

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

07 JUN 2023  
Wednesday

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OF KENYA  
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TABLED BY:	Hon. Kimani Ichung'och (Majority Party Leader)
CLERK OF THE TABLE:	Modo

**OF**

**THE AUDITOR-GENERAL**

**ON**

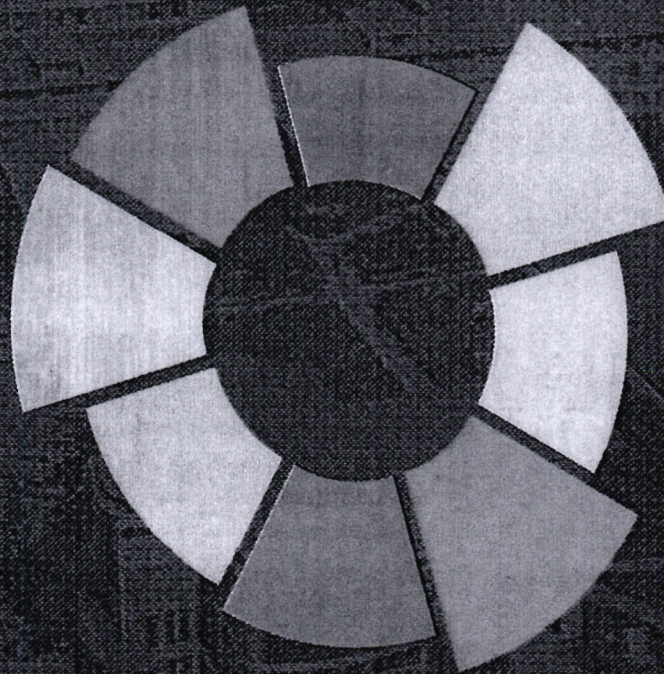
**KIBABII UNIVERSITY**

**FOR THE YEAR ENDED  
30 JUNE, 2022**



# KIBABII UNIVERSITY

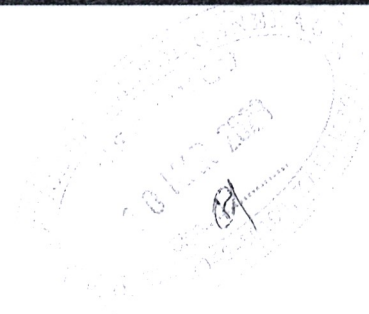
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDING  
30<sup>TH</sup> JUNE 2022



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. KEY UNIVERSITY INFORMATION AND MANAGEMENT

### A. BACKGROUND INFORMATION

#### The name 'Kibabii'

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

#### The History of Kibabii University

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

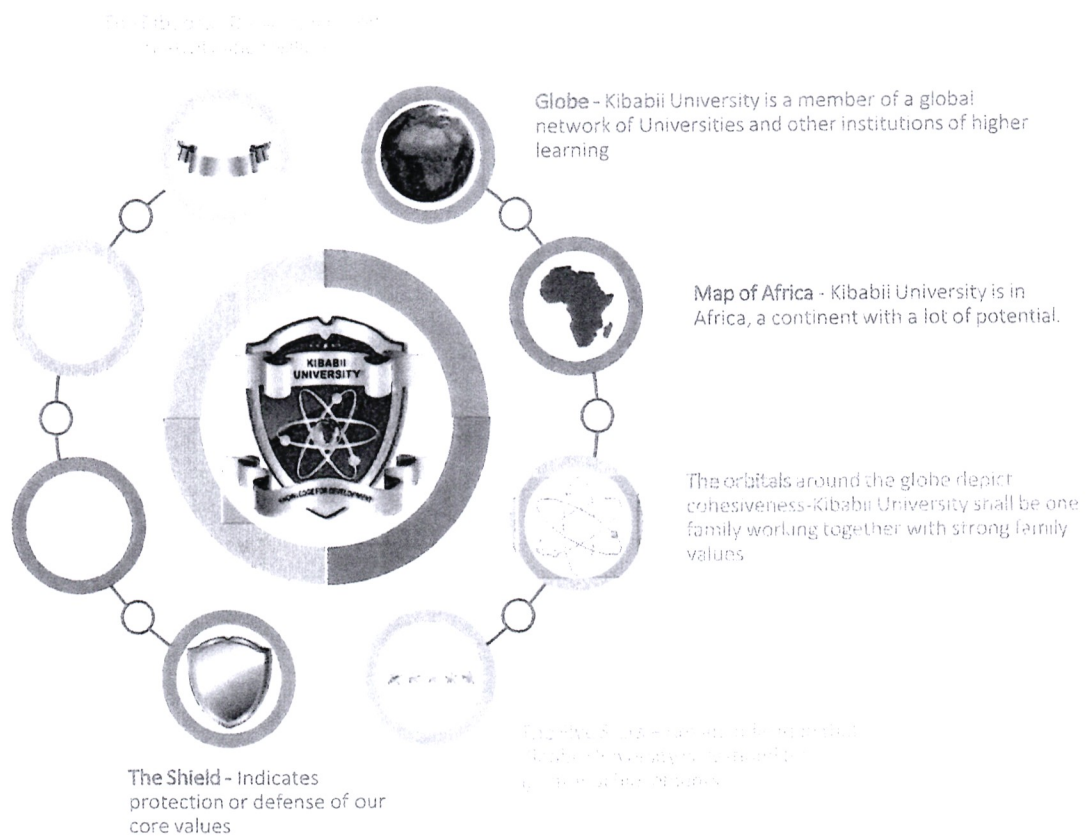
The proposed Kibabii Teachers Training College in Bungoma South District remained a mirage for more than twenty years until 19<sup>th</sup> September, 2007, when the process of actualizing this dream was initiated. The 3<sup>rd</sup> president of the Republic of Kenya, His Excellency President Mwai Kibaki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

After inauguration, leaders from Bungoma County requested His Excellency President Mwai Kibaki to declare the newly constructed facilities for Kibabii Diploma Teachers' College to be converted to Kibabii University College. This request was accepted and formalized by Legal Notice No. 115 of August 2011 that established Kibabii University College as a constituent College of Masinde Muliro University of Science and Technology.

The journey to becoming a fully-fledged university was completed on 14<sup>th</sup> November 2015 when Kibabii received Charter from His Excellency President Uhuru Kenyatta.

UNIVERSITY LOGO

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



CORPORATE COLORS

<b>GOLD</b>
•Gold is a Color of prestige and royalty
<b>ROYAL BLUE</b>
•Is a Color of the seas- a vast natural resource focused on our dream /vision so as to get realistic out-puts
<b>WHITE</b>
•Peace and Purity

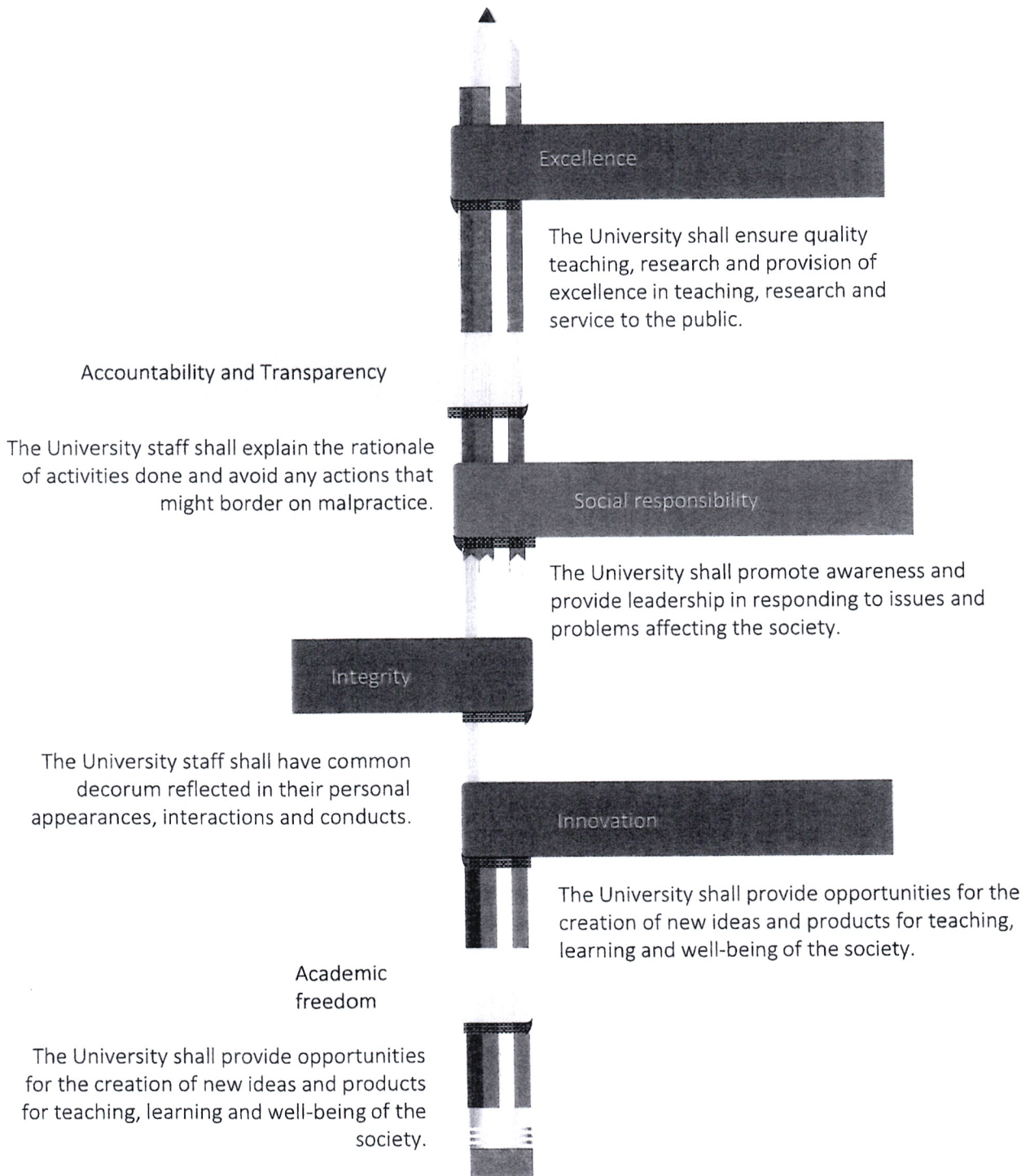
## B) PRINCIPAL ACTIVITIES

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

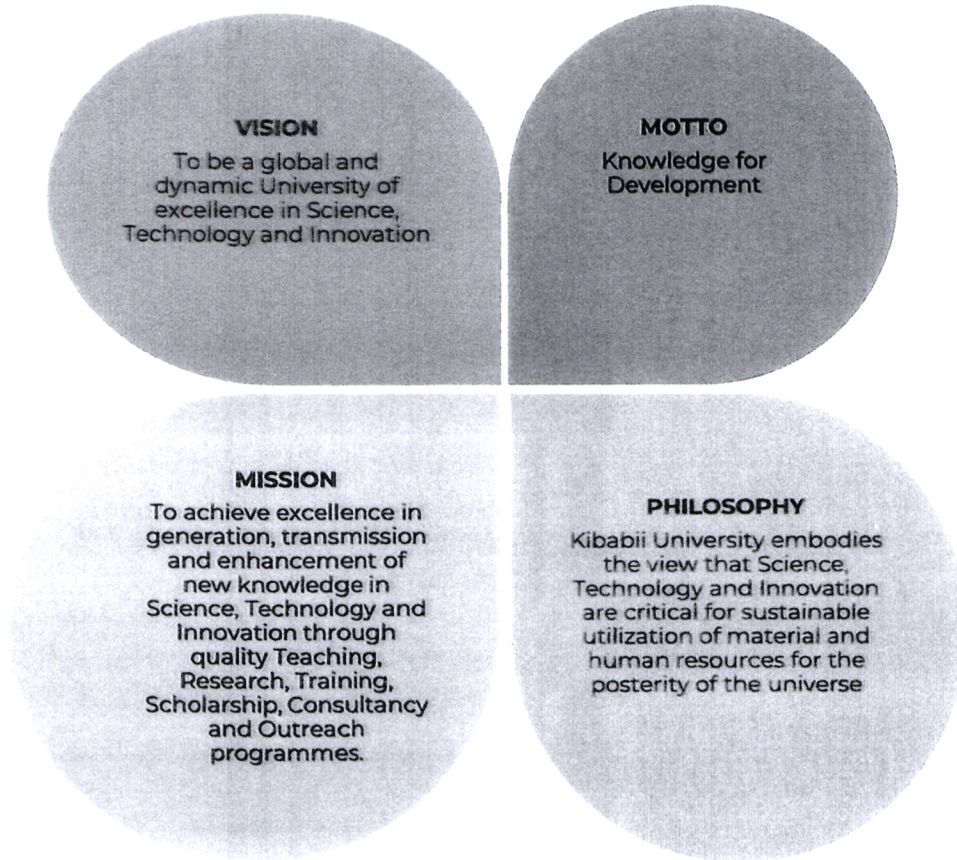
- a) Provide directly, or in collaboration with other institutions of higher learning, facilities for university education including technological, scientific, professional education and research;
- b) Advance knowledge and its practical application by research, innovation and other means;
- c) Disseminate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

## OUR 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".



## OUR PHILOSOPHICAL STATEMENTS



## OUR NUMBERS

### SCHOOLS & FACULTIES



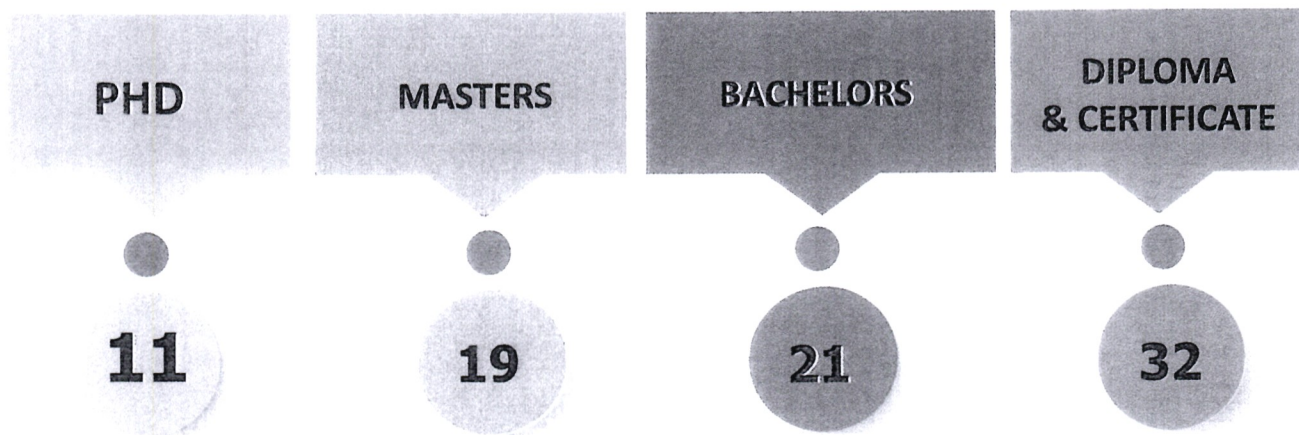
### STAFF



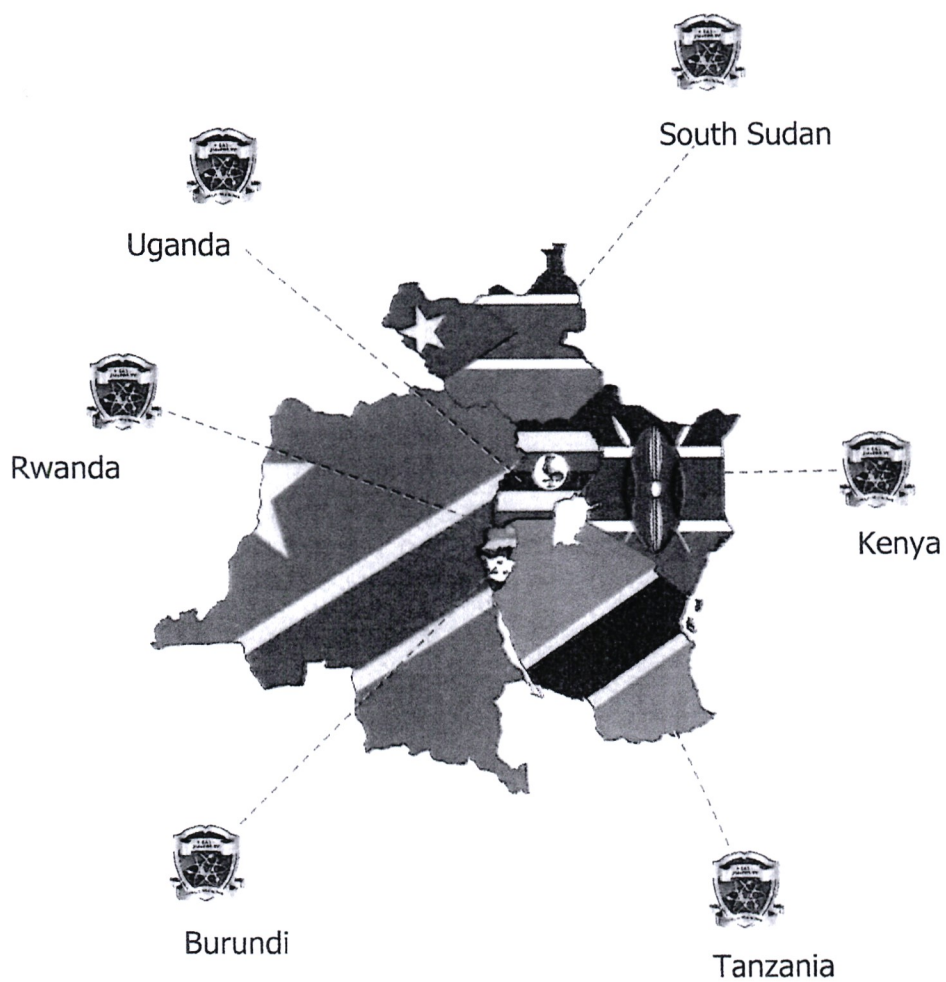
### STUDENTS



## ACADEMIC PROGRAMMES



## NATIONALITIES REPRESENTED



## MANAGEMENT

### C) KEY MANAGEMENT

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

- University Council
- University Management Board
- Senate

### D) FIDUCIARY MANAGEMENT

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

DESIGNATION	NAME
Vice Chancellor	Prof. Isaac Ipara Odeo
Deputy Vice Chancellor (Administration, Finance and Development)	Prof. Donald Namasaka Siamba
Deputy Vice Chancellor (Planning, Partnerships, Research and Innovation)	Prof. Dr.-Ing. Benedict M. Mutua
Ag. Deputy Vice Chancellor (Academics and Students Affairs)	Prof. Stanley Ngome Mutsotso
Registrar (Academic Affairs)	Prof. Ernest Sangai Mohochi
Registrar (Administration & HR)	Dr. Ruth Atidah Mitalo
Registrar (Planning, Partnerships, Research and Innovation)	Prof. Barack Abonyo
Dean of Students	Dr. Alice Chemutai Mutai
Director, ICT	Dr. Anselemo Peters Ikoha
Finance Officer	CPA Dr. Benjamin Musina Oduori
Deputy University Librarian	Ms. Nduku Charles Kilei
Procurement Officer	Ms. Jessica Wanyonyi
Legal Officer	Ms. Jacqueline Wanjala
Deputy Chief Medical Officer	Dr. Susan Nabulindo

## E) FIDUCIARY OVERSIGHT ARRANGEMENTS

### Audit, Risk and Compliance Committee activities

The University Council has established a Committee which provides oversight on the University's financial and other key strategic areas as outlined on page 34 of this report. The University also has an Internal Audit Department that reports to the Council Committee.

