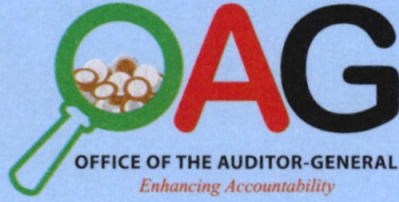


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL  
Enhancing Accountability



**REPORT**

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CLERK-AT THE-TABLE:	Halima Ahmed

**OF**

**THE AUDITOR-GENERAL**

**ON**

**JOMO KENYATTA UNIVERSITY OF  
AGRICULTURE AND TECHNOLOGY**

**FOR THE YEAR ENDED  
30 JUNE, 2025**





**JOMO KENYATTA UNIVERSITY  
OF  
AGRICULTURE & TECHNOLOGY**



**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2025**

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

**Jomo Kenyatta University of Agriculture & Technology**  
**Annual Report and Financial Statements**  
**For the year ended 30 June 2025**

**Jomo Kenyatta University of Agriculture & Technology**  
**Annual Report and Financial Statements**  
**For the year ended 30 June 2025**

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**1. ACRONYMS AND DEFINITION OF KEY TERMS**

**A: Acronyms**

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

**B: Definition of Key Terms**

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

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

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**2. KEY ENTITY INFORMATION AND MANAGEMENT**  
**a) Background Information**

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

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

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

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

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

**b) Principal Activities**

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

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

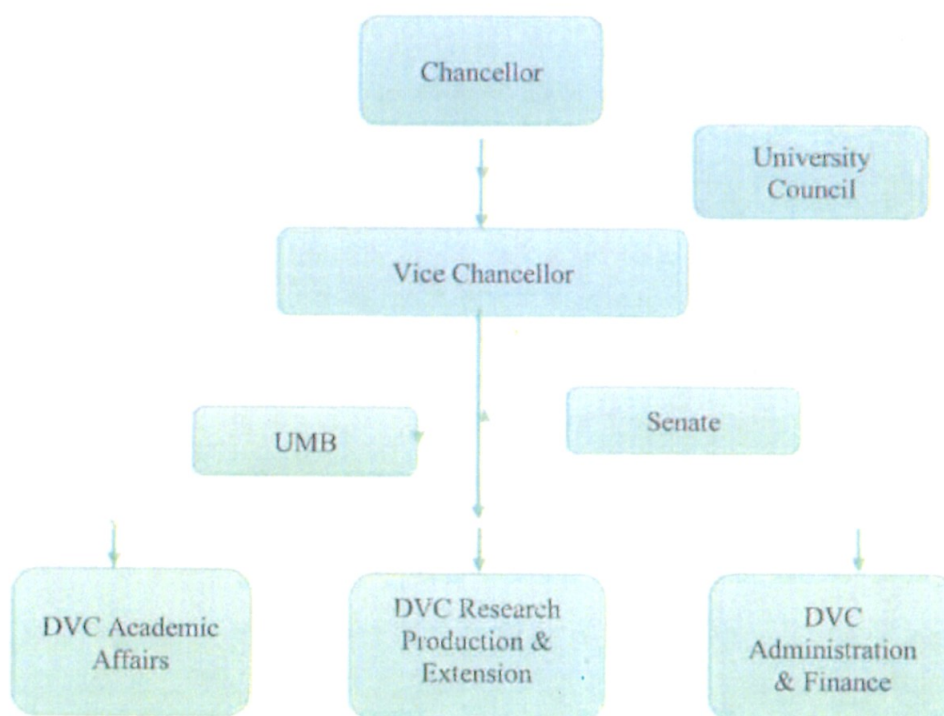
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(ii) Participate in the discovery, transmission and preservation and enhancement of knowledge and to stimulate the intellectual participation of students in the economic, scientific, technological, agricultural, professional and cultural development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

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

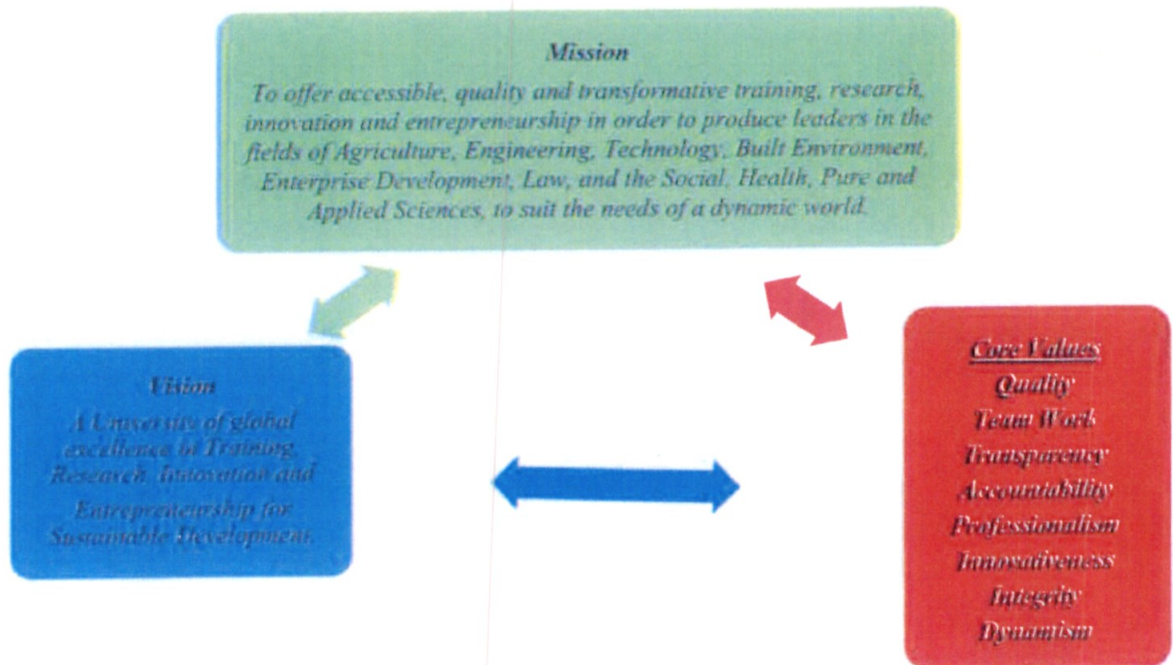
(iv) Subject to the Universities Act, 2012 (Cap 210), to cooperate with the Government in the planned development of university education and, in particular, to examine and approve proposals for new faculties, new schools, new departments, new degree courses or new subjects of study proposed to it by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

The JKUAT governance structure is provided in the figure below.

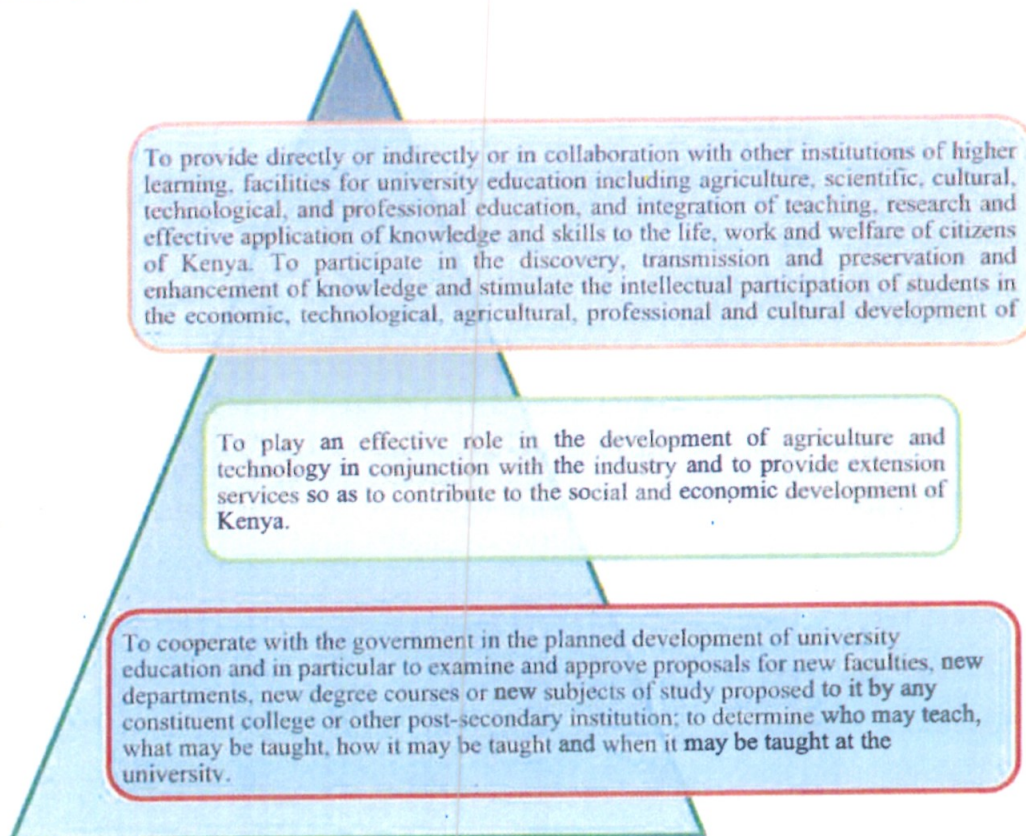


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The University's vision, mission and core values are;



**University Objectives**



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**University Core Values**

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

**c) Key Management**

The University's key management comprises the following:

**The University Chancellor**

No.	Designation	Name
1.	Chancellor	Prof. Joseph Mathu Ndung'u

**The University Management Board**

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

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15.	Chief Medical Officer	Dr. Patrick Mwirigi Mburugu
16.	Chief Legal Officer	Mr. Richard Wokabi
17.	Dean of Students	Prof. Fredah K. Rimberia Wanzala
18.	Chief Procurement Officer	Ms. Kellen Karimi
19.	Managing Director, JKUATES	Mr. Erastus Mvuria
20.	Director ICT	Prof Stephen Kimani
21.	Chief Internal Auditor	Dr. David Kimani Nduruhu

**d) Fiduciary Management**

The key management personnel who held office during the financial period ending 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

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

**e) Fiduciary Oversight Arrangements**

**Audit, Risk and Compliance Committee activities**

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

**Parliamentary Committee activities**

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

**University Council**

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

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

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Their respective mandates are stipulated below;

**Executive Committee**

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

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

**Finance Committee**

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

The committee is also responsible for:

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

**NOTE:**

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

**Sealing Committee**

The Committee was established to undertake the following functions;

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

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**Building Committee**

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

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

**Human Resource Management Committee**

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

**Audit Committee**

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

The Committee is required to:

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

The Council nominates the Chairman of each Council Committee.

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The members of each committee are as shown below

**Full Council**

- |                               |   |                                                  |
|-------------------------------|---|--------------------------------------------------|
| 1. Dr. James Micah Onsando    | - | Chairman of Council                              |
| 2. Cs. Hassan Abdi Mohamud    | - | Member                                           |
| 3. Prof. John H. Nderitu      | - | Member                                           |
| 4. Prof. Angelina Nduku Kioko | - | Member                                           |
| 5. Mr. Joel K. Yego           | - | Member                                           |
| 6. Mrs. Velma Mudanyi         | - | Member                                           |
| 7. Mr. Darius O. Mogaka       | - | Rep. PS State Dept., Higher Education & Research |
| 8. Mr. Rodrick Koome          | - | Rep. CS National Treasury                        |
| 9. Mr. John Karanja           | - | Rep. Inspector-General (Corporations)            |

**Finance Committee**

- |                         |   |                                                  |
|-------------------------|---|--------------------------------------------------|
| 1. Mr. Joel K. Yego     | - | Chairperson                                      |
| 2. Mrs. Velma Mudanyi   | - | Member                                           |
| 3. Mr. Darius O. Mogaka | - | Rep. PS State Dept., Higher Education & Research |
| 4. Mr. Rodrick Koome    | - | Rep CS National Treasury                         |
| 5. Mr. John Karanja     | - | Rep. Inspector-General (Corporations)            |

**HRM Committee**

- |                               |   |                                                 |
|-------------------------------|---|-------------------------------------------------|
| 1. Prof. Angelina Nduku Kioko | - | Chairperson                                     |
| 2. Prof. John H. Nderitu      | - | Member                                          |
| 3. Cs. Hassan Abdi Mohamud    | - | Member                                          |
| 4. Mrs. Velma Mudanyi         | - | Member                                          |
| 5. Mr. Darius O. Mogaka       | - | Rep PS State Dept., Higher Education & Research |
| 6. CPA. Rodrick Koome         | - | Rep CS, National Treasury                       |
| 7. Mr. John Karanja           | - | Rep. Inspector-General (Corporations)           |

**Building Committee**

- |                               |   |                                                  |
|-------------------------------|---|--------------------------------------------------|
| 1. Mrs. Velma Mudanyi         | - | Chairperson                                      |
| 2. Prof. Angelina Nduku Kioko | - | Member                                           |
| 3. Cs. Hassan Abdi Mohamud    | - | Member                                           |
| 4. Mr. Joel K. Yego           | - | Member                                           |
| 5. Mr. Darius O. Mogaka       | - | Rep. PS State Dept., Higher Education & Research |
| 6. CPA. Rodrick Koome         | - | Rep. CS National Treasury                        |
| 7. Mr. John Karanja           | - | Rep. Inspector-General (Corporations)            |

**Audit Committee**

- |                            |   |                                                  |
|----------------------------|---|--------------------------------------------------|
| 1. Cs. Hassan Abdi Mohamud | - | Chairperson                                      |
| 2. Prof. John H. Nderitu   | - | Member                                           |
| 3. Mr. Joel K. Yego        | - | Member                                           |
| 4. Mr. Darius O. Mogaka    | - | Rep. PS State Dept., Higher Education & Research |
| 5. Mr. John Karanja        | - | Rep. Inspector-General (Corporations)            |

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**Sealing Committee**

- |                            |   |                                                  |
|----------------------------|---|--------------------------------------------------|
| 6. Dr. James Micah Onsando | - | Chairman of Council                              |
| 7. Prof. John H. Nderitu   | - | Member                                           |
| 8. Mr. Joel K. Yego        | - | Member                                           |
| 9. Mr. Darius O. Mogaka    | - | Rep. PS State Dept., Higher Education & Research |
| 10. Mr. John Karanja       | - | Rep. Inspector-General (Corporations)            |

**f) University Main Campus**

Jomo Kenyatta University of Agriculture and Technology, Juja

P.O. Box 62000-00200, Nairobi

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

**g) University Contacts**

Telephone: 067-5870001-5

Email: [corp.comm@jkuat.ac.ke](mailto:corp.comm@jkuat.ac.ke)

Website: [www.jkuat.ac.ke](http://www.jkuat.ac.ke)

**h) University Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. KCB Bank Ltd,  
Moi Avenue  
P.O. Box 30081-00100, Nairobi
3. National Bank of Kenya Ltd  
P.O. Box 93-00232, Ruiru
4. Absa Bank Kenya PLC, Absa Plaza  
P.O. Box 46661, Nairobi
5. Co-operative Bank of Kenya Ltd  
P.O. Box 19555-00202, Nairobi
6. Equity Bank Ltd, Thika Plaza,

P.O. Box 253-01000, Thika

**i) Independent Auditors**

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

**j) Principal Legal Adviser**

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

### **3. THE UNIVERSITY COUNCIL**

**DR. JAMES MICAH ONSANDO**

**CHAIR OF THE UNIVERSITY  
COUNCIL**



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

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

Born in 1956, Dr Onsando holds a Doctor of Philosophy (PhD) in Plant Pathology/Phytopathology from Kenyatta University, a Master's degree Plant Pathology/Phytopathology from University of Hawaii at Manoa and a Bachelor of Science degree in Botany/Plant Biology & Zoology from the University of Nairobi.

As a plant pathologist, he nurtured technical knowledge at the Horticultural Research Institute, currently part of the Kenya Agricultural and Livestock Research Organization (KALRO), and Later, at Unilever Tea, he championed technical training and then led the agricultural research/innovation and tea sustainability function, solidifying his grasp on product innovation, development and commercialization.

He later delved into the complex world of Agricultural Development, Regulation, Phytosanitary science and practice, seed and seed systems acquiring over 15 years of expertise in seed regulation, seed systems, phytosanitary science and international fresh produce trade, and seed systems development.

This expertise was developed during his change of career to that of the Director of the Board of Management and later as the Chief Executive Officer/Managing Director of the Kenya Plant Health Inspectorate Service (KEPHIS), a testament to his dedication to the field of Agricultural Development and Regulation. Dr. Onsando's leadership span beyond KEPHIS as he served as a Director of Management and Chairman to 3 other state corporations for a period of 17 years. During his tenure at KEPHIS, Dr. Onsando's influence extended beyond national borders. He steered KEPHIS to its status as a Centre of Phytosanitary Excellency and Kenya as the first country to digitize certification of cut flowers globally. As an international seed and seed systems consultant, he has shared his expertise with numerous African nations including Kenya, Uganda, Tanzania, Rwanda, Mozambique, South Sudan, Zambia, Zimbabwe, Malawi, Ghana, Nigeria, Burkina Faso and Nigeria, leaving a lasting impact on their seed and agricultural transformation landscapes.

His journey, spanning both public and private sectors, INGO and leadership roles has seen him post over 30 publications and two books. This demonstrates his unwavering commitment to cultivating a more sustainable and prosperous agricultural future for Kenya and beyond.

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**PROF. VICTORIA WAMBUI NGUMI  
VICE CHANCELLOR / SECRETARY  
TO THE UNIVERSITY COUNCIL**



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

She was the founding Principal of Karen Campus before her appointment as Deputy Vice Chancellor. Prof Ngumi is widely published in her area of specialization and is a Member of the African Biotechnology Stakeholders Forum (ABSF), as well as the Natural Products Research Network for East and Central Africa (NAPRECA). She has served as a senior education fellow at the African Network of Agro-forestry and Natural Resource Management Education. She was awarded the Elder of the Order of the Burning Spear (EBS) in 2021.

**Cs. ABDI M. HASSAN**



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

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

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

She was the first chairperson of the Biological Sciences Department at JKUAT. She has also been Chair of the Department of Botany and Director, Alternative Degree Programmes (ADP).

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

He holds a Master of Arts Degree in Diplomacy and Foreign Policy from Moi University, a Bachelor of Laws (LLB Hons) Degree from Buckingham University Law School in the United Kingdom, A Bachelor of Science in Criminal Justice from The University of Houston in Texas, USA, and A Post Graduate Diploma in Law (PG Dip Law) from the Kenya School of Law.

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His leadership style is synonymous with positive transformation, upheld by unwavering professionalism, ethical standards, and fairness in public service. Mr. Hassan served on the Presidential Power of Mercy Advisory Board in 2015, contributing to exercises of the prerogative of mercy. He has also served as a Council Member on the UoN Governing Council in 2018.

**MR. JOEL KIPKEMBOI YEGO**



**B.LS (Nairobi)**  
**PGD (California)**

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

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

Beyond his professional achievements, Mr. Yego is a devoted advocate of evangelism and Christian values. He held prominent positions in various Christian boards, including Chairmanship of the Management Advisory Committee of Scripture Union Africa and Directorship of the International Council of Scripture Union.

Mr. Yego's talents extend to property development, with a hand in notable residential housing projects across Nairobi and Machakos Counties. His leadership within the Institution of Surveyors of Kenya is commendable, where he chaired the Land Surveyors Chapter and the Land Surveyors Board. Mr. Yego's influence even reached governmental spheres, as he served on the Presidential Commission of Enquiry into the Land Law System of Kenya.

**PROF JOHN NDERITU**



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

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

He is a distinguished academician and researcher with a profound background in Agricultural Entomology. Born in 1952, Prof Nderitu earned a B.Sc. Honours Degree in Zoology, Botany, and Education (1978) and a M.Sc. in Agricultural Entomology (1984) both from the University of Nairobi, and a Ph.D. in Agricultural Entomology from the University of Dar-es-Salaam (1990). Throughout his illustrious career, Prof. Nderitu has accumulated a wealth of expertise through numerous technical and leadership courses, strengthening his skills in transformative management, result-oriented practices, safety and health, evaluation methodologies, procurement regulations, and more.

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Prof. Nderitu's contributions extend globally, participating in international courses and conferences across Europe, Africa, North America, and South America. He has undertaken over 30 research projects on crop management, receiving funding from esteemed institutions such as Rockefeller Foundation, FAO and UNDP. He has served as Dean, Faculty of Agriculture (2006-2010) and as DVC (Linkages and Partnerships) at the Mount Kenya University between 2014 and 2016. He has served as a former National Chairman of the Universities Academic Staff Union (UASU) and Dean of the Faculty of Agriculture at the University of Nairobi. He's held esteemed positions in various boards, such as Chairman of the Kenya Organic Standard and the National Potato Council of Kenya. His academic contributions and leadership culminated in being honoured as a Professor Emeritus by the University of Nairobi in June 2022. Prof. Nderitu continues to leave an indelible mark on academia, research and agricultural advancement.

**PROF ANGELINA NDUKU KIOKO**



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

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

**MRS VELMA OYIKO MUDANYI**



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

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

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

Prof. Kioko's dedication extends beyond academia. She has served as a language panelist for Kenya National Examination Council and the Kenya Institute of Curriculum Development. Her involvement in teacher development programs with entities like the British Council, Education Development Trust, and Research Triangle Institute are noteworthy.

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

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

Born in 1965, Mrs. Mudanyi has been a committed educator and philanthropist, passionately advocating

**MR. DOUGLAS MOGAKA OGUTU**



**M.Ed. (KU)**  
**B.Ed. (Egerton)**

Mr. Ogutu holds a Bachelor of Education (English and Literature) from Egerton University, a Master's in Educational Communication and Technology (Language Education) from Kenyatta University, and is currently pursuing a Ph.D. in Education. His academic background and professional expertise span education policy analysis, curriculum development program accreditation, and the sustainable financing of education systems.

**MR. RODRICK KOOME**



**M.Econ/Fin (KU)**  
**B.Econ/Fin. (KU)**  
**ICIFA**  
**EAK**  
**ESK**

quality and accessible education. She extends her influence by providing full scholarships to deserving students and rehabilitating those facing societal challenges.

Born in 1972, Darius Mogaka Ogutu is an accomplished educationist and policy expert with over 15 years of experience in higher education governance and administration. He joins the JKUAT Council an Alternate Council Member, representative to the Principal Secretary, State Department for Higher Education. He currently serves as the Director of Higher Education at the State Department for Higher Education and Research, Ministry of Education, Kenya, where he is instrumental in shaping policies and strategies that advance equity, innovation, and quality in the sector.

He was appointed on the 28th of November 2024 to serve for a period of three years.

Mr. Rodrick Koome joins JKUAT Council as the representative to the Cabinet Secretary, National Treasury. He is an astute economist, based at the Government Investment and Public Enterprises department at the National Treasury. He has broad experience in governance and oversight of State Corporations including budget analysis and budget recommendations, evaluation and proposals for reforms, borrowing structuring, organisational restructuring and policy guidance formulation for State Corporations.

Born in 1991, Mr. Koome holds a Bachelor's degree and a Master's degree in Economics and Finance from Kenyatta University. He is a member of Institute of Certified Investment and Financial Analysts (ICIFA), the Econometrics Association of Kenya (EAK) and the Economists Society of Kenya (ESK). He is an enthusiast of matters Philosophy, Trade, Energy, Agriculture, Housing and Urban Development.

**MR. JOHN KARANJA**



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**4. KEY MANAGEMENT TEAM  
A) UNIVERSITY CHANCELLOR**

**OFFICER AND QUALIFICATIONS**

**DETAILS**

**1. PROF JOSEPH MATHU NDUNG’U  
CHANCELLOR**



**Ph.D. (Glasgow)  
CorrFRSE (Corresponding Fellow of  
the Royal Society of Edinburgh)  
BVM (Nairobi)**

The Chancellor is the honorary head and symbol of authority in the University whose main function is to confer degrees and grant diplomas and other awards of the University.

**B) UNIVERSITY MANAGEMENT BOARD**

**OFFICER AND QUALIFICATIONS**

**DETAILS**

**2. PROF. VICTORIA WAMBUI NGUMI**

**VICE – CHANCELLOR**



**EMBA (JKUAT)  
Ph.D. (Clemson)  
M.Sc. (Hiroshima)  
B.Ed. (Nairobi)  
EBS**

Is the Administrative head and Chief Executive Officer of Jomo Kenyatta University of Agriculture and Technology. She is responsible for the direction, organization, administration and academic programmes of the University.

**3. PROF. (ENG.) BERNARD W. IKUA**  
**DEPUTY VICE CHANCELLOR**  
**(ADMINISTRATION & FINANCE)**



**Ph.D. (Tottori)**  
**M.Sc. (Tottori)**  
**B.Sc. (Nairobi).**

The Deputy Vice Chancellor (Administration & Finance) is responsible for all human resource matters, corporate planning, financial administration, healthcare services, registry administration, catering services, tailoring, accommodation, procurement, transport, estates and central services

**4. PROF. ROBERT KINYUA**  
**DEPUTY VICE CHANCELLOR**  
**(ACADEMIC AFFAIRS)**



**Ph.D. (Osaka)**  
**M.Sc. (Nairobi)**  
**B.Sc. (Nairobi)**

The Deputy Vice Chancellor (Academic Affairs) is responsible for planning of academic programmes, preparation of syllabuses and teaching. The office is also responsible for students' affairs including admissions, records and welfare.

**5. PROF. JACKSON KWANZA**  
**DEPUTY VICE CHANCELLOR**  
**(RESEARCH, PRODUCTION & EXTENSION)**



**EMBA (MUA)**  
**Ph.D. (JKUAT),**  
**M.Sc. (Kenyatta)**  
**B.Ed (Kenyatta)**  
**EBS, FAAS**

The DVC (RPE) coordinates research, production and extension activities which include co-ordination of exhibitions, workshops and seminars; soliciting for research funds and production and extension. The division also facilitates income generating activities besides managing the Jomo Kenyatta Academy.

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6. **PROF. HELLEN KIENDE MBERIA**  
**AG. PRINCIPAL, KAREN CAMPUS**



**Ph.D. (JKUAT)**  
**M.A. (Kenyatta)**  
**B.Ed. (Kenyatta)**

The Principal (Karen Campus) is the administrative head and is responsible for all of Karen Campus' matters.

7. **PROF. (ENG.) HIRAM NDIRITU**  
**PRINCIPAL, COETEC**



**Ph.D. (JKUAT)**  
**M.Sc. (JKUAT)**  
**B.Sc. (JKUAT)**

The Principal (COETEC) is the administrative head of the College of Engineering and Technology

8. **PROF. GEORGE THUKU THIONG'O**  
**PRINCIPAL, COPAS**



**Ph.D. (Roorkee)**  
**M.Sc. (Nairobi),**  
**B.Ed. (Nairobi)**

The Principal (COPAS) is the administrative head of the College of Pure and Applied Sciences

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



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

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

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



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

Is the administrative head of the College of Health Sciences

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



**Ph.D. (KU Leuven)  
M.Sc. (KU Leuven)  
B.Sc. (JKUAT)**

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

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12. **DR. ROSE NDEGWA**  
**REGISTRAR (ADMINISTRATION)**



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

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

13. **DR. AGGREY WANYAMA**  
**REGISTRAR (ACADEMIC AFFAIRS)**



**Ph.D. (Pwani)  
M.A., (Kenyatta)  
B.Ed. (Moi)**

The office handles all academic matters under the Deputy Vice Chancellor (Academic Affairs)

14. **DR. PATRICK MBINDYO**  
**REGISTRAR (RPE)**



**Ph.D. (Witwatersrand)  
MSc (London)  
B.A. (Kenyatta)**

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

15. **CPA MARY N. NGUGI**  
**CHIEF FINANCE OFFICER**



**M.B.A (Kenyatta)  
B.Com. (Kenyatta)  
CPA (K), FA**

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

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16.

**PROF. FRIDAH RIMBERIA WANZALA  
DEAN OF STUDENTS**



**Ph.D. (Kagoshima)  
M. Sc. (Nairobi)  
B.Sc. (Egerton)**

Is responsible for all student matters such as accommodation, sports and counselling.

17.

**DR. PATRICK MBURUGU  
CHIEF MEDICAL OFFICER**



**M.Med(Nairobi)  
MBChB. (Nairobi)  
Global Health Leadership Fellow (Nairobi)**

Is the administrative head of the University's Hospital

18.

**MR. RICHARD WOKABI  
CHIEF LEGAL OFFICER**



**LLB. (Hons) (Nairobi)  
Dip. Laws (KSL)  
H. Dip HR (IHRM)**

Is the head of the University's Legal Department

19.

**MR. ERASTUS MVURIA  
MANAGING DIRECTOR, JKUATES**



**MBA(Nairobi)  
B. Comm (Nairobi)  
CPA (K)**

Is the administrative head of JKUAT Enterprises

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**21. PROF. STEPHEN KIMANI  
DIRECTOR, ICT**



**PhD (Sapienza)  
M.Sc (Bristol)  
B.Sc (JKUAT)**

Is the head of the University ICT Directorate

**22. MS. KELLEN KARIMI  
CHIEF PROCUREMENT OFFICER**



**M.Sc (JKUAT)  
B.Sc (JKUAT)  
MKISM**

Is the head of the University's Procurement Department

**23. DR. DAVID NDURUHU KIMANI  
CHIEF INTERNAL AUDITOR**



**Ph.D (JKUAT)  
MBA (JKUAT)  
B.COM (JKUAT)  
CPA (K)**

Is the head of the University's Internal Audit Department

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**5. COUNCIL CHAIRMAN'S REPORT**

On behalf of the University Council, I am pleased to present the Chair's Report for the financial year 2024/2025. This year has been marked by both remarkable progress and significant challenges, all of which have tested and reaffirmed the resilience, innovation, and commitment of the Jomo Kenyatta University of Agriculture and Technology (JKUAT) community.

**Governance and Oversight**

The Council has remained steadfast in discharging its mandate of providing strategic oversight, policy direction, and accountability in line with the Universities Act, 2012 and other regulatory frameworks. Working closely with the University Senate and Management, we ensured that academic excellence, financial prudence, and institutional sustainability remained at the core of our decisions.

**Academic and Research Excellence**

During the year, JKUAT strengthened its leadership in research, innovation, and technology transfer. Dr. Cecilia Mweu, a specialist in horticulture, was awarded the 2024 Collaborative Research Programme Prize by the International Centre for Genetic Engineering and Biotechnology. Dr. Mweu was recognised for her research which uses advanced genetic techniques to extend cassava shelf-life and make it safe for human consumption. Another JKUAT academic luminary, Prof. Mary Abukutsa, has been appointed to serve as Editor-in-Chief of the African Scientific, Research and Innovation Council's Journal of Agricultural Sciences. In her new role, Prof. Abukutsa is expected to enhance the visibility of quality research produced by Africa, to support the continent's development. Additionally, Prof. Robert Gituru, a Professor in the School of Biological Sciences was recently granted the Chinese Government Friendship Award in recognition of his impactful contribution to science and society. Within the same period, Dr. Reuben Thuo, the Principal, College of Health Sciences, was awarded a Medal of Excellence by Indiana University, Fairbanks School of Public Health, for promoting research collaboration and community service. Prof. Kenneth Ngure, a Professor and distinguished JKUAT scholar, was elected Fellow of the African Academy of Sciences, in recognition of his outstanding contribution to science, technology, and innovation across the African continent. In the same breath, Dr. Eng. Bruno Robert Mose from the Department of Mechanical Engineering, jointly published a paper in the highly acclaimed international journal, *Nature*. Additionally, our scholars have so far secured 72 Intellectual Property Assets, of which 17 are patents. This makes JKUAT one of the leading universities in IP registration in the region.

**Financial Performance and Sustainability**

The financial year was characterized by a constrained fiscal environment. Despite this, the University enhanced revenue diversification through consultancy, short courses, commercial units, and resource mobilization from donors and development partners. The Council is pleased to note that the financial statements for the year ended 30th June 2025 present a true and fair view of the University's performance, in compliance with the Public Finance Management (PFM) Act, International Public Sector Accounting Standards (IPSAS), and other applicable regulations.

The Council continues to champion prudent resource utilization, debt management, and efficiency measures to safeguard long-term sustainability.

**Human Capital and Staff Welfare**

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Council recognizes the dedication of staff who continue to deliver on the University's mandate amidst resource constraints. In the year under review, efforts were made to enhance staff training, improve welfare programmes, and promote performance-based recognition. The University conducted workshops to sensitize staff on mental well-being, alcohol and drug abuse prevention as well as excellence in service delivery. Currently, 60 academic members of staff are being supported to undertake various postgraduate programmes. The University has also embarked on promotional interviews for various cadres of staff aimed at enhancing their morale and productivity. Constructive engagements with staff unions and stakeholders ensured industrial harmony.

To encourage research excellence among the university faculty, JKUAT recently inaugurated the Vice Chancellor's Research Merit Award. The award is aimed at promoting high quality research across key thematic areas, including resource mobilization, visible community impact, potential for commercialization, impact on field of study and upcoming faculty. The first winners were unveiled in March this year. I commend the University management for rolling out this performance based award scheme.

**Challenges and Mitigation**

Like many higher education institutions, JKUAT faced challenges including declining government funding, increasing student enrolment demands, and heightened competition in the education sector. The Council remains committed to strengthening governance systems, diversifying income, and leveraging partnerships to mitigate these challenges.

