This is reflected by the ratios achieved of 1.42 and 1.92 respectively.

#### Quick Ratio (Acid-Test)

The ratio indicates University's ability to meet short-term obligations without relying on inventory. Over the financial years in 2023/2024FY and 2024/2025FY, the University was in a position to meet its current obligations. This is reflected by the ratios achieved of 1.41 and 1.90 respectively.
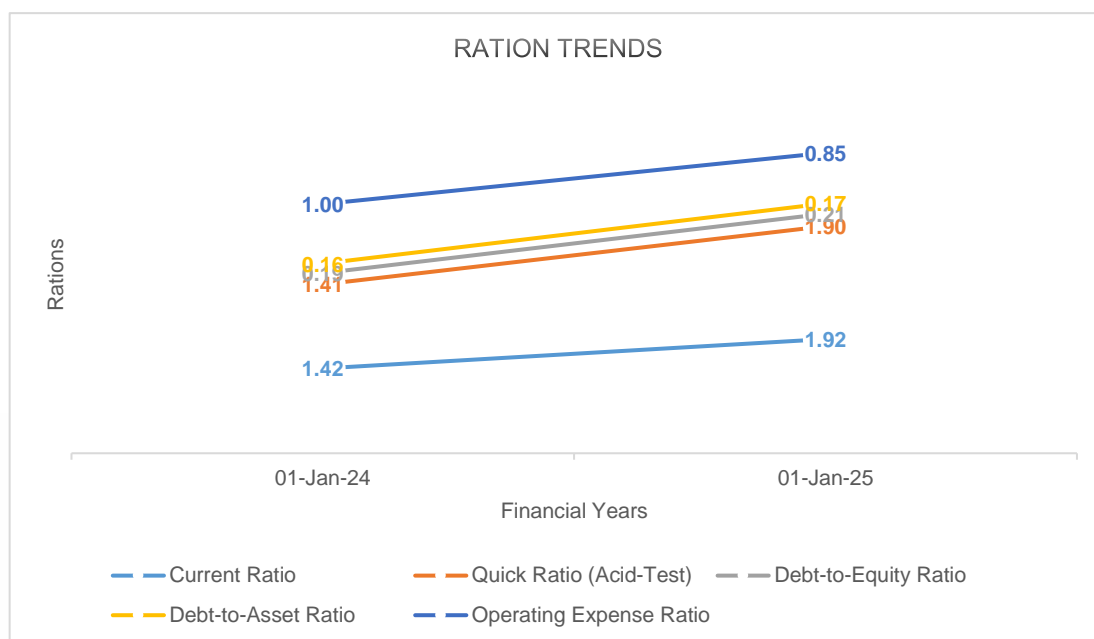
#### Debt-to-Equity Ratio

This ratio measures university's the level of leverage and long-term financial stability. In financial years, 2023/2024FY and 2024/2025FY, the University was in a position to maintain its financial stability. The debt-to-equity ratios achieved were 19% and 21% in the both the 2023/2024FY and 2024/2025FY respectively hence the university was financial stably since the percentage was below 50%.

#### Operating Expense Ratio

This ratio measures the proportion of revenue spent on operational activities. In financial years 2023/2024 and 2024/2025, the University's operating expense ratio were 0.999 and 0.850 respectively. This indicates that the University was able to operate within its revenue generation levels.

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The above rations are summarized below;



In the year under review, Kibabii University complied with all the statutory obligations.

## Contingent Assets and Liabilities

During the Financial Year ended 30th June, 2025, the University had five ongoing cases;

### Contingent Assets

1.   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 came up for Mention on 26th June, 2024 to confirm service but because of the Nationwide Demonstrations by Gen-Z    the Court was not sitting. The application for Substituted Service was granted subject to payment of KES 16,240/= which we paid for the above and the same was published on the Daily Nation Newspaper on 10th August, 2024. However, the Defendant failed to make an appearance after the substituted service had been made therefore a request for judgment was filed on 2nd September, 2024. On 25th September, 2024 judgment was entered against the Defendant and the matter was set down for formal proof hearing on 13th November, 2024 and unfortunately the trial court was not sitting. The case was dismissed for want of prosecution on 5th march 2025.

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## Contingent Liabilities

1.  1. Bungoma High Court Constitutional & Human Rights 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. Judgment was read on 14th March, 2024, and the applicants Petition was dismissed with costs to the Respondents. We are awaiting taxation of Bill of Costs to be finalized before we close our file as there was an appeal raised against the Bill of costs which is yet to be finalized. The Plaintiff filed a reference after they disputed the tax claimed our advocate. The case is coming up on 10/7/2025 for Ruling. Parties were to file their submissions within 14 days. The case will be mentioned on 30/7/2025.

2.  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 came up for confirmation of withdrawal of the suit against the Third Respondent (Kibabii University) by the Plaintiff on 1st August, 2024. The case was withdrawn against the University with no orders as to cost before the hearing on 13th January 2025.

3.  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 came up for hearing on 31st August, 2023 where the plaintiff testified and closed her case. It came up for defense hearing on 19th October, 2023 where it was ordered that Judgment be entered for the claimant for the sum of Kshs. 139,880/=, the Claimant be awarded cost of suit and Interest. It came up for taxation on 29th March, 2024 where the claimant filed their bill of cost. The case came up for application for stay of execution and attachment on 22nd of August, 2024, however Honourable Maloba the presiding magistrate was not sitting and therefore matter came up for inter-parte hearing on 7th November, 2024, whereby parties agreed to canvass the auctioneer's Preliminary Objection and the application by way of written submissions. Mention was on 17th December, 2024 to confirm compliance with regards to filing of submissions. The case is coming up for mention on 4/8/2025 to mark file as settled.

4.  Nakuru High Court ELRC No E042 of 2023 Tanay Upendra & 33 Others—Versus— Mediheal Group Ltd & 3 Others & Kibabii University 14th Garnishee. It came up for inter-parte hearing on 5th June 2024 at Nakuru Law Courts but the court did not sit. The brief facts are that 34 Claimants filed a Claim in the Employment and Labour Relations Court at Nakuru Law Courts claiming for payment of their salaries against the Respondents. A consent was entered where upon the Respondents agreed to pay the money, but they failed to pay. The Claimants moved to court seeking for orders that that money be directly paid to them instead of the debtor. In our case the claimants alleged that Kibabii University14th Garnishee owed the Respondents KES 20,000,000 and intended to pay the same. The University filed a Replying Affidavit admitting KES 11,467,583 million and served the parties. On 11th of July, 2024 the case came up for inter-parte Hearing whereby we requested the Court to allow the University pay the claim as verified and confirmed invoices in our records as at April 2024 totaling to KES.11,467,583.00. We have since recorded a consent to pay in four equal instalments of KES 2,867,145.75/= from September 2024 to 30th June 2025. We have paid the 1st, 2nd, 3rd and 4th instalment which has been duly acknowledged by the Respondent's Advocate, ADRA Advocates LLP leaving a balance of KES 50,380/=. We are waiting to pay the balance of KES. 50,380 before the case is marked as settled, when the case comes up for mention on 25/09/2025.

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5. Nairobi Chief Magistrate Commercial Case NO E022 OF 2024. Nilishumar Harji Shah and Rekhamati Nilishumar VERSUS Mediheal diagnostics And Fertility Center limited AND Kibabii University Garnishee, The case is similar to that of Nakuru.The two Applicants filed a Notice of Motion in Nairobi seeking for Orders of Garnishee Nisi to be issued attaching the payment due to the Respondents Mediheal by the Garnishee –Kibabii University. They alleged Judgment for KES 1,271,420/= had been entered against the Respondents who had failed to pay the amount. Since we owed Medheal some money they wanted an order attaching that debt to satisfy the decretal sum. We filed our Response objecting to the application since the case was similar to Nakuru High Court ELRC No E042 of 2023. The Application had been fixed for hearing on 10/2/2025 but the Court was not sitting. It is now scheduled for 12/6/2025 but the court was not sitting. The case is fixed for mention on 14th August 2025 for further orders.

6. Bungoma Chief Magistrate Civil Case no. MCELRC/E006/2025, Juliana Mumbua Mutinda – VS- Kibabii University. The Claimant was a Part- time Tutorial Fellow in the School of Business. She had taught some Courses in Semester one of academic year 2018/2019 to Semester two 2023-2023. She wanted to be paid KES 987,380/= plus other monies sometime back in October 2024. Because of the delays, she engaged a lawyer and the University Managed to pay her a gross sum of KES 1,00,800/=. The Net amount of KES 640,080/= was paid to her account. The total deductions of KES 367,920/= was Income tax (Payee) and Housing Levy which monies was paid to Kenya Revenue Authority on 6th December 2024. On receiving the Funds she claimed that we overtaxed her and we still owe her KES 356,750/= refund of the excess tax deductions interest on outstanding salary at court rates from the date the payment fell due until full payment, KES 1,00,800/= being compensation for loss and damage for frustration of employment of contract from September, 2023 until full payment, interest and costs and any other relief as court may deem fit. On 5th June 2025 she filled this case in court. We have filled our Memorandum of Response on 18th June, 2025. The Case is Coming up for mention on 25th September 2025.

7. Kisumu High Court Employment and Labour Relations Court Case No. 20 of 2025. Paul Barasa (Union representative of KUSU-verses-Office of the Vice Chancellor- Kibabii University. Issue in dispute –Wrongful and Unfair termination of account of compulsory Retirement. The 5 Claimants; Mr. Njogu Wachira, Dr. Wasike Kituni Charles, Mr. Dismass Wakhungu Kwata, Mr. Edward Mahanga Savatia and Mr. Bonventure Makokha Barasa. The five claimants filled an application under certificate of urgency seeking for orders of stay for Notice of Retirement at 60 Years. The University had issued a Notice dated 26th November, 2024 to the five informing them of the pending retirement following the above circular and a National CBA signed which reduced he retirement age from 65 years to 60 years. The five claimants proceeded to court seeking for orders of stay alleging that it was discriminatory and contradicting clause 37 of the current KUSU CBA which put retirement at 65 years. The University filled a response through FKE since we are members objecting to the application for reasons we were only implementing and complying with the government advice and the National CBA signed. On 6th May,2025 when the case came up for hearing the court was not sitting and it was adjourned to 16th May 2025. On 16th May, 2025 the parties were told to file and argue their applications through submissions; On 18th June, 2025 the claimants informed the court of their intention to withdraw the case and sought time to file the same. We are still waiting for communication.

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## KEY PROJECTS AND INVESTMENT DECISIONS.

During the year in review, the University did not implement any capital projects

## THE UNIVERSITY'S COMPLIANCE WITH STATUTORY REQUIREMENTS

During the year under review, the University complied with all statutory obligations in relation to NSSF, Pension, PAYE, NHIF/SHIF, Housing levy, NITA levy and any others since the institution has put in place mechanisms to ensure they are paid as soon as they become due.

## MAJOR RISKS FACING THE UNIVERSITY.

The University continuously faces risks that pause 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 A below:

### Table: Risk Management Matrix

| S/No. | Risk | Root Cause | Likelihood | Legal | Reputational | Financial | Operational | Likelihood * Consequence(highest | Risk level (rating) | Response Strategy | Risk Treatment | Risk Owner (Responsibility) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Consequence | | | | | | | | |
| 1. | External Interference | • Interference with students' electoral process.<br>• Patronage by political leaders.<br>• Vested interests in recruitment and procurement.<br>• High expectations from the public/stakeholders.<br>• Emerging and growing activism and agitation.<br>• Religious radicalization.<br>• The Gen Z influence. | 3 | 3 | 3 | 0 | 3 | 9 | | Avoid. | • Create awareness on the role of the University.<br>• Engagement with political leaders.<br>• Adherence to University policies.<br>• Participating in community service.<br>• Enhance Corporate Social Responsibility.<br>• Counselling of staff and students.<br>• Enhance engagement with Alumni and other stakeholders.<br>• Enhance engagements with media outlets.<br>• Encourage dialogue with students. | VC |
| 2. | Insecurity | • High incidences of attacks among students.<br>• Tedious investigations and prosecution process.<br>• Rise in cartels and goons.<br>• Increase in the number of alcohol and drug outlets.<br>• Increase in road accidents.<br>• Interference of the legal process by politicians. | 3 | 3 | 2 | 2 | 3 | 9 | | Avoid | • Engagement of armed security personnel.<br>• Enhance operations of Kibabii Police Station.<br>• Intelligence gathering from the community.<br>• Regular updating of security work plans.<br>• Enhancement of disciplinary procedures on rogue students/staff.<br>• Participating in community service.<br>• Strengthen Kibabii University Security Committee.<br>• Engage government agencies to enforce traffic rules. | VC |

Note: Header spanning "MATRIX A: RISK MANAGEMENT: CONTROLLED BY UNIVERSITY MANAGEMENT"

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| No. | Risk | Description | | | | | | | Strategy | Mitigation | Owner |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 3. | Liquidity | • High recurrent expenditure.<br>• High cost of goods and services caused by inflation.<br>• Delayed release of funds through the New Funding Model.<br>• Directives from government to allow students admission without fees payment.<br>• Inadequate alternative revenue streams. | 3 | 3 | 2 | 3 | 3 | 9 | Avoid. | • Rationalization of budgets.<br>• Enhanced internal control mechanisms.<br>• Embracing online meetings as opposed to physical meetings.<br>• Embracing in-house meetings as opposed to external meetings.<br>• Enhance activities that promote revenue<br>• Enhanced marketing.<br>• Roll out new market driven programmes targeting local and regional markets.<br>• Apply procurement methods that are cost-saving by procuring through the framework method.<br>• Apply cost-cutting measures.<br>• Engaging the government on streamlining the funding process. | VC |
| 4. | Cyber security | • Hacking.<br>• Rise of cyberbullying.<br>• Abuse of Artificial Intelligence.<br>• Abuse of Social Engineering.<br>• Noncompliance with Data Protection Policies. | 3 | 3 | 2 | 3 | 2 | 9 | Avoid. | • Enhancement of disciplinary procedures on rogue students and staff.<br>• Securing and protecting data through multiple firewalls and backups.<br>• Use of security passwords and constant monitoring to identify attempts to hack.<br>• Conducting regular audits.<br>• Develop a policy on AI.<br>• Apply Data Protection Policy.<br>• Patch Management and Software Updates.<br>• Multi-Factor Authentication.<br>• Sensitize staff on effect of AI on CATS. | VC |
| 5. | Litigation | • Lack of awareness by staff and community on policies and regulations.<br>• Tedious legal process.<br>• Industrial action.<br>• Students unrest.<br>• Dissatisfied Service providers and customers.<br>• Legal costs. | 2 | 3 | 3 | 3 | 3 | 6 | Reduce/ Treat. | • Sensitize staff on legal and regulatory requirements.<br>• Conducting scheduled legal audits.<br>• Recruitment of adequate, competent legal /HR staff.<br>• Embracing Alternative Dispute Resolution (ADR)<br>• Compliance with policies, laws and regulations.<br>• Cultivate good relations with community. | VC |
| 6. | Alcohol and Drug Abuse | • Infiltration of substance use within the University community.<br>• Addiction to alcohol and use of drugs.<br>• Mental health: Stress, anxiety or depression.<br>• Peer influence.<br>• Family issues.<br>• Early alcohol exposure. | 3 | 2 | 2 | 0 | 2 | 6 | Reduce/ Treat. | • Create awareness on alcohol /drugs and their effects.<br>• Guidance and counselling.<br>• Faith-Based Treatment.<br>• Rehabilitation.<br>• Adherence to University policies, rules and regulation.<br>• Regular training by NACADA on alcohol and drug abuse prevention. | VC |
| 7. | Reputation | • Staff-student relationships.<br>• Staff relationships<br>• Missing marks.<br>• Examination cheating.<br>• Leakage of confidential information.<br>• Communication of unverified information.<br>• Failure to act on complaints.<br>• Decline in webometric ranking.<br>• Poor performance of regular and part-time staff. | 2 | - | 3 | - | - | 6 | Reduce/ Treat. | • Sensitize/Train staff and students on the code of conduct and ethics.<br>• CCTV installation to support surveillance on invigilation.<br>• Implement the Communication Strategy Policy<br>• Centralized complements and complaint handling procedures at VC's Office as per the Customer Feedback Policy.<br>• Administering of oath of secrecy.<br>• Strategizing on webometrics.<br>• Audit of graduation results.<br>• Expand class representative forums.<br>• Intensify course evaluation by students.<br>• Enhance alumni activities. | VC |

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| No. | Risk | Causes | L | | | | C | RL | Strategy | Mitigation Measures | Resp. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 8. | Emerging diseases and disasters | • Cross-border emigration. • Natural calamities. • Proximity to the border. • Inconsistent disease surveillance systems. • Weak disaster and disease preparedness. • Globalization and Travel. • Environmental Changes and Habitat Disruption. | 3 | -- | - | - | 2 | 6 | Reduce/ Treat. | • Sensitize/Train staff and students on emerging diseases and disasters. • Strengthen Public Health Systems. • Environmental Protection • Public Education and Hygiene. • Develop Emergency Preparedness Plans. • Enhance/Build Community Resilience. • Restore and protect natural ecosystems. • Develop policy on management of emerging diseases and disasters. • Follow all government directives on disaster management disease prevention. | VC |
| 9. | Corruption | • Vested interests in recruitment and procurement. • Poor adherence to ethics and lack of integrity and professionalism. • Delayed payments for services provided. • Abuse of Intellectual property rights. • Insincerity in research collaboration activities. | 3 | 2 | 2 | 2 | 2 | 6 | Reduce/ Treat. | • Whistleblowing. • Corruption prevention awareness. • Enforce compliance with policies. • Disciplinary action to the corrupt in accordance with the relevant laws. • Strengthen internal controls. • Automation of processes. • Creation of Integrity Clubs for staff and students. • Regular audits by Internal Audit and Corruption. • Prevention Committee. • Enhance Bribery and Corruption Risk Assessment. • Enhance training of Integrity Assurance Officers | VC |
| 10. | Theft of University assets | • Low integrity and ethics. • Increased in cost of living. • Lack of self-esteem and efficacy. • Security lapse. • Lack of biometric surveillance systems and asset tagging systems. • Ineffective inventory control practices. | 2 | 1 | 1 | | 3 | 6 | Reduce/ Treat. | • Sensitize staff on integrity and ethics • Engagement of armed security personnel. • Intelligence gathering from the community • Enhancement of disciplinary procedures on rogue students and staff. • Initiate the installation of a biometric system. • Enhance security surveillance. • Enhance asset management process. | VC |

**KEY:**

| LIKELIHOOD | | CONSEQUENCES | | STRATEGIES |
|---|---|---|---|---|
| Rating | | Rating | | 1. Reduce/Treat |
| 1 | Unlikely | 1 | Low | 2. Share/Transfer |
| 2 | Likely | 2 | Medium | 3. Retain/Accept |
| 3 | Certain | 3 | High | 4. Avoid |

**Risk level Ratings= Likelihood x Highest Consequence score indicator**

**Conclusion**

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

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## MATERIAL ARREAS IN STATUTORY

In the year in review the University did not have any material arrears in statutory and has no intention to attract the same in the foreseeable future.