### Parliamentary Committee activities

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

#### HEADQUARTERS

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

#### CONTACTS

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

#### BANKERS

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

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**

National Bank of Kenya Limited  
Bungoma Branch

#### INDEPENDENT AUDITORS

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

P. O. Box 25 - 50200

#### **BUNGOMA**

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

#### **BUNGOMA**

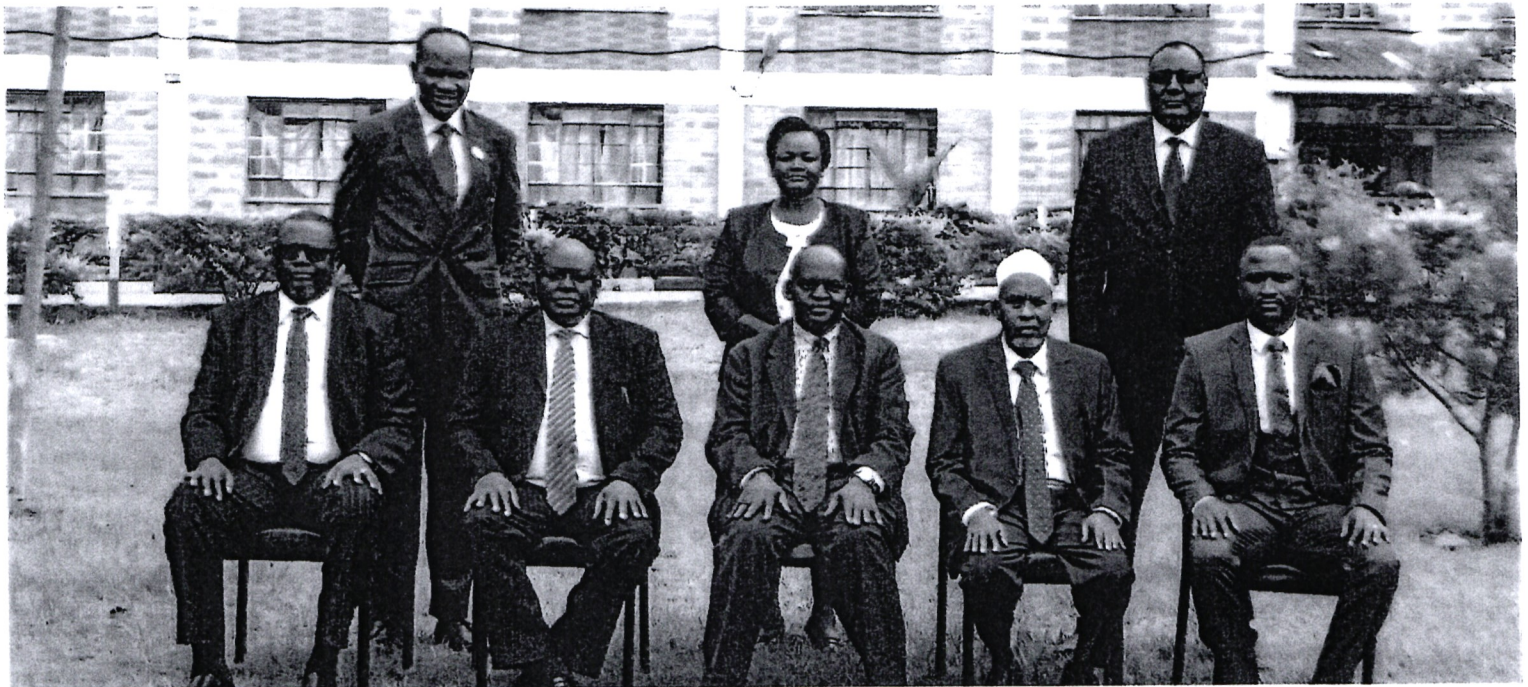
Cooperative Bank of Kenya Limited  
Bungoma Branch  
P. O. 1964 - 50200

#### **BUNGOMA**

#### PRINCIPAL LEGAL ADVISOR

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

## 2. UNIVERSITY COUNCIL





Dr. Ernest Mwangi Njorge,  
CHAIRMAN OF COUNCIL

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



Mr. Lukes Shiroya Kundu  
Rep. PS,  
State Department for University Education and  
Research, Ministry of Education.

**Date of Birth 15<sup>th</sup> September, 1965**

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

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



Mr. Michael Jasper Obonyo,  
Rep Cabinet Secretary,  
The National Treasury

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

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



CPA Vincent Moseki Nyabiosi,  
INDEPENDENT MEMBER

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

Joined in August 2017 as a Council member. He is the Chairman Audit, Risk and Compliance Committee of Council. CPA Nyabiosi holds a Bachelor of Laws (Hons) (UoN), Diploma in Law (KSL), Master of Law, Public Finance & Financial Services Law (UoN), CPA and CPS. He has over 10 years' experience in Tax Management and as Lecturer at the Strathmore School of Law. Currently, he is Regional Tax Manager - East Africa at MIH East Africa Limited.



Mr. Francis Asunah,  
INDEPENDENT MEMBER

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

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



Mr. Tom Mboya Wambua,  
INDEPENDENT MEMBER

**Date of Birth: 1968**

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



Mr. Hussein Abdi Farah,  
**INDEPENDENT MEMBER**

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

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

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Prof. Isaac Ipara Odeo,  
**VICE CHANCELLOR**

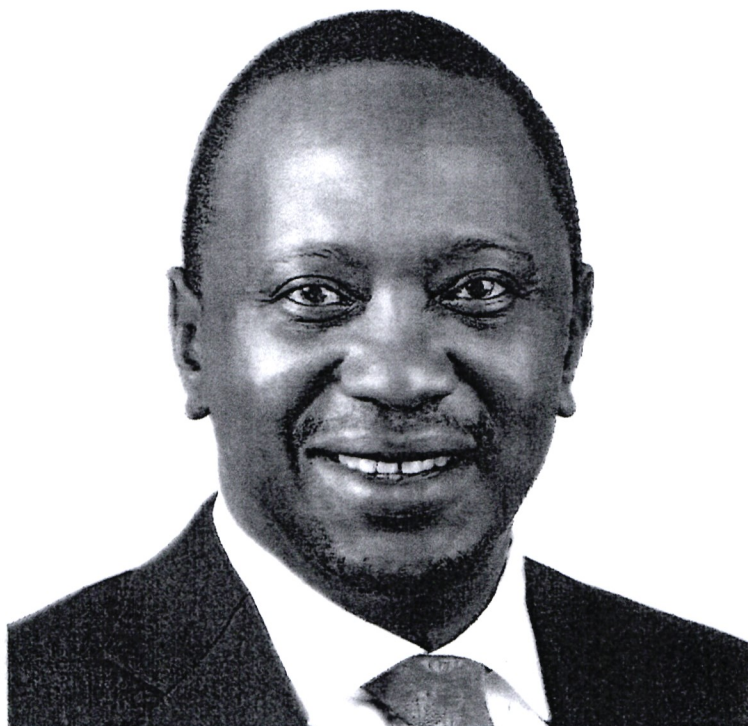
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**Date of Birth 19th May, 1955,**

Joined in 2013 as the University College Principal and Secretary of Council and is currently the Vice Chancellor. Holds B.ED (Arts) (UON), M.ED (Kenya University), and PhD (Moi University). He is an educationist with over 30 years of teaching experience at institutions of Higher learning. Prof. Odeo has also held various leadership positions in the same institutions.

### 3. MANAGEMENT TEAM

#### THE CHANCELLOR



**His Excellency Hon. Uhuru Kenyatta, C.G.H., BA (Amherst), D.Litt. (Hon) (Moi) President of the Republic of Kenya, and Commander-in-Chief of the Defence Forces, Chancellor of Kibabii University.**

**Date of Birth 26<sup>th</sup> October, 1961.**

H.E. Hon. Uhuru Kenyatta has been the Chancellor of Kibabii University since 2015. He holds a Bachelor of Arts in Political Science and Economics from Amherst College, United States), D.Litt. (Hon) (Moi). President Uhuru Kenyatta was elected the 4th President of the Republic of Kenya on the 4th of March, 2013. In line with the country's vision of creating a globally competitive and prosperous nation, in 2015, Hon. Uhuru Kenyatta initiated The Presidential Digital Talent Programme (PDTP) whose focus was: To develop ICT freshly qualified graduates by equipping them with business principles for the management of ICT through a yearlong internship programmes. President Uhuru Kenyatta has set the Big Four Agenda which aims at providing universal health care, food security, affordable housing and enhance manufacturing. He has a wealth of experience in leadership, administration and management both in public and private sectors.

## MANAGEMENT TEAM

### CHAIRMAN OF COUNCIL



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

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

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**Prof. Isaac Ipara Odeo,  
Vice Chancellor,  
Date of Birth 19th May, 1955**

Joined in 2013 as the University College Principal and Secretary of Council and is currently the Vice Chancellor. Holds B.ED (Arts) (UON), M.ED (Kenyatta University), and PhD (Moi University). He is an educationist with over 30 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: 14<sup>th</sup> October, 1960**

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



**Prof. Dr.-Ing. Benedict M. Mutua,  
Deputy Vice Chancellor (Planning,  
Partnerships, Research and Innovation)  
Date of Birth: 30<sup>th</sup> November, 1966**

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



**Prof. Henry Kirimi Kiriamiti,  
Deputy Vice Chancellor,  
(Academics and Students Affairs)  
Date of Birth 20<sup>th</sup> March, 1966**

Joined in 2022 as DVC (Academics & Student Affairs) He is a Professor in Process and Environmental Engineering. He holds a combined Bachelors and MSc degrees in Chemical Engineering of Technical University of Wroclaw, Poland, and PhD in Process and Environmental Engineering of ENSIACET in Toulouse, France. He is actively involved in a range of sustainable research in energy engineering projects. He is the President of Institute of Chemical Engineers in Kenya and a Fellow member of Kenya Institution of Engineering Technologists and Technicians, He is also a member Chemical Society of Kenya and Registered by Engineers Board of Kenya.



**Prof. Ernest Sangai Mohochi,**  
**Registrar (Academic Affairs)**  
**Date of Birth: 12<sup>th</sup> January 1969**

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



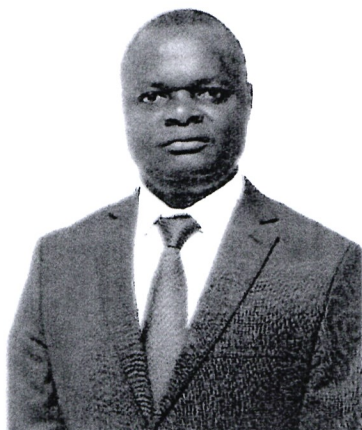
**Dr. Ruth Atidah Mitalo,**  
**Registrar (Administration & HR)**  
**Date of Birth: 15<sup>th</sup> August, 1980**

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



**Prof. Barack Abonyo,**  
**Registrar (Planning, Partnerships, Research and Innovation)**  
**Date of Birth: 8<sup>th</sup> January 1969**

Joined in 2018 as Registrar (Partnerships, Planning & Innovation), Prof. Abonyo holds a Bachelor of Science (Kenyatta University), Master of Philosophy (Moi) and Ph.D. (East Carolina University). He has over 27 years of experience in teaching both at Institutions of Higher Learning and High School levels.



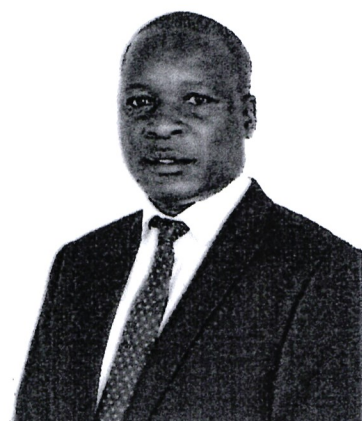
**CPA Dr. Benjamin Musina Oduori,  
Finance Officer  
Date of Birth: 1<sup>st</sup> August, 1972**

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



**Dr. Alice Chemutai Mutai,  
Dean of Students  
Date of Birth: 22<sup>nd</sup> July, 1968**

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



**Dr. Anselmo Peters Ikoha,  
Director ICT  
Date of Birth 10<sup>th</sup> October, 1970**

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



**Ms. Nduku Charles Kilei,  
Deputy University Librarian  
Date of Birth: 11<sup>th</sup> August, 1973**

Ms. Nduku joined in 2018 as Deputy University Librarian. She holds a Bachelor of Library and Information Science and a Master of Library Information Science from Kenyatta University. She previously worked for Jaramogi Oginga Odinga University of Science & Technology, South Eastern Kenya University, Kenya Methodist University and Gikumene Girls Secondary School libraries. She has over 20 years work experience in institutions of higher learning libraries.



**Dr. Susane M. Nabulindo, MBChB, Mmed(Anaes), PAF, FCA(ECSA)  
Deputy Chief Medical Officer  
Date of Birth 22<sup>nd</sup> January, 1980**

Joined in January 2022 as the Deputy Chief Medical Officer and Head of the Health Services Department. She is a medical doctor with 18 years experience having worked in both public and private institutions within Kenya and abroad. A Consultant Anaesthesiologist with a subspeciality in Paediatric Anaesthesia. She is also a Critical Care Specialist. She previously worked at the University of Nairobi as a Lecturer in the Department of Anaesthesia and a Consultant at the Kenyatta National hospital.

Her areas of interest include Healthcare Management Research and Mentorship in implementing patient centred initiatives in healthcare care.



**Ms. Jescah N. Wanyonyi,  
Procurement Officer  
Date of Birth 29<sup>th</sup> June, 1970**

Joined in 2018 as Head of Procurement Department. She holds a Bachelor of Science Purchasing and Supplies Management and MSc. Procurement and Logistics both from Jomo Kenyatta University of Agriculture and Technology. Ms. Wanyonyi has over 10 years' experience in procurement and supplies functions. She is also a member of the Institute of Purchasing and Supplies Management and Kenya Institute of Management.



**Ms. Jacqueline A. Wanjala,  
Legal Officer  
Date of Birth 29<sup>th</sup> April 1968**

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

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## **Kibabii University Management Board**



## 4. CHAIRMAN'S STATEMENT



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

### Introduction

I am privileged to present the Annual Report for the 2021/2022 Financial Year. During this period, the University recorded notable milestones which we are committed to building on to continuously improve our operations and programmes, ensure efficiency and reliability, financial stability and viability and offer world class services to our students and stakeholders

I am pleased to note that the University marked 10 years since establishment on 1<sup>st</sup> March, 2022. We look back with excitement and celebration because of the many accomplishments the University has recorded within a very short period. Since inception the University has undergone major transformations and growth towards the attainment of the University's Vision and Mission.

It is noteworthy to state that the students' numbers has grown gradually to the current population of six thousand one hundred and ten (6,110) duly registered students with a total of 430 members of staff distributed in terms 115 teaching and 315 administrative staff.

**“The Council is committed to providing conducive environment that supports performance in our strategic directions ”**

The year 2021/22 marked the final implementation year of the Strategic Plan 2020-2022 and Annual Work Plan for the FY 2021/2022, which seeks to advance in Research and Innovation through strategic collaborative research, partnerships and linkages.

### Governance, Administration and Finance

It is gratifying to note that the University Council and its committees have performed outstandingly well, not only in fulfilling their duties, but in proactively supporting management. I reiterate Council commitment to provide good stewardship and strategic direction to the University. This has seen the University operations progress seamlessly as a result of effective and efficient governance and performance management.

During the year, the Ministry of Education appointed Prof. Eng. Kirimi Henry Kiriamiti as the Deputy Vice Chancellor, Academics and Students Affairs in June, 2022 for a term of five (5) years renewable once. The position fell vacant following the appointment of Prof. Solomon Shibairo as Vice Chancellor of Masinde Muliro University of Science and Technology.

The University successfully held its 6<sup>th</sup> Graduation Ceremony on Friday 25<sup>th</sup> March, 2022. The Ceremony was conducted virtually with minimal physical attendance where a total of 1542

graduates (811 Male, 731 female) were released to the job market.

Among other milestones recorded during the year included:

1. Admission of the first in-take of the Bachelor of Science Degree in Nursing thus actualizing our contribution to the attainment of the Big Four agenda.
2. Commissioning of three laboratories that were co-funded by National Research Fund (NRF) and Kibabii University; The Digital Forensics Laboratory, the Mobile Computing and Professional CISCO Laboratories which were part of the Five Laboratories that were funded by the NRF ICT Infrastructure Grant Award of Kenya Shillings 64.6 million.
3. Kibabii University student won the creative writing category in the 3<sup>rd</sup> Edition of Amity International Literature Festival organized by Amity International University, India conducted between 23<sup>rd</sup> and 26<sup>th</sup> June, 2022.
4. A total of eighteen (18) members of faculty graduated with Doctor of Philosophy degrees in various fields of specialization.
5. One student Ms. Faith Ogallo qualified to represent Kenya in Heavy Weight Taekwondo (women) at the Tokyo Olympics held in Japan in July, 2021. She is preparing for the Paris Olympics 2024.
6. The University emerged winner in the latest ranking of public institutions evaluation exercise for 2020/2021 conducted by the Public Service Commission. The report indicated that Kibabii University ranks number (1) in public universities category with a performance of 78.9% and number (5) in all public institutions.
7. Kibabii University was recognized and awarded a Trophy in the Most Inclusive Public University category in the National Diversity and Inclusion Awards and Recognition (DIAR Awards) organized by Daima Trust during the DIAR 4th Edition Gala Dinner and Awards Ceremony on Friday 18th March, 2022.
8. As a result of the partnership and collaboration with Inter-University Council for East Africa Community Scholarship Programme, the University was allocated nine (9) Third Cohort students to pursue various postgraduate programmes from Uganda, Burundi, South Sudan and Rwanda bringing the total number of International Students to Twenty Three (23).
9. Twenty eight proposals (28) were submitted to various agencies for funding. Three (3) proposals totaling to KES 69,715,000 (sixty nine million, seven hundred and fifteen thousand) were successful, whereas twenty five (25) are still under review.
10. Signed and implemented eight (8) MOU's with strategic partners across the world.

#### Capital Development Projects

The University prides in the state-of-the-art physical infrastructure which are among the best in the region, this has contributed to the serene and conducive teaching and learning environment. In our commitment to the expansion of physical infrastructure, the University has completed construction of a Sports Complex and the Students Centre under the support of the Government of Kenya. The projects will go a long way in enhancing wellness of the students and staff as well as creating conducive space for students' welfare.

#### Conclusion

I would like to appreciate His Excellency Hon. Uhuru Kenyatta C.G.H. President of the Republic of Kenya and Commander-in-Chief of the Defence Forces and Chancellor of Kibabii University for the financial support that has seen the University construct the modern infrastructure. I also express my gratitude to the Cabinet Secretary and Principal Secretary, and the entire team in the Ministry of Education for the continued support and guidance towards the realization of the University's vision and objectives.

I also thank my colleagues on the Council and the University Management Board for their diligence and commitment during the year, in providing support and guidance to the Management. Their skill, wisdom, expertise and experience have added a value to the University and contributed to the successes recorded in the Financial Year 2021/2022.

Finally, to all our stakeholders, and in particular our students who have ensured seamless operations and successes throughout the 10 years, I say thank you!

  
Dr. Ernest Mwangi Njoroge  
CHAIRMAN OF COUNCIL

## 5 REPORT OF THE VICE CHANCELLOR



**“admission of 9 more students from Inter-University Council for East Africa (IUCEA) has pushed the number of international students to 23”**

### Dear Stakeholders,

I take this opportunity to highlight the operations and milestones of the just ended financial year 2021/2022. This year, Kibabii University is celebrating its 10<sup>th</sup> anniversary. Since inception in 2012, the University has laid emphasis on key areas including Teaching and Learning, Research and Innovation, Partnerships and Community Outreach, Human Resource Management, Physical Infrastructure as well as Health Care for our staff and students.

As we celebrate the milestones recorded in the last ten (10) years, we also take cognizance of the fair share of drawbacks we experienced, most disruptive being the Covid-19 Pandemic whose effects have required combined efforts to recover. After two years of uncertainty, I am happy to report that we have emerged from the crisis with more confidence and commitment as we strive to make up for the lost man hours, resources and opportunities. To this end, the University has come up with innovative ways to mitigate the effects and to diversify revenue streams that are geared to fill the financial and operational deficiencies.

### Investment in ICT Infrastructure

In enhancing our key niche which is Information Technology, Kibabii University commissioned an Information Communication and Technology Hub worth KES 64.6M. The project, an outcome of an Infrastructure Research Grant by the National Research Fund (NRF) comprises a ultramodern state of the art Data Centre, a Mobile Computing Laboratory, Video conferencing Centre, E-learning Laboratory, a Professional Certification Centre and a Digital Forensics Laboratory; all furnished with the top-notch equipment in their respective areas of specialization. The project has also complemented the University in running Open, Distance and E-learning academic programmes especially during the Covid-19 pandemic when there was limited face to face interaction. The Hub is also open to serve other institutions in the region for storage of “big data” at a cost.

### The School of Nursing

It is important to report the excitement that the launch of the School of Nursing has continued to stir. During this year’s admission of the pioneer cohort, the University received an oversubscription of applicants

to the Bachelor of Science in Nursing course by more than 100% above the maximum recommended class size of fifty (50). This is testimony that the University implemented an academic program that resonates well with societal demands. We have directed significant resources to the School as we look forward to expanding it to admit and train postgraduate students in the field of study.

#### **Mentorship and Curriculum Development**

The University continues to extend its mentorship programmes to learners and trainers in basic and tertiary institutions of learning. The programme has been able to mentor over 50,000 students from over 500 secondary schools during the year through on-campus and outreach mentorship programmes. Further, Kibabii University is the mentorship partner for most of the top 20 secondary schools in the country. In addition, the University in collaboration with partners from the University of Dar es Salaam in Tanzania and the National University of Zambia conducted various trainings for secondary school teachers and college tutors to enhance performance of learners in STEM subjects. This was also geared towards enabling learners to develop intended competences as per the new Competence Based Curriculum (CBC). Furthermore, the University has set up a CBC Committee with the core mandate of guiding preparation of graduates in line with the Curriculum which has reached grade 6 of implementation as the University commences curriculum review in anticipation of the first cohort of learners joining the university in 2029.

#### **Research Development**

I am pleased to report that our research endeavour continues to upscale. To maintain the tempo, the University has formed a Research Crack Team that strictly focuses on developing fundable research proposals in response to calls from various agencies. In the year 2021/2022 twenty five (25) proposals were submitted, out of which four (4) received funding while five (5) have received positive reviews. Our commitment to increase human capital with emphasis on recruitment of academic staff has raised the number of active researchers and will go a long way in achieving our research agenda.

#### **Investment in TVET**

To align with Government priorities, the University established an independent TVET Directorate to aid in preparedness and readiness for admission and training of learners. This included equipping of classrooms and laboratories as well as training personnel that shall train learners on various skills. As such, the University received approval of fifteen programmes from TVETA. Subsequently, Kenya Universities and Colleges Central Placement Service (KUCCPS) placed 340 students to train in various Certificate and Diploma programmes in the new Academic Year 2022/2023.

#### **Partnerships and Linkages**

As a university, we continue to expand boundaries through various collaborations, partnerships and linkages with international institutions. During the year, the University signed collaborations with a number of partners. This opened opportunities for researchers and students to attend various seminars and workshops. The admission of nine (9) more students from Inter-University Council for East Africa (IUCEA) has pushed the number of international students to twenty three (23).

#### **Infrastructural Development**

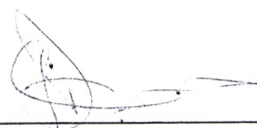
To support our growth, the University thanks the Government of Kenya for committing to fund major infrastructural projects. During the year, the University commissioned a Sports Complex containing soccer, rugby and hockey fields. The University has also unveiled an ultramodern Students Centre. All these projects are geared towards impacting directly and positively on the welfare and wellness of students and staff. It is out of this new investment that the University was privileged to host the Kenya Universities Sports Federation (KUSF) Games for students from over 20 public and private universities in the course of the financial year. Out of the Government funding, the University was also enabled to equip academic laboratories to aid learning experience for our faculty, staff and students.

