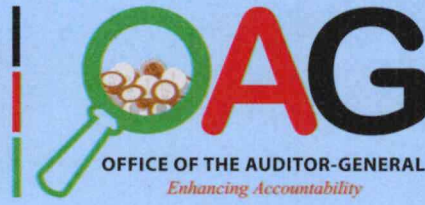


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REPORT

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TABLED BY:	Hon. Robert Fuku
CLERK-AT THE TABLE:	Mudo Atabo

OF

THE AUDITOR-GENERAL

ON

KIBABII UNIVERSITY

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



**KIBABII
UNIVERSITY**



KIBABII
UNIVERSITY



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

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



Kibabii University ISO 9001:2015 Certified

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1: ACRONYMS AND DEFINITION OF KEY TERMS

A: Acronyms

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CBD	Central Business District	NT	National Treasury
CDACC	Curriculum Development Assessment and Certification Council	NZOWASCO	Nzoia Water Services Company
CEO	Chief Executive Officer	OAG	Office of the Auditor General
CUE	Commission for University Education	OCS	Office of Career Services
DEB	District Education Board	ODEL	Open Distance and e-Learning
FASS	Faculty of Arts and Social Sciences	OSHA	Occupational Safety and Health Act of 2007
FS	Faculty of Science	PAYE	Pay As You Earn
HR	Human Resource	PC	Performance Contract
ICT	Information Communication Technology	PhD	Doctor of Philosophy
IPSAS	International Public Sector Accounting Standards	PFM	Public Finance Management
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KIBU	Kibabii University	SCAC	State Corporation Advisory Committee
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		TVET	Technical and Vocational Education Training
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		WIFI	Wireless Fidelity

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- **Fiduciary Management**- Members of Management directly entrusted with the responsibility of financial resources of the University
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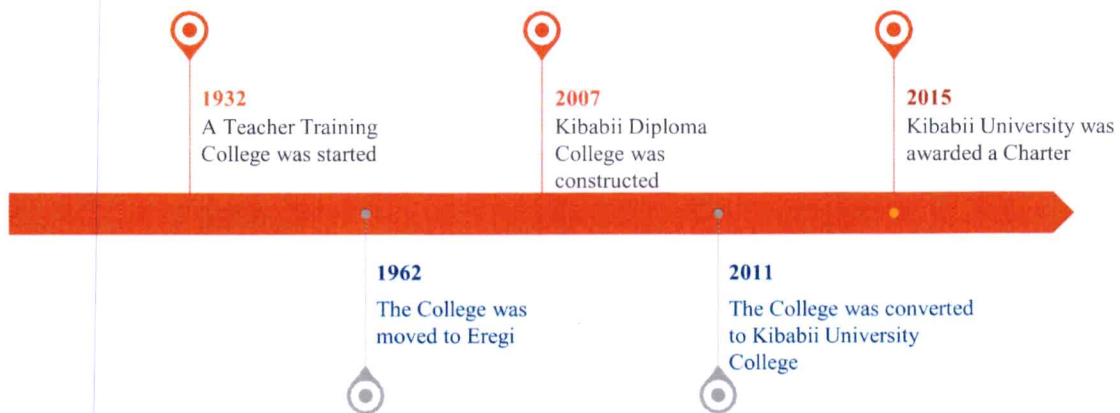
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The name 'Kibabii'

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

The History of Kibabii University



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

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



University Logo

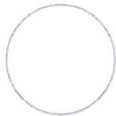
The features appearing on the University Logo have the following meanings attached to them:-



Corporate Colours



Gold is a Color of prestige and royalty



WHITE: Peace and Purity



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



Kibabii University is ISO 9001: 2015 Certified

» B) PRINCIPAL ACTIVITIES

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

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

PHILOSOPHY

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

MOTTO

Knowledge for Development

VISION

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

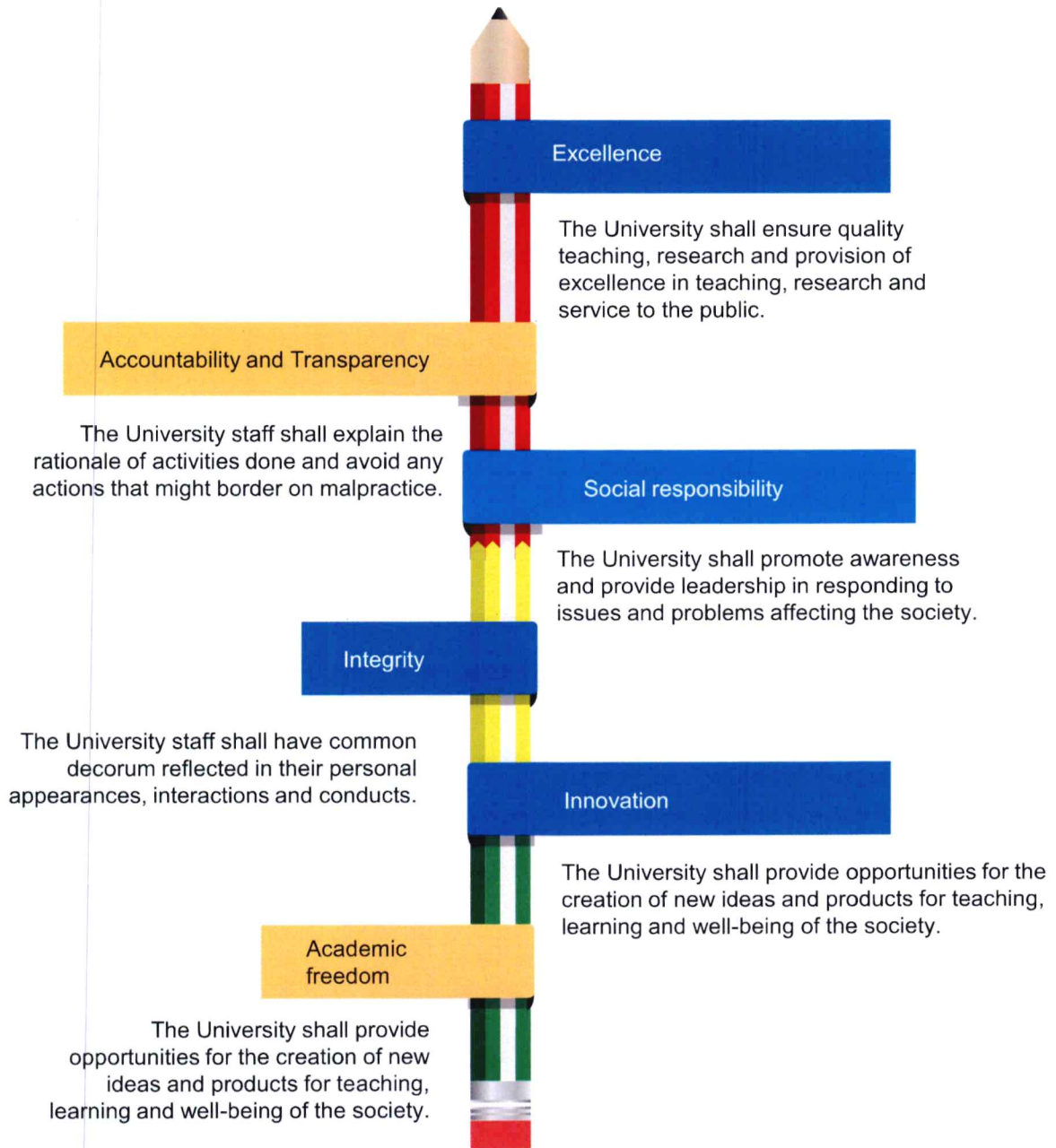
MISSION

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



OUR VALUES

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



C) KEY MANAGEMENT

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

- University Council
- University Management Board
- Senate

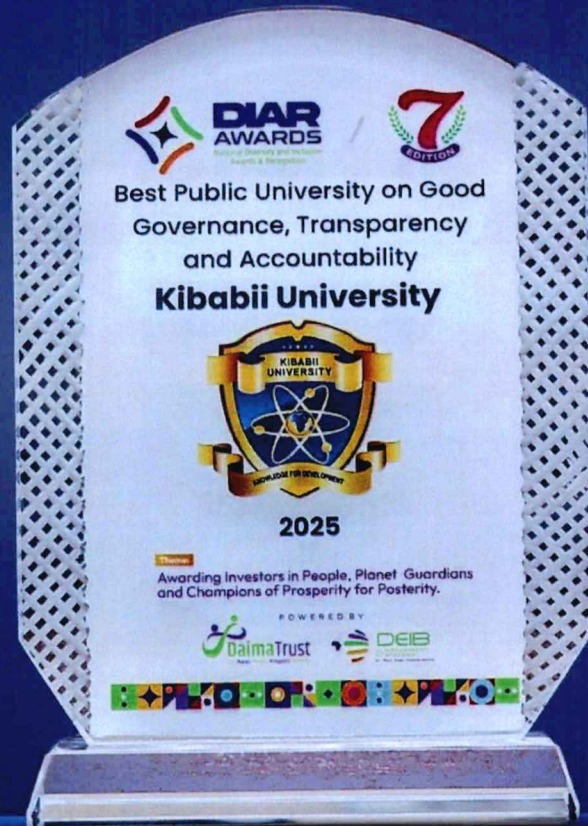
D) FIDUCIARY MANAGEMENT

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

DESIGNATION	NAME
Vice Chancellor	Prof. Isaac Ipara Odeo
Deputy Vice Chancellor (Administration, Finance and Development)	Prof. Donald Namasaka Siamba
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Director, ICT	Dr. Anselemo Peters Ikoha
Finance Officer	CPA Dr. Benjamin Musina Oduori
In Charge, Library and Documentation Centre	Mr. Samuel Kairigo Wakahia
Chief Supply Chain Management Officer	Mr. James Odhiambo Otieno
Senior Legal Officer	Ms. Jacqueline Wanjala
Principal Clinical Officer	Mr. Johnstone Eshirera



**KIBABII
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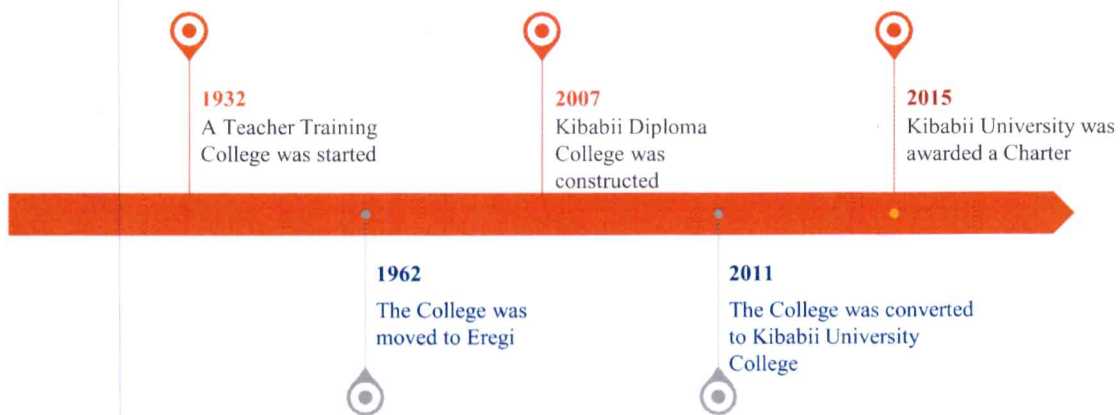
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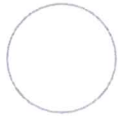
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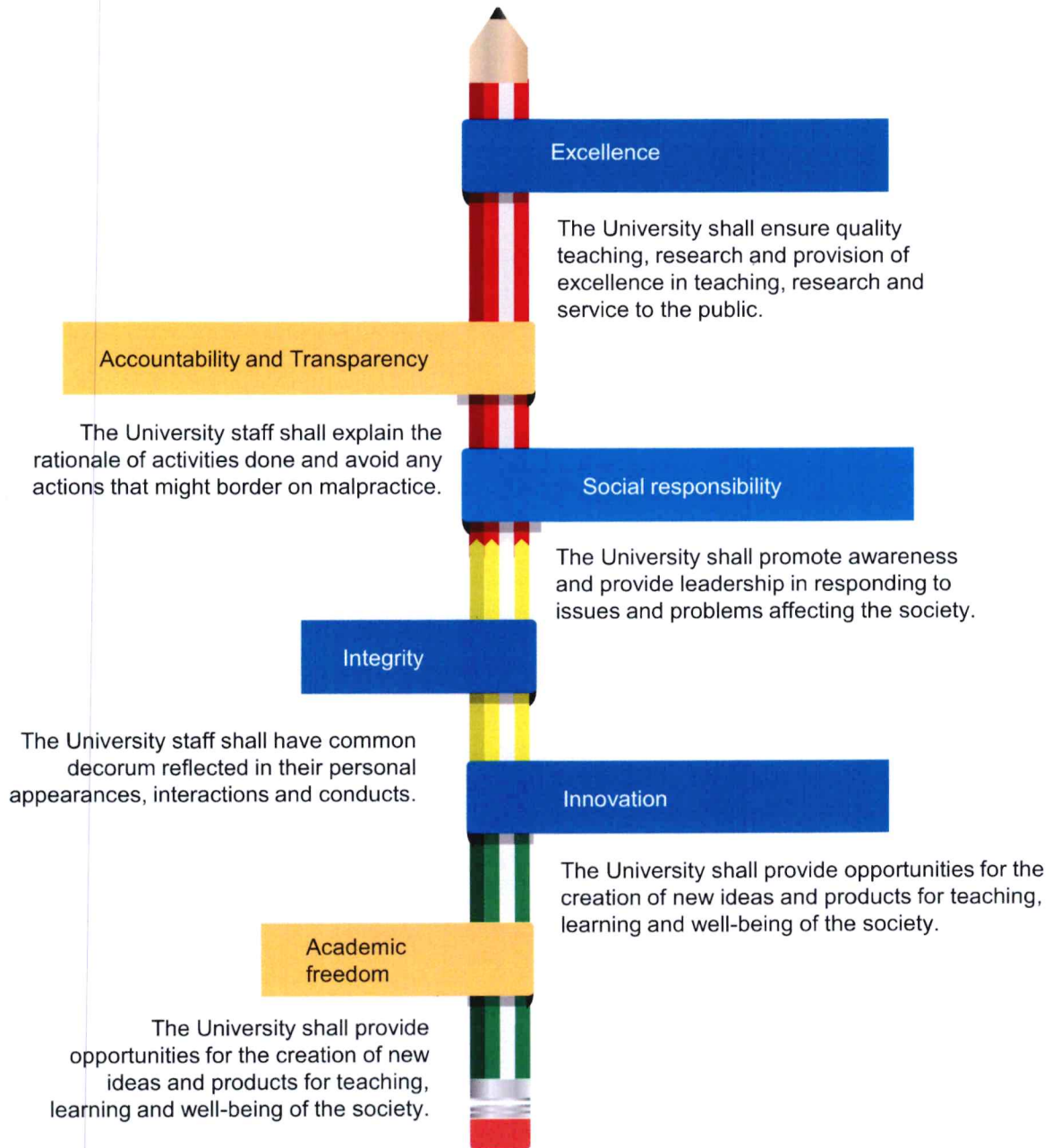
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Senior Legal Officer	Ms. Jacqueline Wanjala
Principal Clinical Officer	Mr. Johnstone Eshirera

E) FIDUCIARY OVERSIGHT ARRANGEMENTS

University Council

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

i. Audit, Risk and Compliance Committee

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

ii. Strategy, Finance and Development committee

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

iii. Governance and Human Resource Committee

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

iv. Awards and Sealing Committee

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

Parliamentary Oversight Committee activities

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

Key Oversight Committees

a) Public Accounts Committee (PAC)

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

b) Public Investments Committee (PIC)

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

c) Committee on Education and Research

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



F) HEADQUARTERS

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

H) BANKERS

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

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

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

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

I) INDEPENDENT AUDITORS

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

G) CONTACTS

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

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

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

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

J) PRINCIPAL LEGAL ADVISOR

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





3. UNIVERSITY COUNCIL

PROF. CHRIS MACOLOO

Designation: Chairman of Council

Date of Birth 3rd February, 1956

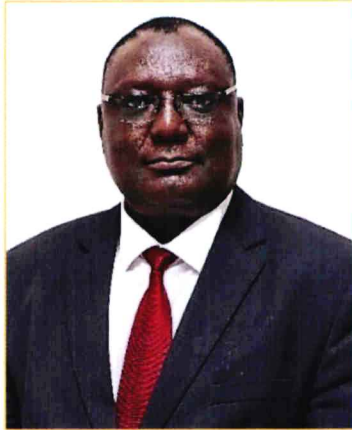


Professor Chris Macoloo joined the University Council as Chairperson in December 2023. He is an earth scientist and international development advisor with a PhD in Urban Geography and Planning from the University of Cambridge, UK. He has over 20 years of academic experience at the University of Nairobi,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

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



Kibabii University is ISO 9001: 2015 Certified



DR. LUKES SHIROYA KUNDU

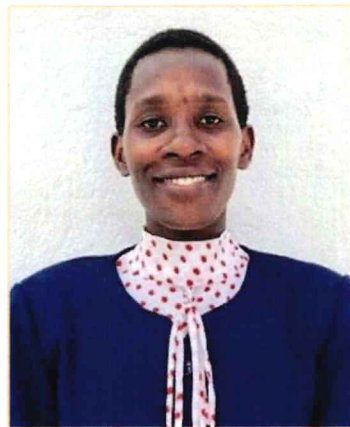
Designation: Representing the Principal Secretary, State Department for Higher Education and Research, Ministry of Education.

Date of Birth: 3rd February, 1965

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

Currently, he serves as the Deputy Director of Education at the State Department for Higher Education and Research, Ministry of Education.

He has immense knowledge and experience in Quality Assurance and Standards.



MS. MAUREEN NAFULA

Designation: Representing the Principal Secretary, The National Treasury.

Date of Birth: 11th December, 1989

Joined Kibabii University on 28th March, 2024 as a Council member. She holds a Bachelors degree in Economics and Finance from Kenyatta University; Certificate in Financing and Reporting Government Capital Projects; Certificate in Investments and Wealth Creation in Africa both from the Institute of Certified Investment & Finance Analysts; and Certificate in Advanced Debt Management and Analytical Tools from Kenya School of Monetary Studies.

Ms. Nafula has a vast experience in business development, relationship management and risk analysis having worked in the banking industry as a Credit Analyst & Relationship Officer and currently in the Government Investments Department of the National Treasury, Kenya. She is a full member of the Economist Society of Kenya.