## REVIEW OF KENYA'S ECONOMY AND HIGHER EDUCATION SECTOR

### Introduction

In the financial year ending 30th June 2025, Kenya's economy demonstrated signs of recovery with GDP growth rebounding, inflation stabilizing, and the Central Bank of Kenya adopting a more accommodative monetary policy stance. However, fiscal pressures driven by high public debt continued to limit government spending. In the higher education sector, the implementation of the new student-centered funding model marked a significant shift in financing, aimed at improving efficiency and equity. The transition, however, was accompanied by liquidity gaps at the Higher Education Loans Board (HELB) and Universities Fund (UF), delayed disbursements, and funding gaps for universities. While these challenges disrupted access and institutional planning, they also highlighted opportunities to reform and diversify revenue sources. Future developments will depend on the government's ability to stabilize disbursements, enhance funding predictability, and strengthen institutional resilience.

### Kenya's Macroeconomic Review for Year Ended 30th June 2025

Kenya's economy recorded renewed strength during the financial year, with GDP growth rebounding to about 5.0 percent year-on-year in the second quarter of the financial year 2025. Inflation eased significantly, dropping to 3.8 percent in June, 2025, which was well within the Central Bank of Kenya's target band. This allowed the Monetary Policy Committee to reduce the Central Bank Rate to 9.75 percent in June, 2025, providing relief to borrowers. Despite these positive indicators, fiscal challenges persisted, largely due to high public debt levels that limited the government's fiscal space for escalating social sector spending. While the external sector benefited from a recovery in agriculture, services, and tourism, debt service obligations continued to exert pressure on the economy. Overall, Kenya closed the financial year with improved growth and price stability but remained constrained by debt and fiscal rigidity.

### Review of Kenyan Higher Education Sector in FY 2024/25

The higher education sector underwent a major policy shift with the introduction of the student-centered funding model, which replaced the Differentiated Unit Cost system. Administered through the Universities Fund (UF) and Higher Education Loans Board, the new model sought to align funding with student needs, programme costs, and outcomes. While promising in principle, implementation challenges emerged, including liquidity shortfalls at the Higher Education Loans Board (HELB) and Universities Fund due delayed disbursements from government. These delays caused cash-flow pressures in universities, leading to fee arrears, delayed student upkeep payments, and uncertainty for households. Despite these issues, enrolment demand remained high, driven by Kenya's growing youth population. However, households faced greater cost exposure as the funding model relied more on loans and contributions. Universities also contended with limited recurrent budgets, rising operational costs, and industrial relations tensions, while policymakers emphasized research, industry linkages, and alignment with TVET to enhance employability.

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**Risks and Implications for FY 2025/26**

Looking ahead, the sector faces several risks. The most immediate is funding volatility, as shortfalls in HELB and UF and delayed disbursements could undermine access and institutional stability. Households may be forced to bear higher costs if student loans are delayed, raising risks of dropouts. Industrial relations tensions could escalate into strikes, disrupting academic programmes. On the other hand, the student-centered model creates opportunities for greater efficiency, resource targeting, and prioritization of strategic programmes if properly implemented and financed.

**Future Developments in Kenyan Higher Education (2025–2028)**

Over the medium term, Kenya's higher education sector will likely focus on consolidating the student-centered funding model. This will involve refining eligibility, strengthening disbursement systems, and building performance-based metrics. Universities will be pushed to diversify revenue streams through research grants, executive education, training, and private sector partnerships. The integration of TVET pathways is expected to intensify, improving employability outcomes and aligning programmes with labour market needs. Digital and blended learning models are also projected to expand, although quality assurance mechanisms must evolve to safeguard standards. The success of these reforms will depend heavily on predictable funding, effective governance, and the adaptability of institutions.

# STRATEGIC DIRECTION FOUR: INVEST IN STRATEGIC MARKETING AND PUBLIC RELATIONS

## Introduction

In the competitive landscape of higher education, Kibabii University acknowledges the vital function of strategic marketing and public relations in crafting an image, drawing in students, engaging stakeholders, and cultivating a robust reputation. This has become a crucial tactic for the University as it aims to communicate its unique value proposition and establish a meaningful presence in an increasingly globalized world.

To achieve these objectives, Kibabii University employs a multifaceted approach. The University actively engages in school mentorship programs and exhibitions to foster relationships with prospective students and showcase its offerings. To enhance the publicity of its activities and programmes, the University further leverages digital and social media platforms, with its website serving as the primary tool for online presence and communication.

KIBU recognizes that strong customer care unifies the above strategies to attain the desired outcomes. By prioritizing customer satisfaction and providing excellent service to students and stakeholders, Kibabii University aims to create a positive and lasting impression. This report shall demonstrate that through these strategic initiatives, the University seeks to differentiate itself in the competitive higher education market, attract top-quality students, and solidify its reputation towards becoming an attractive institution of learning.

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### 3rd Media Relations Symposium

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As part of its commitment to fostering strong media partnerships, Kibabii University hosted the 2025 Media Relations Symposium on Friday, 28th March, 2025. The annual event, which was first launched in 2023, serves as a platform for engaging with journalists, digital content creators, and media professionals from across the region.

This year's Symposium was particularly significant as it coincided with the University's 10th Anniversary celebrations, inspiring the theme: *"Honoring a Decade, Forging Ahead Through Informed Reporting."* The event brought together over 40 media practitioners from Bungoma County.

In his address, Vice-Chancellor Prof. Isaac Ipara Odeo highlighted the achievements that the University has made over the past decade since receiving its Charter in 2015. He outlined progress in key areas such as academic excellence, research and consultancy, community engagement, and institutional growth. He also urged members of the Fourth Estate to prioritize accuracy and seek verified information when reporting on the University's challenges and opportunities.

Representing the media fraternity, their Chairman, Mr. Renson Mauka, commended Kibabii University for its proactive approach to engaging with the press beyond crisis management. He emphasized the importance of maintaining open communication channels and encouraged the University to issue timely responses to media inquiries. Additionally, journalists expressed their interest in collaborating with the University on research and consultancy projects to enhance data-driven reporting.

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### Kibabii University Vice Chancellor Leads the Official Opening of Ken Walibora Corner at Kitale Museum Library



The Kitale Museum Library now hosts the newly established Ken Walibora Corner, a dedicated section for preserving and archiving the literary works of the late Prof. Ken Walibora. This follows the official launch of the initiative on Wednesday, 19th March, 2025, led by Kibabii University Vice Chancellor, Prof. Isaac Ipara Odeo. The launch is a key outcome of a Memorandum of Understanding (MoU) signed on 24th October, 2024, between Kibabii University and the County Government of Trans Nzoia. The MoU was officially signed by H.E. George Natembeya, the Governor of Trans Nzoia, and Prof. Isaac Ipara Odeo on behalf of Kibabii University.

As part of the launch, Kibabii University donated 93 books and newspaper articles authored by Prof. Walibora, along with an additional 400 volumes of books contributed through the African Library Project (ALP). To further enhance the Resource Center, audio recordings of Prof. Walibora's works will be made available to complement the physical books and manuscripts. Additionally, assorted furniture were donated to facilitate the immediate operation of the Ken Walibora Corner.

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**Kibabii University Hosts the Launch of National Youth Council's
Wazo Youth Regional Forums**



Kibabii University hosted the launch of the National Youth Council's Wazo Youth Regional Forums, an event graced by the Cabinet Secretary for Youth Affairs, Creative Economy, and Sports, Hon. Salim Mvurya. He was accompanied by the Principal Secretary Ismail Maalim Madey, Bungoma County Governor H.E. Kenneth Lusaka, and Kanduyi MP Hon. John Makali.

According to the NYC CEO, Wazo is an Invention and Innovative youth-focused program designed to empower, engage and nurture the youth in a comprehensive approach to sustainable development through their startups. It addresses youth unemployment, high failure rate of start-ups, protecting the intellectual property of innovators and enabling them to fully capitalize on their innovative ideas.

A key highlight of the event was the signing of a Memorandum of Understanding (MoU) between Kibabii University and the National Youth Council. The MoU will pave the way for joint initiatives and research focused on youth empowerment, employment creation, and addressing challenges affecting young people.

**Kibabii University Joins partners in Marking World Condom Day**

Kibabii University joined the world in celebrating International Condom Day 2025. The annual celebration which is always marked on the 13th of February is a day that celebrates initiatives put in place by governments and non-governmental institutions around the world in the fight against HIV and Aids.  Among the institutions that joined the celebration at Kibabii University were Trust for Indigenous Culture and Health (TICAH), National Syndemic Disease Control Council (NSDCC-Bungoma), and Girl Power. Activities of the day included, Peer Education, Condom-Use Demonstrations, Relationship & Dating, Mental Health Talks and Fun Activities.

The biggest conversation that came up from all the speakers and participants was the way forward on the issue on condom shortage and it was unanimously agreed that everyone had the responsibility of taking care of their health therefore it was important for personal responsibility.

The event managed to attract over 1,200 participants with over 34,000 pieces of condoms distributed in the University community. The success of this event was as a result of the dedication and resilience of the 10 change makers and the over 20 peer educators.

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## Kibabii University Ranks 5th in Kenya and 46th in the Sub-Saharan Africa University Rankings

Kibabii University once again shone in the Times Higher Education (THE) Sub-Saharan Africa University Rankings. In the rankings released on 27th November 2024 (0900 GMT), KIBU stood at position 5 in Kenya and 46th in Africa with a score of 57.4%. The leading University in Africa is University of Johannesburg with 81.6% score.

The Sub-Saharan Africa University Rankings have been specifically designed to address local higher education challenges for an area that is home to more than a billion people. It explores themes including university education, teaching quality, impact on the region, financial strength, and inequality. As well as assessing current performance, the ranking aims to help universities identify key areas where they can improve. The methodology for the rankings was developed by *THE*'s data team, in consultation with university leaders across Sub-Saharan Africa, under a project initiated by a consortium of African and international higher education organizations, in partnership with the Mastercard Foundation.

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### Customer Week Celebrations 2024: Going Above & Beyond

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Kibabii University celebrated Customer Service Week between 7th and 11th October, 2024. This year's theme, *"Above & Beyond,"* was a fitting tribute to the dedication and commitment of University staff in providing exceptional service to students and stakeholders alike.

The celebrations culminated into a ceremonial cake-cutting, attended by the Vice Chancellor, Prof. Isaac Ipara Odeo, University staff, and representatives from Equity Bank.

In his address, Vice Chancellor Prof. Odeo expressed his appreciation to all University staff for their unwavering dedication and passion. He commended them for continually striving to exceed expectations and deliver exceptional experiences to students, emphasizing that their efforts are essential to the University's success.

The VC also thanked Equity Bank for being worthy financial partners notably, by supporting needy students through the *Wings to Fly* Initiative.

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**KIBU Contributes to Bungoma National Polytechnic Agricultural Expo**



On Friday 28th June 28, 2024, Kibabii University donated crates of bottled water to the Bungoma National Polytechnic in support of its Agricultural Expo. The donation was was received by Mr. Peter Simiyu, Deputy Principal (Administration), along with Ms. Patricia Naliaka, Deputy Principal (Academics) of the Institution.

This donation reflects Kibabii University's commitment to fostering advancement in research, innovation, partnerships, and linkages as outlined in our strategic goals. The Bungoma National Polytechnic, as a strategic partner and a key player in agricultural education, significantly complements our mission to support and enhance academic and practical advancements in the agricultural sector.

## CUSTOMER CARE

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### Customer Care Desk Analysis

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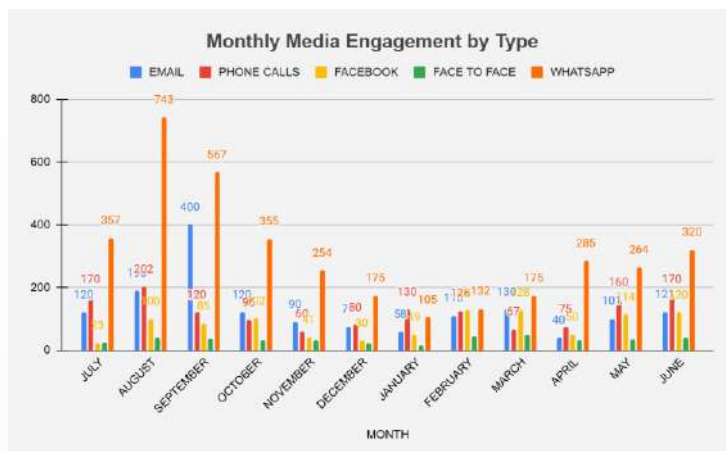
During the 2024/2025 Financial Year, the Customer Care Desk received and responded to a total of 6,748 enquiries across various communication platforms. These included email, phone calls, Facebook, face-to-face interactions, and WhatsApp, reflecting a hybrid approach to customer engagement that prioritized accessibility and responsiveness.

WhatsApp emerged as the most frequently used channel, accounting for over 3,000 enquiries, followed by phone calls and email, which together consistently contributed a significant proportion of monthly interactions.

Notably, the months of May and June 2025 recorded the highest number of enquiries, with 674 and 772 respectively, a likely reflection of peak activity related to academic and administrative deadlines.

There was a marked increase in the use of social media (Facebook) and instant messaging platforms, indicating shifting preferences among stakeholders, especially students and prospective applicants. The use of face-to-face enquiries remained steady but lower, suggesting continued uptake of digital-first communication methods post-pandemic.

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## Customer Care 2024/2025 Media Analysis Report

| | Customer Care Desk: MEDIA USED FOR ENQUIRY 2024/2025 | | | | | |
|---|---|---|---|---|---|---|
| Month | Email | Phone Calls | Facebook | Face To Face | WhatsApp | **Total** |
| July | 120 | 170 | 23 | 25 | 357 | **345** |
| August | 190 | 202 | 100 | 40 | 743 | **537** |
| September | 400 | 120 | 85 | 38 | 567 | **654** |
| October | 120 | 96 | 102 | 30 | 355 | **358** |
| November | 90 | 60 | 41 | 31 | 254 | **241** |
| December | 75 | 80 | 30 | 22 | 175 | **240** |
| January | 58 | 130 | 49 | 15 | 105 | **357** |
| February | 110 | 126 | 127 | 45 | 132 | **540** |
| March | 130 | 67 | 128 | 50 | 175 | **550** |
| April | 40 | 75 | 50 | 30 | 285 | **480** |
| May | 101 | 160 | 114 | 35 | 264 | **674** |
| June | 121 | 170 | 120 | 41 | 320 | **772** |



## DIGITAL MEDIA

### Website Analytics Summary (2024/2025)

During the 2024/2025 Financial Year, the University website recorded a total of 178,000 active users, with 166,000 being new visitors — indicating a strong and growing online presence. A geographical breakdown of global traffic shows that the majority of users originated from Kenya (128,000), followed by Canada (16,000), Hong Kong (14,000), USA (6,600), Nigeria (5,900), Norway (2,600), and Germany (2,000).In terms of technology, the website was predominantly accessed via Android devices (111,000), followed by Windows (49,000), Macintosh (8,000), Linux (5,700), iOS (5,100), and Chrome OS (664). Device usage analysis revealed a clear preference for mobile access (113,000), with desktop users accounting for 66,000, tablet users at 38,000, and smart TV users at 19.Browser usage trends showed that Google Chrome was the most preferred platform with 134,207 sessions, followed by Android WebView (11,644), Opera (10,200), Firefox (10,026), Microsoft Edge (5,546), Safari (4,664), and Samsung Internet (2,078).These insights highlight the importance of maintaining a mobile-optimized, browser-compatible, and globally accessible website to effectively serve a diverse and expanding user base.

## STRATEGIC DIRECTION FIVE: EXPAND, MAINTAIN AND IMPROVE PHYSICAL FACILITIES AND INFRASTRUCTURE.

### Introduction

In the financial year 2024/2025 the University demonstrated a strong commitment to facilities maintenance and operational efficiency through the execution of 439 repair works across building, electrical, and water service categories. Most repairs were concentrated in months of high student presence, with efforts increasingly shifting toward preventive maintenance to curb recurring issues. A comprehensive root cause analysis revealed that the majority of building and electrical repairs were due to normal wear and tear, while water system issues were largely attributed to user mishandling. The University also addressed increased electricity bills caused by external tariff adjustments despite a general decline in power consumption, supported by efficient power factor management. Water supply challenges were mitigated by augmenting internal sources with the KOICA Chepyuk-Kibabii Water Supply Project. Customer satisfaction with repair services stood at an impressive 99%, reflecting professionalism and responsiveness in service delivery.

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**Repairs and Maintenance**

In the year in review the University undertook repairs to a total of 439. The builds repairs were 177 accounting for 40.3% of all the repairs executed in the financial year 2024/2025. Electrical services repairs were 117 representing 26.7% of the repairs undertaken in the year. The water services repairs were 145 representing 33% of all the repairs. The highest number of repairs were executed in the month of April 2025 representing 13.2% followed by March 2025 and October 2024 at 12.8% and 12.3% respectively. These was because these were months when we had maximum number of students on campus. The lowest number of repairs were reported in the month of June, 2025 at 1.6%. In the month of June 2025, the University was carrying out major maintenance activities especially in the student related facilities. In addition, most of the students were in long vacation. The university endeavours to a more preventive maintenance to reduce the number of repairs reported and executed in the subsequent years. Repair of chairs has been continuous through the financial year with the available repair materials. However, the damage of lecture chairs is on the increase, which may need urgent management intervention to reduce on the cost of maintenance.

REPAIR TRENDS IN 2024/2025FY
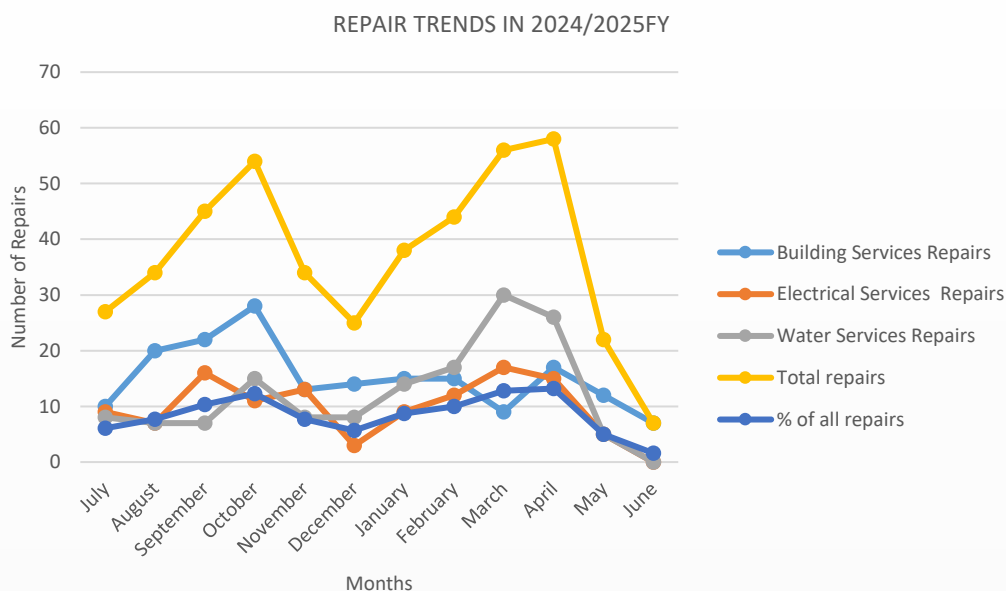


**Root Cause Analysis**

The University carries out root cause analysis on repairs every financial year. In the year in review the root cause analysis highlight that building repairs requests were 12.6% which was due to mishandling by users, 48.9% were as a result of normal wear and tear, 9.3% as lost items. 29.2% of general improvement requests from the users. Root cause on Electrical repairs indicated that 14.5% was due to mishandling by users, 79.5% were as a result of normal wear, 0% due to lost items while 6.0% was requests for general improvement from users. The root cause for water repairs indicated that 62.1% was due to mishandling by users, 26.2% were as a result of normal wear and tear, 2.8% as lost items. 8.9% of general improvement requests from the users.