#### **Games and Sports**

During the year, students in various disciplines displayed exemplary prowess at various competitions. Most remarkable were performances of our Taekwondo team in the region and the Rugby team who for the first time participated in the Nationwide League. To motivate the athletes as well as reflect on the year, the Vice Chancellor's Office organized an Awards Gala for various sports personalities.

#### **Strategic Plan**

As we grow beyond 10 years, we are alive to the fact that the operational environment is very dynamic. To adapt, the University has embarked on a review of the 2020-2022 Strategic Plan to usher in the 2023-2028 Strategic Plan. This has been aligned to the revised University's Strategic Directions formulated in line with the Government priorities.



Prof. Isaac Ipara Odeo

**Vice Chancellor**

## 6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2021/22

Kibabii University has six (6) Strategic Directions within its 2020-2022 Strategic Plan. The strategic directions are as follows:

- **Direction 1:** Promote and Maintain Excellence in Teaching and Learning;
- **Direction 2:** Support and Sustain Advancement in Research, Innovation, Partnerships and Linkages;
- **Direction 3:** Enhance Administrative, Financial and Human Resource Management Systems;
- **Direction 4:** Invest in Strategic Marketing and Public Relations;
- **Direction 5:** Expand, Maintain and Improve Physical Facilities and Infrastructure; and
- **Direction 6:** Provide Quality Health Care Systems.

The University develops its annual work plans based on the 6 directions. Assessment of the University's performance against its annual work plan is done on a quarterly basis. The University achieved its performance targets set for the FY 2021/2022 period under its (6) strategic directions, as indicated below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Promote and Maintain Excellence in Teaching and Learning	To offer quality and market driven programmes in conformity with CUE and TVET Standards	-Approved Curriculum -Admitted Students	-Review existing programmes to suit the needs of the dynamic job market -Introduce new academic programmes, departments and faculties/schools	One Diploma programme was developed One Masters programme was reviewed. Three additional programmes were submitted for accreditation by CUE.
	To achieve a substantial increase in Student Enrolment and completion	-Growth in student enrolment -Improved completion rate	-Advertising and Marketing of University programmes -Implementing the ERP Module of online application for admission of PSSP students -Purchasing and Installing Tracking System from the time of registration -Establishing Collaborations	-Increased number of international students admitted to 23 from 14
	To integrate ICT in academic programmes	ODEL infrastructure in place and increased uptake - Train lecturers and students - Set up ICT Hub -Virtual Lessons Implemented	To integrate ICT in academic programmes - ODeL	-Set up ICT Hub -Virtual Lessons Implemented
	To equip laboratories	Equipped laboratories	Develop nationally recognized labs.	3 Laboratories were equipped during the FY
	Quality assurance for processes in the University	High levels of satisfaction by customers and other stakeholders	-Facilitate appraisal of staff and University service delivery to students and other stakeholders -Capacity development for staff	-Five (5) members of staff were trained on Quality Assurance
	To strengthen students' welfare services	Strengthened students' welfare service	Intensify awareness on behaviour change during COVID-19 period -Identify and harness talents -Increase recreational facilities and co-curricular activities -Strengthen students' welfare Support System	-Students were sensitized in Covid-19 -4 (four) KIBU students excelled in sports at international level. -Fundraised for the KIBU Endowment fund
	To expand library Resources and Services	Expanded Resources and Services	Increase number of library resources -Purchasing equipment and materials -Establishment of editorial board and personnel	-Acquisition of remote x -Subscribed to two new journals (IEEE & Research 4 -Acquired Jaws software for the blind and low vision

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Support and Sustain Advancement in Research, Innovation Partnership	Increase Peer-Reviewed Publications	No. of research papers and books published	Publish one university-level book Publish 2 book chapters Publish 80 new publications in a peer-reviewed journal	One University book published, one book chapter, and 153 new paper publications
	Establish three new Linkages	No. of linkages and MOUs	Sign Memorandum of understanding with partners	Six linkages were established and MOUs
	Mainstream Science, Technology and Innovation (STI)	STI mainstreamed	Develop STI strategies Implement the STI strategies	STI strategies developed and implemented
	Review the University Master Plan	University Master Plan Reviewed	Appointment of the Review Committee Preparation of the Review Report of University Master Plan	A committee was appointed and a master plan review report produced
	Implement Community initiatives	Number of community initiatives	Conduct one training on procurement and business start up/ Train ten librarians Donate 10,000 books and develop the community extension policy	All the four initiatives achieved
	Implement Intellectual Property Management (IPM) Policy	Intellectual Property Management (IPM) Policy Implemented	Train fifty (50) staff and fifty (50) students of Kibabii University on Intellectual Property Rights Register three (3) innovations Incubate two (2) innovative ideas Hold one (1) innovation competition for students	Over 50 staff and over 50 students were trained. Registration On innovation is in progress and one innovation completion was held.

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Enhance the Administrative, Financial and Improve Human Resources of the University		% Absorption of Allocated Funds (GoK)	Utilization of allocated Funds	Absorbed all the funds
		Amount of A-I-A	Collection of A-I-A	Overachieved generated more more A-I-A
		% Absorption of Externally Mobilized Funds	Utilization of externally Mobilized Funds	Absorbed 74 % of Externally Generated
	To Enhance Financial Stewardship and Discipline	% of pending bills% Utilization of Externally Generated funds	Payment of bills	Achieved
			Document processes/procedures and relevant workflows for all services in the Citizens' Service Delivery Charter Sensitize staff on service delivery processes. Disseminate successful innovations for replication by other MDAs Upload the Electronic copy of the service delivery processes for all documented services. Review and redesign the following processes.	
	To Perform Business Process Re-engineering	No of the services re-engineered	<ul style="list-style-type: none"> <li>Students admission.</li> <li>Staff and Students clearance.</li> </ul>	Achieved
	To resolve all public complaints	A score indicating level of achievement from self-evaluation and specialized agency	Create awareness on the complaints handling framework and the Citizens' Service Delivery charter; Resolve all public complaints received;	Achieved
	To Offer Youth Internships/ Industrial Attachments/ Apprenticeships	Number	Offer attachment Offer Internship	Achieved
	To develop the Competence of staff	No of staff	Carry out Staff Training Needs Assessment; Execute interventions to address the identified skill gaps and training needs, Employee Performance Management;	Achieved
	Safety and Security Measures for staff and Students	No of Mechanism in place	Enhance mechanisms to mitigate against technological hazards, terrorism, fire, and natural disasters,	
Establish information assets and secure them	% of secured Asset	Identification of assets and securing them		

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Invest in Marketing and Public Relations	To promote KIBU's image through enhancement of its visibility	Enhanced Visibility of KIBU as indicated by webometric ranking	Increase back links /negotiated links Upload relevant information on the University Website on weekly basis; Organize fora to sensitize and encourage students to use the University Website; Increase scholarly excellence by having staff on Google Scholar; Maintain connection to social networks, Twitter, Instagram, Facebook and WhatsApp; and Increase institutional repository uploads.	Achieved a score 53%
	Implementation of the Citizens' Service Delivery Charter	Level of customer satisfaction as per self-evaluation and evaluation per specialized agency	Display the Citizens' Service Delivery Charter prominently Customizing the Charter to unique needs Sensitize staff on customer service culture Monitor on quarterly basis adherence to the commitments stipulated in the charter Upload an electronic copy of Service Charter and Service Charter monitoring reports on quarterly basis on Huduma Service Portal for centralized access and wide publication	Achieved a score of 80 %as evaluated by the external agency

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Expand , Maintain and improve Physical Facilities and infrastructure.	Enhance students and staff sporting facilities	Project Completion certificate	Civil works for sports fields	100% complete
	Construction of a Students Centre	Project Completion	Civil works on students centre	94% Complete
	Expand the ICT hub	Commissioning of three laboratories	Installation and testing of equipment in the three laboratories	100 % Complete

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Provide Quality Health Care Systems.	To reduce the prevalence of alcohol and drug abuse and minimizing the negative effects there of:	Performance from Nacada	Develop and submit annual work plan on ADA prevention and management programmes online  Train supervisors and managers on workplace based Prevention  Intervention Civil works for sports field  Strengthen social support through peer and informal referrals  Implement ADA Prevention Policy to address issues of the whole workplace, at-risk populations, and the dependent population  Submit Quarterly report	Achieved a score 53%
	Promote attainment of UHC at the workplace through offering services for HIV prevention and wellness promotion for NCDs and mental health for staff and family members	Level of prevention as indicated by a Score from self-evaluation and specialized agency	i)Facilitate HIV counselling and testing  ii)Provide screening package for Cancer, Blood Pressure, HIV, Blood Sugar and BMI,  iii)Implement the prescribed sensitization package for NCDs including but not limited to (Breast, Cervical and Prostate) Diabetes and Hypertension ;  iv) Promote and prevent Mental Health illness  v)Implement the prescribed sensitization package on HIV prevention	Achieved a score of 91%

The Strategic Plan informs the work plan. The Strategic Plan has objectives, strategies, activities, Key Performance Indicators, financial implication and expected implementation quota. The work plan becomes an implementation of the Strategic Plan during the year under review. The performance contract targets are set from the Strategic plan and Work Plan but are also informed by the approved budget.

## 7. CORPORATE GOVERNANCE STATEMENT

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

The membership of the Council includes:

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

### Appointment and Removal of Council Members

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

### Council Charter

The Council has a Charter that defines the Council's roles and responsibilities as well as functions and structures in a way that supports the members in carrying out their strategic oversight function. It provides the Council members with an opportunity to think creatively and critically about how their strategic and operational plans align with the organization's strategic direction and expectations, with respect to governance. It helps the Council in directing the organization to maximize the long term value of services provided for all stakeholders.

The Charter is reviewed semi-annually and is available to all members of the Council for application and is posted on the Kibabii University's website for the information of stakeholders.

The members of Council have committed themselves to the service of Kibabii University and to uphold the tenets of good corporate governance by being innovative, transparent, accountable, persons of integrity, socially responsive, as well as promote excellence and exercise fairness in all their activities.

## Ethics and Conduct

The Council adheres to the Code of Conduct and Ethics for State Corporations (SCs) which focuses on ethical conduct and integrity at the workplace.

It defines the University Councils' commitment to the highest standards of behaviour so as to contribute to the achievement of the national development goals. The Code sets out expectations for individual behaviour necessary to meet these standards and includes requirements and guidance to help carry out their roles with integrity and in compliance with the law. By exemplifying the ethical behaviours and corporate values described in the Code, the University Council is expected to uphold Article 10 of the Constitution of Kenya on National Values and Principles of Governance and Chapter 6 on Leadership and Integrity.

### Conflict of Interest Policy & Disclosures

A conflict of interest may arise where a Council member or close family member such as a spouse, child, parent or sibling has private interests that could improperly influence the performance of the Council member's official duties and responsibilities. Conflict may also arise where a Council member uses their office for personal gain.

Council members are required to avoid conflict of interest and deal at arms-length in any matter that relates to the University. However, a Council member who identifies an area of conflict shall be required to disclose any actual or potential conflict of interest to the Council. In so reporting, the Council member is required to provide all relevant information, including information which relates to their immediate family members by blood or marriage which is related to the area of conflict. When declared, the Council member shall abstain from decisions where the conflict exists.

The Council Secretariat keeps a record of conflicts of interest declared, for accountability purposes, and as a rule of good practice on appointment and on regular intervals or at any time when circumstances change, all members shall in good faith disclose to the Council for recording, any other business or interest likely to create a potential conflict of interest.

### Council Remuneration

Council members are remunerated for their services in accordance with State Corporations Act provisions and/or guidance from the State Corporations Advisory Committee. In line with

best practice, the remuneration includes Honoraria for the Chair of Council and attendance allowances for all members.

### Council Succession

The Kibabii University Council has put in place a succession plan for both the Council and Management, which is reviewed regularly.

### Council Performance

The Council conducts an annual evaluation to appraise its performance. The Council evaluation provides an opportunity for Council members to identify strengths, collective skill gaps and individual areas of improvement. Mwongozo, the Code of Governance for State Corporations requires that Council of Directors in State Corporations carry out annual performance evaluation. In this regard Kibabii University undertook Council Evaluation for the FY 2020/2021. The annual evaluation exercise was majorly to evaluate performance covering the Council as a whole, its committees, individual members, the Chairperson of Council and the Vice Chancellor. The composite result was 95.88%.

### Governance Audit

The Council is required to ensure that a governance audit of the organization is undertaken on an annual basis. The purpose of the governance audit is to ensure that the organization conforms to the highest standards of good governance. The governance audit covers the following parameters among others: Leadership and strategic management; Transparency and Disclosure; Compliance with Laws and Regulations; Communication with stakeholders; Council independence and governance; Council systems and procedures; Consistent shareholder and stakeholders' value enhancement; and Corporate Social Responsibility and investment.

### Continuous Professional Development

Continuous skills and professional development of the University Council goes a long way in ensuring that Council is well equipped with skills and knowledge for effective and efficient governance and performance excellence.

In recognition of this important aspect, Kibabii University held a Training and Retreat for Council members and Senior Management staff. The training whose theme was 'Corporate Governance during the Post COVID-19 Pandemic' provided the Council members with insight in Global trends and reforms.

in the higher education sector; Role of Council in driving strategy; Challenges of Corporate Governance during the Post COVID-19 pandemic; Strategic Thinking and Leadership; Sectoral (University) Reforms; Resource Mobilization; Finance for Non-Finance Directors; Strengthening Financial Accountability; and Risks, threats and opportunities.

#### Council Diversity

The University Council has (8) members, all male, who combined give various inputs borrowing from their areas of expertise in the fields of Clinical studies, Epidemiology, Geology, Hydrology, Mediation, Arbitration, Environmental Management, Law, Strategic Management, Governance, Laboratory Technology, Medical Microbiology, Public Finance, Taxation, Communication and Human Resource Management.

#### Council Responsibilities

The University Council undertakes the following responsibilities;

1. The Council is the governing body of the University through which the University acts and undertakes the following;
  - a) Administers the property and funds of the University in a manner and for the purposes which promotes the interest of the University; but the Council does not charge or dispose of immovable property of the University except in accordance with the procedures laid down by the Government of Kenya;
  - b) Receives, on behalf of the University, donations, endowments, gifts, grants or other moneys and make disbursements there from to the University or other bodies or persons;
  - c) Provides for the welfare of the staff and students of the University;
  - d) May enter into association with other universities, or other institutions of learning, whether within Kenya or otherwise, as the Council may deem necessary and appropriate; and
  - e) May, after consultation with the Academic Board, make regulations governing the conduct and discipline of the students of the University.
2. All documents, other than those required by law to be under seal, made on behalf of the Council, and all decisions of the Council may be signed under the hand of the Chairman, the

Vice Chancellor or any other members of the Council generally or specifically authorized by the Council in that behalf. Ensures that a proper management structure is in place and that the structure functions to maintain corporate integrity, reputation and responsibility.

4. Monitors and evaluates the implementation of strategies, policies, and management criteria and plans of the University.
5. Constantly reviews the viability and financial sustainability of the University, and does so once every year.
6. Ensures that the University complies with all the relevant laws, regulations, governance practices, accounting and auditing standards.

#### University's Council Programme/Almanac

Kibabii University Council has a minimum of four (4) meetings as provided by the State Corporations Act and capped at a maximum of six (6) for each financial year. The University has four (4) committees that assist in the smooth running of its affairs. The committees also have a minimum of four (4) meetings per year. The Council receives regular updates from each of the committees.

To effectively discharge its mandate, the Council establishes Committees with specific terms of reference.

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

The Council has established the following Standing Committees:-

1. Audit, Risk and Compliance Committee;
2. Governance and Human Resource Committee;
3. Strategy, Finance and Development Committee; and
4. Awards and Sealing Committee.

Other than the stated Committees, an Ad-hoc Committees may be established as need arises.

Audit, Risk and Compliance Committee;	Governance and Human Resource Committee;	Strategy, Finance and Development Committee;	Awards and Sealing Committee
CPA Vincent M. Nyabiosi	Mr. Francis Asunah	Eng. Mwaka Mungatana	Mr. Hussein Abdi Farah
Mr. Hussein Abdi Farah Mr. Michael J. Obonyo	Mr. Tom M. Wambua Eng. Mwaka Mungatana	Mr. Francis Asunah Mr. Tom M. Wambua	Mr. Francis Asunah CPA Vincent M. Nyabiosi
Mr. Lukes K. Shiroya	Mr. Michael J. Obonyo Mr. Lukes K. Shiroya Prof. Isaac I. Odeo	Mr. Michael J. Obonyo Mr. Lukes Shiroya Prof. Isaac I. Odeo	Mr. Michael J. Obonyo Mr. Lukes K. Shiroya Prof. Isaac I. Odeo

Other than the stated Committees, Ad-hoc Committees may be established as need arises.

The Council membership and meeting attendance during the Financial Year 2021/2022 is as indicated below;

NO.	NAME	ATTENDANCE
1	Dr. Ernest M. Njoroge	5
2	Mr. Hussein A. Farah	5
3	Mr. Francis Asunah	5
4	CPA Vincent M. Nyabiosi	5
5	Mr. Tom M. Wambua	5
6	Mr. Michael J. Obonyo	5
7	Mr. Lukes K. Shiroya	5
8	Prof. Isaac I. Odeo	5
9	Eng. Mwaka Mungatana	0*

\*His term ended on 5th September, 2021.

#### Council Committees

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

In the Financial Year 2021/2022, the Council approved the following Committees;

#### Governance and Human Resource Committee

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

Membership and meeting attendance during the FY2021/2022 is as below listed:

NO.	NAME	ATTENDANCE
1	Mr. Francis Asunah	3
2	Mr. Tom M. Wambua	3
3	Eng. Mwaka Mungatana	1
4	Mr. Michael J. Obonyo	3
5	Mr. Lukes K. Shiroya	2
6	Prof. Isaac I. Odeo	3

#### Audit, Risk and Compliance Committee

This Committee's mandate is to review and provide advisory opinions on Internal and External Auditors' reports and make recommendations for the improvement of the internal controls. The Committee also monitors and evaluates management's response to and implementation of internal control recommendations. This include, internal Audit

reports, PIC recommendations, external audit reports, Risk management, PFM systems and special assignments. This Committee also provides advice on Quality and Performance Monitoring.

Membership and meeting attendance during the FY2021/2022 is as below listed:

NO.	NAME	ATTENDANCE
1	CPA Vincent M. Nyabiosi	4
2	Mr. Hussein Abdi Farah	4
3	Mr. Michael J. Obonyo	4
4	Mr. Lukes K. Shiroya	3

#### 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.

Membership and meeting attendance for the FY2021/2022 is as listed below:

NO.	NAME	ATTENDANCE
1	Mr. Hussein Abdi Farah	4
2	Mr. Francis Asunah	3
3	CPA Vincent M. Nyabiosi	3
4	Mr. Michael J. Obonyo	4
5	Mr. Lukes K. Shiroya	4
6	Prof. Isaac I. Odeo	4

#### Strategy, Finance and Development Committee

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

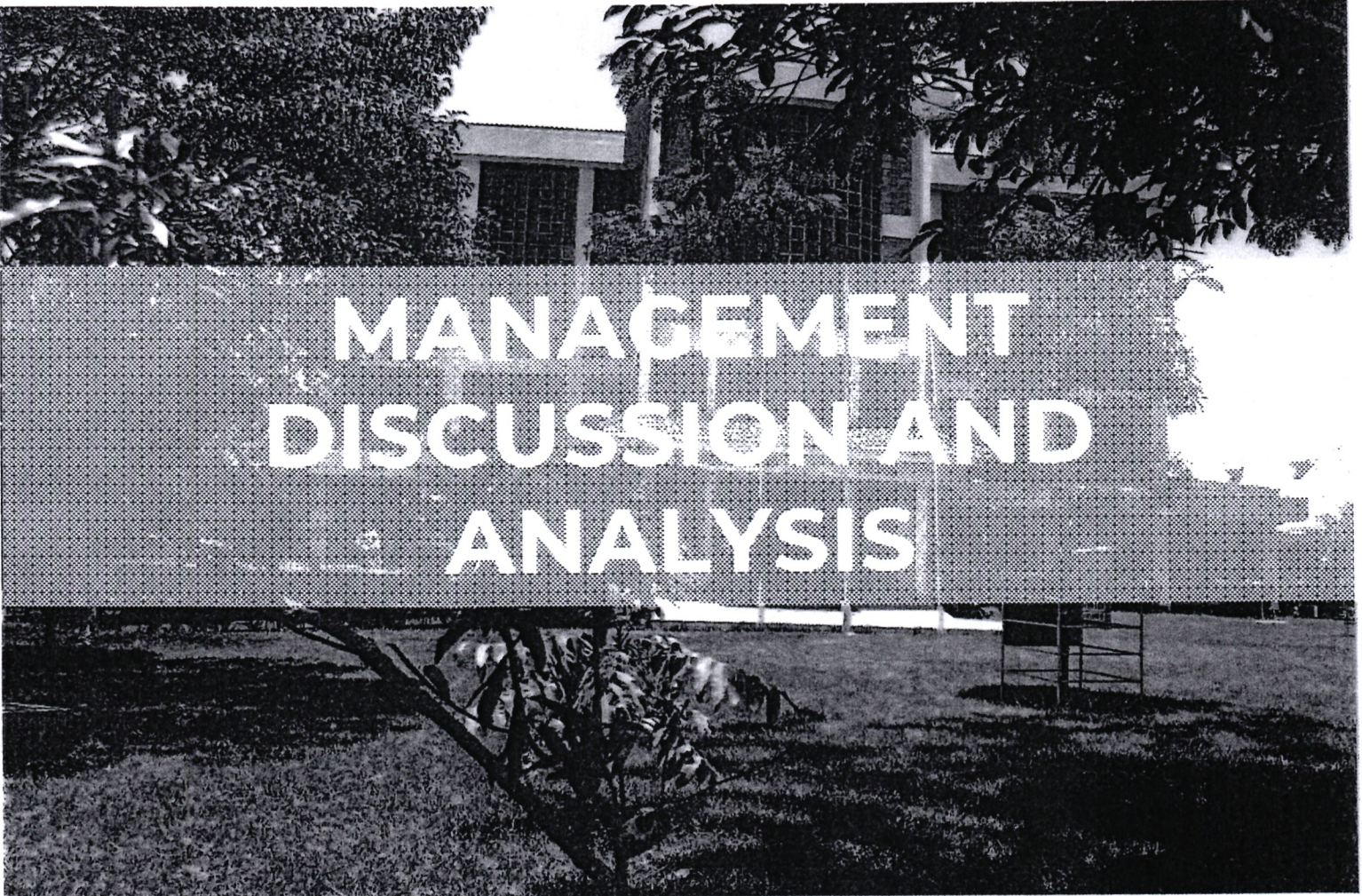
Membership and meeting attendance for the FY2021/2022 is as below:

NO.	NAME	ATTENDANCE
1	Eng. Mwaka Mungatana	1
2	Mr. Francis Asunah	6
3	Mr. Tom M. Wambua	6
4	Mr. Michael J. Obonyo	4
5	Mr. Lukes Shiroya	5
6	Prof. Isaac I. Odeo	4

#### Council's Achievements

1. Approval of Budget Estimates for Financial Year (FY) 2021/2022
2. Approval of Quarterly Reports and Financial Statements
3. Performance Contract for the Financial Year 2021/2022
4. Approval of Annual Procurement Plan 2021/2022
5. Approval of Council Almanac for FY 2022/2023;
6. Approval of Annual Work Plan for Strategy Finance and Development Committee for the Financial Year 2022/2023;
7. Approval of Annual Work Plan for Governance and Human Resource Committee for Financial Year 2022/2023;
8. Approval of Annual Work Plan for Awards and Sealing Committee for the Financial Year 2022/2023;
9. Approval of Annual Council Work Plan for the Financial Year 2022/2023
10. Successful recruitment of full Professors and the Deputy Chief Medical Officer
11. Successful 6<sup>th</sup> Graduation Ceremony held in March, 2022
12. Improvement of University Webometric ranking in Kenya
13. Approval of the following Policies and Procedure Manuals;
  - a) Credit Transfer and Exemptions Policy;
  - b) Finance Policy and Procedure Manual;
  - c) Workplace Alcohol and Drug Abuse Policy;
14. Procured Medical Insurance and Group Personal Accident Insurance for members of staff and Council.
15. Approved Proposal for the Establishment of a Centre of Science, Technology and Mathematics Education (CoSTEM); and
16. Approved the Revised Kibabii University Organization Structure.
17. Approved ARCC Annual Workplan for FY 2022/23
18. Implemented strategies towards mitigation of against Covid-19

## 8. MANAGEMENT DISCUSSION AND ANALYSIS



# MANAGEMENT DISCUSSION AND ANALYSIS

The University in its strategic Plan 2020-2022 has laid emphasis on operations geared towards the achievement our six (6) strategic directions against the prevailing political, economic, social and technological forces. To this end, the University has come up with innovative ways to align to the changes and mitigate the effects of the forces so as to optimize on performance as highlighted in the sections below.

## STRATEGIC DIRECTION 1

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

#### Curriculum Development and Accreditation

The University submitted four (4) programmes to the Commission for University Education (CUE) for evaluation and accreditation during the year. The Commission conducted a site verification visit to the University to verify academic resources for supporting the new academic programmes. We are glad to report that all the programmes met the minimum threshold for approval subject to the fulfillment of a few recommendations by the Commission.

The programmes include;

- i. PhD Business Administration
- ii. Master of Science in Logistics and Supply Chain Management
- iii. Master of Education in Early Childhood
- iv. Master Science in Microbiology

To ensure the success of competence-based education, the University trained its staff on the TVET CBET curriculum development. The workshop, organized by the Directorate of TVET Kibabii University in conjunction with the National Directorate of Technical and Vocational Education Training (TVET) was an indicator that the University had the potential to support the government to develop and review programmes which are aligned with the Competence Based Curriculum (CBC).

#### Student Enrolment

The University continues to position itself as a University of choice for students both nationally and internationally. During the year, the University welcomed 1,376 first year students for the first academic year 2021/2022. The number included 51 pioneer Nursing students admitted to the newly accredited Bachelor of Nursing programme under the School of Nursing.

In addition, the University admitted nine (9) Cohort III students who were competitively selected from 250 applicants from the East Africa Community Member States. The students sponsored by the Inter-University Council for East Africa (IUCEA) hail from 4 countries; Rwanda, Burundi, Uganda and South Sudan. The main aim of the Inter-University Council for East Africa Scholarship is fostering integration and leadership among students from the member Countries. This year's admission has pushed the number of international students to twenty three (23).

#### 6<sup>th</sup> Graduation

The University held its 6<sup>th</sup> Graduation Ceremony during the year. A total of 1542 graduands 813 (52.7%) male and 729 (47.3%) female as tabulated below.

S/No	LEVEL	GENDER		TOTAL
		Male	Female	
1	Doctorates	9	3	12
2	Masters	24	20	44
3	Postgraduate Diploma	9	8	17
4	Bachelors	711	625	1336
5	Diploma	49	63	112
6	Certificates	9	12	21
<b>Grand Total</b>		<b>811</b>	<b>731</b>	<b>1542</b>

#### Graduation Trend for the Past Three Years

GRADUATION YEAR	NO. OF GRADUATES
2019	1305
2021	1638
2022	

## Games and Sports

Kibabii University once again affirmed its status as a regional and National sports powerhouse. During the year under review, students under technical staff, participated in various sporting disciplines and displayed exemplary prowess at various competitions. Most remarkable were performances in Taekwondo and Rugby team. The Rugby team participated for the first time in the Nationwide League, losing as semi Finalists at the Western Region.

The University's athletics team also participated in the third edition of Athletics Kenya (AK) trials at Nyayo stadium where students gained experience and exposure that will enable them participate in future competitions.

Additionally, the University had the pleasure of attending the Taekwondo Open Championship in Homa Bay where the University was ranked position one (1) out of 17 participating teams.

### Performance in Inter-University Conference Competitions

The performance of various teams in different competitions is highlighted in the table below:

Spreading Event	Venue	Chairsity/Sports	Achievements (Ranking and Awards)
<b>Nationwide league</b>	Western Region	Rugby	<ul style="list-style-type: none"> <li>• Semifinalist</li> <li>• Season Insurance Sponsorship from Minet Kenya Insurance Brokers for permanent disablement and medical expenses respectively to the Technical Managers and 34 players</li> </ul>
<b>Open Championship</b>	Homa Bay	Taekwondo	<ul style="list-style-type: none"> <li>• Champion (Number 1 out of 17 teams)</li> </ul>
<b>Kenya Universities Sports Federation (KUSF) Western conference games</b>	Western Region	Taekwondo, Karate, Badminton, Table Tennis, Darts and Lawn Tennis	<ul style="list-style-type: none"> <li>• 9 medals during the games</li> </ul>
<b>National Inter-Universities Games.</b>	Kibabii University	Football, Rugby, Hockey, and Swimming, Taekwondo	<ul style="list-style-type: none"> <li>• Kibabii University emerged 6<sup>th</sup> overall after garnering a total of 37 medals; 9 gold, 10 silver and 18 bronze</li> </ul>

### Soccer Tournament Towards Peaceful Elections

As a gesture of goodwill for peaceful elections, students of Journalism and Mass Communication Club organized an Inter-Cohort Tournament and a Peace Walk at the University. The one-day event lay a platform to preach peace as the Country geared towards August Elections.

### Vice Chancellor's Sportsmen Gala Dinner

Kibabii University continues to acknowledge performance in its sportsmen and women across various disciplines. During the year, students in various disciplines displayed exemplary prowess in various competitions. Most remarkable were performances during Kenya Universities Sports Federation games, the Rugby Nationwide League and SOKU Tournament held during the Cultural

Week. To motivate the athletes as well as reflect on the year, the Vice Chancellor's Office organized an Awards Dinner to fete 40 students and 12 members of staff where certificates and trophies were awarded.

### 8th Careers and Cultural Week Celebrations

Kibabii University marked 10 years since establishment. As a precursor to the 10 year Anniversary celebrations, the University held a Careers and Cultural Week themed "KIBU @ 10 – Career Development, Culture, Peace and Cohesion". The event offered an opportunity for students to celebrate the milestones achieved as well as the tremendous growth over the years.

### Multinational Literary Competition

During the year, our student won the creative writing category in the 3rd Edition of the Amity International Literature Festival. The 3rd year student pursuing Bachelor of Education (English and Literature) topped over 60 participants in the competition. He was trailed by two others, both from India. The virtual event organized by Amity International University, India is an annual event that seeks to nurture students' talents and promote the growth of Literature in the world. This year's event attracted delegates and guest speakers from over 70 countries.

### Students Governance

The 5th Edition of Kibabii University Students Organization (SOKU) elections were conducted during the period in review.

The exercise, which was supervised by the Independent Electoral and Boundaries Commission officials recorded a great success with the following Students being elected to steer the 5th SOKU Council;

S/No	Post	Name	Gender	County
1	Chairperson	Etiang Kennedy Wafula	Male	Bungoma
2	Vice Chairperson	Kyuli Telesia Mwendu	Female	Machakos
3	Secretary General	Patrick Buchere	Male	Nandi
4	Treasurer	Paul Barasa	Male	Trans Nzoia
5	Academic Secretary	Kevin Wanjala Mulongo	Male	Bungoma
6	Accommodation and Security Secretary	Nakwechu Leserian Lennox	Male	Baringo South
7	Special Interests Secretary	Miriam Jelegat Rotich	Female	Uasin Gishu

### Student Leadership & Ethics Conference

The Student Leaders attended the 4th East African Student Leaders Conference organized and hosted by the Global Students Integrity Centre, which was held at Nelson Mandela Institute of Science & Technology (NMIST), Arusha-Tanzania. The Global Students Integrity Centre is an organization committed to Mentoring students ethically with the goal of nurturing and transforming young people particularly students, in universities, colleges and secondary schools across the region. The conference was themed "Leveraging on Student Leaders Potential – Student Leaders at the Mid-point of Regional Integration" and sought to, among other things, focus on initiatives that address the social and economic needs of vulnerable and marginalized students; address equity, inclusion and social justice and respond to the call by the youth to promote their own development and solve their problems while making significant contributions to the improvement and integration of their individual countries and of the East African Community.

## STRATEGIC DIRECTION 2

### Support and Sustain Advancement in Research, Innovation, Partnerships and Linkages

#### Research, Innovation and Development

##### Research Proposals

Kibabii University continues to entrench the culture of research and innovation by participating in multi-disciplinary and multi-institutional research proposal development where a number of proposals and Expression of Interest for a Consultancy services were submitted to various agencies for funding in during the year. They are as summarized in the Table below:

Table: Research Proposals Developed and Submitted for Donor Funding

Title of Research Proposal	Donor Agency	Amount
Digital Learning for Continued Learning Under Emergency.	Spencer Foundation	CAD \$ 500,000
Up-Scaling Bio-Vectoring Technology (BVT) as a Novel tool for Transforming Science into Economic gain in Kenya.	NRF	\$500,000
Promotion of the Soybean Value Chain Towards Market Creation and Rural Growth in Eastern Africa.	AITEA	Kshs 35,165.95
Building Digital Entrepreneurship Ecosystems Through Virtual Exchange Programmes for Job Creation Among' The Youth in Kenya.	ARISE	\$ 576,786
Scaling NESTING Play to enhance early childhood education in Kenya and Zambia	IDRC	CAD \$ 1,000,000
Consortium Partners: Kibabii University, University of Zambia, Nesting Play, Hungary.		
Adapting Pedagogy of Play to enhance early learning in Kenya and Uganda.	IDRC	CAD \$ 1,000,000
Consortium Partners: Kibabii University, Kabale University and Project Zero at Harvard University Graduate School of Education		
Expression of Interest for Consultancy Services for Project Monitoring and Evaluation.	World Bank/KeNHA	EOI
Modelling of Soil Erosions Risk and its impact on Small-Holder Agricultural Production in Nzoia River Basin, Kenya.	LACUNA FUND	\$ 200,000
Mobility and Access in Africa: Safety, Health and Urban Environment.	VREF	\$ 50,000
Early Career Research Workshop Grant Writing Workshop	ACU	£2,860.00
Sensitization of Academic Staff on KIBU Policies	ACU	£1,000,00
Improving Health Service Delivery Through Sustainable Health Supply Chain Management Among Women Living Along Lake Victoria Borders of Kenya, Uganda and Tanzania.	FAR-LEAF	USD \$ 90,000
Assessment of Small-Scale Biochar Field Trials for Soil Amendments and its observed Influence on Maize Production in Different Soil Types of Bungoma County, Kenya.	SUN24	USD \$ 565.00
Up-Scaling Bio-Vectoring Technology (BVT) as a Novel tool for Transforming Science into Economic gain in Kenya. This is a Joint Project between KIBU, National Museum of Kenya (NMK) as the Lead Team, Kibabii University and other Institutions.	NRF	\$500,000
Enhancing Capacity of Academic Staff to Mainstream Gender In Institutional Policies, Planning And Programming At Kibabii University.	Association Commonwealth Universities (ACU)	of £1,000,00

Strengthening Rural Resilience through Creativity- and Arts-driven Entrepreneurship.	UNESCO	USD \$ 120,000	
Development and Implementation of a Community Based Multi-Poverty Monitoring System in Mandera County, Kenya.	SIDA	USD \$ 120,000	Under Review
Environmentally Friendly High-Performance Thermoelectric Materials for Energy Harvesting Applications: A Computational Approach.	KENET	KES 1,500,000	Under Review
Global Assessment of Responsible AI in Smart Cities.	IDRC / UN HABITAT	GBP 1,000	Under Review
Training of Post Graduate Students on Proposal Writing.	ACU	CAD 1,000	Under Review
Climate Smart Cities Development in Kenya.	IDRC/SIDA	USD \$50,000	Under Review
Climate Smart Agriculture Practices in Kakamega County, Kenya.	IDRC/SIDA	USD \$ 50,000	Under Review
Use of Smart Technology to Predict Climate Change Effects on Terrestrial Plants Diversity and Conservation for Sustainable Livelihood in North-Rift Region, Kenya.	IDRC/SIDARUFORUM	\$60,000	Under Review
Utilization of Agricultural Wastes in the Production of Biochar for Sustainable Agriculture and Mitigation of Climate Change at the Household Level.	Association of Commonwealth Universities (ACU)	GBP 1,500	Under Review
Digitization of African medicinal plants in Kenya: A comprehensive climate resilience approach to mitigate indigenous African plants extinction.	IDRC	USD \$ 50,000	Under Review

#### Venture4Change Competition Project for Students

##### Phase I

During the year, Kibabii University continued to participate in the Venture for Change (V4C) Project themed “**Food Security and Food Safety**”. The competition attracted Nine (9) Students’ innovation teams drawn from three (3) Universities; Moi University, University of Eldoret and Kibabii University. The participating students covered six (6) modules where they engaged in field visits to KIPSTAR Cooperative in Kibisi Location, Bungoma County in preparations for the Boot Camp and Idea Competition

The Final Idea Competition saw one (1) KIBU Team Pitching “Ugali Dawa” Innovation Project selected for funding to commercialization stage. The Team was expected to form a Company and partner with KISPTAR Co-operative Society to produce and sell the product to the community. The Venture for Change (V4C) Project is a Boehringer Ingelheim’s Social Entrepreneurial Initiative where the donor, Making More Health (MMH), partners with local Universities and NGO’s

Merto foster social entrepreneurial solutions to food safety and food security challenges in low income communities.

##### Phase II

The 2022 Idea Competition on Venture for Change (V4C) Project attracted a total of Seventeen (17) KIBU undergraduate students from various schools/faculties who were selected to participate in the program themed “Waste management in Rapidly Growing Urban Areas”.

### Registration of Innovations

The University received five (5) requests for consideration for the registration of the following innovations by staff and students.

Table: Innovations for Registration

#### Title of Innovation

1. Hexa Solutionist Ugali Dawa
2. Wakumax Zero Hunger
3. Venturers E-Chakula
4. The Ground Breakers
5. Vegetable Drier

#### Participation in Innovation Activities

The University participated in the 2021 Kenya Innovation Week (KIW) organized by Kenya National Innovation Agency (KeNIA) at the Kenya School of Government (KSG), Nairobi. Two (2) members of staff represented the University as delegates and resource persons.

### KIBU Emerged 3rd in Digital Innovation Skills Competition Project

Kibabii University students competed in the East African Community Digital Innovation for Business Resilience. During the competition, the University presented seven (7) teams where Five (5) made it to the Second Phase of the Competition. After reviewing over 300 applications, two (2) Kibabii University Teams among the top ten (10) Teams from Kenya were selected to join the bootcamp. The Bootcamp provided the participants with a unique experience in shaping their idea, developing a business model, testing the value proposition with real customers, developing a strategic plan and learning how to pitch.

#### Conferences, Seminars and Workshops and Trainings

Dissemination of research and innovation findings for academic and/or community uptake is key in the life of an academia. During the year, KIBU staff participated in activities/fora on a range of topical issues as summarized in the Table below:

#### Staff Participation in Trainings, Conferences and Workshops

Conference/Workshop theme	Organizer/Date	No. of Staff involved
"Virtual Training on Science, Technology & Innovation (STI) Mainstreaming in MDAs"	NACOSTI 21 <sup>st</sup> – 21 <sup>st</sup> October 2021	10
"Innovation Workshops Commercialization of Innovations"	in KeNIA 4 <sup>th</sup> to 6 <sup>th</sup> October, 2021	1
"International Conference on IP and World Intellectual Property Organization (WIPO) Development - Innovation in Green Technologies for Sustainable Development"	22 <sup>nd</sup> November, 2021	1
Virtual Annual Forensic Victimology and Victim Support Conference, Kenya 2021.	KIBU/UoN/Ahmadu Bello University /Kaduna State University 22 <sup>nd</sup> to 24 <sup>th</sup> November, 2021	50
Supply Chain Action Network (SCAN)	Centre for Applied Research and Innovation in Supply Chain – Africa (CARISCA) 25 <sup>th</sup> November, 2021	4
22 <sup>nd</sup> International CHAKITA Conference	KSG Kabarnet, Baringo County 25 <sup>th</sup> to 26 <sup>th</sup> November, 2021	2

1 <sup>st</sup> Annual Association of Computing Professionals Kenya (ACPK) Conference	Hotel Sarova Whitesands, Beach Resort & Spa, Mombasa 30 <sup>th</sup> November to 2 <sup>nd</sup> December, 2021	1
Strategic Leadership Development Programme	KSG Nairobi 20 <sup>th</sup> October to 26 <sup>th</sup> November, 2021	1
Third and Final workshop on Management of Internationalization course by Leibniz University Hannover, German	DAAD/ Leibniz University Hannover, German November, 2021	1
Kenya Innovation Week	KSG Nairobi 6 <sup>th</sup> to 8 <sup>th</sup> December, 2021	2
Climate Change and Sustainable Development	Indian Technical and Economic Cooperation Government of India 24 <sup>th</sup> January – 4 <sup>th</sup> February, 2022	3
Social Entrepreneurship for Innovation in Health	Ashoka change makers in partnership with Boehringer Ingelheim 12 <sup>th</sup> January, 2022	2
Entrepreneurship Development Workshop	Center for Incubation & Entrepreneurship Development (CIED)-Integral University-LUCKNOW 19 <sup>th</sup> January, 2022	6
Research-To-Commercialization Workshop	Kenya National Innovation Agency-KeNIA) 28 <sup>th</sup> February, 2022 – 1 <sup>st</sup> March, 2022	2
Malaria Microscopy Training	HuQAS Training Centre Nairobi from 23 <sup>rd</sup> to 25 <sup>th</sup> March, 2022	1
“Building Girls Resilience for Education Beyond the Covid-19 in Bungoma and Busia County, Kenya”	SRA 2022 Biennial Meeting (Virtual) on 3 <sup>rd</sup> March, 2022	6
World International Ground Water, PAUWES, Algeria	Virtual Meeting held on 22 <sup>nd</sup> March, 2022	1
NACOSTI STI Mainstreaming Training	Indian Technical and Economic Cooperation Government of India 13 <sup>th</sup> April, 2022	6
Introduction to the Kenya Innovation Bridge	Kenya National Innovation Agency-KeNIA) 22 <sup>nd</sup> April, 2022	7
Early Career Researchers Grant Proposal Writing Workshop	KIBU-African Commonwealth University (ACU) 21 <sup>st</sup> – 22 <sup>nd</sup> April, 2022	3
Supply Chain Implications of African Continental Free Trade Area (AfCTFTA)	African Continental Free Trade Area (AfCTFTA)" 26 <sup>th</sup> April, 2022	1
Intellectual Property (IP) & Youth Innovating for a Better Future	World Intellectual Property Organization (WIPO)/State Department of Trade and Industry-Government of Kenya (WIPO/GoK) 21 <sup>st</sup> - 22 <sup>nd</sup> April, 2022	70
Paths to Publication Grant Proposal Writing Workshop	Texas A&M University 28 <sup>th</sup> April, 2022	13
Horizon Europe-WAITRO Research Capacity Building & Networking Workshop held in Barcelona, SPAIN	Horizon Europe/World Association of Industrial & Technological Research Organization (WAITRO) 19 <sup>th</sup> - 24 <sup>th</sup> June, 2022	1
International Faculty Development.	Chandigarh University, India	2
Intellectual property rights management Training workshop held virtually.	KIPI on 26 April, 2022	53
Advancing Entrepreneurial Universities in Africa stakeholders review meeting of the preliminary results on Kenya.	Universities Fund Board Kenya (UFB)5 <sup>th</sup> April, 2022	2
Two staff attended a training workshop on Planting and use of Atesmia as medicinal for malaria	La Maison de 1 Atesmia (French humanitarian in association with Co-health International)	2
The Division of PPRI organized for one and half day meeting for Research CRACK team meeting in Kisumu at Rockwell Hotel from 24 <sup>th</sup> to 25 <sup>th</sup> May, 2022.	KIBU 24 <sup>th</sup> to 25 <sup>th</sup> May, 2022.	30
Workshop on “Innovation Workshops in Designing Effective Intellectual Property Policies for Academic & Research Institutions”	Kenya National Innovation Agency (KeNIA) from 22 <sup>nd</sup> to 24 <sup>th</sup> September, 2021	1
Conference on “Growing Research Capacity through University Funding: A Blended Research Dissemination Conference”	MMUST 30 <sup>th</sup> - 31 <sup>st</sup> August, 2021;	4
Career Resilience for Supply Chain Professionals: An Advancing Women in Supply Chain Management	Centre for Applied Research and Innovation in Supply Chain – Africa (CARISCA) 15 <sup>th</sup> September, 2021;	1
The 1 <sup>st</sup> Uganda National Innovation Conference	Lira University, Uganda on 3 <sup>rd</sup> September, 2021;	1
Conference whose theme was: “Hybrid Multi-Sectorial Stakeholders’ Conference on STI Governance and Mainstreaming/Infusion in National Development Agenda in a Disrupted World”	NACOSTI from 4 <sup>th</sup> - 6 <sup>th</sup> August, 2021.	20