MS. WILKISTER MUYOKA SIMIYU

Designation: Independent Member

Date of Birth: 16th June, 1981.

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

DR. ADAN SAMAN SHEIKH

Designation: Independent Member

Date of Birth: 10th April, 1971.



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



MRS. SARAH NYANCHAMA RATEMO-KIZITO

Designation: Independent Member

Date of Birth: 22nd August, 1978.

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

MR. WELLINGTON KIHATO WAMBURU

Designation: Independent Member

Date of Birth: 30th August, 1971.



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

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



DR. JENIFFER CHEPKEMOI

Designation: Independent Member

Date of Birth: 1st August, 1987

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



PROF. ISAAC IPARA ODEO

Designation: Vice Chancellor

Date of Birth: 19th May, 1955.

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

4. UNIVERSITY MANAGEMENT TEAM

THE CHANCELLOR



VACANT



Kibabii University is ISO 9001: 2015 Certified

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Prof. Isaac Ipara Odeo

Vice Chancellor

Date of Birth: 19th May, 1955.

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



Prof. Donald Namasaka Siamba,

Deputy Vice Chancellor (Administration, Finance and Development)

Date of Birth: 14th October, 1960

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

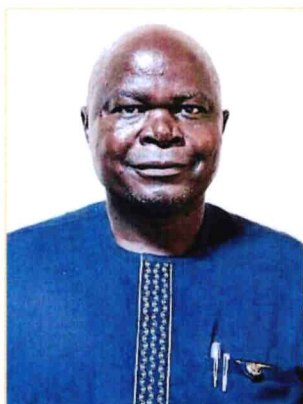




Prof. Julius Kiprop Maiyo,
Deputy Vice Chancellor (Planning, Research and Innovation)
Date of Birth: 5th January, 1979

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

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



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

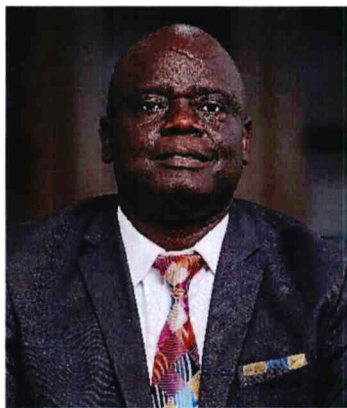
Prof. Ogendo's expertise in bio-intensive pest management and food security has earned him prominent leadership roles. He is the President of the International Society of Pesticidal Plants (ISPP) and Chair of the Pesticidal Plant Technologies Network (PEPTEN) in Kenya. He is also a member of the Project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

Dr. Ruth Atidah Mitalo,

Registrar (Administration & HR)

Date of Birth: 15th August, 1980

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



Prof. Joshua Abuya Olang'o,

In Charge, Registrar (Planning, Partnerships, Research and Innovation)

Date of Birth: 10th September, 1975

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

Sr. Dr. Jacklyne Okello Alari,

Registrar, (Academic Affairs)

Date of Birth: 10th September, 1981

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



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



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

Dr. Anselmo Peters Ikoha,
Director ICT
Date of Birth 10th October, 1970

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



CPA Dr. Benjamin Musina Oduori,
Finance Officer
Date of Birth: 1st August, 1972

Joined in 2013 as Deputy Finance Officer. Dr. Oduori holds BBM (Accounting & Finance) (Moi), MBM (Accounting) PhD (Finance) (Moi), and CPA (K). He also holds Senior Management Course and Strategic Leadership Development Programmme from Kenya School of Government. Dr. Oduori is a professional accountant with over 25 years' experience in auditing and assurance and finance at the institutions of higher learning. He is a member of ICPAK and ICIFA.

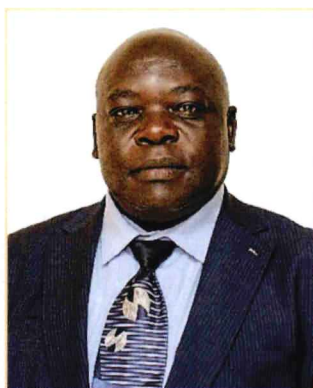


Mr. Samuel Kairigo Wakahia
In Charge, Library and Documentation Centre
Date of Birth: 17th August, 1982

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

James Odhiambo Otieno,
Chief Supply Chain Management Officer
Date of Birth: 5th January, 1990

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



Mr. Johnstone Eshirera
Principal Clinical Officer,
Date of Birth 29th October, 1970,

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

Ms. Jacqueline A. Wanjala,
Legal Officer
Date of Birth 29th April, 1968

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





5. CHAIRMAN'S STATEMENT

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

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

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

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

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



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

The University remains committed to its vision of being a global and dynamic University of excellence in Science, Technology, and Innovation as postulated in the 2023-2027 Strategic Plan. This is achieved through the following strategic objectives: Promote and Maintain Excellence in Teaching and Learning; Support and Sustain Advancement in Research, Innovation, Partnerships and Linkages; Enhance Administrative, Financial and Human Resource Management Systems; Invest in Strategic Marketing and Public Relations; Expand, Maintain and Improve Physical Facilities and Infrastructure; and Provide Quality Health Care Systems. The University Strategic Plan will continue to guide the University's Strategic Direction.

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

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

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

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

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

The University Council appreciates the role that Management plays in the execution of our mandate. As the Board, we are fully committed to continually enhancing the welfare of our staff members to ensure that they are well equipped, both at work and socially, to professionally execute their tasks and facilitate the Board to achieve Strategic goals. During this period, Four (4) Senior Management staff were trained on Strategic Leadership Development Programme and three (3) on Senior Management Course at Kenya School of Government, Nairobi.

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

Prof. Chris Gervase Macoloo
CHAIRMAN OF COUNCIL





6. REPORT OF THE VICE CHANCELLOR

It is my honour and privilege to present this Report for the 2024/2025 Financial Year, highlighting the progress in the strategic directions for Kibabii University. This year marked a significant milestone in the University's history as we gear towards celebrating ten years since receiving our Charter. It was a year of reflection, renewed commitment, and measurable growth in all aspects of our mandate; teaching, research, innovation, community service, through effective and efficient institutional governance. The University continues to achieve these by aligning its strategic focus with the National Development Agenda, Vision 2030, and the Kenya Constitution 2010, particularly the values and principles outlined in Articles 10 and 232. In the period under review, the University received national recognition at the 7th Edition of the Diversity and Inclusion Awards and Recognition (DIAR) held in Nairobi. Kibabii University emerged as the winner in two key categories: Best Public University in Good Governance, Transparency and Accountability, and Best Public University in Performance Management. The University was

also a finalist in the category of Best Public University in Equitable Allocation of Opportunities and Resources. These awards were based on rigorous internal and external reviews of publicly available reports, including the Status of Compliance with the Public Service Commission Values and Principles, the National Cohesion and Integration Act (2008), and the Persons Living with Disability Bill (2023). This recognition, achieved during our second participation in the DIAR Awards, reflects the University's sustained efforts to uphold integrity, performance, and inclusivity in governance. The achievement is attributed to the collective commitment and collaboration among the University Council, Management, Faculty, Staff, Students, Unions, and all our stakeholders.

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



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

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

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

partners.

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

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

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

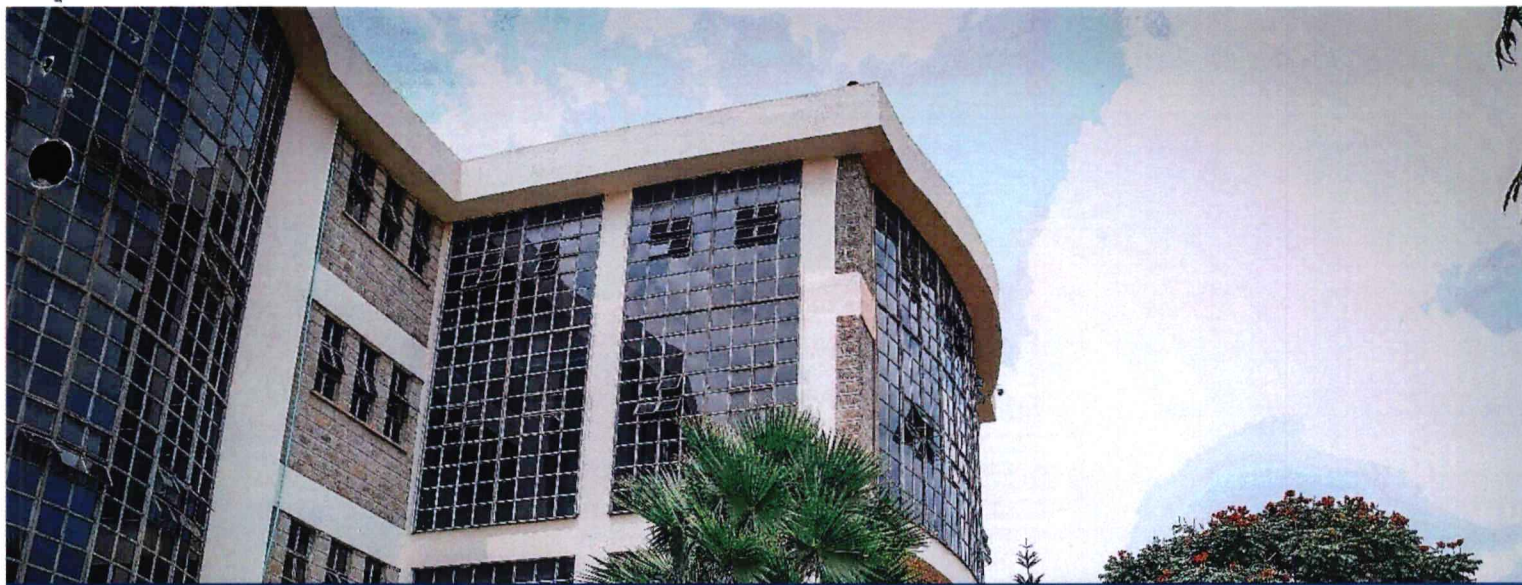


Additional accolades were earned in athletics and karate. Special mention goes to one athlete, who qualified for the World Universities Athletics Games in Germany after winning gold medals in the 200m and 400m races and a silver in the 100m at the National Universities Track and Field Trials. Another outstanding athlete won a gold medal in the - 67kg women's category at the Africa Open Series Zone 5 Taekwondo Tournament. Quality assurance remains central to the University's operations. Kibabii University successfully retained its ISO 9001:2015 certification following the third Surveillance Audit conducted in July 2024. The University has progressively improved its audit performance, rising from 84 percent in 2021 to 93.3 percent in 2025. This is a reflection of our commitment to continuous improvement, customer satisfaction, evidence-based decision-making, and a strong quality culture across all departments. Regular internal audits, staff sensitization and capacity building in ISO standards continue to strengthen our

quality management systems and institutional accountability. As we commemorate a decade of progress and transformation, Kibabii University remains committed to delivering its mandate with excellence, integrity, and innovation. We will continue to align our institutional priorities with national development goals, while investing in human capital, infrastructure, research, and student support systems. I take this opportunity to thank the Government of Kenya, the Ministry of Education, our development partners, the University Council, Management, staff, students, alumni, and all stakeholders for their continued support and dedication. Together, we will continue to advance knowledge, nurture and shape future professionals, and contribute meaningfully to the socio-economic development of not just our nation but planet earth.

Prof. Isaac Ipara Odeo
VICE CHANCELLOR





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



Evaluation Of Performance Contract For The Fy 2023/2024

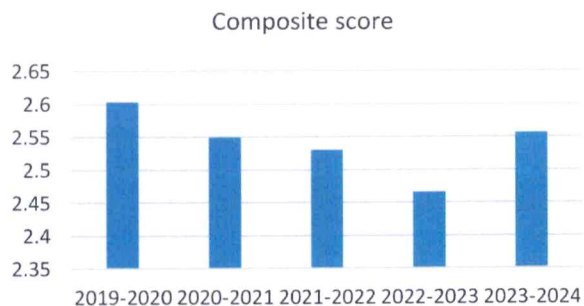
Kibabii University's Performance Contract for the 2023/2024 financial year was successfully held via a virtual meeting on 28 June 2023. The University and the National Treasury & Planning and Performance Management conducted a vetting process on 11th August 2023. Following the review, the Performance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

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

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

Table: PC Composite Score Trends

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



Kibabii University is ISO 9001: 2015 Certified

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

Strategic Goal: Promote Innovative Teaching, Learning and Scholarship

Key Result Area: Teaching and Learning

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

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

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

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

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

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

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

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

Strategic Goal: Enhance the Administrative, Financial and Improve Human Resource of the University

Key Result Area: Strengthening Institutional Capacity

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

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

STRATEGIC DIRECTION FOUR: INVEST IN STRATEGIC MARKETING AND PUBLIC RELATIONS

Strategic Goal: Enhance Strategic Marketing and Public Relations

Key Result Area: Strengthening Institutional Capacity

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

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

Strategic Goal: Improve Physical Facilities and Infrastructure

Key Result Area: Strengthening Institutional Capacity

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

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

STRATEGIC DIRECTION SIX: PROVIDE QUALITY HEALTH CARE SYSTEMS

Strategic Goal: Improve Quality Health Care Systems at the University

Key Result Area: Provide Quality Health Care Systems

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

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





8. CORPORATE GOVERNANCE STATEMENT



CORPORATE GOVERNANCE STATEMENT

Introduction

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

The University Council

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

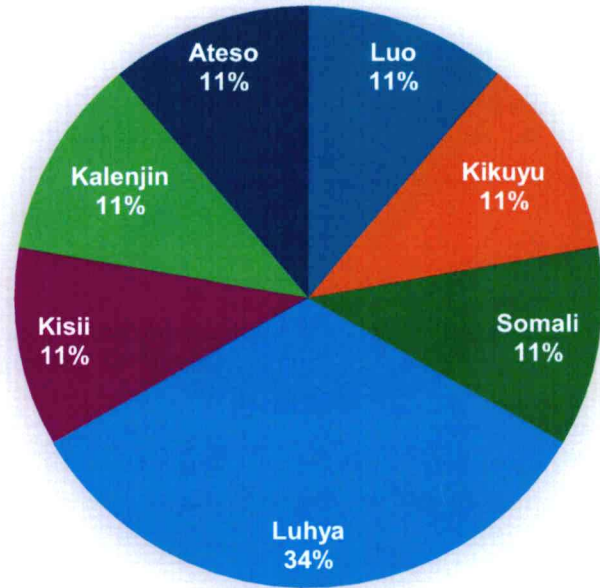


Figure 1: Council Membership by Ethnicity

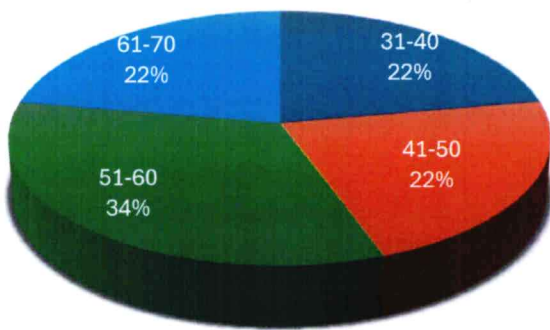
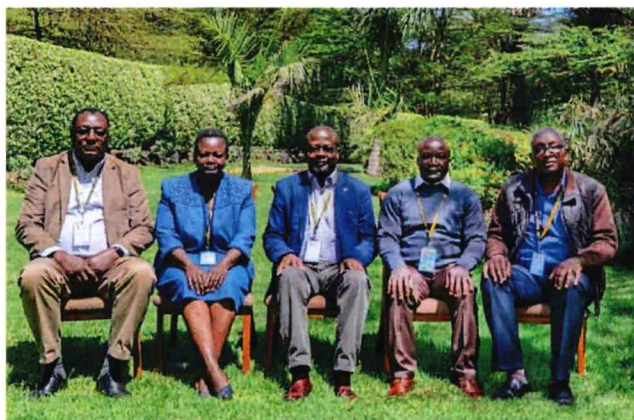


Figure 2: Council Membership by age



Figure 3: Council Membership by Gender and Qualification



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



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

Cessation of Membership:

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

Conflict of Interest:

A register is maintained, and members declare any conflicts at each meeting.

Top Management Appointments

In 2025, two vacant Deputy Vice Chancellor positions were filled:

1. Deputy Vice Chancellor (Academics & Student Affairs) – from 5th January, 2025
2. Deputy Vice Chancellor (Planning, Partnerships, Research & Innovation) – from 1st February, 2025

Council Remuneration

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

Council Development

The Council held:

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

Council Committees

There are four Standing Committees of Council which include:

- Audit, Risk and Compliance;
- Strategy, Finance and Development;
- Governance and Human Resource; and
- Awards and Sealing.