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The loss of items were high in building repairs because of loss of room, desk and cupboard keys. These led to cutting padlocks to access these areas. Administration to advise staff on handling of room, shelve and desk keys to reduce on these requests. Mishandling of items were majorly witnessed in the water service requests. These were attributed to washing of mud shoes in the sinks, use of sponge in water closets causing blockages in the foul water system.

Wear and tear was reported high in the electrical service requests. These may be because of the exceeded life span of lighting fittings. Administration will advise staff and students to switch off lighting points when not in the room or when not needed to save of operational life span of the fittings.

| | Root Cause | | | |
|---|---|---|---|---|
| Type of Repair | Mishandling | Wear and tear | Loss of items | General improvement |
| Buildings | 23 | 89 | 17 | 53 |
| Electricals | 17 | 93 | 0 | 7 |
| Water Systems | 90 | 38 | 4 | 13 |
| Total | 130 | 220 | 21 | 73 |
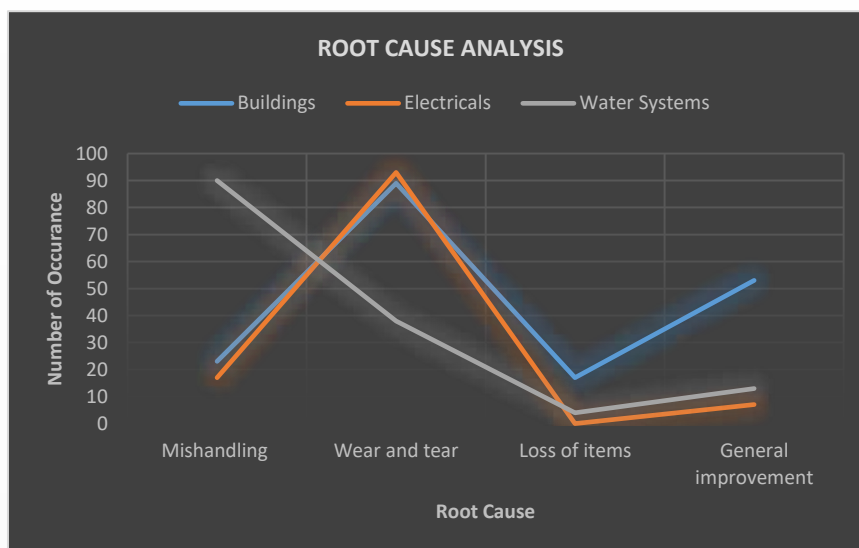


### Electricity Consumption

The power consumption over the financial years reduced (from 365744 in 2021/2022 FY to 311,424 in 2023/2024 but there was a slight increase in 2024/2025 to 319396), the bills (cost in Kshs.) has increased over the years. The increase is attributable to adjustments in Fuel Cost Charge (FCC), Foreign Exchange Rate Fluctuation Adjustment (FERFA) and Inflation Adjustment (IA) which were beyond control of the University. It was worth noting that the power consumption declined despite the fact that consumption points increased as more electrical gadgets and buildings were connected to the power supply line. Regular inspection and adjustments of the system within the University was carried out to maintain the Power Factor above the minimum of 0.9 in order to avoid Power Factor Surcharge.

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**Figure: Electrical Power consumption in kwhs and Cost in Kshs in different Financial Years (July, 2022 – June, 2025)**

ELECTRICITY CONSUPTION TREND
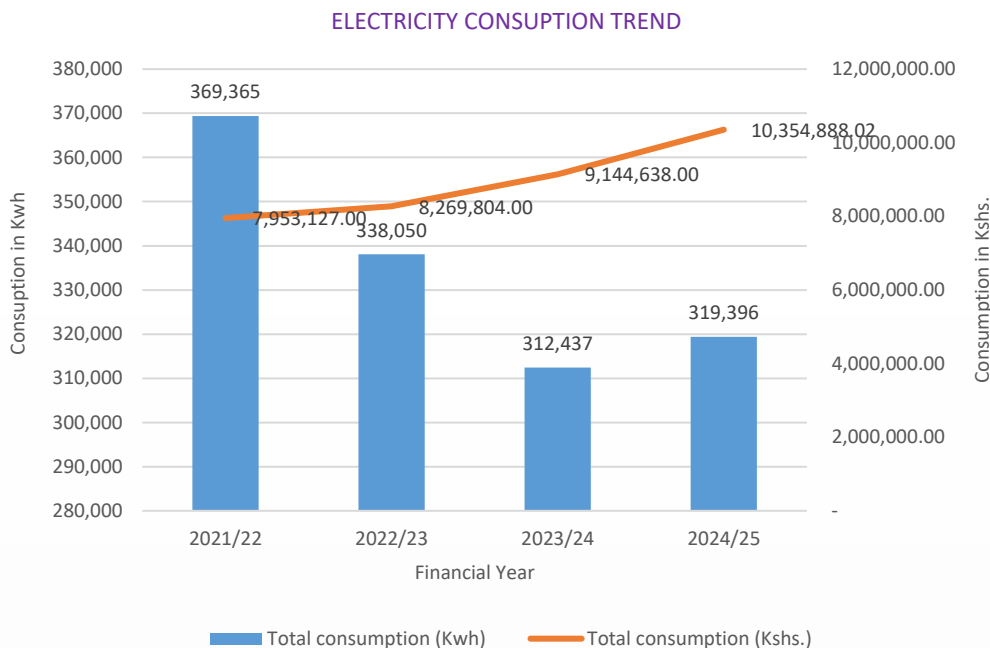


**Water Consumption**

In the year under review, the University had a water storage capacity of 950 M3 consisting of overhead and underground storage tanks. This capacity was adequate for three (3) days' supply at the average daily water demand of 228.7 m3 with a mandatory reserve for emergency in case of a fire. However, the water supplied by the main supplier (NZOWASCO) and alternative internal sources (Underground rain water storage tanks, spring and recycled treated waste water) only met 69.4% of the demand. The deficit was adequately addressed by the second phase of the KOICA Chepyuk-Kibabii Complex Water Supply Project which has been connected to the University.

WATER CONSUMPTION TREND

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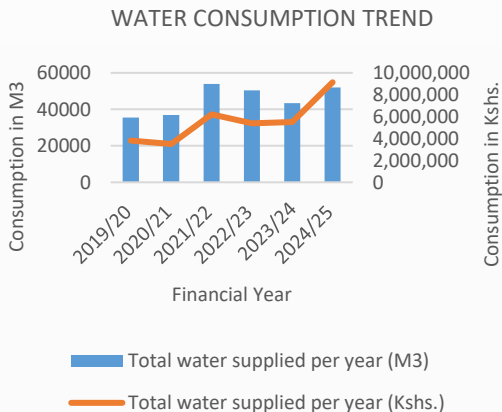
## ICT Infrastructure in the University

### Introduction

During the year under review 2024/2025FY, Kibabii University ICT Directorate made significant strides in enhancing network infrastructure and digital service delivery. With a network uptime of over 98%, proactive maintenance of CCTV systems, printers, and network equipment ensured operational efficiency, while strategic upgrades improved connectivity across departments. The University was formally registered as a Data Processor and Controller, and cybersecurity training was conducted for ICT staff. Key digital services were enhanced through the ERP system, including automated admission letters, online hostel booking, and improved staff appraisal processes, leading to increased efficiency and user satisfaction. Continuous website updates further strengthened communication and access to institutional information for all stakeholders.

### Key Highlights

During the 2024/2025 financial year, Kibabii University maintained an impressive network uptime of over 98%, with minimal interruptions mostly caused by power outages. To support network functionality, two core switches and ten Wi-Fi routers were procured, enhancing network speed and connectivity across departments. Routine maintenance of 116 CCTV cameras, three network video recorders, and quarterly servicing of printers and photocopiers was conducted. Procurement of spare parts and renewal of service level agreements (SLAs) for internet, CCTV, and printer services were completed, with the exception of the Data Centre cooling system SLA, which remains suspended pending the expiry of the equipment warranty.

The year also saw significant progress in compliance and cybersecurity. In March 2025, the University was officially registered as a Data Processor and Data Controller by the Office of the Data Protection Commissioner, marking a major milestone in data governance. In April, ICT staff underwent specialized cybersecurity training, enhancing their capacity to respond to potential threats. Additionally, a new staff member joined the ICT Directorate in June 2024 to strengthen technical support across the University.

On the business process front, the University made notable improvements in ERP system support, facilitating system updates and enhanced user assistance. Key advancements included activation of online access to admission letters and hostel booking, streamlining the admission process and improving user convenience. Enhanced staff portal functionalities boosted engagement with the performance appraisal system, aided by training and automated reminders. Ongoing website maintenance ensured timely dissemination of information, with regular updates improving public communication and reducing the volume of inquiries.

## STRATEGIC DIRECTION SIX: PROVIDE QUALITY HEALTH CARE SYSTEMS

### Introduction

Health services are integral to ensuring that the University community remains healthy, productive, and engaged. The services ensure access to medical care both physical health (diagnosis and timely treatment for illnesses and injuries, which helps maintain overall health and well-being) and mental health services to address issues such as stress, anxiety, and depression. Preventive care such as vaccinations and health education programs is also a key focus to prevent illnesses and promote healthy lifestyles. The health services also cover Crisis Management which allows for quick response to health emergencies at the University in collaboration with National and County Governments. Overall, the health services are designed to provide staff and students with access to medical care and support, which can help them stay healthy and productive.

Kibabii University is committed to providing a comprehensive medical support to both staff and students and as a Corporate Social Responsibility, the University partners with health service providers to reach out to communities to address priority medical and self-care/public health issues. During the year under review, the University undertook activities aimed at not only enhancing access and efficiency of service but also cutting on cost. These highlights are presented in the sections below.

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## Morbidity Trends

Morbidity data for the year revealed a continued dominance of infectious and communicable diseases. The top ten reported conditions were led by respiratory tract infections, followed by malaria and diarrheal diseases. The second quarter (September–December 2024) recorded the highest disease burden, particularly among children under five years of age. This period coincided with increased outpatient workload, as discussed below.
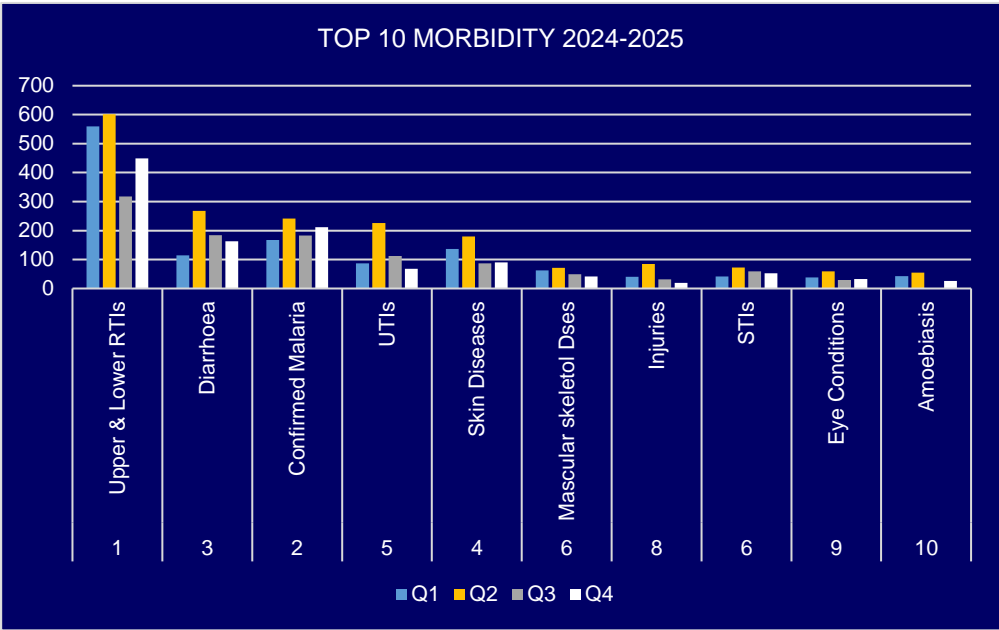


## Outpatient Services

Outpatient workload peaked in Quarter 2 with 3,919 visits, indicating increased disease prevalence during this period. A gradual decline in outpatient attendance was observed in subsequent quarters, which may be attributed to a reduction in disease incidence and/or limited laboratory diagnostic capacity. Notably, outpatient consultations for children under five increased steadily, while visits for individuals above five years declined, indicating a shift in demographic demand.

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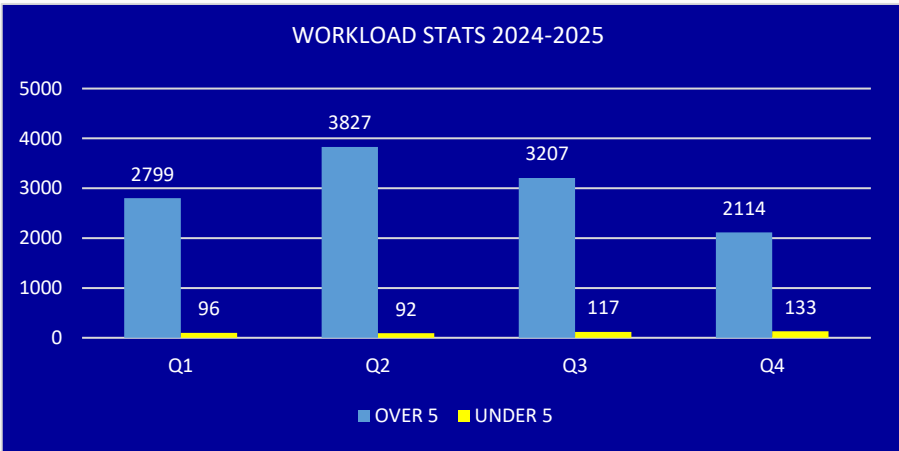
**Laboratory Services and Malaria Testing**

Through the Laboratory Department, the University continued to play a vital role in disease diagnosis and surveillance. Malaria testing was the most frequently requested laboratory investigation throughout the year. Despite a reduction in the number of tests conducted in Quarter 4, the malaria positivity rate increased, pointing to possible higher transmission intensity among the fewer individuals tested.

**ROUTINE VS SPECIAL TESTS**

| Quarter | ROUTINE TESTS | SPECIAL TESTS |
|---|---|---|
| Q1 | 1168 | 422 |
| Q2 | 1794 | 457 |
| Q3 | 1666 | 375 |
| Q4 | 1191 | 52 |
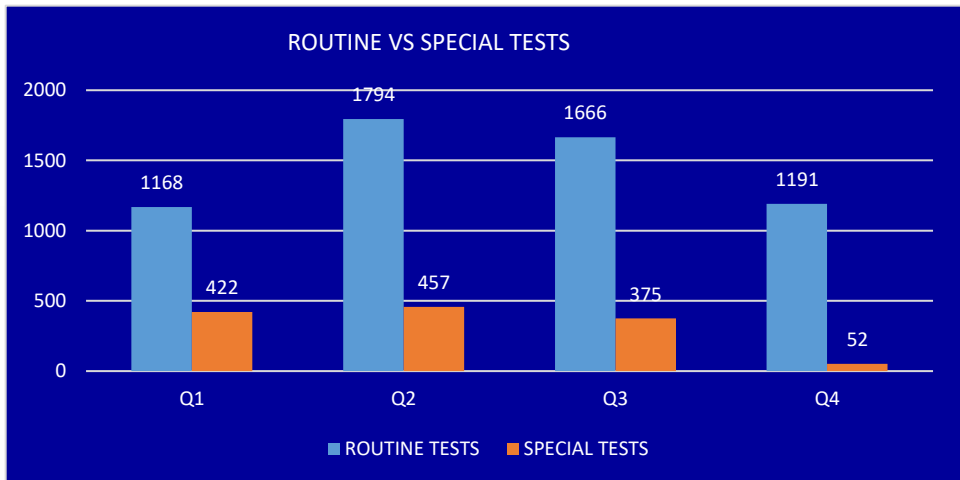
**Referral Services**

Referral rates varied between 9.9% in Quarter 2 and 19.3% in Quarter 4, with consistently higher referral rates among children under five years — peaking at 62.5% in Quarter 2. The elevated pediatric referrals reflect the need for specialized care and underscore existing limitations in the University's in-house pediatric capacity.

| Quarters | >5 Years (%) | <5 Years (%) |
|---|---|---|
| Q1 | 15.2 | 25 |
| Q2 | 9.9 | 62.5 |
| Q3 | 13.3 | 52.1 |
| Q4 | 19.3 | 42.9 |

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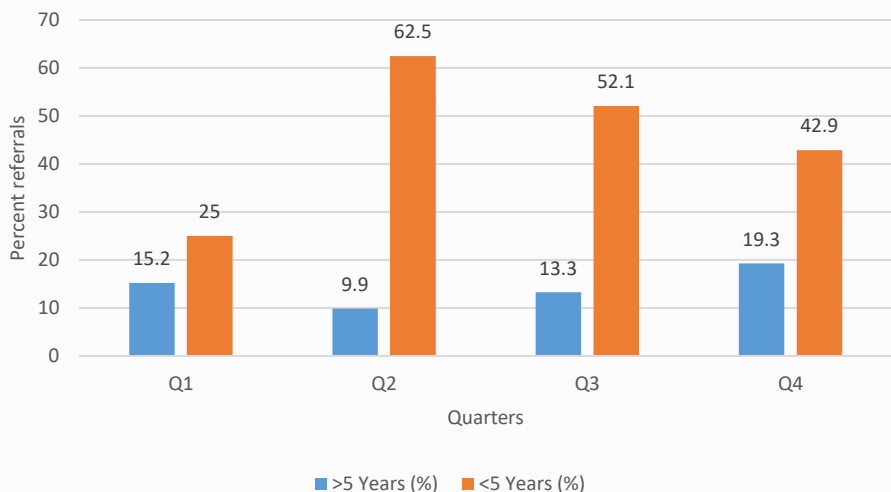
### Social Health Authority (SHA) Engagement

Following the empanelment of the Kibabii University Health Centre under the Social Health Authority (SHA), the unit successfully processed 2,084 claims valued at over Kshs. 2 million by the close of the financial year. This represents a significant milestone in aligning University health services with national health insurance mechanisms..

### Public Health Management in the University

**PUBLIC HEALTH**

Public health interventions at Kibabii University during the 2024/2025 financial year were carried out consistently to safeguard the health and safety of the University community. Routine inspections were conducted on all food items received, all of which were certified fit for human consumption with no rejections reported. Comprehensive pest control measures were implemented, including monthly derating and quarterly fumigation of student hostels and other University premises. In addition, monthly premises inspections were undertaken, and findings were submitted to University Management for appropriate action. The department also maintained continuous monitoring of environmental sanitation, which involved the inspection of roads, drainage systems, flowerbeds, grassy areas, and the management of both general and medical waste to uphold a clean and hygienic campus environment.

# 10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

## 1.0 SUSTAINABILITY STRATEGY AND PROFILE

Kibabii University realizes that environmental issues go beyond the University. In line with global, regional, national and institutional frameworks, including the Sustainable Development Goals (SDGs), African Agenda 2063, the Constitutional of Kenya 2010 and related national Acts and regulations, and KIBU Environmental Management and Mainstreaming Policy 2022, Kibabii University is part of the larger community in the forefront of championing environmental conservation. The Constitution of Kenya 2010, for instance, acts as the overarching legal framework for matters on environment. It recognizes the environment as part of the country's heritage, and which must be safeguarded for future generations. Article 42 provides for the right to a clean and healthy environment for every person in Kenya. However, Kenya like many other developing economies are indeed vulnerable to ravages caused by climate change, loss of livelihoods, conflicts, insecurity among others. This is happening in the context of high population growth rates and increasing food insecurity. This calls for drastic measures to contain climate change to reduce vulnerabilities, including environmental degradation.