**Outlook for 2025/2026**

Looking ahead, Council will prioritize:

- Enhancing research and innovation
- Enhancing commercialisation of research
- Enhancing financial sustainability through strategic partnerships and alternative revenue streams.
- Expanding internationalization and collaborations.
- Embedding good governance, transparency, and accountability in all operations.
- Driving digital transformation to position JKUAT as a leader in smart learning and technology.

**Appreciation**

On behalf of the Council, I extend sincere appreciation to the Government of Kenya, the Ministry of Education, regulatory bodies, development partners, alumni, and industry stakeholders for their unwavering support. I commend the Vice Chancellor, Management, Senate, staff, and students for their resilience and commitment to the University's mission. Together, we remain committed to steering JKUAT towards academic excellence, innovation, and societal impact.



**DR. MICAH ONSANDO**  
**CHAIRMAN OF THE UNIVERSITY COUNCIL**

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**6. VICE-CHANCELLOR'S REPORT**



It gives me great pleasure to present the Vice Chancellor's Report for the financial year 2024/2025. This report highlights the progress, achievements, challenges, and strategic initiatives that have shaped Jomo Kenyatta University of Agriculture and Technology (JKUAT) during the year under review.

**Academic Excellence and Student Success**

The University continues to uphold its tradition of academic distinction, innovation, and service to society. The University admitted 7,924 students through the Kenya Universities and Colleges Central Placement Service. This attests to the high quality of our programmes, outstanding research and innovation capacity and, commitment to timely completion of courses. Similarly, a total of 6,695 students successfully graduated across various disciplines, joining our global alumni network. This was during the 43<sup>rd</sup> and 44<sup>th</sup> graduation ceremonies held in November 2024 and June 2025 respectively

A number of academic programmes were reviewed and others introduced to align with market demands, government priorities under the Bottom-Up Economic Transformation Agenda (BETA), and global development goals. The new programmes introduced included; Master of Laws, Master of Science in Sustainable Food Processing and Product Development, Master of Climate Change Management, Bachelor of Science in Biomedical Engineering and Bachelor of Science in Naval Architecture and Ocean Engineering to address the growing need for innovation in the blue economy. In the same breath, under the Erasmus+ funded program, JKUAT is spearheading the development of Massive Open Online Courses, aimed at expanding access to knowledge in key areas such as maritime operations and smart shipping technologies. Also ongoing is the alignment of our existing programmes to the competency-based education, which is now gaining root at the lower levels.

A further affirmation of our adherence to strict quality standards is the recent recognition of our BSc. Mechanical and courses by the Washington Accord, an international agreement for accreditation of engineering programmes. The BSc. Civil Engineering and other courses are undergoing review for the same award. This recognition will enhance international student enrolment and mobility of our graduates.

JKUAT has remained dedicated to maintaining quality academic and research standards. This commitment has seen the University retain its position as a popular choice for students seeking higher education.

The University enhanced the quality assurance framework to ensure compliance with Commission for University Education (CUE) standards.

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**Research, Innovation, Internalisation and Technology Transfer**

Over the years, the University has placed emphasis on research collaboration and internationalization. Our faculty and students continue engaging in collaborative and multi-disciplinary research activities, in line with national and international goals. To support these initiatives, the University continues forging strategic partnerships with like-minded players. Key among these is the partnership between JKUAT and Slovenia Centre of Excellence for Space Sciences and Technologies. Courtesy of this partnership, the President of the Republic of Slovenia, Her Excellency Dr. Natasa Musar, inaugurated the **Conduit@Empathy**, a climate change adaptation unit at JKUAT. The facility leverages satellite data to analyse environmental conditions, state of vegetation, urban infrastructure and water quality. Another high end partnership is the Smart Mushroom Project that brings together JKUAT, Mush & Company and the Korea International Corporation Agency, to address food insecurity and tame deforestation. Similarly, the University has forged a partnership with US- based Rochester Institute of Technology, with the goal of advancing research in the field of Imaging Science featuring AI-driven medical imaging, remote sensing and computer vision.

Additionally, in collaboration with the European Union, Microsoft, Zoho and Africa Centre for Technological Studies, the University recently launched JHUB Africa, a one-stop digital innovation platform aimed at addressing key industrial gaps in agriculture, trade and small and medium enterprises. Through the collaboration, the University is developing an AI-driven curriculum and creating awareness among staff and students. Other recent collaborative initiatives include those with Konza Technopolis Authority, for academic research and innovation, and, the Kenya Cyber Security and Forensic Association, for capacity building in cyber security and digital forensics. Similarly, following years of research partnership with TOBE Shoji Company, Japan, and JICA, the University now has a plastic recycling plant, capable of producing high quality pellets for industrial use. Besides the economic value, the facility will enhance training and research while also promoting environmental sustainability. Still in the spirit of internationalization, our partnership with Hasselt University, Belgium, has resulted in the setting up of a fully equipped bio-informatics training laboratory. Related to this, we have a collaboration with KIKI Trust Fund aimed at nurturing academic excellence while easing the students' financial burdens. Through the initiative, six students from various colleges were awarded scholarships.

Still on partnerships, JKUAT with the support from our long standing partner, Japan International Co-operation Agency, has embarked on a three-year community training programme aimed at improving the wellbeing of communities hosting refugees through adoption of climate-smart agricultural practices. The programme has so far successfully set up a demonstration farm and conducted training in Turkana County.

In the spirit of internationalisation, JKUAT has made deliberate efforts to expand viable cross-border networks that are focused on research and innovation. A key element of this initiative is our student and staff exchange programmes with various institutions around the globe. A notable case is our current exchange programme with Vives University of Applied Sciences, Belgium, through which we recently received a cohort of 31 students and 3 lecturers from the institution. This follows an earlier visit by our students to Vives University. The programme provides a platform for cross-cultural exchange and enhanced academic exposure.

**Student Life and Welfare**

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As our primary stakeholders, students remain a priority in all our engagements. This is informed by the fact that a well-rounded student is well placed to succeed in life. One of the approaches we are focusing on to sustain this balance is the career and life skills mentorship programmes that are running across various departments, in partnership with industry. Similarly, in the spirit of granting our students the opportunity to develop leadership skills, the university recently conducted successful students' elections. JKUAT will continue providing a conducive learning environment while adopting a consultative approach to problem solving.

The University remains committed to providing a supportive learning environment by making investments in modern teaching and learning facilities, digital libraries, and e-learning platforms, having comprehensive student mentorship and expanding career development programmes to enhance employability. The University also promoted co-curricular activities, sports, and cultural events that nurture holistic student development.

### **Infrastructure Development and Digital Transformation**

During the year, notable progress was achieved in upgrading ICT systems. These included expansion of smart classrooms and laboratories to support digital and blended learning, enhancement of research infrastructure and innovation hubs and deployment of robust ICT platforms to improve service delivery, governance, and institutional efficiency.

### **Financial Management and Sustainability**

The University faced challenges including, inadequate and delayed funding from the Exchequer, increased competition from local and international higher education institutions and rising costs of operations and infrastructure maintenance.

During the financial year 2024/2025, the University realized a deficit of Kshs 401,039,183. The University's Management appreciates the Kenya Government contribution of Kshs. 1,713,508,445 for recurrent expenditure. The government grants however, were far below our budget submissions, with no funds received for development grants. The University on its part generated Kshs.5.549B which was below/above the targeted Appropriation in Aid of Kshs.6.5B. As a result of these shortfalls, the University continues to grapple with financial difficulties such as inability to meet our obligations to staff, service providers and statutory bodies. This dire situation is partly attributable, to the decline in the number of self-sponsored students and the insufficient funding from the exchequer.

Despite these challenges, prudent financial management and revenue diversification strategies enabled the University to sustain operations. The University has adopted a proactive approach to address these challenges through strategic partnerships, resource mobilization, and operational efficiency.

### **Outlook for 2025/2026**

Looking forward, JKUAT will focus on:

- Strengthening research, innovation, and commercialization.
- Expanding international collaborations and partnerships.
- Enhancing digital transformation in teaching, learning, and administration.
- Enhancing financial sustainability and institutional resilience.

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- Continuing to align our programmes with national development priorities and global competitiveness.

**Appreciation**

I wish to express my heartfelt appreciation to the University Council for its unwavering support and guidance, the Senate for academic leadership, Management for operational execution, staff for their dedication, students for their commitment to excellence, and our partners for their collaboration. Together, we will continue to uphold JKUAT's mission of training leaders, advancing research, and fostering innovations that transform society.



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

**VICE CHANCELLOR**

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**7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES**

Statement of Performance against Predetermined Objectives for FY 2024/2025

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

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

JKUAT develops its annual work plans based on the above 6 Themes. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The University achieved its performance targets set for the FY 2024/2025 period for its 6 strategic themes, as indicated in the table below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Theme 1: Policy Leadership and Governance	To improve policy and corporate governance for enhancing accountability and decision making	<ul style="list-style-type: none"> <li>• All staff trained in their respective functional areas</li> <li>• All senior member of staff trained on governance and leadership</li> <li>• 100% compliance on internal quality assurance</li> <li>• 100% adherence to Performance Management Frame- work</li> </ul>	<ul style="list-style-type: none"> <li>• Needs based capacity building programmes Institutionalized for enhancing productivity at work place</li> <li>• Corporate governance and leadership programmes institutionalized for senior members of staff at levels                             <ul style="list-style-type: none"> <li>• Internal quality assurance mechanisms</li> <li>• Institutionalized</li> <li>• Performance Management Frame-work developed and institutionalized</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Citizens' Service Delivery training for front office staff</li> <li>• Leadership Training for Departmental and Section Heads</li> <li>• Commitments and standards in the charter ensured by maintaining records on number of customer requests, number of customers served, customer feedback and service turn-around-time</li> <li>• Departmental Performance Contracts and Departmental Work Plans harmonized to improve monitoring and evaluation</li> <li>(ii) Individual staff appraisal reviewed</li> <li>(iii) Staff performance assessment automated</li> </ul>
Theme 2: Academic Programmes	To develop and strategically review undergraduate and graduate programmes in order to ensure relevance to industry and create an entrepreneurial culture.	<ul style="list-style-type: none"> <li>• 20% of undergraduate and graduate programmes harmonized per year and approved by Senate and CUE</li> <li>• All (100%) of students under take entrepreneurship course</li> <li>• 100% harmonization of course evaluation</li> <li>• 20% increase in e-learning per year in all campuses</li> </ul>	<ul style="list-style-type: none"> <li>• Undergraduate and graduate programmes harmonized in order to avoid duplication and wastage</li> <li>• Entrepreneurship as a core course undertaken by undergraduate and graduate students for enhancing self-employment</li> <li>• Evaluation is properly harmonized to cover review of case studies, research study on selected topics, field visit reports, bankable business plan, change management</li> <li>• SODEL (e-learning) institutionalized in all campuses</li> </ul>	<ul style="list-style-type: none"> <li>• A total of Eleven (11) academic programmes reviewed and approved by Senate</li> <li>• Six (6) new programmes have developed.</li> <li>• Entrepreneurship unit taught across all programmes</li> <li>• Course evaluation harmonized and undertaken online</li> <li>• All university wide common units delivered and examined on SODEL Platform</li> </ul>

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

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

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

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

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**8. CORPORATE GOVERNANCE STATEMENT**

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

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

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

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

**University Council meetings**

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

The Council membership and meeting attendance during the Financial Year 2024/2025 is as indicated below;

Meeting	No of Meetings	Membership	Attendance
Full Council	3	9	26
Special Council	4	9	23
Ad-hoc Full Council	0	9	N/A
Finance Committee	3	5	13
HR Committee	3	8	20
Building Committee	3	7	19
Special Building Committee	1	7	5
Sealing Committee	2	5	7
Audit Committee	3	5	15

**Council Charter**

The Council has a Charter that defines the Council's roles and responsibilities as well as functions and structures in a way that supports the members in carrying out their strategic oversight function. It provides the Council members with an opportunity to think creatively and critically about how their strategic and

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

**Appointment and Removal from Office**

- i) Every appointment is by name and by notice in the Kenya Gazette but ceases if the Council member: Serves the appointing authority with a written notice of resignation; or is absent, without the permission of the Chairperson, from the three consecutive meetings; or is convicted of an offence and sentenced to imprisonment for a term exceeding six months or to a fine exceeding twenty thousand shillings; or is incapacitated by prolonged physical or mental illness from performing his duties as a member of the Council; or conducts himself in a manner deemed by the appointing authority to be inconsistent with membership of the Council.

- ii) Any removal of a Council member under (i) above, shall be through formal revocation. The Council members who served during the year under review were appointed via a Gazette notice 6756 of 23rd May 2023.

Below is the summary:

No.	Member	Position	Term Status
1.	Dr. Micah Onsando	Council Chairman	Appointed on 29 <sup>th</sup> November 2023
2.	Cs. Abdi M. Hassan	Council Member	Appointed on 23 <sup>rd</sup> May 2023
3.	Prof. John H. Nderitu	Council Member	Appointed on 23 <sup>rd</sup> May 2023
4.	Prof. Angelina Nduku Kioko	Council Member	Appointed on 23 <sup>rd</sup> May 2023
5.	Ms. Velma Oyiko Mudanyi	Council Member	Appointed on 23 <sup>rd</sup> May 2023
6.	Mr. Joel Yego	Council Member	Appointed on 23 <sup>rd</sup> May 2023
7.	Mr. Douglas Mogaka Ogutu	Rep. PS State Department for Higher Education & Research	Appointed on 28 <sup>th</sup> November 2024
8.	Mr. Eric Korir	Rep. CS National Treasury & Economic Planning	Appointed on 28 <sup>th</sup> March 2024
9.	Mr. John Karanja	Rep. Inspectorate of State Corporations	Appointed on 7 <sup>th</sup> December 2023

**Roles and Functions of the University Council**

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

**Induction and Capacity Building for Council Members**

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

**Conflict of Interest, Code of Conduct & Ethics**

JKUAT has fully adopted the Code of Ethics that is enshrined in the Mwongozo which is the Code of Governance for Government owned entities. The code of ethics entails among other things declaration of Conflict of Interest which must be embraced by both the Council and the employees of the organization. The University maintains a conflict of interest register which is availed in every meeting. This applies to all members of the University community, including members of the University Council academic, administrative and support staff and, where appropriate, Students Governing Council. The Council members are required to avoid conflict of interest and deal at arm's - length and with integrity in any matter that relates to JKUAT. The Council has put in place Anti-Corruption Policy to curb any form of corruption in the University.

**Remuneration of University Council members**

Council members are paid taxable sitting allowances as approved by the Chief of Staff and Head of the Public Service following guidelines from the State Corporations Advisory Committee. The Chairman is paid honoraria at a rate approved by the Government.

Transport expenses are reimbursed on travel for Council business at the prevailing AA rates. The members are also entitled to outpatient and inpatient medical cover and a personal accident cover as applicable.

**Statement of Council Members' Responsibility**

The University Council is ultimately responsible for;

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

**Whistle Blowing Policy**

JKUAT has a whistle blowing policy embedded in the anti-corruption policy which has a clause stating that Council shall ensure that person(s) making any corruption disclosures shall be protected against any reprisals or harmful action as a result of such disclosures. Therefore, all the information received by the Council and sources of such information shall be treated as highly confidential. If such information disclosing or hinting to such sources must be disclosed, it shall be with the consent of the person(s) who

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disclosed the information.

**Communication Policy**

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

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**9. MANAGEMENT DISCUSSION AND ANALYSIS**

This report presents some of the key achievements of JKUAT during the 2024/2025 financial year. It also highlights the financial performance of the University in the year as compared to the last two years. The report contains information from the Vice Chancellor's office and the three divisions of Academic, Administration & Finance and Research, Production and Extension.

**Operational Performance**

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

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

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

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

Some key highlights in the University are as shown below.

**VICE-CHANCELLOR'S OFFICE**

**JKUAT's Cutting-Edge Innovations Earn Top Honors at Nyeri Agricultural Show**

Jomo Kenyatta University of Agriculture and Technology (JKUAT) made a significant impact at the 2024 Nyeri Agricultural Society of Kenya (ASK) Show with a series of trailblazing innovations set to revolutionize the agricultural sector. From advanced agroprocessing techniques to cutting-edge earth-moving equipment, JKUAT's exhibits demonstrated how their pioneering research is advancing food security and sustainability. The university's impressive haul of six top awards underscores its leadership in driving agricultural excellence and innovation.

JKUAT's exhibits stood out for their cutting-edge research and technological advancements aimed at enhancing food security and sustainability and led in various categories such as best stand exhibiting agricultural and earth moving equipment, the best innovation and invention stand, best university stand, the best stand in research and development education, the stand that best interprets current show theme and the best agro-processing stand.

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The show, whose theme was *'Promoting climate smart agriculture and trade initiatives for sustainable economic growth'*, brought together over 500 exhibitors from diverse sectors such as agriculture, manufacturing, cooperate societies and education. The University also came in 2<sup>nd</sup> in the most striking display demonstration of locally manufactured products and 3<sup>rd</sup> in the best agriculturally based statutory commission stand category. The show's theme not only emphasized climate-smart agriculture and trade initiatives, aligning with JKUAT's mission but also fostered agricultural innovation through science and technology.

**JKUAT granted awards by State Department for Public Service in 2024**

The university recently scooped top innovation awards during the Africa Public Service Day celebrations 2024. JKUAT won in four categories namely technology and digitization; healthcare and pharmaceutical; most professional submission; and best innovation on citizen centered service delivery in Africa. The innovations that were feted during event were a universal sign language translation application and acyclovir derivative for treatment of Herpes Simplex Virus.

**International Women's Day Celebration – 7<sup>th</sup> March 2025**

International Women's Day (IWD) was celebrated with enthusiasm and grandeur at JKUAT as distinguished guests, university management, staff and students gathered to honour the incredible achievements women have made in different spheres of life such as in education, science, leadership, and business. Some of the women that graced the event included, former Nairobi County Governor, Hon. Ann Kananu, Laikipia County Women Representative, Hon. Jane Kagiri, Esther Chacha representing the Central Regional Police Commander, Kenya Police, Head of Departments and Colleges from JKUAT, JKUAT Council members



*The Women Representative Kiambu County, Hon. Ann Wamuratha sharing her pieces of advice with JKUAT women during the International Women's Day celebrations*

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*A section of the invited guests following during the event*

**Launch of the National Vaccine Portal Developed by JKUAT - 14th May 2025**

The Ministry of Health launched the Kenya Electronic National Vaccine and Immunization Portal (KeNVIP), a cloud-based data platform developed by JKUAT to streamline immunization data management and improve decision-making across the country. Commissioned by the National Vaccine and Immunization Program (NVIP) with support from Gavi and UNICEF, the platform addresses long-standing challenges in the immunization system including fragmented data, lack of integration across systems, and absence of a centralized logistics tool.



*Team JKUAT that attended the launch ceremony*

**Data Protection and Global Compliance Frameworks Training - 14<sup>th</sup> May 2025**

University Management, Council, and Senate members completed training on data protection and global compliance, aimed at strengthening institutional resilience while enabling safe internationalization. The training, facilitated by Africa Law Partners and led by legal experts Walid Khan and Ruth Wangui Rukwaro, was a significant step in the University's commitment to safeguarding sensitive data and aligning its operations with both national and international data privacy regulations.

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*University leadership, led by Vice Chancellor Prof. Victoria Ngumi, poses for a commemorative photo alongside facilitators at the conclusion of the Data Protection Seminar.*

**JHUB Africa's Launch, a New Era of Data Driven Innovations - 20<sup>th</sup> September 2024**

JHUB Africa was officially launched at JKUAT and the newly established Digital Innovation Hub (DIH) was set to become a one-stop hub for developing and nurturing ground-breaking digital solutions tailored to Africa's needs. The Chairman of Council asserted that JHUB would act as a crucial filter for viable innovations.

Conducted training for 61 farmers on various JKUAT technologies in October 17-19 2024 at Likuyani in Kakamega County towards building productive capacity of SMEs.

**Africa-ai-JAPAN Phase II Project Extension - 26<sup>th</sup> August 2024**

The implementation of the second phase of the Africa-ai-JAPAN Project, would be extended by six months, ending November 2025. The project which was an initiative supported by the Government of Japan, through JICA had been implemented since 2014.

**Aga Khan Tree Planting - 13<sup>th</sup> December 2024**

The Aga Khan Foundation (AKF) and JKUAT demonstrated their shared commitment to advancing climate resilience and sustainable development by planting a variety of indigenous trees seedlings at SAJOREC botanical garden. The tree planting exercise, made possible by AKF's donation of 500 indigenous trees to the university involved University Management Board Secretariat, and AKF officials.

**JKUAT Welcomes Weihenstephan-Triesdorf University of Applied Sciences Partnership - 18<sup>th</sup> March 2025**

JKUAT and Weihenstephan-Triesdorf University (HSWT) of Applied Sciences of Germany held discussions aimed at fostering international academic collaboration. The two institutions were exploring opportunities for partnership in research, academic exchanges, and development of academic programs, with a focus on enhancing their global footprint and visibility. The Vice Chancellor noted that JKUAT was keen to explore avenues of collaboration with HSWT, particularly in the areas of research and virtual learning.

**JKUAT and Tassels Farm Partnership on Dairy Farming - 24<sup>th</sup> October 2024**

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JKUAT signed a five-year Memorandum of Understanding (MOU) with Tassels Farming Ltd (TSL) aimed at modernizing the university's dairy farming infrastructure and agribusiness initiatives. This partnership is set to enhance JKUAT's production of both local and exotic dairy breeds by utilizing the university's facilities, including laboratories to develop high-yielding cows and goats.

**Kenya Industrialization Conference 2024 - 6th November 2024**

The Vice Chancellor vouched for research, innovation and commercialization as key to Kenya's industrialization and economic development during the Kenya Industrialization Conference 2024 at the Kenyatta International Convention Centre (KICC). The event was attended by policymakers, business leaders, academia and manufacturers.

**JICA Hands Over Plastic Bottle Recycling Plant to JKUAT - 17<sup>th</sup> July 2024**

JICA officially handed over a state-of-the-art plastic bottle recycling plant to JKUAT. This initiative, known as the "SDGs Business Verification Survey with the Private Sector for Development of Material Recyclers of Used Polyethylene Terephthalate (PET) Bottles aimed to tackle the issue of PET bottle waste by converting it into high-value pellets for local industry use.



**Japan Supported Project Delivered Outcomes at JKUAT - 7th November 2024**

Africa-ai-JAPAN Project had registered impactful outcomes by improving learning and research environment at JKUAT and PAUSTI and also improved global visibility of both institutions through networking opportunities with similar institutions in Africa, Asia, Americas and Europe.

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**(i) Courtesy Calls held in the FY 2024/2025**

<b>Courtesy Calls</b>	<b>Discussions</b>	<b>Date</b>
1 The President of the Republic of Slovenia, Her Excellency Dr. Nataša Pirc Musar	Inaugurated a climate change adaptation unit at Jomo Kenyatta University of Agriculture and Technology.	02/06/2025
2 Likuyani MP, Hon. Mugabe Innocent Maino	Developing and empowering the community of Likuyani Sub County, Kakamega County.	30/10/24
3 University of Tokyo delegation lead, Prof. Yutaka Matsuo Ambassador Enrique Ochoa, Ambassador to Mexico	Explore potential areas of collaboration in the rapidly advancing field of Artificial Intelligence (AI). Current collaboration's potential for significant exchanges including the nixtamalization project, aimed at enhancing maize processing techniques to improve nutritional value and food security.	14/02/25
4 Japanese Ambassador to Kenya, Hiroshi Matsuura	Reaffirming the partnership between Kenya and Japan	09/05/2025
5 PS State Department for Shipping and Maritime Affairs, Ministry of Mining, Blue Economy and Maritime Affairs, Eng. Aden Adbi Millah	Held talks on capacity building within the blue economy through training and research	12/05/2025
6 The Vice Minister and Secretary General, Ministry of Science and Technology of the People's Republic of China Ms. Lin Xin	China-Kenya scientific and technological cooperation through partnership with various Chinese universities	22/07/2024
7 German Academic Exchange Service (DAAD) Director in Kenya Dr. Dorothee Weyler	explore possible cooperative pathways under the Erasmus+ programme.	11/09/2024

**Outstanding performances**

**JKUAT Alumnus Wins Bayer's Top Prize for Creative Challenge - 5<sup>th</sup> September 2024**

Amos Muigai, an alumnus of JKUAT from the COANRE, emerged as the top winner of Bayer's prestigious Creative Challenge. As a reward for his outstanding achievement, Amos rewarded with a fully sponsored trip to Bayer's global headquarters in Leverkusen, Germany. He earned this distinguished role by outperforming competitors from both JKUAT and Eldoret University in a challenge that involved creating and recording instructional videos on the safe application of pesticides for farmers.

**JKUAT Students and Staff Excel in Huawei ICT Competition - 24<sup>th</sup> March 2025**

Three JKUAT students namely Rukia Mwari, Mohammed (fourth-year Bachelor of Science in Telecommunications and Information Engineering), Ephraim Shikanga (BSc Computer Science) and Banzy Nyaga (BSc Mathematics and Computer Science) were declared winners during Huawei ICT Competition for 2024-2025 period. The three competitors were supported by Phillip Oyier, Jonathan Mwai and Wairimu Gichaiya, all staff in the ICT Department.

The event brought together over 21,000 students from 500 universities spread across 20 African countries.

**International Certification Affirms JKUAT Grant Management - 20<sup>th</sup> March 2025**

JKUAT was certified on prudential management of grant resources. The certificate for Good Financial

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Grant Practice (GFGP) under the recognized GFGP standards, was awarded to JKUAT following a rigorous certification evaluation by the African Population and Health Research Center (APHRC).

**Hackathon award - 15<sup>th</sup> November 2024**

JKUAT emerged the best university at the 2024 Inter-Varsity Artificial Intelligence Hackathon. The winning application, dubbed *The Listening Ear*, a cutting-edge innovation to aid the deaf, secured JKUAT win by combining innovative design and impactful functionality to address a critical real-world challenge. The app, stood out for its creative approach and practical impact, was developed by a team of third-year students,

**Prof. Gituru awarded on 26<sup>th</sup> January 2025 in Beijing, China**

Prof. Robert Wahiti Gituru, Associate Professor of Plant Biosystematics received the Chinese Government Friendship Award on the 26<sup>th</sup> of January 2025 in Beijing, China. Prof. Gituru who is also the African Director of the China-Africa Joint Research Center (SAJOREC) was honored for his longstanding and impactful contribution to science and society.

**Dr. Reuben Thuo awarded with Medal of Excellence - 27<sup>th</sup> March 2025**

The Principal, College of Health Sciences, at JKUAT, Dr. Reuben Thuo had been awarded in the United States for his relentless promotion of impactful academic and research collaboration and community service. Dr. Thuo received the medal of excellence from the Indiana University Fairbanks, School of Public Health.

**ACADEMIC DIVISION**

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

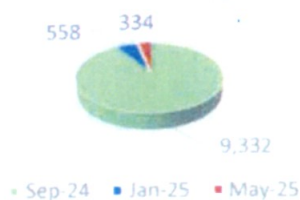
Other functions of the division include; Course regulations, time tables, examinations, certificates and transcripts, graduation, library services, student's attachment and training of academic staff and appraisals.

Some highlights in the year are;

**Admissions**

During the 2024/2025, 10,224 undergraduate students were admitted to JKUAT. 7,924 were from KUCCPS and 2,300 were self-sponsored students.

**Undergraduate Admission Statistics for FY2024/2025**

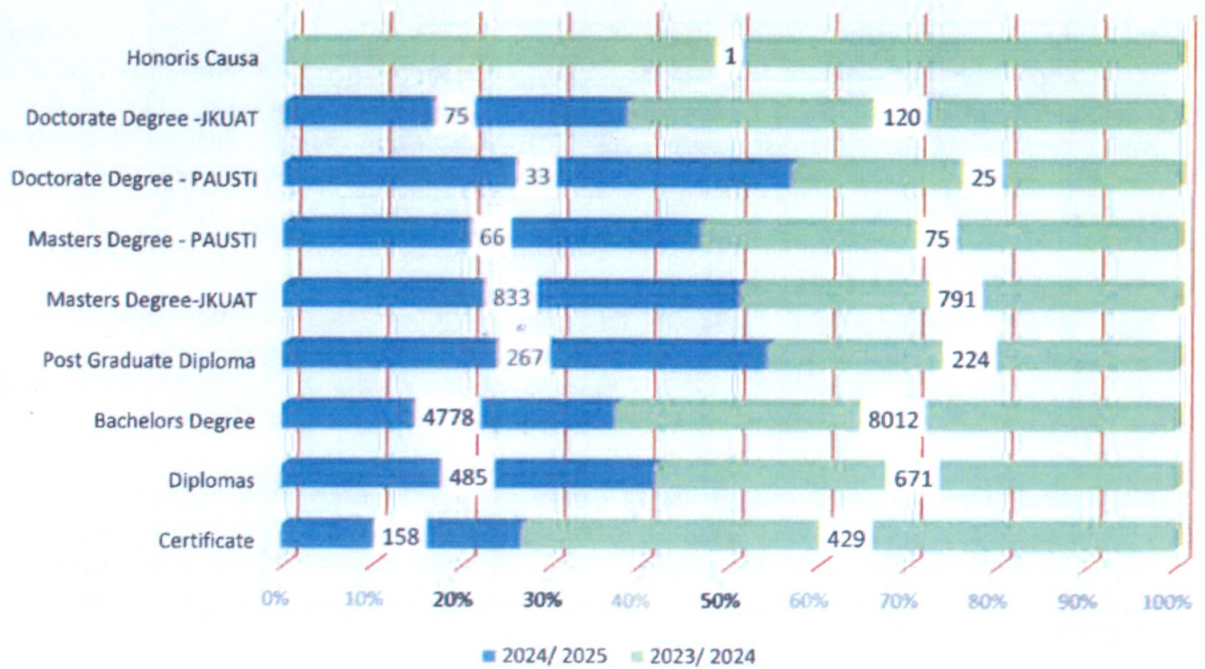


**Graduations**

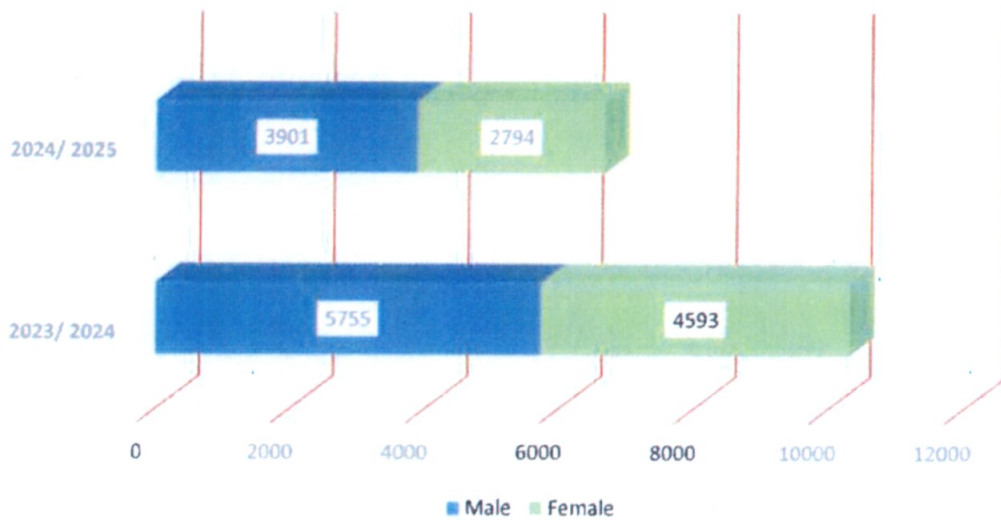
In the FY 2024/2025, we had a total of 6,695 graduands compared to 10,348 that graduated in the FY 2023/ 2024, representing a percentage decline of 35.3%.

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**Comparison of Graduation Awards in 2023/2024 and 2024/2025**



**Graduation Statistics by Gender**



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***Programmes***

The new and reviewed programmes in the year were;

***Reviewed Programmes***

1. Bachelor of Science in Analytical Chemistry
2. Bachelor of Science in Control and Instrumentation
3. Bachelor of Science in Geophysics
4. Bachelor of Science in Industrial Chemistry
5. Bachelor of Science in Mining and Mineral Processing Engineering
6. Bachelor of Science in Renewable Energy and Environmental Physics
7. Master of Medicine in Emergency Medicine
8. Master of Science in Applied Geophysics
9. Master of Science in Energy Technology
10. Master of Science in Physics
11. Postgraduate Diploma in Occupational Safety and Health

***New Programmes - Awaiting CUE Accreditation***

1. Bachelor of Science in Biomedical Engineering
2. Bachelor of Science in Prosthetics and Orthotics
3. Bachelor of Science in Sports and Exercise Sciences
4. Master of Science in Artificial Intelligence
5. Master of Science in Biodiversity Conservation and Management
6. Master of Science in Biostatistics

***Quality Assurance***

The University operates an Integrated Management System (IMS) certified to ISO 9001:2015 (Quality Management Systems) and ISO 14001:2015 (Environmental Management Systems), embedding Internal Quality Assurance processes across all divisions. Quality is maintained through KEBS surveillance audits, internal audits, quarterly management reviews, performance contracting, and the work of the Directorate of Quality Assurance (DQA), which validates academic programmes, conducts curriculum performance evaluations, and undertakes academic audits. These measures ensure compliance with regulatory standards, the delivery of market-relevant programmes, competent graduates, and continuous improvement in teaching, research, and service provision. A detailed Quality Assurance Report is attached.