Workshop on "Innovation Workshops in Kenya National Innovation Agency (KeNIA) from 22 <sup>nd</sup> to 24 <sup>th</sup> Designing Effective Intellectual Property Policies September, 2021; for Academic & Research Institutions"		1
a workshop on "Building Business Resilience and Sustainability in the Context of Economic Recession and Pandemics"	Kenyatta University from 26 <sup>th</sup> to 27 <sup>th</sup> August, 2021;	5
Technical Staff Induction on "Installation of Software in Computers for Staff and Students of Kibabii University"	IBM on 29 <sup>th</sup> July, 2021;	6
Seminar on "Solution Journalism (SoJo)"	AHSJI on 10 <sup>th</sup> August, 2021	15
workshop on: "Weather and Climate (DRR) Artificial Intelligence Training Workshop"	UNESCO and KNATCOM from 6 <sup>th</sup> – 7 <sup>th</sup> September, 2021 in Kisumu; and	1
Bio-info Diversity (BID) Fellowship Training Workshop	IFS/Strathmore University at Strathmore University from 7 <sup>th</sup> to 10 <sup>th</sup> August, 2021.	1

### Research, Training and Conferences

The University supported staff to attend and participate various trainings and conferences as summarized in the Table below:

S/No.	Description of Activity Supported
1	SRA 2022 Biennial Meeting Project title "Building Girls Resilience for Education Beyond the Covid-19 in Bungoma and Busia County, KENYA"
2	Research Proposal Writing Training by Training Centre in Communication (TCC) 1 <sup>st</sup> to 4 <sup>th</sup> March, 2022 in Nairobi
3	Malaria Microscopy Training at HuQAS Training Centre, Nairobi from 23 <sup>rd</sup> to 25 <sup>th</sup> March, 2022
4	Research-2-Commercialization Program by KeNIA on 28 <sup>th</sup> February and 1 <sup>st</sup> March, 2022 at Safari Park Hotel
5	ACU Training on Grant Proposal Writing 21 <sup>st</sup> -22 <sup>nd</sup> April, 2022
6	Funds to procure materials for fabrication of a robot
7	Humanitarian Conference in Kigali Rwanda 16 <sup>th</sup> -18 <sup>th</sup> May, 2022
8	Farmers' Field Day at Bukananachi 23 <sup>rd</sup> June, 2022
9	9 <sup>th</sup> Africities Summit in Kisumu 17 <sup>th</sup> -21 <sup>st</sup> May, 2022
10	KIBU Research 'Crack Team' Bonding and Training in Kisumu 24 <sup>th</sup> -25 <sup>th</sup> May, 2022
11	Nakuru National Show (29 <sup>th</sup> June-3 <sup>rd</sup> July, 2022)
12	Stakeholders Sensitization Meeting Research Project 27 <sup>th</sup> May, 2022
13	National TVET Fair and Robot Contest 23 <sup>rd</sup> - 27 <sup>th</sup> may, 2022
14	26 <sup>th</sup> Conference of ISSBD, in RHODES 19 <sup>th</sup> - 23 <sup>rd</sup> June, 2022
15	Chandigarh University International Faculty Development Program from 4 <sup>th</sup> July -9 <sup>th</sup> July, 2022
16	1 <sup>st</sup> International Association for the Exchange of Students for Technical Experience-Kenya Chapter at JKUAT 3 <sup>rd</sup> June, 2022
17	World Association of Industrial and Technological Research Organization Capacity Building and Networking Workshop in Barcelona-SPAIN 20 <sup>th</sup> - 22 <sup>nd</sup> June, 2022
18	Training of the Trainers Workshop 13 <sup>th</sup> -17 <sup>th</sup> June, 2022
19	Annual ECSACON Scientific Conference in Nakuru 9 <sup>th</sup> -10 <sup>th</sup> June, 2022
20	Disability Mainstreaming Sensitization Training 23 <sup>rd</sup> June, 2022
21	Malaria Microscopy Training in Nairobi 21 <sup>st</sup> -23 <sup>rd</sup> June, 2022
22	1 <sup>st</sup> International Conference on Women's Economic Empowerment in Kenyatta University 6 <sup>th</sup> – 8 <sup>th</sup> July, 2022

### Training and Capacity Building

During the period, a number of staff were trained on different aspects which included:

- i. Four (4) staff attended the training on “Virtual Training on Science, Technology & Innovation (STI) Mainstreaming in MDAs” which was organized by NACOSTI from 13 -17<sup>th</sup> September, 2021; and
- ii. Twelve (12) staff attended a workshop on “Impact and Implication of the Coronavirus (COVID-19) Pandemic on Quality of Training, Learning, Research and Community Service in the East Africa Community (EAC) Partner States: Short, Medium and Long-Terms Strategies” The workshop was organized by IUCEA, DAAD/DIES and Bomet University College and took place between 6<sup>th</sup> and 9<sup>th</sup> September 2021.
- iii. To enhance skills in writing fundable proposals and research Theses by Postgraduate Students, the University through the Division of PPRI organized a 2-day Training Workshop from 23-24<sup>th</sup> February, 2022 for Postgraduate Students who joined other researchers across Africa on improving skills in research communication. The Training Workshop conducted by the Training Centre in Communication (TCC-AFRICA) focused on “Developing and Strengthening Scientific Writing Skills of Postgraduate Students Researchers”. The Postgraduate students were also trained on Open Access Resources for Research and building knowledge in Oral Presentation Skills. A total of Fifty-Three (53) KIBU Postgraduate Students participated.
- iv. The University through the Division of PPRI organized

a 2-day Training Workshop between from 7<sup>th</sup> to 8<sup>th</sup> March, 2022 on “Resource Mobilization and Grant Proposal Writing”. The Training Workshop was meant to enhance skills of the staff on how to mobilize resources through writing fundable proposals and also publishing their research output/finds in reputable journals. The Training Workshop was facilitated by Research Beeline Ltd together with the TCC-AFRICA. A total of Seventy-Nine (79) Staff participated.

### Publications

During the financial year, Kibabii University staff and students published a total of One hundred and fifty three (153) papers in peer reviewed journals. One (1) University level Book and one (1) Book Chapter.

### Partnerships, Collaborations and Linkages

Some of the major functions of Kibabii University is teaching and learning, research and innovation, and extension and community outreach. During the year under review, the University continued to implement signed MoUs with strategic partners covering several areas of mutual interest. Concerted efforts aimed at striking new strategic partnerships and collaborations with both local and international partners were also made.

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### Training of Mathematics Trainers Workshop – IDRC Project

A team of researchers from Kibabii University conducted a survey in 2021. From the survey, it was observed that mathematics teachers from secondary schools had been facing difficulties in developing appropriate teaching and learning activities that enable learners to develop intended competences as per expected educational outcomes. Ultimately, this affected performance in developing expected knowledge, attitudes and skills to their learners.

As part of the strategies geared towards reversing this trend, Kibabii University mounted a five-day in-service teachers’ workshop to train tutors from various Diploma Teacher Colleges in Western Kenya. The tutors will later provide mentorship and support to mathematics teachers to be drawn from various secondary schools in Busia, Bungoma and Kakamega Counties.

The project proposes an innovative practice-oriented teacher training approach through training of expert teachers, who will then introduce inclusive school-based teacher training to their respective schools. The approach is a combination of methods that improve teacher competences (thematic, didactic and pedagogical competence) through peer-to-peer learning, team teaching and model lessons. The other components of the approach are learner-centered teaching and inclusiveness with a focus on participation of all learners independent of their abilities and social background, and with attention for the needs of learners with disabilities and special needs.

## MoUs with Strategic Partners and Status of their Implementation

S/No	Partner/Collaborator	Action	Status
<b>1. MoU/Expression of interest to collaborate</b>			
<b>a. Expression of interest to collaborate</b>			
i.	Kenya National Chamber of Commerce and Industry	Letter of expression of interest submitted and positive response received	Ongoing
ii.	Minet, Western Division		
<b>b. MoU under Development</b>			
i.	University of Central Lancashire (UCLan)	<ul style="list-style-type: none"> <li>Angeline Ward, UCLan Regional Manager, Sub-Saharan Africa, visited KIBU on 24<sup>th</sup> June 2022 for collaborative discussions and familiarization</li> <li>Draft MoU under development</li> </ul>	Ongoing
ii.	National Chamber of Commerce and Industry	<ul style="list-style-type: none"> <li>Draft MoU developed and shared.</li> </ul>	
iii.	KALRO, Kenya	<ul style="list-style-type: none"> <li>KALRO team visited KIBU for familiarization and Reconnaissance on 28<sup>th</sup> April, 2022.</li> <li>Draft MoU shared and now under review.</li> </ul>	
iv.	Kenya National Chamber of Commerce and Industry	<ul style="list-style-type: none"> <li>Draft MoU shared and now under review.</li> </ul>	
v.	University of The Western Cape (UWC), South Africa	<ul style="list-style-type: none"> <li>Draft MoU shared and now under review.</li> </ul>	
vi.	Kenya Red Cross Society, Kenya	<ul style="list-style-type: none"> <li>Draft MoU shared and now under review.</li> </ul>	
vii.	VIVES- Belgium	<ul style="list-style-type: none"> <li>Draft MoU shared and now under review.</li> </ul>	
<b>2. Signed MoUs</b>			
i.	ESRI, Eastern Africa, and ESRI, USA	<ul style="list-style-type: none"> <li>MoU reviewed by Partners and signed on 23<sup>rd</sup> June 2022</li> <li>Formation of implementation committees ongoing</li> </ul>	MoU Signed
<b>3. MoUs' Implementation (Ongoing)</b>			

i.	EAC/IUCEA	<ul style="list-style-type: none"> <li>VC and Coordinator, Linkages and International Affairs (LIA) attended induction Workshop in Dar Es Salaam, Tanzania.</li> <li>IUCEA has sent One (1) Lecturer from Kabale University, Uganda to KIBU under its staff exchange programme. The staff arrived on 17<sup>th</sup> May 2022 for a four-month stay.</li> </ul>
ii.	Lake Region Economic Bloc (LREB)	<ul style="list-style-type: none"> <li>DVC PPRI represented KIBU in the Africities Conference in Kisumu.</li> </ul>
iii.	International Association for the Exchange of Students for Technical Experience (IAESTE), Kenya Chapter	<ul style="list-style-type: none"> <li>Coordinator, LIA attended the IAESTE AGM in JKUAT on 03/06/2022</li> <li>KIBU admitted to IAESTE, Kenya Chapter.</li> </ul>
iv.	Boehringer Ingelheim International (Making More Health - MMH Programme)	<ul style="list-style-type: none"> <li>Boehringer Ingelheim International GmbH and Making More Health (MMH) Programme Officials visited KIBU on 23<sup>rd</sup> June, 2022</li> <li>Training on Social Entrepreneurship was conducted</li> <li>KIBU staff and students attended kick off and orientation meeting for V4C 2022 program on "Waste management in Rapidly Growing Urban Areas". The event was held at Kimilili, Bungoma County on 22<sup>nd</sup> June, 2022.</li> </ul>
v.	National Museum of Kenya	<ul style="list-style-type: none"> <li>The National Museum of Kenya staff visited KIBU to disseminate archaeological research findings on 29<sup>th</sup> June, 2022.</li> </ul>

### Annual University Almanac

During the year under review, the University developed and approved the University Almanac and thereafter, shared with all Sections/Departments/Units of the University and monitored the implementation of the Almanac to ensure that University events/meetings were conducted in a timely and seamless manner.

### Annual University Work Plan

#### Review of University Master Plan and Development 2023 - 2027 Strategic Plan

##### University Master Plan

The University has reviewed its Master Plan. The draft was presented to the Senate for consideration and was recommended for processing to the next level. Which include the procuring of consultant services.

##### University Strategic Plan 2023-2027

During the period, the University marked the final year of implementation of the 2020-2022 Strategic Plan. Internal evaluation of the level of implementation of the Plan was carried out. The University has embarked on the development of its 2023-2027 Strategic Plan.

#### Development/Review of University Policies

In order to streamline its Planning, Partnerships, Research and Innovation functions, the University earmarked a number of Policies that needed to be developed, and at the same time considered and existing Policies whose duration had elapsed for review during the quarter under review.

The University completed the development of the University Work Plan for the FY 2021/2022 which was approved by the University Council.

The University monitored the implementation of university activities in the year under review as per the University's FY 2021/2022 Work Plan. The implementation reports by Sections/Departments/Units generated critical learning points for the University.

#### Policy Review and Development

During the year, the University reviewed the following existing Policies:

- i. Intellectual Property Rights Management Policy.
- ii. Research and Consultancy Policy; and
- iii. Environmental Management and Sustainability Policy.

In addition, the University initiated the development of the following new policies:

- i. Extension and Community Outreach Policy.
- ii. Grant Management Policy.
- iii. Conferences, Workshops and Seminars Policy.
- iv. Research and Ethics Review Policy.
- v. Shows, Exhibitions and Trade Fairs Policy.
- vi. Organizational Performance Management Policy.
- vii. Performance Monitoring and Evaluation Policy.
- viii. Research Ethics Review Standard Operating Procedures (SOPs).
- ix. Science, Technology and Innovation (STIs) Strategies.
- x. Research Ethics Policy.
- xi. Scientific, Technological and Innovation Policy.

## STRATEGIC DIRECTION 3

### Enhance Administrative, Financial and Human Resource Management Systems

#### Introduction

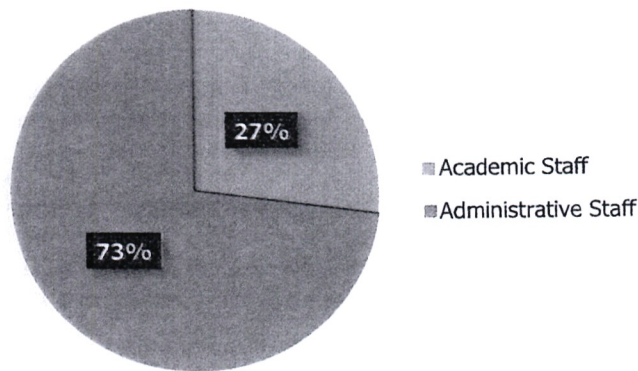
During the year, the University had four hundred and thirty (430) members of academic and administrative staff as distributed in the table below:

#### Number of Academic and Administrative Staff

S/No.	Contract	Permanent	Total
Academic Staff	25	91	116
Administrative Staff	68	246	314
<b>Total</b>	<b>93</b>	<b>337</b>	<b>430</b>

#### Staff Distribution

Staff Distribution



#### Distribution of Staff by Age

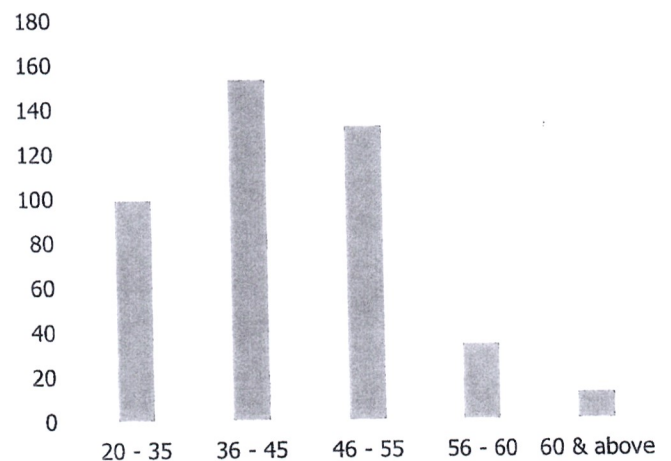
The University had a young and vibrant workforce as most staff in the University are aged between 36 and 45 years, followed by 46 to 55 years. Two (2) administrative staff living with disability (PLWD) were in employment for the period ending 2021/2022 as shown below:

#### Administrative and Academic Staff Distribution by Age as at 30th June, 2022.

Distribution of Staff by Age Profile		
No.	Age in Years	Totals Per Age Bracket
1	20 – 35	99
2	36 – 45	153
3	46 – 55	132
4	56 – 60	34
5	60 & above	12
<b>Grand Total</b>		<b>430</b>

#### Distribution of Staff by Age

Academic and Administrative Staff per Age Bracket



### Distribution of Staff by Gender

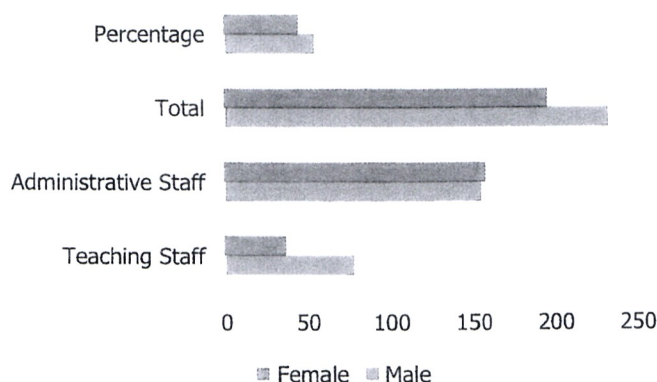
The University met the 30% gender threshold. Staff Establishment gender ratio as at 30th June, 2022 was as below:

#### Gender Ratio

S/NO	Male	Female
Teaching Staff	78	38
Administrative Staff	155	159
<b>Total</b>	<b>233</b>	<b>197</b>
<b>Percentage</b>	<b>54.2%</b>	<b>45.8%</b>

Graph on Gender Ratio

#### Gender Ratio



### Staff Qualifications

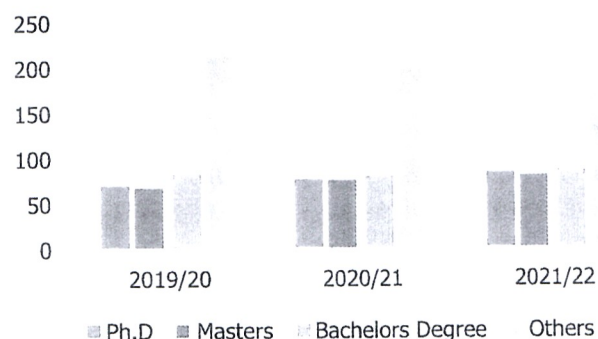
The University provides a conducive environment for academic and professional growth. In addition, the University supports staff members' children studying at Kibabii University by paying tuition fees as a bursary. In the past three years, the University has experienced growth in staff PhD qualification from 70 to 83 and 67 to 80 Masters to meet the Commission for University Education requirements for academic staff qualifications. This represents 18.6% growth for PhDs and 19.4% for Masters respectively.

#### Analysis by Staff Qualifications

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

### Analysis of staff against qualifications

#### No. of Staff against Highest Qualification



### Staff Welfare

The University is committed to improving staff welfare to ensure staff commitment and retention. Below are some of the activities the University undertakes to improve the welfare of its staff:

#### Promotion of Staff

The University promoted one hundred and five (105) members of staff who met the required qualifications as provided for in Career Progression Guidelines in the financial year 2021/22.

Kibabii University has a reward and recognition policy to motivate staff. It also serves to build a better employment deal, retain good employees and to reduce employee turnover. The University has developed Staff Awards Nomination and Selection criteria to assist in identifying staff with exceptional performance. The University also has non-financial rewards such as recognition and increased job responsibility. The reward system also increases staff motivation leading to enhanced productivity.

### 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. Twelve (12) members of the Committee were trained on 29<sup>th</sup> September to 1<sup>st</sup> October, 2021. The Committee carried out an internal health and safety audit on 8<sup>th</sup> and 9<sup>th</sup> February, 2022.

### Staff Training

Training needs analysis is carried out annually to determine staff skills gap during staff performance appraisal. A training plan is thereafter prepared to address the training gaps identified. In the financial year 2021/22, a total of 54 staff were trained. The trainings were majorly in the following fields: Resources Mobilization - Grant Proposal Writing for Research & Development, Technical and Vocational Education and Training (TVET) for Career Services officers, Climate Change and Sustainable Development, Technology Transfer & Commercialization of Intellectual Property, Social Entrepreneurship for Innovation in Health, Agronomic and Medical Training Workshop on Artemisia, among others.