## 2.0 Environmental performance

### a) National Tree Growing Restoration Campaign

The Government of Kenya through a Presidential Directive launched the National Tree Growing Restoration Campaign on 21st December 2023 to increase national forest cover to help combat climate change.

The initiative, which aims to plant 15 billion trees by 2032, aims to reduce greenhouse emissions, stop and reverse deforestation, and restore 5.1 million hectares of deforested and degraded landscapes.

## KIBABII UNIVERSITY'S COMMITMENT

In adherence to this directive, Kibabii University has realigned its policies and programmes towards supporting this agenda by:

❖ Establishing KIBU Environmental Management and Mainstreaming Committee to oversee environmental conservation efforts; and

❖ Reviewing its KIBU Environmental Management and Mainstreaming Policy 2022 to align it to global, national and institutional environmental conservation priorities;

❖ Enhancing environmental conservation efforts by embracing environmental education and conservation through tree planting in the University community and its environs; and

❖ Putting in place mechanisms for liquid and solid including electronic waste management based on the reduce, reuse and recycle principles.

## ENVIRONMENTAL PERFOMANCE

### Tree Propagation and Planting

A total of 29,500 tree seedlings were planted, comprising 17,000 Grevillea, 11,000 Eucalyptus, 1,000 Cypress, and 500 assorted species. Additionally, the University's tree nursery maintained 3,500 seedlings ready for future transplanting.

### Waste Recycling

The University implemented several waste recycling initiatives. Plastic waste such as water bottles and milk packets were reused mainly in raising tree seedlings. Furthermore, waste sewer water was treated and recycled for use in toilets, while waste porcelain materials were innovatively repurposed into furniture for students.

### Water Harvesting

A comprehensive rainwater harvesting system was established to collect water from building rooftops and store it in reservoirs for general institutional use, promoting water conservation.

### Bamboo Planting and Wastewater Treatment

The University planted bamboo along the sedimentation pond, enhancing the natural filtration of wastewater before discharge into nearby streams, thus contributing to ecosystem protection.

### Environmental Partnerships

Kibabii University strengthened its collaboration with key environmental agencies. It partnered with the National Environment Management Authority (NEMA) to adopt and protect Kaberwa Swamp within the Mt. Elgon ecosystem. The University also continued close cooperation with the Kenya Forest Service (KFS) to advance environmental conservation initiatives.

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## 3.0 EMPLOYEE WELFARE

Kibabii University is committed to improving staff welfare to ensure staff commitment and retention. The University has developed Staff Children Education Policy and supports staff children studying at Kibabii University by paying tuition bursary.  Below are some of the activities the University undertakes to improve the welfare of its staff.

### 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. Abstracts of Occupational Health and Safety (No. 15 of 2007) at key areas have been mounted. First Aid Training was held on 26th June, 2025 and Fire Training was held on 27th June, 2025 at Kibabii University.  The training was conducted by Afrisafe International Limited.  Sixty-five (65) members of staff both administrative and academic staff were trained.

During the fourth quarter ending 30th June, 2025, a General Inspection by DOSH officials from Bungoma Office was done on 5th June, 2025.

### Staff Training

Training needs analysis are carried out annually 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 2024/25, three hundred and eighty-eight (388) staff were trained in various areas. The trainings were majorly in the following fields: Debt and financial management, financial reporting, supply chain and procurement processes, Alternative Dispute Resolution, Mental Health Awareness, Occupational Safety and Health training among others. Four (4) members of staff trained in Strategic Leadership Programme Development Course and two (2) members of staff trained in Senior Management Course.

### Public Service Commission (PSC) Values and Principles

Kibabii University emerged the winner in the latest ranking of all State Corporations and Public Universities during the 2023/24 Public Service Evaluation on Compliance to National Values and Principles. The University was ranked number one (1) in all 585 State Corporations and Public Universities with a performance of 81.41%. This impressive performance was an improvement of previous year score of 80.20% where the University emerged number one (1) among public Universities and number (5) in all public institutions in Kenya. The University previously led all other Public Universities in 2019/20, 2020/21, 2021/22 evaluations. As per PSC Act 2017, Public Service Commission is mandated to evaluate Ministries and State Corporation on compliance to public values and principles.

The evaluation is done in seven (7) thematic areas, and in line with: Commitment to high standards of professional ethics; Good governance, transparency and accountability; Involvement of people in policy making; Impartial and equitable provision of services and; Accordance equal opportunities in employment. This is an annual activity and a report on adherence to public values and principles is presented to the President.

### 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 have been finalized and are in the process of being signed and registered in court.

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**Staff Sports Day and End Year Party**

Kibabii University has a Reward and Recognition Policy to motivate staff. The Policy helps retain good employees and to reduce employee turnover. As part of staff welfare, the University held Staff Sports Day and End Year Party on 20th December, 2024. The event took place at Mlimani Gardens Hotel, Bungoma. The theme for the celebration was "My Good Performance, Our Great Success" Out of 409 members of staff, two hundred and thirty-eight (238) attended the party representing 58.2%. Additionally, the celebrations included sporting activities such as aerobics, dances, stretches, working in teams and teasing activities.

The Staff End-Year Celebrations was a memorable event aimed at recognizing and honoring hard work, achievements, and dedication of staff members throughout the year. The celebration included a variety of awards across different categories to highlight individual and team contributions. Below is a summary of the awards presented.

| S/No. | Award Category | Winner | Department |
|---|---|---|---|
| 1 | Researcher of the Year Award 2023/2024 | Prof. John W. Makokha | Faculty of Science |
| 2. | Lecturer of the Year Awards 2023/2024 | Dr. Daniel Khaoya Muyobo | Information Technology |
| 3. | Administrative Employee of the Year Award | Mr. Martin Cherotei | Directorate of ICT |
| 4. | Best Academic Department of the Year Award | Biological Sciences. Environmental and Natural Resources | |
| 5. | Best Administrative Department of the Year Award | Administration and Human Resource | |



**ABOVE: Members of staff during an outdoor bonding session**



**ABOVE: Members of staff keenly following the Awards Ceremony**

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## 4.0 MARKET PLACE PRACTICES-

### i) Responsible competition practice.

Kibabii University strictly adhered to the Public Procurement and Asset Disposal Act, 2015, and Regulations, 2020, ensuring transparency, fairness, and equal access in all procurement processes. Tender opportunities were publicly advertised on the university's website, public procurement information portal and national newspapers, promoting open competition.

The University has a robust anti-corruption framework led by the Corruption Prevention and Mitigation Committee, which identifies risks, implements mitigation measures, and fosters a culture of integrity. Kibabii University also maintained a strict political neutrality, aligning with the Leadership and Integrity Act, 2012, to ensure procurement decisions were free from political interference and favoritism. To improve service delivery, the University operates a service charter that outlines customer rights and standards. It has introduced service automation, including self-service portals for suppliers, and adopted cashless payment systems (e-citizen platform) to enhance efficiency. Public sensitization and outreach programs were conducted regularly to educate stakeholders on procurement processes and anti-corruption measures. The University also maintains brand protection mechanisms to safeguard its reputation.

### ii) Responsible Supply chain and supplier relations

Kibabii University upholds responsible marketing and communication practices by ensuring all its publicity and promotional materials reflect accuracy, transparency, and integrity. The University avoids false or exaggerated claims in its marketing and instead focuses on presenting factual information about its academic programmes, research achievements, and community initiatives. All marketing content is developed to inform and educate prospective students and stakeholders truthfully, highlighting the institution's strengths while respecting competitors and avoiding any form of anti-social or misleading messaging. In all its campaigns, the University ensures inclusivity and respect for diversity, portraying messages that are culturally sensitive and aligned with ethical communication standards. In engaging the public, Kibabii University prioritizes ethical and responsible outreach by maintaining open communication channels through its website, social media platforms, newsletters, and consultative forums. The University also organizes stakeholder engagement sessions and community forums that promote dialogue and inclusivity, ensuring citizens' voices are heard in decision-making processes.

### iii) Responsible marketing and advertisement or Responsible engagement with the citizens

Kibabii University upholds product stewardship by ensuring all its academic and administrative services prioritize safety, transparency, and accountability. The University provides clear and accurate information about its programmes and operations through official platforms, enabling informed decision-making and protecting stakeholders from misinformation. It maintains strong quality assurance systems and accessible mechanisms for feedback, dispute resolution, and redress. Additionally, the University safeguards personal data in compliance with privacy regulations and promotes awareness of citizens' rights through outreach and sensitization programmes. These efforts reflect its commitment to ethical service delivery and the protection of public interests.

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### iv) Product stewardship or Awareness creation

Kibabii University promotes product stewardship and awareness creation by safeguarding the rights and interests of its students, staff, and stakeholders. The University ensures that all academic and administrative services adhere to the highest standards of safety, transparency, and accountability. It provides accurate and accessible information about programmes, admission requirements, and institutional policies through official platforms, helping stakeholders make informed decisions. The institution also maintains effective feedback and grievance-handling mechanisms to ensure timely dispute resolution and redress. In protecting privacy and data security, the University upholds strict confidentiality protocols in handling personal and academic records, complying with national data protection regulations. Through community outreach, sensitization programmes, and public forums, Kibabii University creates awareness on citizens' rights and responsibilities, promoting inclusion, fairness, and ethical conduct. These initiatives demonstrate the University's strong commitment to responsible service delivery, consumer protection, and the safeguarding of public welfare.

### v) Corporate Social Responsibility / Community Engagements

In accordance with its strategy plan for 2023-2027, Kibabii University is unwavering in its dedication to empowering the local community, including the advancement of corporate social responsibility. In the 2024-2025 FY, the university successfully carried out a number of benefiting activities to the local community.

### Free Medical Camp at Mayanja market

The university conducted a free medical camp at Mayanja Market in Bungoma County themed "*Working on Happy Beginnings and Hopeful Change for the Future*". The event was planned in collaboration with a number of partners. More than 300 residents with a range of medical concerns were contacted.



The event drew a large number of residents, who received a wide range of health services free of charge. These included blood pressure and diabetes screening, HIV testing and counseling, family planning services, pharmacy support, triage, and laboratory services. The turnout reflected the community's trust in the annual program and highlighted the critical role such initiatives play in reaching underserved populations.

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### Adoption of Kaberwa Dam

Located in the scenic foothills of Mount Elgon, Kaberwa Dam had long served as a critical water source for surrounding communities. However, years of neglect, siltation, and environmental degradation had reduced it to a near-dry basin, threatening local livelihoods and biodiversity. Recognizing the urgent need for intervention, Kibabii University, in collaboration with the National Environment Management Authority (NEMA), adopted Kaberwa Dam as part of its Corporate Social Responsibility (CSR) and environmental conservation initiative in the year 2025. The partnership aimed to restore the dam's ecological health while empowering the community through sustainable environmental practices. The initiative began with joint assessments by the University's Department of Environmental Studies and NEMA experts, identifying key areas of restoration including de-siltation, reforestation, and waste management.

Over the following months, the transformation was remarkable. The once dry basin sparkled with clear water again, birds returned, and livestock could graze nearby safely. The goal was to turn Kaberwa Dam into a community gathering place and a teaching tool for students pursuing environmental conservation.

### Staff dependent scholarship

As part of its commitment to promoting education and social welfare, Kibabii University introduced the Staff Dependent Scholarship Programme under its Corporate Social Responsibility (CSR) framework. The initiative seeks to support the dependents of the University's staff by providing financial assistance to pursue higher education and vocational training. The programme gives priority to bright but needy students, ensuring that no deserving dependent is left behind due to financial constraints. Through this initiative, Kibabii University not only uplifts the welfare of its staff but also demonstrates its commitment to equity, inclusion, and community development. Many beneficiaries have gone on to excel academically and contribute positively to society. The Staff Dependent Scholarship Programme stands as a shining example of how institutions can extend their CSR beyond external communities to create meaningful internal impact.

### Students Scholarship through KUPPET and KNUT waiver

In its continued effort to promote access to quality higher education, Kibabii University introduced the KUPPET and KNUT Scholarship Waiver Programme as part of its Corporate Social Responsibility (CSR) initiatives during the year.  This noble initiative offers partial tuition waivers and financial support to students who are dependents of members of the Kenya Union of Post Primary Education Teachers (KUPPET) and the Kenya National Union of Teachers (KNUT).

With this CSR program, Kibabii University reaffirms its dedication to social justice, educational empowerment, and community collaboration, demonstrating that supporting educators' children is an investment in the future of the country.

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## 11. REPORT OF THE UNIVERSITY COUNCIL

The University Council submit their report together with the audited financial statements for the year ended June 30, 2025 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, 2025 are set out on page 1

**University Council**

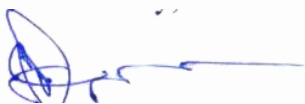The members of the University Council who served during the year are shown on page XIII-XVI.

**Auditors**

The Auditor General is responsible for the statutory audit of the University for the year ended June 30, 2025 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**

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## 12. 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, 2025. 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, 2025, 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 **25/08/2025** and signed on its behalf by:

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**CHAIRMAN OF COUNCIL**                          **VICE CHANCELLOR**

# REPUBLIC OF KENYA

## REPORT OF THE AUDITOR-GENERAL ON KIBABII UNIVERSITY FOR THE YEAR ENDED 30 JUNE, 2025

### PREAMBLE

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

A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;

B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 47, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets,

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kibabii University as at 30 June, 2025 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 Universities Act, 2012 and the Public Finance Management Act, 2012.

## Basis for Opinion

The audit was conducted in accordance with 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

## Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects expenditure budget and actual on comparable basis amounts of Kshs.1,688,216,477 and Kshs.1,475,103,998 respectively, resulting to under-expenditure of Kshs.213,112,479 or 13% of the budget. However, the under-expenditure was incorrectly stated at Kshs.193,112,479 resulting to an unexplained variance of Kshs.20,000,000.

The under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

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.

## Other Matter

## Unresolved Prior Year Audit Matters

In the report for the previous year, several issues were raised under Report on the Financial Statements, Emphasis of Matter and Report on Lawfulness and Effectiveness

in the Use of Public Resources as detailed in **Appendix I**. Management has indicated under progress on follow up of Auditor-General's recommendation section of the financial statements that the issues have been not been resolved and that they are awaiting Public Investment Committee (PIC) report.

In the circumstances, the issues remain unresolved.

## Other Information

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

In connection with my audit on the University's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. I have nothing to report in this regard.

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

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

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### Basis for Conclusion

### 1. Unsupported Payment for Maintenance of Catering and Hostel Facilities (Repair and Servicing of Cold Room)

The statement of financial performance reflects repairs and maintenance expenditure of Kshs.20,047,589 and as disclosed in Note 18 to the financial statements. Included in this amount is Kshs.1,392,000 in respect of maintenance of catering and hostel facilities. The

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maintenance expenditure further includes an expenditure of Kshs.1,132,000 for repair and servicing of a cold room.

Although a client job card, and an inspection and acceptance report were provided for audit review, they lacked critical details necessary to ascertain the nature and extent of services rendered. The job card indicated that the unit was "repaired, serviced and left in good working condition," but did not specify the components repaired or replaced, scope of servicing, spare parts used, or details of technical work involved. Additionally, the inspection and acceptance report omitted key technical information such as inspection procedures, confirmation of deliverables, and endorsement by a qualified refrigeration engineer.

In the circumstances, the regularity, accuracy and completeness of the expenditure of Kshs.1,132,000 in respect of maintenance of catering and hostel facilities could not be confirmed.

## 2. Non-compliance with Law on Staff Ethnic Diversity

Review staff records revealed that the University had four hundred and thirteen (413) employees during the year under review. However, three hundred and twelve (312) members of staff or 76% were one dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008, which mandates that all public offices strive to reflect the diversity of the Kenyan population in their staffing and prohibits any public establishment from having more than one-third of its workforce from a one ethnic community. Management has not demonstrated actions taken and the future plans to ensure compliance with law on ethnic diversity.

In the circumstances, Management was in breach the law.

## 3. Underrepresentation of Persons with Disabilities in Employment

Review of staff records revealed that the University had four hundred and thirteen (413) staff. However, out of the total number of employees, only eight (8) members of staff or 2% were identified as Persons with Disabilities (PWDs). This was contrary to Section 21(2) of the Persons with Disability Act, 2025 which mandates that where an employer has at least twenty employees, they are to reserve at least five per cent direct employment opportunities for persons with disabilities to secure employment.

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

## 4. Inaccessibility of Administration Block to Persons with Disabilities (PWDs)

The audit established that the main administration building, which accommodates the majority of the University's administrative departments, was not accessible to persons with disabilities. The building lacked ramps to facilitate access by individuals using assistive devices such as wheelchairs. Further, the building was not fitted with a lift, thereby rendering the upper floors inaccessible to persons with mobility impairments. This was contrary to Section 30(1) of the Persons with Disabilities Act, 2025 which provides that persons with disabilities are entitled to a barrier-free and disability-friendly

environment to enable them to have access to buildings, roads and other social amenities, and assistive devices and other equipment to promote their mobility.

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

## 5. High Wage Bill

The statement of financial performance reflects employees' costs amounting to Kshs.1,015,550,132, representing 58% of the total revenue of Kshs.1,738,793,543. This was contrary to Regulation 26(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which provides that national government entity's expenditure on the compensation of employees (including benefits and allowances) shall not exceed 35 percent of the national government's equitable share of the revenue raised plus other revenues generated by the national entity.

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

## 6. Wasteful Expenditure on Evaluation of Tenders

During the year under review, the University had incurred an expenditure of Kshs.641,245 on evaluation of tenders. Review of the supporting ledger and the quarterly financial reports revealed that imprests were issued to three (3) staff members for the tender evaluation exercise in Kisumu city. However, no justifiable explanation was provided on why the tender documents which were delivered to the University premises were carried to a location outside the university premises for evaluation purposes.

In the circumstances, the expenditure amounting to Kshs.641,245 was not effectively utilized.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

## Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

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**Basis for Conclusion**

**Ineffective Internal Audit Function**

The audit established that the internal audit function at Kibabii University was not operating effectively during the period under review. The internal audit reports lacked essential elements such as criteria, risk ratings, root causes, and consequences. Further, internal audit staff did not sign code of ethics declarations or submitted competency matrices prior to undertaking audit assignments, thereby weakening the professional integrity and ethical foundation of the function.

In addition, the internal audit processes continued to be conducted manually in the absence of an audit management information system, thereby diminishing efficiency, traceability and knowledge retention.

In the circumstances, this poses a significant risk to the credibility and capacity of the internal audit function to provide the Council and Management with objective assurance, insight and foresight.

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

**Responsibilities of the Management and 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 controls, risk management and governance.