***A. Quality Policy Statement***

The University Management has established an Integrated Management System (IMS), which incorporates the requirements of ISO 9001:2015 on Quality Management Systems (QMS) and ISO 14001:2015 on Environmental Management System (EMS). In this regard, JKUAT Management commits to:

- i. Comply with all applicable statutory, regulatory and other obligations that the University has subscribed to;
- ii. Provide and maintain a clean and safe environment;
- iii. Conduct regular management reviews and continually improve the IMS;
- iv. Continually improve environmental performance by reviewing the set targets annually.
- v. Promote efficient use of resources and implement measures to minimize environmental pollution;

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vi. Promote entrepreneurial culture in all our processes.

The objectives of IMS shall be established and monitored at corporate and departmental level, and reviewed at the end of every financial year.

***B. Overview of Quality Assurance***

Internal Quality Assurance (IQA) is incorporated in all the three divisions of the University, namely, Administration and Finance division, Academic Affairs division, and Research, Production and Extension division. Each division has inbuilt quality management elements. The three divisions are mutually integrated.

The following areas are identified for internal quality assurance:

- i. Recruitment, promotion and retention of staff.
- ii. Performance contracting and appraisal.
- iii. Development and review of academic programmes
- iv. Student admission and progression
- v. Examinations
- vi. Student curriculum performance evaluation
- vii. Space allocation
- viii. Pedagogical training
- ix. Policy documents
- x. Procurement and purchasing
- xi. Intellectual property rights

***C. Integrated Management Systems (IMS)***

***Overview of IMS***

Jomo Kenyatta University of Agriculture is ISO 9001:2015 (QMS) and 14001:2015 (EMS) certified. The quality and environmental management systems are implemented in an integrated manner, thus referred to as Integrated Management System (IMS). For effective monitoring and evaluation, the following are in place:

- i. Surveillance Audits by Kenya Bureau of Standards (KEBS)
- ii. Internal management system audits
- iii. Quarterly management review meetings
- iv. Performance contracts
- v. Curriculum performance evaluation
- vi. Academic quality assurance

**Guidelines for Deans/Directors and Heads of Departments**

These systems enable departments to carry out their functions in a structured manner towards achievement of the University's strategic objectives and maintenance of a quality culture

**KEBS Certification and Surveillance Audits**

KEBS is a national organization for enforcing compliance with quality standards for products and services in Kenya. ISO standards are international quality standards for products and services. KEBS has

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the mandate of certifying organizations/ individuals who want to produce products or give services as per set international standards. JKUAT was first certified for ISO 9001:2008 in 2009 and ISO 14001:2004 in 2015 (Appendix 7). Following the review of the two standards in 2015, the University was certified for ISO 9001:2015 (QMS) and ISO 14001:2015 (EMS) in 2019. Regular surveillance audits are also conducted to ensure the systems are maintained in compliance with the standards.

**Internal QMS and EMS Audits**

JKUAT has developed QMS and EMS manuals which are guidelines on how all the sections should operate for purposes of quality assurance. To ensure adherence to internal procedures, policies and guidelines, internal audits are conducted twice every year. The University Management Representative prepares an annual audit schedule which is communicated to all departments at the beginning of the financial year. Trained Internal auditors conduct the audits and prepare reports, which are processed and presented to the University Management.

**D. Directorate of Planning, Performance Contracting and Appraisal (DiPPCA)**

**Performance Management**

The University enters into annual Performance Contracts with the Government through the Ministry of Education, which it uses to implement its strategic objectives and other national and university level priorities. In addition, JKUAT reports yearly to the Public Service Commission on the status of compliance with the National Values and Principles in Articles 10 and 232 of the Constitution. The University has consistently performed been rated in the “Very Good” category as evaluated by relevant Government bodies.

To facilitate delivery of results-based management and customer-focused service, increasing satisfaction with public service as envisaged by the Public Service Commission (Performance Management) Regulations, 2021, performance contracting is cascaded to all levels within the university from divisions, colleges, directorates and colleges, departments and sections and to individual staff. Departments prepare and implement annual work plans and report on a quarterly basis for monitoring and evaluation of performance.

Staff Performance Appraisal at JKUAT is undertaken as per the Guidelines to the Staff Performance Appraisal System (SPAS) in the Public Service. The University has automated the performance assessment of staff on the updated HRMIS from the 2023/2024 fiscal year. Staff are able to set their goals and targets and submit quarterly reports online. The same platform is used to undertake 360-degree competency assessment to appraise the learning and development needs of staff. The consolidated performance appraisal report is submitted to the Public Service Commission annually.

**Strategic Plan**

The University Strategic Plan- ((2023-2027)) is positioning JKUAT towards a global, transformative and entrepreneurial University. The plan emphasizes academic excellence in teaching, research, innovation, entrepreneurship and community outreach, aligning with national development goals such as the Bottom Up Agenda for economic transformation, which emphasizes innovation and industrialization.

To secure the success of the projects and programmes envisaged in this Plan, effective, expeditious and transparent performance management mechanisms are necessary. From the five-year Strategic Plan the University draws its Annual Work Plans that provide a framework to guide the tracking of the interventions right from goals, to objectives, strategies, performance indicators and finances. This Strategic Plan is used in developing performance indicators for preparing the University performance contracts during the period 2023-2027. University Annual Work Plans are cascaded to the University's divisions, departments and individual members of staff to set their annual performance targets in their

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annual performance contracts and work plans for the period 2023-2027.

***Sustainability strategy and profile***

JKUAT has identified the following Sustainable Development Goals (SDGs) that relate to its core mandate:

**Table 1: Sustainable Development Goals and University's Role**

Goal	University's Role
Core SDGs the University will prioritize in their implementation	
SDG 1: End poverty in all its forms	<ul style="list-style-type: none"> <li>• Conduct research and innovations that will spur wealth creation and social economic empowerment.</li> <li>• Produce competent graduates who can provide sustainable solutions to existing societal challenges.</li> <li>• Empower community through business incubation support.</li> <li>• Integrate entrepreneurship in all courses to produce job creators.</li> <li>• Empower communities to exploit local resources using Science, Technology and Innovation (STIs).</li> <li>• Create an enabling policy environment for uptake of research outputs and innovations by industry, Micro, Small and Medium Enterprises (MSMEs) and community.</li> </ul>
SDG 2: Zero hunger	<ul style="list-style-type: none"> <li>• Generate technological solutions to address food and nutrition insecurity.</li> <li>• Promote agribusiness and agripreneurship innovation across food value chain.</li> <li>• Address climate change related issues in agriculture.</li> <li>• Promote water harvesting technologies and irrigation.</li> <li>• Conduct research and develop innovations on climate resilient crops and animals.</li> <li>• Promote smart and cost-effective agricultural production technologies.</li> <li>• Promote adoption of post-harvest loss mitigation technologies.</li> <li>• Promote interventions that encourage food diversification based on agri-ecological interventions.</li> <li>• Create sustainable partnerships that are geared towards elimination of hunger.</li> <li>• Develop &amp; Offer academic programmes that are responsive to elimination of hunger.</li> </ul>
SDG 3: Good health and well-being	<ul style="list-style-type: none"> <li>• Develop and review academic programmes to focus on addressing the current and emerging health challenges.</li> <li>• Undertake research and develop innovations on good health and well-being.</li> <li>• Support government programmes addressing good health and well-being.</li> <li>• Forge strategic partnerships that promote good health and well-being.</li> </ul>
SDG 4: Ensure inclusive and quality education	<ul style="list-style-type: none"> <li>• Provide accessible quality university education.</li> <li>• Offer market-driven programmes addressing societal needs.</li> <li>• Ensure academic programmes are accredited and recognized by relevant bodies.</li> <li>• Produce graduates with appropriate skills and competencies to provide solutions to society and industry.</li> <li>• Promote inclusivity in provision of learning opportunities.</li> <li>• Expose JKUAT faculty to industry needs and trends and bring this to the teaching process.</li> <li>• Adopt e-learning technologies to increase access to education.</li> </ul>

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<b>SDG 5: Achieve gender equality and empower all women and girls</b>	<ul style="list-style-type: none"> <li>▪ Enhance enrollment of girls in Science, Technology, Engineering and Mathematics (STEM) programmes.</li> <li>▪ Promote gender equality in admission of students.</li> <li>▪ Enhance Gender mainstreaming across the University.</li> </ul>
<b>SDG 9: Industry, innovation and infrastructure</b>	<ul style="list-style-type: none"> <li>▪ Produce quality graduates for sustainable industrialization.</li> <li>▪ Strengthen partnerships with the industry in training and research.</li> <li>▪ Promote incubation of innovations.</li> <li>▪ Provide leadership and support to MSMEs in the manufacturing sector.</li> <li>▪ Conduct sensitization on Intellectual Property (IP) management and related commercialization aspects.</li> <li>▪ Conduct research to promote infrastructural development and manufacturing.</li> </ul>

***Student Welfare***

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

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

***Students Elections***

JKUSA Student elections were held on 11<sup>th</sup> March 2025 for Delegates and Campus Council and 25<sup>th</sup> March 2025 for Student Council. The Commissioners and Clerks were successfully trained on 6<sup>th</sup> February 2025. These were elections for Delegates, Hall and School Representatives as well as Campus Councils and the aspirants who emerged winners (Nairobi 4, Mombasa 4, Karen 4, Nakuru 4, Hall representative 8, School representatives 18) were declared.

The Students' elections were held on 25<sup>th</sup> March 2025, except for the position of the chairperson which was contested in court. On 25<sup>th</sup> April 2025, the court ruled in favor of JKUAT. The chairperson election was held on 29<sup>th</sup> April 2025. A total of 146 delegates participated in the election.

The newly elected leaders were inaugurated on 2<sup>nd</sup> May 2025. The new leaders were successfully trained on 27<sup>th</sup> June and 28<sup>th</sup> June 2025 at the Pride inn Flamingo hotel in Mombasa County. The Trainers were senior staff of JKUAT drawn from COHRED, Corporate Communications Office Security Office, Students Affairs, Finance, Security, Sports and Games Departments. The trainers are highly commended for an excellent job of doubling as trainers and mentors of our students' leaders. The total number of students trained were 56.

The following are the modules that the students were taken through: Transformative leadership and institutional governance, public safety, mental health and digital citizenship, conflict resolution and emotional intelligence, financial stewardship and resource mobilization, public engagement, protocol and representation, holistic wellness and sustainable leadership, discipleship and self-awareness, fee policy and self-awareness, fee policy and disciplinary procedures, stress management and security and safety.

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***EDGE Career Week***

The JKUAT Career Week 2024, themed The EDGE Program (Engage, Develop, Grow, and Entrepreneurship), was a highly impactful initiative aimed at bridging the gap between academia and industry. The event, which ran from 4th to 8th November, brought together over 1000 students, alumni, and industry professionals. It featured a range of activities, including workshops, keynote speeches, networking sessions, and exhibitions by over 15 companies and organizations.

The EDGE Program is a cornerstone of JKUAT's commitment to holistic student development, focusing on four key pillars:

1. Engage: Fostering connections between students, alumni, and industry professionals.
2. Develop: Enhancing both technical and soft skills through workshops and seminars.
3. Grow: Encouraging personal and professional growth through mentorship and leadership sessions.
4. Entrepreneurship: Promoting innovation and business acumen among students.

***Key Activities and Schedule***

The program ran from 4/11/2024 to 8/11/2024, featuring a packed schedule of events that catered to diverse interests and career aspirations. Below is a breakdown of the key activities:

The following are the topics were tackled in the 3 days: navigating the modern job market and embracing lifelong learning, emotional intelligence, continuous learning and informed decision making, values of hard work in achieving entrepreneurial success, career prospects in health technology, personal branding, career development pathways, gig economy, tool making entrepreneurship and data on kenya's labour market.



***University Chaplaincy***

The following are the activities that were carried out in the Chaplaincy section: Beginning of year and end of year service (18.12.2024), Students prayer service (23.10.2024) dedication/thanksgiving service,

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memorial services for staff and students who passed on, oversaw all religious activities carried out in the university.

***Clubs and Professional Associations Leadership Training***

The JKUAT Students Clubs and Professional Associations Leadership Training 2025 was a week-long capacity-building initiative aimed at empowering student leaders with the strategic, ethical, and practical competencies necessary to strengthen associations performance and impact. The training was held from 17<sup>th</sup> February 2025 to 26<sup>th</sup> February 2025.

Through five interactive modules led by subject-matter experts, the program addressed leadership gaps previously identified by the Office of the Dean of Students. The sessions were well-attended by nearly 200 participants, engaging, and yielded valuable insights into the evolving needs of student association leaders. The following are the modules that were tackled during the week: strategic leadership and succession planning, communication, negotiation and conflict management, public service, etiquette and protocol and financial resource management and budgeting.

***JKUAT Students' Participation in Performing Arts Festivals***

***Drama Festivals***

JKUAT students have continued to excel in performing arts festivals, consistently earning recognition through trophies and multiple certificates, particularly in drama.

Drama festivals are conducted in two stages: Regional and National. In 2025, JKUAT was declared the Best Public University in the region and ranked 2nd overall after Mount Kenya University, which is a private institution.

Similarly, during the Kenya Music Festival held in August 2024, JKUAT students demonstrated commendable performance. In solo and choral verses categories, they secured positions ranging between 1st and 3rd, while in choir categories they attained positions 4th to 6th amongst competing universities.

***Music Festivals***

During the year under review the JKUAT students choir participated in the Annual Kenya music festivals 96th Edition, which was Held at Moi Girls High school Eldoret, the JKUAT choir entered university category and competed with other universities, in different classes, solo pieces, like soprano, Alto, Tenor, Base solos, also mixed voices including 42 singer's involved in setpiece, own arrangements, cultural songs and dance, other category was choral verse speaking, public speaking, French and Kiswahili,

Out of this categories, JKUAT emerged winners in public Kiswahili speaking 92 marks got 1st position other positions in summary were 2-2nd positions, 3-3rd positions and 5 and 6 respectively, On the general universities standing KMF 2024, JKUAT emerged as the most disciplined university because the choir always was on schedule, upon the time, JKUAT was needed on stage, Generally, the students and the music directors and other staff members, there was good coordination,

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***Counselling***

Counselling is a continuous student welfare activity. During the 2023/2024 academic year, a total of 496 students came for counselling between September 2023 and August 2024. This is the distribution of this figure across different colleges.

S/N	College	Number of Students Counselling	Male	Female
1	COANRE	52	32	20
2	COETEC	62	51	11
3	COHES	35	13	22
4	COHRED	118	84	34
5	COPAS	229	165	64
6	PAUSTI	1	0	1
	<b>Total</b>	<b>497</b>	<b>345</b>	<b>152</b>

***Counselling issues presented***

The dominant issues were discontinuation, depression, Alcohol and Substance abuse and Exam irregularities

***Sports***

The Sports and Games Department at Jomo Kenyatta University of Agriculture and Technology (JKUAT) remains steadfast in its mission to promote physical fitness, sportsmanship, holistic development, and community service among both students and staff. Through structured programs, competitive engagements, and wellness initiatives, the Department continues to position sports as a vital pillar of university life.

***Key Highlights***

- **Inter-University Competitions:** JKUAT teams actively featured in conference, regional and national competitions, demonstrating consistency, skill, and resilience across multiple sporting disciplines. Their collective efforts not only yielded commendable results but also enhanced the University's visibility and reputation within the Kenyan university sports landscape.
- **JKUAT'S Dominated in various sports in the KUSF Nairobi Conference Leagues,** reaffirming JKUAT's dominance in selected disciplines.

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- **Strong performances** leading to various trophies scooped in the National Kenya Universities Sports Federation (KUSF) Indoor Playoffs A, National Women’s Championship, and the KUSF Athletics Championship.
- **Steady representation** in the various National Leagues involving Clubs and government institutions where teams posted respectable results while gaining valuable experience.
- **Off-Season Activities and Wellness Programs:** Beyond competitive engagements, the Department rolled out inclusive activities such as **Zumba, Aqua Aerobics, and daily staff aerobics programs**, which provided an avenue for relaxation, physical health, and social interaction. These initiatives not only supported holistic well-being but also reinforced the Department’s role in fostering a vibrant and active university community.

**Federation of Eastern Africa Universities Games (FEAUS) – 13th Edition**

The 13th Eastern Africa University Games (EAUGs) were hosted at Maseno University from 15th to 19th December 2024, attracting 32 institutions from across the Eastern Africa region. This prestigious biennial event continues to serve as a platform for promoting sportsmanship, regional integration, and the holistic development of student-athletes.

Jomo Kenyatta University of Agriculture and Technology (JKUAT) proudly fielded athletes in nine sporting disciplines becoming the **Best-ranked Kenyan Public university** (2<sup>nd</sup> Kenyan overall) out of the 15 that competed namely:

1. Karate
2. Taekwondo
3. Chess
4. Scrabble
5. Badminton
6. Tennis
7. Table Tennis
8. Athletics
9. Swimming

JKUAT delivered its best-ever performance in the history of the EAUGs, with six out of nine teams securing medals. The results were

remarkable:

- 10 Gold Medals
- 12 Silver Medals
- 11 Bronze Medals
- 5th overall position out of 32 participating universities
- 2nd best-ranked Kenyan university out of the 15 that competed

This historic milestone firmly establishes JKUAT as a rising powerhouse in regional university sports, particularly in indoor disciplines such as karate, taekwondo, chess, and scrabble, where our athletes consistently outshone their competitors. Beyond the medals, the games provided an opportunity for our student-athletes to gain invaluable exposure, experience diverse competition, and build lasting networks with peers from across the region.

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*Trophy presentation to the DVC (AA) after a victorious FEAUS Event, Dec 2024*



*Captains whose teams took part in the FEAUS Games pose with their trophies before presentation to the DVC AA*

**Kenya Universities Sports Federation (KUSF) Nairobi Conference League Performance**

The league officially kicked off in September 2024, featuring a wide array of indoor and outdoor events across the KUSF Nairobi Conference. JKUAT teams participated actively with the dual objective of securing strong conference placements and qualifying for the coveted Playoffs A and B. At the conference level, JKUAT student-athletes displayed remarkable skill, resilience, and consistency, earning top spots across a wide range of disciplines. Their performances not only reinforced the University’s competitive edge but also demonstrated the depth of talent nurtured within the institution.

**JKUAT Performance at the KUSF Conference Level**

<i>Position</i>	<i>Sports Disciplines</i>
<i>1<sup>st</sup></i>	Chess (Men & Women), Tennis (Men), Karate (Men & Women), Scrabble (Men), Roll Ball (Men)
<i>gold (7)</i>	
<i>2<sup>nd</sup></i>	Table Tennis (Men), Scrabble (Women), Roll Ball (Women), Tennis (Women), 3x3 Basketball (Women), Hockey (Women), Basketball (Women), Soccer (Men)
<i>silver (8)</i>	
<i>3<sup>rd</sup></i>	Swimming (Men), Table Tennis (Women), Athletics (Men), Volleyball (Men & Women), Netball (Men), Handball (Men)
<i>bronze (7)</i>	

**Overall KUSF Conference Ranking: 3rd Place**

This outstanding performance reflects JKUAT’s balanced excellence across mind sports, combat sports, ball games, and athletics, with several teams achieving first-place finishes. The strong showing secured the University’s qualification for national-level playoffs, setting the stage for further success in the season.

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*Trophies won by JKUAT Teams in the KUSF Nairobi North Conference league season 2024/2025*

**Kenya Universities Sports Federation (KUSF) Indoor Playoffs A**

The KUSF Indoor Playoffs A were hosted at Masinde Muliro University of Science and Technology (MMUST) from 22nd–23rd February 2025, bringing together top-performing universities from across the country. JKUAT

- Table Tennis (Men)
- Chess (Men & Women)
- Scrabble (Men & Women)
- Tennis (Men & Women)
- Karate (Men & Women)

This year marked a significant milestone as JKUAT made its first-ever appearance in Baseball5, reflecting the institution's

teams had a strong presence qualifying in a wide range of disciplines, a testament to the University's expanding sports portfolio and growing competitiveness.

The University secured representation in the following categories:

- Taekwondo (Women)
- 3x3 Basketball (Women)
- Roll Ball (Men & Women)
- Baseball5 (Debut Sport)

commitment to embracing emerging sports with Olympic potential.

**Detailed JKUAT Performance – KUSF Indoor Playoffs A Medal Tally**

CATEGORY	GOLD	SILVER	BRONZE	OVERALL POSITION
Men's Teams	2	5	2	6th
Women's Teams	3	1	5	5th
Overall	5	6	7	6th out of 26 universities

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Overall, JKUAT finished in 6th position nationally out of 26 universities, with a combined haul of 18 medals (5 Gold, 6 Silver, and 7 Bronze). The performance highlighted the University's balanced strength across both men's and women's categories, as well as the ability to compete effectively in both traditional and emerging sports.

**14th Edition of Kenya Universities Sports Federation (KUSF) Women's Championships**

The 14th Edition of the KUSF Women's Championships was held at Meru University from 7th to 9th March 2025, in celebration of International Women's Day. JKUAT registered

- Chess
- Basketball
- Karate
- Roll Ball
- Volleyball

JKUAT women's teams delivered an outstanding performance, finishing 3rd overall out of 29 participating universities. The contingent secured a total of 15 medals, broken down as follows:

This achievement marks a significant improvement compared to previous years, underscoring the growing competitiveness and resilience of JKUAT's women athletes. Of particular note was the increased participation, with the University fielding teams in 10 sporting disciplines, an expansion that reflects the department's commitment to inclusivity and the empowerment of women through sport. JKUAT has established itself as a leading institution in nurturing women's sports, producing not only medal-winning performances but also cultivating role models who inspire broader student participation.

**Kenya Universities Sports Federation (KUSF) Para Sports Championship**

The Kenya University Sports Federation (KUSF) successfully hosted the Para Sports Championship at Kenyatta University on 30th November – 1st December 2024, marking a historic milestone for JKUAT

a strong delegation across a wide range of disciplines, reflecting the steady rise of women's participation in competitive sports within the University.

**Participating Disciplines (ALL WOMEN TEAMS)**

- Hockey
- Tennis
- Badminton
- Taekwondo
- Handball

- 8 Gold
- 3 Silver
- 4 Bronze



*JKUAT Lynx-Basketball Women Team, Best in 3x3 version of the sports in Kenya*

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as it was the first time the university fielded athletes in para sports at the inter-university level.

**Objectives of the Event:**

- Promote inclusivity and equity in university sports.
- Provide a competitive platform for students with disabilities.
- Foster collaboration and networking among universities.
- Raise awareness on the value and importance of para sports in the university community.

The championship attracted 229 athletes from 15 universities representing five of the six KUSF regional conferences, with over 200 spectators in attendance. The lively atmosphere not only celebrated diversity but also highlighted the unifying power of sport in breaking barriers and strengthening community bonds.

In this debut participation, JKUAT competed in chess, with Ben Okumu ranking 17th out of 26 participants. The university placed 7th overall out of 11 teams in Chess, a respectable performance that sets a strong foundation for future growth in para sports.

This milestone participation is not only a sporting achievement but also a statement of JKUAT's dedication to diversity, inclusivity, and equal opportunity. By engaging para-athletes, the university has taken a significant step in ensuring that sports are accessible to all students, reinforcing its position as a progressive institution committed to the holistic well-being and empowerment of its community.

**KUSF Student athletes Leaders Boot Camp 2024 and Captains Seminar**

The Sports and Games Department participated in the KUSF 2024 Student athletes Leaders Boot Camp in Voi. The department sponsored a team of student Captains and student leaders for the Camp where various topics and experiences were shared on Sports leadership towards responsible governance.

Later the department organized a Captains seminar hosted at SAJOREC towards training of captains (team leaders) in student's team governance and responsibilities at JKUAT Sports. These trainings have enhanced excellent student's leaders and staff interaction and have boosted various team performances placing JKUAT at the helm of University sports nationally.

**Interdepartmental JKUAT Sports League – JKUAT Champions League (JCL)**

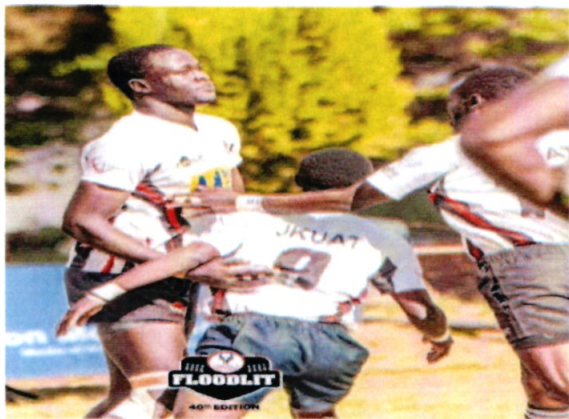
The Sports and Games Department successfully organized the Annual JKUAT Soccer Champions League (JCL), which has grown into one of the most vibrant and unifying student sporting events in the university calendar. The JCL goes beyond competition, serving as a platform that promotes inclusivity, teamwork, leadership, and recreational engagement, while also strengthening the sense of community within JKUAT.

The 2024/2025 edition kicked off in September 2024 and culminated on 13th March 2025, drawing remarkable participation from over 22 schools across the main campus as well as satellite campuses (CBD and Karen). The tournament provided an opportunity for students of diverse academic disciplines to come together, showcase their football skills, and build lasting friendships through sport.

The final rankings were as follows:

- **Winners:** School of Electrical, Electronics and Information Engineering (SEEIE)
- **1st Runner-up:** School of Biological Sciences (SBS)
- **2nd Runner-up:** School of Mathematics and Physical Sciences (SMPS)
- **4th Place:** School of Civil, Environmental and Geospatial Engineering (SCEGE)

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### **Introduction of New Sports**

In line with JKUAT's commitment to fostering holistic student development through sports, the Directorate of Sports and Games is proud to announce the successful introduction of two new disciplines: **Khokho** and **Kempo**. This milestone not only expands the university's sporting portfolio but also provides students with more avenues to explore their talents, embrace cultural diversity, and cultivate physical fitness and discipline.

Looking ahead, preparations are underway to introduce **Lacrosse** and **Ultimate Frisbee** in the upcoming season. Notably, Ultimate Frisbee is a mixed-gender sport, making it a powerful tool for promoting inclusivity, teamwork, and gender equality on the playing field. By adopting such progressive and globally recognized sports, JKUAT continues to reinforce its commitment to diversity, innovation, and equal opportunities in student engagement.

### **Community Engagement and Outreach**

Community engagement and outreach remain central pillars of the Sports and Games Department's mission at JKUAT, reflecting the university's belief in the power of sports to transform lives, build connections, and strengthen social fabric. Beyond enhancing physical activity and wellness, these initiatives foster inclusivity, nurture talent, and reinforce JKUAT's role as a catalyst for positive change within the surrounding community and beyond. The 2024/2025 academic year witnessed an impressive array of outreach activities and strategic collaborations that underscored the department's commitment to social impact and sports development.

### **Community Events and Programs**

The department spearheaded and supported several high-profile events designed to promote fitness, inclusivity, and cultural exchange while creating memorable experiences for students and community members alike. Key highlights included:

- **Annual DEPAUL Austin Sports Day (8th March 2025):** A signature wellness event that brought together diverse stakeholders—students, staff, and external participants—to celebrate sports, physical activity, and social cohesion.
- **Jackie Robinson Baseball Showcase, Nairobi Community Baseball League, Baseball for Africa, & KOSHEIN Kenya Events (July 2025):** Hosted at JKUAT's **Field of Dreams, Nairobi**, these events attracted participants from across the country and the region, positioning JKUAT as a hub for baseball growth and development in Africa. They combined competition with cultural exchange, inspiring young athletes and creating new pathways for the sport's expansion.

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- **CATCOM JUMUIYA Sports League:** A recreational competition driven by student clubs and societies, aimed at enhancing sportsmanship, peer bonding, and grassroots participation on campus. The league continues to strengthen the culture of active living within the university.
- **Nairobi Baseball Championship Festival (14th September 2024):** A landmark festival hosted at the Field of Dreams, which drew **over 1,000 participants nationwide** for a vibrant day of competition, community fun, and the celebration of baseball as an emerging sport in Kenya.

Through these events, JKUAT has successfully created opportunities for youth engagement, talent discovery, and intergenerational interaction, ensuring sports act as a unifying and empowering platform.

#### **Community Partnerships**

Strategic partnerships have been critical in amplifying JKUAT's outreach efforts. A notable collaboration with **IfWeBuildIt.com**, a U.S.-based organization, has enabled the university to expand its baseball infrastructure and capacity for community programs. This partnership has provided not only resources and technical expertise but also a shared vision for creating sustainable sports initiatives that empower young people through structured opportunities.

The fruits of this collaboration are evident in the development of the **Field of Dreams at JKUAT, Nairobi**, which has become a national centrepiece for baseball activities. Plans are already underway to break ground on a second field, signalling growth in both infrastructure and the university's capacity to host larger events, tournaments, and training camps. This expansion reflects a long-term strategy to position JKUAT as a regional leader in sports infrastructure development while ensuring the community continues to benefit from inclusive, accessible, and sustainable sporting spaces.

#### **International Performances and Worldwide impact**

JKUAT's influence in the sporting arena extends far beyond national borders, a fact exemplified by the achievements of Dr. Waweru Kamaku, Director of Sports and Games, who continues to elevate both the university's and Kenya's profile on the global stage. In 2024, Dr. Kamaku's international assignments have been equally remarkable. He was selected to officiate at the Africa Cup of Nations (AFCON) 2024 in Ivory Coast, one of the continent's most prestigious football tournaments. His performance on this platform earned widespread acclaim, further demonstrating his competence and commitment to the game.

reached a historic milestone when he was appointed as a FIFA Professional Referee, becoming the only Kenyan among 25 referees in Africa to represent the continent globally. This appointment firmly positioned JKUAT on the world map, showcasing the university's ability to nurture excellence that transcends academic and athletic boundaries.

Beyond AFCON, Dr. Kamaku was entrusted with officiating high-stakes CAF knockout stage matches, which featured some of Africa's most decorated football giants, including Al Ahly (Egypt), Mamelodi Sundowns (South Africa), Esperance Tunis (Tunisia) among many others. These assignments underscored not only his technical expertise but also his ability to manage games of intense pressure and global viewership.

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*Dr. Waweru shines on the global stage as the only Kenyan appointed FIFA 2024 Professional Referee — flying the JKUAT flag high!*

Through these global engagements, Dr. Kamaku has not only advanced his personal career but also amplified JKUAT's international reputation. His success serves as a source of pride for the university, reinforcing its identity as a hub for excellence in both academics and

sports. More importantly, his achievements inspire JKUAT students and staff to embrace ambition, resilience, and professionalism as they pursue their own sporting and academic aspirations.



*Dr. Waweru continues to break barriers on the global stage — appointed to officiate high-stakes CAF knockout matches - A true pride for JKUAT, Kenya, and African football.*

To sum it up, the 2024/2025 academic year was a defining period for JKUAT Sports, marked by outstanding achievements, new initiatives, and global recognition. These milestones not only strengthened student development and community engagement but also elevated JKUAT's profile nationally and internationally, reaffirming sports as a vital pillar of the university's growth and identity.

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**RESEARCH, PRODUCTION & EXTENSION**

**Overview of the Division**

The Research, Production and Extension (RPE) Division, co-ordinates all activities of research, production, extension services, technology transfer and community outreach in the University. In addition, the Division co-ordinates the University's participation in various shows/exhibitions, workshops, seminars and conferences including organizing and hosting of the same; and, mobilizes resources for research, production, extension and technology transfer activities. It also coordinates income generating activities carried out in units such as the JKUAT Nursery School, Food and Technology Centre and the University Farm.

**Research**

Research is coordinated from the Office of the Deputy Vice chancellor RPE with day-to-day administrative tasks handled by the Directorate of Research and Innovations, as well as the Directorate of Grants Management. Both Directorates have policies that guide how research and grants are handled in the University. Oversight of research activities is handled by the Research, Printing and Publications Committee of Senate

Research specific tasks are carried out through five (5) Colleges that handle undergraduate and post graduate research. Further, research activities are carried out through Research Institutes and Centre in areas related to their mandate.

**Research Dissemination**

Research Dissemination in the University is carried out through publications, conferences and seminars/webinars.

**19<sup>th</sup> JKUAT Annual Conference**

The 19th JKUAT Scientific, Technological, and Industrialization Conference and Exhibition took place from 20-21 March 2025, at the Assembly Hall and iPIC building, JKUAT Main Campus in Juja, as well as online via Zoom. The theme of the conference, "Promoting Research and Innovation for Sustainable Development," was explored through seven sub-themes: (1) Agricultural Sciences and Technologies, (2) Basic and Applied Sciences, (3) Engineering, Built Environment, and Technology, (4) Information and Communication Technology, (5) Advances in Medical and Veterinary Sciences, (6) Policy, Governance, Entrepreneurship, Business, and Economics, and (7) Water, Energy, Environment, and Climate Change. The opening ceremony was graced by Prof. Dickson Andala as the chief guest. Welcome remarks were delivered by the Chair of the Organizing Committee, the Deputy Vice Chancellor (RPE), the Vice Chancellor, and the Chair of the JKUAT Council.