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

Governance Instruments

Governance is guided by:

- The Universities Act, 2012
- Mwongozo Code for State Corporations
- University Charter
- Leadership and Integrity Act, 2012
- CUE guidelines
- Relevant government circulars

Ethics and Conduct

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

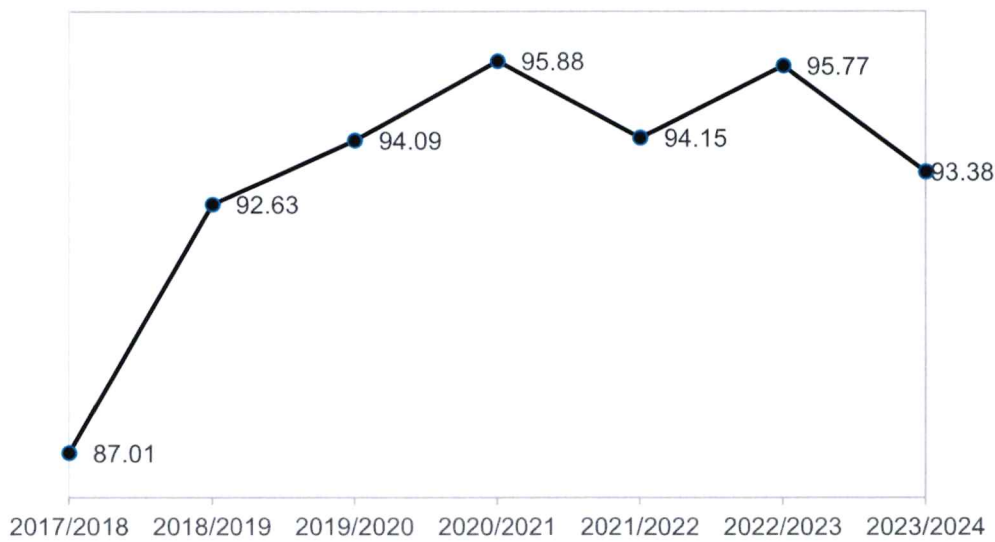
Council Performance Evaluation

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

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

Previous Council Scores on Annual Performance Evaluation

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



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

Council Meetings FY 2024/2025

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

Table 1: Council Meetings Attendance for FY 2024/2025

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

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

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

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

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

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

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

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

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

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



Committee Highlights FY 2024/2025

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

Key Council Achievements (FY 2024/2025)

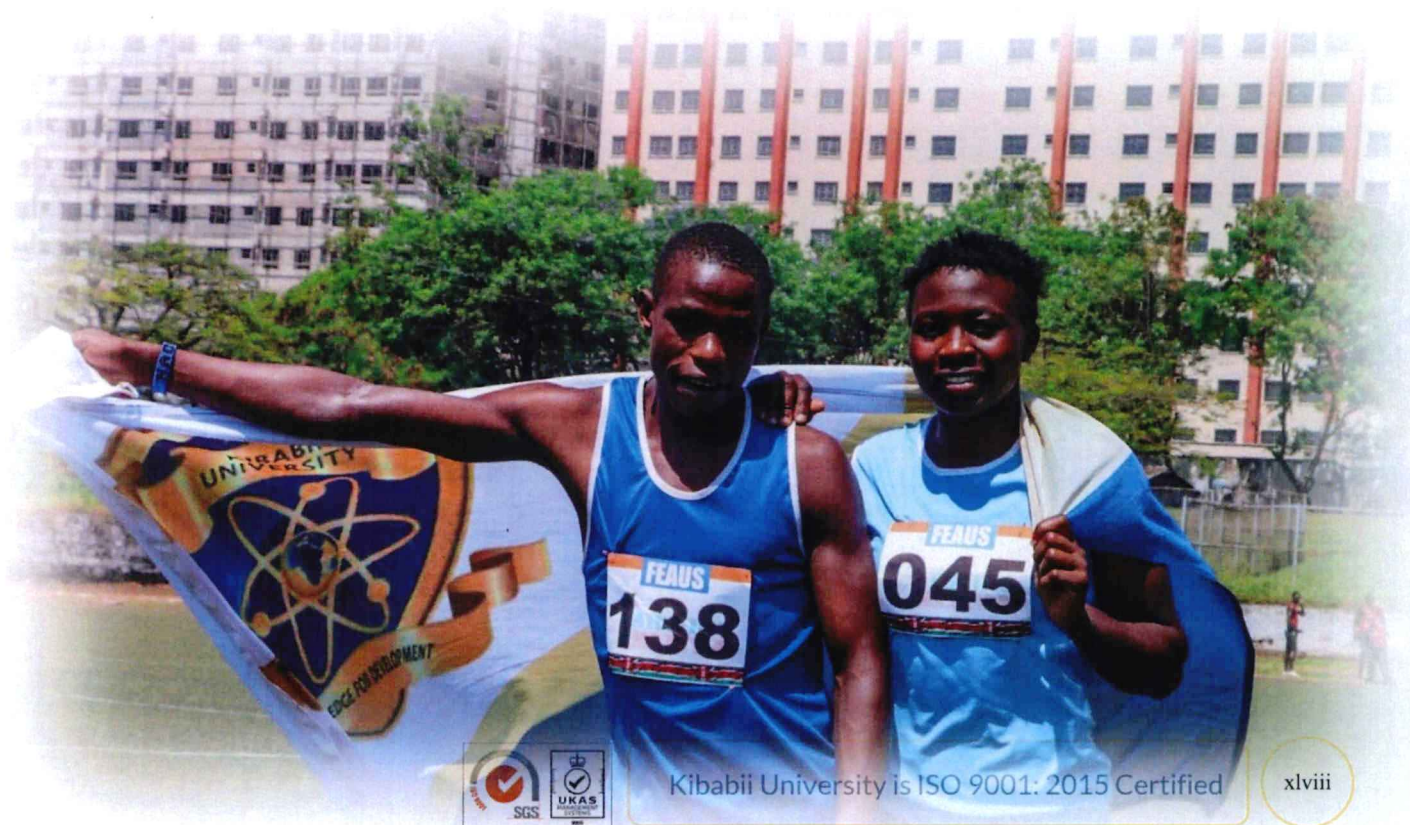
1. Approved FY 2024/25 and FY 2025/26 Budgets and Procurement Plans
2. Approved 2024 Annual Reports, Audit Reports, Performance Contracts
3. Oversaw successful 9th Graduation Ceremony
4. Approved 5 new policies (e.g., Performance Management, Exams Policy)
5. Endorsed establishment of a Documentation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





9. MANAGEMENT DISCUSSION AND ANALYSIS

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



Kibabii University is ISO 9001: 2015 Certified

Preamble

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

Schools/Faculties

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

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

Academic Programmes

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

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



Development of New Programmes

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

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

Diploma and Certificate Programmes

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



9

SENATE APPROVED DIPLOMA AND CERTIFICATE PROGRAMMES

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



STUDENT ENROLMENT

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

Figure: Student Enrollment

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

HIGHLIGHTS

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

IMPLEMENTATION OF TVET EDUCATION

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

<p>Faculty of Science Department of Biological Sciences</p> <ul style="list-style-type: none"> • Diploma in Biology • Diploma in Environmental Management 	<ul style="list-style-type: none"> • Diploma in Human Resource Management • Diploma in Project Management
<p>School of Business and Economics</p> <ul style="list-style-type: none"> • Diploma in Banking and Finance • Diploma in Accountancy • Diploma in Business Management • Diploma in Cooperative Management • Diploma in Marketing Management • Diploma Supply Chain Management 	<p>School of Computing and Informatics</p> <ul style="list-style-type: none"> • Diploma in Computer Programming • Diploma in Computer Science • Diploma in Electronic Engineering • Diploma in Library And Information • Diploma in Cyber Security • Diploma in Network and System Administration • Diploma in ICT Technician

TEACHING AND LEARNING THROUGH ODeL

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

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

COMPETENCE-BASED EDUCATION AND TRAINING

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

GRADUATION

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

Table 4: Year, Date, and Number of Graduates

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

INTERNATIONALIZATION OF HIGHER EDUCATION

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

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



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

LIBRARY SERVICES

Improved Information Literacy Levels

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

Readership and Access to Resources Trends

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

Hosting of Kibu 5th Information Professionals' Workshop



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

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

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

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

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

Establishment of Library Special Collections Section

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

Acquisition of Additional Information Materials

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

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

Ongoing Installation of the Library RFID Security System

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

Building Information Literacy Capacity

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



STUDENT AFFAIRS

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

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



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

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

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

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

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



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

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

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



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

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



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

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

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

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

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

Results

Taekwondo

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

Athletics

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

Karate

- Won a bronze medal.



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



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

Yvon Otunga Qualifies for World Universities Athletics Games in Germany

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



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

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

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

COUNSELING SERVICES

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



ABOVE: A transformative training for Peer Educators

Wezesha Dada Initiative

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

CAREER SERVICES

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

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

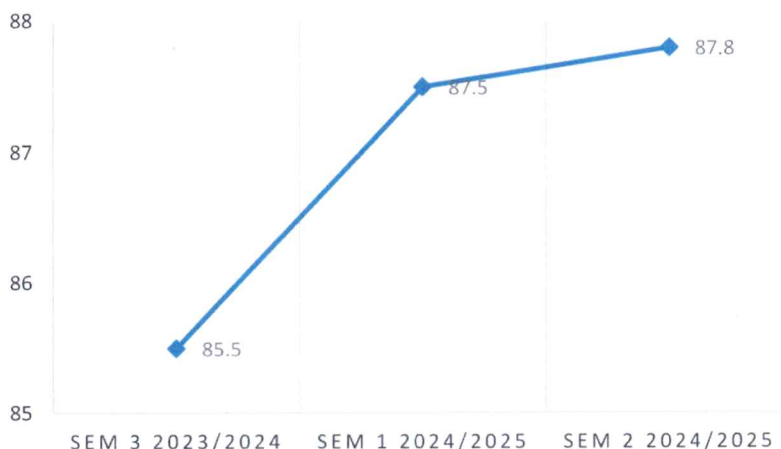
Overall, the Office of Career Services has become a vital administrative unit enhancing Kibabii University's visibility, student enrollment, and completion rates. By offering targeted mentorship and career guidance, the office contributes significantly to student empowerment, institutional branding,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

QUALITY ASSURANCE

Students Satisfaction

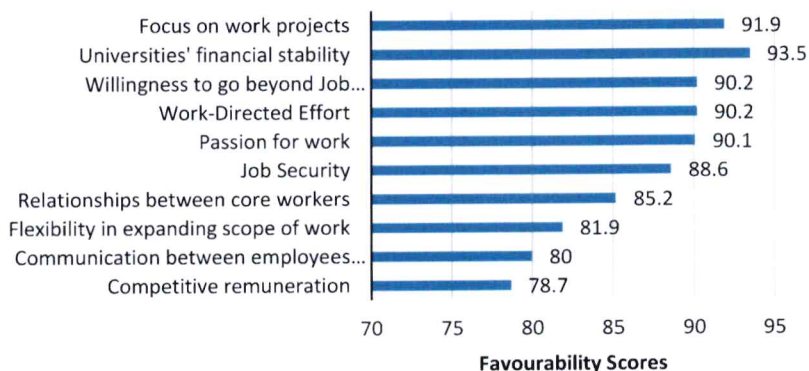
Kibabii University is committed to ensuring all services are offered according to the requisite standards. To ensure all activities are carried out in line with all set regulations, various activities were carried out during the reporting period. The University conducted course evaluations for all courses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

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

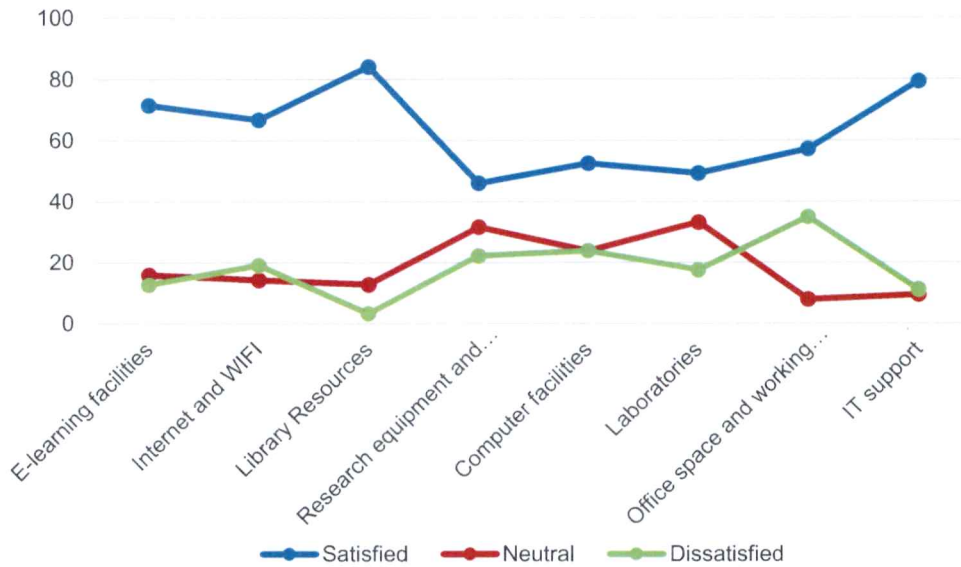


Staff satisfaction

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



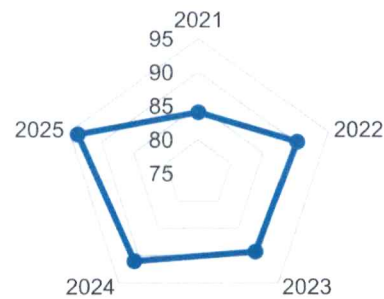
During the reporting period, KIBU faculty expressed satisfaction with various facilities offered by the University as indicated in the figure. The areas of concern particularly office space are currently being addressed by the management.



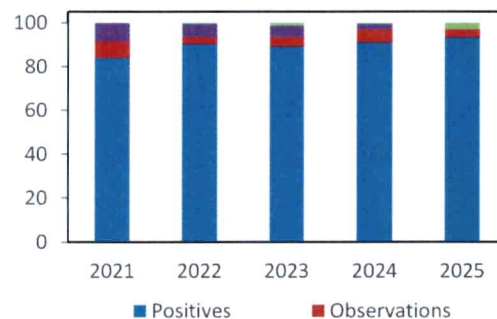
ISO Standardization

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

AUDIT SCORE (%)



AUDIT FINDINGS





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

Introduction

Research and innovation play a crucial role in driving socio-economic development, and their impact is significantly amplified through strategic partnerships. KIBU's collaborations with other Higher Education Institutions, industry, government agencies, and international institutions has created a dynamic ecosystem that fosters knowledge exchange, resource sharing, and the co-creation of solutions to real-world challenges. Our strategic partnerships enable us to expand our research capacity, access advanced technologies, and tap into

diverse expertise, thereby enhancing the quality and relevance of research outputs. Moreover, such alliances have been instrumental in promoting innovation by linking academic research with practical applications, ensuring that scientific discoveries translate into tangible benefits for society. In this context, fostering strong, collaborative networks has been essential for advancing research excellence, building institutional resilience, and achieving national and by extension global development goals.

RESEARCH , INNOVATION AND CONSULTANCY AT KIBU

a. University Donor Funded Research and Consultancy Projects

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



Kibabii University is ISO 9001: 2015 Certified

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

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

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

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

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

b. Dissemination of Research and Innovation Outputs

Kibabii University is very keen in supporting staff to actively be involved in dissemination of research and innovation outputs. Participation in conferences and workshops enhances staff knowledge, skills, and professional networks. These events provide platforms for learning about the latest research findings, emerging trends, and innovative practices within specific disciplines. Engaging in such fora allows University staff to share their own work, receive

feedback, and gain visibility within the academic and professional community. This has been very instrumental in establishing collaborative networks for joint research projects, publications, and funding opportunities, a fact that has greatly enhanced the reputation of the University, promoted knowledge exchange, and helped staff align with global best practices, ultimately improving teaching, research, and service delivery

i. KIBU's 7th Biennial International Conference

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

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



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

ii. Publications

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

158
JOURNAL ARTICLES



iii. Participation in conferences and workshops

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

PARTNERSHIPS AND LINKAGES

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

a. Collaborative Agreements signed with Partners

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

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



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



b. Community Outreach and Corporate Social Responsibility

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

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

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



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

Addressing Mental Health

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

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



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

Introduction

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

Staffing

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

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

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



Kibabii University is ISO 9001: 2015 Certified

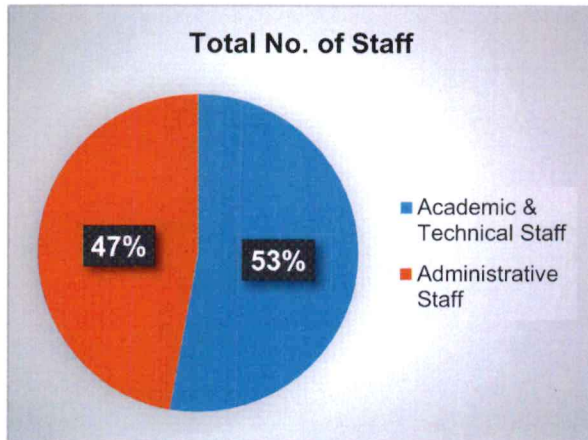


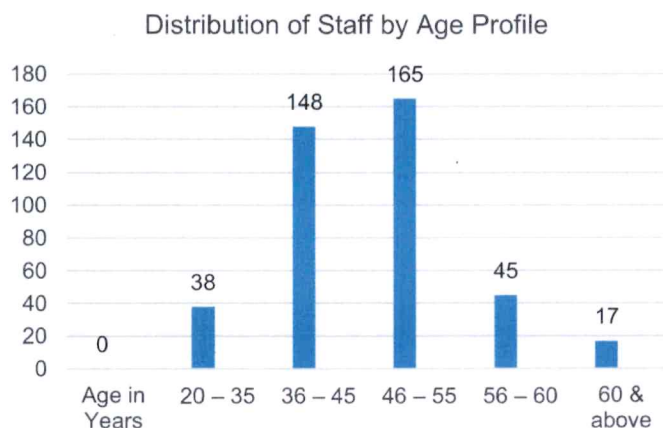
Fig 1.1: Staff Distribution as at 30th June, 2025

1.2 Distribution of Staff by Age

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

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

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



1.3 Distribution of Academic Staff by Age

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

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

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

1.4 Distribution of Technical Staff by Age

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

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

1.5 Distribution of Administrative Staff by Age

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

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

1.6 Distribution of Staff by Gender

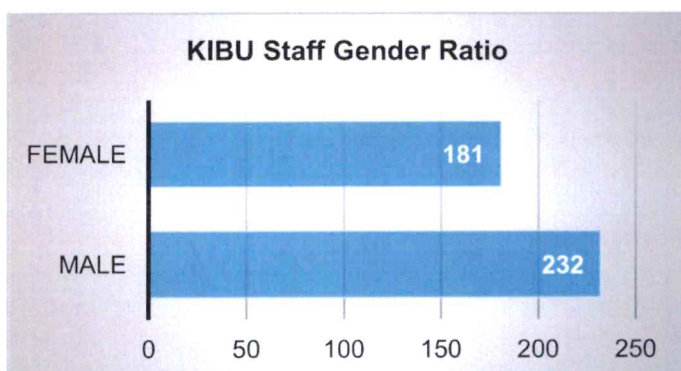
Kibabii University has met the 30% gender threshold in its staffing. Of the current 413 members of staff, 232 (56.2%) are male and 181 (43.8%) are female. Gender diversity at the University plays a vital role in shaping an inclusive, equitable, and innovative academic environment.