### Industrial Relations

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

### Staff Induction

The University organized an induction training for its newly appointed staff for one day on 28<sup>th</sup> March, 2022. 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. It was conducted for one day covering a wide range of issues that are quite fundamental to newly appointed members of staff to familiarize themselves with the mandate and what Kibabii University stands for.

### 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 2021/2022 Financial Year, seven (7) members of staff were recruited into the service of Kibabii University. Among the staff who joined the University included: Deputy Chief Medical Officer, Librarian, Senior Chaplain, Senior ICT officer and two Tutorial Fellows. Recruitment of Deputy Vice Chancellor (Academics and Students Affairs) was also initiated in the Financial year 2021/22.

### Staff Exits

During the period 2021/2022, nine (9) members of staff left the University, that is, seven (7) staff left the university voluntarily through resignations and two (2) staff passed on. The percentage voluntary staff turnover was 1.63 compared to staff turnover 2.1% in the year 2021/22. The percentage reduction in staff turnover is due to improved staff welfare. Below is a summary of staff exits for the financial year 2021/22:

### Summary of Staff Exits

Reasons for Leaving	No. of staff		Total
	2020/2021	2021/2022	
Resigned	7	7	14
Retirement	1	0	1
Deceased	0	2	2
Summary Dismissal	1	0	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>18</b>

### Public Service Commission Values and Principles Compliance Evaluation

Public Service Commission evaluation on values and principles compliance for the year 2020/21 was done in September, 2021 and a report submitted to the University in March, 2022. Kibabii University was No. 1 in Public Universities in Kenya with a performance of 78.9% an improvement of 5.6% from 2019/2020 performance where the University was also No. 1 among all Public Universities in Kenya with a score of 73.3%. The University emerged number 5 Countrywide and was among the top 10 institutions in compliance with Values and Principles as set out in Articles 10 and 232 of the Kenyan Constitution.

### Performance Contracting

The University Performance Contract was drafted, successfully negotiated and vetted by the National Treasury.

### Signing of Performance Contracting

In the year under review, the approved PC was to be signed between the Council Chair and the Cabinet Secretary, Ministry of Education. The Council chair signed with Vice-Chancellor. The same was cascaded to all Divisions, Schools/Faculties, Sections/Departments, and Units of the University.

In the current PC cycle for the FY 2021/2022, the following two (2) new targets were contracted by the University:

- i. Business Process Re-engineering; and
- ii. Science, Technology, and Innovation (STI) Mainstreaming.

### Evaluation of the 17<sup>th</sup> Cycle PC for the FY 2020/2021

During the year under review, the University received the results of the end-year external evaluation for the 2020/2021 PC which was carried out on 11<sup>th</sup> November, 2021 by Dr. Otuoma of the National Performance Coordinating Unit. The exercise assessed the extent of the PC implementation during the FY 2020/2021. The results showed an improvement on Composite Score from 2.604 in the FY 2019/2020 to 2.55 for the FY 2020/2021.

### Monitoring and Evaluation of the Performance Contracting

The University monitored the implementation of PC and prepared and submitted all the four Quotas reports to the Council and State Department for University Education, Ministry of Education.

The University received the 2022/2023 PC Guidelines in the year under review and the document was shared with all PC process owners in the University to guide them in coming up with their activity proposals for 2022/2023 PC.

### Capacity Building on Quality Assurance

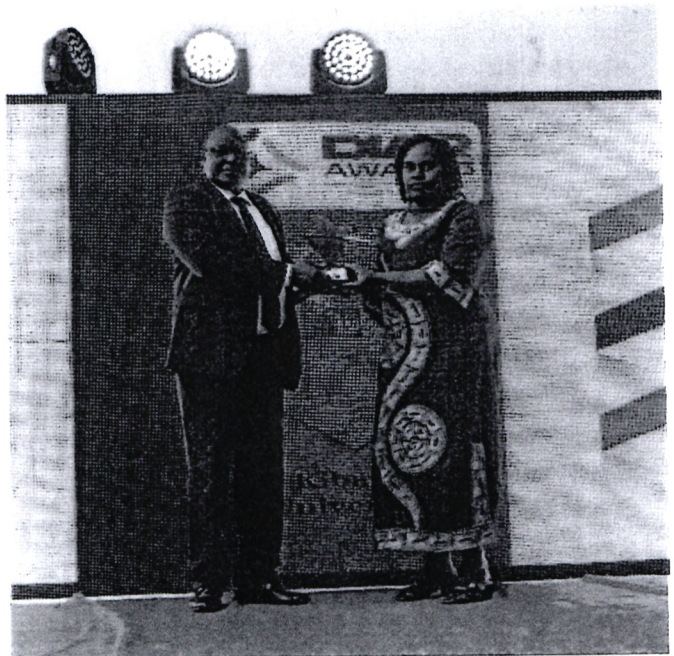
In an effort to improve the quality of its services, the University, during the fourth quarter of FY2021/22 supported staff to attend a series of virtual trainings on quality assurance conducted by the Association of African Universities.

The training, which covered the following areas; Online Teaching & Learning Delivering (OTLD) space & landscape; quality assurance issues,

standards, strategies for online learning and management in higher educational institutions; Online teaching & learning delivery infrastructure & systems and; emerging topical quality assurance issues in Online teaching & learning delivering & student assessment systems & protocols, will enable the university deliver quality in the area of virtual teaching and learning.

### The National Diversity and Inclusion Awards and Recognition (DIAR) Awards

Kibabii University celebrated yet another achievement after emerging winner in the Most Inclusive Public University category in the National Diversity and Inclusion Awards and Recognition (DIAR) Awards organized by Daima Trust. DIAR Awards celebrates and awards government agencies, companies, NGOs, CSOs and individuals Championing Diversity and Promoting Inclusion, Equality and Equity in Kenya. The University was recognized and awarded a Trophy during the DIAR 4th Edition Gala Dinner and Awards Ceremony themed; Celebrating Champions of D.E.I – Turning our Differences into Strengths.



**Above:** The Vice Chancellor Prof. Isaac Ipara Odeo receiving an award during the National Diversity and Inclusion Awards and Recognition (DIAR) Awards at Safari Park Hotel, Nairobi.

## STRATEGIC DIRECTION 4

### Invest in Strategic Marketing and Public Relations

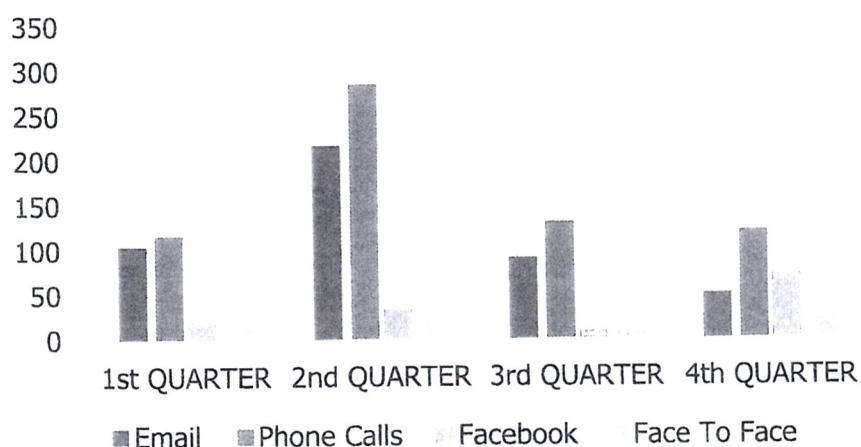
To promote the University's activities, the following tools of Marketing and Communication were implored;

- i. Face to Face (Walk ins)
- ii. Social Media
- iii. Website
- iv. Telephone Calls
- v. Advertising (TV, Radio and Newspaper)

**Table: Analysis of Enquiries at the Customer Care Centre for the year**

	Email	Phone Calls	Facebook	Face To Face	Total
<b>1<sup>st</sup> QUARTER</b>	105	117	21	13	256
<b>2<sup>nd</sup> QUARTER</b>	218	286	34	20	558
<b>3<sup>rd</sup> QUARTER</b>	92	131	9	8	240
<b>4<sup>th</sup> QUARTER</b>	51	121	72	22	266
<b>Enquiries Per Quarter 2021/2022</b>					<b>1320</b>

Graph on enquiries through various media



The review of the marketing and communication channels revealed that clients interacted with the University more through phone calls in all the quarters. It is however notable that during the fourth quarter, the clients' interaction with the University increased in the usage of social media (Facebook). This can be attributed to the inquiries for admission and release of KUCCPS admission timelines.

## Website Analysis

### Traffic Analysis (Customer Flow)

The University disseminates most of its official information through the website ([www.kibu.ac.ke](http://www.kibu.ac.ke)). During the period under review, it was realized that the customer (traffic) flow to the website was highest between August and September, 2021. This can be attributed to the admission period for the 2021/22 first year students.

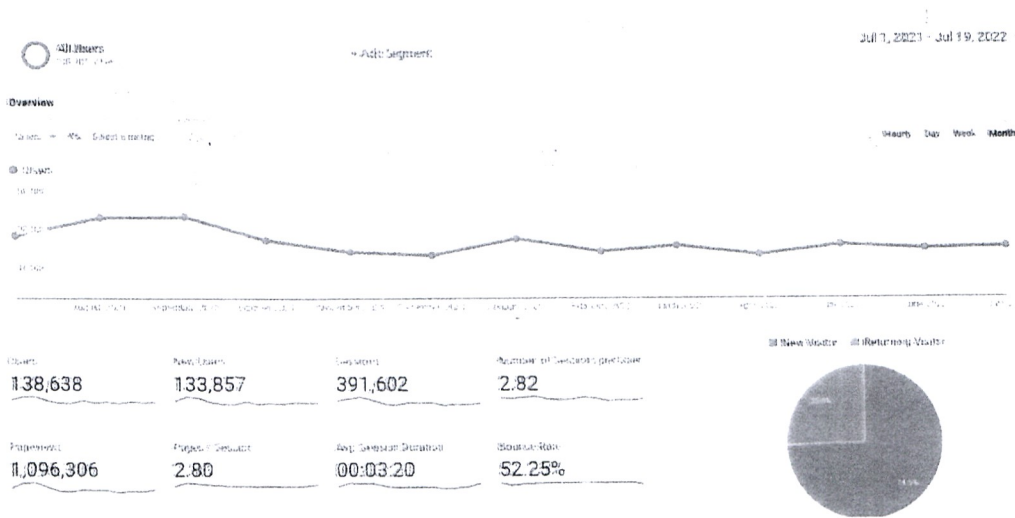


Figure: Traffic Analysis (Customer Flow)

### Website Analysis (Popular Countries) July 2021-June 2022

Analysis of the website during the period revealed that most visitor accessed the website from Kenya (109,373 hits representing 74.73% of the total hits. . It was also noted that visitors from Canada (9,877) sought information from the website with others viewing from USA (6,353), Uganda (1,560), India (1,412), China (1,270), Tanzania (1,188), Philippines (1,086) and Nigeria (1,085).

Country	Acquisition		Sessions	Behavior	
	Users	New Users		Bounce Rate	Pages / Session
	<b>138,638</b> <small>Total: 138,638 (100%)</small>	<b>133,930</b> <small>Total: 133,930 (100%)</small>	<b>391,602</b> <small>Total: 391,602 (100%)</small>	<b>52.25%</b> <small>Total: 52.25% (100%)</small>	<b>2.80</b> <small>Total: 2.80 (100%)</small>
1. Kenya	109,373 (74.73%)	103,232 (77.08%)	317,258 (81.02%)	50.82%	2.85
2. Canada	9,877 (7.13%)	5,024 (3.75%)	36,743 (9.38%)	55.21%	2.65
3. United States	6,353 (4.58%)	5,474 (4.08%)	9,029 (2.31%)	74.55%	1.82
4. (not-set)	2,500 (1.80%)	2,498 (1.86%)	2,543 (0.65%)	92.65%	1.13
5. Uganda	1,560 (1.13%)	1,513 (1.13%)	3,305 (0.84%)	35.61%	4.19
6. India	1,412 (1.02%)	1,405 (1.05%)	1,988 (0.51%)	73.24%	2.05
7. China	1,270 (0.92%)	1,274 (0.95%)	1,299 (0.33%)	85.22%	1.29
8. Tanzania	1,118 (0.81%)	1,092 (0.81%)	2,386 (0.61%)	36.34%	4.34
9. Philippines	1,086 (0.78%)	1,093 (0.81%)	1,246 (0.32%)	82.91%	1.35
10. Nigeria	1,085 (0.78%)	1,059 (0.79%)	1,394 (0.36%)	43.54%	3.64

Figure: Website Analysis (Popular Countries) July 2021-June 2022

### Website Analysis (Customer Behaviors) July 2021-June 2022

The analysis further shows that visitors to the website landed on the homepage 391,000 times with visitors from Kenya accounting for the majority (318,000), Canada (39,000 times), USA (9,200 times) etc . The most visited pages were KUCCPS admission link (8,600 times) and vacancies (5,600 times).



Figure: Website Analysis (Customer Behaviors) July 2021-June 2022

### Website Analysis (Popular devices) July 2021-June 2022

According to the analysis, the most popular devices used to access the website are mobile phones (64.6%), desktops (34.34%) and tablets (0.99%)

Primary Dimension: Device Category

Plot Rows Secondary dimension Sort Type: Default

Device Category	Acquisition		Behavior	
	Users	New Users	Sessions	Bounce Rate
	<b>138,638</b> % of Total: 100.00% (138,638)	<b>133,930</b> % of Total: 100.05% (133,857)	<b>391,602</b> % of Total: 100.00% (391,602)	<b>52.25%</b> Avg for View: 52.25% (6.00%)
1. mobile	<b>90,803</b> (64.67%)	<b>85,863</b> (64.11%)	<b>276,765</b> (70.68%)	<b>54.16%</b>
2. desktop	<b>48,210</b> (34.34%)	<b>46,749</b> (34.91%)	<b>110,675</b> (28.26%)	<b>47.50%</b>
3. tablet	<b>1,395</b> (0.99%)	<b>1,318</b> (0.98%)	<b>4,162</b> (1.06%)	<b>51.83%</b>

Figure: Website Analysis (Popular devices) July 2021-June 2022

## Social Media Analysis

### Social Media Analysis (Demographics) June 2019 - July, 2022

The University runs an official Facebook account. As at the period ended June 30th, 2022, the page had attracted 19,053 followers with the majority being men (74.5%) and 25.5% being women. Youth aged between 25-34 years accounted for the highest number of followers followed by those aged between 18-24 years. There was also significant following from people aged 65 years and above.

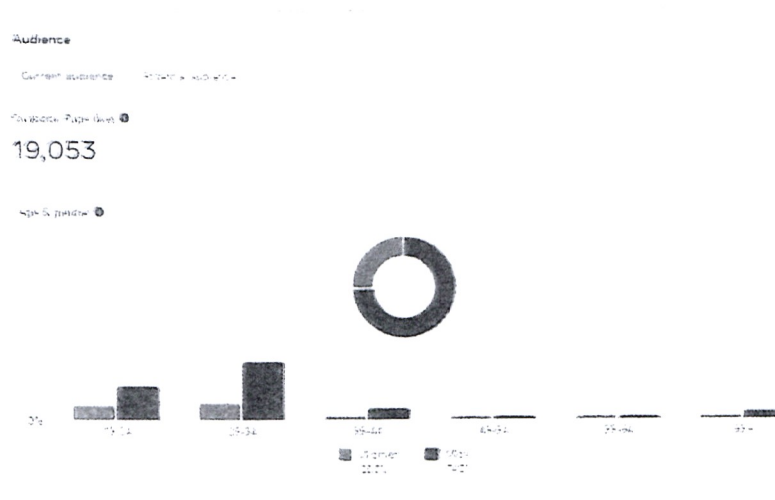


Figure: Social Media Analysis (Demographics) June 2019 - July, 2022

### Social Media Analysis (Top Towns/Cities) June 2019 - July, 2022

The analysis further indicated that the highest number of followers reside in Nairobi (35.7%), followed by Bungoma (13.7%). The other major cities in Kenya shared the rest of the percentages.



Figure: Social Media Analysis (Top Towns/Cities) June 2019 - July, 2022

### Shows Exhibition and Trade Fairs

As part of its outreach programme, the University participated in the 2022 Nakuru National Shows held from 29th June, to 3rd July, 2022 at the Nakuru Show Grounds. The show theme, was "Promoting Innovation and Technology in Agriculture and Trade" and sought to empower farmers with various technologies to enable them address challenges they encounter.

The University facilitated three (3) members of staff and three (3) students to participate where two innovations were exhibited, namely;

- i. Solar Irrigation Innovation
- ii. Solar Vegetable and Fruit Drying Innovation

### Media Relations Symposium

To bridge information gap between the University, media and the general public, the University hosted the Inaugural Annual Media Relations symposium with local community members and Bungoma media press. The platform which attracted over 25 reporters and journalists from mainstream and digital press as well as community leaders interacted

deeply on matters affecting the two entities, leading to misinformation and conflicts.

### KIBU Joins in the Launch of 16 Days of Activism against Gender Based Violence

Kibabii University through the Directorate of Gender and Development Studies joined in the launch of the **16 Days of Activism against Gender Based Violence (2021)** which was hosted in Kabuchai Constituency of Bungoma County. This, in an effort to ensure gender mainstreaming in the University and the community at large. The event was graced by the Chief Administrative Secretary, Ministry of Public Service, Gender, Senior Citizens Affairs & Special Programmes Hon. Rachel Shebesh.

### International Women's Day

On 8th March, 2022. The University joined the rest of the world in celebrating the 2022 International Women's Day Themed: "Gender Equality Today for a Sustainable Tomorrow".

The Ceremony was graced by the Vice Chancellor Prof. Isaac Ipara Odeo.



The Vice Chancellor posing for a photo with a Guest during the International Women's day celebrations

## STRATEGIC DIRECTION 5

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

The University under Strategic direction five seeks to enhance the physical facilities and infrastructure. KIBU's physical facilities and infrastructure require expansion, maintenance and improvement. KIBU requires continuous infrastructure development in order to ensure excellence in teaching, learning, consultancy, research and extension. . During the year under review the University continued with the development of physical facilities to ensure that there is favourable environment for fulfilment of all the functions of the University. The following projects were under taken.

#### KIBU Sports Complex Officially Handed Over to the University

The project was handed over to the University Management by the Main Contractor Milicon's Limited. The project comprised of a football pitch, a Rugby pitch, a hockey Pitch and an athletic Track. These were used by the University during the 8<sup>th</sup> edition of the KUSF games which were hosted by Kibabii university.

#### Construction of Students Centre

To enhance the student life, the construction of Student Centre continued during the year in review. The project is at 94% complete. The Centre is designed to have facilities for indoor games and student commercial activities.

#### Redesign the Lighting System

The University receive power from the Kenya Power Company. The Electricity bill has been gradually rising. To reduce the consumption, the University redesigned the Lighting system to allow adopting of LED lighting system which is more efficient.

#### Enhancement of the Availability of Water Capacity

For healthy working environment water plays a significant part.

The University receives water from NZOWASCO. To reduce the water bill that keeps increasing as the University population grows the University constructed an extra underground rain water tank of 100 cubic meters. The University also expanded the capacity and maintenance of the water recycling system to supply water in water closets.

#### Improving the Kibabii University Scenery

To provide a conducive outdoor environment landscaping activities continued for year under review. More trees were planted to enable the sustainability of environment. It is envisioned that as the trees mature they provide a serene environment where the student can relax and rejuvenate their energy, as they take a break from their academic studies. During the photosynthesis process, carbon dioxide will be consumed and oxygen produced. This will lead to sustainability of the environment. To improve on the aesthetic look of the University, continued planting of flowers was also done during the year under review.

#### Maintenance of Facilities

During the year review the University continuously carried out the repairs and maintenance programs on the physical infrastructure in the University. These was to ensure that the facilities are suitable, habitable, safe, secure for the purpose they were designed and developed for.

The University has a maintenance procedure outlining maintenance should be carried out.

#### Expansion of ICT Hub

The ICT hub was completed during the year under review. Three more laboratories were added to the hub. Which brought the number of laboratories in the Hub to five as envisioned in project proposal. The Project was then commissioned by the NRF which with conjunction with Kibabii University funded the project.

## STRATEGIC DIRECTION 6

### Provide Quality Health Care Systems

The University in strategic direction 6 seeks to provide quality health care to students, staff and staff dependents. The University has a health facility that is accredited as a Level 3B facility. The University's offering this services aim contribute to the Big 4 agenda on Universal Health Care. During the year under review the following services were offered.

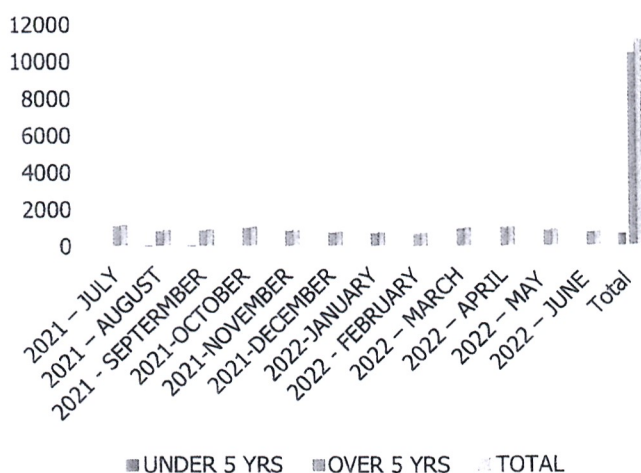
#### Clinical /Nursing Services

Clinical services were offered to outpatient within the University Health Centre. The total outpatient workload was 1078 comprising 1046 who were over 5 years of Age as show in Bar Graph1 The common ailments treated included;

- i. Upper respiratory tract infections
- ii. Malaria
- iii. Diarrhoea diseases
- iv. Skin infections
- v. Urinary tract infections.