*From L-R, JKUAT Council Chair, Dr. Micah Onsando, National Research Fund (NRF) CEO, Prof. Dickson Andala National Research Fund (NRF) CEO, Prof. Dickson Andala and The Vice Chancellor, Prof. Victoria Ngumi interact with some of the exhibitions on display during the conference.*

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The chief guest officially opened the conference and set the tone for the discussions that followed. A total of 95 abstracts were submitted, of which 85 accepted for oral presentations. There were 380 participants in attendance (232 on Day 1 and 148 on Day 2), representing 10 countries. Among them were the guests, six panelists, four speakers, 85 presenters, and 25 exhibitors. The conference was sponsored by the university management, JKUAT researchers, and external partners.

***Publications***

During the year, 41 research papers were published in the Journal of Agriculture, Science and Technology:

- Vol. 24 No. 1 (2025) that was issued in March 2025. The link to the online journal can be found at: <https://doi.org/10.4314/>.
- Vol. 24 No. 2 (2025): JOURNAL OF AGRICULTURE, SCIENCE AND TECHNOLOGY- Published in May 2025 and can be found at the following link: <https://ojs.jkuat.ac.ke/index.php/JAGST/issue/view/38>
- Vol. 23 No. 5 (2024) has been published in December 2024 and can be found at the following link: <https://ojs.jkuat.ac.ke/index.php/JAGST/issue/view/34>
- Vol. 23 No. 2 (2024) was published in July 2024. The issue is available at <https://ojs.jkuat.ac.ke/index.php/JAGST/issue/view/31>

The Directorate also tracks publications done by university staff and students. During the quarter, the Directorate found that staff and students were able to do over 700 publications in the form of book chapters, peer reviewed journal articles and theses. These are tracked and reported as part of the University's performance indicators.

***Seminars And Webinars***

This is one of the platforms that the University utilizes to disseminate information to the public as well as hold beneficial discussions with stakeholders outside the university for her benefit. During the year, 37 seminars and webinars were held focussing on various themes of interest to the University and Kenyan community.

An example of an open lecture is one organised by the Department of Architecture and the Research Directorate, together with Montessori for Kenya held a Montessori for Kenya Open Lecture on Tuesday, March 11, 2025. The vent brought together renowned Montessori architects Steve Lawrence from England and Dr. Marwa from Tanzania, alongside faculty, students, and representatives from Kenyatta University and the Technical University of Kenya.



*JKUAT Architecture Students Showcase their innovative school design proposals to the visiting experts.*

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***Vice Chancellor's Research Merit Awards***

Five staff were awarded the Vice Chancellor's Research Merit Award during the 19<sup>th</sup> JKUAT annual scientific conference. The recipients of the awards were as follows:

<b>Researcher</b>	<b>College</b>	<b>Award</b>
Dr. Paul Kinoti Ng'ang'a	COANRE	Researcher with the most visible impact on improved community livelihood
Dr.-Ing. Wamai Mwangi	COETEC	Most notable contribution to the field of study
Dr. John Kagira	COANRE	Most demonstrable potential for commercialization
Prof. Willis Owino	COANRE	best resource mobilizer award.
Dr. Eunice Njeri	COPAS	The Junior Faculty Research Award



*Research Merit Award winners proudly display their certificates, joined by Council Chair Dr. James Micah Onsando (top left), Vice Chancellor Prof. Victoria Ngumi (top second left), DVC RPE Prof. Jackson Kwanza (top right), and DVC Administration & Finance Prof. Bernard Ikua (bottom left)*

***Ethics Review Committee***

The JKUAT Institutional Scientific and Ethics Review Committee (ISEREC) is an accredited ethics review committee that is tasked with ensuring research at the University is carried out in adherence to standard ethical research principles. The Committee reviewed over 200 proposals during the year.

***Production and Innovations***

The Division also coordinates production and innovation activities throughout the University in an effort to generate income and commercialise innovations, products and services. These activities are further described below.

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***Monitoring and Evaluation***

The Division also coordinates the internal monitoring and evaluation of the Manufacturing Research Chair. During the quarter, Members of the Research Manufacturing Chair participated in the 4<sup>th</sup> Multisectoral conference and exhibitions on Research, Science, Technology and Innovation conversations, organized by the National Commission for Science, Technology and Innovation (NACOSTI) in Naivasha, from June 9-12, 2025. The university was represented by five members including the Council Chairman, the DVC (RPE), and a PI on indigenous vegetables among others.

***Other Activities***

Activities undertaken by the Division in relation to production and innovation include;

- I. Compiled a report on the JKUAT funded innovations that are completed, ongoing, with IP rights, without IP rights and those that are potential for commercialization
- II. Supported the Research Department in planning, coordinating and participated in the Kenya National Research Festival (KNRF) 2024 which was held on 19<sup>th</sup> - 23<sup>rd</sup>, August 2024 at The Edge Convention Center, Nairobi, Kenya.

***Research Facilities***

JKUAT has excellent research facilities that are accessible to students and staff in the University as well as external partners upon request. Research facilities are organised by thematic area and housed in five Colleges. Staff and students also have access to specialist research laboratories in the Division as follows:

***Institute of Biotechnology Research***

Activities undertaken by the Institute of Biotechnology Research during the FY 2024/2025 include:

- a) Developing a protocol for production of sterile potatoes, working on the evaluation of the genetic landscape of indigenous cattle using targeted GBS technique (Fig 1a), characterizing the prevalent bacteria/fungal pathogens that are affecting returns on kale agribusiness (Fig 1b), and working on the Enset tissue culture and cultivation in Kenya (Fig 1c).

**Figure 1.3: Pictorial on Ongoing research in IBR**



**Evaluation of the genetic landscape of indigenous cattle**



**characterization of prevalent bacteria/fungal pathogens**

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c. Enset cultivation

- b) Establishing a Bioinformatics laboratory and equipping it with forty (40) laptops and a server to support data analysis

*Sino-Africa Joint Research Centre*

Activities undertaken by the Sino-Africa Joint Research Centre during the FY 2024/2025 include in SAJOREC laboratories include:

- **Biodiversity conservation and utilization laboratory:** Sustainable intensification of small holder farming systems using push-pull as a template; Performance of push-pull technology integrated with agroforestry in Western Kenya; Floristic composition and Ethnobotanical studies of Kikuyu Escarpment Forests, Aberdare Ranges; and, Ecological interactions between soil microbiota, macrofauna and plant species in Maa Trust and Enarau, Kenya.
- **Molecular and cellular biology laboratory:** *In vitro* culture of *plasmodium falciparum* parasites and anti-malarial drugs sensitivity. Assays and, Generation of transgenic parasite lines in vitro using CRISPR/Cas9.
- **Microbiology laboratory:** *Trichuris trichuira* prevalence study among children visiting Mbagathi and Mama Lucy hospitals
- **Water resource management laboratory:** Distribution of macrophytes in selected wetlands in Kenya.
- **Natural product laboratory:** The potentiality of three Kenyan medicinal plants as birth control in Wistar Rats; Antifertility and antioxidant properties of Senna species; and, Up cycling of food processing wastes/side streams and development of novel, innovative and nutritionally rich food and beverage products.

*Botanical Garden Establishment*

A team of researchers from SAJOREC undertook a field plant collection exercise in Kiang'ombe and Kianjiru hill forest focusing on rare and endangered plants for transfer to SAJOREC for ex-situ conservation and research. Specimen of various endangered plant species have been collected and added to the collection in the botanical garden and the SAJOREC modern green house.

*Institute of Energy and Environmental Technology*

Activities undertaken by the Institute of Energy and Environmental Technology during the FY 2024/2025 include:

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- Conducting an ESIA short course between March and 8<sup>th</sup> April 2025. Course attracted 46 participants.
- Conducting training of nineteen (19) participants in Certificate in occupational safety and health
- Initiating a research collaboration engagement with Nippon Koei, a Japanese company funded by JICA. IEET is joining a Capacity Development Project for Enhancement of Rice Production in Irrigation Schemes (CaDPERP) Phase-2 Project in Kenya, and will take up the role of estimating Carbon Credits as a result of introduction of a new irrigation method.
- Participating in the Sub-Saharan Africa Teacher Leadership for Education for Sustainable Development (ERASMUS+ Program SSATL-ESD) (2024-2027) that will contribute to both testing and implementing professional standards for teachers in Africa related to SDG4, specifically target 4.7 through developing model examples in the form of ESD Leadership curriculum innovation Change Projects (ESD-LCPs).
- Partnering with Thika Mid Catchment Water Resources Use Association (TIMRUA) a Community Based Organization in catchment in the reclamation in the Njururi project.

The University also houses the Kenya National Food Fortification Reference Laboratory that supports fortification monitoring (industry and market), regulation and compliance to standards. The laboratory is hosted in the College of Agriculture and Natural Resources.



*The National Food Fortification Laboratory*

### **Extension and Outreach**

The overall objective of extension services and Community outreach is to disseminate research findings, knowledge and technologies to the public and promote adoption for rapid industrial and agricultural development. The following activities were undertaken during the year.

#### ***Nyeri ASK Show Participation***

This took place at Kabiruini Show Grounds in Nyeri from Tuesday 10<sup>th</sup> September 2024 to the Saturday 14<sup>th</sup> September 2024. Staff and exhibitors were highly motivated and adaptive, taking in the comments made by the executive during the meeting on Tuesday to implement on the following day when the judges were visiting the stand. JKUAT entered in 8 categories, winning 1<sup>st</sup> place in 6 categories, 2<sup>nd</sup> place in 1 category and 3<sup>rd</sup> place in 1 category. On Friday, the chief guest of the ASK event, his Hon. Excellency the Vice President Rigathi Gachagua, visited the stand briefly and was hosted by the VC Prof. Victoria Ngumi along with members of the University Management Board. The total number of show attendees who visited the university stand is **20,407**.

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*Trophies won during the Nyeri ASK show*

***Nairobi International Trade Fair (ASK) Show Participation***

The show took place at Jamhuri Show Grounds from Monday 23<sup>rd</sup> September 2024 to Sunday 29<sup>th</sup> September 2024. There was some media coverage amongst the various platforms including an interview done by KTN featuring ESCO Director and Co-Chairman of the ASK

Show committee. JKUAT entered in 8 categories attaining 1<sup>st</sup> place in 2 categories, 2<sup>nd</sup> placing 3 categories and 3<sup>rd</sup> place in 1 category. The total number of Nairobi ASK show attendees who visited our stand was **19,101** which is inclusive of the students from 148 schools who visited the stand.



*An exhibitor interacting with the Chairman of Council at the Nairobi International Trade fair*

***In country Training Program at Turkana County***

The “Enhancing the Capacity of Refugee Host Communities for Climate Resilience and Livelihood Improvement (ECHCR-CRELI)” project facilitates capacity strengthening of refugee host communities in Kenya’s Turkana County for improved climate resilience and livelihoods. The project aims to build skills in Turkana County and to allow its people to mitigate climate change, promote environmental sustainability, and foster communities' own development. The project offers targeted training to Trainers of Trainers (ToTs) and community mobilizers to build a network of community mobilizers and grassroots

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change agents who can serve as community agents of promoting climate smart practices and economic resilience within their communities.

From 10th to 22nd February 2025, Thirty Trainers of Trainers (ToTs) drawn from Turkana West, Loima and Turkana Central sub counties were trained on intensive training at JKUAT main campus. The training comprised of key topics, and which were deemed effective in addressing the livelihood needs of residents of Turkana County. The methodology assumed interactive lectures, group work, practical exercises and visits to demonstration farms.



*Participants from Turkana County before the start of the workshop at SAJOREC, jkuat*

From 13th to 19th March 2025, 50 community mobilizers from Turkana Central had a second round of training in St. Teresa Pastoral Centre in Lodwar. Modules on drought tolerant agronomic practices, kitchen gardening, rural enterprise development, the post-harvest handling and value addition were among the modules that the training included. Participation also included the introduction of other livelihood practices, such as mushroom and dragon fruit production, water conservation and making of homemade beauty products. Focus was given on training being practical, relevant and transferable to the community setting.



*Group photo with some participants at St Teresa Pastoral Centre Lodwar*

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After the training, the JKUAT team went on to establish a demonstration farm at Naoros in Turkana, where more than 100 farmers were sensitized as part of community outreach and technology transfer. It demonstrated ways to solve practical climate issues and methods such as greenhouse vegetable production, composting and soil and water conservation. The training programs and the demonstration site strengthened one another as a centre of peer-to-peer learning.



*Setting up a farmer demonstration farm at Naoros, Turkana County*

***Tech Expo***

The 14th edition of the JKUAT Tech Expo event was held from November 14-15 2024. The theme of the event was “*Promoting Research and Innovation for Sustainable Development,*”. Nineteen (19) exhibitions focused on key Sustainable Development Goals (SDGs), including Clean Water and Sanitation, Affordable and Clean Energy, Industry, Innovation and Infrastructure, Sustainable Cities and Communities, among others. One standout innovation was the Swahili Programming Language, a groundbreaking initiative designed to empower software developers proficient in Swahili to write code and build software solutions in their native language.

***School and Community Group Visits to JKUAT***

The main objective of this activity is to exposure high school students, tertiary institutions and community farmers to JKUAT Technologies, products and programmes through organized visits facilitated by university officers. Another important aim is to expose the visiting groups to the practical side of their syllabus especially the Form 4 agriculture students, who see farm tools, machinery and engine parts here in the University, that are part of the material examined during their KCSE.



*Pictures of various schools at different departments within JKUAT.*

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An example of a community group visit to JKUAT was done by the Kareru Bondeni Self Help Group on 25<sup>th</sup> April, 2025. Kareru Bondeni is a farmer group whose members are located Ngong-Kajiado county. They are an entrepreneurial group that currently with rabbits, fruits and farm crops. They visited the following areas: JKUATES to see the black solider flies and the nursery where they purchased seedlings, JKUATES Mushroom production house and lastly FOETEC labs for value addition.

***Working with the Disabled***

Among the many functions of the directorate of Extension Services and Community Outreach (ESCO), working with the disabled stands out as one of the department’s critical role. This activity entails identifying people in need of Wheelchair services within Juja and Kiambu County at large. In the last one year, this activity has experienced a tremendous success, as the majority of wheelchair users have benefited from the required wheelchair services at JKUAT. The Directorate has championed to the success of this initiative specifically through continuous mobilizations of the community members to provide relevant information about the people in need of Wheelchair services.

***Recording of Mkulima TV Episodes***

Mkulima TV Program is one among the functions of ESCO Directorate. In this program, JKUAT and Kenya Broadcasting Corporation (KBC) together strive to educate the farmer on improved agricultural practices. The program endeavours to appraise, inform and educate the public on improved agricultural value chains through technology transfer from research, innovations, and star farmer practices. Some of the episodes aired include:

- Ufugaji wa kuku - Mkulima: Ufugaji wa kuku
- Dairy farming - Dairy farming is profitable and more youth are encouraged to start farming. On Mkulima at 4:30pm.
- Kutengeneza biogas - Mkulima I Kutengeneza Biogas

***Other Extension and Outreach Activities***

The Division also undertook other extension and outreach activities as follows:

- Dissemination of 6 technologies during the Ministry of Foreign Affairs exhibition at KICC in December 2024
- Facilitated the Youth Psycho-Resilience Entrepreneurship Program (YPREP) training targeting a group of eighteen (18) youths in Mathare slums. YPREP incorporates evidence-based training, incubation of small enterprises and a research-to-market approach that ensures sustainable business development.
- Training of farmers at Siaya and Vihiga Counties through upscale project in 01-11-2024.

**Intellectual Property Management**

Management of intellectual property rights in the University is handled by the Directorate of Intellectual Property and University-Industry Liaison (DIPUIL). The Directorate aids in defining ownership of IP and IPRs, and responsibilities of members of staff, students, and visiting researchers with regards to protected materials, research, scholarly works and research contract. During the FY 2024/2025, the following intellectual property rights were acquired.

**Table 4.4: Number of Acquired IPRS**

S.No	IPRs	Number of IPR	Title
1.	Copyright	RZ65550	Diabetes Management Application
2.	Copyright	RZ65680	Legumatic Web Application
3.	Copyright	RZ66019	Computing Research Project Repository
4.	Copyright	Rz66020	Glycosafe
5.	Copyright	RZ68085	Dairy Harbor

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6.	Copyright	RZ65090	Mavuno Market
7.	Copyright	RZ72929	Digital Attendance System
8.	Copyright	RZ72928	Image-Assisted Dietary Assessment Application
9.	Copyright	RZ72930	Smartnyuki Hive Monitoring System
10.	Patent	KE1054	System for Optimizing Multivariate Contextual Cartographic Context in Location Based Navigation Service
11.	Trademark	133648	Bromecure

**Commercialization of Intellectual property Rights**

Additionally, the following IPRs were listed for commercialization and engagement initiated with respective companies.

S.NO.	PATENT/UTILITY MODEL NUMBER	INVENTION TITLE	INDUSTRY
1.	KE-529	A Trap for Controlling Bont Ticks in Pastures	KDC
2.	KE-805	Multipurpose Mini-Machine for Shelling Macadamia Nuts	KDC
3.	KE-920	Automated Grain Mixing and Vending Machine and Fabrication Method Thereof	KDC
4	KE/UM-165	Automatic Irrigation Management System	KDC

**Commercialization of Research Findings/Innovations**

The Division is tasked with seeking ways to commercialize university innovations and products. During the year, a number of activities were undertaken to achieve this goal in addition to the activities undertaken by DIPUIL outlined in section 4.4.

- **Strategic Meetings and Engagements** - A series of commercialization-focused meetings were held with key stakeholders from RPE, JKUAT-Industrial Park (JKUATIP) and JKUAT Enterprises (JKUATES), and innovators. The objectives of these meetings included reviewing progress on selected innovations; assessing commercialization viability; developing business models and scaling strategies; and enhancing institutional partnerships.
- **Commercialization Progress through JKUATIP** – JKUATIP identified several innovations that the unit would focus on for commercialization including the Wire EDM Machine, macadamia dehusker and innovations from the 14<sup>th</sup> Tech Expo, among others. JKUATIP agreed to begin planning for market surveys and business plan development. Additionally, the team paid a visit to the Engineering workshop to evaluate machine capacity and production potential.
- **Commercialization Progress through JKUATES** – JKUATES identified the following innovations identified for commercialization:
  - **Wheelchairs** (Assistive Devices): Awaiting engagement with innovators for prototype refinement and business planning.
  - **Boma Rhodes Seed Production** for Kenya Seed Company.
  - Exploration of cosmetic market potential and branding strategies.
- **Factory Revitalization and Academic Integration** – The Commercialization team also visited the Nissin Noodle Factory to understand its current status and assess potential for modernization

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and dual use (academic and commercial). JKUATES has initiated collaboration with the Department of Mechatronics and Food Science for repurposing factory equipment.

- **Equipment Rehabilitation at FOTEC** – FOTEC has undertaken an assessment of its machines and is seeking KES 210,000 to repair them for continued production. FOTEC also has developed a business plan on improved running of the Centre which includes a proposal to acquire a modern bread-making machine.

**Industrial linkages/ collaborations/ partnerships**

The RPE Division also coordinates all collaborative activities initiated from both within and outside the University, Nationally and Internationally. These partnerships are aimed at not only entrenching Science, Technology and Innovation in its programmes in order to facilitate attainment of the national development agenda, but also provide a means for student industrial attachments, facilitate staff and student exchange and support research activities between institutions. Eighteen collaborative partnerships signed during the FY 2024/2025-year, examples of which include:

- Exploring potential for cereal blending in Kenya to reduce wheat utilization (JKUAT & Centro Internacional de Mejoramiento de Maiz Y Trigo (CIMMYT));
- Transforming energy access (JKUAT & TEA-LP);
- Snail breeding value chain (JKUAT & Cherasco Worldwide Institute of Snail Breeding);
- Development of Nano encapsulated bromelain from pineapple and seafood waste; for improved livestock production (JKUAT & ICIPE Bioinnovate Africa);
- Effect of participatory forest management on household food and nutrition security in Kenya (JKUAT & International Foundation for Science (IFS))
- Welwitchia University in Namibia on 14th October 2024;
- Tassel Farm, in Kenya on 24th October 2024;
- Manchester University and Kenyatta Teaching and Referral Hospital on 28th November 2024;
- Tsukuba University in Japan on 3rd December 2024)
- JKUAT signed a Collaborative Agreement (CA) with Rochester Institute of Technology (RIT)
- JKUAT signed a renewal Memorandum of Understanding (MoU) with Kenya Marine Fisheries Research Institute (KMFRI).
- JKUAT signed a TNE Cooperation Agreement with Wagon2Africa Partnership (Italian Partnership), Italy
- JKUAT signed a Memorandum of Understanding with Fukuoka University, Japan.
- JKUAT signed a Collaborative Research Agreement (CRA) with Yatta Beekeepers on 7<sup>TH</sup> May 2025.
- JKUAT signed an agreement with The International Centre of Insect Physiology and Ecology (ICIPE) on 11<sup>th</sup> April 2025.
- JKUAT signed a Collaborative Research Agreement (CRA) with The Institute for Health Metrics and Evaluation (IHME) on 30<sup>TH</sup> April 2025
- JKUAT signed a Collaborative Research and Academic Agreement with Osaka Metropolitan University on 15<sup>th</sup> May 2025.
- JKUAT signed a Collaborative Research Agreement (CRA) with Mush&, a registered company based in South Korea on 29<sup>th</sup> May 2025.

**ADMINISTRATION AND FINANCE DIVISION**

The Administration & Finance Division is headed by Deputy Vice Chancellor (A & F) who is assisted by Registrar (Administration) in the day to day operations.

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

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

**Some key highlights of the Division in the year include;**

**Staff development**

**Training**

Staff Training at the University is a planned process which starts with analysis of Training Needs to identify the existing skills gaps. The University recognizes training and development as a critical determinant of the quality of services rendered by the staff. To this end, the University implements the Staff Training Policy to address the training needs. The objectives of the Training policy include:

- To develop and sustain adequate capacity to support the University’s vision and Mission.
- To improve the efficiency and effectiveness in the faculties, institutes, schools, colleges/campuses, departments and sections in order to achieve set goals and objectives.
- To enhance professional skills related to the duties of members of staff by exposing them to new methods and techniques necessary to improving performance
- To provide opportunities for personal growth and development for members of staff in preparation for emerging challenges in their duties and responsibilities.
- To enhance job satisfaction and staff morale
- To ensure that decision-making and planning processes fully integrate human resource development and training needs.

As at 30<sup>th</sup> June, 2025, a total of thirty-eight (38) members of staff were on study leave pursuing training at different levels as illustrated below.

**SUMMARY**

	M	F	Total
Post Doc	1	1	2
PhD	19	14	33
Msc	2	1	3



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- v) Mentoring and coaching of staff
  - vi) Promotion of qualified employees to fill vacant positions.
  - vii) Staff sensitizations to make employees aware of their career paths and what it takes to progress within the University. They are also enlightened on priorities to successful growth.
  - viii) Advertising the areas of need and recruiting from outside.
  - ix) Appointment of Tutorial Fellows and supporting their PhD training.
  - x) Appointment of Teaching Assistants and supporting them for both Masters and PhD Programmes.
  - xi) Job enlargement
  - xii) Structured staff rotations, deployment and transfers
  - xiii) Engagement of academic staff in the ranks of Visiting professors / Adjunct professors and Professor Emeritus
  - xiv) Redesignations of staff who qualify for vacant positions
  - xv) Supporting of staff in seminar presentations and patenting of innovations and inventions.
  - xvi) Making available funds for research, innovations and inventions for further development of academic staff.
- Opportunistic assignment of duties when the incumbent proceeds on leave.

### **Industrial Relations**

#### **CBA**s

##### *a). National CBA*

The University successfully implemented the National CBA for the three unions in November, 2024. With the implementation of the new National CBA, the following were reviewed:

Basic salaries.

Retirement age i.e.,

74 years from 70 years for Lecturers, Senior Lecturers, Associate professor and Professor

65 years from 60 years for members of KUSU working in teaching laboratories and workshops and Librarians

Leave days for KUSU members from 30 days in a calendar year to 36 days in a calendar year

##### *b) Local CBA*

Salaries and Remuneration Commission approved UASU local CBA for registration by the Employment and Labour Relations Court (ELRC)

Compliance with provisions of Constitution Kenya, 2010

### **Internship and attachment**

During the 2024/2025 period, the Public Service Commission (PSC) through the Public Service Internship Programme (PSIP) deployed more than 25 graduate interns (14 females and 11 male) to the University for a period of one (1) year. The interns were deployed to the relevant departments according to their areas of specialization. Additionally, more than 400 students pursuing various certificate, diploma and degree courses from learning institutions across the country have been offered attachment opportunities in the University.

### **Performance management**

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

### **Staff welfare**

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

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

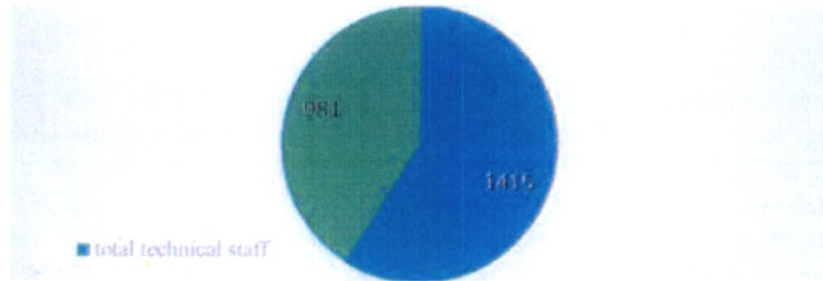
**Staff retirement benefits scheme**

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

**Staff Population**

The total staff population as on 30<sup>th</sup> June, 2025 was **2,396** made up of 1,415 Technical staff and 981 administrative / support staff.

Staff proportion is graphically illustrated below.



**Financial Performance**

The University has reported a deficit of Kshs.401,039,183 in the year (deficit of Kshs.916M in FY2023/2024). This was due to an increase in Appropriation in Aid by Kshs.841,801,849 in the year to Kshs.5,548,871,259 (KShs.4,589,727,335 in FY 2023/2024). The University relies heavily on the government recurrent funds. However, this reduced from KShs.2,221,263,333 in FY 2023/2024 to KShs.1,713,508,445 in FY2024/2025.

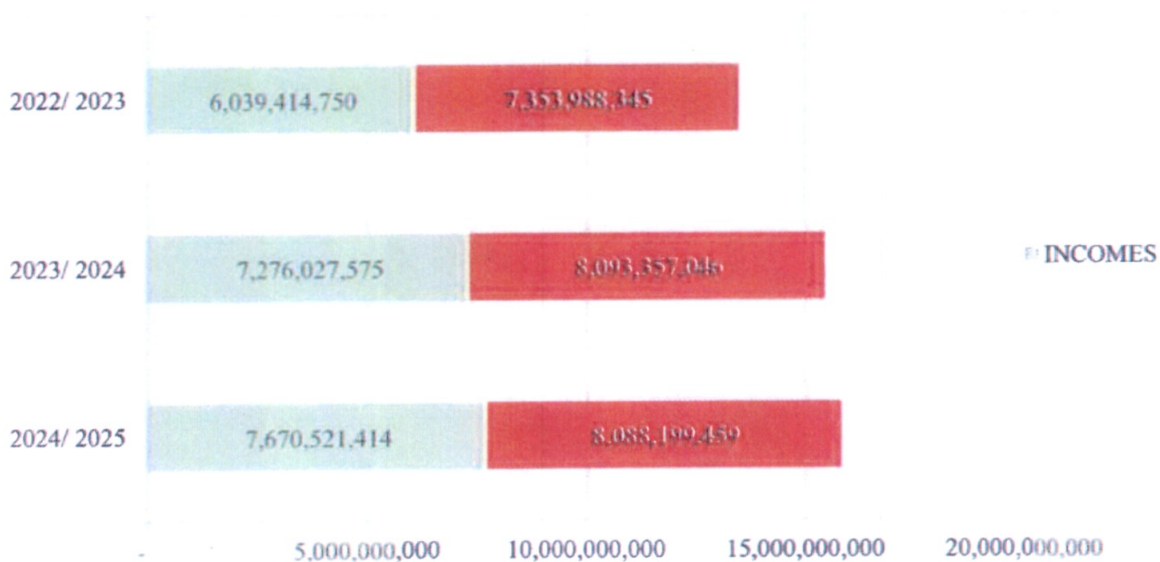
The University continues to engage in various cost cutting measures across all areas of operations as well as exploring resource mobilization strategies. However, these efforts are far from being adequate in light of immediate pressing needs. The University is optimistic that future cash in-flows will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

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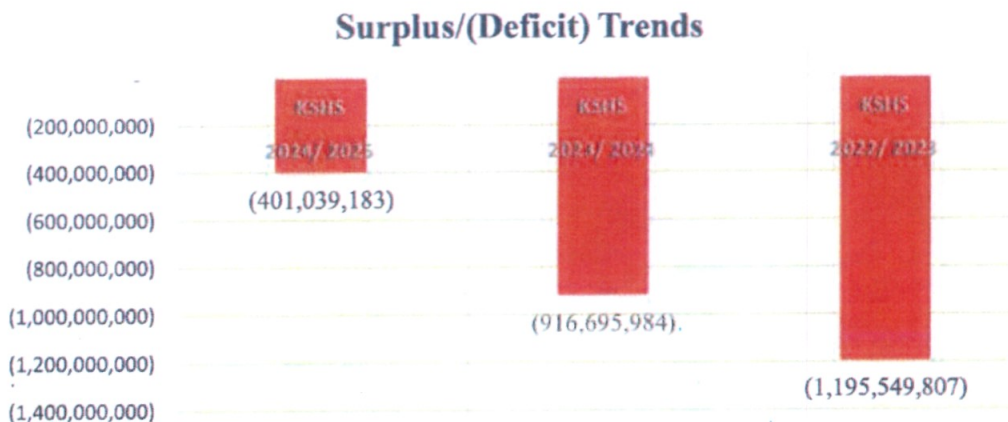
**Graphical Representation of the Financial Performance**

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

**i) Income Vs Expenditure Trends**



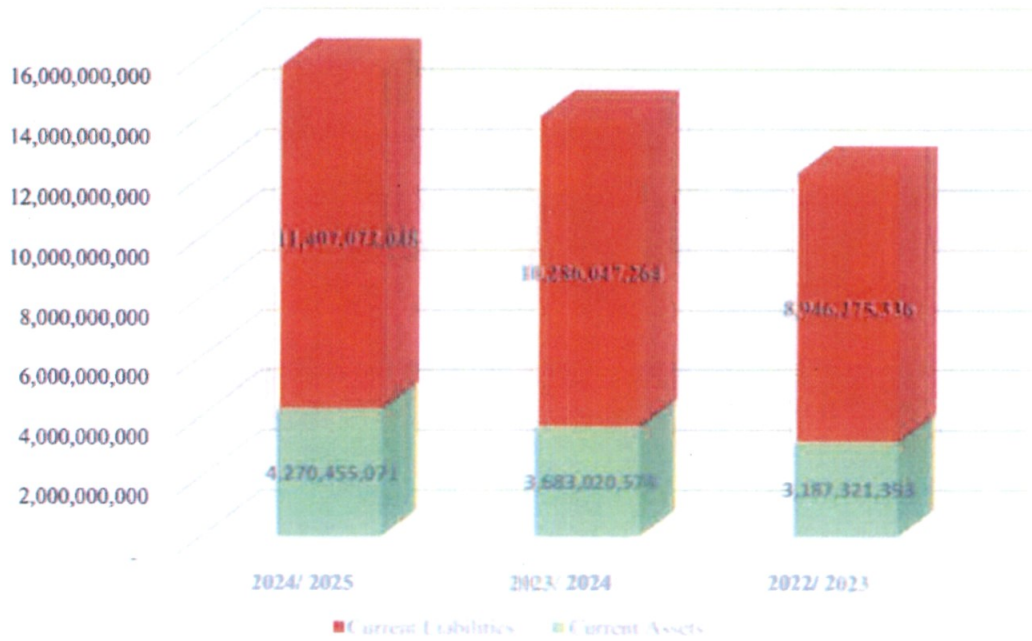
**ii) Comparison of Surplus Vs Deficit levels**



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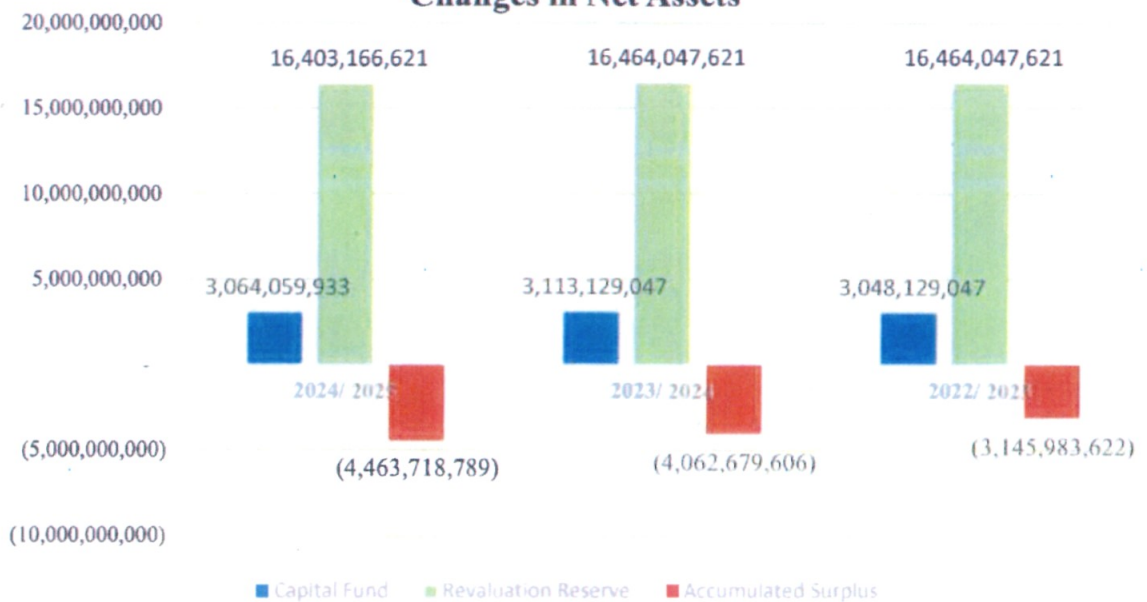
**i) Comparison of Current Assets Versus Liabilities**

**Comparison of Current Assets Vs Current Liabilities**

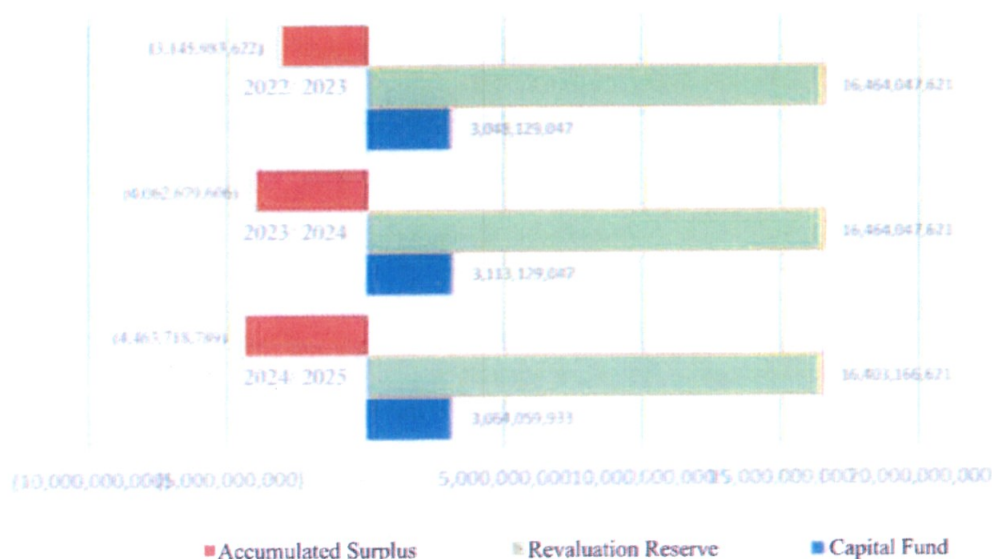


**i) Comparison of Changes in Net Assets**

**Changes in Net Assets**



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**Key Projects and Investment Decisions JKUAT is Planning/ Implementing**

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

The following infrastructural projects were on-going;

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

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

**Proposed Projects**

The following projects are in the Master Plan for the financial year 2024/2025

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

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- vi. Proposed Centre for Law, Science and Technology Studies
- vii. Proposed Entrepreneurship and Development Centre

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

**Compliance with Statutory Requirements**

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

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

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

*1. PAYE*

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

*2. NSSF*

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

*3. SHIF*

SHIF (Social Health Insurance Fund) deductions for Kenyan employees started on October 1, 2024, replacing the previous NHIF contributions, following the operationalization of the Social Health Authority Act, 2023. The University began deducting 2.75% of each employee's gross salary for SHIF on the above date, with the deductions being remitted to the Social Health Authority on or before 9<sup>th</sup> of the following month

*4. NITA*

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

*5. HELB*

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

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same within the stipulated nine days after the end of each month.