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

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

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

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*Report of the Auditor-General on Kibabii University for the year ended 30 June, 2025*

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

**Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

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

**Nairobi**
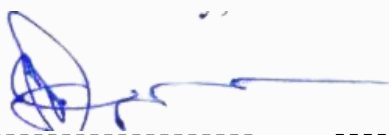
**13 November, 2025**

## 14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE, 2025
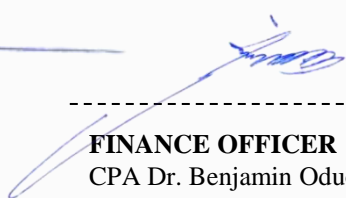
| | Notes | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|---|
| | | Kshs. | Kshs. |
| **Revenue from Non-Exchange Transactions** | | | |
| Transfers from Other Government entities | 6 | 373,112,690 | 537,829,707 |
| Other Organizational Grants | 7 | 48,269,755 | 21,892,699 |
| Public Contributions and Donations | 8 | 1,712,500 | 496,640 |
| | | **423,094,945** | **560,219,046** |
| **Revenue from Exchange Transactions** | | | |
| Rendering of Services - Tuition Fees | 9 | 1,040,294,074 | 576,879,084 |
| Rendering of Services - Administrative Fees | 10 | 219,781,589 | 203,187,646 |
| Sale of Goods & Services | 11 | 39,874,005 | 44,488,577 |
| Rental Revenue | 12 | 1,848,400 | 2,014,700 |
| Other Incomes | 13 | 13,900,530 | 766,666 |
| **Total revenue from Exchange Transactions** | | **1,315,698,598** | **827,336,673** |
| **Total Revenue** | | **1,738,793,543** | **1,387,555,719** |
| **Expenses** | | | |
| Use of Goods and Services | 14 | 304,489,847 | 375,318,634 |
| Employee costs | 15 | 1,015,550,132 | 887,942,665 |
| Remuneration of Council Members | 16 | 15,023,140 | 15,742,265 |
| Depreciation and Amortization Expense | 17 | 78,911,520 | 74,020,672 |
| Repairs and Maintenance | 18 | 20,047,589 | 7,096,848 |
| Grants and Subsidies | 19 | 38,163,613 | 25,808,844 |
| PR & Marketing Costs | 20 | 2,918,157 | 550,139 |
| **Total Expenses** | | **1,475,103,998** | **1,386,480,067** |
| **Other gains/(losses)** | | | |
| Unrealised Gain/(loss) on foreign exchange transactions | 21 | 13,235 | 13,043 |
| **Surplus before tax** | | **263,702,780** | **1,088,695** |
| Taxation | | - | - |
| **Surplus/( deficit) for the period/year** | | **263,702,780** | **1,088,695** |
| Remission to National Treasury | | - | - |
| **Net Surplus for the year** | | **263,702,780** | **1,088,695** |

The notes set out on pages 6 to 34 form an integral part of these Financial Statements.
The Financial Statements set out on pages 1 to 34 were signed on behalf of the University Council by:

- - - - - - - - - - - - - - - - - - - - -     - - - - - - - - - - - - - - - - - - - - -     - - - - - - - - - - - - - - - - - - - - -
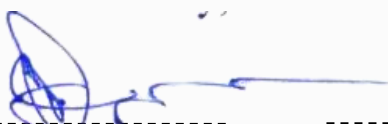
**VICE CHANCELLOR**      **FINANCE OFFICER**      **CHAIRMAN OF COUNCIL**
Prof. Isaac Ipara Odeo      CPA Dr. Benjamin Oduori      **Prof. Chris Macoloo**
DATE: **25/08/2025**      ICPAK MEMBER NO: 7492      DATE: **25/08/2025**
     DATE: **25/08/2025**
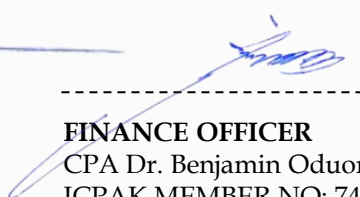
## 15. STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2025

| | Notes | Period As at 30th June, 2025 | Period As at 30th June, 2024 |
|---|---|---|---|
| | | Kshs. | Kshs. |
| **Assets** | | | |
| **Current Assets** | | | |
| Cash and Cash Equivalents | **22** | 482,114,562 | 319,464,003 |
| Receivables from Non- Exchange Transactions | **23** | 0 | 44,819,143 |
| Receivables from Exchange Transactions | **24** | 550,795,679 | 263,763,237 |
| Inventories | **25** | 10,943,524 | 6,068,392 |
| | | **1,043,853,765** | **634,114,775** |
| **Non-current assets** | | | |
| Property, Plant and Equipment | **26** | 2,105,600,360 | 2,152,072,704 |
| Intangible Assets | **27** | 835,200 | 939,600 |
| | | **2,106,435,560** | **2,153,012,304** |
| **Total Assets** | | **3,150,289,325** | **2,787,127,079** |
| **Liabilities** | | | |
| **Current Liabilities** | | | |
| Trade and Other Payables from Exchange Transactions | **28** | 164,691,373 | 70,252,272 |
| Refundable Deposits from Customers | **29** | 10,053,070 | 11,109,250 |
| Defered Income | **30** | 16,071,665 | 0 |
| Employee payables | **31** | 265,304,549 | 279,205,079 |
| Payments Received in advance | **32** | 88,568,798 | 84,163,388 |
| Provisions | **32** | 0 | 500,000 |
| | | **544,689,455** | **445,229,989** |
| **Total Liabilities** | | **544,689,455** | **445,229,989** |
| **Net Assets** | | **2,605,599,870** | **2,341,897,090** |
| Capital Reserves | | 718,054,980 | 762,779,318 |
| Revaluation Reserves | | 1,434,485,296 | 1,434,485,296 |
| Revenue Reserves | | 453,059,594 | 144,632,476 |
| Capital Fund | | **2,605,599,870** | **2,341,897,090** |
| **Total Net Assets and Liabilities** | | **3,150,289,325** | **2,787,127,079** |
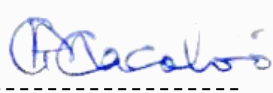
The Financial Statements set out on pages 1 to 34 were signed on behalf of the University Council by:

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**VICE CHANCELLOR**
Prof. Isaac Ipara Odeo
DATE: **25/08/2025**

**FINANCE OFFICER**
CPA Dr. Benjamin Oduori
ICPAK MEMBER NO: 7492
DATE: **25/08/2025**

**CHAIRMAN OF COUNCIL**
Prof. Chris Macoloo
DATE: **25/08/2025**

## 16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2025

| | Capital Reserves | Revaluation Reserves | Revenue Reserves | Total |
|---|---|---|---|---|
| **At July 1, 2023** | 793,753,656 | 1,434,485,296 | 98,819,443 | 2,327,058,395 |
| Total comprehensive income | - | - | 1,088,695 | 1,088,695 |
| Capital/Development grants received during the year | 13,750,000 | - | - | 13,750,000 |
| Transfer of depreciation/amortisation from capital fund to retained earnings | (44,724,338) | - | 44,724,338 | - |
| **At June 30, 2024** | 762,779,318 | 1,434,485,296 | 144,632,476 | 2,341,897,090 |
| **At July 1, 2024** | 762,779,318 | 1,434,485,296 | 144,632,476 | 2,341,897,090 |
| Total comprehensive income | - | - | 263,702,780 | 263,702,780 |
| Capital/Development grants received during the year | - | - | - | - |
| Transfer of depreciation/amortisation from capital fund to retained earnings | (44,724,338) | - | 44,724,338 | - |
| **At June 30th, 2025** | 718,054,980 | 1,434,485,296 | 453,059,594 | 2,605,599,870 |

## 17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2025

| | Notes | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|---|
| | | Kshs. | Kshs. |
| **Cash Flows from Operating Activities** | | | |
| **Receipts** | | | |
| Transfers from Other Government entities | 6 c) | 417,931,832 | 493,010,565 |
| Other Organizational Grants | 7 b) | 48,269,755 | 13,045,574 |
| Public Contributions and Donations | 8 b) | 1,355,000 | 289,150 |
| Rendering of Services- Tuition Fees | 9 b) | 718,378,599 | 594,153,917 |
| Rendering of Services - Administrative Fees | 10 b) | 212,640,994 | 202,400,545 |
| Sale of Goods & Services | 11 | 39,874,005 | 44,488,577 |
| Rental Revenue | 12 | 1,848,400 | 2,014,700 |
| **Total Receipts** | | **1,440,298,585** | **1,349,403,028** |
| **Payments** | | | |
| Use of Goods & Services | 14b) | 168,161,150 | 324,503,532 |
| Employee Costs | 15b) | 1,001,649,602 | 831,810,388 |
| Remuneration of Council Members | 16 | 15,023,140 | 15,742,265 |
| Repairs and Maintenance | 18 | 20,047,589 | 7,096,848 |
| Grants and Subsidies | 19 | 38,163,613 | 25,808,844 |
| PR & Marketing Costs | 20 | 2,918,157 | 550,139 |
| **Total Payments** | | **1,245,963,251** | **1,205,512,016** |
| **Net Cash Flows from Operating Activities** | 34 | **194,335,334** | **143,891,012** |
| **Cash Flows from Investing Activities** | | | |
| Purchase of Property, Plant, Equipment and Intangible Assets | 26 | (31,684,776) | (48,154,212) |
| **Net Cash Flows used in Investing Activities** | | **(31,684,776)** | **(48,154,212)** |
| **Cash Flows from Financing Activities** | | | |
| Capital Development Grants | 25 | - | 25,871,745 |
| **Net Cash Flows used in Financing Activities** | | **-** | **25,871,745** |
| **Net increase/(decrease) in Cash and Cash Equivalents** | | **162,650,559** | **121,608,545** |
| | | **162,650,559** | **121,608,545** |
| Cash and Cash Equivalents at 1 July, 2024 | 22 | 319,464,003 | 197,855,458 |
| **Cash and Cash Equivalents at 30th June, 2025** | 22 | **482,114,562** | **319,464,003** |

The Financial Statements set out on pages 1 to 34 were signed on behalf of the University Council by:

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**VICE CHANCELLOR**
Prof. Isaac Ipara Odeo
DATE: **25/08/2025**

-----------------------
**FINANCE OFFICER**
CPA Dr. Benjamin Oduori
ICPAK MEMBER NO: 7492
DATE: **25/08/2025**

-----------------------
**CHAIRMAN OF COUNCIL**
Prof. Chris Macoloo
DATE: **25/08/2025**

## 18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2025

| | Aligned Budget | Adjustment | Final Revised Budget | Actual on Comparable Basis | Performance Difference | % of Utilization | Notes |
|---|---|---|---|---|---|---|---|
| | Kshs | Kshs | Kshs | Kshs | | Kshs | |
| **Revenue from non-exchange transactions** | | | | | | | |
| Transfers from Other Government entities | 434,937,731 | 794,050,329 | 1,228,988,060 | 1,228,988,060 | - | 100 | |
| Other Organizational Grants | 11,068,347 | 37,231,653 | 48,300,000 | 48,269,755 | 30,245 | 100 | |
| Public contributions and donations | - | - | - | 1,712,500 | (1,712,500) | | |
| **Revenue from non-exchange transactions** | **446,006,078** | **831,281,982** | **1,277,288,060** | **1,278,970,315** | **(1,682,255)** | | |
| **Revenue from exchange transactions** | | - | | | | - | |
| Rendering of services- Tuition Fees | 74,033,348 | 30,917,052 | 104,950,400 | 184,418,704 | (79,468,304) | 176 | 1 |
| Rendering of services- Administrative Fees | 176,992,246 | 53,126,841 | 230,119,087 | 219,781,589 | (10,337,498) | 96 | |
| Sales of goods | 14,560,000 | 25,500,000 | 40,060,000 | 39,874,005 | 185,995 | 100 | |
| Rental revenue | 2,116,800 | (268,400) | 1,848,400 | 1,848,400 | - | 100 | |
| Other Incomes | 60,000 | 13,890,530 | 13,950,530 | 13,950,530 | - | | |
| **Total revenue from exchange transactions** | **267,762,394** | **123,166,023** | **390,928,417** | **459,873,228** | **(68,944,811)** | | |
| **Total Revenue** | **713,768,472** | **954,448,005** | **1,668,216,477** | **1,738,843,543** | **(70,627,066)** | | |
| **Expenses** | | - | | | - | | |
| Use of Goods and Services | 204,462,593 | 179,282,905 | 383,745,498 | 309,064,046 | 74,681,452 | 81 | 2 |
| Employee costs | 465,047,660 | 643,539,313 | 1,108,586,973 | 1,010,975,933 | 97,611,040 | 91 | |
| Remuneration of Council Members | 11,476,041 | 4,523,959 | 16,000,000 | 15,023,140 | 976,860 | 94 | |
| Depreciation and Amortization Expense | 18,235,168 | 65,994,707 | 84,229,875 | 78,911,520 | 5,318,355 | 94 | |
| Repairs and Maintenance | 7,890,905 | 23,617,843 | 31,508,748 | 20,047,589 | 11,461,159 | 64 | 3 |
| Grants and Subsidies | 5,480,000 | 35,434,404 | 40,914,404 | 38,163,613 | 2,750,791 | 93 | |
| PR & Marketing Costs | 1,176,105 | 2,054,874 | 3,230,979 | 2,918,157 | 312,822 | 90 | |
| **Sub-total expenses** | **713,768,472** | **954,448,005** | **1,668,216,477** | **1,475,103,998** | **193,112,479** | | |
| **Total Expenses** | **713,768,472** | **954,448,005** | **1,668,216,477** | **1,475,103,998** | **193,112,479** | | |
| **Surplus/Deficit** | **-** | **-** | **-** | **263,739,545** | **(263,739,545)** | | |

## BUDGET NOTES

### 1. Rendering of services- Tuition Fees

The University recorded an upward increase in Tuition fee collection, this was due to increase in number of new student enrollment, implementation of University fee collection policy and New Funding Model.

### 2. Use of Goods and Services

The University was unable to utilize Kshs. 74.68 Million hence a savings of 19%. The Institution was unable to implement the budget estimates fully due to the National Assembly's delay in approving supplementary budget resulting to late communication to the University hence underutilization of funds.

### 3. Repairs and Maintenance

The University could not be able to Utilize Kshs.11.5 Million hence savings 36%. The Institution was unable to implement the budget estimates fully due to the National Assembly's delay in approving supplementary budget resulting to late communication to the University hence underutilization of funds.

### 4. Budget Reconciliation

| Description of Particulars | Amount in Kshs |
|---|---|
| Actual Surplus Amounts as per the statement of Budget | **263,689,545** |
| **Adjustments:** | |
| Unrealized Gain from Foreign Exchange | 13,235 |
| Increase/ Decrease in Receivables | (242,191,583) |
| Increase/Decrease in Payables | 94,439,101 |
| Deferred Income | 16,071,665 |
| Refundable Deposits from Customers | (1,056,180) |
| Purchase of Property, Plant, Equipment and Intangible Assets | 31,684,776 |
| Cash and Cash Equivalents at 1 July, 2024 | 319,464,003 |
| Closing Cash and Cash Equivalent as per the statement of Cash flows | **482,114,562** |

# 19. 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 30th June 2024.
 There were no new and amended standards issued in the financial year.

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

| Standard | Effective date and impact: |
|---|---|
| **IPSAS 43** | *Applicable 1st January 2025*<br>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.<br>The new standard requires entities to recognise, measure and present information on right of use of assets and lease liabilities. |
| **IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations** | *Applicable 1st January, 2025*<br>The Standard requires,<br>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:<br>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. |

| | |
|---|---|
| **IPSAS 45- Property Plant and Equipment** | *Applicable 1st January 2025*<br>The Standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.<br>The standard will ensure that assets values are correctly reported by either their historical costs or current values depending on their nature as determined by an entity from time to time. |
| **IPSAS 46 Measurement** | *Applicable 1st January, 2025*<br>The objective of this Standard was to improve measurement guidance across IPSAS by:<br>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.<br>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.<br>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.<br>The standard also introduces a public sector specific measurement bases called the current operational value.<br>This will help to enable reliable estimation of amounts used during the reporting period. |
| **IPSAS 47- Revenue** | *Applicable 1st January 2026*<br>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.<br>The standard will ensure ease of referencing when reporting the various classes of revenues within the reporting period. |
| **IPSAS 48- Transfer Expenses** | *Applicable 1st January 2026*<br>The objective of the Standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. |
| **IPSAS 49- Retirement Benefit Plans** | *Applicable 1st January 2026*<br>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. |

## 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 2023-2024 was approved by the National Assembly in June, 2023.

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%
- Plant, machinery and equipment 10%
- Furniture and fittings;
    - Office furniture 7%
    - Lecture hall furniture 12.5%
- Library books 10%
- Motor Vehicles 16.67%
- Computers 20%
- Intangible assets – Amortized over useful life

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 | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| **Unconditional grants** | | |
| Operational grant | 373,112,690 | 537,829,707 |
| Other grants | - | - |
| | **373,112,690** | **537,829,707** |
| **Conditional grants** | | |
| Capital Development grants | - | 13,750,000 |
| | **-** | **13,750,000** |
| **Total government grants and subsidies** | **373,112,690** | **551,579,707** |

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

| Name of the Entity sending the grant | Amount recognized to Statement of Comprehensive Income | Amount recognised in capital fund. | Total grant income during the year | FY2023/2024 |
|---|---|---|---|---|
| | Kshs. | Kshs. | Kshs. | Kshs. |
| Ministry of Education/ State Department for University Education and Research | 373,112,690 | - | 373,112,690 | 551,579,707 |
| **Total** | **373,112,690** | **-** | **373,112,690** | **551,579,707** |

## C) TRANSFERS FROM OTHER GOVERNMENT ENTITIES - REGOGNIZED IN STATEMENT OF CASHFLOWS

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| **Transfers from Other Government Entities Recognized in the Statement of Financial Performance** | **373,112,690** | **537,829,707** |
| **LESS:** | | - |
| Receivables from Non- Exchange Transactions | 44,819,142 | 44,819,142 |
| **Amount Recognized in Cash flow statement** | **417,931,832** | **493,010,565** |

## 7 A)  OTHER ORGANIZATIONAL GRANTS

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| **Actual** | | |
| Skies Rapid Tech Skills Student Contract- Kiep | 9,295,346 | 4,749,808 |
| Commonwealth of Learning- Technology-Enabled Learning | - | 109,409 |
| United Nations University | 589,173 | |
| International Development Research Centre | 13,707,762 | 3,931,448 |
| Future life Institute Project Expenses | 1,727,334 | 0 |
| Association of Commonwealth Universities | 329,405 | 1,411,437 |
| Unihubs Erasmus | 4,536,716 | |
| Eco- Act Project Grants | 3,323,953 | |
| ICM-UNESCO Grant | 667,939 | |
| KCB- Foundation | 1,348,278 | |
| Ruforum-Rainca Income | 567,050 | 603,950 |
| Smehas Project Income | 1,061,239 | 1,494,732 |
| Innovate -Uk Grant Income | 11,115,560 | 9,591,915 |
| **Total Other Organization Grants** | **48,269,755** | **21,892,699** |

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

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| **Other Organization grant Recognized in the Statement of Financial Performance** | **48,269,755** | **21,892,699** |
| **Add: Un expended grants received during the year ( deferred income)** | | |
| Commonwealth of Learning- Technology-Enabled Learning | 0 | (267,156) |
| Reforum Rainca Grant | | (5,207,600) |
| International Development Research Centre | 0 | |
| National Multiplication Training Project- By DAAD | 0 | (1,994,910) |
| **Less: Conditional Grant funds received in prior periods** | | - |
| unrealized Loss on Forex transactions | | - |
| IDRC | 0 | (1,377,459) |
| Acu- Gender Program | 0 | 0 |
| **Amount Recognized in Cash flow statement** | **48,269,755** | **13,045,574** |