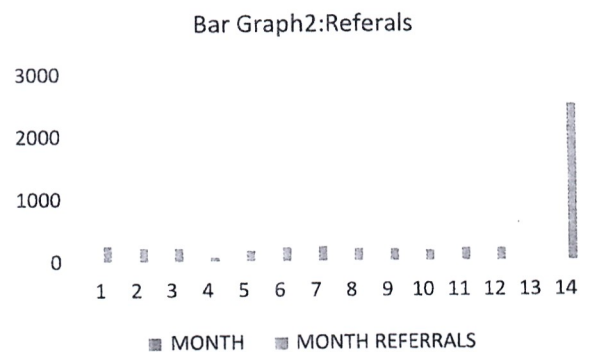
The trend was similar to the previous financial year.

Workload FY 2021/2022W

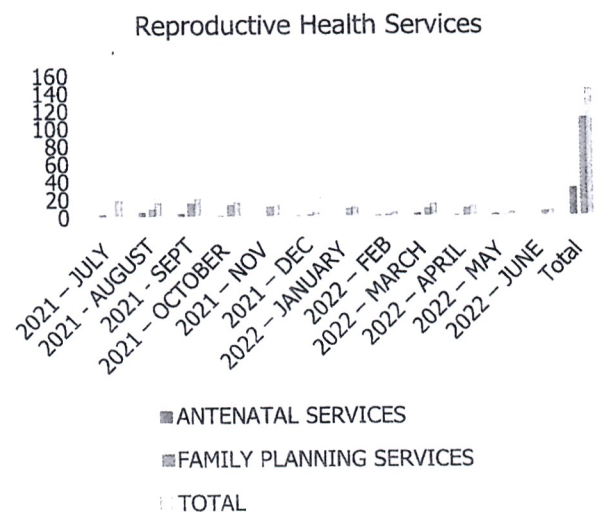


Patients requiring specialist services and inpatient care were referred to the contracted partner specialists and hospitals.

Bar Graph shows the number referrals in 2021/2022.



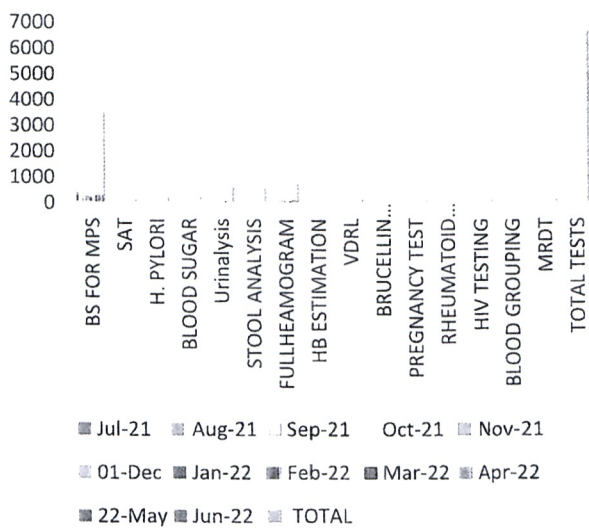
The University offered Reproductive Health services and the 2021/2022 statistics are as shown in Bar graph 3.



### Laboratory Services

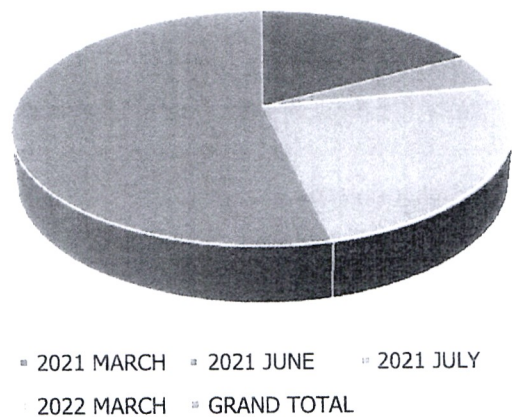
The University medical laboratory was registered during this financial year. The laboratory offers services at Class C. Request for tests done at the laboratory were all generated within the health centre. Bar chart 4 shows the laboratory workload for the financial year 2021/2022.

Bar Chart 4 Laboratory Workload



The University continued to put covid -19 precautionary measures in place as guided by the Ministry of Health. Weekly memos to staff and students were used to give updates on covid- 19 and to remind them to observe MOH guidelines of prevention of Covid-19. The Covid-19 vaccination was organized within the university as shown in Pie Chart 1.

Pie Chart 1 NUMBER OF VACCINES



### Pharmacy Services

The University offered pharmacy services worth an estimated Ksh.1.7M in the financial year 2021-2022. The value of medication in stock as per the stock take done on 28/06/2022 was Kshs.1,008,760. KEMSA donated Artemether Lumefantrine (AL) worth Kshs. 78,000.

The value of dispensed medication for the year was estimated at Kshs. 1,546,900

During the end of financial year stock take some medications were noted to have a short expiry (1-3 months). This was occasioned by the effect of Covid - 19 leading to closure of the University for a prolonged period. These products were transferred to Bungoma County Referral Hospital.

### Public Health Services

The University carried out various public service functions as follows;

#### Disease surveillance

This was done continuously, relevant monthly reports were generated and sent to the County and management. There was an increase in diarrhoea diseases in April 2022.

### Measures for Mitigation of Covid-19

The University has continued to upscale measures to ensure compliance and strict adherence to the Covid-19 guidelines and also scale up strategies to mitigate against Covid-19. this was made possible by the listed approaches:

- Constituted Committee to handle COVID-19 related issues;
- Enhanced and maintained due Compliance with the Ministry Health Protocols and Guidelines;
- Vaccination of Staff and Community against COVID-19
- Established Mechanisms to conduct online teaching and learning as well as administrative functions including meetings;
- Provision of hand sanitizers in all offices, soap in all the washrooms and water points, continuous flow of water, masks for staff in Health Services Department and frequent sensitization on compliance with the advice from the Ministry of Health on prevention measures;
- Fumigation of the University premises.

## Financial Performance

During the Financial Year (FY) 2021/22 the University focused on recovery from the adverse effects of covid-19 experienced in the 2020/21FY as it marked 10 years of existence. The academic calendar was revised to ensure that time lost during the suspension of activities in the 2020/21FY was recovered and that the University resumed normal operations.

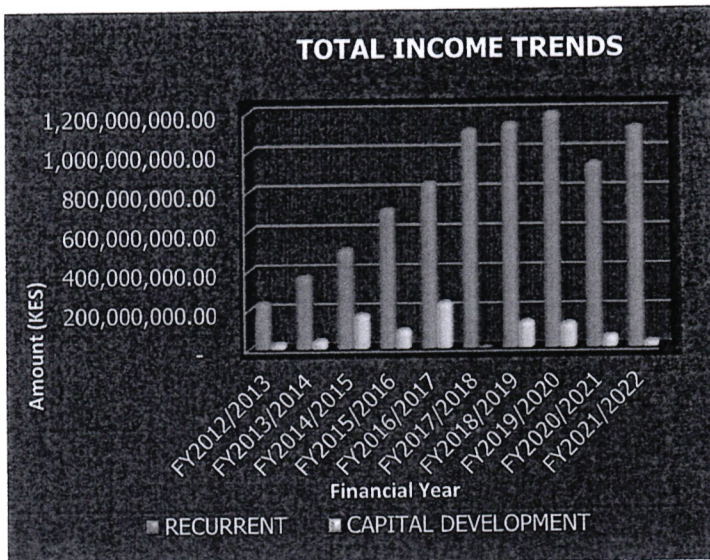
### Income and expenditure

#### Revenue

Total revenue grew by 13% to Kshs.1.14b (Capital Development 35m) up from Kshs. 1.007b (Capital Development 65m) in the previous year. This primarily was due to the University's focus on recovering from the adverse effects of Covid-19 experienced in the previous year. The University resumed normal operations which saw a 74% growth in AIA from Kshs. 259m in FY2020/21 to Kshs. 451m in 2021/22FY with funding from exchequer remaining fairly constant.

During the 2021/22FY, the University's funding for capital development from the exchequer however dropped by 46% to Kshs. 35m down from Kshs. 65m the previous year. This affected the implementation of the planned projects including the Students Center and procurement of laboratory equipments.

The following is a graphical representation of the University's sources of income during the 2021/22 FY as well as a trend of the University's total income since inception.



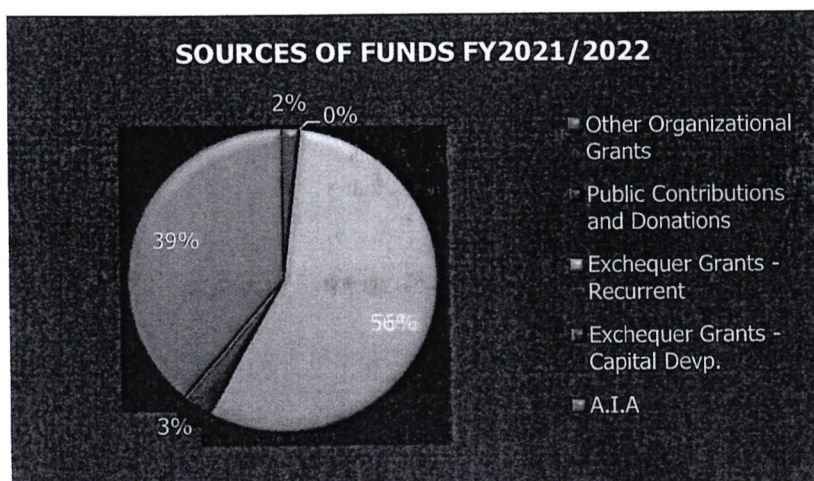
#### Expenditure

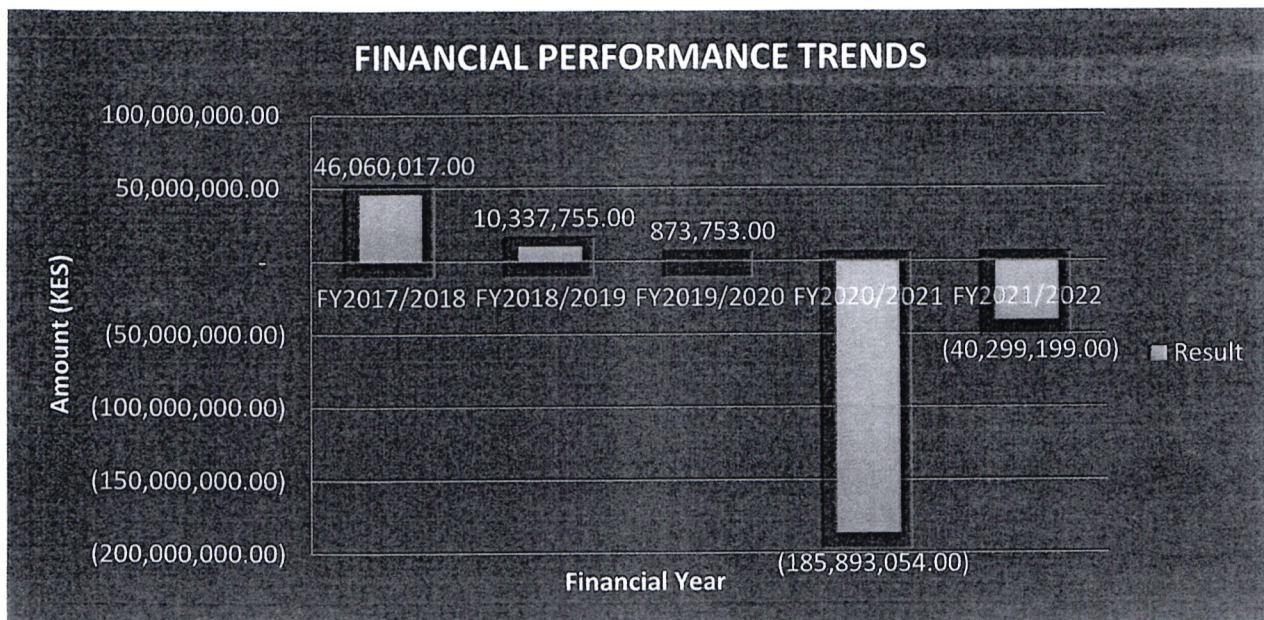
Recurrent expenditure increased by Kshs. 37m (3%) in 2021/22FY to Kshs. 1.165b up from Kshs. 1.127b incurred in the 2020/21FY. This increase in expenditure resulted from the resumption of normal University operations during 2021/22FY.

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

#### Result

During the year in review, the University recorded a deficit of Kshs.58 million a 78% improvement from a deficit of Kshs. 186 million reported in the last financial year. Below is the University financial performance trend over the last 5 years;



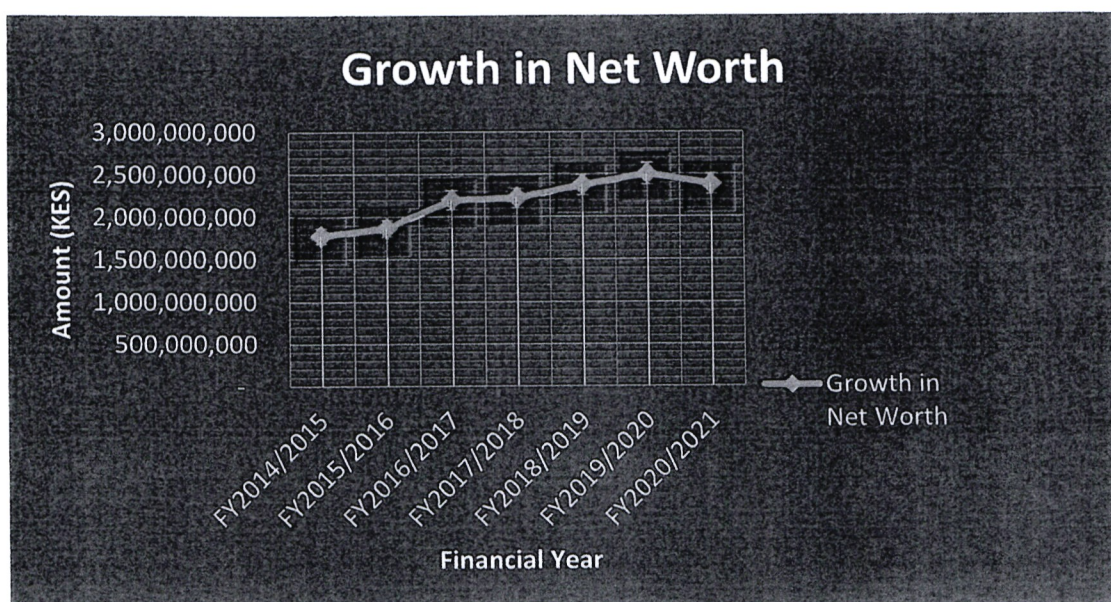


#### Balance sheet

Overall the net assets/total reserves declined slightly by Kshs. 23m, from Kshs. 2.385b to Kshs. 2.362b, reflecting the deficit for the year. Tangible fixed assets net of depreciation at 30<sup>th</sup> June 2022 amounted to Kshs. 2.246b up from Kshs. 2.234b as at 30<sup>th</sup> June, 2021. The major items of fixed asset expenditure during the year were; the Proposed Student Centre, Proposed Sports Fields, and the Kibabii University Information Technology Hub.

The decline in net worth is attributed to the fact that as the University slowed down on the procurement of additional capital items while the depreciation expense remained fairly constant. The deficit reported during the year further reduced the University’s revenue reserves.

Below is a five year trend of the University’s net worth;



### The University's Compliance With Statutory Requirements

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

#### Contingent Assets and Liabilities

During the Year ended 30th June, 2022, the University had four (4) ongoing cases;

- Bungoma High Court Constitutional Rights Division Petition no 15 of 2016. David Murambi and two (2) others Vs the County Government of Bungoma and Kibabii University for trespass to property, damages and costs of the suit. The total exposure to the University is Ksh.2.5Million. The University is considering mediation to resolve the case.
- Kisumu Employment and Labour Relations Court Case No. 61 of 2018 Prof Shem O. Aywa VS the Chairman of Council, the Chancellor Kibabii University and Public Service Commission. The judgement was made by the Court and Case dismissed with costs.
- Bungoma Employment and Labour Relations Court Cause No.61 of 2018 Walubengo Singoro Muliro Vs Kibabii University for reinstatement to employment and damages. The liability is yet to be determined.
- 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 University is considering mediation to resolve the case.
- 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 University is considering mediation to resolve the case.

### Key Projects and Investment Decisions the University is Implementing.

#### Projects being implemented by the University

The University was implementing the following projects during the quarter under review, a detailed breakdown of the completion status per project is provided under Appendix II.

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

Establishment of a Business and Students' Centre is one of the strategies that have been identified globally as a means of managing students within institutions of higher learning. This project will provide an avenue for engaging the growing number of students and safely maintaining them within the University. It offers a comprehensive facility to house students recreational and socialization needs. It will provide an atmosphere for a common life and cultivated social program for the varied population of the students, faculty and Alumni of the University. It will be a focus of University community life where students and staff would have an ample opportunity to interact and also incubate ideas that would go a long way in enhancing innovations. The project which is financed by the Government of Kenya was at 94% completion as at the end of the quarter in review.

##### ii) Purchase of Laboratory Equipment

In pursuit of its vision of being a global and dynamic University of excellence in Science, Technology and Innovation, Kibabii University plans to equip and modernize its laboratories as a way of working towards the promotion and maintenance of excellence in teaching and learning. The University has procured equipment for eleven (11) laboratories at a cost of Ksh.42 million partially delivered in the 2020/2021FY while the remaining was delivered during 2021/22FY. This will go a long way in improving the students' learning experience as well as further enhancing the quality of graduates produced for the local and international labour market. The project is financed by the Government of Kenya.

## Major Risks Facing the University.

### Introduction

Kibabii University strives to fulfil its mandate as per legal instruments of establishment. To effectively do this, the University has formulated six (6) Strategic Directions namely; to Promote and Maintain Excellence in Teaching and Learning, Support and Sustain Advancement in Research, Innovation, Partnerships and Linkages, Enhance Administrative, Financial and Human Resource Management Systems, invest in Strategic Marketing and Public Relations, Expand, Maintain and Improve Physical Facilities and Infrastructure, and Provide Quality Health Care Services. The Performance Contract 2021/2022 was negotiated against these Strategic Directions. The University continuously faces risks that pose a threat to the achievement of its Strategic Directions. The threats stem from diverse sources including; natural disasters, financial uncertainty, legal liabilities, strategic management errors, reputation issues, political interference and insecurity. The University has put in place mechanisms to continuously identify the risks and provide measures to eradicate or reduce their negative effects as presented in the table below:

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				
1.	Liquidity	<ul style="list-style-type: none"> <li>Disruption of operations due to 5<sup>th</sup> wave variant.</li> <li>Non-payment of fees.</li> <li>High recurrent expenditure.</li> <li>Low enrolment.</li> <li>High Cost of Goods and services</li> </ul>	3	3	2	3	3	9	Avoid	<ul style="list-style-type: none"> <li>Rationalization of budgets.</li> <li>Enhanced internal control mechanism.</li> <li>Enhance activities that promote revenue (enrolment, IGUs).</li> <li>Enhanced marketing.</li> <li>Roll out new market driven programmes targeting local and regional market.</li> </ul>	VC
2.	Disruption of University operations	<ul style="list-style-type: none"> <li>World pandemic i.e. COVID-19.</li> </ul>	3	-	3	3	3	9	Avoid	<ul style="list-style-type: none"> <li>Awareness creation.</li> <li>Adoption of blended learning approach.</li> <li>Acquisition of Emergency response equipment.</li> <li>Response Committees.</li> <li>Adherence to the government protocols on pandemics.</li> <li>Vaccination.</li> </ul>	VC

3	Corruption	<ul style="list-style-type: none"> <li>Vested interests in recruitment and procurement.</li> <li>Lack of integrity and professionalism.</li> <li>Delayed payments.</li> </ul>	3	3	2	3	1	9	Avoid	<ul style="list-style-type: none"> <li>Whistleblowing.</li> <li>Corruption prevention awareness.</li> <li>Enforce compliance with policies.</li> <li>Disciplinary action to the corrupt in accordance with the relevant laws.</li> <li>Strengthen internal controls.</li> <li>Automation of processes.</li> <li>Creation of Integrity Club.</li> </ul>	VC
4	Negative Publicity	<ul style="list-style-type: none"> <li>Communication of un-verified information.</li> <li>Social media blockers.</li> <li>Leakage of confidential information.</li> <li>Failure to act on complaints.</li> </ul>	3	1	3	-	1	9	Avoid	<ul style="list-style-type: none"> <li>Implement the Communication Strategy Policy.</li> <li>Centralized complements and complaint handling procedures at VC's Office as per the Customer Feedback Policy.</li> <li>Administering of oath of secrecy.</li> <li>Annual media symposium.</li> </ul>	VC
5	External Political Interference	<ul style="list-style-type: none"> <li>Patronage by the political leaders.</li> <li>Vested interests in the recruitment and procurement.</li> <li>Misguided perception of the University.</li> <li>High expectation from the local community.</li> </ul>	3	3	3	0	3	9	Avoid	<ul style="list-style-type: none"> <li>Create awareness on the role of University.</li> <li>Engagement with political leaders.</li> <li>Participating in community service.</li> <li>Enhance Corporate Social Responsibility.</li> <li>Adherence to University policies.</li> </ul>	VC
6	Insecurity	<ul style="list-style-type: none"> <li>Serial attacks.</li> <li>Community apathy.</li> <li>Inadequate investigations and prosecution.</li> <li>Rise in cartels and goons.</li> <li>Increase in the number of points selling alcohol and drugs.</li> <li>Socio-economic status of the students.</li> </ul>	3	3	2	3	2	9	Avoid	<ul style="list-style-type: none"> <li>Engagement of armed security personnel.</li> <li>Creation of Kibabii Police Station.</li> <li>Intelligence gathering from the community.</li> <li>Regular security work plans.</li> <li>Enhancement of disciplinary procedures on rogue students.</li> <li>Participating in community service.</li> </ul>	VC
7	Reputation	<ul style="list-style-type: none"> <li>Staff-Student relationships.</li> <li>Examination cheating.</li> <li>Leakage of confidential information.</li> <li>Communication of un-verified information.</li> <li>Failure to act on complaints.</li> <li>Declining webometric ranking.</li> </ul>	2	-	3	-	-	6	Reduce/treat	<ul style="list-style-type: none"> <li>Sensitize staff and students on the code of conduct and ethics.</li> <li>CCTV installation to support surveillance on exam cheating.</li> <li>Implement the Communication Strategy Policy</li> <li>Centralized complements and complaint handling procedures at VC's Office as per the Customer Feedback Policy.</li> <li>Administering of oath of secrecy.</li> <li>Strategizing on webometric.</li> </ul>	VC

8.	Litigation	<ul style="list-style-type: none"> <li>• Lack of awareness by staff on policies and regulation.</li> <li>• Lack of legal audit.</li> <li>• Industrial action.</li> <li>• Student unrest.</li> </ul>	2	3	-	-	-	6	Reduce/ treat	<ul style="list-style-type: none"> <li>• Sensitize staff on legal and regulatory requirements.</li> <li>• Conducting scheduled legal audits.</li> <li>• Recruitment of adequate, competent legal /HR staff.</li> </ul>	VC
9.	Terrorism	<ul style="list-style-type: none"> <li>• Inadequate security checks.</li> <li>• Failure to take security intelligent information seriously.</li> <li>• Porous live fence.</li> </ul>	2	3	2	2	3	6	Avoid	<ul style="list-style-type: none"> <li>• Enhance security checks/ screening at the main gate.</li> <li>• Utilize intelligent information gathered.</li> <li>• Upgrading of CCTV cameras.</li> <li>• Biometric identification of staff, students and visitors.</li> <li>• Continuous training and sensitization of security staff.</li> <li>• Construction of perimeter wall.</li> </ul>	VC

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

#### Material Arrears in Statutory/Financial Obligations

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

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

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

## 9. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Kibabii University exists with the core mandate of research and transformation of lives of the community. This is the driving force behind everything we do. As the University reports various milestones recorded in the last ten (10) years, we also take cognizance of fair share of drawbacks we experienced, the most disruptive being the Covid-19 Pandemic whose effects required combined efforts to recover. After two years of uncertainty, the University emerged from the crisis with more confidence and commitment to make up for the lost man hours, resources and opportunities. To this end, the University has come up with innovative ways to mitigate the effects and to diversify revenue streams that are geared to fill the financial and operational deficiencies.