**6. Affordable Housing Levy**

The Affordable Housing Act, 2024, which came into law on March 19, 2024, requires employers to deduct and remit Affordable Housing Levy (AHL) of 1.5% of an employee's gross salary and a matching 1.5% contribution from the employer, while other individuals contribute 1.5% of their gross income. The levy funds the government's affordable housing initiative, aiming to provide homes for Kenyans by funding new construction and enabling access to loans. The levy is collected by the Kenya Revenue Authority (KRA) and is due on the 9th working day of the month following the due month.

The University has been remitting the deductions to NSSF on time.

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

**Major Risks Facing the University**

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

- Advancement of knowledge through teaching;
- Scholarly research and scientific investigation;
- Promotion of learning in the student body and society generally;
- Promotion of cultural and social life of society;
- Support and contribution to the realization of national economic and social development;
- Promotion of the highest standards in and quality of, teaching and research education; training and retraining higher level professional, technical and management personnel;
- Dissemination of the outcomes of the research conducted by the university to the general community;
- Fostering of capacity for independent critical thinking among its students and faculty.

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

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

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

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determine who may teach, what may be taught, how it may be taught and when it may be taught at the University.

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

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**Risks**

**Mitigation Measure(s)**

<p>1. Failure to develop, implement and review relevant policies to aid in governance due to:</p> <ul style="list-style-type: none"> <li>▪ Inadequate allocation and deployment of resources</li> <li>▪ Lack of prioritization of policies to be developed and reviewed</li> </ul>	<ul style="list-style-type: none"> <li>• Timely allocation and deployment of adequate resources for policy development, implementation and review</li> <li>• Prioritize policies to be developed and reviewed</li> </ul>
<p>2. Breach of constitutional principles of leadership and governance due to:</p> <ul style="list-style-type: none"> <li>▪ Resistance to change within the University</li> <li>▪ Limited awareness</li> <li>▪ Inappropriate organizational culture</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct regular sensitization programmes to enhance awareness and ownership</li> <li>• Enforce adoption of principles of leadership and governance</li> <li>• Foster adoption of progressive organizational culture</li> </ul>
<p>3. Ineffective performance management system due to:</p> <ul style="list-style-type: none"> <li>▪ Failure to develop and review performance management system</li> <li>▪ Delays in approval of performance management system</li> <li>▪ Inability to centralize fragmented University functions</li> <li>▪ Weak performance culture</li> </ul>	<ul style="list-style-type: none"> <li>• Timely development and review of performance management system</li> <li>• Timely approval of performance management system</li> <li>• Centralize University functions</li> <li>• Foster adoption of performance culture</li> </ul>
<p>4. Weak corporate governance and leadership in the University management organs due to:</p> <ul style="list-style-type: none"> <li>▪ Lack of transparency</li> <li>▪ Poor accountability</li> <li>▪ Conflicts of interest</li> <li>▪ Poor risk management</li> </ul>	<ul style="list-style-type: none"> <li>• Promote adherence to principles of good governance</li> <li>• Embrace the University core values</li> <li>• Integrate risk management in the University operations</li> </ul>
<p>5. Low attraction of students to JKUAT academic programmes due to:</p> <ul style="list-style-type: none"> <li>▪ Poor marketing strategies</li> <li>▪ Delays in development and review of programmes</li> <li>▪ Inadequate opportunities and scholarships for needy students</li> <li>▪ Poor mechanisms for attracting international students and staff</li> <li>▪ Competition from other universities and TVETs</li> <li>▪ Poor visibility of JKUAT as a brand.</li> <li>▪ Poor dissemination of information on academic programmes.</li> <li>▪ Few number of programmes for distance learning</li> </ul>	<ul style="list-style-type: none"> <li>• Adopt innovative marketing strategies</li> <li>• Timely development and review of programmes</li> <li>• Enhance opportunities and scholarships to support needy students</li> <li>• Strengthen mechanisms for attracting and sustaining international students and staff</li> <li>• Strengthen and sustain quality of academic programmes</li> <li>• Strengthen brand visibility</li> <li>• Institute policy interventions to facilitate establishment of strong and reliable industry partnerships</li> <li>• Improve and harmonize dissemination of information on academic programmes.</li> <li>• Sensitization and training of staff on SODEL and anchoring more programmes</li> <li>• Strengthen University-industry linkages</li> <li>• Enforce adherence to quality assurance standards.</li> <li>• Promote innovative and entrepreneurial delivery models.</li> <li>• Review programmes in line with industry needs.</li> <li>• Seek accreditation/recognition of academic programmes by regulatory bodies</li> <li>• Modernize teaching infrastructure</li> <li>• Align the curricula to CBET</li> <li>• Continuous retooling of teaching and technical staff</li> <li>• Internationalization of academic programmes</li> <li>• Entrenchment of entrepreneurship and emerging issues into the curricula.</li> <li>• Strengthen academia-industry collaboration.</li> </ul>
<p>6. Low enrolment due to:</p> <ul style="list-style-type: none"> <li>▪ Weak University-industry links</li> <li>▪ Non-adherence to quality assurance standards.</li> <li>▪ Poor delivery of academic programmes.</li> <li>▪ mismatch of academic programmes and industry needs</li> <li>▪ Unaccredited programmes</li> <li>▪ Inadequate teaching infrastructure</li> <li>▪ Low adoption of CBET</li> </ul>	<ul style="list-style-type: none"> <li>• Strengthen University-industry linkages</li> <li>• Enforce adherence to quality assurance standards.</li> <li>• Promote innovative and entrepreneurial delivery models.</li> <li>• Review programmes in line with industry needs.</li> <li>• Seek accreditation/recognition of academic programmes by regulatory bodies</li> <li>• Modernize teaching infrastructure</li> <li>• Align the curricula to CBET</li> <li>• Continuous retooling of teaching and technical staff</li> <li>• Internationalization of academic programmes</li> <li>• Entrenchment of entrepreneurship and emerging issues into the curricula.</li> <li>• Strengthen academia-industry collaboration.</li> </ul>
<p>7. Low employability of JKUAT graduates due to:</p>	

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- Weak entrenchment of entrepreneurship and emerging issues into the curricula.
  - Poor academia-industry linkage
  - Limited soft skills among the graduates.
  - Overdependence on white collar jobs
  - Poor students' welfare services due to:
  - Limited allocation of financial resources
  - Limited recreational facilities
  - Inadequate support staff
  - Poor communication between students and management.
  - Ineffective monitoring of changing needs of students.
  - Poor coordination of stakeholders involved in students' welfare.
  - Low uptake of welfare services
- 8.
- Adequate allocation of financial resources
  - Expansion and improvement of recreational facilities.
  - Deployment of adequate support staff.
  - Enhance communication between students and management.
  - Institute effective and regular monitoring of changing needs of students.
  - Strengthen coordination among stakeholders involved in students' welfare.
  - Regular training and sensitization of staff in handling student welfare issues.
- 9.
- Limited gains from alumni due to:
  - Weak alumni coordination system.
  - Inadequate alumni tracer studies.
  - Limited networking events with alumni.
  - Inactive Alumni Association.
10. Conducting research and developing innovations that are not relevant to society/industry due to:
- Non-alignment of University research goals to national, regional and global development agenda
  - Inadequate allocation of resources
  - Limited linkage with society/industry
  - Inability to attract research and innovation funding
11. Low motivation of staff and students in conducting research as a result of:
- Lack of funds
  - Low prioritization by the University
  - Lack of a University reward system
12. Limited adoption of innovative products and technologies by industry due to:
- Poor industry linkage
  - Weak marketing strategies
  - Poor product quality
  - Poor commercialization of IP
  - Limited funding
13. Poor visibility of University outputs and innovations due to:
- Limited and ineffective extension/outreach programmes
  - Inadequate allocation of funds
14. Poor linkages with private and public sector due:
- Weak engagement frameworks
  - Ineffective MOUs
  - Poor strategies for sustaining partnerships
- Integrate soft skills in teaching and learning.
  - Train students to be job creators / innovators.
- Strengthen alumni coordination.
  - Institutionalize alumni tracer studies.
  - Promote networking events with alumni.
  - Revamp the Alumni Association.
- Alignment of University research goals to national, regional and global development agenda
  - Adequate allocation of resources to research
  - Strengthen linkage with society/industry
  - Enhance capacity for mobilizing research and innovation funds
- Allocation of funds for rewarding excellence
  - Develop and operationalize a University reward system
- Strengthen linkages with industry
  - Enhance promotion of marketing of products and technologies
  - Continuous improvement of product quality
  - Implementation of innovative marketing and commercialization programmes
  - Operationalization of IP policy
  - Increase funding for product development and innovation
  - Enhanced outreach /extension programmes
  - Increased funding
- Strengthened partnership and engagement frameworks
  - Effective implementation of MOUs
  - Strengthened strategies for sustaining partnerships
  - Embrace effective models for engagement

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- Lengthy and bureaucratic engagement processes
- 15. Delay in completion of projects due to:
  - Financial constraints
  - Weak project management
- 16. Delays in supply of goods and services due to:
  - Limited cash flow
  - Weak supplies management process
- 17. Low uptake of environmental programmes due to:
  - Lack of awareness
  - Resistance to change
  - Financial constraints
- 18. Inability to attract, develop, motivate and retain competent human capital due to:
  - Financial constraints
  - Competition in the labour market
  - Weakness in HR policies
- 19. Data loss and downtime of ICT systems driven by:
  - Cyber attacks
  - Ransom ware, Malware and Virus attacks
  - Poor implementation of ICT policy
  - Hardware or software failure
  - Lack of backups and poor disaster recovery measures
  - Unauthorized access to data at rest or in transit
  - Non-patched software applications and obsolete hardware
  - Slow and intermittent ICT services
  - Cyber attacks
  - Inadequate network capacity and bandwidth to match user numbers
  - Inadequate server resources
  - Fibre cuts
- 20. Low uptake of ICT systems due to:
  - Poor integration
  - Insufficient skills
  - User resistance
  - Rapid technological changes
- 21. Enhance resource mobilization
  - Prioritize allocation of funds for projects
  - Enhanced monitoring and evaluation of projects
  - Prioritize procurement of essential goods & services
  - Adopt cost saving measures
  - Enhance revenue generation
  - Strengthen supplies management process
  - Creation of awareness
  - Inculcate change culture
  - Prioritize resource allocation for sustainable environmental programmes
- 22. Diversify revenue sources
  - Offer competitive terms of service
  - Review HR policies
- 23. User awareness through trainings
  - Encryption of data
    - Protection of servers and end devices against malware through anti-virus antimalware solutions.
  - Use of firewalls
  - Vulnerability assessment
  - Full implementation of ICT Policy
  - Implementation of back-up and disaster recovery measures
  - Protection of servers and end devices against malware through anti-virus and use of firewalls
  - Allocate adequate resources for bandwidth, network, software and other hardware
- 24. User needs assessment
  - User sensitization and training
  - Capacity building for staff on new technologies
  - Allocation of adequate resources for digitalization

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**Material Uncertainty**

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

❖ Financial Year 2024/2025 posted a deficit of Kshs 401M compared to Kshs 916,695,984 in Financial Year 2023/2024. This negative position was mainly occasioned by;

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

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

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

❖ The current ratio of 0.38 indicates that the current liability exceeds the current assets and therefore the University cannot meet its short-term obligations as and when they fall due. The high current liability from KRA, Pension and Part time teaching claims form the majority of our current liabilities. The University faces a risk of legal actions that may hamper the its operations. The University is pursuing liquidation of some non-current assets to improve the low current ratio as a mitigation.

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

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

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

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FY	20/21	21/22	22/23	23/24	24/25
Recurrent Capitation	2.831	3.028	3.009	2.221	1.714
Staff Payroll costs	5.259**	5.068	5.113	5.129	5.535
Shortfall on staff payroll	(2.428)	(2.040)	(2.14)	(2.91)	(3.82)
%age of staff payroll financed by Capitation	54%	60%	60%	43.2%	30%

**Material Arrears in Statutory and Other Financial Obligations**

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

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

**Review of the Economy**

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

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

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**10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

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

**i) Sustainability Strategy and Profile**

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

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

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

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<b>Research, Production &amp; Extension and Partnership &amp; Collaboration</b>	<p>An internal audit to evaluate course implementation was conducted.</p> <p>Intellectual property issues incorporated in the reviewed curricula.</p> <p>Twenty percent increase of students in e-learning programmes.</p> <p>Two hundred and two externally funded research projects were undertaken.</p> <p>Fifteen conferences (JKUAT Annual Scientific, SRI, School of Business and Entrepreneurship) were held.</p> <p>JAGST and JSRE journal strengthened.</p> <p>JKUAT won bid to host the NACOSTI supported Research Chair on manufacturing in Kenya.</p> <p>Improvement of research environment through infrastructure upgrade.</p> <p>Twenty-eight collaborative research projects were undertaken.</p> <p>Five Tech Expos were held.</p> <p>Ten patents, fifteen utility models, four trademarks, one industrial design and thirty IP rights were acquired.</p> <p>Five products/technologies on tissue culture, yoghurt, juices and detergents, soap and paint were commercialized.</p> <p>Annual participation in shows and exhibitions in Nyeri, Nairobi and University Open Day.</p>
<b>Administration and Logistics Administration and Operational Services</b>	<p>Construction of two tuition blocks and three laboratory facilities i.e. College of Health Sciences building, College of Human Resource building, Innovation and Prototyping Integrated Centre (iPIC), Animal Health laboratory, Food Fortification laboratory and Agriculture Laboratory building.</p> <p>Renovation of Agriculture Main Building and the Old board room.</p> <p>Construction of ramps for the physically challenged.</p> <p>Establishment of a customer care desk and call centre.</p> <p>Enhancement of internet connectivity and expansion of bandwidth.</p>
<b>Human Resource Development</b>	<p>Review of staff establishment.</p> <p>Review of staff training policy.</p> <p>Harmonization of staff appointments and promotions criteria with both the Commission for University Education and the Public Service Commission guidelines.</p> <p>Review of staff Performance appraisal tool.</p> <p>Implementation of Graduate Trainees Policy.</p>
<b>ICT Modernization</b>	<p>Staff sensitization on new ICT systems namely ABNO ERP, Sage, hSenid, Hospital system, Moodle and KENET BBB platform.</p> <p>Review of the University ICT Policy.</p> <p>Digitalization of University processes by 50%.</p> <p>Expansion of Wi-Fi in the Main Campus.</p> <p>University subscription to a higher bandwidth.</p>
<b>Financial Management</b>	<p>Establishment of a Social Media and Customer Relations Department.</p> <p>Approval of annual budgets and 5-year financial plans.</p> <p>Approval of Financial Manual and Regulations.</p> <p>Review of fee policy and Staff Scholarship support policy.</p> <p>Three financial management trainings conducted.</p> <p>Annual audit exercises conducted.</p> <p>Annual financial analysis and reporting.</p> <p>Implementation of Integrated Financial Management Information System (IFMIS) in student financial management..</p> <p>Improved efficiency and customer satisfaction on students' financial services.</p> <p>Implementation of cashless collection systems.</p>
<b>Resource Mobilization</b>	<p>Establishment of the Directorate of Grants Management (DGM).</p> <p>Improved financial accountability and transparency in grants management.</p>

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**ii) Environmental Performance**

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

**Administration Division Plant Over 500 Trees in Sustainability Drive**

In an effort to bolster Kenya's environmental conservation initiatives, Prof. Bernard Ikua, Deputy Vice-Chancellor of Administration and Finance at Jomo Kenyatta University of Agriculture and Technology (JKUAT), led his division in a tree-planting exercise on March 28, 2025. This initiative aligns with the government's ambitious plan to plant 15 billion trees by 2032, aiming to increase the national tree cover from 12% to 30%. During the event, Prof. Ikua emphasized the importance of collective responsibility in environmental stewardship. He highlighted that each staff member is encouraged to plant a significant number of trees, contributing directly to the national target. The approach reinforces the government's vision of achieving nationwide sustainability through shared responsibility. By integrating tree planting into our university culture, we are playing our part in securing a better future for all.



*Prof. Ikua plants a tree as members of staff from his Division look on*

Other tree planting exercises are seen below.

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*(From L-R) Deputy Vice Chancellor, Research, Production and Extension(RPE), Prof. Jackson Kwanza, Principal, Karen Campus, Prof. Hellen Mberia, Chair of council , Dr. Micah Onsando, Vice Chancellor, Prof. Victoria Ngumi plant a tree at the Karen Campus on 29<sup>th</sup> April 2025.*



*The Vice Chancellor waters a ( Spathodea Campanulata) African Tulip Tree during the tree-planting exercise looking on is (far left) Prof. Robert Gituru, Director of SAJOREC and Deputy Vice Chancellor, Research, Production and Extension, Prof. Jackson Kwanza at the Botanical Garden.*

**iii) Waste Management**

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

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**iv) Employee Welfare**

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

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

The University has the following initiatives to promote employee wellness

- ✓ Regular employee trainings and capacity building workshops
- ✓ Does not discriminate female employees against pregnancy
- ✓ Team building activities for members of staff
- ✓ Provision of free parking space for staff
- ✓ Reserved parking for staff living with disability
- ✓ Defined career progression
- ✓ Healthy, safe and secure environment
- ✓ Security of tenure
- ✓ Training and development opportunities
- ✓ Welfare services
- ✓ Equity
- ✓ Adequate remuneration
- ✓ Provision of modern working facilities and equipment
- ✓ Healthy working relationship
- ✓ Facilitation in registration and annual subscription to relevant professional bodies
- ✓ Life work balance
- ✓ Timely remuneration
- ✓ Meritocracy
- ✓ Timely financial remittances

*Persons with Disability (PWDs)*

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

*Gender composition*

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

*Internship and Industrial Attachment*

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

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attached in various departments.

**Supplier relations achieved during the FY2024/2025**

S/No	Category	Allocation for special group	Total No. of contracts awarded to special groups 2024/2025 FY	PC set target	Actual Achievement
1	Special Group	30%	911	30%	45.82%
2	PWDs	2%	18	2%	8.4%
3	Local Citizens	68%	803	68%	47.7%

**Marketplace Practices in Procurement**

This document analyzes key marketplace practices in relation to procurement, based on the provided guideline. These practices emphasize ethical, fair, and transparent procurement systems that promote accountability, value for money, and responsible supplier relationships.

**A. Responsible Competition Practice**

This involves creating a level playing field for all suppliers by promoting fairness, transparency, and integrity in procurement activities. JKUAT Procurement Department demonstrate efforts in:

*Implementing open and competitive tendering processes.*

This is achieved through advertising of tenders in Public domains for example, MyGov Publications, the Public Procurement Information Portal (PPIP) and the University Website

*Enforcing anti-corruption measures and promoting integrity.*

The department has provided the means to report corruption instances through EACC where a report is submitted every quarter. Training on ethical behavior and customer relations management to enhance ethical behavior among the staff. Confidential reporting through complaints and compliment book/box stationed in the department.

*Preventing political interference in Procurement decisions.*

This is achieved by evaluating tenders in a free, fair and transparent manner in adherence to the Public Procurement Asset Disposal Act,2015(Revised edition 2022)(PPAD) and its Regulation PPADR,2020 guidelines on evaluation of tenders and the University's core values.

*Respecting all competitors and avoiding discriminatory practices.*

JKUAT Procurement Department evaluates tenders and communicates to all bidders the outcome of the evaluation process and reasons for unresponsiveness and publishes in the PPIP Portal and also the websites. This brings about transparency to all competitors.

*Providing clear service charter information.*

The service charter is well displayed in the department notice board.

**B. Responsible Supply Chain and Supplier Relations**

This focuses on ethical treatment of suppliers and responsible contract management. Best practices at the JKUAT procurement department include:

- 1.The Department of Procurement at JKUAT ensures that it honors all contractual obligations with its suppliers for example by forwarding invoices and goods received note to department of Finance for timely payment.
2. Maintaining open and honest communication with suppliers.

The department of Procurement provides constructive feedback to its suppliers for example when

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photocopying papers are not of good quality or a computer/laptop is not performing as it should. The procurement department ensures that such issues are solved collaboratively.

3. Treating all suppliers equitably, regardless of size or influence.

As per the PPDA 2020 guidelines procurement officers at JKUAT treat all suppliers equitably regardless of size and influence. The department ensures that all prequalified suppliers are given equal chance to participate in tendering regardless of size or influence.

4. Allowing competitive access to procurement opportunities.

The department of Procurement at JKUAT is guided by the PPDA, 2015(Revised edition 2022 and its Regulation PPADR,2020 thus it advertises all Open tenders on MyGov, and on its JKUAT website and PPIP portal and all bidders are given equal opportunity. It ensures that reservations are set aside for Women, Youth and People with disabilities (AGPO)

5. Promoting long-term partnerships that are built on trust and performance.

The department of Procurement regularly assesses supplier performance in a fair and competitive manner. i.e. long-term contracts are sustained through the use of Framework Agreements in the year 2024/2026 JKUAT had Framework Agreements in different categories and also outsourced services like provision of security services.

The department Procurement ensures that it enters into detailed contracts after award of tenders through guidance from the legal department and avoids contract termination without following due process as stipulated in the contract.

The department of Procurement also assess consistent evaluation of supplier performance through sourcing regular quotations, restricted and open tenders in a fair and competitive manner.

6. Ensuring that procurement policies align with good business practices.

The department of Procurement is guided by ISO standards so as to ensure that procurement policies align with best business practices.

**C. Responsible Marketing and Advertisement or Responsible Engagement with Citizens**

1. When advertising tenders the department of Procurement ensures that all tender advertisements are accurate and are uploaded in the JKUAT website, My gov and PPIP Portal2. Avoiding biased or misleading claims about tenders or contracts

3. Using various channels (media briefs, websites, consultative forums) to inform stakeholders.

The department of procurement uses various channels to communicate to our suppliers, stakeholders, regulators, user department through emails, the University website, PPIP and also memos and publication through My gov. publications.

4. Promoting transparency by providing adequate and timely information to bidders.

After conducting successful supplier registration and prequalification of suppliers the procurement department ensures that the results of the Tender process are uploaded in the JKUAT website within 21 days after close of the tender process, award and regret letters are also sent to all bidders. The bidders are also invited to participate in tenders opening and seek clarifications.

5. Creating platforms for supplier and citizen feedback on procurement processes.

The department of Procurement at JKUAT encourages bidders to give feedback through procurement email [procurement@finance.jkuat.ac.ke](mailto:procurement@finance.jkuat.ac.ke) and also [tenders@jkuat.ac.ke](mailto:tenders@jkuat.ac.ke) and also through the Public Procurement Regulatory Authority (PPRA) where bidders give feedback in regards to various procurement proceedings carried out by the entity.

**D. Product Stewardship or Awareness Creation**

1. Providing clear, accurate product and service information during the procurement process to ensure the goods supplied and services provided meet the user requirements.

2. Ensuring procured goods meet health and safety standards by involving the Public and Environmental Officers in the University.

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3. Establishing clear dispute resolution and redress mechanisms through the legal department and regulatory authority.
4. Safeguarding consumer and supplier data and ensuring privacy compliance with data protection laws.
5. Promoting awareness on citizens' rights (e.g. access to information, right to representation) through providing adequate information on the procurement procedures and reservations to marginalized groups.

**v) Corporate Social Responsibility/Community Engagements**

**(i) Rehabilitative Health Professionals Trained on Wheelchair Service Provision 23<sup>rd</sup> September 2024**

JKUAT hosted a week-long training aimed at equipping 36 professionals in the rehabilitative health sector with essential skills in appropriate wheelchair service provision. The attendees, included physiotherapists, occupational therapists, orthopedic technologists, and biomedical engineers from 12 counties—Marsabit, Kisumu, Siaya, Machakos, Kitui, Nyamira, Tharaka-Nithi, Vihiga, Kisii, Busia, Murang'a, Bungoma, and Kakamega.

**(ii) Sustainable Project Model of Energy Sustainability on 27<sup>th</sup> August 2024**

Olderkesi mini-grid project was part of the SEED initiative launched in 2021 and had been pivotal in providing affordable power to the community. The mini-grid had significantly enhanced the quality of life in Olderkesi, with particular benefits for the local school. By supplying clean and affordable energy, it had empowered local businesses, spurred economic growth, and promoted sustainability in the region.

**(iii) JKUAT's In-Country training programme on 12th February 2025**

The ground breaking In-Country training programme implemented by JKUAT was back. JKUAT, with support from JICA undertook robust and targeted capacity building projects for grassroots women drawn from different regions of Kenya. A new cohort of 30 trainers of trainers undertook a two weeks training workshop at JKUAT under the revamped In-Country training programme.

**(iv) JKUAT Hosts Sensitization Program for Staff Children on Alcohol and Drug Abuse**

JKUAT Department of Alcohol and Drug Abuse Prevention (ADAP) organized an awareness program for the children of university staff, aged 10 to 16. The primary aim of the event was to educate these young minds about the serious dangers of substance abuse and to provide them with the necessary knowledge and tools to make healthy, informed choices.

**(v) JKUAT Worked with the Disabled**

Working with the disabled stands out as one of the Directorate of Extension Services and Community Outreach (ESCO) critical role. This activity entails identifying people in need of Wheelchair services within Juja and Kiambu County at large.

**(vi) JKUAT Tree donated Seedlings' at Gitugi Girls' School and enhanced Green Initiative - 7<sup>th</sup> June 2025**

JKUAT donated tree seedlings to Gitugi Girls' Secondary School in a move aimed at supporting the Government's environmental sustainability agenda and climate-conscious education. The initiative under the JKUAT environmental conservation efforts, seeks to enhance green spaces while empowering young women to become future eco-leaders.

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**11. REPORT OF THE UNIVERSITY COUNCIL MEMBERS**

The Council Members submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of JKUAT's affairs.

**i) Principal activities**

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

**ii) Results**

The results of JKUAT for the year ended June 30, 2025, are set out on page 1 under the Statement of Financial Performance.

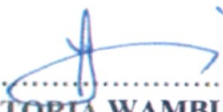
**iii) Council Members**

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

**iv) Auditors**

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

**By Order of the University Council**

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

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**12. STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES**

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

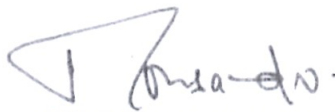
Council accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, consistent with previous years and in conformity with International Public Sector Accounting Standards. Council is of the opinion that financial statements give a true and fair view of the state of financial affairs of the University as at 30th June 2025 and for its surplus for the year then ended.

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

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

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

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

  
.....  
**DR. JAMES MICAH ONSANDO, Ph.D.,**  
**CHAIRMAN OF THE UNIVERSITY COUNCIL**

# REPUBLIC OF KENYA



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## **REPORT OF THE AUDITOR-GENERAL ON JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY FOR THE YEAR ENDED 30 JUNE, 2025**

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of Jomo Kenyatta University of Agriculture and Technology set out on pages 1 to 46, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Jomo Kenyatta University of Agriculture and Technology 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 Qualified Opinion**

#### **1. Unsupported Campus Running Costs**

The statement of financial performance and as disclosed in Note 13 to the financial statements reflect Kshs.1,472,202,175 in respect to use of goods and services which includes campus running costs of Kshs.346,903,316. The amount includes rent and rates for Nairobi CBD Campus of Kshs.53,225,015 which was not supported. In addition, it was not established what the expense related to considering the building is owned by the University.

In the circumstances, the accuracy and completeness of campus running costs of Kshs.53,225,015 could not be confirmed.

#### **2. Idle Investments in JKUAT Noodles (Nissin Holdings Limited)**

The statement of financial position and as disclosed in Note 26 to the financial statements reflect investments balance of Kshs.383,744,004. The balance includes investments in JKUAT Noodles Ltd (Nissin Holdings - fully owned by JKUAT) of Kshs.358,000,000 which is the market value and forced sale value of the property, plant and equipment as per valuation report for the assets owned by JKUAT Noodles Ltd dated 28 August, 2020. However, the Company discontinued operations, there was no production ongoing and the assets were not in use as at the time of the audit.

In the circumstances, the accuracy and completeness of the investments balance of Kshs.383,744,004 could not be confirmed. In addition, the University may not obtain value for money invested in the Subsidiary Company.

#### **3. Idle Assets of Closed Campuses**

The statement of financial position reflects property, plant and equipment net book value balance of Kshs.23,607,196,939 as disclosed in Note 25 to the financial statements. Review of records revealed that the University closed its operations in Kigali, Rwanda Campus in December, 2017. However, before the shutdown, the University had purchased two (2) parcels of land situated in the Karembure area valued at

Kshs.8,605,200 and Kshs.11,187,000. Further, in December, 2018, the University closed its operations in Westland's Campus in Nairobi. Review of the assets register provided revealed that JKUAT acquired assets in Westlands Campus valued at Kshs.440,000,000 comprising of land of Kshs.400,000,000 and building of Kshs.40,000,000. As at the time of audit in October, 2025, the assets remained unutilized and no evidence was provided on the measures taken to put them into economic use.

In the circumstances, value for money for the idle assets could not be confirmed.

#### **4. Long Outstanding Receivables**

The statement of financial position reflects receivables from exchange transactions balance of Kshs.3,629,953,165 as disclosed in Note 22(a) to the financial statements. Included in the balance are receivables totalling Kshs.2,941,618,969 which have been outstanding for over three (3) years. However, there was no evidence provided in form of correspondences with the customers and students to indicate effort made by Management to recover the outstanding amounts from the debtors. Further, included in the balance is debt totalling Kshs.3,201,196 from Kimathi Institute that has been outstanding for more than ten (10) years with no movement over the years. No explanation was provided for failure to recover the debts.