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

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

Table 1.6 Gender Ratio as at 30th June, 2025

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



Teaching Staff Gender Ratio

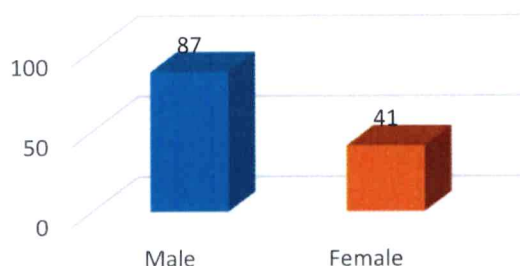
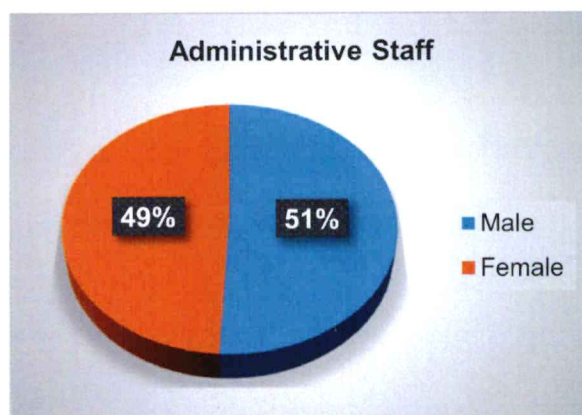


Fig. 1.61 Teaching Staff Gender Ratio



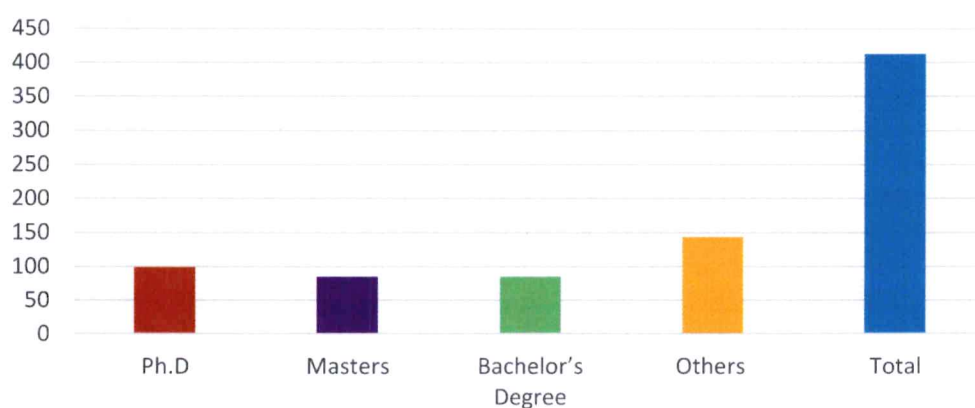
1.7 Staff Qualifications

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

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

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

No. of Officers Against Academic qualifications



Persons Living with Disability

Kibabii University recognized Persons with Disabilities (PWDs) as a distinct group whose needs, capacities and aspirations require special attention as per the provisions of the Constitution of Kenya, 2010. The University has a total of eight (8) employees living with disability. This is an improvement from the previous year 2023/24 where the number of persons living with Disabilities were four (4). The following measures have been put in place to ensure a conducive working environment for the special group of employees at Kibabii University:

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

1.9 Recruitment and Promotion of Staff

The University recruits staff as per the vacancies in the approved Staff Establishment, Career Progression Guidelines and Human Resource Policies and Procedure Manual. During 2024/2025 Financial Year, thirteen (13) members of staff were recruited into the service of Kibabii University. Among the staff who joined the University included: Driver I (3 positions), Senior Human Resource Management Officer, Lecturer (History), Deputy Vice Chancellor (ASA), Tutorial/Junior Research Fellow (Criminology), Artisan III (Electrician), Tutorial/Junior Research Fellow (Human Resource Management), Games and Sport Officer III, Tutorial/Junior Research Fellow (Religion), Lecturer (Strategic Management) and Chief Supply Chain Management Officer.

1.10 Human Resource Management Policies

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

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

The following policies were approved by Council during the year:

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

1.11 Legal and Governance Audits

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

1.12 Staff Induction

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



1.13 Performance Management

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



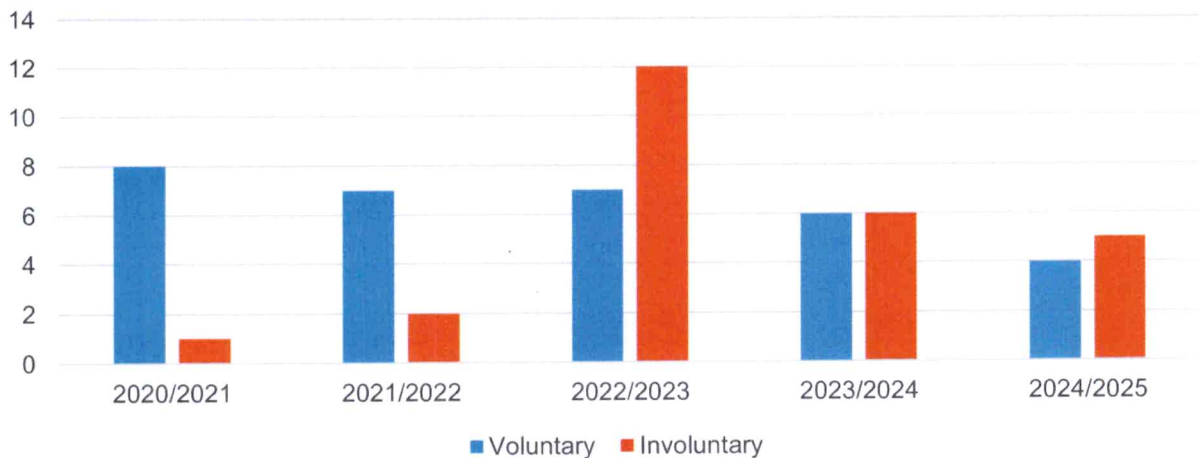
2.8 Staff Exits

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

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

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

Voluntary and Involuntary Exits Per Year





Financial Performance

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

Income and expenditure

Revenue

Total revenue increased by 26% to Kshs. 1.75 billion up from Kshs. 1.39 billion in the previous year. This primarily was due to increase in the reported revenues from exchange transactions as a result of the new funding model. The University also implemented stringent measures to ensure students pay household portion of fees. Although the revenue grow, the University experienced challenges in scholarships and Higher Education Loans (HELB) disbursement in the year under review. This is likely to affect future sustainability of the University in case the scholarships and Higher Education Loans (HELB) are not disbursed.

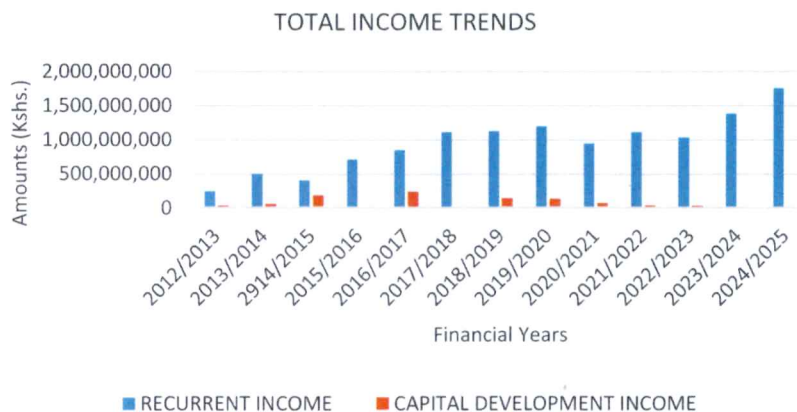
During the 2024/25FY, the University was not funded for capital development by the exchequer. This was as a result of the Government of Kenya decision to freeze funding of capital development expenditure a cross the public sector entities. This affected the implementation of the planned projects including the procurement of laboratory equipments.

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

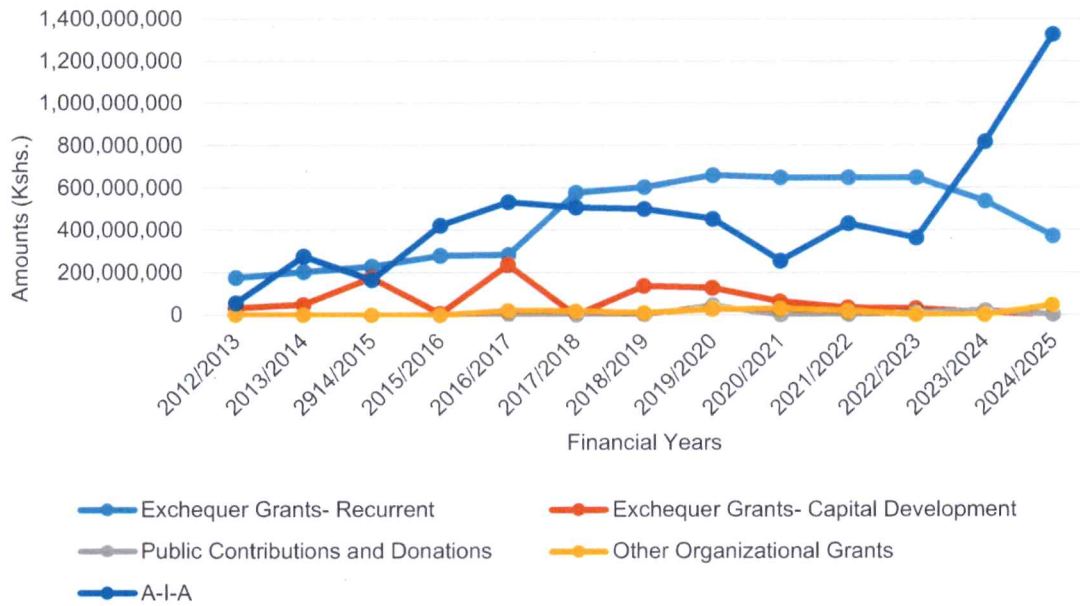


Ksh.1.75B

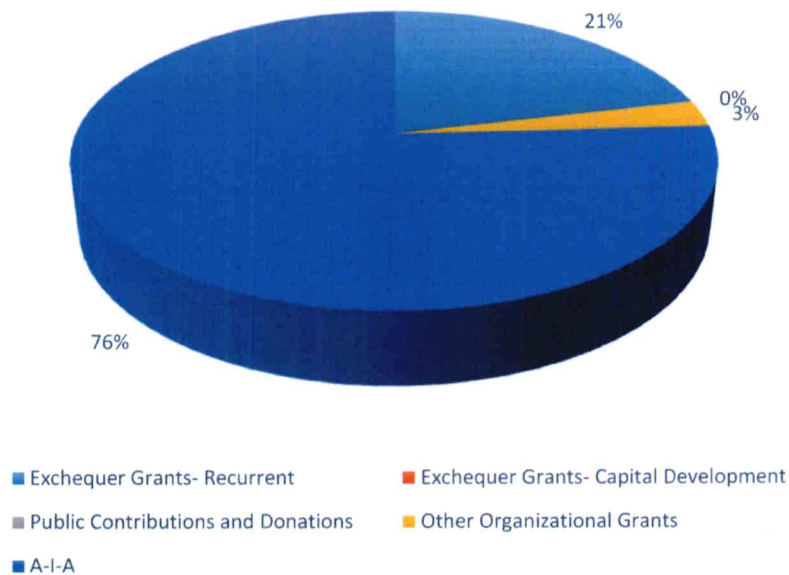
Total revenue increased by 26% to Kshs. 1.75 billion up from Kshs. 1.39 billion in the previous year.



SOURCES OF INCOME TRENDS



SOURCES OF FUNDS FY2024/2025



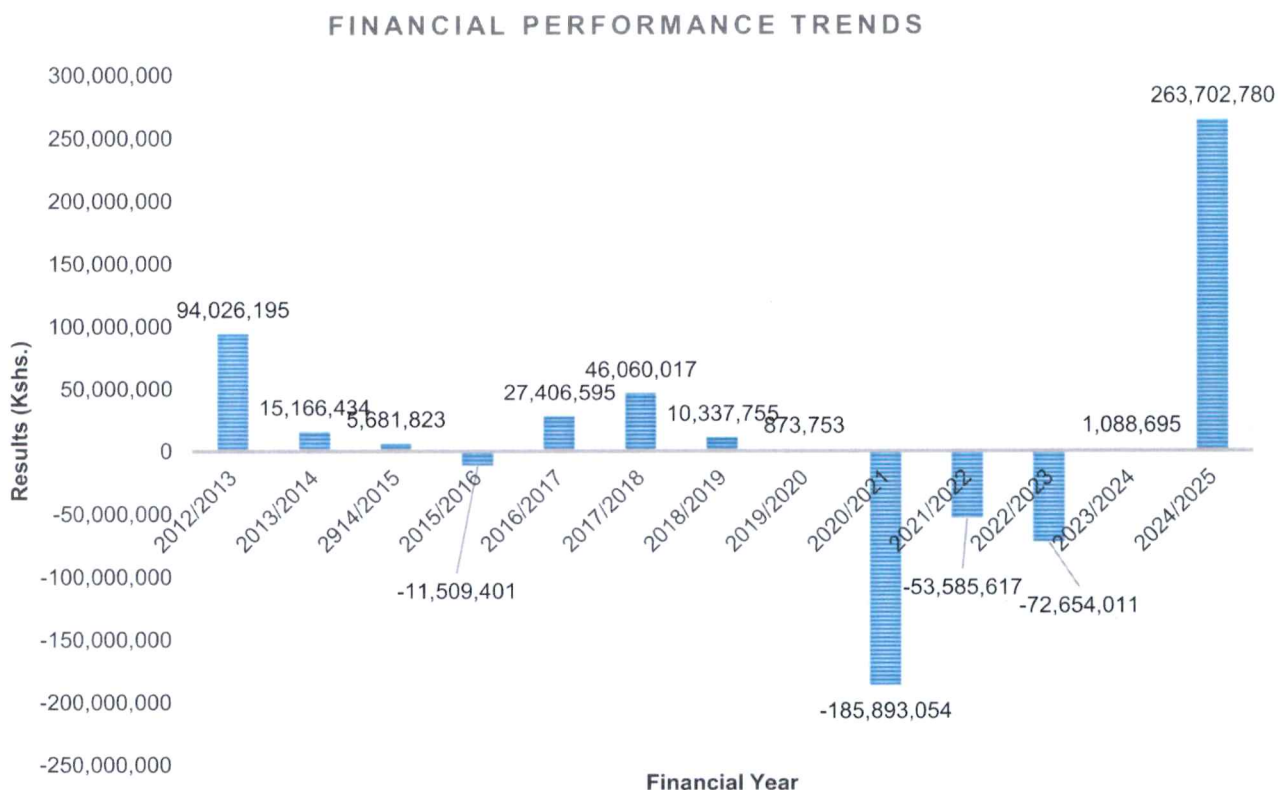
Expenditure

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



Results

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



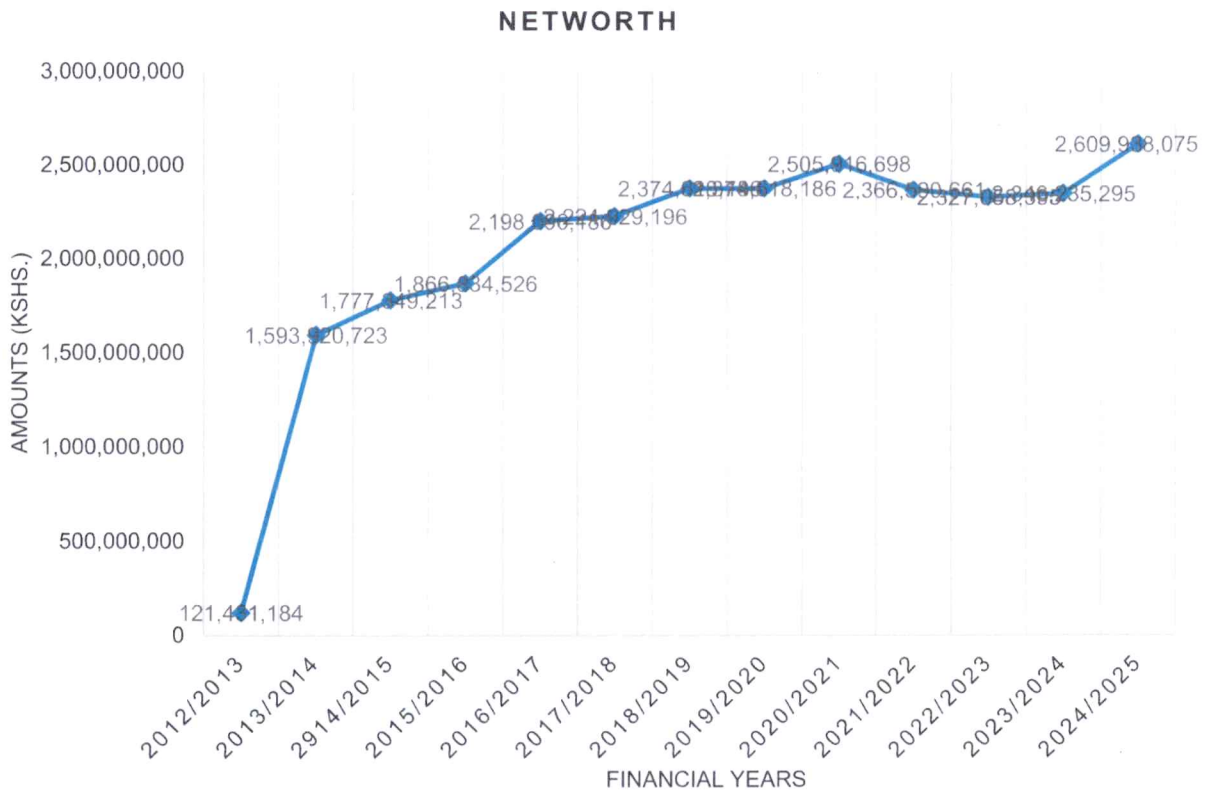
Balance sheet

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

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

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





Ration Analysis

Current Ratio

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

Quick Ratio (Acid-Test)

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

Debt-to-Equity Ratio

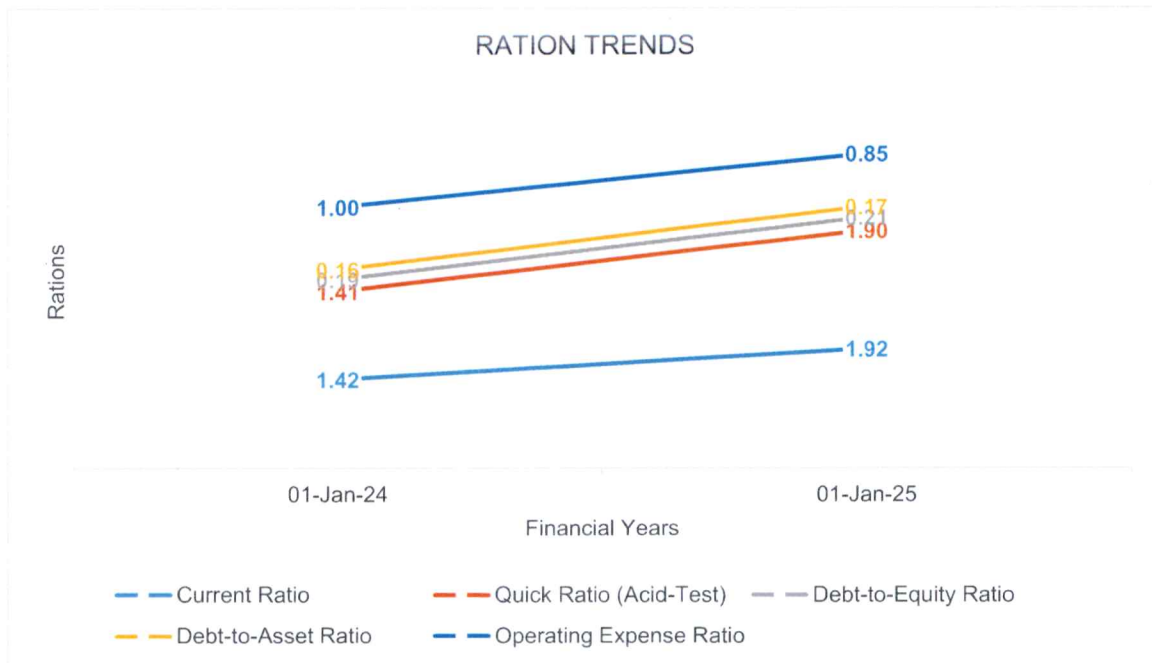
This ratio measures university's the level of leverage and long-term financial stability. In financial years, 2023/2024FY and 2024/2025FY, the University was in a position to maintain its financial stability. The debt-to-equity ratios achieved were 19% and 21% in the both the 2023/2024FY and 2024/2025FY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

Operating Expense Ratio

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



The above ratios are summarized below;



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

Contingent Assets and Liabilities

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

Contingent Assets

1. Lodwar CM No.35 of 2021. Kibabii University VS Eliud Long'acha. The Plaintiff had leased the Defendant's premises in Lodwar Town for use as a Satellite Campus. At the end of the term of the lease or upon the termination of the lease, the Defendant was to pay back the deposit. The Defendant only paid Ksh. 650,000 and defaulted to pay the balance of Ksh.1, 890, 446 which the Plaintiff now claims. The case came up for Mention on 26th June, 2024 to confirm service but because of the Nationwide Demonstrations by Gen-Z the Court was not sitting. The application for Substituted Service was granted subject to payment of KES 16,240/= which we paid for the above and the same was published on the Daily Nation Newspaper on 10th August, 2024. However, the Defendant failed to make an appearance after the substituted service had been made therefore a request for judgment was filed on 2nd September, 2024. On 25th September, 2024 judgment was entered against the Defendant and the matter was set down for formal proof hearing on 13th November, 2024 and unfortunately the trial court was not sitting. The case was dismissed for want of prosecution on 5th March 2025.