## 8 A) PUBLIC CONTRIBUTIONS AND DONATIONS

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Cash Donations | 1,355,000 | 289,150 |
| Donation of Books | 357,500 | 207,490 |
| **TOTAL DONATIONS** | **1,712,500** | **496,640** |

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

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| **Public Contributions and Donations Recognized in the Statement of Financial Performance** | **1,712,500** | **496,640** |
| **Less: Donations In kind** | - | |
| Books | 357,500 | -207,490 |
| **Amount Recognized in the Statement of Cash flows** | **1,355,000** | **289,150** |

## 9A) RENDERING OF SERVICES - TUITION FEES

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Tuition fees | 1,040,294,074 | 576,879,084 |
| **Total Revenue from the Rendering of Services** | **1,040,294,074** | **576,879,084** |

## 9B) RENDERING OF SERVICES- TUITION FEES RECOGNIZED IN CASH FLOW

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| **Rendering of Services - Tuition Fee Recognized in the Statement of Financial Perfomance** | **1,040,294,074** | **576,879,084** |
| **ADD:** | | |
| **LESS:** | | |
| Fees Earned in FY2024/2025 but not yet received( Increase in Receivables from Exchange Transactions) | (283,229,448) | (6,693,265) |
| Non cash income - Decrease in provision for bad debts | - | - |
| Fees Received in the current period for utilization in future periods ( Increase in Pre paid fees) | 6,133,115 | 23,968,098 |
| **Amount recognized in the statement of cash flows** | **763,197,741** | **594,153,917** |

## 10. RENDERING OF SERVICES – ADMINISTRATIVE FEES

| Description | Period Ended 30th June, 2025 Kshs. | Period Ended 30th June, 2024 Kshs. |
|---|---|---|
| Activity Fee | 19,218,500 | 15,122,000 |
| Agency Fee | 194,377 | 170,626 |
| Alumni fee | 1,531,000 | 1,439,000 |
| Amenity Fee | 16,490,000 | 12,946,000 |
| Application Fee | 910,652 | 881,577 |
| Clinical Placement & log book | 4,069,500 | 2,582,000 |
| Examination fees | 24,068,900 | 17,451,150 |
| EXTERNAL ASSESSMENT TVET | 2,566,900 | 3,165,300 |
| Facilitation Fees- Visiting Schools | 529,000 | 303,000 |
| Field Trip & Excursion | - | 40,000 |
| Field Work Fees | 10,045,000 | 7,495,200 |
| Fines & Penalties | 487,487 | 159,520 |
| First Aid Certificate Fees | 17,500 | 24,500 |
| Graduation fee | 9,180,000 | 6,121,500 |
| Hospital Consumables | 765,000 | 486,000 |
| ICT Fees | 32,247,500 | 39,418,420 |
| Identity Card | 2,204,250 | 2,011,500 |
| Industrial Training | 3,465,800 | 2,635,000 |
| INTERNAL ASSESSMENT TVET | 1,403,300 | 3,177,000 |
| Laboratory Fees | 2,255,625 | 3,138,750 |
| Library fee | 18,435,010 | 15,244,836 |
| Material Development & Practical Fees | 1,348,000 | 3,348,000 |
| Medical Subsidy | 20,249,500 | 20,052,420 |
| Referral/Supplementary/Remaking & Course Repeat | 3,921,420 | 1,793,490 |
| Registration Fee | 5,143,300 | 4,563,800 |
| School Practice & Attachment/log | 20,370,700 | 20,828,050 |
| SGC Collections | 6,762,300 | 5,583,250 |
| Student Administative Charges | - | 4,017 |
| Sundry Income | 17,000 | 796,740 |
| Supervision & Project Examination | 5,957,000 | 5,719,500 |
| Thesis Examination Fees | 5,207,500 | 6,265,000 |
| TVET FEES | 95,300 | 111,000 |
| Workshops & Conferences Fee | 624,268 | 109,500 |
| | **219,781,589** | **203,187,646** |

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

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| **Rendering of services( Administrative fees) - Amount Recognized in the statement of Financial Performance** | **219,781,589** | **203,187,646** |
| **Add:** | - | - |
| Increase in refundable deposits from customers | 1,056,180 | 433,800 |
| **Less:** | | |
| Non cash decrease in provision for bad debts | - | (353,301) |
| Fees Received in the previous periods utilized (Earned) in FY2024/2025 ( Decrease in Pre paid fees) | (6,084,415) | - |
| **Amount recognized in the statement of cash flows** | **212,640,994** | **202,400,545** |

## 11. SALE OF GOODS AND SERVICES

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| **IGU Incomes** | | |
| Catering Income | 13,932,125 | 25,204,893 |
| Accommodation Income | 19,140,080 | 16,767,550 |
| Farm, Grass Cutting | 72,600 | 25,220 |
| Students Subsidized services | 3,628,861 | 1,967,712 |
| Other Incomes | 3,100,339 | 523,202 |
| **Total Revenue from the Sale of Goods** | **39,874,005** | **44,488,577** |

## 12. RENTAL REVENUE FROM FACILITIES AND EQUIPMENT

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Staff House Rent | 1,848,400 | 2,014,700 |
| **Total Rentals** | **1,848,400** | **2,014,700** |

## 13. OTHER INCOMES

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Provision for Employee Payables (Decrease) | 13,900,530 | - |
| Other Incomes -Unrealized gain on Forex | - | 766,666 |
| **Total other income** | **13,900,530** | **766,666** |

## 14. USE OF GOODS AND SERVICES

| Description | Period Ended 30th June, 2025 Kshs. | Period Ended 30th June, 2024 Kshs. |
|---|---|---|
| Alumni Association Expenses | 1,293,500 | 1,015,814 |
| Bank Charges | 374,053 | 494,353 |
| Bio- Medical Laboratory placement Expenses | 6,389,465 | 2,299,980 |
| Centre for Languages and Cultural studies | 52,620 | - |
| Centre of Creative Performance Arts and Sports | 113,000 | - |
| Choir, Drama & Clubs | 1,244,600 | 1,290,760 |
| Cleaning Services & Fungicides and Sprays | 13,820,852 | 11,959,568 |
| Commonwealth of Learning Expenses | - | 356,000 |
| Community Based Education. Environment & Extension services | 170,627 | 94,550 |
| Contract Services & Subscriptions | 427,066 | 939,698 |
| Couching & Mentorship | 130,500 | 30,540 |
| Cultural & Careers Week | 1,104,000 | 983,500 |
| Curriculum Development & Review | 740,940 | 1,191,785 |
| Demonstration Farm Expenses | 44,932 | 69,350 |
| Disability, Gender, alcohol and drug, chaplaincy | 298,286 | 152,200 |
| Electricity, Water & Conservancy | 17,883,919 | 17,027,966 |
| Enviromental,Social & Governance Expenses | 629,610 | 218,000 |
| Examination Expenses | 11,548,642 | 14,254,078 |
| External Audit & Financial Reporting Expenses | 4,346,080 | 276,200 |
| External Examination Expenses | 1,668,249 | 3,789,430 |
| Field Excursion Expenses | 3,233,843 | 2,016,621 |
| Graduation Expenses | 7,386,733 | 8,524,962 |
| HIV/AIDS Expenses | 106,000 | 50,120 |
| Consultancy Services | 50,700 | - |
| Income Generating Units Development Expenses | 301,620 | 312,964 |
| Income Generating Units Expense | 13,109,310 | 12,520,199 |
| Increase in Employee provisions | - | 135,444,610 |
| Industrial Training expenses | 1,971,739 | - |
| Insurance and Legal Expenses | 7,421,708 | 4,497,485 |
| Intellectual property & Innovation Expenses | 143,500 | - |
| Internal audit and Assurance expenses | 471,660 | 221,200 |
| Internet Expenses | 11,230,369 | 11,171,551 |
| Inter-university Games | 3,204,556 | 1,941,956 |
| ISO Implementation Expenses | 2,699,525 | 302,140 |
| Library Expenses | 4,007,210 | 3,115,755 |

| | | |
|---|---|---|
| Motor Vehicle Expenses | 9,438,750 | 12,135,268 |
| MOU Implementation Expenses | 37,240 | - |
| Needy student Fund Expenses | 258,500 | - |
| Office of Vice Chancellor Expenses | 1,294,339 | 2,388,989 |
| Official Entertainment & Newspapers Expenses | 1,232,504 | 1,170,350 |
| Open, Distance and Electronic Learning Expenses | 1,207,725 | 2,109,317 |
| Partnerships & Linkages Expenses | - | 138,800 |
| Performance Contracting Expenses | 105,000 | 277,588 |
| Postal and Courier Services Expenses | 126,840 | 128,485 |
| Provision for Bad Debts (Increase) | 14,906,813 | 353,301 |
| Public Celebrations & Staff Welfare | 1,031,668 | 855,500 |
| Purchase of Drugs, Medical Lab, Nursing and Public Health Expenses | 1,294,981 | 2,697,650 |
| Purchase of Sports Equipment and Games Uniform | 578,001 | - |
| Purchase of Stationery | 2,566,226 | 2,847,839 |
| Purchase of Uniforms & Clothing | 1,049,005 | 1,107,201 |
| Quality Assurance Expenses | 478,500 | 2,470,329 |
| Recruitment & Training Expenses | 5,322,947 | 731,920 |
| Rent and Rates | 154,700 | 224,000 |
| Research Expenses | 8,185,665 | 4,606,323 |
| School of Nursing Development Expenses | 966,240 | - |
| School Practice & Field Attachment Expenses | 20,773,799 | 28,617,405 |
| Security Services | 18,509,978 | 17,392,439 |
| Seminars, Conferences & CPD events | 1,876,310 | 1,276,164 |
| Services Providers costs | 69,161,293 | 34,756,325 |
| SGC Elections & Training Expenses | 2,426,898 | 778,100 |
| SGC Expenses | 2,976,009 | 3,085,932 |
| Sirisia Farm Expenses | - | 10,000 |
| Staff Dependants Bursaries | 1,437,615 | 975,748 |
| Strategic Plan & Master Plan Expenses | - | 86,740 |
| Student Expenses | 1,808,067 | 1,377,365 |
| Student Placement and Admission Expenses | 924,428 | 1,166,350 |
| Teaching Material | - | 1,937,159 |
| Technical and Vocational Training Expenses | 3,934,881 | 3,040,046 |
| Telephone Expenses | 42,000 | 22,000 |
| Travel & Accommodation | 11,086,108 | 8,895,766 |
| University Management, Deans & SenateExpenses | 855,400 | 67,000 |
| Valuation and Tender expenses | 822,003 | 1,027,900 |
| **Total General Expenses** | **304,489,847** | **375,318,634** |

## 14B) USE OF GOODS AND SERVICES- RECOGNIZED IN CASH FLOW

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Use of Goods and Services - Amount Recognized in the statement of Financial Performance | 304,489,847 | 375,318,634 |
| Add: | | |
| Decrease in Trade payables | | |
| Increase in Inventory | 4,875,132 | (282,891) |
| Non-Cash Decrease in non-cash liability(debt forgiven) | | |
| Less: | | |
| Decrease in Inventory | | |
| Increase in trade payable | (94,439,101) | 29,133,423 |
| Increase in Service providers cost | (31,857,915) | (79,312,333) |
| Non-Cash Expense- increase in provision for bad debts | (14,906,813) | (353,301) |
| Amount recognized in the statement of cash flows | 168,161,150 | 324,503,532 |

## 15. EMPLOYEE COSTS

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Salaries and Wages | 908,209,688 | 818,246,946 |
| Employee Related Costs - Medical Aids | 79,927,737 | 37,090,349 |
| Service Gratuity | 27,412,707 | 32,605,370 |
| Employee Costs | 1,015,550,132 | 887,942,665 |

## 15B) EMPLOYEE COSTS RECORDED IN CASH FLOW

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Employee Costs - Amount Recognized in the statement of Financial Performance | 1,015,550,132 | 887,942,665 |
| Less: Increase in Employee Benefit Obligation | | |
| (Increase)/Decrease in accrued Part time expenses | 31,857,915 | |
| (Increase)/Decrease in accrued Service Gratuity | 6,693,512 | 2,642,859 |
| (Increase)/Decrease in accrued Medical | (44,681,679) | (51,004,858) |
| (Increase)/Decrease in accrued Service Gratuity | (7,770,278) | (7,770,278) |
| Amount recognized in the statement of cash flows | 1,001,649,602 | 831,810,388 |

## 16. REMUNERATION OF COUNCIL MEMBERS

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Chairman's Honoraria | 960,000 | 578,667 |
| University Council emoluments | 14,063,140 | 15,163,598 |
| **Remuneration of Council Members** | **15,023,140** | **15,742,265** |

## 17. DEPRECIATION AND AMORTIZATION EXPENSE

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Property, plant and equipment | 78,807,120 | 73,054,128 |
| Intangible assets | 104,400 | 966,544 |
| **Total depreciation and amortization** | **78,911,520** | **74,020,672** |

## 18. REPAIRS AND MAINTENANCE

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Maintenance of Catering & Hostel Facilities | 1,392,000 | 282,620 |
| Medical Laboratory equipment Maintenance | - | - |
| Maintenance of Plant, Furniture & Equipment | 825,388 | 721,292 |
| Maintenance of Building & Stations | 2,555,768 | 2,040,442 |
| Maintenance of Water Suppliers & Sewerage | 1,157,435 | 299,990 |
| Maintenance of Playgrounds & Parks | 135,954 | 74,854 |
| Maintenance of Computers | 1,772,029 | 378,000 |
| Repair and Maintenance of University Vehicle | 6,641,743 | - |
| Network Installation and Maintenance expenses | 590,560 | 252,350 |
| Services Level Agreement (ABNO) expenses | 4,846,712 | 3,029,300 |
| Telecommunication Maintenance | 130,000 | 18,000 |
| **Total repairs and maintenance** | **20,047,589** | **7,096,848** |

## 19. GRANTS AND SUBSIDIES

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| KCB- Foundation Consultancy service Expenses | 7,789,005 | - |
| Commonwealth of Learning- Technology-Enabled Learning Expenses | - | 700,400 |
| Association of Common Wealth Universities Expenses | 408,202 | 1,271,592 |
| International Development Research Centre Expenses | 9,203,160 | 5,602,888 |
| Future life Institute project expenses | 1,727,334 | - |
| UNIHUBS- Erasmus Expenses | 548,966 | - |
| Skies Rapid Tech Skills Student Contract Expenses | 7,220,474 | 2,002,960 |
| Innovate UK- African Agricultural Knowledge Transfer Expense | 8,935,072 | 9,567,944 |
| RUFORUM-RAINCA Expenses | 888,300 | 5,613,520 |
| SMEHAS Project Expenses | 1,443,100 | 180,540 |
| Society for Research on Adolescents | - | 869,000 |
| **Total Grants and Subsidies** | **38,163,613** | **25,808,844** |

## 20. PUBLIC RELATIONS AND MARKETING COSTS

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Advertising & Publicity | 2,248,357 | 300,579 |
| Publishing and Printing | 390,000 | 145,000 |
| University Shows & Exhibitions | 279,800 | 104,560 |
| **Total PR & Marketing Costs** | **2,918,157** | **550,139** |

## 21. UNREALIZED GAIN FROM FOREIGN EXCHANGE TRANSACTIONS

| Description | Period Ended 30th June, 2025 | Period Ended 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Unrealized gain from foreign exchange transactions | 0 | 0 |
| Unrealized Loss on foreign exchange transactions | 13,235 | 13,043 |
| | **13,235** | **13,043** |

## 22 A). CASH AND CASH EQUIVALENTS

| Description | Period as at 30th June, 2025 | Period as at 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Current account | 472,090,245 | 309,430,166 |
| Fixed deposits account | 10,000,000 | 10,000,000 |
| Others | 24,317 | 33,837 |
| **Total cash and cash equivalents** | **482,114,562** | **319,464,003** |

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

| Financial institution | Account number | Period as at 30th June, 2025 Kshs. | Period as at 31st June, 2024 Kshs. |
|---|---|---|---|
| a)  **Current account** | | | |
| Kenya Commercial Bank Limited-889 | 1132024889 | 139,056,591 | 40,802,587 |
| Kenya Commercial Bank Limited- Deposit | 1134708375 | 13,385,069 | 7,457,987 |
| Kenya Commercial Bank Limited -Payment | 1137408286 | 35,032,233 | 16,137,196 |
| National Bank of Kenya Limited-Pension | 01281076872600 | - | - |
| National Bank of Kenya Limited - Fees Collection | 01001076872600 | 57,610,163 | 80,105,404 |
| Equity Bank Limited-508 | 0480261211508 | 70,457,633 | 52,541,963 |
| Equity Bank Limited-898 | 0500261717898 | 2,768,343 | 717,649 |
| Standard Chartered Bank | 01020282721 | - | 22,061,074 |
| Family Bank Limited | 077000029979 | 54,564,180 | 52,644,163 |
| Co-operative Bank of Kenya Ltd | 01129669927300 | 85,661,013 | 31,224,239 |
| Absa Bank Kenya PLC( KES) | 2028252628 | 2,335,547 | 1,521,613 |
| Absa bank Kenya PLC (Euro ) | 2040024649 | 7,781,929 | 855,650 |
| Absa Bank Kenya PLC (USD) | 2040024657 | 3,437,544 | 3,360,641 |
| **Sub- total** | | **472,090,245** | **309,430,166** |
| c)  **Fixed deposits account** | | | |
| Equity Bank Limited | 0480382372464 | 10,000,000 | 10,000,000 |
| **Sub- total** | | **10,000,000** | **10,000,000** |
| e)  **Others(specify)** | | | |
| Cheques in transit | | - | - |
| cash in hand | | - | - |
| Petty Cash | | 24,317 | 33,837 |
| **Sub- total** | | **24,317** | **33,837** |
| **Grand total** | | **482,114,462** | **319,464,003** |

## 23A). RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

| Description | Period as at 30th June, 2025 | Period as at 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Transfers from State Department for University Education & Research - Operational Grant | - | 44,819,142.00 |
| Transfers from State Department for University Education & Research -Development Grant | - | - |
| **Total Receivables from Non- Exchange Transactions** | **-** | **44,819,142.00** |

## 23B). TRANSFERS FROM OTHER GOVERNMENT ENTITIES - RECOGNIZED IN STATEMENT OF CASHFLOWS

| Ageing Analysis- Receivables from non- exchange transactions | Period Ended 30th June, 2025 | % of the total | Period Ended 30th June 2024 | % of the total |
|---|---|---|---|---|
| Less than 1 year | - | 100% | 44,819,142 | 100% |
| Between 1-2 years | - | 0 | 0 | % |
| Over 3 years | - | 0 | 0 | % |
| **Total** | **-** | **100%** | **44,819,142** | **%** |

## 23C). TRANSFERS FROM OTHER GOVERNMENT ENTITIES - REGOGNIZED IN STATEMENT OF CASHFLOWS

| Description | Period as at 30th June, 2025 | Period as at 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Transfers from State Department for University Education & Research - Development Grant | 0 | (44,819,142) |
| **Total Receivables from Non- Exchange Transactions** | **0** | **(44,819,142)** |

## 24A). RECEIVABLES FROM EXCHANGE TRANSACTIONS

| Description | Period as at 30th June, 2025 | Period as at 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| **Current receivables** | | |
| Students fees debtors | 563,573,137 | 265,436,876 |
| Less: Provision for bad debts | (28,178,657) | (13,271,844) |
| Staff debtors | 5,532,479 | 1,467,190 |
| E-citizen | 5,528,891 | 0 |
| General Debtors | - | 3,291,186 |
| Bank guarantee Total Energies | - | 2,500,000 |
| Bank Guarantee - Kenya Power | 667,820 | 667,820 |
| Kenya Revenue Authority | 3,672,009 | 3,672,009 |
| **Total current receivables** | **550.795,679** | **263,763,237** |
| **Total receivables** | **550.795,679** | **263,763,237** |