In the circumstances, the accuracy and recoverability of the receivables balance of Kshs.3,629,953,165 could not be confirmed.

#### **5. Irregular Transfer of Rental Revenue to Project Account**

The statement of financial position and as disclosed in Note 11(a) to the financial statements reflect cash and cash equivalents balance of Kshs.601,839,483. Review of bank statements provided for audit revealed that an amount of Kshs.100,000,000 generated from rental collections by an Agent at the JKUAT CBD Campus, was irregularly transferred to a project account at the JKUAT Main Campus. The project account is designated exclusively for receiving grant funds and is not for handling internally generated revenue. No evidence or approval was provided to justify the transfer or any accountability for the utilization of the funds after the transfer.

In the circumstances, the accuracy, existence, accountability and completeness of rental revenue and project account could not be confirmed.

#### **6. Irregular Transfer of Revenue from Various JKUAT Campuses to Project Account**

The statement of financial position and as disclosed in Note 20 to the financial statements reflect deferred income; special accounts and grants balance of Kshs.421,162,825. Review of the ledger against the research grant project bank statement revealed that Management transferred Kshs.125,000,000 from various campus fees accounts which was revenue fees collected and used to finance different research projects, yet the projects had already received grants from various donors as tabulated below;

<b>Date</b>	<b>Description</b>	<b>Amount (Kshs)</b>
09 August, 2024	Transfer from JKUAT Nairobi CBD Fees Account	10,000,000
15 August, 2024	Transfer from JKUAT Nairobi CBD Fees Account	5,000,000
25 September, 2024	Transfer from JKUAT Nairobi CBD Fees Account	10,000,000
04 October, 2024	Transfer from JKUAT KCB SODEL Account	5,000,000
09 October, 2024	Transfer from JKUAT Nairobi CBD Fees Account	9,000,000
29 November, 2024	Transfer from JKUAT Nursery School	5,000,000
17 February, 2025	Transfer from JKUAT Nairobi CBD Fees Account	20,000,000
25 March, 2025	Transfer from JKUAT Nairobi CBD Fees Account	15,000,000
17 April, 2025	Transfer from JKUAT	10,000,000
12 May, 2025	Transfer from JKUAT Karen Campus Account	15,000,000
19 May, 2025	Transfer from JKUAT Nairobi CBD Fees Account	15,000,000
17 June, 2025	Transfer from JKUAT Nairobi CBD Fees Account	6,000,000
	<b>Total</b>	<b>125,000,000</b>

No documentary evidence or approval was provided to justify the transfer, or any accountability for the utilization of the funds after the transfer.

In the circumstances, the accuracy, existence, accountability and completeness of various campus fees accounts and special accounts and grants balance of Kshs.421,162,825 could not be confirmed.

#### **7. Gaps in ABNO Invoice Numbers**

The statement of financial performance reflects revenue from rendering of services amount of Kshs.5,129,330,286 as disclosed in Note 8 to the financial statements. Review of fees collection records from the Unisol ABN (ABNO) for the financial year 2024/2025 identified gaps in the students' invoice data where three hundred and thirty-seven (337) invoices were missing. The vendor of the system (ABNO) attributed the root cause of the gaps to cancelled invoices, system processing interruptions due to network failure and batch processing of invoices.

In the circumstances, the accuracy, completeness and validity of rendering of services amount of Kshs.5,129,330,286 could not be confirmed.

#### **8. Unreconciled Variance in Rental Income from JKUAT Towers**

The statement of financial performance and as disclosed in Note 9 to the financial statements reflect rental revenue from facilities and equipment amount of Kshs.275,216,489. An Agent was contracted to collect rental income from tenants occupying JKUAT Towers located in the Nairobi CBD. Tenants' statements provided for audit revealed that the Agent collected Kshs.252,746,898 from the tenants which was paid to the Agent's bank account in the year under audit. However, the University accounted for Kshs.247,390,338 leaving an unreconciled balance of Kshs.5,356,560 as tabulated below:

<b>Revenue</b>	<b>Amount (Kshs)</b>
Total Collections	252,746,898
<b>Expenses</b>	
Amount Remitted to JKUAT KCB Account	159,066,303

<b>Revenue</b>	<b>Amount (Kshs)</b>
VAT Expenses Acknowledged by KRA	24,805,950
Service Charge Expenses	54,591,757
MRI Withholding Tax	8,926,328
Total Expenses and Remittances	247,390,338
<b>Amount not Accounted for by GIMCO</b>	<b>5,356,560</b>

Although the University disclosed service charge expense amounting to Kshs.54,591,757, documents were not provided to verify the accuracy and authenticity of the amounts. Further, all rent collected was deposited into the Agent's bank account. However, the bank statements into which the rent deposits were paid were not provided for audit review hence it was not possible to confirm the actual rent collected.

In the circumstances, the accuracy and completeness of rental income amount of Kshs.275,216,489 could not be confirmed.

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

### **Material Uncertainty Related to Going Concern**

The statement of financial position reflects accumulated deficit balance of Kshs.4,463,718,789 (2023/2024: Kshs.4,062,679,606). Further, current liabilities of Kshs.11,407,072,048 exceeded the current assets of Kshs.4,270,455,071 by Kshs.7,136,616,977. This casts doubt on the University's ability to meet the immediate financial obligations as and when they fall due.

In the circumstances, the University is technically insolvent and may not be able to meet its current obligations as and when they fall due, which may lead to increased dependence on the Government and creditors.

My opinion is not modified in respect of this matter.

### **Emphasis of Matter**

#### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.8,261,006,572 and Kshs.7,266,553,561 respectively, resulting to under collection of Kshs.994,453,011 or approximately 12% of the budget.

The underfunding affected the planned activities of the University and may have impacted negatively on delivery of services.

## 2. Long Outstanding Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.9,940,328,639 as disclosed in Note 29 to the financial statements which further includes sundry creditors balance of Kshs.9,664,396,661. Included in the balance is Kshs.6,020,999,528 relating to suppliers, contractors and examiners which has been outstanding for over three (3) years.

Further, the balance of Kshs.9,940,328,639 includes audit fees balance of Kshs.13,920,000 which has remained unsettled for several years. This was contrary to Section 41(1)(c) of the Public Audit Act, 2015 which states that the funds of the Office of the Auditor-General shall consist of audit fees charged at the rates prescribed by the Auditor-General.

In the circumstances, Management was not able to meet its short-term obligations as and when they fall due and faces risks of litigation from suppliers and Management was in breach of the law.

My opinion is not modified in respect of these matters.

### Key Audit Matters

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

### Other Matter

#### Unresolved Prior Year Matters

In the report of the previous year, several issues were raised under the Report on the Financial Statements, Lawfulness and Effectiveness in the Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Jomo Kenyatta University of Agriculture and Technology in 2024/2025 revealed that the following matters remained unresolved;

	<b>Financial Year</b>	<b>Audit Issue</b>
1	2023/2024	Non-Remittance of Employees Pensions
2	2023/2024	Low Staffing Levels

### Other Information

The Management is responsible for the Other Information set out on pages iv to cxix which comprise of Key Entity Information and Management, the University Council, Key Management Team, Council Chairman's Report, Vice Chancellors Report, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting,

Report of the University Council Members and Statement of Council Members Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Jomo Kenyatta University of Agriculture and Technology financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, 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 USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with Fiscal Responsibility Principles on Wage Bill**

The statement of financial performance reflects total revenue of Kshs.7,670,521,414 and employee costs of Kshs.5,493,839,552. However, the wage bill constitutes approximately 72% of the total revenue which is above the allowable percentage of 35% by 36%. This was contrary to Regulation 26(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which provides that the limit set shall not exceed thirty-five (35) percent of the total revenue. Had the University adhered to the 35% requirement of the revenue, staff cost would have been at Kshs.2,684,682,495 resulting to a saving of Kshs.2,809,157,057 which would be used to settle other University's obligations.

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

#### **2. Unutilized Research Grants**

The statement of financial position reflects deferred income - special accounts and grants balance of Kshs.421,162,825 as disclosed in Note 20 to the financial statements. Included in the balance are external research grants of Kshs.1,236,235 relating to five (5) Projects which remained unutilized and had no movement during the year.

In the circumstances, the unutilized external research grants may lead to reduced funding, abandonment of the projects or delays in projects completion.

### **3. Non-Remittance of Statutory Deductions**

The statement of financial position reflects trade and other payables balance of Kshs.9,940,328,639 which includes sundry creditors of Kshs.9,664,396,661 as disclosed in Note 29 to the financial statements. However, review of creditors ledger provided for audit revealed that pension contribution from both employee and employer amounting to Kshs.107,119,546 and Kshs.3,622,909,949 respectively have been outstanding for a period of more than seven (7) years since October, 2015.

Further, the University had not remitted PAYE amounting to Kshs.4,120,893,994 to Kenya Revenue Authority out of which Kshs.870,495,320 relates to the year under review. In addition, review of trade and other payables schedule revealed payroll creditors amounting to Kshs.74,522,611 which include deductions meant to be remitted to various Saccos, Unions and several welfares which are pending since December, 2024.

In the circumstances, non-payment of statutory deductions may lead to unavoidable costs relating to penalties and interest and Management was in breach of the law.

### **4. Non-Submission of Bank Reconciliations**

The University did not submit monthly bank reconciliations for each bank account to The National Treasury with a copy to the Auditor-General during the year under review. This was contrary to Section 90(1) of the Public Finance Management (National Government) Regulations, 2015 which requires Accounting Officers to ensure bank reconciliation statements are submitted to The National Treasury with a copy to the Auditor-General not later than the 10th of the subsequent month.

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

### **5. Non-Compliance with Affirmative Action on Ethnicity and Regional Distribution**

Review of payroll records revealed that out of two thousand three hundred and fifty-seven (2,357) members of staff in the payroll, one thousand and forty-nine (1,049) or approximately 45% of the members of staff, were from the same ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public establishment shall have more than one third of its staff from the same ethnic community.

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

### **6. Non-Compliance with Law on Persons Living with Disability**

Review of payroll data revealed that out of two thousand three hundred and fifty-seven (2,357) members of staff in the payroll, only fifty-seven (57) or approximately 2% were Persons Living with Disability. This was contrary to Section 21(2)(a) of the Persons with Disabilities Act, 2025 which states that an employer with at least twenty employees should reserve at least five percent (5%) direct employment opportunities for Persons with Disabilities to secure employment.

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

## **7. Irregular Payment of Acting Allowance**

The statement of financial performance and as disclosed in Note 14 to the financial statements reflect employee costs of Kshs.5,493,839,552. Included in the expenditure is Kshs.349,340,874 on other personal allowances which includes acting allowance of Kshs.936,547. However, review of the payroll and other staff records revealed that four (4) employees serving in various capacities continued to serve in acting positions and received acting allowances beyond six (6) months. This was contrary to Section 34(3) of the Public Service Commission Act, 2017 which states that an officer may be appointed in an acting capacity for a period of at least thirty (30) days but not exceeding a period of six (6) months.

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

## **8. Non-Compliance with Prescribed Ratio of Technical to Administrative Support Staff**

Review of payroll records revealed that there were two thousand three hundred and fifty-seven (2,357) members of staff in the payroll. However, one thousand five hundred and nineteen (1,519) or approximately 64% of the members of staff were non-academic staff while academic staff were eight hundred and thirty-eight (838) or approximately 36%. This was contrary to Guidelines for Development and Review of Human Resource Management Instruments for State Corporations and Public Universities that requires a 70:30 ratio of technical to administrative support staff.

In the circumstances, overstaffing on non-academic staff may lead to reduced Institutional effectiveness in delivering core mandates.

## **9. Failure to Obtain Approval Before Establishment of JKUAT Kigali Campus**

As previously reported, the University documents revealed that, the University established a foreign campus in Kigali, Rwanda in 2012 which later closed its operations in December, 2017. The Council in its meeting minutes dated 25 March, 2015 approved the opening of JKUAT Kigali Campus and the purchase of land for the Campus. It was noted that Management opened JKUAT Kigali Campus before the approval by the Cabinet Secretary, Ministry of Education since the approval was granted on 20 June, 2016 via letter Ref: MoEST/2/16 Vol.II after the Campus had already been opened and the land acquired. This was contrary to Section 20(2A) of the Universities Act, 2012 which requires that despite the provisions of Section (1)(d), a public University shall not establish a Campus or a College in a foreign Country without the approval of the Cabinet Secretary in consultation with the Cabinet Secretary for the time being responsible for matters relating to finance.

In the circumstances, Management was in breach of law.

## **10. Property, Plant and Equipment**

The statement of financial position reflects property, plant and equipment balance of Kshs.23,607,196,939 as disclosed in Note 25 to the financial statements. Review of records provided revealed the following;

## **10.1 Stalled Projects**

### **10.1.1 Construction of Boundary Wall**

Included in property, plant and equipment balance is Work-In-Progress (WIP) balance of Kshs.668,099,230 which includes Kshs.50,698,799 for construction of JKUAT boundary wall. Review of the contract agreement revealed that in the year 2013, a Company was awarded the contract for the construction of boundary wall from the main gate to Thika Super-Highway at a cost of Kshs.68,836,283. Project status report revealed that the project stalled in 2015 and no further work on the construction has been done since then.

In the circumstances, the propriety and value for money for the expenditure could not be confirmed.

### **10.1.2 Extension of Administration Block**

Included in work-in-progress balance of Kshs.668,099,230 is Kshs.385,896,002 for extension of administration block as disclosed in Note 25 to the financial statements. Review of documents revealed that JKUAT entered into a contract agreement with a contractor under contract number JKUAT/77/2012-2013 for construction of JKUAT new administration block at a contract sum of Kshs.285,919,713. The project was to be completed within seventy-eight (78) weeks which is equivalent to one and half years. During the 141<sup>st</sup> Council meeting, the Council approved contract variation of Kshs.62,447,206 increasing the project total cost to Kshs.348,366,919. It was further noted that on 15<sup>th</sup> October, 2020 the contract was terminated after eight (8) years on site. However, although the final project cost for extension of the Administration Block was Kshs.348,366,919, the University paid a total amount of Kshs.385,896,002 resulting to unexplained overpayment of Kshs.37,529,083 of the total project cost.

In the circumstances, the propriety and value for money for the expenditure could not be confirmed. In addition, delay in project implementation leads to increase in the cost of the project due to variations leading to loss of public funds.

## **10.2 Delayed Completion of College of Engineering Technology Building (COETEC)**

Included in the work-in-progress balance of Kshs.668,099,230 is Kshs.226,152,829 relating to construction of COETEC Lecture Building. Review of documents revealed that construction of the Building commenced in May, 2019 with consultants from the SABS Projects Office and JKUATES as the contractor with an initial contract sum of Kshs.208,748,245. The project was expected to be completed within eighteen (18) months from the date of commencement which was between May, 2019 and November, 2020. Review of the project documents revealed that there was an approval for contract variation of Kshs.44,972,588 by the University Management resulting to a final contract sum of Kshs.253,720,833. However, as at the time of the audit in September, 2025, the works certified was Kshs.226,152,829 which was equivalent to 89% meaning the project had delayed for over four (4) years from the expected completion date.

In the circumstances, the propriety and value for money for the expenditure could not be confirmed. In addition, delay in project implementation leads to increase in the cost of project due to variations leading to loss of public funds.

### **10.3 Land Without Ownership Documents and Uninsured Assets**

The statement of financial position and as disclosed in Note 25 to the financial statements reflect property, plant and equipment schedule with total historical cost of Kshs.24,824,439,928 which includes land with a cost of Kshs.16,566,692,200. However, the title deed of the parcel of land had not been transferred to the University's name. Further, the schedule for all assets insured by the University as per the policy document was not provided for audit review.

In the circumstances, it was not possible to establish the ownership, value and the nature of all assets insured by the University.

## **11. JKUAT Kigali Campus**

### **11.1 Procurement of University Land in Kigali Rwanda**

As previously reported, the University had purchased two parcels of land registered in the name of JKUAT situated in the Karembure area valued at Kshs.8,605,200 and Kshs.11,187,000. The then Director JKUAT Kigali signed the sale agreements for the land Ref:1077/KIC/GAH on 27 October, 2015 and Ref: 1078/KIC/GAH on 29 October, 2015 which was before the approval was granted by the Cabinet Secretary, Ministry of Education via letter Ref: MoEST/2/16 Vol.II dated 20 June, 2016. The then Director Kigali Campus initiated the procurement process of the lands without informing the Management of the University as per the Finance Committee of the Council minutes dated 18 March, 2016.

Further, the following anomalies were noted:

- i. Management did not provide an Annual Procurement Plan, appointment letters of the Tender Opening Committee and Tender Opening Minutes, Tender Evaluation Committee Minutes and Professional Opinion as required by Section 44(2) of the Public Procurement and Asset Disposal Act, 2015.
- ii. Land valuation reports and evidence to confirm whether the University Council had delegated the responsibility to negotiate and procure the parcels of land to the then Director, Kigali Campus to negotiate and procure the lands was not provided for audit review.
- iii. There was no evidence that acquisition of the land had been budgeted for.
- iv. There was no professional opinion issued contrary to Regulation 91(4) of the Public Procurement and Asset Disposal Regulations, 2016.

### **11.2 Acquisition of Loan and Fraudulent Transfer of Funds**

Review of records provided revealed that the then Director JKUAT Kigali Campus obtained a loan facility from I&M Bank in Rwanda on 30 October, 2015 of

Rwf.131,058,043 (Kshs.17,781,086) to acquire the campus lands without prior approval by the University Council, the Ministry of Education and The National Treasury. The loan was also acquired before the University obtained approval from the Cabinet Secretary, Ministry of Education since the approval was granted on 20 June, 2016 via letter Ref: MoEST/2/16 Vol.II.

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

- i. Transfer of Kshs.5,320,513 to Consolidated Bank Account jointly owned by the then Director Kigali Campus and Gery Ishiaha Luvanda Gelma Agencies Kenya.
- ii. Transfer of Kshs.2,000,000 to Gelma Agencies Kigali Ltd an account jointly owned by Ella Kaiya Nyangasi and Eric Uringiriyamana.
- iii. Transfer of Kshs.744,860 encashed by Mr. Collins Odhiambo a student at JKUAT Kigali Campus.

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

### **11.3 Legal Dispute Between the University and the Landlord Kigali Campus Building**

Review of the Kigali Campus lease documents revealed that, based on an internal memo dated 7 May, 2024, reference; JKU/2/5/90 from JKUAT Chief Legal Officer, there was an ongoing legal dispute in Court between JKUAT and the Landlord, of the building that JKUAT Kigali Campus had leased. It was noted that the University entered into a lease agreement with the Landlord for the entire six (6) floors of the building that housed Kigali Campus. The lease value was Rwf.25,000,000 (Kshs.3,333,333) inclusive of tax per month. The lease was to commence in January, 2017. The invoice for the period January to December when the University occupied the building before closure was RWF.300,000,000 (Kshs.40,000,000), which according to the University and as per the bank statement extracts submitted was cleared in November, 2019. However, the basis for the lease amount was not provided for audit review.

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

Further, according to the JKUAT internal report on renovation and handing over of the building, JKUAT Management negotiated with the Landlord and agreed on an amount of Rwf.48,366,900 (Kshs.6,448,920) which according to the University was cleared on 12 September, 2022. However, evidence of the respective payment was not provided for audit review. In addition, review of Fee Note Number 002/2-24 dated 26 April, 2024

revealed that, the Landlord in the Commercial Court of Rwanda – RCOM 00586/2018/TC is claiming from JKUAT a sum of USD 360,419 equivalent to Kshs.44,079,225. As a result, the University had engaged Lutta and Company Advocates to represent it in the case who raised a Fee Note of Kshs.5,800,000 for the case Ref: Nairobi HCCOMM/E244/2023 and Commercial Court of Rwanda-RCOM00586/2018/TC: Martin Higiros Vs JKUAT, of which the University deposited Kshs.500,000 with the Advocate. However, details regarding the appointment and all payments made to the Advocate and the final settlement including total payment schedule to the Landlord were not provided for audit verification.

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

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

#### **11.4 Failure to Provide Support Documents on the Status of JKUAT Kigali Campus Assets**

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

In addition, based on the following sampled costs incurred on JKUAT Kigali Campus, Management did not explain the value for money obtained;

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

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

The audit was conducted in accordance with ISSAIs 3000 and 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 THE 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 effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **1. Reliance on Multiple Non-Integrated Systems**

Review of implemented systems revealed that the University had implemented multiple isolated applications. These include Sage 5.5A installed in 2008 for payables and receivables; a Payroll System; a Human Resource Management System; a Hospital Management System; e-Services for application, admission, and clearance; a Hostel Management System; and a Student Management System. The systems were not integrated, resulting in inefficiencies and fragmented operations. The lack of integration weakens internal controls and may undermine the accuracy of financial and operational reporting.

In the circumstances, the University is exposed to risk of system failure, unreliable reporting and increased costs of maintaining multiple stand-alone systems.

#### **2. Lack of Administrative Control Over Enterprise Resource Planning (ERP) Database**

It was established that Jomo Kenyatta University of Agriculture and Technology (JKUAT) did not have administrative control over the ERP database procured from ABNO in the year 2018. The vendor retains full rights and access, including user management and backups of the database. The vendor only provides the University with automated database dumps. Further, student and financial records were being managed by the vendor. This exposes the University to risks of unauthorized access to data, data manipulation and service disruption in case of contractual disputes.

In the circumstances, the University faces risks of data security breaches, loss of institutional data, unreliable financial and student records and operational disruption.

### **3. Low Staffing Levels Based on the Staff Establishment**

Review of Human Resource records revealed that the University had an authorized establishment of three thousand, seven hundred and eighty (3,780) as at 30 June, 2025 against actual in post of two thousand, three hundred and fifty-seven (2,357) resulting in a staff deficit of one thousand, four hundred and twenty-three (1,423). The staff shortage, if not addressed could impact negatively on the operations of the University.

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

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

### **Responsibilities of 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 continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

The University Council are 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**


**19 December, 2025**


**14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025**

INCOME	NOTE	2024/2025 KSHS	2023/2024 KSHS
<b>Revenue from Non-Exchange Transactions</b>			
Transfers from other government entities	6	1,713,508,445	2,221,263,333
Fines and Penalties	7	3,349,060	2,835,542
		<b>1,716,857,505</b>	<b>2,224,098,875</b>
<b>Revenue from Exchange Transactions</b>			
Rendering of Services	8	5,129,330,286	4,184,474,534
Rental Revenue from facilities and equipment	9	275,216,489	251,423,189
Finance Income	10	5,485,876	6,886,499
Other Income	11	139,663,404	146,943,113
Amortization of Special Accounts & Grants	20(b)	403,967,854	462,201,365
<b>Sub Total</b>		<b>5,953,663,909</b>	<b>5,051,928,700</b>
		<b>7,670,521,414</b>	<b>7,276,027,575</b>
<b>EXPENDITURE</b>			
Use of Goods and Services	13	1,472,202,175	1,764,215,224
Employee Costs	14	5,493,839,552	5,129,492,726
Council Committees Expenses	15	14,951,995	10,135,951
Depreciation & Amortization Expenses	16	218,885,494	235,410,019
Repairs and Maintenance	17	64,741,483	79,278,694
Contracted Services	18	57,925,705	65,755,450
Finance Cost	19	361,685,200	346,867,617
Amortisation of Special Accounts & Grants	20(b)	403,967,854	462,201,365
<b>Total Expenses</b>		<b>8,088,199,460</b>	<b>8,093,357,046</b>
Other Gains/ (Losses)			
Loss on Disposal of Assets	23	(2,594)	-
Gain/(Loss) on Foreign Exchange transactions	12	16,641,455	(99,366,513)
<b>Surplus/ (Deficit) for the year</b>		<b>(401,039,183)</b>	<b>(916,695,984)</b>

**Notes:**

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

  
 .....  
 CPA MARY NGUGI,  
 ICPAK NO 6733  
 CHIEF FINANCE OFFICER

  
 .....  
 PROF VICTORIA WAMBUI NGUMI, PhD. EBS  
 VICE-CHANCELLOR

  
 .....  
 DR. MICAH ONSANDO  
 COUNCIL CHAIRMAN

**Jomo Kenyatta University of Agriculture & Technology**  
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**15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025**


	<u>NOTE</u>	2024/2025	2023/2024
<b>ASSETS</b>		<b>KSHS</b>	<b>KSHS</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	11(a)	601,839,483	838,797,289
Receivables from Exchange Transactions	22(a)	3,629,953,165	2,566,846,917
Receivables from non-exchange transactions	22(b)	-	242,605,278
Inventories	24	38,662,423	34,771,090
		<b>4,270,455,071</b>	<b>3,683,020,574</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	25	23,607,196,939	23,759,796,407
Investments	26	383,744,004	445,663,318
Intangible Asset - ERP Software	27	2,393,466	4,786,934
Biological Assets	28	5,432,800	5,433,400
		<b>23,998,767,209</b>	<b>24,215,680,059</b>
<b>TOTAL ASSETS</b>		<b>28,269,222,280</b>	<b>27,898,700,633</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	29	9,940,328,639	8,892,500,702
Refundable Deposits from customers	30	798,981,892	723,755,817
Deferred Income: Special Accounts & Grants - Unexpended Amount	20	421,162,825	463,168,764
Bank Loan	31(a)	246,598,692	201,881,665
Current Portion of Borrowings	21(b)	-	4,740,316
		<b>11,407,072,048</b>	<b>10,286,047,264</b>
<b>NON-CURRENT LIABILITIES</b>			
Bank Loan	31(b)	1,858,642,467	2,098,156,307
<b>TOTAL LIABILITIES</b>		<b>13,265,714,515</b>	<b>12,384,203,571</b>
<b>NET ASSETS</b>			
Capital Fund	32	3,064,059,933	3,113,129,047
Revaluation Reserve	32	16,403,166,621	16,464,047,621
Accumulated Surplus	32	(4,463,718,789)	(4,062,679,606)
		<b>15,003,507,765</b>	<b>15,514,497,062</b>
<b>TOTAL NET ASSETS AND LIABILITIES</b>		<b>28,269,222,280</b>	<b>27,898,700,633</b>
<b>TOTAL FUNDS, GRANTS AND LIABILITIES</b>		<b>28,269,222,280</b>	<b>27,898,700,633</b>



CPA MARY NGUGI,  
ICPAK NO 6733  
CHIEF FINANCE OFFICER



PROF VICTORIA WAMBUI NGUMI, PhD. EBS  
VICE-CHANCELLOR



DR. MICAH ONSANDO  
COUNCIL CHAIRMAN

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

	Capital Fund	Revaluation Reserve	Accumulated Surplus	TOTAL
	KSHS	KSHS	KSHS	KSHS
<b>As at 30th June 2023</b>				
Additions in the Year	3,048,129,047	16,464,047,621	(3,145,983,622)	16,366,193,046
Surplus/(Deficit) for the Year	65,000,000	-	-	65,000,000
<b>As at 30th June 2024</b>				
Additions in the Year – Development Grant	3,113,129,047	16,464,047,621	(916,695,984)	(916,695,984)
Water Bottling Plant	(57,500,000)		(4,062,679,606)	15,514,497,062
Revaluation of Nissin Plant	(1,038,314)			(57,500,000)
Donations – Plant & Machinery	9,129,200	(60,881,000)		(1,038,314)
Donations - Equipment	340,000			(60,881,000)
Surplus/(Deficit) for the Year				9,129,200
<b>As at 30th June 2025</b>	3,064,059,933	16,403,166,621	(401,039,183)	340,000
			(4,463,718,789)	(401,039,183)
				15,003,507,765

Notes

JKUAT incurred deficit worth Kshs 401,039,183 resulting in negative revenue reserves of Kshs 4,463,718,789.

17. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2024/2025	2023/ 2024
		KSHS	KSHS
<b>Cash Flows From Operating Activities</b>			
<b>Incomes</b>			
Transfers from other government entities	6	1,713,508,445	2,221,263,333
Fines and Penalties	7	3,349,060	2,835,542
Rendering of Services	8	5,129,330,286	4,184,474,534
Rental Revenue from facilities and equipment	9	275,216,489	251,423,189
Gain on Foreign Exchange transactions	12	16,641,455	
Other Income	11	139,663,404	146,943,113
Finance Income	10	5,485,876	6,886,499
		<b>7,283,195,016</b>	<b>6,813,826,210</b>
<b>Expenses</b>			
Employee Costs	18	5,493,839,552	5,129,492,726
Contracted Services	18	57,925,705	65,755,450
Repairs & Maintenance Work Costs	17	64,741,483	79,278,694
Use of Goods and Services	13	1,472,202,175	1,764,215,224
Finance Cost	19	361,685,200	346,867,617
Council Committee Expenses	15	14,951,995	10,135,951
Foreign Exchange Loss	12	-	99,366,513
		<b>7,465,346,110</b>	<b>7,495,112,175</b>
<b>Operating Profit before working capital changes</b>			
Decrease (Increase) in Debtors	22	(820,500,970)	(498,611,329)
Decrease (increase) in Inventories	24	(3,891,333)	(1,933,036)
Increase (Decrease) in Other Payables-Special Accounts	20	(42,005,939)	8,711,390
Increase (Decrease) in refundable deposits	30	75,226,075	723,755,817
Increase (Decrease) in Creditors	29	1,047,827,937	586,596,441
		<b>256,655,770</b>	<b>818,519,282</b>
		<b>74,504,675</b>	<b>137,233,317</b>
<b>Net cash flows from Operating activities</b>			
<b>Cash Flows From Investing Activities</b>			
Purchase of Furniture	25	(839,556)	(216,665)
Proceeds from Sale of Assets		75,674	-
Additions to Work In Progress	8	(12,801,855)	(9,957,150)
Purchase of Computers and Equipment	25	(50,329,413)	(21,096,980)
Less: Donations of Computers and Equipment	27	9,469,200	-
Increase/(Decrease) in Biological assets	28	600	1,449,600
		<b>(54,425,350)</b>	<b>(29,821,195)</b>
<b>Net cash flows from investing activities</b>			
<b>Cash Flows From Financing Activities</b>			
Grants allocated to Finance Capital Fund	6	(57,500,000)	65,000,000
Bank Loan - JKUAT Towers	31	(105,979,804)	(99,016,364)
Bank Loan - Kenyatta Road	31	(88,817,010)	(82,981,258)
		<b>(252,296,814)</b>	<b>(116,997,622)</b>
<b>Net cash flows from financing activities</b>			
<b>Net Increase (Decrease) in cash and cash equivalents</b>			
Cash and cash equivalents at beginning of year	21	834,056,972	843,642,473
Cash and cash equivalents at end of year	21	<b>601,839,483</b>	<b>834,056,973</b>
<b>SUMMARY OF CASH AND BANK BALANCES</b>			
Cash on hand and balance with banks	21	601,839,483	838,797,289
Bank overdraft	21	-	(4,740,316)
<b>TOTAL</b>		<b>601,839,483</b>	<b>834,056,973</b>

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

	ORIGINAL BUDGET	ADJUSTMENTS	FINAL BUDGET	ACTUAL ON COMPARABLE BASIS	PERFORMANCE DIFFERENCE	% OF UTILIZATION
	2024/2025	2024/2025	2024/2025	2024/2025	2024/2025	
<b>INCOME</b>						
Revenue						
Transfers from Other Governments entities	1,307,721,458	405,786,987	1,713,508,445	1,713,508,445		1%
Levies, Fines and Penalties	3,996,350		3,996,350	3,349,060	647,290	0.84
Rendering of Services	6,122,033,190		6,122,033,190	5,129,330,286	992,702,904	0.84
Rental Revenue from Facilities and Equipment	274,878,473		274,878,473	275,216,489	(338,016)	1
Finance Income	6,824,025		6,824,025	5,485,876	1,338,149	0.84
Other Income	139,766,089		139,766,089	139,663,404	102,685	1
<b>Total Income</b>	<b>7,855,219,585</b>	<b>405,786,987</b>	<b>8,261,006,572</b>	<b>7,266,553,561</b>	<b>994,453,011</b>	<b>0.88</b>
<b>Expenses</b>						
Use of Goods and Services	1,808,440,544		1,808,440,544	1,455,563,315	352,877,229	0.80
Employee costs	5,273,390,727	405,786,987	5,679,177,715	5,493,839,552	185,338,162	0.97
Remuneration of Council Members	20,540,722		20,540,722	14,951,995	5,588,727	0.73
Repairs and Maintenance	79,251,145		79,251,145	64,741,483	14,509,662	0.82
Contracted Services	75,077,864		75,077,864	57,925,705	17,152,159	0.77
Finance Cost	365,685,200		365,685,200	361,685,200	4,000,000	0.99
Depreciation	232,833,383		232,833,383	218,885,494	13,947,890	0.94
<b>Total Expenditure</b>	<b>7,855,219,584</b>	<b>405,786,987</b>	<b>8,261,006,572</b>	<b>7,667,592,744</b>	<b>593,413,828</b>	
<b>Surplus for the period</b>				<b>(401,039,183)</b>	<b>(401,039,183)</b>	

**Budget Notes**

- Decline in Tuition and other Fees Income was due to reduced number of students qualified and admitted to the self-sponsored programs.
- Variance due to inflation and increased cost of production
- Variance due to increased cost of teaching materials
- Positive variance due to strict austerity measures implemented
- Variance due to appointments effected later in the year thus reduced expenditure

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**19. NOTES TO THE FINANCIAL STATEMENTS**

**1. General Information**

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

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

**2. Statement of Compliance and Basis of Preparation**

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

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

**Jomo Kenyatta University of Agriculture & Technology**  
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**3. Adoption of New and Revised Standards**

- i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025. There were no new and amended standards issued in the financial year.
- ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43 Leases	<i>Applicable 1<sup>st</sup> January 2025</i> 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 the leases have on the financial position, financial performance and cash flows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. This standard is relevant to the University.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1<sup>st</sup> January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. This standard is relevant to the University.
IPSAS 45- Property Plant and Equipment	<i>Applicable 1<sup>st</sup> January 2025</i> 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. This standard is relevant to the University.
IPSAS 46 Measurement	<i>Applicable 1<sup>st</sup> January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.