Contingent Liabilities

1. Bungoma High Court Constitutional & Human Rights Division Petition No. 15 of 2016. David Murambi and two (2) others Vs the County Government of Bungoma and Kibabii University. The Petitioners filed suit for trespass to property, damages and costs of the suit. The University considered mediation but it failed. Judgment was read on 14th March, 2024, and the applicants Petition was dismissed with costs to the Respondents. We are awaiting taxation of Bill of Costs to be finalized before we close our file as there was an appeal raised against the Bill of costs which is yet to be finalized. The Plaintiff filed a reference after they disputed the tax claimed our advocate. The case is coming up on 10/7/2025 for Ruling. Parties were to file their submissions within 14 days. The case will be mentioned on 30/7/2025.
2. Bungoma CMCC MC ELC No 14 of 2020. Beatrice N. Wanjala and another Vs County Commissioner, Bungoma, County Commandant, Bungoma and Vice Chancellor – Kibabii University. This is an injunction restraining the respondents from interfering trespassing, developing, constructing, or in any other way interfering with the Plaintiff's L.R. No East Bukusu/North Kanduyi/888 plus damages and costs. The case came up for confirmation of withdrawal of the suit against the Third Respondent (Kibabii University) by the Plaintiff on 1st August, 2024. The case was withdrawn against the University with no orders as to cost before the hearing on 13th January 2025.
3. Bungoma Chief Magistrate ELRC cause No.24 of 2022 Fridah Nkatha Kamau – Versus – Kibabii University. The Claimant was a part time lecturer in the ELJMC Department, she taught semester one of Academic Year 2020/2021. She now claims Kshs. 283,920.00 general damages for breach of contract, cost and Interest of the suit. The case came up for hearing on 31st August, 2023 where the plaintiff testified and closed her case. It came up for defense hearing on 19th October, 2023 where it was ordered that Judgment be entered for the claimant for the sum of Kshs. 139,880/=, the Claimant be awarded cost of suit and Interest. It came up for taxation on 29th March, 2024 where the claimant filed their bill of cost. The case came up for application for stay of execution and attachment on 22nd of August, 2024, however Honourable Maloba the presiding magistrate was not sitting and therefore matter came up for inter-parte hearing on 7th November, 2024, whereby parties agreed to canvass the auctioneer's Preliminary Objection and the application by way of written submissions. Mention was on 17th December, 2024 to confirm compliance with regards to filing of submissions. The case is coming up for mention on 4/8/2025 to mark file as settled.
4. Nakuru High Court ELRC No E042 of 2023 Tanay Upendra & 33 Others—Versus— Mediheal Group Ltd & 3 Others & Kibabii University 14th Garnishee. It came up for inter-parte hearing on 5th June 2024 at Nakuru Law Courts but the court did not sit. The brief facts are that 34 Claimants filed a Claim in the Employment and Labour Relations Court at Nakuru Law Courts claiming for payment of their salaries against the Respondents. A consent was entered where upon the Respondents agreed to pay the money, but they failed to pay. The Claimants moved to court seeking for orders that that money be directly paid to them instead of the debtor. In our case the claimants alleged that Kibabii University 14th Garnishee owed the Respondents KES 20,000,000 and intended to pay the same. The University filed a Replying Affidavit admitting KES 11,467,583 million and served the parties. On 11th of July, 2024 the case came up for inter-parte Hearing whereby we requested the Court to allow the University pay the claim as verified and confirmed invoices in our records as at April 2024 totaling to KES.11,467,583.00. We have since recorded a consent to pay in four equal instalments of KES 2,867,145.75/= from September 2024 to 30th June 2025. We have paid the 1st, 2nd, 3rd and 4th instalment which has been duly acknowledged by the Respondent's Advocate, ADRA Advocates LLP leaving a balance of KES 50,380/=. We are waiting to pay the balance of KES. 50,380 before the case is marked as settled, when the case comes up for mention on 25/09/2025.



5. Nairobi Chief Magistrate Commercial Case NO E022 OF 2024. Nilishumar Harji Shah and Rekhamati Nilishumar VERSUS Mediheal diagnostics And Fertility Center limited AND Kibabii University Garnishee, The case is similar to that of Nakuru. The two Applicants filed a Notice of Motion in Nairobi seeking for Orders of Garnishee Nisi to be issued attaching the payment due to the Respondents Mediheal by the Garnishee –Kibabii University. They alleged Judgment for KES 1,271,420/= had been entered against the Respondents who had failed to pay the amount. Since we owed Mediheal some money they wanted an order attaching that debt to satisfy the decretal sum. We filed our Response objecting to the application since the case was similar to Nakuru High Court ELRC No E042 of 2023. The Application had been fixed for hearing on 10/2/2025 but the Court was not sitting. It is now scheduled for 12/6/2025 but the court was not sitting. The case is fixed for mention on 14th August 2025 for further orders.
6. Bungoma Chief Magistrate Civil Case no. MCELRC/E006/2025, Juliana Mumbua Mutinda – VS- Kibabii University. The Claimant was a Part- time Tutorial Fellow in the School of Business. She had taught some Courses in Semester one of academic year 2018/2019 to Semester two 2023-2023. She wanted to be paid KES 987,380/= plus other monies sometime back in October 2024. Because of the delays, she engaged a lawyer and the University Managed to pay her a gross sum of KES 1,00,800/=. The Net amount of KES 640,080/= was paid to her account. The total deductions of KES 367,920/= was Income tax (Payee) and Housing Levy which monies was paid to Kenya Revenue Authority on 6th December 2024. On receiving the Funds she claimed that we overtaxed her and we still owe her KES 356,750/= refund of the excess tax deductions interest on outstanding salary at court rates from the date the payment fell due until full payment, KES 1,00,800/= being compensation for loss and damage for frustration of employment of contract from September, 2023 until full payment, interest and costs and any other relief as court may deem fit. On 5th June 2025 she filled this case in court. We have filled our Memorandum of Response on 18th June, 2025. The Case is Coming up for mention on 25th September 2025.
7. Kisumu High Court Employment and Labour Relations Court Case No. 20 of 2025. Paul Barasa (Union representative of KUSU-verses-Office of the Vice Chancellor- Kibabii University. Issue in dispute –Wrongful and Unfair termination of account of compulsory Retirement. The 5 Claimants; Mr. Njogu Wachira, Dr. Wasike Kituni Charles, Mr. Dismass Wakhungu Kwata, Mr. Edward Mahanga Savatia and Mr. Bonventure Makokha Barasa. The five claimants filled an application under certificate of urgency seeking for orders of stay for Notice of Retirement at 60 Years. The University had issued a Notice dated 26th November, 2024 to the five informing them of the pending retirement following the above circular and a National CBA signed which reduced he retirement age from 65 years to 60 years. The five claimants proceeded to court seeking for orders of stay alleging that it was discriminatory and contradicting clause 37 of the current KUSU CBA which put retirement at 65 years. The University filled a response through FKE since we are members objecting to the application for reasons we were only implementing and complying with the government advice and the National CBA signed. On 6th May, 2025 when the case came up for hearing the court was not sitting and it was adjourned to 16th May 2025. On 16th May, 2025 the parties were told to file and argue their applications through submissions; On 18th June, 2025 the claimants informed the court of their intention to withdraw the case and sought time to file the same. We are still waiting for communication.



KEY PROJECTS AND INVESTMENT DECISIONS.

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

THE UNIVERSITY'S COMPLIANCE WITH STATUTORY REQUIREMENTS

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

MAJOR RISKS FACING THE UNIVERSITY.

The University continuously faces risks that pose a threat to the achievement of its Strategic Directions. The threats stem from diverse sources including; natural disasters, financial uncertainty, legal liabilities, strategic management errors, reputation issues, political interference and insecurity. The University has put in place mechanisms to continuously identify the risks and provide measures to eradicate or reduce their negative effects as presented in Matrix A below:

Table: Risk Management Matrix

MATRIX A: RISK MANAGEMENT: CONTROLLED BY UNIVERSITY MANAGEMENT												
S/No.	Risk	Root Cause	Likelihood	Consequence					Risk level (rating)	Response Strategy	Risk Treatment	Risk Owner (Responsibility)
				Legal	Reputational	Financial	Operational	Likelihood * Consequence (highest)				
1.	External Interference	<ul style="list-style-type: none"> Interference with students' electoral process. Patronage by political leaders. Vested interests in recruitment and procurement. High expectations from the public/stakeholders. Emerging and growing activism and agitation. Religious radicalization. The Gen Z influence. 	3	3	3	0	3	9	Avoid.	<ul style="list-style-type: none"> Create awareness on the role of the University. Engagement with political leaders. Adherence to University policies. Participating in community service. Enhance Corporate Social Responsibility. Counselling of staff and students. Enhance engagement with Alumni and other stakeholders. Enhance engagements with media outlets. Encourage dialogue with students. 	VC	
2.	Insecurity	<ul style="list-style-type: none"> High incidences of attacks among students. Tedious investigations and prosecution process. Rise in cartels and goons. Increase in the number of alcohol and drug outlets. Increase in road accidents. Interference of the legal process by politicians. 	3	3	2	2	3	9	Avoid	<ul style="list-style-type: none"> Engagement of armed security personnel. Enhance operations of Kibabii Police Station. Intelligence gathering from the community. Regular updating of security work plans. Enhancement of disciplinary procedures on rogue students/staff. Participating in community service. Strengthen Kibabii University Security Committee. Engage government agencies to enforce traffic rules. 	VC	

3.	Liquidity	<ul style="list-style-type: none"> High recurrent expenditure. High cost of goods and services caused by inflation. Delayed release of funds through the New Funding Model. Directives from government to allow students admission without fees payment. Inadequate alternative revenue streams. 	3	3	2	3	3	9	Avoid.	<ul style="list-style-type: none"> Rationalization of budgets. Enhanced internal control mechanisms. Embracing online meetings as opposed to physical meetings. Embracing in-house meetings as opposed to external meetings. Enhance activities that promote revenue Enhanced marketing. Roll out new market driven programmes targeting local and regional markets. Apply procurement methods that are cost-saving by procuring through the framework method. Apply cost-cutting measures. Engaging the government on streamlining the funding process. 	VC
4.	Cyber security	<ul style="list-style-type: none"> Hacking. Rise of cyberbullying. Abuse of Artificial Intelligence. Abuse of Social Engineering. Noncompliance with Data Protection Policies. 	3	3	2	3	2	9	Avoid.	<ul style="list-style-type: none"> Enhancement of disciplinary procedures on rogue students and staff. Securing and protecting data through multiple firewalls and backups. Use of security passwords and constant monitoring to identify attempts to hack. Conducting regular audits. Develop a policy on AI. Apply Data Protection Policy. Patch Management and Software Updates. Multi-Factor Authentication. Sensitize staff on effect of AI on CATS. 	VC
5.	Litigation	<ul style="list-style-type: none"> Lack of awareness by staff and community on policies and regulations. Tedious legal process. Industrial action. Students unrest. Dissatisfied Service providers and customers. Legal costs. 	2	3	3	3	3	6	Reduce/ Treat.	<ul style="list-style-type: none"> Sensitize staff on legal and regulatory requirements. Conducting scheduled legal audits. Recruitment of adequate, competent legal /HR staff. Embracing Alternative Dispute Resolution (ADR) Compliance with policies, laws and regulations. Cultivate good relations with community. 	VC
6.	Alcohol and Drug Abuse	<ul style="list-style-type: none"> Infiltration of substance use within the University community. Addiction to alcohol and use of drugs. Mental health: Stress, anxiety or depression. Peer influence. Family issues. Early alcohol exposure. 	3	2	2	0	2	6	Reduce/ Treat.	<ul style="list-style-type: none"> Create awareness on alcohol /drugs and their effects. Guidance and counselling. Faith-Based Treatment. Rehabilitation. Adherence to University policies, rules and regulation. Regular training by NACADA on alcohol and drug abuse prevention. 	VC
7.	Reputation	<ul style="list-style-type: none"> Staff-student relationships. Staff relationships Missing marks. Examination cheating. Leakage of confidential information. Communication of unverified information. Failure to act on complaints. Decline in webometric ranking. Poor performance of regular and part-time staff. 	2	-	3	-	-	6	Reduce/ Treat.	<ul style="list-style-type: none"> Sensitize/Train staff and students on the code of conduct and ethics. CCTV installation to support surveillance on invigilation. Implement the Communication Strategy Policy Centralized complements and complaint handling procedures at VC's Office as per the Customer Feedback Policy. Administering of oath of secrecy. Strategizing on webometrics. Audit of graduation results. Expand class representative forums. Intensify course evaluation by students. Enhance alumni activities. 	VC

8.	Emerging diseases and disasters	<ul style="list-style-type: none"> • Cross-border emigration. • Natural calamities. • Proximity to the border. • Inconsistent disease surveillance systems. • Weak disaster and disease preparedness. • Globalization and Travel. • Environmental Changes and Habitat Disruption. 	3	--	-	-	2	6	Reduce/Treat.	<ul style="list-style-type: none"> • Sensitize/Train staff and students on emerging diseases and disasters. • Strengthen Public Health Systems. • Environmental Protection • Public Education and Hygiene. • Develop Emergency Preparedness Plans. • Enhance/Build Community Resilience. • Restore and protect natural ecosystems. • Develop policy on management of emerging diseases and disasters. • Follow all government directives on disaster management disease prevention. 	VC
9.	Corruption	<ul style="list-style-type: none"> • Vested interests in recruitment and procurement. • Poor adherence to ethics and lack of integrity and professionalism. • Delayed payments for services provided. • Abuse of Intellectual property rights. • Insincerity in research collaboration activities. 	3	2	2	2	2	6	Reduce/Treat.	<ul style="list-style-type: none"> • Whistleblowing. • Corruption prevention awareness. • Enforce compliance with policies. • Disciplinary action to the corrupt in accordance with the relevant laws. • Strengthen internal controls. • Automation of processes. • Creation of Integrity Clubs for staff and students. • Regular audits by Internal Audit and Corruption. • Prevention Committee. • Enhance Bribery and Corruption Risk Assessment. • Enhance training of Integrity Assurance Officers 	VC
10	Theft of University assets	<ul style="list-style-type: none"> • Low integrity and ethics. • Increased in cost of living. • Lack of self-esteem and efficacy. • Security lapse. • Lack of biometric surveillance systems and asset tagging systems. • Ineffective inventory control practices. 	2	1	1		3	6	Reduce/Treat.	<ul style="list-style-type: none"> • Sensitize staff on integrity and ethics • Engagement of armed security personnel. • Intelligence gathering from the community • Enhancement of disciplinary procedures on rogue students and staff. • Initiate the installation of a biometric system. • Enhance security surveillance. • Enhance asset management process. 	VC

KEY:

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

Risk level Ratings= Likelihood x Highest Consequence score indicator

Conclusion

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



MATERIAL ARREARS IN STATUTORY

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

REVIEW OF KENYA'S ECONOMY AND HIGHER EDUCATION SECTOR

Introduction

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

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

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

Review of Kenyan Higher Education Sector in FY 2024/25

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



Risks and Implications for FY 2025/26

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

Future Developments in Kenyan Higher Education (2025–2028)

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



STRATEGIC DIRECTION FOUR: INVEST IN STRATEGIC MARKETING AND PUBLIC RELATIONS

Introduction

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

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

acting as the primary tool for online presence and communication.