**24 (B).**

| Description | FY2024/2025 Kshs | | FY2022/2023 Kshs | |
|---|---|---|---|---|
| | Current FY | % of the total | Comparative FY | % of the total |
| Less than 1 year | 11,729,190 | 2% | 253,632,222 | 96% |
| Between 1- 2 years | 535,394,480 | 97% | 3,291,186 | 1% |
| Between 2-3 years | 3,672,009 | 1% | 4,339,829 | 2% |
| Over 3 years | 0 | 0% | 2,500,000 | 1% |
| **Total (a+b)** | **550.795,679** | **100%** | **263,763,237** | **100%** |

**24 (C).**

| Impairment allowance/ provision | 2024-2025 Kshs | 2023-2024 Kshs |
|---|---|---|
| At the beginning of the year | 13,271,844 | 13,870,622 |
| Additional provisions during the year | 14,906,813 | (598,778) |
| Recovered during the year | - | - |
| Written off during the year | - | - |
| At the end of the year | **28,178,657** | **13,271,844** |

**25. INVENTORIES**

| Description | Period as at 30th June, 2025 Kshs. | Period as at 30th June, 2024 Kshs. |
|---|---|---|
| Consumable Stores | 1,103,017 | 383,174 |
| Medical Supplies & Laboratory Chemicals | 1,942,273 | 1,188,174 |
| Electrical, Building & Plumbing Materials | 7,199,729 | 3,678,183 |
| Catering | 698,505 | 818,861 |
| **Total Inventories at the Lower of cost and Net Realizable Value** | **10,943,524** | **6,068,392** |

## 26. PROPERTY, PLANT AND EQUIPMENT

| Cost | Land | Buildings | W.I.P | Plant And Equipment | Computers, Printers & Copiers | Furniture & Fittings | Motor Vehicles | Library Books | TOTAL Kshs. |
|---|---|---|---|---|---|---|---|---|---|
| As at 1st July, 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 |
| Additions | - | - | 41,305,758 | 1,224,930 | 3,257,160 | 1,285,000 | - | 1,081,363 | 48,154,211 |
| Donations | - | - | - | - | - | - | - | 207,490 | 207,490 |
| Transfer/adjustments | - | 75,480,925 | 79,435,325 | 1,932,000 | - | 2,022,400 | - | - | - |
| At 30TH JUNE, 2024 | 96,152,728 | 2,236,216,889 | 28,038,913 | 79,974,062 | 116,947,735 | 79,252,287 | 91,058,705 | 102,208,513 | 2,829,849,832 |
| As at 1st July, 2024 | 96,152,728 | 2,236,216,889 | 28,038,913 | 79,974,062 | 116,947,735 | 79,252,287 | 91,058,705 | 102,208,513 | 2,829,849,832 |
| Additions | - | - | 17,549,520 | 2,366,952 | 9,833,893 | 347,400 | - | 1,587,011 | 31,684,776 |
| Donations | - | - | - | - | - | - | - | 650,000 | 650,000 |
| Transfer/adjustments | - | - | 28,038,913 | - | - | - | 28,038,913 | - | - |
| At 30th June , 2025 | 96,152,728 | 2,236,216,889 | 17,549,520 | 82,341,014 | 126,781,628 | 79,599,687 | 119,097,618 | 104,445,524 | 2,862,184,608 |
| **Depreciation and impairment** | | | | | | | | | |
| 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 |
| As at 1st July, 2023 | - | 263,882,277 | - | 29,805,929 | 73,390,000 | 62,073,233 | 88,775,818 | 86,795,743 | 604,723,000 |
| Depreciation | - | 44,724,338 | - | 6,329,900 | 12,967,900 | 2,169,789 | 1,524,968 | 5,337,233 | 73,054,128 |
| Prior year adjustment | - | - | - | - | - | - | - | - | - |
| At 30th June, 2024 | - | 308,606,615 | - | 36,135,829 | 86,357,900 | 64,243,022 | 90,300,786 | 92,132,976 | 677,777,128 |
| As at 1st July, 2024 | - | 308,606,615 | - | 36,135,829 | 86,357,900 | 64,243,022 | 90,300,786 | 92,132,976 | 677,777,128 |
| Depreciation | - | 44,724,338 | - | 6,565,560 | 14,669,437 | 2,096,115 | 5,440,417 | 5,311,253 | 78,807,120 |
| Prior year adjustment | - | - | - | - | - | - | - | - | - |
| At 30th June, 2025 | - | 353,330,953 | - | 42,701,389 | 101,027,337 | 66,339,137 | 95,741,203 | 97,444,229 | 756,584,248 |
| **Net book values** | | | | | | | | | |
| At 30th June, 2025 | 96,152,728 | 1,882,885,936 | 17,549,520 | 39,639,625 | 25,754,291 | 13,260,550 | 23,356,415 | 7,001,296 | 2,105,600,360 |
| At 30th June, 2024 | 96,152,728 | 1,927,610,274 | 28,038,913 | 43,838,233 | 30,589,835 | 15,009,265 | 757,919 | 10,075,537 | 2,152,072,704 |

### Property, Plant & Equipment assets that are fully depreciated

| Description | Cost or valuation | Normal annual depreciation charge |
|---|---|---|
| Plant and Equipment | 16,675,060 | 1,667,506 |
| Motor Vehicles | 81,927,158 | 13,681,835 |
| Computers, Printers and Coppiers | 52,127,580 | 10,425,516 |
| Furniture and Fittings | 48,684,014 | 3,407,881 |
| Library Books | 51,332,998 | 5,133,300 |
| **Total** | **250,746,810.00** | **34,316,038.17** |

## 27. INTANGIBLE ASSETS-SOFTWARE

| Description | Period as at 30th June, 2025 | Period as at 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| **Cost** | | |
| **At beginning of the year** | 29,644,000 | 29,644,000 |
| Additions | 1,044,000 | 1,044,000 |
| **At end of the year** | 30,688,000 | 30,688,000 |
| Additions–internal development | - | - |
| **At end of the year** | 30,688,000 | 30,688,000 |
| **Amortization and impairment** | | |
| **At beginning of the year** | 29,748,400 | 28,781,856 |
| Amortization | 104,400 | 966,544 |
| **At end of the year** | 29,852,800 | 29,748,400 |
| Impairment loss | - | - |
| **At end of the year** | 29,852,800 | 29,748,400 |
| **NBV** | **835,200** | **939,600** |

## 28. TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS

| Description | Period as at 30th June, 2025 | Period as at 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Trade payables | 44,388,355 | 33,345,911 |
| HELB account | 110,160 | 853,226 |
| CDF | 21,113,148 | 8,483,626 |
| County Bursary | 17,853,964 | 3,946,170 |
| Other Sponsors | 14,508,288 | 3,262,430 |
| Kibabii University Needy Students Fund | 12,768,343 | 10,717,648 |
| HELB Bursary | - | 39,650 |
| IUCEA | - | 443,710 |
| HELB County Loans | - | 52,500 |
| Staff SACCO Loan Deductions | 11,281,064 | - |
| Staff Bank Loan Deductions | 13,567,938 | - |
| Pension Contribution | 46,642 | - |
| UASU | 407,866 | - |
| KUDHEIHIA & KUSU | 127,935 | - |
| Staff Welfare | 378,450 | - |
| Insurance & Investment | 32,927 | - |
| NITA | 20,850 | 21,550 |
| KUCCPS | 6,769,450 | 3,869,450 |
| CUE | 15,138,675 | 4,685,900 |
| Housing Levy | 2,034,383 | 952,000 |
| Student Benevolent Fund | 2,120,162 | 986,062 |
| Universities Fund | 2,022,773 | 339,250 |
| **Total trade and other payables** | **164,691,373** | **71,999,083** |

## 29. REFUNDABLE DEPOSITS FROM CUSTOMERS

| Description | Period as at 30th June, 2025 Kshs. | Period as at 30th June, 2024 Kshs. |
|---|---|---|
| Caution Money | 9,685,370 | 10,767,370 |
| Deposit on Staff House Rent | 367,700 | 317,200 |
| Unallocated deposits | - | 24,680 |
| **Total Refundable Deposits from Customers** | **10,053,070** | **11,109,250** |

## 30. DEFERRED INCOME

| Description | Period as at 30th June, 2025 Kshs. | Period as at 30th June, 2024 Kshs. |
|---|---|---|
| Eco- Act Project Grants | 1,989,853- | |
| Commonwealth of Learning- Technology-Enabled Learning | - | - |
| European Union- AHEAD Project Grant | - | - |
| International Society for Behaviorial Studies - BCF Stipend | - | - |
| National Multiplication Training Project - by DAAD | - | - |
| International Development Research Centre | 5,838,702 | - |
| unexpended Grant- Association of Common Wealth Universities | - | - |
| SUN24 | - | - |
| Skies Rapid Tech Skills Student Contract- Kiep | 2,074,872 | - |
| Unihubs Erasmus | 3,987,750 | - |
| UNEXPENDED GRANT - SMEHAS | - | - |
| UNEXPENDED GRANT - Innovate -Uk Grant | 2,180,488 | - |
| **Total Deferred Income** | **16,071,665** | **-** |

## 31. EMPLOYEE PAYABLES

| Description | Period Ended 30th June, 2025 Kshs. | Period as at 30th June, 2024 Kshs. |
|---|---|---|
| Third-party payments (Part-timers claims) | 184,907,840 | 153,049,925 |
| Service Gratuity Due | 74,073,530 | 67,380,018 |
| Medical Expenses Accrued | 6,323,179 | 51,004,858 |
| NSSF Interest & Penalty | - | 7,770,278 |
| **Total Employee benefit obligation** | **265,304,549** | **279,205,079** |

## 32. PAYMENTS RECEIVED IN ADVANCE

| Description | Period Ended 30th June, 2025 | Period as at 30th June, 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| Prepaid Fees | 88,568,798 | 82,435,683 |
| **Total payments received in advance** | **88,568,798** | **82,435,683** |

## 33. CURRENT PROVISIONS

| Description | Provision for Audit fees | Total Provision | Prior Year 2023-2024 |
|---|---|---|---|
| | KShs | KShs | Kshs. |
| Balance at the beginning of the year | - | - | 500,000 |
| Additional Provisions | - | - | - |
| Provision Utilised | - | - | - |
| Change due to discount and time value for money | - | - | - |
| Transfers from non -current provisions | - | - | - |
| **Total provisions** | **-** | **-** | **500,000** |

## 34. RECONCILIATION OF CASH GENERATED FROM OPERATIONS

| | Period As at 30th June, 2025 | Period As at 30th June 2024 |
|---|---|---|
| | Kshs. | Kshs. |
| **Deficit/Surplus** | **263,702,780** | **301,176,696** |
| **Adjusted for:** | | |
| Depreciation | **78,911,520** | 18,235,168 |
| Non-cash Grants Received | **(650,000)** | (650,000) |
| Unexpended Grants Utilized | **-** | - |
| Unrealized Gains | **-** | - |
| **Working Capital Adjustments** | | - |
| Increase/ Decrease in Inventory | **(4,875,132)** | 1,361,858 |
| Increase/ Decrease in Receivables | **(242,213,300)** | (456,902,549) |
| Increase/Decrease in Deferred Income | **16,071,665** | (8,582,835) |
| Increase/Decrease in Trade Payables,Refundable Deposits  & Employee payables | **79,482,391** | 223,384,220 |
| Increase/ Decrease in  Contribution to Provisions | **(500,000)** | - |
| Increase/Decrease in Payments Received in Advance | **4,405,410** | 5,578,896 |
| **Net Cash Flow from Operating Activities** | **194,335,334** | **83,601,454** |

### 35. 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 Kshs | Fully performing Kshs | Past due Kshs | Impaired Kshs |
|---|---|---|---|---|
| **At 30th June 2025** |  |  |  |  |
| Receivables from exchange transactions | 545,266,788 | 545,266,788 | - | - |
| Receivables from non-exchange transactions | - | - | - | - |
| Bank balances | 470,895,089 | 470,895,089 | - | - |
| **Total** | **1,021,690,768** | **1,021,690,768** | **-** | **-** |
| **At 30 June 2024** |  |  |  |  |
| Receivables from exchange transactions | 263,763,237 | 263,763,237 | - | - |
| Receivables from non-exchange transactions | - | - | - | - |
| Bank balances | 319,430,166 | 319,430,166 | - | - |
| **Total** | **583,193,403** | **583,193,403** | **-** | **-** |

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.

### 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 |
|---|---|---|---|---|
| **At 30 June 2025** | | | | |
| Trade payables | 164,691,373 | - | - | 164,691,373 |
| Provisions | - | - | 2,500,000 | 2,500,000 |
| Fees Received in advance | 88,568,798 | - | - | 88,568,798 |
| Refundable Deposits to Customers | 10,053,070 | - | - | 10,053,070 |
| Employee Payables | 265,304,549 | | | 265,304,549 |
| **Total** | **528,617,790** | **-** | **2,500,000** | **531,117,790** |
| **At 30 June 2024** | | | | |
| Trade payables | 71,999,083 | - | - | 71,999,083 |
| Provisions | - | - | 500,000 | 500,000 |
| Fees Received in advance | 82,435,683 | - | - | 82,435,683 |
| Refundable Deposits to Customers | 11,109,250 | - | - | 11,109,250 |
| Employee Benefit Obligation | 279,205,079 | | | |
| **Total** | **444,749,095** | **-** | **500,000** | **166,044,016** |

### 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 form future commercial transactions and recognized assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

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 2024/2025

|  | Ksh | Other currencies | Total |
|---|---|---|---|
|  | Kshs | Kshs | Kshs |
| **At 30th June 2025** | | | |
| **Financial assets** | | | |
| Investments | - | - | - |
| Cash | 482,114,562 | - | 487,643,453 |
| Debtors | 550,795,679 | - | 545,266,788 |
| **Total financial assets** | **1,032,910,241** | **-** | **1,032,910,241** |
| **Financial Liabilities** | | | |
| Trade and other payables | 164,691,373 | - | 164,691,373 |
| Borrowings | - | - | - |
| **Total financial liabilities** | **164,691,373** | **-** | **164,691,373** |
| **Net foreign currency asset/(liability)** | **868,218,868** | **-** | **868,218,868** |

**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 |
|---|---|---|---|
| **2025** | | | |
| Euro | 10% | 778,192.90 | - |
| USD | 10% | 343,754.40 | - |
| **2024** | | | |
| Euro | 10% | 85,565.00 | - |
| USD | 10% | 336,064.10 | - |

**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.

**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.

**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:

|  | 2024-2025 | 2023-2024 |
|---|---|---|
|  | Kshs | Kshs |
| Revaluation reserve | 1,434,485,296 | 1,434,485,296 |
| Retained earnings | 457,397,799 | 165,325,315 |
| Capital reserve | 718,054,980 | 721,712,006 |
| **Total funds** | **2,609,938,075** | **2,321,522,617** |
|  |  |  |
| Total borrowings | - | - |
| Less: cash and bank balances | 482,114,562 | 319,464,003 |
| Net debt/(excess cash and cash equivalents) | (482,114,562) | (319,464,003) |
| **Gearing** | -18 | -14 |

## 36. 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;

## 20. 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: (Put a date when you expect the issue to be resolved) |
|---|---|---|---|---|
| 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. | Awaiting PIC report | N/A |
| 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 FY2023/2024 onwards, the University also expects the new funding model to help in minimizing the funding challenge if fully implemented. | Awaiting PIC report. | N/A |
| 3. | **Budgetary Control and Performance** | Included in the Kshs. 1,165,448,455 expenditure for the year are depreciation and amortization expenses totalling 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 its recurrent budget. | Awaiting PIC report. | N/A |
| 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. | Awaiting PIC report. | N/A |

| 5. | **Non-  Compliance with Law on Ethnic Diversity** | Management wish to comment and give the actions taken as follows; |
|----|----|----|
| | | Reasons for non-compliance with Ethnicity are as below: |
| | | i.   At the inception of Kibabii University College, staff from Masinde Muliro University of Science &Technology (MMUST) were seconded to work at Kibabii University College. After the award of the Kibabii University (KIBU) Charter in November, 2015 majority of staff who were from Luhya Community opted to remain at KIBU. Out of forty (40) employees who came from MMUST, thirty-three (33) staff were Luhyas (82.5%). |
| | | ii.   Following the signing of the 2013-2017 National CBA between Inter-Public Universities Council Consultative Forum (IPUCCF) and KUDHEIHA Union on 15th March, 2017, Clause 10 stipulated that they convert all staff on casual terms to contractual terms. KUDHEIHA Union leaders thereafter went to Court seeking for orders to compel the University to implement the signed CBA which orders were granted by the Court to hire forty-seven (47) staff on casual terms to contractual terms where forty-two (42) staff were from Luhya Community |
| | | iii.   The Legal Notice provided for inheriting Kibabii Diploma Teachers College, its assets and staff. Majority of staff took every opportunity to apply for positions that were advertised at Kibabii University and were absorbed. It is noted that all the thirteen (13) staff who joined the University from Kibabii Diploma Teachers College (100%) were Luhyas. |
| | | iv.   Reluctance by disadvantaged and marginalized groups in applying for arising job opportunities in the Institution |
| | | v.   **Location of the Univers**ity. The University is located in a region dominated by Luhya community and thus most applications come from the Region. |
| | | vi.   At inception of Kibabii University, the University did not have full time lecturers, and therefore relied on part time lecturers, majority of whom came from the Luhya Community. When the positions were advertised at the University, most part time Lecturers applied and were considered for the positions. |
| | | vii.   Despite conducive working conditions by the University such as timely salary payment, timely payment of statutory deductions, loan facilities, medical benefits, members of staff from other ethnic communities still exit the University. |
| | | viii.   Failure of shortlisted candidates from disadvantaged and marginalized groups to turn up for interviews |
| | | ix.   Failure of appointed candidates from disadvantaged and marginalized groups to take up positions. |
| | | **Actions taken;** |
| | | The University has put in place the following mitigation measures: |
| | | i.   The University has not achieved optimal staffing level as per CUE requirements. The current number of academic staff is below the ideal staff establishment; the University cannot recruit because of Government policies on freeze of employment. If authority to recruit academic staff and funding is given by the Government it will mitigate ethnicity |
| | | ii.   The University gives priority to less represented ethnic groups when an opportunity arises. When the University started a Learning Centre in Turkana, staff from the area were engaged in the Learning Centre. On the advice by the Ministry of Education to close the Learning Centre, the staff of the Centre were retained to work at Kibabii Main Campus. |

| 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. | Awaiting PIC report. | N/A |
| --- | --- | --- | --- | --- |
| 7. | Excess Wage Bill | Management wish to comment and give the actions taken as follows; The University is in concurrence with the Office of the Auditor General's observation on the requirement of Section 26(1a) of the Public Financial Management Act (National Government Regulations) 2012 which provides the limit for compensation of employees at 35% of the total receipts. The University could not attain this requirement of 35% of total receipts because of its context as a service industry. The core mandate of the University is the provision of quality teaching, research and extension services. These are labor intensive as the University is required to employ qualified academic and administrative staff to achieve its mandate and to adhere to the Commission for University Education (CUE) regulations. | Awaiting PIC report. | Continuous |