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The standard also introduces a public sector specific measurement bases called the current operational value.

This standard is relevant to the University.

**IPSAS 47-**

*Applicable 1<sup>st</sup> January 2026*

**Revenue**

This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 1 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. This standard is relevant to the University and will be applied effective financial year ending June 30, 2026

**IPSAS 48:**

*Applicable 1st January 2026*

**Transfer**

**Expenses**

The objective of the standard is to establish the principles that a transfer provide 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. This standard is relevant to the University and will be applied effective financial year ending June 30, 2026

**IPSAS 49:**

*Applicable 1st January 2026*

**Retirement**

**Benefit Plans**

The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employee and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.

This standard is relevant to the University and will be applied effective financial year ending June 30, 2026

**IPSAS 50:**

*Applicable 1st January 2027*

**Exploration For**

**& Evaluation of**

**Mineral**

**Resources**

The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:

- i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.
- ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.
- iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

This standard is not relevant to the University.

**iii) Early adoption of standards**

Jomo Kenyatta University of Agriculture and Technology did not early-adopt any new or amended standards in the year 2024/2025.

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**4. Summary of Significant Accounting Policies**

**a) Revenue Recognition**

**i) Revenue from non-exchange transactions**

**Grants from National Government**

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

**Donor Funded Research Projects Grants**

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

**Fees, taxes and fines**

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

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to JKUAT and can be measured reliably.

**ii) Revenue from exchange transactions**

**Rendering of services**

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

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

**Sale of goods**

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

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with the transaction will flow to JKUAT.

**Rental income**

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

**b) Budget information**

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

**c) Taxation**

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

**d) Investment property - IPSAS 16**

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

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

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

Transfers are made to or from investment property only when there is a change in use.

**e) Property, Plant and Equipment – IPSAS 17**

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

<b>Description</b>	<b>Annual Rate</b>
- Freehold land	Nil
- Buildings	2%
- Motor vehicles	20%
- Fixtures, furniture & fittings	10%

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- Computers and Equipment 30%

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

**f) Leases**

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

**g) Intangible assets**

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

The useful life of the intangible assets is assessed as either finite or indefinite.

**h) Research and development costs**

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

**i) Financial instruments – IPSAS 29**

**a) Financial assets**

**Initial recognition and measurement**

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

**Impairment of financial assets**

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

Evidence of impairment may include the following indicators:

- The debtors or an entity of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization

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- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

**b) Financial liabilities**

**Initial recognition and measurement**

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

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

**j) Inventories – IPSAS 12**

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

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

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

**k) Provisions – IPSAS 19**

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

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

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

**l) Social Benefits**

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

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**m) Contingent liabilities**

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

**n) Contingent assets**

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

**o) Nature and purpose of reserves**

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

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

**p) Changes in accounting policies and estimates – IPSAS 3**

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

**q) Employee benefits – IPSAS 25**

**Retirement benefit plans**

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

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

**r) Foreign currency transactions – IPSAS 4**

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

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**s) Borrowing costs – IPSAS 5**

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

**t) Related Party Disclosures – IPSAS 20**

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

**u) Service Concession Arrangements**

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

**iv) Cash and cash equivalents**

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

**w) Comparative figures**

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

**x) Subsequent events – IPSAS 14**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

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

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

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**Estimates and assumptions**

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

**Useful lives and residual values**

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

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

**Provisions – IPSAS 19**

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

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

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

<b>6. Transfers from Other Government entities</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Operational Grant	1,713,508,445	2,221,263,333
	<b>1,713,508,445</b>	<b>2,221,263,333</b>
<b>7. Fines and Penalties</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Library Fines	26,001	154,982
Surcharges and Penalties	3,275,700	2,072,440
Fees, Charges and Penalties	47,359	608,120
	<b>3,349,060</b>	<b>2,835,542</b>
<b>8. Rendering of Services</b>	<b>2024/2025</b>	<b>2023/2024</b>
Tuition Fees	5,075,825,320	4,114,305,489
Training income	10,904,775	2,907,507
Msc Application	2,803,374	2,642,000

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CISCO Application	76,500	84,000
Hire of Graduation Gowns	28,094,610	42,658,386
Ethic Review fees-Research dept	1,291,623	1,204,020
Certificate – Application fees	260,000	361,000
Diploma- Application fees	774,500	815,515
Alumni Fees	3,624,500	5,636,400
Hospital fund	4,196,965	5,511,706
Library Production	441,549	168,559
Consultancy Services	-	1,095,542
Bookshop Income	12,661	375,890
Chemistry	105,759	-
IBR Organic Produce Sales	8,150	-
Short Courses and Trainings	-	4,079,520
ICT Research, Consultancy& Training - Main Campus	910,000	2,629,000
	<b>5,129,330,286</b>	<b>4,184,474,534</b>

**9. Rental Revenue from Facilities and Equipment**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Accommodation Charges	38,043,728	44,049,862
Water charges	1,658,676	1,357,956
Rental Income	14,611,944	13,896,841
JKUAT Towers Rental Income	198,911,199	173,271,623
House Rent	21,105,652	18,596,467
Shop Rent	615,540	241,440
Guest Houses Rental Income	269,750	9,000
	<b>275,216,489</b>	<b>251,423,189</b>

**10. Finance Income**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Interest on Deposits and Savings	5,485,876	6,886,499
	<b>5,485,876</b>	<b>6,886,499</b>

**11. Other Income**

	<b>KSHS</b>	<b>KSHS</b>
	<b>2024/2025</b>	<b>2023/2024</b>
Conference & Training Income SAJOREC	-	1,119,950
Miscellaneous income	25,429,600	28,453,105
Laundry Charges	6,056,812	7,832,969
Donations	9,469,200	-
Students P.A.Y.E	10,315,150	12,686,796
MSc Computer Based IS	913,166	-
Journal of Agric	133,500	88,500
Project Admin Costs	11,825,045	23,220,370
JKUAT Hospital Cost Sharing	1,722,327	1,693,480
Swimming Pool Charges	645,072	557,730

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Storage Charges	172,807	183,000
Botanical Garden Entry Fees - SAJOREC	1,283,827	562,153
Laboratory Bench Fees - SAJOREC	580,600	50,000
Staff Fitness Welfare Expense	9,000	-
Accounting Professional courses	6,486,852	6,537,481
Rechargeable transport	40,840,573	25,058,352
Nursery school	7,261,704	6,759,955
Horticulture Production	-	148,920
Staff Cafeteria	9,264,820	15,742,148
Cafeteria (meals)- SAJOREC	-	3,355,586
Xeroxing and printing	6,287,392	8,684,507
Food Processing	460,706	28,840
Serena /Candle IGU A/C	-	1,717,554
Farm machinery	206,731	2,077,622
Health centre dental	267,670	229,300
Botany IGU	6,850	22,795
Medical lab science IGU	24,000	132,000
	<b>139,663,404</b>	<b>146,943,113</b>

**12. Gain/Loss on Foreign Exchange**

	<b>2024/2025</b>	<b>2023/2024</b>
Foreign Exchange Income	16,641,455	(99,366,513)

**13. Use of Goods and Services**

	<b>2024/2025</b>	<b>2022/2023</b>
	<b>KSHS</b>	<b>KSHS</b>
Academic Costs	427,093,766	577,548,617
Administrative Costs	59,129,049	88,269,877
Students Welfare Costs	29,164,036	38,461,772
Campus Running Costs	346,903,316	527,191,182
Miscellaneous Expenditure	43,969,804	55,948,530
Alcohol & Drug Abuse	48,750	682,000
Tree Planting Exercise	72,000	96,000
Public celebrations/funerals	4,050,400	3,458,675
IPUCCF	18,200	195,308
National Cohesion National Values	-	57,380
Audit fees	3,480,000	3,480,000
ISO expenses	2,055,258	771,831
Subscription to Professional bodies	9,099,572	4,248,966
Motor vehicle insurance	3,485,743	3,340,081
Fees commission & Honoraria Exp.	49,183,616	15,115,561
Insurance premiums	9,605,952	12,400,445
Bad Debts	-	66,356,609
Innovation & Technology	168,500	667,150

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Tailoring Unit	824,740	61,835
Farm crops	98,412	100,150
Horticulture Production	189,050	
IBR Production	248,000	125,980
Consultancy Services	855,228	-
Chemistry Production Fund	-	637,629
Piggery Unit	270,594	-
Cattle Unit	1,234,739	2,307,708
Serena Candle IGU	608,911	-
Poultry IGU Project	358,565	549,566
BEED IGU	11,880	-
ICT Consultancy	-	99,655
SWEED	17,500	
Telephone expenses	287,141	1,140,451
Entertainment Expenses	4,350	10,600
Water Expenses	46,714,320	-
Electricity expenses	74,972,533	82,447,065
Fuel for Generator	3,400,911	2,471,784
Crockery and Utensils	12,725	880,049
Advertising & Publicity	4,483,061	2,864,786
Internet Connectivity	29,614,749	25,378,432
Computer Charges	-	9,983,674
Misc other charges	120,019,917	29,600,277
Medical Expenses	117,809,252	118,753,629
Transport expenses	25,585,734	22,031,685
External travelling	2,403,564	2,776,961
Postal & telegrams expenses	67,558	80,712
Conference & seminars	5,726,655	8,252,137
Fungicides insecticides & Sprays	371,700	400,500
Publishing & printing	13,524,365	19,504,655
Purchase of Uniform & clothing	5,760,816	1,675,911
Purchase of Stationary	-	19,535
Disaster Preparedness	3,110,887	2,739,457
Rent & Rates	980,846	1,779,312
Hire of Transport & Machinery	880,270	-
Mpesa Charges- Main Campus	-	1,173
Bank charges/interest	8,154,984	7,052,409
Staff Training expenses	14,476,469	20,600,207
Field Attachment Expenses	347,950	-
Intellectual Property	88,700	254,500
Likuyani Farm	755,753	766,438
Workshop Production Fund	401,384	576,338
	<b>1,472,202,175</b>	<b>1,764,215,224</b>

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<b>14. Employee Costs</b>		
	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Staff Salary	2,928,668,665	2,660,980,646
Casual Workers	42,640,101	
Pension Contributions	671,552,069	599,925,248
Group Life Insurance	41,964,414	28,331,019
House Allowance	968,281,332	993,320,463
Other Personal Allowances	349,340,874	359,353,229
House to Office Allowance	404,102,354	412,536,671
Passage, Baggage/Leave Allowance	18,406,559	18,475,691
Affordable Housing Levy	67,428,084	55,080,359
Industrial Training Levy	1,455,100	1,489,400
	<b>5,493,839,552</b>	<b>5,129,492,726</b>
<b>15. Council Committee Expenses</b>		
	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Sitting Allowance	6,520,000	4,960,000
Chancellor's Honoraria	1,345,353	749,000
Council Chairman's Honoraria	1,044,000	614,800
Other Council Running Expenses	5,922,642	3,668,351
Chancellor's Other Expenses	120,000	143,800
	<b>14,951,995</b>	<b>10,135,951</b>
<b>16. Depreciation and Amortization</b>		
	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Depreciation Charge	216,492,028	227,206,887
Amortization of ERP	2,393,466	8,203,132
	<b>218,885,494</b>	<b>235,410,019</b>
<b>17. Repairs and Maintenance</b>		
	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Maintenance of plant/mach./equip	17,222,448	16,031,217
Repair & Maintenance of Furniture	1,445,274	7,232,287
Maintenance of buildings	26,945,655	17,595,860
Maintenance of water/sewerage	9,457,486	34,496,890
Maintenance of roads/grounds	9,670,620	3,922,440
	<b>64,741,483</b>	<b>79,278,694</b>
<b>18. Contracted Services</b>		
	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Contracted Professional Services	57,925,705	65,755,450
	<b>57,925,705</b>	<b>65,755,450</b>
<b>19. Finance Cost</b>		
	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Interest on Kenyatta Road 1 Loan	118,175,386	113,333,956

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Interest on Kenyatta Road 2 Loan	46,733,872	44,819,271
Interest on ICEA Loan	196,775,942	188,714,390
	<b>361,685,200</b>	<b>346,867,617</b>

**20 (a) Special Accounts and Grants**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Deferred Income – Special Grants	23,502,387	22,316,051
Incountry Training	117,659	-
Bio-Earn	584,752	1,244,602
NCST	6,428,958	7,524,482
ASARECA		6,782,490
Water Craft Project	1,395,351	1,550,390
Centre for Health Solutions	16	-
Beans Project	3,788,136	123,662
METEGA	3,688,415	4,176,731
Kenyan-German Centre for Data Analysis-DAAD Funded	290,544	578,466
Improving Care to HIV Infected Adolescents	74,702	430,590
VICINAQUA Project -	1,784,946	1,983,273
Grasshoppers Project	9,468	197,220
Food Fortification - Prof Sila	2,488,092	9,165,484
IMO-EU Project on Climate Mitigation-	7,358,483	8,053,038
University Research Chair-NACOSTI)-	788,344	1,853,030
KEROCHE Foundation-Hakikisha Project	427,140	474,600
National Research Fund - PhD and Masters	30,955,223	31,055,223
BioInnovate Sweet Potato	-	397,377
HyCRISTAL Project	185,989	206,655
Evaluation of Bio-Fumigants	21,370	181,370
Genomic Analysis	358,132	358,132
Dev't of Value Added Novel Tree Products	341,532	120,100
SAJOREC Rsch (Wuhan Botannical Garden),	127,433	427,433
NANCY WELSH FOUNDATION	-	19,686
Switch Africa Green	-	16,644
Food Systems and Sustainable Development (SASS)	126,227	426,227
FORTIS UNUM Mini-grid Clustering Project	251,131	263,651
STEP UP-Sustainable transition entrepreneurial Pdn	32,551	142,551
MSc and PhD in Engineering Sponsorship	149,499,967	144,015,715
FORUM FOR AFRICAN WOMEN Vcs- Fawovc	1,064,870	1,364,870
	220,256	220,256
Small Scale Comm –Sorghum		
IAEA Radiotherapy Training	-	16,792
Cowpea LCEFONS Project	1,253,632	1,047,387
WIPO/ARIPO/JKUAT IP PROJECT	31,348	89,120
FAO-JKUAT	-	23,669
Education for Laser Based Manufacturing (ELbM)	8,758,480	14,037,012
Bio-Snail Project	-	14,300
NRF Finger Millet Value Chain	11,395	2,175,595
KCSAP – Validation of Seed Potato Value Chain	-	9,678
Evaluation of Bacteriophages for Biocontrol	31,649	35,166

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JKUAT Seed Centre Project	2,072	4,733,401
The Cactus Project	942,624	1,860,008
UPSCALE Project	740,529	8,929,436
Phages Erwinia	-	17,568
ICGEB Project	-	1,899
Ranger_JKUAT Project	5,222,725	32,456
Agriscale Project	682,664	171,585
Global Alliance for Improved Nutrition	3,480,087	3,377,142
SCEPRESSA	5,708,718	12,207,297
IFS COWPEA Project	107,678	407,678
Covid-19 & Forest People	-	834,123
Innusens Module 2	-	1,147,699
Google Gift 2021	-	37,441
VLIR - VOS	213,293	655,654
NRF Covid-19 Biosensor	210,390	210,390
INNUsensProject	272,301	1,270,627
Sustain AM Project	1,191,259	859,473
Sababu Project Research Fund	296,172	1,571,952
Outcome & Feasibility of Evidence Based Rehab	166,700	726,000
AIRTEA Project	125,553	3,060,457
Mass & Separations Lab	3,863,992	5,597,343
HENRII	233,803	159,273
Social & Ecological Synergies (SESEC)	970,350	3,131,940
Transfer of Msc Sanitation Project	4,172,089	2,357,781
FLYgene Project	3,495,519	1,667,471
LCEFoNS	6,677,826	2,674,917
Immunazation Repository UNICEF	119,119	8,303,417
Effects of Participatory Forest Management	-	421,666
CIMMYT	59,711	59,711
Tree Growing	1,377,571	665,780
USAID FtF Innovation Lab for Hort	1,873,583	4,792,726
Moxilla Foundation RC	3,087,752	1,644,085
Nano Encapsulated	474,267	1,905,059
Explainable Machine Learning	387,746	387,746
GFGP Accreditation - Prof Naomi Maina	53,174	103,174
SME2KE - Dr Rehema Ndeda	4,946,132	6,671,426
Ferredoxin-NADP+Dr Daniel Kiboi	-	5,975,044
Inflammation on Iron Turnover - Prof Simon Karanja	7,100,117	3,788,784
IMO MTCC-AfricaTest Biofouling Project	7,029,037	
Maasai Steppe Rangelands - Ndaki Marco Manyanza (Dr Muya)	-	187,752
NRF-UPSCALE-AIVs - Prof Mary Abukutsa	4,412,139	5,980,000
Water for Feed, Food & Nutrition - Prof John Wesonga	184,457	6,986
Synthesis of PGM - Dr Eunice Nyawade	144,423	809,519
Safeguarding African Foodsheds & Ecosystems - Prof J Wesonga	3,135	5,130,531
Enset Cultivation & Utilization in Kenya - Dr S. Anami	203,062	425,310
ANSO Sweet Sorghum Hybrids - Dr S. Anami	2,549,196	6,765,608
INNOECOFOODS PROJECT - Dr. Eng. Gareth Kituu	23,423,835	34,047,255

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NEDMEV Project - Dr Hiram Ndiritu	26,892,433	34,116,070
MTCC - Africa IMO CARES	1,787,354	6,159,928
TEA-LP project -Francis Xavier Ochieng	-	80,381
JKUAT SKIES Program - Dr Clifford Obiero	1,240,027	2,110,397
Fujita - Prof Sila	2,426,035	2,050,000
NMR-IMPROV (Dr Elizabeth Wafula)	6,366,307	4,044,785
NRF EURAKA - Dr. Francis Xavier Ochieng	3,192,490	4,000,000
PAMOJA PHC - Prof Willis Owino	564,178	1,715,896
HoAGDP M&E - Dr Charles Cheruiyot	6,255,616	-
AfroRehab 2030 - Dr Mwangi Matheri	7,918,800	-
IEET/TOBE SHOJI PET Recycling Plant - Prof Ngugi Kamau	16,184	-
Fortified Whole Grain Alliance Ltd - Prof Daniel Sila	834,250	-
ERASMUS-EDU-Dr Margaret Gichuhi	2,018,631	-
ILRI Go Hear Mastitis - Dr Juliah Khayeli	191,229	-
AGR CBE - Prof Losenge Turoop	823,035	-
VIVES-JKUAT Collaboration - Dr Gladys Onyambu	559,002	-
EU-ORPHAN Project - Prof Mary Abukutsa	9,711,454	-
IMPACT HE - Prof Shem Kuyah	1,715,124	-
Maternal & Child Health - Prof Kaibui Mwikamba	406,156	-
GEMS-TECH Project- Dr. Hiram Ndiritu	6,041,142	-
	<b>421,162,825</b>	<b>463,168,764</b>

**20 (b) AMORTISATION OF SPECIAL ACCOUNTS**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Opening Balance	463,168,764	454,457,374
Money In	361,961,915	470,912,755
Money Out	403,967,854	462,201,365
<b>Closing Balance</b>	<b>421,162,825</b>	<b>463,168,764</b>

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
<b>21 (a) Cash and Cash Equivalents</b>		
E-Citizen Bank	-	10,156,394
BANK A/C KCB-Main	2,749,773	-
Bank A/C (KCB) Project Current Account	23,188,069	156,329
Bank A/C (KCB) Payroll	25,541,680	35,826,399
BANK A/C(KCB) Taifa Laptop	900,413	1,990,135
Bank A/C(KCB) SoDEL	6,057,675	4,594,785
Bank A/C (KCB) Mombasa CBD	9,228,494	22,917,034
KCB ADP	30,445,528	19,299,712
KCB – Nursery	2,451,224	912,524
KCB - JKUAT IT	2,303,043	4,758,932
KCB -Bank A/C CoHES	1,317,779	3,233,797
KCB Dollar A/C	205,879,751	154,242,957
Equity Bank Fees A/c	1,768,843	1,993,924
Cooperative Bank Fees	11,499,172	11,638,803
NBK Fees A/C	1,208,438	617,247
BBK Students Fees	658,927	56,337,008
KCB SAJOREC	1,309,801	728,586

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KCB Nairobi CBD Bank A/c	3,202,299	3,850,959
KCB Karen Campus	17,184,398	8,147,749
BBK Nairobi CBD Bank account	22,822,078	25,466,010
BBK SHRD	6,514,189	5,169,631
JKUAT Endowment Fund Bank A/C	485,566	345,571
Fundilima FOSA Bank Account	2,286,499	4,197,297
BBK Engineering	2,990,410	3,058,626
BBK Agriculture bank Account	2,999,735	3,855,783
KCB EURO A/c	203,946,616	431,165,116
COOP Bank IGU A/C	223,968	3,454,415
Cooperative Bank - Kitale/Eldoret Campus A/c	2,891,470	3,334,768
NBK Main	1,188,825	3,739,878
Cooperative Bank - Kisii Campus A/c	1,820,737	5,731,708
Equity Bank TVET A/c	6,774,083	7,875,212
<b>TOTAL</b>	<b>601,839,483</b>	<b>838,797,289</b>

<b>21 (b) Current Portion of Borrowings</b>	<b>2024/2025</b>	<b>2023/2024</b>
KCB Main Bank A/c	-	4,740,316
<b>TOTAL</b>	<b>-</b>	<b>4,740,316</b>

**Detailed Analysis of the Cash and Cash Equivalents**

<b>JKUAT</b>	<b>Account number</b>	<b>2024/ 2025</b>	<b>2023/ 2024</b>
<b>Current Account</b>		<b>Kshs</b>	<b>Kshs</b>
<b>i) KCB Group</b>			
JKUAT Main	1107586127	2,749,773	-
JKUAT Payroll	1107587174	25,541,680	35,826,399
JKUAT SoDEL	1107588871	6,057,675	4,594,785
JKUAT COPAS ADP	1107589177	30,445,528	19,299,712
JKUAT Nursery	1107589770	2,451,224	912,524
JKUAT CoHES	1107592488	1,317,779	3,233,797
JKUAT Karen	1102700371	17,184,398	8,147,749
JKUAT NCB D	1177169681	3,202,299	3,850,959
JKUAT MBS CBD	1107586933	9,228,494	22,917,034
JKUAT Projects	1107586887	23,188,069	156,329
JKUAT Taifa Laptop	1107589045	900,413	1,990,135
JKUAT IT Centre	1102698210	2,303,043	4,758,932
JKUAT SAJOREC	1207874876	1,309,801	728,586
JKUAT Dollar	1111779406	205,879,751	154,242,957
JKUAT Euro	1202950116	203,946,616	431,165,116
JKUAT Endowment Fund	1183550073	485,566	345,571
<b>ii) Equity Bank</b>			
JKUAT Equity Bank Schedule	00 90291251426	1,768,843	1,993,924.0
JKUAT Equity Bank TVET	1520265128490	6,774,083	7,875,212.0

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**iii) Co-operative Bank**

JKUAT Cooperative Fee	0 1129098952900	11,499,172	11,638,803.0
JKUAT Kitale/Eldoret Campus	0 1129098952901	2,891,470	3,334,768.0
JKUAT Kisii Campus	0 1129098952902	1,820,737	5,731,708.0
JKUAT IGU Co-Op Bank	0 1129098952903	223,968	3,454,415.0

**iv) JKUAT Fundilima schedule**

10400100001	2,286,499	4,197,297.0
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**v) Absa Bank**

JKUAT ABSA Fees	0775001216	658,927	56,337,008.0
JKUAT ABSA NRB CBD	0721022145	22,822,078	25,466,010.0
JKUAT ABSA COHRED	0721057046	6,514,189	5,169,631.0
JKUAT ABSA COANRE	0721057623	2,999,735	3,855,783.0
JKUAT ABSA COETEC	0721058123	2,990,410	3,058,626.0

**vi) National Bank**

JKUAT Fees a/c	0 7700035539	1,208,438	617,247.0
JKUAT Main	0 1003059784000	1,188,825	3,739,878.0

**vii) E-Citizen**

-	10,156,394.0
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**Grand Total**

601,839,483	838,797,289.0
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**22(a) Receivables from Exchange Transactions**

	2024/2025	2023/2024
	KShs	Kshs
JKUAT Benevolent Fund	2,285,025	699,225
e-Citizen	10,579,194	
Departmental Petty Cash	-	15,628
Sundry Debtors	227,942,425	217,620,626
Student debtors	3,744,524,020	2,574,008,903
Guarantee Deposits	13,541,161	24,867,361
Kimathi Institute	3,201,196	3,201,196
J.K.U.S.O	30,591,179	31,491,638
Unaccounted Imprests	617,095	147,552
	<b>4,033,281,295</b>	<b>2,852,052,130</b>
Provision for bad debts	403,328,130	285,205,213
<b>TOTAL</b>	<b>3,629,953,165</b>	<b>2,566,846,917</b>

**Ageing Analysis: (Receivables from non-exchange transactions)**

	2024/2025	% of the Total	2023/2024	% of the Total
Under one year	1,021,210,193	25%	1,019,188,418	36%
1-2 years	66,989,695	2%	67,890,154	2%
2-3 years	3,462,437	0.086%	3,462,437	0.121%
Over 3 years	2,941,618,969	73%	1,761,511,120	62%
<b>TOTAL</b>	<b>4,033,281,295</b>		<b>2,852,052,130</b>	

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**22(b) Receivables from Non-Exchange Transactions**

	2024/2025	2023/2024
Receivables from Non-Exchange Transactions	Kshs	Kshs
Capitation Grant Receivable	-	185,105,278
Development Grant Receivable	-	57,500,000
	-	242,605,278

	2024/2025	2023/2024
<b>23. Loss on Disposal</b>		
Loss on Disposal of Fixed Assets	2,594	-
<b>TOTAL</b>	<b>2,594</b>	<b>-</b>

**24. Inventories**

	2024/2025	2023/2024
	KSHS	KSHS
Central Stores	25,743,066	24,347,012
Drug Store	10,065,602	6,958,886
Petrol pump	680,673	1,807,005
Catering Store	2,173,082	1,658,187
<b>TOTAL</b>	<b>38,662,423</b>	<b>34,771,090</b>

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**25. Property, Plant and Equipment For the Year Ended 30 June 2025**

Rates	WORK IN PROGRESS	LAND	BUILDINGS	COMPUTER & EQUIPMENT	FURNITURE & FITTINGS	PLANT & MACHINERY	MOTOR VEHICLES	TOTAL
	2%			30%	10%	10%	20%	
<b>COST/VALUATION</b>								
As at 01.07.2024	655,297,372	16,566,692,200	6,480,932,770	415,054,792	373,948,094	237,395,480	95,119,220	24,824,439,928
Additions in the year	12,801,858	-	-	41,200,213	839,556	9,129,200	-	63,970,827
Transfers/Disposals	-	-	-	-9,750	-115,725	-	-	-125,475
As at 30.06.2025	668,099,230	16,566,692,200	6,480,932,770	456,245,255	374,787,650	246,408,955	95,119,220	24,888,285,280
<b>DEPRECIATION</b>								
Accumulated at 30.06.2024	-	-	503,015,699	297,352,209	128,383,765	81,328,115	54,563,733	1,064,643,520
Accumulated Depreciation on Disposal	-	-	-	-7,409	-	-39,798	-	-47,207
Charge for the period 30.06.2025	-	-	119,558,341	47,670,137	24,640,389	16,512,064	8,111,097	216,492,028
Accumulated as at 30.06.2025	-	-	622,574,041	345,014,937	153,024,153	97,800,380	62,674,830	1,281,088,341
NBV (30.06.2025)	668,099,230	16,566,692,200	5,858,358,729	111,230,319	221,763,497	148,608,574	32,444,390	23,607,196,939
NBV (30.06.2024)	655,297,372	16,566,692,200	5,977,917,071	117,702,583	245,564,329	156,067,365	40,555,487	23,759,796,407

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

Rates	WORK IN PROGRESS	LAND	BUILDINGS	COMPUTER & EQUIPMENT	FURNITURE & FITTINGS	PLANT & MACHINERY	MOTOR VEHICLES	TOTAL
	2%			30%	10%	10%	20%	
<b>COST/VALUATION</b>								
As at 01.07.2023	645,340,222	16,566,692,200	6,480,932,770	395,173,574	373,731,429	236,179,717	95,119,220	24,793,169,132
Additions in the year	9,957,150	-	-	19,881,218	216,665	1,215,762	-	31,270,795
Transfers/Disposals	-	-	-	-	-	-	-	-
As at 30.06.2024	655,297,372	16,566,692,200	6,480,932,770	415,054,792	373,948,094	237,395,480	95,119,220	24,824,439,928
<b>DEPRECIATION</b>								
Accumulated at 30.06.2023	-	-	381,017,392	246,908,245	101,098,839	63,987,296	44,424,861	837,436,633
Charge for the period 30.06.2024	-	-	121,998,308	50,443,964	27,284,925	17,340,818	10,138,872	227,206,887
Accumulated as at 30.06.2024	-	-	503,015,699	297,352,209	128,383,765	81,328,115	54,563,733	1,064,643,520
NBV (30.06.2024)	655,297,372	16,566,692,200	5,977,917,071	117,702,583	245,564,329	156,067,365	40,555,487	23,759,796,407
NBV (30.06.2023)	645,340,222	16,566,692,200	6,099,915,378	148,265,329	272,632,590	172,192,421	50,694,359	23,955,732,499

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Note 25

**WORK IN PROGRESS**  
**AS AT 30.06.2025**

<b>DETAILS</b>	<b>BAL B/F</b>	<b>ADDITIONS</b>	<b>TRANSFERS</b>	<b>BALANCE</b>
Extension of Admin block	385,896,002	-	-	385,896,002
Construction of JKUAT Boundary Wall	50,698,799	-	-	50,698,799
Construction of COETEC Lectures	218,702,571	7,450,258	-	226,152,829
Construction of Water Tower	-	3,894,000	-	3,894,000
Landscaping & Beautification of JKUAT Thiririka Farm	-	1,457,600	-	1,457,600
<b>TOTAL</b>	<b>655,297,372</b>	<b>12,801,858</b>	<b>-</b>	<b>668,099,230</b>

**WORK IN PROGRESS**  
**AS AT 30.06.2024**

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

**26. Investments**

	<b>2024 /2025</b>	<b>2023 /2024</b>
<b>Investment in JKUAT Enterprises</b>	26,682,318	26,682,318
Transfer of Water Bottling Plant	(1,038,314)	-
<b>Balance (KShs)</b>	<b>25,644,004</b>	<b>26,682,318</b>

JKUAT Enterprises is a wholly owned Company of JKUAT. The University put an initial capital investment of up to Kshs.25.6 million.

	<b>2024 /2025</b>	<b>2023/2024</b>
<b>Investment in Nissin Holdings</b>		
Balance (KShs)	418,881,000	418,881,000
Revaluation	(60,881,000)	-
<b>Balance</b>	<b>358,000,000</b>	<b>418,881,000</b>

Nissin Holdings is 100% owned by JKUAT.