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



Kibabii University is ISO 9001: 2015 Certified

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3rd Media Relations Symposium

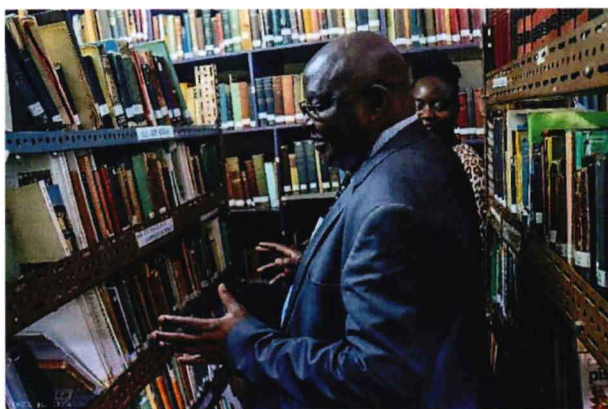
As part of its commitment to fostering strong media partnerships, Kibabii University hosted the 2025 Media Relations Symposium on Friday, 28th March, 2025. The annual event, which was first launched in 2023, serves as a platform for engaging with journalists, digital content creators, and media professionals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

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

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

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

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



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

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

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



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

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

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

Kibabii University Joins partners in Marking World Condom Day

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

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

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

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

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

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

Customer Week Celebrations 2024: Going Above & Beyond

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

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

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

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



KIBU Contributes to Bungoma National Polytechnic Agricultural Expo



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

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

CUSTOMER CARE

Customer Care Desk Analysis

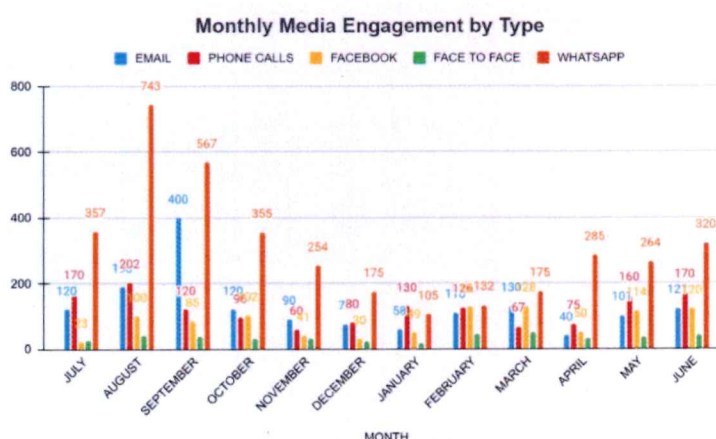
During the 2024/2025 Financial Year, the Customer Care Desk received and responded to a total of 6,748 enquiries across various communication platforms. These included email, phone calls, Facebook, face-to-face interactions, and WhatsApp, reflecting a hybrid approach to customer engagement that prioritized accessibility and responsiveness. WhatsApp emerged as the most frequently used channel, accounting for over 3,000 enquiries, followed by phone calls and email, which together consistently contributed a significant proportion of monthly interactions.

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

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

Customer Care 2024/2025 Media Analysis Report

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



DIGITAL MEDIA

Website Analytics Summary (2024/2025)

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





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

Introduction

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



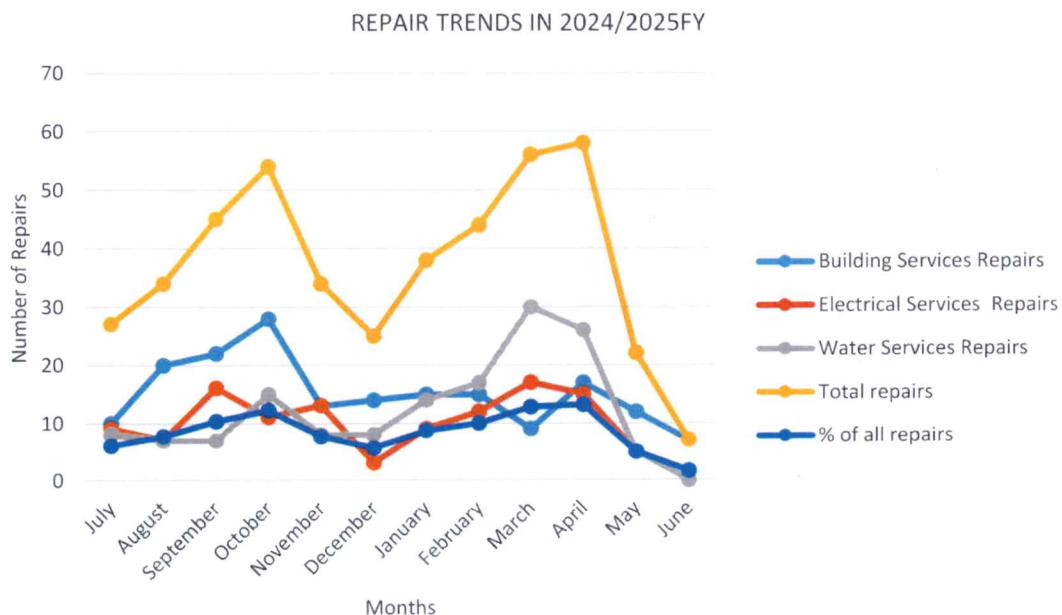
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Repairs and Maintenance

In the year in review the University undertook repairs to a total of 439. The builds repairs were 177 accounting for 40.3% of all the repairs executed in the financial year 2024/2025. Electrical services repairs were 117 representing 26.7% of the repairs undertaken in the year. The water services repairs were 145 representing 33% of all the repairs. The highest number of repairs were executed in the month of April 2025 representing 13.2% followed by March 2025 and October 2024 at 12.8% and 12.3% respectively. These was because these were months when we had maximum number of students on campus. The lowest number of repairs were reported in the month of June,

2025 at 1.6%. In the month of June 2025, the University was carrying out major maintenance activities especially in the student related facilities. In addition, most of the students were in long vacation. The university endeavours to a more preventive maintenance to reduce the number of repairs reported and executed in the subsequent years. Repair of chairs has been continuous through the financial year with the available repair materials. However, the damage of lecture chairs is on the increase, which may need urgent management intervention to reduce on the cost of maintenance.



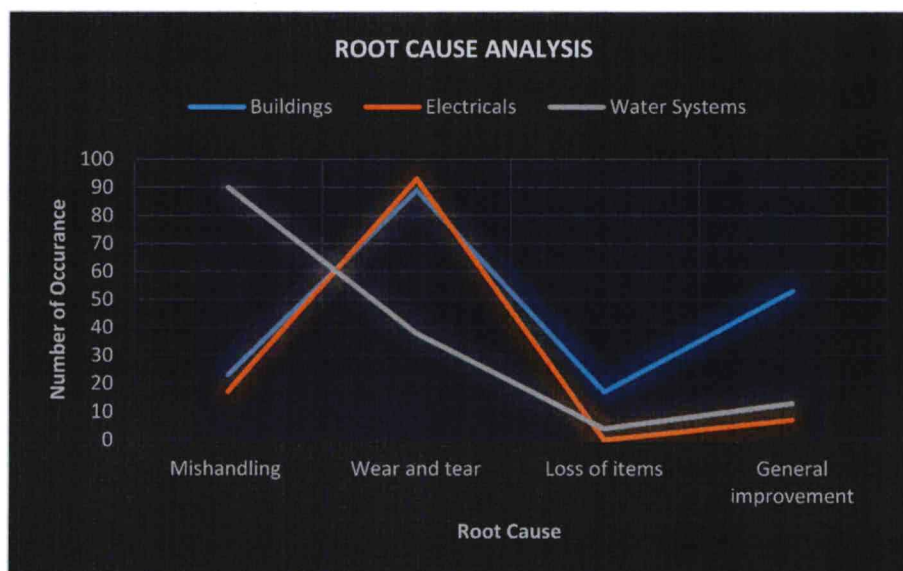
Root Cause Analysis

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

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

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

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

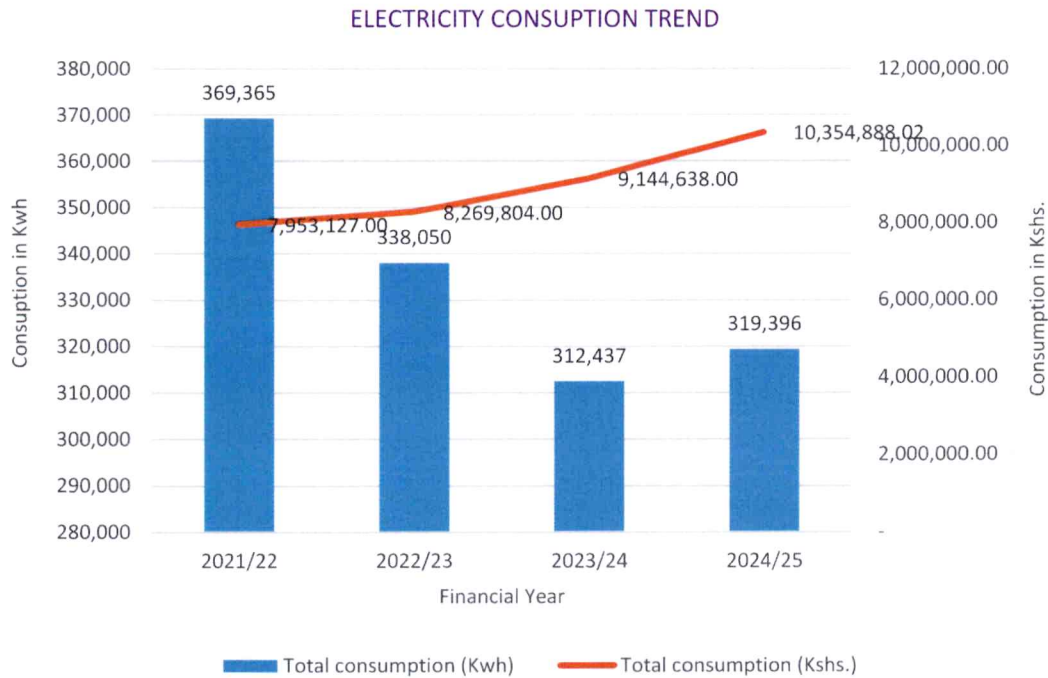


Electricity Consumption

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



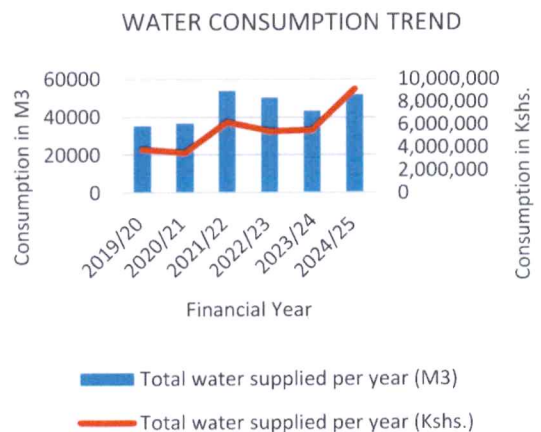
Figure: Electrical Power consumption in kwhs and Cost in Kshs in different Financial Years (July, 2022 – June, 2025)



Water Consumption



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



ICT Infrastructure in the University



Introduction

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

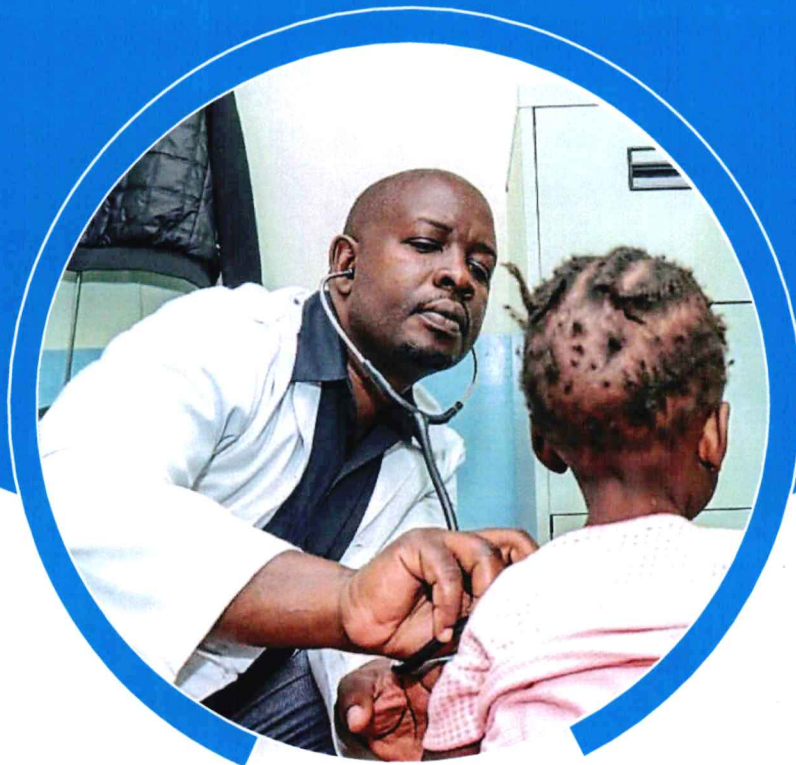
Key Highlights

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

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

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





STRATEGIC DIRECTION SIX: PROVIDE QUALITY HEALTH CARE SYSTEMS

Introduction

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

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

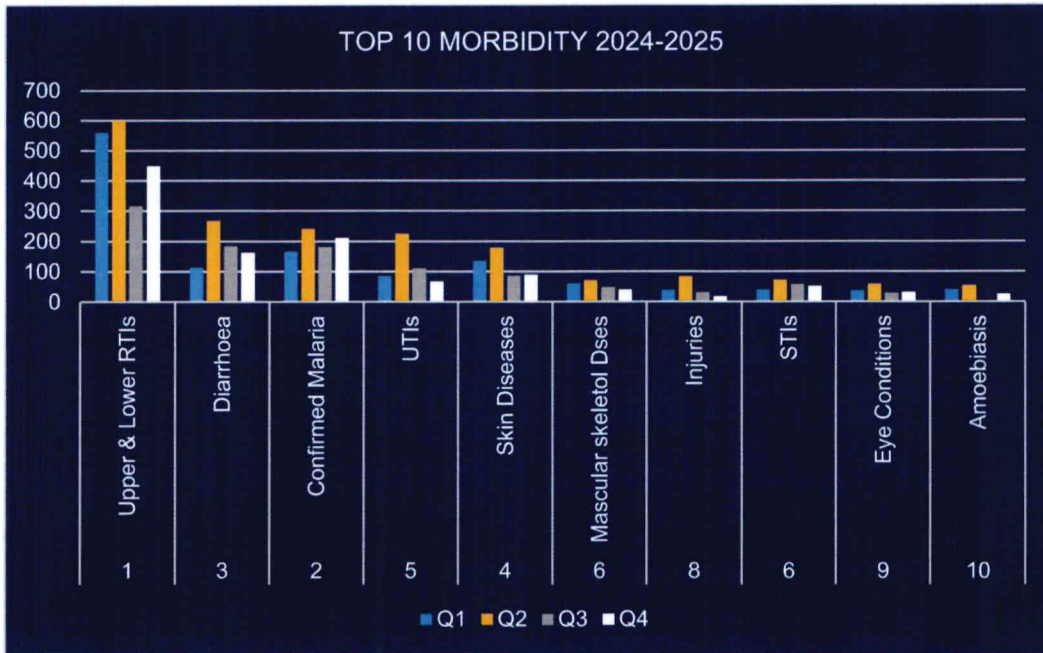


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Morbidity Trends

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



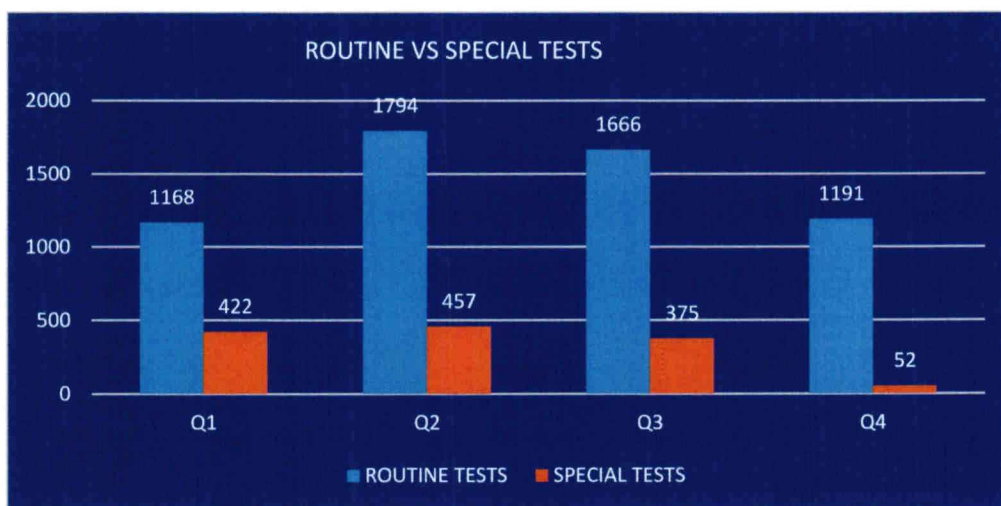
Outpatient Services

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



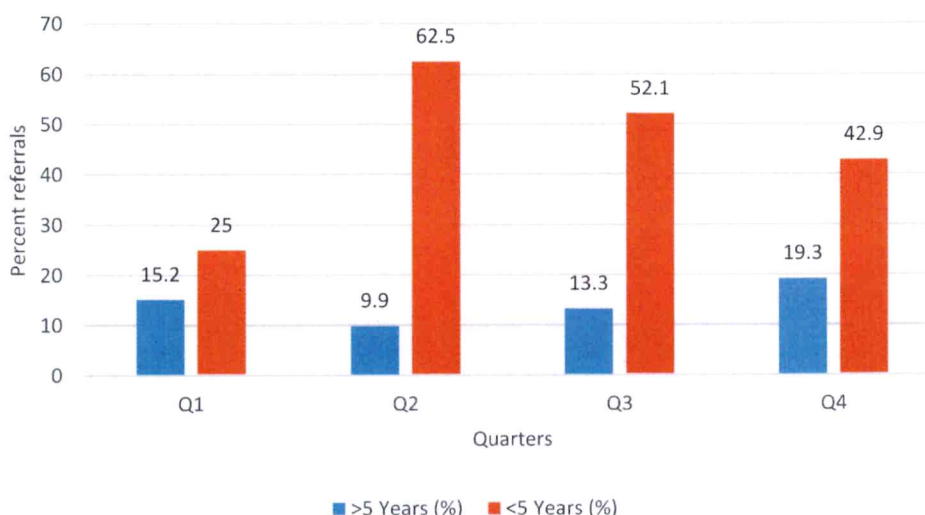
Laboratory Services and Malaria Testing

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



Referral Services

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



Social Health Authority (SHA) Engagement



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

Public Health Management in the University

PUBLIC HEALTH

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





10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

1.0 SUSTAINABILITY STRATEGY AND PROFILE

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

2.0 Environmental performance

a) National Tree Growing Restoration Campaign

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

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



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KIBABII UNIVERSITY'S COMMITMENT

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

- ❖ Establishing KIBU Environmental Management and Mainstreaming Committee to oversee environmental conservation efforts; and
- ❖ Reviewing its KIBU Environmental Management and Mainstreaming Policy 2022 to align it to global, national and institutional environmental conservation priorities;
- ❖ Enhancing environmental conservation efforts by embracing environmental education and conservation through tree planting in the University community and its environs; and
- ❖ Putting in place mechanisms for liquid and solid including electronic waste management based on the reduce, reuse and recycle principles.