| 7 | | This is the main reason why the University incurred the largest cost on salaries. | | |
|---|---|---|---|---|
| | | According to the 2015 CUE guidelines on establishment of new Universities in Kenya: 2015 CUE Guidelines on Establishment of a New Universities in Kenya, Chapter 6, Section 1, Subsection 2; each department should have atleast;- | | |
| | | ▪ One professor/Associate Professor | | |
| | | ▪ Two other academic staff at the level of lecturer (PhD holders) | | |
| | | The Commission for University Education, Universities Standards and Guidelines, 2014 PROG/STD/17 further guides on the qualification of academic programme heads, heads of academic programme specialization areas, the ratio of full time to part time academic staff members, minimum qualifications for academic staff, lecturer: student ratio, maximum number of students an academic staff can supervise in any given academic year and the maximum lecturer workload (CUE, Universities Standards and Guidelines, 2014). | | |
| | | Some of the Challenges Experienced by Kibabii University in achieving 35 per cent Wage Bill to Revenue Ratio provided in the PFM Regulations, 2015. | Awaiting PIC report. | Continuous |
| | | i. **Inadequate Funding:** Kibabii University faces a challenge of securing sufficient funding from Government sources and other revenue streams, leading to financial constraints in meeting salary expenses. Over the years, Kibabii University has been funded at 46% by GoK instead of 80% of the Differentiated Unit Cost (DUC). The underfunding has occurred over the years since inception in 2012/2013 financial year to date. In some insistences the budget cuts have seriously affected the University particularly on capital development funding. This affects the revenue base hence impacts negatively on attainment of the 35% wage bill requirement as stipulated in the Public Finance Management Act Regulations, 2015. | | |
| | | ii. **Rising Personnel Costs** due to unfunded CBAs Kibabii University struggles with escalating personnel costs, including salaries, benefits, and pension contributions as a result of unfunded nationally negotiated Collective Bargaining Agreements (CBAs). | | |

| | | | | |
|---|---|---|---|---|
| | | This make it challenging to maintain a reasonable wage bill to revenue ratio.<br>iii. **Staffing Levels:** Staff-to-student ratios requirement by the Commission for University Education (CUE) contribute to increased wage bills. Kibabii University finds it difficult to strike a balance between maintaining quality education and managing costs.<br>iv. **Collective Bargaining Agreements Negotiations** with labor unions and the implementation of Collective Bargaining Agreements influence wage bills. Meeting the agreed-upon terms while adhering to financial regulations is a complex task. Kibabii University has in the recent past negotiated zero CBA's with unions due to inadequate funding and guidance from Salaries and Remuneration Commission. If 2017-2021 CBA is fully implemented, the University's revenues will be enhanced consequently reducing the wage bill percentage.<br>v. **Revenue Generation:** Achieving the 35 per cent ratio may depend on the Kibabii University's ability to generate sufficient revenue. The University's ability to generate additional revenue streams are limited or/ unpredictable hence meeting the 35% ratio will be challenging considering its current situation.<br>vi. **Enrollment Fluctuations:** Changes in student enrollment levels impacts revenue. Over the years there has been fluctuations in enrollment without corresponding adjustments in funding hence the University struggles to maintain the required wage bill to revenue ratio.<br>**Actions taken;**<br>a. Increase in Government Funding. The University has written to the Ministry of Education (MoE) to consider increase in funding. This is expected to be addressed by the new funding model if fully implemented by the Government of Kenya;<br>b. Development of online academic modules and implementation of Blended Teaching. This has reduced face-to-face engagements thus reducing the wage bill. | Awaiting PIC report. | Continuous |

| | | | | |
|---|---|---|---|---|
| | | c. Staff separation without replacement unless in critical areas. From the summary below, it is noted that the number of academic staff is increasing and the number of administrative staff decreasing.<br><br>d. Conversion of Administrative Staff to teaching instead of external recruitment. The University has an approved Staff Conversion Policy (Appendix 2: Career Conversion Policy for converting qualified administrative staff to teaching positions to increase the number of lecturers and researchers without increasing the wage bill. This will enable the University adhere to CUE regulations without increasing the total number of staff as well. The six (6) members of administrative staff who met CUE requirements were converted to teaching in the FY 2023/24.<br><br>**e. Internal promotion of staff instead of external recruitment.**<br>Note: Wage bill Expenditure includes salaries and wages, pension (Employer Contribution) part-time paid, gratuity paid to staff whose contracts have ended and medical bills paid in the year).<br><br>i. In 2023/2024, the University witnessed a notable decrease in its overall wage bill to revenue ratio compared to the previous financial year 2022/2023. That is from 0.76% to 0.68%.<br><br>ii. In 2022/2023, the wage bill to revenue ratio decreased from 0.77% to 0.76% compared to the previous financial year 2021/2022.<br><br>iii. The reduction in the wage bill to revenue ratio is attributed to a combination of factors, including implementation of staff conversion policy, staff separation without recruitment, and minimized staff recruitment to only critical areas.<br><br>iv. In 2022, the University implemented cost containment measures, resulting in a modest decrease in the wage bill. This reduction was achieved through a temporary hiring freeze, and efficiency improvements in administrative processes.<br><br>v. In 2021, there was a steady growth in the wage bill as the University undertook a strategic initiative to attract and retain top-tier faculty members. Investments in research and academic excellence led to increased hiring and higher salary expenditures.<br><br>vi. The fluctuations in the ratio are indicative of the University's efforts to balance its commitment to competitive salaries for Faculty and staff with the need for financial sustainability. | **Awaiting PIC report.** | Continuous |

| 8. | **Failure to Establish Approved ICT Policies** | The policies were developed and approved by the University Council | Resolved<br>Awaiting PIC report | N/A |
|----|----|----|----|----|
| 9. | **Poor Financial Performance** | The deficit was majorly as a result of the University not being able to meet its revenue target for the year 2022/2023 mainly as a result of automating its fee payment policy. The effect of this was that students who had not fulfilled both academic and financial requirements for the previous periods were not allowed to report for the subsequent year. This resulted to students not being invoiced for subsequent semester thus reducing the reported revenues from tuition and tuition related administrative fees. However, it is expected to be a temporary downturn caused by the University's automation of these measures. Positive changes are anticipated as students adapt to these new processes. The University has already observed a reversal of this trend in the first three quarters of the Financial Year 2023/2024 posting of surpluses as a result of the Universities new funding model. In the 2022/2023 Financial Year the University was funded at 46% instead of 80% of the Universities projected incomes based on admitted students hence affected the financial base of the University therefore contributing to the realized deficit.<br>**ACTION TAKEN**<br>To further address this situation the University has taken the following measures;<br>i) The University implemented strategies such as blended teaching and learning methods which is intended to reduce cost of hiring part time lecturers e.g. in a situation where 40 part time lecturers were hired only one (1) is currently hired to teach particularly the common courses;<br>ii) Reviewed and developed market-driven programs to attract more students and increase revenues;<br>iii) Invested in automated systems (ERP) to reduce the workforce hence the wage bill;<br>iv) Developed a staff conversion policy to increase the number of academic staff without external employment thus reducing the cost of hiring externally; and<br>v) Implemented cost-cutting measures such as virtual meetings and sharing soft copies of documents instead of printing. These initiatives are aimed at improving the financial outlook and operational efficiency of the University. | Awaiting PIC report | N/A |

| 10. | **Long Overdue Student fee debtors** | The overdue student fees debtor's balances were largely related to Privately Sponsored Students who had deferred their studies for different reasons including, lack of fees and health issues, while others with disciplinary cases had been suspended. The Kibabii University Student Handbook, 2016 provides that a student is allowed to defer their studies up to a maximum of three years. Despite these balances having been outstanding for more than a year, they were still within the three year limit as provided for in the Student's Handbook. Actions taken;<br><br>**a) Constitution of Debt Management Committee**<br>The University has 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. The Debt Management Committee has started to follow up the debts with an aim to recover. This is shown by evidence of students making commitment or proposing a payment plan to the University.<br><br>**b) Revision of Debt Management Policy**<br>The University has also reviewed its Debt Management Policy to make it more robust in debt recovery.<br><br>**c) Automation of Students Management Process**<br>The University has automated students' management process by linking students' reporting, course registration and examinations to fees payment. | Awaiting PIC report | N/A |

| 11 | **Irregular Variation of Construction of Academic Block Phase II (Main Works) Contract** | The Contractor informed management that installation and testing of CCTV system had been finalized and invited the users for training. Subsequently, a meeting was called for pre-hand over inspection with the Contractor where the following issues were noted; <br><br> ▪ There were 16 CCTV cameras that had not been activated because of incompatible switches. <br> ▪ The existing switches had no power over Ethernet (POE) and therefore could not be used in the activation of cameras. <br> ▪ The Committee requested variation of contract to allow for inclusion of these switches which were missing in the Bills of Quantities (BQ). This was authorized by Management. <br> ▪ The Contractor had to import the switches and therefore commissioning could not be done at the time. <br><br> Further, during pre-hand over meeting, the cameras operations were tested from the control room and the performance was found to be unsatisfactory. This was occasioned by slow speeds on the optical fiber connection between the server and Library. Three alternatives were available for Management; <br> 1. To install a new fibre cable and/or <br> 2. To buy media converters or <br> 3. To redistribute the Network Video Recorders (NVR) so that one NVR serves the library and the control room, the second one serves the main administration block and the third serves the academia tuition block. Management settled on the last option as it had no financial implication. <br> There was also an issue with storage capacity and the Contractor promised to supply the appropriate memory. <br><br> **Actions taken;** <br> The contractor satisfied all the requirements under the Contract and the CCTV surveillance system was commissioned and handed over to the University. It is still in use to date. | Awaiting PIC report | N/A |

| 13. | **Lack of Disaster Recovery Plan and Business Continuity Plan** | The University Management has developed the Disaster Recovery and Business Continuity Plans (Appendix 22:- Information and Communication Technology (ICT) Policies and Procedures Manual).<br><br>University has implemented the timetable module and is in use. Courses are linked with respective Lecturers and timetabling done through ERP system (Appendix 22 b).<br><br>Action taken;<br>The Disaster Recovery and Business Continuity Plan was approved by the University Council (Appendix 22:- Information and Communication Technology (ICT) Policies and Procedures Manual). | Awaiting PIC report | N/A |
| 14 | **Unsupported Refundable Deposits from Customers** | These were monies deposited to the University account whose beneficiaries and purpose could not be established as at the time of reporting; mainly due to lack of sufficient information in regard to the purpose and beneficiary. This was being held in the unallocated deposits liability account (a suspense account) as follow up is made with the bank and other organizations to establish the purpose and beneficiaries. Once this is established the funds would then be transferred to the relevant income accounts or refunded to the persons who deposited if the deposits were done to the University account by error.<br>Actions taken;<br>Resolved;<br>A follow up was done with the banks as well as other institutions and the funds posted to relevant revenue/ liability accounts. (Appendix 31:- Note 27 of Audited Financial statements for year ended 30th June, 2022). | Awaiting PIC report | N/A |

| 15 | **Construction of University Students Centre** | The University had a capital development funding cut in the Financial Years 2019/2020 and 2020/2021 as a result of Covid-19; where the Government prioritized curbing the spread of the disease over Capital development. This was the main cause of the delay in project completion.<br>**Actions taken;**<br>The project has since been completed and is in use. The Government has however, not released all funds relating to the project to the University (The budget has been staggered over several years) for this reason, the University still owes the contractors some money for the work done. | Awaiting PIC report | N/A |
|---|---|---|---|---|
| 16 | **Unauthorized over expenditure** | The over expenditure above the allowable limit of 10% in the Public Finance Management (National Government) regulations, 2015 was 1.68% which was attributed to the effects of Covid-19.<br>The University underperformed in Appropriation In Aid (AIA) collection as a result of suspended operations at the University in-line with Government directive to close all learning Institutions in March, 2020 in order to curb the spread of Covid-19. This adversely affected semester dates and therefore revenues.<br>The Over absorption of funds was majorly as a result of reduced incomes. This led to a downward revision of the budget which meant that a number of activities did not have sufficient budget. Some of these activities were essential and others contracted therefore, had to be undertaken despite the reduced revenues hence the overall over expenditure. This also included salaries that the University continued to pay even when the students were away. At the time, the University was also required to implement the 2017-2021 Collective Bargaining Agreement (CBA) which was not funded by the Government of Kenya (GoK) hence resulting to the budget overrun. | Awaiting PIC report | N/A |

| 17 | **Unconfirmed Employee Payables** | i) That NSSF interests and penalty of Kshs. 7,770,278 was accrued in the books for the first time since negotiations with NSSF were completed in the year under review. The debt occurred during the University's formative years where the NSSF Act did not clarify the requirement for contributions to NSSF by entities that had registered pension schemes. The University was directed by Ministry of Education to negotiate with other Government Bodies with a view for write off of the debts after payment of the principals, which the University complied with but NSSF refused to write off the interest and penalties. Therefore, the University had to provide for NSSF interests and penalty as a liability in its books to enable planning for payment in future periods.<br><br>ACTION TAKEN<br>i) The University has fully paid NSSF interests and penalty. The payment has been done in two instalments of equal amounts. See attached evidence of first and second instalments totalling to Kshs. 7,770,278. | Awaiting PIC report | N/A |
| 18 | **Unaccounted For Students Caution Money** | i) The University collects caution money from students and maintains a ledger for the receipts and payments in the ERP system. Any outstanding amounts in the caution money ledger is treated and reported as a liability since the funds are refundable to students upon clearance with the University in line with the Kibabii University Students Fees Payment Policy and fees structures.<br><br>ii) ii) The caution money collection is done together with tuition fees and other levies hence are held in the fees collection accounts. The University, therefore, charges the caution money liabilities account to enable refund to students who graduate. The University always has cash flow to support payment of caution money as they fall due. This is evident by bank balances as reflected on quarterly reports prepared from time to time and financial statements. | Awaiting PIC report | N/A |

| | | | | |
|---|---|---|---|---|
| | | iii. Currently, the Government of Kenya is in the process of implementation of Treasury Single Account system through E-Citizen platform on pay bill number 222222 where all fees irrespective of the purpose is paid through the same platform (See attached Appendix 22 a & b). This is a requirement of the Public Finance Management Act, 2012, Section 28 (2) and (3). | | |
| | | ACTION TAKEN | | |
| | | i) The University has implemented the payment mode under the Ecitizen platform through pay bill number 222222 for collection of all revenues for the University. | Awaiting PIC report | N/A |
| | | ii) The University has designated the following account to hold caution money liability for the period that it will remain outstanding. | | |
| | | Bank Name: KCB Bank Kenya Limited | | |
| | | Bank Branch: Bungoma | | |
| | | Account Number:          1132024889 | | |

## 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 title | Project Number | Donor | Period/ duration | Donor commitment | Separate donor reporting required as per the donor agreement (Yes/No) | Consolidated in these financial statements. (Yes/No) |
|---|---|---|---|---|---|---|
| Proposed Construction of Student Centre | 644 | GOK | 2 Years | 85,010,180.00 | No | Yes |
| Proposed Construction of Sports Field | 658 | GOK | 2 Years | 64,074,116.00 | No | Yes |
| Purchase of Laboratory and related Equipment | 4240 | GOK | 2 Years | 60,000,000.00 | No | Yes |

## APPENDIX III:  STATUS OF PROJECTS COMPLETION

| SN | Project | Total project Cost | Total expended to date | Completion % to date | Budget | Actual | Sources of funds |
|---|---|---|---|---|---|---|---|
| 1 | Proposed Construction of Student Centre | 85,010,180.00 | 85,010,180.00 | 100 | 85,010,180.00 | 44,146,426.00 | GOK |
| 2 | Proposed Construction of Sports Field | 64,074,116.00 | 64,074,116.00 | 100 | 64,074,116.00 | 34,127,953.00 | GOK |
| 3 | Purchase of Laboratory and related Equipment | 60,000,000.00 | 33,750,000.00 | 56 | 60,000,000.00 | 33,750,000.00 | GOK |

## APPENDIX IV: 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 | Where Recorded/recognized | | | | | Total Transfers during the Year |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Statement of Financial Performance | Capital Fund | Deferred Income | Receivables | Others - must be specific | |
| Ministry Education | 13.08.2024 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 11.09.2024 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 08.10.2024 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 08.11.2024 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 05.12.2024 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 06.01.2025 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 07.01.2025 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 10.02.2025 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 13.03.2025 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 10.04.2025 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 02.05.2025 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 12.06.2025 | Recurrent | 26,580,706 | 26,580,706 | 0 | 0 | 0 | 0 | 26,580,706 |
| Ministry Education | 27.06.2025 | Recurrent | 54,144,218 | 54,144,218 | 0 | 0 | 0 | 0 | 54,144,218 |
| **Total** | | | **373,112,690** | **373,112,690** | **0** | **0** | **0** | **0** | **373,112,690** |

## APPENDIX IV- INTER-ENTITY CONFIRMATION LETTER

| | | | |
|---|---|---|---|
| **TRANSFERING ENTITY NAME:** | **MINISTRY OF EDUCATION** | | |
| | | | |
| **BENEFICIARY ENTITY NAME:** | **KIBABII UNIVERSITY** | | |
| | | | |
| **Break down of Transfers from the State Department for University Education and Research** | | | |
| | | | |
| **FY 2024/2025** | | | |
| **a.Recurrent Grants** | | | |
| | **Bank Statement Date** | **Amount (KShs)** | **FY to which the amounts relate** |
| STATE DEPT HIGH  /REC/FT24226588LV | 13.08.2024 | 26,580,706 | FY2024/2025 |
| STATE DEPT HIGH  /REC/FT242555PJ66 | 11.09.2024 | 26,580,706 | FY2024/2025 |
| STATE DEPT HIGH  /REC/FT24282GV6LH | 08.10.2024 | 26,580,706 | FY2024/2025 |
| STATE DEPT HIGH  /REC/FT243131JM76 | 08.11.2024 | 26,580,706 | FY2024/2025 |
| STATE DEPT HIGH /REC/FT24340VKMYZ | 05.12.2024 | 26,580,706 | FY2024/2025 |
| STATE DEPT HIGH /REC/FT250062GZMH | 06.01.2025 | 26,580,706 | FY2024/2025 |
| STATE DEPT HIGH /REC/FT25007BVBLY | 07.01.2025 | 26,580,706 | FY2024/2025 |
| STATE DEPT HIGH  /REC/FT25041JYX37 | 10.02.2025 | 26,580,706 | FY2024/2025 |
| STATE DEPT HIGH  /REC/FT25072M64RB | 13.03.2025 | 26,580,706 | FY2024/2025 |
| STATE DEPT HIGH  /REC/FT25100QL041 | 10.04.2025 | 26,580,706 | FY2024/2026 |
| STATE DEPT HIGH  /REC/FT2512273PK1 | 02.05.2025 | 26,580,706 | FY2024/2027 |
| STATE DEPT HIGH  /REC/FT251637V5JW | 12.06.2025 | 26,580,706 | FY2024/2028 |
| STATE DEPT HIGH /REC/FT25178WRMPT | 27.06.2025 | 54,144,218 | FY2024/2029 |
| | | **373,112,690** | |
| **b.Development Grants** | | | |
| | | **Amount (KShs)** | **FY to which the amounts relate** |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | **Total** | **0** | **0** |

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

CPA Dr. Benjamin Oduori
**Finance Officer**
**KIBABII UNIVERSITY**
DATE:  05/08/2025

**Head of Accounting Unit**
**MINISTRY OF EDUCATION**
DATE: 05/08/2025

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