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<b>Investment in NITP</b>	<b>2024/ 2025</b>	<b>2023/2024</b>
Balance (KShs)	100,000	100,000
<b>Grand Total</b>	<b>383,744,004</b>	<b>445,663,318</b>

**27. Intangible Assets – ERP Software**

	<b>2024/ 2025</b>	<b>2023/2024</b>
Cost	24,609,398	24,609,398.00
Additional Cost paid in the year	-	-
Total Cost	24,609,398	24,609,398.00
Total Amortization	(19,822,465)	(11,619,332.00)
Cost after Amortization	4,786,933	12,990,066
Amortization Charge for the Year	2,393,466	(8,203,132.33)
<b>Balance (KShs.)</b>	<b>2,393,466</b>	<b>4,786,934.00</b>

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

**28. Biological Assets**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
<b>Balance (KShs)</b>	<b>5,432,800</b>	<b>5,433,400</b>

Biological Assets in the university are valued on the basis of prevailing market rate less costs to sell as at the closure of the financial year

**29. Trade and Other Payables**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Imprest recoveries	96,300	270,271
Students activity fund	9,182,160	8,606,716
Alumni Association	25,440,377	19,325,157
Insurance Claims	66,915,732	30,816,779
Sundry Creditors	9,664,396,661	8,696,813,173
Government Scholarship	6,127,341	10,273,028
CUE	47,789,900	45,433,400
KUCCPS	33,610,500	27,415,500
Provision for Audit Fees	3,480,000	3,480,000
Provision for Gratuity Payment	83,289,668	50,066,678
	<b>9,940,328,639</b>	<b>8,892,500,702</b>

<b>Ageing Analysis: (Trade and other Payables)</b>	<b>2024/2025</b>	<b>% of the Total</b>	<b>2023/2024</b>	<b>% of the Total</b>
Under one year	2,060,993,870	21%	1,534,779,979	17%
1-2 years	629,298,014	6%	1,650,165,447	19%
2-3 years	1,229,037,226	12%	1,623,126,471	18%
Over 3 years	6,020,999,529	61%	4,084,428,804	46%
<b>TOTAL</b>	<b>9,940,328,639</b>		<b>8,892,500,702</b>	

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**30. Refundable Deposits from Customers**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KSHS</b>	<b>KSHS</b>
Student Fee Prepayments	745,389,076	676,469,428
Customer Rent deposits- JKUAT Towers (ICEA)	53,592,816	47,286,389
	<b>798,981,892</b>	<b>723,755,817</b>

**31. Bank Loan**

	<b>2024/ 2025</b>	<b>2023/2024</b>
a) Current liability	246,598,692	201,881,665
b) Long-term liability	1,858,642,467	2,098,156,307
<b>Total loan</b>	<b>2,105,241,159</b>	<b>2,300,037,972</b>

**32. Net Assets**

	<b>Capital Fund</b>	<b>Revaluation Reserve</b>	<b>Accumulated Surplus</b>	<b>TOTAL</b>
	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>
<b>As at 30th June 2023</b>	<b>3,048,129,047</b>	<b>16,464,047,621</b>	<b>(3,145,983,622)</b>	<b>16,366,193,046</b>
Additions in the Year	65,000,000	-	-	65,000,000
Surplus/(Deficit) for the Year	-	-	(916,695,984)	(916,695,984)
<b>As at 30<sup>th</sup> June 2024</b>	<b>3,113,129,047</b>	<b>16,464,047,621</b>	<b>(4,062,679,606)</b>	<b>15,514,497,062</b>
Development Grant	(57,500,000)			(57,500,000)
Donations – Plant & Machinery	9,129,200			9,129,200
Donations - Equipment	340,000			340,000
Transfer of Water Bottling Plant from JKUATES	(1,038,314)			(1,038,314)
Nissin Plant Revaluation Surplus/(Deficit) for the Year		(60,881,000)	(401,039,183)	(60,881,000)
			(401,039,183)	(401,039,183)
<b>As at 30<sup>th</sup> June 2025</b>	<b>3,064,059,933</b>	<b>16,403,166,621</b>	<b>(4,463,718,789)</b>	<b>15,003,507,765</b>

**33. Cash Generated from Operations**

	<b>2024/ 2025</b>	<b>2023/2024</b>
<b>Surplus/(Deficit) for the year</b>	<b>(401,039,183)</b>	<b>(916,695,984)</b>
Adjustment for :		
Depreciation Charge	216,492,028	227,206,887
Amortization of Erp Software	2,393,466	8,203,132
Loss on Disposal of Fixed Asset	2,594	
<b>Operating Profit before Working Capital Changes</b>	<b>(182,151,094)</b>	<b>(681,285,964)</b>

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Decrease (Increase) in Debtors	(820,500,970)	(498,611,329)
Decrease (increase) in Inventories	(3,891,333)	(1,933,036)
Increase (Decrease) in Other Payables-Special Accounts	(42,005,939)	8,711,390
Increase/(Decrease) in Refundable Deposits	75,226,075	
Increase (Decrease) in Creditors	1,047,827,937	586,596,441
<b>Net Cash Generated from Operating Activities</b>	<b>74,504,675</b>	<b>(586,522,499)</b>

**34. Financial Risk Management**

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

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

**(i) Credit risk**

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

Credit risk on trade receivables is managed by ensuring that credit is extended to students with established credit history. Credit is man

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

Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Receivables from exchange transactions	4,033,281,295	1,021,210,193	3,012,071,102	
Receivables from non-exchange transactions	-	-	-	-

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Bank balances	601,839,483	-	-	-
<b>Total</b>	<b>4,635,120,778</b>	<b>1,021,210,193</b>	<b>3,012,071,102</b>	<b>-</b>
<b>As at 30<sup>th</sup> June 2024</b>				
Receivables from exchange transactions	2,566,846,917	2,563,645,721	3,201,196	66,356,609
Receivables from non-exchange transactions	242,605,278	242,605,278	-	-
Bank balances	838,797,289	-	-	-
<b>Total</b>	<b>3,648,249,484</b>	<b>2,806,250,999</b>	<b>3,201,196</b>	<b>66,356,609</b>

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

**ii) Liquidity risk management**

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

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

Description	Less than 1 month Kshs	Between 1-3 months Kshs	Over 5 months Kshs	Total Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Trade payables			4,195,416,606	4,195,416,606
Current portion of borrowings	19,563,566	38,159,944	188,875,182	246,598,692
Provisions			86,769,668	86,769,668
Deferred income			798,981,892	798,981,892
Employee benefit obligation			3,730,029,497	3,730,029,497
<b>Total</b>	<b>19,563,566</b>	<b>38,159,944</b>	<b>9,000,072,845</b>	<b>9,057,796,355</b>
<b>As at 30<sup>th</sup> June 2024</b>				
Trade payables			796,926,396	796,926,396
Current portion of borrowings	16,107,447	30,891,159	138,178,499	185,177,105

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Provisions			53,546,678	53,546,678
Deferred income			723,755,817	723,755,817
Employee benefit obligation			7,893,726,373	7,893,726,373
<b>Total</b>	<b>16,107,447</b>	<b>30,891,159</b>	<b>9,606,133,763</b>	<b>9,653,132,368</b>

**iii) Market risk**

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

**a) Foreign currency risk**

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

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	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>			
<b>Financial Assets</b>			
Investments			
Cash	192,013,116	409,826,367	601,839,483
Debtors	4,033,281,295		4,033,281,295
<b>Total Financial Assets</b>	<b>4,225,294,411</b>	<b>409,826,367</b>	<b>4,635,120,778</b>
<b>Financial Liabilities</b>			
Trade And Other Payables	9,940,342,039		9,940,342,039
Borrowings	2,300,037,973		2,300,037,973
<b>Total Financial Liabilities</b>	<b>12,240,366,611</b>		<b>12,240,366,611</b>
Net Foreign Currency Asset/(Liability)	(8,015,072,200)	409,826,367	(7,605,245,833)

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Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2024</b>			
<b>Financial Assets</b>			
Investments	-	-	-
Cash	253,389,216	585,408,073	838,797,289
Debtors	2,566,846,917		2,566,846,917
<b>Total Financial Assets</b>	<b>2,820,236,133</b>	<b>585,408,073</b>	<b>3,404,717,883</b>
<b>Financial Liabilities</b>			
Trade And Other Payables	8,892,500,702		8,821,340,298
Borrowings	2,300,037,973		2,300,037,973
<b>Total Financial Liabilities</b>	<b>11,192,538,675</b>	<b>-</b>	<b>11,121,378,270</b>
<b>Net Foreign Currency Asset/(Liability)</b>	<b>(8,372,302,542)</b>	<b>585,408,073</b>	<b>(7,716,660,388)</b>

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

Description	Change in Currency Rate	Effect on Profit	Effect on
	Kshs	before tax Kshs	Equity/Net assets Kshs
<b>2025</b>			
<b>Euro</b>	10%	20,394,661.6	-
<b>USD</b>	10%	20,587,975.1	-
<b>2024</b>			
<b>Euro</b>	10%	43,116,512	-
<b>USD</b>	10%	15,424,296	-

**b) Interest rate risk**

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

**Management of interest rate risk**

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

**Sensitivity analysis**

JKUAT analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts.

The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign

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exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Since there are no deposits, the institution has not carried out any sensitivity analysis.

**Fair value of financial assets and liabilities**

Financial instruments measured at fair value.

**Determination of fair value and fair values hierarchy**

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect JKUAT's market assumptions.

These two types of inputs have created the following fair value hierarchy:

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

**Financial Risk Management**

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

Description	Level 1 Kshs	Level 2 Kshs	Level 3 Kshs
<b>As at 30 June 2025</b>			
<b>Financial Assets</b>			
Quoted Equity Investments	-	-	-
<b>Non- Financial Assets</b>			
Investment Property	-	-	-
Land and Buildings	23,047,624,970	-	-
<b>Total</b>	<b>23,047,624,970</b>	-	-
<b>As at 30<sup>th</sup> June 2024</b>			
<b>Financial Assets</b>			
Quoted Equity Investments	-	-	-
<b>Non- Financial Assets</b>			
Investment Property	-	-	-
Land and Buildings	23,047,624,970	-	-
<b>Total</b>	<b>23,047,624,970</b>	-	-

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

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**iv) Capital Risk Management**

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

Description	2024/ 2025	2023/ 2024
	Kshs	Kshs
Capital Fund	3,064,059,933	3,113,129,047
Revaluation Reserve	16,403,166,621	16,464,047,621
Accumulated Surplus	(4,463,718,789)	(4,062,679,606)
<b>Total Funds</b>	<b>15,003,507,765</b>	<b>15,514,497,062</b>
Total Borrowings	(2,300,037,973)	(2,300,037,973)
Less: Cash and Bank Balances	601,839,483	838,797,289
Net Debt/(Excess Cash And Cash Equivalents)	(1,698,198,490)	(1,461,240,683)
Gearing	(0.11)	(0.09)

**35. Related Party Disclosures**

**Nature of related party relationships**

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

**Government of Kenya**

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

**Other related parties include:**

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

Description	2024/ 2025	2023/ 2024
<b>Grants /transfers from the government</b>		
Grants from National govt	1,713,508,445	2,221,263,333.00
<b>Total</b>	<b>1,713,508,445</b>	<b>2,221,263,333.00</b>
<b>Expenses incurred on behalf of related party</b>		
<b>Total</b>		
<b>Key management compensation</b>		
Directors' emoluments	14,951,995	10,135,951.00
Compensation to key management		147,118,834.00
<b>Total</b>	<b>14,951,995</b>	<b>157,254,785.00</b>

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**20. APPENDICES**

**i) IMPLEMENTATION STATUS OF AUDITOR-GENERAL'S RECOMMENDATIONS**

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

Reference No. on the external audit Report June 2024	Issue/Observations from Auditor	Management Comments	Status: (Resolved / Not Resolved)
1.	Long Outstanding Receivables	<p>Management is committed to recovering all outstanding debts and has instituted the following measures;</p> <ul style="list-style-type: none"> <li>• Debt Collection. The University aggressively pursued debtors, commenced legal action for some of the long outstanding debts and engaged the services of a debt collector</li> <li>• The University management also has been pursuing the student debtors to ensure that amounts owed are collected as expected and has been following up on settlement of the owed amounts. The University has also ensured that students with fee balances do not sit their examinations. Further, if any student sits for examinations without having cleared fees for any reason e.g due to delayed disbursement of scholarships/bursaries from CDF, HELB, their examination results are withheld until full settlement of fees. Fees payment policy has also been reviewed to enhance internal controls at all levels, and ensure timely fee collection. These measures aimed at strengthening internal controls have now been implemented in order to ensure full recovery of all outstanding amounts.</li> <li>• The University sought authority to write off long outstanding debts whose recovery was deemed doubtful and is awaiting concurrence from the National Treasury, through the Ministry of Education.</li> <li>• The University management undertook a review of the Debt policy which is dated, signed and now in force.</li> </ul>	Ongoing

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2.	Unsupported and Slow Utilization of Research Grants	<p>The unutilized externally funded research grants in the financial statements relates to some projects which experienced specific challenges, most of which have been addressed unlocking uptake of the funds.</p> <p>Reasons for non-utilization in previous years include;</p> <ul style="list-style-type: none"> <li>• Some projects had minimal postgraduate students equipped to undertake research in the specific research area targeted. The Principal Investigator had to recruit capable postgraduate students whose area of interest related to the grants. The project recruited a new PhD student and has been undertaking field work activities and will be completed before the current financial year ends.</li> <li>• Some of the unutilized funds were set aside to support publications. Part of publication has since been undertaken and will be completed in the current year.</li> <li>• A number of research projects require creation of new technologies aimed at addressing specific challenges. In some projects, the technologies to be adopted required additional modifications from the desired target group and redesigning of alternatives is being undertaken.</li> <li>• Most researchers resumed research activities in the year, thus expending the previously unutilized project funds.</li> </ul>	Completed
3.	Idle Investments in JKUAT Noodles	<p>The University transferred operations of Nissin Holdings Limited to JKUAT Enterprises Limited as an investment. The University anticipates to derive benefits once the company breaks even and generates positive returns.</p>	Ongoing
4.	Land without Ownership Documents and Un-Insured Assets	<p>The parcel number LR No. 13538 situated in Juja, South West of Thika Municipality in Kiambu County is beneficially owned by the University having obtained the same from Ithuri Farm Limited. The University has obtained the original title to the parcel of land, initiated a search to ascertain the current ownership and commenced the process of transferring the title to the JKUAT.</p> <p>The University undertook a review of its assets with an aim of securing them against potential risks. Various mitigation measures were put in place to manage the risk through physical inspections, surveillance, lockable doors, firefighting equipment and regular maintenance to preserve their value. In addition, the University sought insurance covers for various asset classes. These include fire and perils cover, all risk cover, motor vehicle accident cover, plant and machinery, computers and equipment, furniture and fittings. These measures are aimed at mitigating against possible risks in the event of an adverse effect.</p>	

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5.	Procurement of University Land in Kigali Rwanda	<ul style="list-style-type: none"> <li>● The then Vice Chancellor in a bid to regularize the illegal transactions carried out by the Director took up the following measures;</li> <li>● A letter dated 5th February, 2016 was written to the High Commissioner, Kenya High Commission, Kigali, Rwanda complaining of alleged collusion between employees of JKUAT, Kigali Campus and I&amp;M Bank, Kigali in fraudulently acquiring a loan facility for the purchase of the two parcels of land.</li> <li>● A letter dated 1st March, 2016 was written to the National Bank of Rwanda complaining about the irregular conduct of the I&amp;M Bank, Kigali on the basis that they failed to carry out due diligence to ascertain the authenticity of documents presented to them during the loan application process and legality of the bank transactions.</li> <li>● A letter dated 1st March, 2016 was written to the Ethics and Anti-Corruption Commission (EACC) reporting the unprocedural acquisition of Land in Kigali, Rwanda by the Director.</li> <li>● Internal investigations were carried out by the University leading to the summary dismissal of the then Director, Kigali Campus and the then Deputy Director.</li> </ul>	Ongoing
		<ul style="list-style-type: none"> <li>● The Council obtained concurrence from the Ministry of Education to dispose of the said parcels of land so as to alleviate the financial challenges being faced by the University and to forestall confiscation of the title deeds by the Rwanda Government on account of non-use of the land.</li> <li>● The Council approved the commencement of the disposal process for the two parcels of land in line with the Public Procurement and Assets Disposal Act, 2015.</li> <li>● The University sought and received guidance from the Public Procurement Regulatory Authority (PPRA) on the process of disposal of the said parcels.</li> <li>● Tendering process was undertaken covering the East African Region, and my Gov (attached evidence).</li> <li>● The University then received a new circular from the National Treasury indicating various concurrences required before the disposal.</li> <li>● The University is currently engaging with the Ministry of Education to finalize the new approval process.</li> </ul>	Ongoing

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6.	Acquisition of Loan and Fraudulent Transfer of Funds	<p>When the University Management noted that the then Director, Kigali Campus had irregularly acquired a loan facility to purchase two parcels of land in Kigali Rwanda, management embarked on regularizing the same by seeking concurrence to regularize the process from the Cabinet Secretary, Ministry of Education.</p> <p>The following were the initiatives to regularize the process;</p> <ul style="list-style-type: none"> <li>i. A letter dated 5<sup>th</sup> February, 2016 was written to the High Commissioner, Kenya High Commission, Kigali, Rwanda complaining of alleged collusion between employees of JKUAT, Kigali Campus and I&amp;M Bank, Kigali in fraudulently acquiring a loan facility for the purchase of the two parcels of land.</li> <li>ii. A letter dated 1<sup>st</sup> March, 2016 was written to the National Bank of Rwanda complaining about the irregular conduct of the I&amp;M Bank, Kigali on the basis that the bank failed to carry out due diligence to ascertain the authenticity of documents presented to them during the loan application process and legality of the bank transactions.</li> <li>iii. A letter dated 1<sup>st</sup> March, 2016 was written to the Ethics and Anti-Corruption Commission (EACC) reporting the unprocedural acquisition of Land in Kigali, Rwanda by the then Director.</li> <li>iv. The staff was suspended from service to pave way for internal investigations and was eventually summarily dismissed after a disciplinary process. The matter was handed over to EACC and awaits further guidance upon conclusion of the investigation by EACC.</li> </ul>	Completed
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7.	Legal Dispute between the University and the Landlord Kigali Campus Building	<p><b>Legal Dispute between JKUAT and Higirot Martin</b>  The firm of Lutta and Company Advocates was appointed to represent the University in the dispute that arose following the termination of tenancy with Higirot Martin in 2017. The firm was appointed on the basis that they are in the list of prequalified suppliers for legal services and had the capacity to represent the University in the commercial related dispute.</p> <p><b>Current Status of the Case</b>  The firm of Lutta Advocates filed an application at the Court of Appeal opposing a ruling that had been made on 28th July, 2023 adopting a judgment that had been made in favor of Higirot Martin in the year 2018. The Court considered our application disputing the registration of Judgment and accepted our prayer to be allowed to prosecute the appeal. Lutta Advocates continue to safeguard the interest of the University in Court and have prepared adequately for the appeal hearing.</p>	On-Going
		<p><b>Rent dispute between JKUAT and Furaha Eugene</b>  Furaha Eugene was one of the Landlords of JKUAT Kigali Campus. In March, 2019 he filed suit in Kenya seeking recovery of USD.387,121 and registered the Judgment that had been awarded in the Court of Rwanda as the Judgment of the High Court in Kenya.</p> <p>It is the University's position that Furaha Eugene's claim of USD 387,121.00 awarded by a Kigali, Rwanda Court on 19th October, 2017 was paid in full by the University in 2018 and 2019. The only issue that remained unsettled was the issue of foreign currency fluctuation differences that were computed at USD 5,534 which translates to Kshs.713,866. However, Lutta and Co Advocates are pursuing the recording of a consent on this issue to facilitate payment of the same.</p>	Complete
8.	Failure to Provide Support Documents on the Status of Assets in JKUAT	<p>The campus had both movable and immovable assets. The movable assets included furniture, vehicle and electronic equipment while immovable assets are the two (2) pieces of land owned by the university in an area known as Gahanga in the administrative area of Kicukiro District that had been purchased by the pioneer</p>	Ongoing

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	Kigali Campus	administration on the former Kigali Campus.  The two parcels of land are reflected in the property, plant and equipment schedule as at June 2024. The vehicle was brought to the University Main Campus and it is used for practical teaching at the Engineering workshop. Other assets were fully depreciated as at June 2024.	
9.	Extension of Admin Block	The project was being undertaken with funding from development capitation grants. The slow pace of execution was due to reduction in budgetary allocations in subsequent years after the contract was entered into with the contractor. The variation arose from improvements to the project which were necessary for proper functionality of the building, omitted from the initial project design. These were duly approved key among them was a ramp, enhanced water storage, among others. The contract variations were also within the 25% provision allowable for construction projects outlined in the Public Procurement and Asset Disposal Act 2015, Section 139(4e) which prescribed that the cumulative value of all contract variations does not result in an increment of the total contract price by more than twenty-five per cent of the original contract price. The University has been implementing the project each year within available funds having invested Kshs.46,084,319 in 2021, Kshs.38,084,119 in 2022 and Kshs.23,399,418 in 2023. The project is approximately 85% by work value and outstanding proportions have been prioritized for completion to be put to the intended use upon receipt of funds. The University is sourcing for additional funds for completion of the project. The University continues to appeal for enhanced funding to enable speedy completion of the building in order to put it into immediate use to ease the current strain of space.	Ongoing
10.	Construction of Boundary Wall	The matter was referred back to Court for determination on 15th May 2025 and the Court has since delivered a judgment in favor of the University. The Court dismissed the claim of the plaintiff to be paid 347,000,000/=. However, the Court had an issue on the way the wall was erected noting that it was unclear whether the University had engaged the relevant regulators in the Road Sector for the necessary approvals before putting up the wall. The Courts gave the University a period of 180 days to resolve this issue and also redesign the project accordingly	Ongoing
11.	Material Uncertainty in Relation to Sustainability of Services	Reductions in government budgetary allocations in subsequent years led to the University experiencing severe cash-flow challenges, thus being unable to meet its obligations as and when they fall due leading to accumulation of pending bills. In the year under audit the University submitted budget estimates of Kshs.13.458 billion, consisting of recurrent budget of Kshs.9.197 billion and development budget of Kshs.4.261 billion for the year, for consideration and funding by the GoK. However, the government only approved Kshs.7,617,716,120 to be financed by Capitation grants of Kshs.2.221 billion and AIA of Kshs. 5.396 billion further compounding the cash flow position.	Ongoing

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		<p>In addition, the University has employed financial recovery plans as well as resource mobilization strategies that guarantees the going concern of the institution, which include but not limited to:</p> <ul style="list-style-type: none"> <li>(i) Strengthening University linkages and lobbying.</li> <li>(ii) Enforcement of the Fee Policy through the ERP System for enhanced fees collection.</li> <li>(iii) Supporting viable innovations and commercialization of inventions for co-shared patent benefits.</li> <li>(iv) Establishing partnerships with national and county governments on training, capacity building and provision of technical support</li> <li>(v) Up scaling short courses, training and consultancies.</li> <li>(vi) Aligning programmes to government priority areas at national and county levels.</li> <li>(vii) Developing new programs to attract more students and thus more income to settle some of the outstanding payables.</li> </ul> <p>Further, the University has continued to engage with the parent ministry - Ministry of Education, as well as the National Treasury for enhanced budgetary support. Management is also optimistic that an increase in budgetary allocation in subsequent financial years will ultimately address the sustainability challenges.</p>	
12.	Budgetary Control and Performance	<p>The Shortfall was as result of;</p> <ul style="list-style-type: none"> <li>• Reduction in the number of students qualified for admission as self-sponsored. This resulted in underachievement of the anticipated revenues from tuition and other incomes in the year under audit.</li> <li>• Partial funding of government sponsored students under the Differentiated Unit Cost funding model, resulting in depressed revenues in the year.</li> <li>• Policy changes resulting in unanticipated revenue shortfalls, particularly the drastic reduction in Recurrent capitation grants. With the introduction of the New Funding Model, the university projected revenues were impacted by reduced exchequer allocations.</li> </ul> <p>Despite the revenue shortfall, the University had to meet high fixed costs e.g. annual salary increments, as well as increased operational costs, increased cost of teaching materials and reagents and high interest rates which escalated due to inflation.</p> <p>Steps Taken to Mitigate the Shortfall</p> <ul style="list-style-type: none"> <li>• Rationalization of expenditure by implementing cost cutting measures in operational areas to</li> </ul>	Completed

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		<p>ensure that all expenditures align with available resources, thus minimizing disruptions of service delivery.</p> <ul style="list-style-type: none"> <li>Regular monitoring of budget performance to align with the prevailing economic environment</li> </ul> <p>The University continues to appeal for additional exchequer funding and support from key stakeholders to bridge the financing gap and stabilize financial performance.</p> <p>Management is optimistic that the new funding model will result in an increase in budgetary allocation in the future and address concerns on revenue shortfalls and financial sustainability.</p> <p>Commitment to Compliance and Prudence</p> <p>The University is committed to ensuring compliance with the law on budgeting, particularly that all services which can be reasonably foreseen are included in the estimates, and that the estimates have been prepared and are complete and accurate as possible, and that all funds received are utilized as budgeted for.</p>	
13.	Non-Compliance with Affirmative Action on Ethnicity and Regional Distribution	<p>The University is keen on achieving the ethnic diversity as per national cohesion and integration commission guidelines. However, as observed a large proportion of staff were from the surrounding community and are in the lower grades (grades 1-4) whereby the university was not able to attract staff from other regions considering the low salary scales. More staff from the neighborhood were thus absorbed for the low skilled and less technical or specialized assignments. The University has continually strived to improve the ethnic balance in the last two (2) years. The largest ethnic group as at 30th June, 2022 stood at 44.76%. This has since improved by 0.31% as at 30th September, 2024 following deliberate measures by the University management to recruit from marginalized areas.</p> <p>The University management continues to endeavor to adhere to the law especially in replacement of the existing staff.</p>	Ongoing
14.	Non-Compliance with Remittance of Statutory Deductions	<p>The University has made efforts in payments of statutory deductions, especially tax obligations. However, this is hampered by insufficient cash flows arising from a drastic reduction in recurrent capitation grants which only financed 43% of the payroll. Further, partial disbursement of anticipated funding per student under the Differentiated Unit Cost (DUC) funding model meant that only a portion of cost of training per program was met, resulting in accumulation of unpaid expenses, including statutory deductions. Further, challenges in implementation of the New Funding Model (NFM) implemented in 2022 and delayed disbursements lead to delayed remittances.</p> <p>Despite the above challenges, the University remitted PAYE amounting to Kshs.828,253,550 during the FY 2023/2024. Additionally, the University management has remitted Kshs.373,407,014 towards reduction of the</p>	Ongoing

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	<p>outstanding tax arrears during the period July 2024- March 2025. The University has prioritized settling of the outstanding arrears and continued engaging with KRA on modalities to offset the balance, despite the funding challenges.</p> <p>On her part, the university management has instituted cost cutting measures across all areas of operation to reduce costs and has proposed liquidation of some university assets in order to settle the accrued tax. Further, the University has employed financial recovery plans as well as resource mobilization strategies that will enhance the revenues. Management is optimistic that the new funding model will result in an increase in budgetary allocation in the current financial year and will address the concern of delays in remittance of statutory deductions.</p>	
15.	<p>The University has made efforts in payments of statutory deductions, especially pension contributions. During the year under audit (FY 2023/2024) the University paid Kshs.405,603,555 towards reduction of the outstanding pension arrears. Additionally, University has remitted Kshs.150,065,361 for this current period July 2024 to March 2025 towards payment of the outstanding pensions arrears.</p> <p>Non-remittance of the statutory deductions was occasioned by financial constraints arising majorly from underfunding, high operational costs as well as significant payroll costs required to retain highly skilled and technical staff.</p> <p>On her part, the University management has instituted cost cutting measures across all areas of operation to reduce costs and has proposed liquidation of some University assets in order to settle the accrued pension. Further, the University has employed financial recovery plans as well as resource mobilization strategies that will enhance the revenues. Management is optimistic that the new funding model will result in an increase in budgetary allocation in the current financial year and will address the concern of delays in remittance of statutory deductions.</p>	Completed
16.	<p>The University Council approved the establishment of the JKUAT Kigali Campus in a meeting of the Finance Committee of Council on 25<sup>th</sup> July, 2012. A Business Plan was presented to them in that meeting and it was noted that the JKUAT Programmes were in high demand in Kigali and sent a letter of intent to open a campus at Kigali to the Ministry of Education in July 2012.</p> <p>The University opted to explore the regulatory framework of the Kigali Government first to check the viability of our programmes with the Ministry of Education in Kigali, Rwanda. They obtained approval from the Rwanda Minister for Education and the National Council of Higher Education. Upon assessing the viability of the Programmes and acquiring the said approval from the Government of Rwanda, then embarked on expanding the scope of operations and it was at that stage in 2016 when the University sought approval from the Cabinet Secretary, Ministry of Education in Kenya.</p>	Completed

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		<p>The University shall remain committed to adhere to the existing laws, regulations and Government circulars from time to time in place.</p>	
17.	<p>Non-Compliance with the Law on Fiscal Responsibility – High Wage Bill</p>	<p>is majorly by Recurrent capitation grants. However, Differentiated Unit Cost funding model (DUC) was partially implemented at only 43% as opposed to the policy value of 80%, led to insufficient exchequer funding in relation to government funding for the number of KUCCPS sponsored students admitted to various courses in JKUAT, negatively impacting on revenues. Further, implementation of National Collective Bargaining Agreements, without corresponding exchequer budgetary allocations also contributed to higher personnel costs, further affecting the ratio.</p> <p>On the other hand, the University has strived to attract and retain a highly trained, competent and specialized workforce to ensure achievement of its mandate, which directly translates to significant payroll costs, which increase annually. The underfunding however, led to delay of critical expenses required in execution of core mandate, while staff costs grow annually.</p> <p>On her part, the University instituted cost cutting measures rationalizing operational costs.</p> <p>The University appeals for full disbursement of funding for each government sponsored student, as well as adequate allocations to cover incremental staff payroll costs arising from implementation of Collective Bargaining Agreements (CBAs).</p> <p>The University management continues to endeavor to adhere to the law in its operations</p>	Ongoing
18.	<p>Irregular Payment of Acting Allowance</p>	<p>During the 2023/2024 financial year, the University Management embarked on a recruitment process to fill vacant positions where officers had been on acting appointment and /or assigned special duties. Advertisement for vacant positions was done on 5th April, 2024 and subsequently interviews conducted on 28th May, 2024. The positions of Registrars and Finance Officer where officers were on acting appointment and /or had been assigned special duties were competitively filled:</p> <p>Further Acting Allowance is a CBA negotiated item between the University Council and the Unions. Following this therefore, the current registered CBAs that are in force, i.e., for the 2013 to 2017 CBA, provides for payment of Acting Allowance to officers appointed to act for a period of more than 15 calendar days. In particular, Articles 16.7 of UASU CBA; 16.2(e)(i) of KUSU CBA, and 13.9 of KUDHEIHA CBA stipulates that a member of staff qualifies for Acting when the substantive office holder is away for a period of at least fifteen (15) days.</p>	Completed

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19.	Long Outstanding Trade and Other Payables	<p>The University has been operating under heavily constrained cash flow conditions for several years. This was occasioned by:</p> <ul style="list-style-type: none"> <li>● High cost of training materials, laboratory reagents, workshop and studio materials, practical field courses as well as training equipment for the highly technical courses offered at the University.</li> <li>● Significant cost of engaging and maintaining the highly skilled and specialized teaching and technical personnel for training and research in technical fields.</li> <li>● Increased KUCCPS Students admissions to the technical programmes, while receiving inadequate budgetary allocations which are not sufficient to meet the training cost (partial DUC funding).</li> <li>● Drastic reduction in the number of self-sponsored students and anticipated internally generated revenues, due to reforms in the education sector</li> </ul> <p>The above have negatively affected the university's financial position, resulting in accumulation of trade payables with the University being unable to settle amounts owed to various creditors as and when they fall due.</p> <p>Despite these challenges, the University made payments amounting to Kshs.2,336,271,753 towards settlement of the outstanding payables in the period under audit. Further, an additional amount of Kshs.1,115,808,952 has been paid in the current period (FY 2024/2025) towards reducing amounts owed to various creditors. The University has relied on the goodwill and continuous engagement of its creditors for favourable credit terms, to ensure uninterrupted supplies to support operations.</p>	Ongoing
20.	Low Staffing Levels	<p>The University has an approved Establishment 2023 – 2027 that guides in recruitment of new staff and replacement of those who have exited over time.</p> <p>Additionally, the University has done an analysis of vacant positions across all the departments of the University. The university is committed to gradually filling the positions as funds become available. The positions will be filled competitively through an interview on need basis and subject to availability of funds.</p>	Ongoing

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

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**Appendix III: Inter-Entry Confirmation Letter**

Name of Transferring Entity: **Sains Department for Higher Education**

Name of Beneficiary Entity: **Jomo Kenyatta University of Agriculture & Technology**

Confirmation of amounts received by JKC (00280) as at 30th June 2025

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
RCT 1230271	13/08/2004	108,976,788	0	108,976,788	Recurrent Capitalisation
RCT 1233390	11/08/2004	108,976,788	0	108,976,788	Recurrent Capitalisation
RCT 1233318	08/10/2004	108,976,788	0	108,976,788	Recurrent Capitalisation
RCT 1236595	06/11/2004	108,976,788	0	108,976,788	Recurrent Capitalisation
RCT 1237274	09/12/2004	108,976,788	0	108,976,788	Recurrent Capitalisation
RCT 1241457	05/12/2004	333,313	0	333,313	Recurrent Capitalisation
RCT 1237824	06/01/2005	108,976,788	0	108,976,788	Recurrent Capitalisation, October Balance
RCT 1238252	07/01/2005	108,976,788	0	108,976,788	Recurrent Capitalisation
RCT 1239651	10/02/2005	108,976,788	0	108,976,788	Recurrent Capitalisation
RCT 1241318	13/03/2005	108,976,788	0	108,976,788	Recurrent Capitalisation
RCT 1243304	16/06/2005	108,976,788	0	108,976,788	Recurrent Capitalisation
RCT 1243382	01/08/2005	108,976,788	0	108,976,788	Recurrent Capitalisation
RCT 1246080	12/08/2005	108,976,788	0	108,976,788	Recurrent Capitalisation
RCT 1246880	27/08/2005	405,766,989	0	405,766,989	CHA Affairs Capitalisation
<b>Total</b>		<b>1,713,508,445</b>		<b>1,713,508,445</b>	

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

Head of Accounts Department - Ministry of Education, State Department for Higher Education

Name: Margaret Karuki

Sign

Date: 31<sup>st</sup> July, 2025

Chief Finance Officer - JKUAT

Name: Mary Ngea

Sign

Date: 31<sup>st</sup> July, 2025