ENVIRONMENTAL PERFORMANCE

Tree Propagation and Planting

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

Waste Recycling

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

Water Harvesting

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

Bamboo Planting and Wastewater Treatment

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

Environmental Partnerships

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



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3.0 EMPLOYEE WELFARE

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

Occupational Health and Safety

To comply with OSHA Act, 2007, the University is registered with Directorate of Occupational Safety and Health. It has since constituted Occupational Safety and Health Committee. Abstracts of Occupational Health and Safety (No. 15 of 2007) at key areas have been mounted. First Aid Training was held on 26th June, 2025 and Fire Training was held on 27th June, 2025 at Kibabii University. The training was conducted by Afrisafe International Limited. Sixty-five (65) members of staff both administrative and academic staff were trained.

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

Staff Training

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

Public Service Commission (PSC) Values and Principles

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

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

Industrial Relations

To improve industrial relations between the employer and the Unions, the University facilitated Completion of 2017-2021 Local Chapter CBAs for all the three Unions (UASU, KUSU, and KUDHEIHA). The CBAs have been finalized and are in the process of being signed and registered in court.



Staff Sports Day and End Year Party

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

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

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



ABOVE: Members of staff during an outdoor bonding session



ABOVE: Members of staff keenly following the Awards Ceremony

4.0 MARKET PLACE PRACTICES-

i) Responsible competition practice.

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

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

ii) Responsible Supply chain and supplier relations

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

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

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



iv) Product stewardship or Awareness creation

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

v) Corporate Social Responsibility / Community Engagements

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

Free Medical Camp at Mayanja market

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



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

Adoption of Kaberwa Dam

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

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

Staff dependent scholarship

As part of its commitment to promoting education and social welfare, Kibabii University introduced the Staff Dependent Scholarship Programme under its Corporate Social

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

Students Scholarship through KUPPET and KNUT waiver

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

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



11. REPORT OF THE UNIVERSITY COUNCIL

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

Principal activities

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

Results

The results of the University for the Year ended June 30, 2025 are set out on page 1

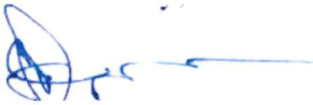
University Council

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

Auditors

The Auditor General is responsible for the statutory audit of the University for the year ended June 30, 2025 in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Council



.....
Prof. Isaac Ipara Odeo

SECRETARY TO THE UNIVERSITY COUNCIL



12. STATEMENT OF UNIVERSITY COUNCIL'S RESPONSIBILITIES

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

The Council is responsible for the preparation and presentation of the University's financial statements, which give a true and fair view of the state of affairs of the University for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the University; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; safeguarding the assets of the University; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The University Council accept responsibility for the University's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the University's Act. The Council is of the opinion that the University's financial statements give a true and fair view of the state of The University's transactions during the financial year ended June 30, 2025, and of its financial position as at that date. The Council further confirms the completeness of the accounting records maintained for the University, which have been relied upon in the preparation of the University's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The University's financial statements were approved by the Council on 21/10/25 and signed on its behalf by:



CHAIRMAN OF COUNCIL



VICE CHANCELLOR

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kibabii University set out on pages 1 to 47, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets,

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kibabii University as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Universities Act, 2012 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

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

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Audit Matters

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

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

In the circumstances, the issues remain unresolved.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

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

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

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

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

2. Non-compliance with Law on Staff Ethnic Diversity

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

In the circumstances, Management was in breach the law.

3. Underrepresentation of Persons with Disabilities in Employment

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

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

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

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

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

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

5. High Wage Bill

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

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

6. Wasteful Expenditure on Evaluation of Tenders

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Ineffective Internal Audit Function

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

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

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

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

Responsibilities of the Management and the University Council

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 November, 2025

Appendix I

Unresolved Prior Year Matters

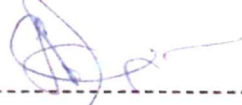
Reference No. of the Auditor-General's Report	Observation
	Report on the Financial Statements
1	Unconfirmed Employee Payables
2	Unaccounted for Students Caution Money
	Emphasis of Matter
	Budgetary Control and Performance
	Report on Lawfulness and Effectiveness in the Use of Public Resources
1	Excess Wage Bill
2	Non-Compliance with Law on Staff Ethnic Diversity

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

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

The notes set out on pages 6 to 34 form an integral part of these Financial Statements.

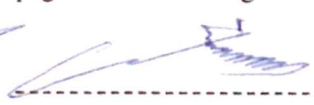
The Financial Statements set out on pages 1 to 34 were signed on behalf of the University Council by:



VICE CHANCELLOR

Prof. Isaac Ipara Odeo

DATE: 3/10/2025

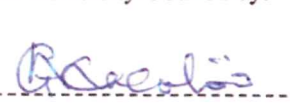


FINANCE OFFICER

CPA Dr. Benjamin Oduori

ICPAK MEMBER NO: 7492

DATE: 3/10/2025



CHAIRMAN OF COUNCIL

Prof. Chris Macoloo

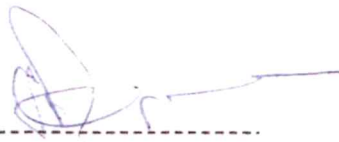
DATE: 3/10/2025



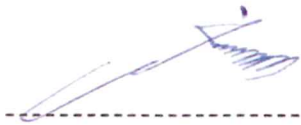
15. STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2025

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

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



VICE CHANCELLOR
Prof. Isaac Ipara Odeo
DATE: 3/10/2025



FINANCE OFFICER
CPA Dr. Benjamin Oduori
ICPAK MEMBER NO: 7492
DATE: 3/10/2025



CHAIRMAN OF COUNCIL
Prof. Chris Macoloo
DATE: 3/10/2025

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

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

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

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

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

VICE CHANCELLOR

Prof. Isaac Ipara Odeo

DATE: 3/19/2025

FINANCE OFFICER

CPA Dr. Benjamin Oduori

ICPAK MEMBER NO: 7492

DATE: 3/10/2025

CHAIRMAN OF COUNCIL

Prof. Chris Macoloo

DATE: 3/10/2025

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

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

BUDGET NOTES

1. Rendering of services- Tuition Fees

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

2. Use of Goods and Services

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

3. Repairs and Maintenance

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

4. Budget Reconciliation

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

19. NOTES TO THE FINANCIAL STATEMENTS

1. General Information

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

2. Statement of Compliance and Basis Of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment at fair value and impaired assets at their estimated recoverable amounts. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the University's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 18.

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

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

3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30th June 2024.

There were no new and amended standards issued in the financial year.

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

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st 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 that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use of assets and lease liabilities.
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st 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.

IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>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.</p> <p>The standard will ensure that assets values are correctly reported by either their historical costs or current values depending on their nature as determined by an entity from time to time.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January, 2025</i></p> <p>The objective of this Standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none">Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.Clarifying transaction costs guidance to enhance consistency across IPSAS.Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>This will help to enable reliable estimation of amounts used during the reporting period.</p>
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>The standard will ensure ease of referencing when reporting the various classes of revenues within the reporting period.</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the Standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

Revenue from non- exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the University and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realized in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

Revenue from Exchange Transactions

Rendering of Services

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

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

Sale of goods

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

Rental income

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

b) Budget information

The original budget for FY 2023-2024 was approved by the National Assembly in June, 2023.

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

A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is presented in the statement of comparison of budget and actual amounts.

c) Investment property

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

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 50-year period.

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

d) Property, plant and equipment

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

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.



f) Financial Instruments

Financial Assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The University determines the classification of its financial assets at initial recognition.

Loans and receivables

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

Impairment of financial assets

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

- The debtors or an entity of debtors are experiencing significant financial difficulty.
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization.
- Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The University determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

i) Inventories

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the University.

j) Provisions

Provisions are recognized when the University has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

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



Contingent liabilities

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

Contingent assets

The University does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the University in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

k) Nature and purpose of reserves

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

Revaluation Reserves

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

Capital Reserves

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

Revenue Reserves

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

l) Changes in accounting policies and estimates

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

m) Employee benefits

Retirement benefit plans

The University provides retirement benefits for its employees. The University operates a defined contribution plan under which the University pays fixed contributions into a separate fund, and has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

n) Foreign currency transactions

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

o) Related parties

The University regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the University, or vice versa. Members of Council and key Management members are regarded as related parties; with the latter comprising, the Vice Chancellor and senior managers.

p) Cash and cash equivalents

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

q) Comparative figures

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

IPSAS 3: Accounting Policies, Changes in Estimates and Errors

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

r) Subsequent events

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

5. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the University's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The University based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the University. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

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

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

The annual depreciation rates in use are:

- Building 2%
- Plant, machinery and equipment 10%
- Furniture and fittings;
 - Office furniture 7%
 - Lecture hall furniture 12.5%
- Library books 10%
- Motor Vehicles 16.67%
- Computers 20%
- Intangible assets – Amortized over useful life

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

Provisions

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

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

Provision for bad debts

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



6 A) TRANSFERS FROM OTHER GOVERNMENT ENTITIES

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

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

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

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

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

7 A) OTHER ORGANIZATIONAL GRANTS

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

B) OTHER ORGANIZATIONAL GRANTS- RECOGNIZED IN CASH FLOW

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



8 A) PUBLIC CONTRIBUTIONS AND DONATIONS

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

B) PUBLIC CONTRIBUTIONS AND DONATIONS – RECOGNIZED IN CASH FLOW

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

9A) RENDERING OF SERVICES - TUITION FEES

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

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

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

10. RENDERING OF SERVICES – ADMINISTRATIVE FEES

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



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

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

11. SALE OF GOODS AND SERVICES

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

12. RENTAL REVENUE FROM FACILITIES AND EQUIPMENT

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

13. OTHER INCOMES

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

14. USE OF GOODS AND SERVICES

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



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



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

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

15. EMPLOYEE COSTS

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

15B) EMPLOYEE COSTS RECORDED IN CASH FLOW

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

16. REMUNERATION OF COUNCIL MEMBERS

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

17. DEPRECIATION AND AMORTIZATION EXPENSE

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

18. REPAIRS AND MAINTENANCE

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

19. GRANTS AND SUBSIDIES

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

20. PUBLIC RELATIONS AND MARKETING COSTS

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

21. UNREALIZED GAIN FROM FOREIGN EXCHANGE TRANSACTIONS

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



22 A). CASH AND CASH EQUIVALENTS

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

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

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

23A). RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

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

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

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

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

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

24A). RECEIVABLES FROM EXCHANGE TRANSACTIONS

Description	Period as at 30th June, 2025	Period as at 30th June, 2024
	Kshs.	Kshs.
Current receivables		
Students fees debtors	563,573,137	265,436,876
Less: Provision for bad debts	(28,178,657)	(13,271,844)
Staff debtors	5,532,479	1,467,190
E-citizen General Debtors	5,528,891	0
	-	3,291,186
Bank guarantee Total Energies	-	2,500,000
Bank Guarantee - Kenya Power	667,820	667,820
Kenya Revenue Authority	3,672,009	3,672,009
Total current receivables	550,795,679	263,763,237
Total receivables	550,795,679	263,763,237



24 (B).

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

24 (C).

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

25. INVENTORIES

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

26. PROPERTY, PLANT AND EQUIPMENT

Cost	Land	Buildings	W.I.P	Computers,				Library Books	TOTAL Kshs.
				Plant And Equipment	Printers & Copiers	Furniture & Fittings	Motor Vehicles		
As at 1st July, 2023	96,152,728	2,160,735,964	66,168,480	76,817,132	113,690,575	75,944,887	91,058,705	100,919,660	2,781,488,131
Additions	-	-	41,305,758	1,224,930	3,257,160	1,285,000	-	1,081,363	48,154,211
Donations	-	-	-	-	-	-	-	207,490	207,490
Transfer/adjustments	-	75,480,925	79,435,325	1,932,000	-	2,022,400	-	-	-
At 30TH JUNE, 2024	96,152,728	2,236,216,889	28,038,913	79,974,062	116,947,735	79,252,287	91,058,705	102,208,513	2,829,849,832
As at 1st July, 2024	96,152,728	2,236,216,889	28,038,913	79,974,062	116,947,735	79,252,287	91,058,705	102,208,513	2,829,849,832
Additions	-	-	17,549,520	2,366,952	9,833,893	347,400	-	1,587,011	31,684,776
Donations	-	-	-	-	-	-	-	650,000	650,000
Transfer/adjustments	-	-	28,038,913	-	-	-	28,038,913	-	-
At 30th June, 2025	96,152,728	2,236,216,889	17,549,520	82,341,014	126,781,628	79,599,687	119,097,618	104,445,524	2,862,184,608
Depreciation and impairment									
At 30th June, 2023	-	263,882,277	-	29,805,929	73,390,000	62,073,233	88,775,818	86,795,743	604,723,000
As at 1st July, 2023	-	263,882,277	-	29,805,929	73,390,000	62,073,233	88,775,818	86,795,743	604,723,000
Depreciation	-	44,724,338	-	6,329,900	12,967,900	2,169,789	1,524,968	5,337,233	73,054,128
Prior year adjustment	-	-	-	-	-	-	-	-	-
At 30th June, 2024	-	308,606,615	-	36,135,829	86,357,900	64,243,022	90,300,786	92,132,976	677,777,128
As at 1st July, 2024	-	308,606,615	-	36,135,829	86,357,900	64,243,022	90,300,786	92,132,976	677,777,128
Depreciation	-	44,724,338	-	6,565,560	14,669,437	2,096,115	5,440,417	5,311,253	78,807,120
Prior year adjustment	-	-	-	-	-	-	-	-	-
At 30th June, 2025	-	353,330,953	-	42,701,389	101,027,337	66,339,137	95,741,203	97,444,229	756,584,248
Net book values									
At 30th June, 2025	96,152,728	1,882,885,936	17,549,520	39,639,625	25,754,291	13,260,550	23,356,415	7,001,296	2,105,600,360
At 30 th June, 2024	96,152,728	1,927,610,274	28,038,913	43,838,233	30,589,835	15,009,265	757,919	10,075,537	2,152,072,704

Property, Plant & Equipment assets that are fully depreciated

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



27. INTANGIBLE ASSETS-SOFTWARE

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

28. TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS

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



29. REFUNDABLE DEPOSITS FROM CUSTOMERS

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

30. DEFERRED INCOME

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

31. EMPLOYEE PAYABLES

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



32. PAYMENTS RECEIVED IN ADVANCE

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

33. CURRENT PROVISIONS

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

34. RECONCILIATION OF CASH GENERATED FROM OPERATIONS

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

35. Financial Risk Management

The University's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The University's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The University does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The University's financial risk management objectives and policies are detailed below:

i) Credit risk

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

cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by Council. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the University's management based on prior experience and their assessment of the current economic environment.

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

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

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the University has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The University has significant concentration of credit risk on amounts due from Students.

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

ii) Liquidity risk management

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

The table below represents cash flows payable by the University under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month Kshs	Between 1-3 months Kshs	Over 5 months Kshs	Total Kshs
At 30 June 2025				
Trade payables	164,691,373	-	-	164,691,373
Provisions	-	-	2,500,000	2,500,000
Fees Received in advance	88,568,798	-	-	88,568,798
Refundable Deposits to Customers	10,053,070	-	-	10,053,070
Employee Payables	265,304,549	-	-	265,304,549
Total	528,617,790	-	2,500,000	531,117,790
At 30 June 2024				
Trade payables	71,999,083	-	-	71,999,083
Provisions	-	-	500,000	500,000
Fees Received in advance	82,435,683	-	-	82,435,683
Refundable Deposits to Customers	11,109,250	-	-	11,109,250
Employee Benefit Obligation	279,205,079	-	-	279,205,079
Total	444,749,095	-	500,000	166,044,016

iii) Market risk

The University has put in place an internal audit function to assist it in assessing the risk faced by the University on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the University's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The University's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the University's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

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

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

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

FY 2024/2025

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



Foreign currency sensitivity analysis

The following table demonstrates the effect on the University's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate Kshs	Effect on Profit before tax Kshs	Effect on equity Kshs
2025			
Euro	10%	778,192.90	-
USD	10%	343,754.40	-
2024			
Euro	10%	85,565.00	-
USD	10%	336,064.10	-

b) Interest rate risk

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

Management of interest rate risk

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the University's market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The University considers relevant and observable market prices in its valuations where possible.

v) Capital Risk Management

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

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

36. RELATED PARTY DISCLOSURES

Nature of related party relationships

Parties related to the University include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal owner of the University, holding 100% of the University's equity interest.

Other related parties include:

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



20. APPENDICES

APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the External Auditor, and Management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Unsupported Work-in-Progress	The Figure of Kshs. 80,035,250 was supported by a schedule which had been presented for audit verification together with supporting documentation which included copies of the interim certificates.	Awaiting PIC report	N/A
2.	Material Uncertainty Related to Going Concern	The University was adversely affected by the Covid-19 pandemic during the financial year 2020/2021 where semester dates were distorted, affecting the revenues drastically. The effects of this were still being felt in the financial year 2021/2022. It is however worth noting that the University has put in place strategies to reverse this trend including the introduction of blended teaching and learning. As a result, the University recorded an improved performance in the year 2021-2022 by reducing the deficit by Kshs. 127,950,125 to Kshs. 57,942,929 (2021-2022) up from a deficit of Kshs. 185,893,054(2020-2021). In the FY2023/2024 onwards, the University also expects the new funding model to help in minimizing the funding challenge if fully implemented.	Awaiting PIC report.	N/A
3.	Budgetary Control and Performance	Included in the Kshs. 1,165,448,455 expenditure for the year are depreciation and amortization expenses totalling to Kshs. 71,226,732 which is a non-cash expense. This figure also includes some accrued gratuity expenses of Kshs. 26,030,102. The University now includes this expenses in its recurrent budget.	Awaiting PIC report.	N/A
4.	Unresolved Prior Year Matters	The University is working towards ensuring that all issues raised by the auditors are addressed. A good number of which have already been fully resolved with others e.g. ethnic diversity, wage bill and debtors being addressed progressively as the University implements strategies that have been put in place to resolve the issues.	Awaiting PIC report.	N/A

5.	Non- Compliance with Law on Ethnic Diversity	<p>Management wish to comment and give the actions taken as follows;</p> <p>Reasons for non-compliance with Ethnicity are as below:</p> <ol style="list-style-type: none"> i. At the inception of Kibabii University College, staff from Masinde Muliro University of Science & Technology (MMUST) were seconded to work at Kibabii University College. After the award of the Kibabii University (KIBU) Charter in November, 2015 majority of staff who were from Luhya Community opted to remain at KIBU. Out of forty (40) employees who came from MMUST, thirty-three (33) staff were Luhyas (82.5%). ii. Following the signing of the 2013-2017 National CBA between Inter-Public Universities Council Consultative Forum (IPUCCF) and KUDHEIHA Union on 15th March, 2017, Clause 10 stipulated that they convert all staff on casual terms to contractual terms. KUDHEIHA Union leaders thereafter went to Court seeking for orders to compel the University to implement the signed CBA which orders were granted by the Court to hire forty-seven (47) staff on casual terms to contractual terms where forty-two (42) staff were from Luhya Community iii. The Legal Notice provided for inheriting Kibabii Diploma Teachers College, its assets and staff. Majority of staff took every opportunity to apply for positions that were advertised at Kibabii University and were absorbed. It is noted that all the thirteen (13) staff who joined the University from Kibabii Diploma Teachers College (100%) were Luhyas. iv. Reluctance by disadvantaged and marginalized groups in applying for arising job opportunities in the Institution v. Location of the University. The University is located in a region dominated by Luhya community and thus most applications come from the Region. vi. At inception of Kibabii University, the University did not have full time lecturers, and therefore relied on part time lecturers, majority of whom came from the Luhya Community. When the positions were advertised at the University, most part time Lecturers applied and were considered for the positions. vii. Despite conducive working conditions by the University such as timely salary payment, timely payment of statutory deductions, loan facilities, medical benefits, members of staff from other ethnic communities still exit the University. viii. Failure of shortlisted candidates from disadvantaged and marginalized groups to turn up for interviews ix. Failure of appointed candidates from disadvantaged and marginalized groups to take up positions. <p>Actions taken;</p> <p>The University has put in place the following mitigation measures:</p> <ol style="list-style-type: none"> i. The University has not achieved optimal staffing level as per CUE requirements. The current number of academic staff is below the ideal staff establishment; the University cannot recruit because of Government policies on freeze of employment. If authority to recruit academic staff and funding is given by the Government it will mitigate ethnicity ii. The University gives priority to less represented ethnic groups when an opportunity arises. When the University started a Learning Centre in Turkana, staff from the area were engaged in the Learning Centre. On the advice by the Ministry of Education to close the Learning Centre, the staff of the Centre were retained to work at Kibabii Main Campus.
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6.	Long Outstanding Receivables from Exchange Transactions	<p>The University in compliance with Regulation 93(6) of the PFM Act instituted recovery from salaries of Staff who failed to account for imprests within the timelines stipulated in Regulations 93(5) of the Public Finance Management. This recovery could however not be done all at once due to the fact that the University must as well comply with labor laws that do not allow an employer to deduct from an employee's salaries monies to the extent that they remain with less than one third of their basic salary as their net salary. The figure of Kshs. 277,412,430 represented all student debtors including first year students and 3rd and 4th year students who were invoiced towards the end of the financial year. The students' handbook allows students a deferral limit of up to three years and the University is optimistic that these amounts will be recovered. The University has also constituted a debt management committee that is tasked with the responsibility of following up on University debts. This will go a long way in giving reasonable assurance that the debts carried in the University books will be recovered.</p>	Awaiting PIC report.	N/A
7.	Excess Wage Bill	<p>Management wish to comment and give the actions taken as follows; The University is in concurrence with the Office of the Auditor General's observation on the requirement of Section 26(1a) of the Public Financial Management Act (National Government Regulations) 2012 which provides the limit for compensation of employees at 35% of the total receipts. The University could not attain this requirement of 35% of total receipts because of its context as a service industry. The core mandate of the University is the provision of quality teaching, research and extension services. These are labor intensive as the University is required to employ qualified academic and administrative staff to achieve its mandate and to adhere to the Commission for University Education (CUE) regulations.</p>	Awaiting PIC report.	Continuous

7		<p>This is the main reason why the University incurred the largest cost on salaries. According to the 2015 CUE guidelines on establishment of new Universities in Kenya: 2015 CUE Guidelines on Establishment of a New Universities in Kenya, Chapter 6, Section 1, Subsection 2; each department should have atleast;-</p> <ul style="list-style-type: none"> ▪ One professor/Associate Professor ▪ Two other academic staff at the level of lecturer (PhD holders) <p>The Commission for University Education, Universities Standards and Guidelines, 2014 PROG/STD/17 further guides on the qualification of academic programme heads, heads of academic programme specialization areas, the ratio of full time to part time academic staff members, minimum qualifications for academic staff, lecturer: student ratio, maximum number of students an academic staff can supervise in any given academic year and the maximum lecturer workload (CUE, Universities Standards and Guidelines, 2014).</p> <p>Some of the Challenges Experienced by Kibabii University in achieving 35 per cent Wage Bill to Revenue Ratio provided in the PFM Regulations, 2015.</p> <p>i. Inadequate Funding: Kibabii University faces a challenge of securing sufficient funding from Government sources and other revenue streams, leading to financial constraints in meeting salary expenses. Over the years, Kibabii University has been funded at 46% by GoK instead of 80% of the Differentiated Unit Cost (DUC). The underfunding has occurred over the years since inception in 2012/2013 financial year to date. In some instances the budget cuts have seriously affected the University particularly on capital development funding. This affects the revenue base hence impacts negatively on attainment of the 35% wage bill requirement as stipulated in the Public Finance Management Act Regulations, 2015.</p> <p>ii. Rising Personnel Costs due to unfunded CBAs Kibabii University struggles with escalating personnel costs, including salaries, benefits, and pension contributions as a result of unfunded nationally negotiated Collective Bargaining Agreements (CBAs).</p>	Awaiting PIC report.	Continuous
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		<p>This make it challenging to maintain a reasonable wage bill to revenue ratio.</p> <p>iii. Staffing Levels: Staff-to-student ratios requirement by the Commission for University Education (CUE) contribute to increased wage bills. Kibabii University finds it difficult to strike a balance between maintaining quality education and managing costs.</p> <p>iv. Collective Bargaining Agreements Negotiations with labor unions and the implementation of Collective Bargaining Agreements influence wage bills. Meeting the agreed-upon terms while adhering to financial regulations is a complex task. Kibabii University has in the recent past negotiated zero CBA's with unions due to inadequate funding and guidance from Salaries and Remuneration Commission. If 2017-2021 CBA is fully implemented, the University's revenues will be enhanced consequently reducing the wage bill percentage.</p> <p>v. Revenue Generation: Achieving the 35 per cent ratio may depend on the Kibabii University's ability to generate sufficient revenue. The University's ability to generate additional revenue streams are limited or/ unpredictable hence meeting the 35% ratio will be challenging considering its current situation.</p> <p>vi. Enrollment Fluctuations: Changes in student enrollment levels impacts revenue. Over the years there has been fluctuations in enrollment without corresponding adjustments in funding hence the University struggles to maintain the required wage bill to revenue ratio.</p> <p>Actions taken;</p> <p>a. Increase in Government Funding. The University has written to the Ministry of Education (MoE) to consider increase in funding. This is expected to be addressed by the new funding model if fully implemented by the Government of Kenya;</p> <p>b. Development of online academic modules and implementation of Blended Teaching. This has reduced face-to-face engagements thus reducing the wage bill.</p>	<p>Awaiting PIC report.</p>	<p>Continuous</p>
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		<p>c. Staff separation without replacement unless in critical areas. From the summary below, it is noted that the number of academic staff is increasing and the number of administrative staff decreasing.</p> <p>d. Conversion of Administrative Staff to teaching instead of external recruitment. The University has an approved Staff Conversion Policy (Appendix 2: Career Conversion Policy for converting qualified administrative staff to teaching positions to increase the number of lecturers and researchers without increasing the wage bill. This will enable the University adhere to CUE regulations without increasing the total number of staff as well. The six (6) members of administrative staff who met CUE requirements were converted to teaching in the FY 2023/24.</p> <p>e. Internal promotion of staff instead of external recruitment. Note: Wage bill Expenditure includes salaries and wages, pension (Employer Contribution) part-time paid, gratuity paid to staff whose contracts have ended and medical bills paid in the year).</p> <p>i. In 2023/2024, the University witnessed a notable decrease in its overall wage bill to revenue ratio compared to the previous financial year 2022/2023. That is from 0.76% to 0.68%.</p> <p>ii. In 2022/2023, the wage bill to revenue ratio decreased from 0.77% to 0.76% compared to the previous financial year 2021/2022.</p> <p>iii. The reduction in the wage bill to revenue ratio is attributed to a combination of factors, including implementation of staff conversion policy, staff separation without recruitment, and minimized staff recruitment to only critical areas.</p> <p>iv. In 2022, the University implemented cost containment measures, resulting in a modest decrease in the wage bill. This reduction was achieved through a temporary hiring freeze, and efficiency improvements in administrative processes.</p> <p>v. In 2021, there was a steady growth in the wage bill as the University undertook a strategic initiative to attract and retain top-tier faculty members. Investments in research and academic excellence led to increased hiring and higher salary expenditures.</p> <p>vi. The fluctuations in the ratio are indicative of the University's efforts to balance its commitment to competitive salaries for Faculty and staff with the need for financial sustainability.</p>	Awaiting PIC report.	Continuous
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8.	Failure to Establish Approved Policies ICT	The policies were developed and approved by the University Council	Resolved Awaiting PIC report	N/A
9.	Poor Financial Performance	<p>The deficit was majorly as a result of the University not being able to meet its revenue target for the year 2022/2023 mainly as a result of automating its fee payment policy. The effect of this was that students who had not fulfilled both academic and financial requirements for the previous periods were not allowed to report for the subsequent year. This resulted to students not being invoiced for subsequent semester thus reducing the reported revenues from tuition and tuition related administrative fees. However, it is expected to be a temporary downturn caused by the University's automation of these measures. Positive changes are anticipated as students adapt to these new processes. The University has already observed a reversal of this trend in the first three quarters of the Financial Year 2023/2024 posting of surpluses as a result of the Universities new funding model. In the 2022/2023 Financial Year the University was funded at 46% instead of 80% of the Universities projected incomes based on admitted students hence affected the financial base of the University therefore contributing to the realized deficit.</p> <p>ACTION TAKEN</p> <p>To further address this situation the University has taken the following measures;</p> <ul style="list-style-type: none"> i) The University implemented strategies such as blended teaching and learning methods which is intended to reduce cost of hiring part time lecturers e.g. in a situation where 40 part time lecturers were hired only one (1) is currently hired to teach particularly the common courses; ii) Reviewed and developed market-driven programs to attract more students and increase revenues; iii) Invested in automated systems (ERP) to reduce the workforce hence the wage bill; iv) Developed a staff conversion policy to increase the number of academic staff without external employment thus reducing the cost of hiring externally; and v) Implemented cost-cutting measures such as virtual meetings and sharing soft copies of documents instead of printing. These initiatives are aimed at improving the financial outlook and operational efficiency of the University. 	Awaiting PIC report	N/A

10.	Long Overdue Student fee debtors	<p>The overdue student fees debtor's balances were largely related to Privately Sponsored Students who had deferred their studies for different reasons including, lack of fees and health issues, while others with disciplinary cases had been suspended. The Kibabii University Student Handbook, 2016 provides that a student is allowed to defer their studies up to a maximum of three years. Despite these balances having been outstanding for more than a year, they were still within the three year limit as provided for in the Student's Handbook.</p> <p>Actions taken;</p> <p>a) Constitution of Debt Management Committee</p> <p>The University has constituted a Debt Management Committee that is tasked with the responsibility of following up on University debts. This will go a long way in giving reasonable assurance that the debts carried in the University books will be recovered. The Debt Management Committee has started to follow up the debts with an aim to recover. This is shown by evidence of students making commitment or proposing a payment plan to the University.</p> <p>b) Revision of Debt Management Policy</p> <p>The University has also reviewed its Debt Management Policy to make it more robust in debt recovery.</p> <p>c) Automation of Students Management Process</p> <p>The University has automated students' management process by linking students' reporting, course registration and examinations to fees payment.</p>	Awaiting PIC report	N/A
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11	<p>Irregular Variation of Construction of Academic Block Phase II (Main Works) Contract</p>	<p>The Contractor informed management that installation and testing of CCTV system had been finalized and invited the users for training. Subsequently, a meeting was called for pre-hand over inspection with the Contractor where the following issues were noted;</p> <ul style="list-style-type: none"> ▪ There were 16 CCTV cameras that had not been activated because of incompatible switches. ▪ The existing switches had no power over Ethernet (POE) and therefore could not be used in the activation of cameras. ▪ The Committee requested variation of contract to allow for inclusion of these switches which were missing in the Bills of Quantities (BQ). This was authorized by Management. ▪ The Contractor had to import the switches and therefore commissioning could not be done at the time. <p>Further, during pre-hand over meeting, the cameras operations were tested from the control room and the performance was found to be unsatisfactory. This was occasioned by slow speeds on the optical fiber connection between the server and Library. Three alternatives were available for Management;</p> <ol style="list-style-type: none"> 1. To install a new fibre cable and/or 2. To buy media converters or 3. To redistribute the Network Video Recorders (NVR) so that one NVR serves the library and the control room, the second one serves the main administration block and the third serves the academia tuition block. Management settled on the last option as it had no financial implication. <p>There was also an issue with storage capacity and the Contractor promised to supply the appropriate memory.</p> <p>Actions taken; The contractor satisfied all the requirements under the Contract and the CCTV surveillance system was commissioned and handed over to the University. It is still in use to date.</p>	Awaiting PIC report	N/A
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13.	Lack of Disaster Recovery Plan and Business Continuity Plan	<p>The University Management has developed the Disaster Recovery and Business Continuity Plans (Appendix 22:- Information and Communication Technology (ICT) Policies and Procedures Manual).</p> <p>University has implemented the timetable module and is in use. Courses are linked with respective Lecturers and timetabling done through ERP system (Appendix 22 b).</p> <p>Action taken; The Disaster Recovery and Business Continuity Plan was approved by the University Council (Appendix 22:- Information and Communication Technology (ICT) Policies and Procedures Manual).</p>	Awaiting PIC report	N/A
14	Unsupported Refundable Deposits from Customers	<p>These were monies deposited to the University account whose beneficiaries and purpose could not be established as at the time of reporting; mainly due to lack of sufficient information in regard to the purpose and beneficiary. This was being held in the unallocated deposits liability account (a suspense account) as follow up is made with the bank and other organizations to establish the purpose and beneficiaries. Once this is established the funds would then be transferred to the relevant income accounts or refunded to the persons who deposited if the deposits were done to the University account by error.</p> <p>Actions taken; Resolved; A follow up was done with the banks as well as other institutions and the funds posted to relevant revenue/ liability accounts. (Appendix 31:- Note 27 of Audited Financial statements for year ended 30th June, 2022).</p>	Awaiting PIC report	N/A

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

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

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

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

Status of Projects completion

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

APPENDIX III: STATUS OF PROJECTS COMPLETION

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

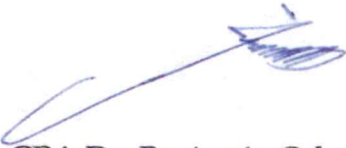
APPENDIX IV: TRANSFERS FROM OTHER GOVERNMENT ENTITIES


Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Where Recorded/recognized					Total Transfers during the Year
				Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry Education	13.08.2024	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	11.09.2024	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	08.10.2024	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	08.11.2024	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	05.12.2024	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	06.01.2025	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	07.01.2025	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	10.02.2025	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	13.03.2025	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	10.04.2025	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	02.05.2025	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	12.06.2025	Recurrent	26,580,706	26,580,706	0	0	0	0	26,580,706
Ministry Education	27.06.2025	Recurrent	54,144,218	54,144,218	0	0	0	0	54,144,218
Total			373,112,690	373,112,690	0	0	0	0	373,112,690

APPENDIX IV- INTER-ENTITY CONFIRMATION LETTER

TRANSFERRING ENTITY NAME:	MINISTRY OF EDUCATION		
BENEFICIARY ENTITY NAME:	KIBABII UNIVERSITY		
Break down of Transfers from the State Department for University Education and Research			
FY 2024/2025			
a. Recurrent Grants			
	Bank Statement Date	Amount (KShs)	FY to which the amounts relate
STATE DEPT HIGH /REC/FT24226588LV	13.08.2024	26,580,706	FY2024/2025
STATE DEPT HIGH /REC/FT242555PJ66	11.09.2024	26,580,706	FY2024/2025
STATE DEPT HIGH /REC/FT24282GV6LH	08.10.2024	26,580,706	FY2024/2025
STATE DEPT HIGH /REC/FT243131JM76	08.11.2024	26,580,706	FY2024/2025
STATE DEPT HIGH /REC/FT24340VKMYZ	05.12.2024	26,580,706	FY2024/2025
STATE DEPT HIGH /REC/FT250062GZMH	06.01.2025	26,580,706	FY2024/2025
STATE DEPT HIGH /REC/FT25007BVPLY	07.01.2025	26,580,706	FY2024/2025
STATE DEPT HIGH /REC/FT25041JYX37	10.02.2025	26,580,706	FY2024/2025
STATE DEPT HIGH /REC/FT25072M64RB	13.03.2025	26,580,706	FY2024/2025
STATE DEPT HIGH /REC/FT25100QL041	10.04.2025	26,580,706	FY2024/2026
STATE DEPT HIGH /REC/FT2512273PK1	02.05.2025	26,580,706	FY2024/2027
STATE DEPT HIGH /REC/FT251637V5JW	12.06.2025	26,580,706	FY2024/2028
STATE DEPT HIGH /REC/FT25178WRMPT	27.06.2025	54,144,218	FY2024/2029
		373,112,690	
b. Development Grants			
		Amount (KShs)	FY to which the amounts relate
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Total		0	0

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


CPA Dr. Benjamin Oduori
Finance Officer
KIBABII UNIVERSITY
DATE: 5th August, 2025


Margaret W. Kariuki
Head of Accounting Unit
MINISTRY OF EDUCATION
DATE: 5th August, 2025