To deliver in all the six (6) Strategic Directions, below is an outline of the University's policies and activities that promote sustainability.

### Environmental sustainability

There is an increased global awareness on climate change and related global warming. This has pushed for high advocacy on environmental friendly products and processes as the global community and indeed Kenya encourages greener environment. KIBU in collaboration with other stakeholders, in the 2021/2022 FY planted a total of 6,220 seedlings worth Ksh. 300,000 both on Main Campus (1,320) and at its Kopsiro land site in Mt. Elgon sub-County (4,900). In addition, the University has set up two tree nurseries, one at its Main Campus and another at its Sirisia Land site where a total of 10,000 seedlings are targeted to be raised annually for planting by the University but also for donation to local communities and institutions. KIBU realizes that environmental issues go beyond an institution and therefore we work very closely with a number of local external stakeholders in matters environmental conservation, and sustainability of the University largely depends on environmental welfare of its local communities and indeed the globe.

### Market place practices

The University registered a Consultancy Firm under the name "Kibabii University Enterprises Services (KIBUES)." Registration of KIBUES is a milestone for the University as staff and students have a platform on which to participate in consultancies.

### Responsible competition practice

The University has in place a Corruption Prevention Committee chaired by the Vice Chancellor. The University has in place a Corruption Oversight Committee that among others carries out corruption audit in various units of the University. The report of corruption risk assessment is tabled in CPC, if adopted forms part of the reports that are submitted to EACC.

To support the Committee, the University has Corruption Prevention Policy and Whistle Blower Policy. Staff are encouraged to report corruption via corruption boxes. They can also report anonymously or otherwise via the University website to the Vice Chancellor or to EACC. New staff members are inducted on matters anticorruption.

In addition, the University has trained integrity assurance officers who also participate in sensitization of members of staff issues of integrity and corruption.

Finally, the University has established an integrity club for students and integrity movement for members of staff.

During the year under review the University efforts on anticorruption was scored at 91% by the EACC.

### Responsible Supply Chain and Supplier Relations

The University advertises any opportunity for supply of services and goods in the Newspapers and on the University website. The vendors are encouraged to seek clarification where necessary. The Tender opening is done in an open, transparent manner and all participants are required to raise issues if any. It is then followed by a competitive evaluation process. The successful bidders are awarded contracts. The University also adheres to the requirement that 30% of all procurement should be reserved for AGPO and out of this 2% is reserved for Person Living With Disability. Payment of vendors is as per an aging criterion with special consideration being given to the vendors classified under AGPO. The University has both procurement and financial policy that are adhered too as per the ISO procedures and other Acts of government.

### Political Involvement

The University encourages members of staff to be apolitical so as to serve clients with responsible political involvement. Fair competition and respect for competitors is practiced by ensuring a competitive and transparent approaches at all times.

### Corporate Social Responsibility

#### Training on Local Poultry Farming

The University in conjunction with local community stakeholders successfully conducted a Community Baraza at Tuuti Chief's Baraza to train local farmers in Poultry Farming. Approximately sixty (60) farmers participated in the training. The Basaza was held on 14th December, 2021, and was facilitated by the Department of Agriculture and Veterinary Sciences, Kibabii University.

### Community Entrepreneurial Sensitization

The University in conjunction with local community

stakeholders successfully conducted training of the local community members on Business startups, Procurement processes, National Values and principles of Governance as part of its Corporate Social Responsibility. Approximately one hundred (100) local community members participated in the training.

### Supporting Farmers in New Technologies

The University successfully held its inaugural Farmers' Field Day on 23rd June 2022 at Bukakanachi Village in Kanduyi Sub-County, Bungoma County. This was a unique occasion where local farmers and the scholars from the Department of Agriculture and Veterinary Sciences shared ideas and experiences in relation to green-housing technology. A total of one hundred and four (104) local farmers attended.

### Local Community Security Meetings

The University continues to participate in local community security meetings. Three (3) community security meetings were held at chief barazas on every first Tuesday of the month. One of the objectives of the meetings was to maintain peaceful and harmonious co-existence before, during and after the General Elections scheduled for 9th August, 2022.

### African Library project

Through a project dubbed African Library project, the University trained a total of 14 different schools within Bungoma County in the year 2021/22.

The African Library Project is a non-profit initiative that facilitates the establishment of libraries in rural Africa. The Project initiated as a Community Social Responsibility for the university reaches out to the community schools through training and helping them establish small sustainable libraries.

So far, the project has donated 15,481 books to the community schools.



Participants in the project during one of the community outreach activities in Bungoma County

Environmental performance

Water conservation and Waste Management

Our annual demand for water in the University is approximately 83,332 M<sup>3</sup>. The University mainly relies on water sources from Nzoia Water and Sanitation Company (NZOWASCO). During the year, the consumption from NZOWASCO was approximately 52,800 M<sup>3</sup>. To complement this source, the University recycles used water as well as harvests rain water for strategic reserve and use. During the year, the University recycled 3600 M<sup>3</sup> and harvested 720 M<sup>3</sup> of rain water. Waste water from the University sewerage system is directed to oxidation ponds. Emissions from the ponds is tested on a regular basis to ensure that the effluence that is discharged into the river is safe for both humans and animals. Additionally, we have an incinerator which is used to dispose off harmful waste.

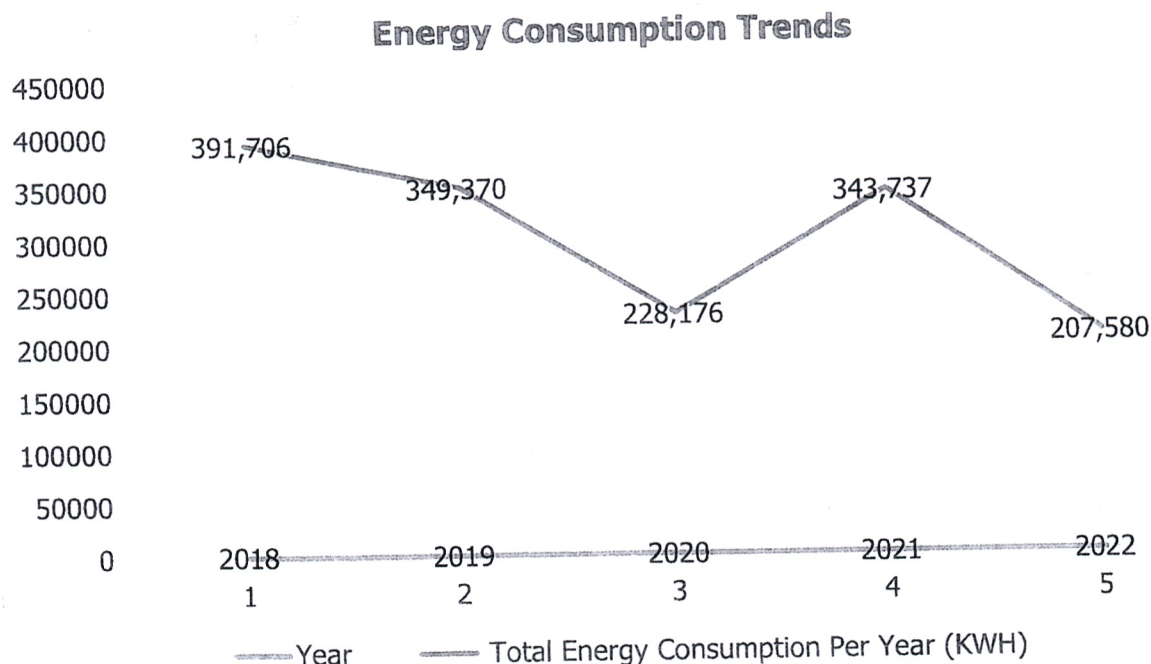
Energy conservation

The University has ensured installation of solar panels in the design of projects it is currently implementing as well as planned projects. Consequently, the University has been able to reduce the consumption of power despite the increasing the number of consumption points.

Energy Consumption between 2018-2022

Year	2018	2019	2020	2021	2022
Consumption points	11	12	13	14	15
Total Energy Consumption Per Year (KWH)	391,706	349,370	228,176	343,737	207,580

Graph: Energy Consumption between 2018-2022



## 10. REPORT OF THE UNIVERSITY COUNCIL

The University Council submit their report together with the audited financial statements for the year ended June 30, 2022 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, 2022 are set out on page 72


### University Council

The members of the University Council who served during the year are shown on page 12-14.

### Auditors

The Auditor General is responsible for the statutory audit of the University for the year ended June 30, 2022 in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Council



Prof. Isaac Ipara Odeo

SECRETARY TO THE UNIVERSITY COUNCIL

## 11. STATEMENT OF UNIVERSITY COUNCIL'S RESPONSIBILITIES

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

The Council is responsible for the preparation and presentation of the University's financial statements, which give a true and fair view of the state of affairs of the University for and as at the end of the financial year ended on June 30, 2022. 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, 2022, 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.

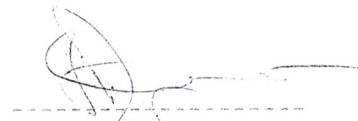
Nothing has come to the attention of the Council to indicate that the University will not remain a going concern for at least the next twelve months from the date of this statement.

### Approval of the financial statements

The University's financial statements were approved by the Council on 28/06/2022 and signed on its behalf by:



CHAIRMAN OF COUNCIL



VICE CHANCELLOR

# REPUBLIC OF KENYA



*Enhancing Accountability*

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Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON KIBABII UNIVERSITY FOR THE YEAR ENDED 30 JUNE, 2022

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Kibabii University set out on pages 1 to 39, which comprise of the statement of financial position as at 30 June, 2022, and the statement of financial performance, statement of changes in net assets,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kibabii University as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Universities Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unsupported Work-In-Progress**

The statement of financial position reflects a balance of Kshs.2,246,142,540 in respect of property, plant and equipment, as disclosed in Note 24 to the financial statements. Included in this balance is a balance of Kshs.212,365,887 relating to work-in-progress which further includes additions during the year of Kshs.80,035,250. However, no documentary evidence was provided to support the balance of Kshs.80,035,250, including interim certificates.

In the circumstances, the accuracy and completeness of the property, plant and equipment balance of Kshs.2,246,142,540 as at 30 June, 2022 could not be confirmed.

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

The statement of financial performance reflects a deficit for the year of Kshs.57,942,929 (2020/2021 deficit: Kshs.185,893,054). As a result, revenue reserves reduced from Kshs.137,786,115 in 2020/2021 to Kshs.123,901,423 in the year under review.

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

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 Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, 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**

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

The statement of comparison of budget and actual amounts reflects actual total expenditure of Kshs.1,165,448,455 against approved budget of Kshs.1,063,619,902, resulting in over-expenditure of Kshs.101,828,553. The source of the excess funds has not been explained.

In the circumstances, the excess expenditure of Kshs.101,828,553 was irregular as it was not budgeted for.

### **2. Unresolved Prior Audit Year Matters**

In the audit of the previous year, several issues were raised under Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved all the issues or given explanation for failure to do so.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with Law on Ethnic Diversity**

Analysis of the payroll and staff list revealed that during the year under review, the University had 430 employees, both teaching and non-teaching on permanent and pensionable terms. However, out of the total number, 324 employees (or 75%) were from the same ethnic community. This was contrary to the provisions of Section 7(2) of the National Cohesion and Integration Act, 2008, which provides that no public establishment shall have more than one third of its staff members from one ethnic community.

In the circumstances, Management was in breach of the law

#### **2. Long Outstanding Receivables from Exchange Transactions**

The statement of financial position reflects a balance of Kshs.275,547,844 in respect of receivables from exchange transactions, as disclosed in Note 22 to the financial statements. Included in this balance is Kshs.3,440,695 relating to staff debtors which were outstanding since year 2020. This is contrary to Regulations 93(5) of the Public

Finance Management (National Government) Regulations, 2015 which states that a holder of a temporary imprest shall account for or surrender the imprest within seven (7) working days after returning to duty station.

Further, and as disclosed in Note 22 to the financial statements, the receivables balance of Kshs.275,547,844 includes a balance of Kshs.277,412,430 relating to student fees debtors. However, records available indicate that the balances had been outstanding for over three (3) years. No explanation was provided for the failure to have the long outstanding balances recovered.

In the circumstances, the recoverability of the long outstanding receivables is in doubt.

### **3 Excess Wage Bill**

The statement of financial performance reflects an amount of Kshs.883,659,546 in respect of employee costs as disclosed in Note 15 to the financial statements, which represents 80% of total revenues of the University for the year of Kshs.1,107,533,675. This is contrary to Regulation 25(1)(b) of the Public Finance Management (National Government) Regulations, 2015 which states that staff costs of a public entity should not exceed 35% of its total revenue.

In the circumstances, Management was in breach of the law

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material 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 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 overall governance were not effective.

### **Basis for Conclusion**

#### **Failure to Establish Approved ICT Policies**

Analysis of documents provided for audit and the Information Technology (IT) systems and structures revealed that the University did not have an approved information system policy, website management policy, anti-virus policy, change management policy, Information and Communication Technology) (ICT) equipment use policy, e-mail

acceptable use policy and internet bandwidth management policy. The University did not also have an approved disaster management and recovery plan.

In the circumstances, the University did not have an effective internal control mechanism in place.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and the University Council**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control 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 overall governance.

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

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but

is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to sustain its services. If I conclude that a material uncertainty

exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the University to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the University to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

18 April, 2023

### 13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE, 2022

	Notes	2021-2022 Kshs.	2020-2021 Kshs.
<b>Revenue from Non-Exchange Transactions</b>			
Transfers from Other Government entities	6	651,905,392	651,413,590
Other Organizational Grants	7	19,262,668	30,027,417
Public Contributions and Donations	8	2,720,038	941,000
		<b>673,888,098</b>	<b>682,382,007</b>
<b>Revenue from Exchange Transactions</b>			
Rendering of Services - Tuition Fees	9	271,728,925	140,499,775
Rendering of Services - Administrative Fees	10	132,095,790	94,114,325
Sale of Goods	11	27,190,902	21,758,065
Rental Revenue	12	2,629,960	2,509,690
Other Incomes	13	-	270,716
<b>Total revenue from Exchange Transactions</b>		<b>433,645,577</b>	<b>259,152,571</b>
<b>Total Revenue</b>		<b>1,107,533,675</b>	<b>941,534,578</b>
<b>Expenses</b>			
Use of Goods and Services	14	176,135,439	139,647,510
Employee costs	15	883,659,546	874,988,593
Remuneration of Council Members	16	16,494,366	14,447,976
Depreciation and Amortization Expense	17	71,226,732	85,338,765
Repairs and Maintenance	18	6,409,025	5,291,657
Grants and Subsidies	19	10,200,023	5,557,001
PR & Marketing Costs	20	1,323,324	2,191,592
<b>Total Expenses</b>		<b>1,165,448,455</b>	<b>1,127,463,094</b>
<b>Other gains/(losses)</b>			
Unrealised Gain/(loss) on foreign exchange transactions		(28,149)	35,462
<b>Surplus before tax</b>		<b>(57,942,929)</b>	<b>(185,893,054)</b>
Taxation		-	-
<b>Surplus/( deficit) for the period/year</b>		<b>(57,942,929)</b>	<b>(185,893,054)</b>
Remission to National Treasury		-	-
<b>Net Surplus for the year</b>		<b>(57,942,929)</b>	<b>(185,893,054)</b>

The notes set out on pages 6 to 36 form an integral part of these Financial Statements.

The Financial Statements set out on pages 1 to 36 were signed on behalf of the University Council by:

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VICE CHANCELLOR

Prof. Isaac Ipara Odeo

DATE: 2/3/2023

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FINANCE OFFICER

CPA Dr. Benjamin Oduori  
ICPAK MEMBER NO: 7492

DATE: 08/03/2023

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CHAIRMAN OF COUNCIL

Dr. Ernest Mwangi Njoroge

DATE: 8/3/2023

## 14. STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2022

	Notes	2021-2022 Kshs.	2020-2021 Kshs.
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	21	241,339,508	251,145,824
Receivables from Exchange Transactions	22	275,547,844	246,921,636
Inventories	23	8,115,111	9,857,622
		<b>525,002,463</b>	<b>507,925,082</b>
<b>Non-current assets</b>			
Property, Plant and Equipment	24	2,246,142,540	2,234,604,464
Intangible Assets	25	1,694,644	27,144
		<b>2,247,837,184</b>	<b>2,234,631,608</b>
<b>Total Assets</b>		<b>2,772,839,647</b>	<b>2,742,556,690</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables from Exchange Transactions	26	166,756,136	136,537,692
Refundable Deposits from Customers	27	11,366,356	12,097,400
Deferred Income	28	14,994,011	14,372,049
Employee benefit obligation	29	170,752,494	152,175,810
Payments Received in advance	30	46,237,301	41,697,461
Provisions	31	500,000	500,000
		<b>410,606,298</b>	<b>357,380,412</b>
<b>Total Liabilities</b>		<b>410,606,298</b>	<b>357,380,412</b>
<b>Net Assets</b>		<b>2,362,233,349</b>	<b>2,385,176,278</b>
Capital Reserves		803,846,630	812,904,867
Revaluation Reserves		1,434,485,296	1,434,485,296
Revenue Reserves		123,901,423	137,786,115
Capital Fund		<b>2,362,233,349</b>	<b>2,385,176,278</b>
<b>Total Net Assets and Liabilities</b>		<b>2,772,839,647</b>	<b>2,742,556,690</b>

The Financial Statements set out on pages 1 to 36 were signed on behalf of the University Council by:

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**VICE CHANCELLOR**

Prof. Isaac Ipara Odeo

DATE: 08/03/2023

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**FINANCE OFFICER**

CPA Dr. Benjamin Oduori

ICPAK MEMBER NO: 7492

DATE: 08/03/2023

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**CHAIRMAN OF COUNCIL**

Dr. Ernest Mwangi Njoroge

DATE: 08/03/2023

## 15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2022

	Capital Reserves	Revaluation Reserves	Revenue Reserves	Total
At July 1, 2020	790,997,455	1,434,485,296	280,433,947	2,505,916,698
Total comprehensive income	-	-	(185,893,054)	(185,893,054)
Capital/Development grants received during the year	65,152,634	-	-	65,152,634
Transfer of depreciation/amortisation from capital fund to retained earnings	(43,245,222)	-	43,245,222	-
At June 30, 2021	812,904,867	1,434,485,296	137,786,115	2,385,176,278
At July 1, 2021	812,904,867	1,434,485,296	137,786,115	2,385,176,278
Total comprehensive income	-	-	(57,942,929)	(57,942,929)
Capital/Development grants received during the year	35,000,000	-	-	35,000,000
Transfer of depreciation/amortisation from capital fund to retained earnings	(44,058,237)	-	44,058,237	-
At June 30, 2022	803,846,630	1,434,485,296	123,901,423	2,362,233,349

## 16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2022

	Notes	2021-2022 Kshs.	2020-2021 Kshs.
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
Transfers from Other Government entities	6	651,905,392	703,511,630
Other Organizational Grants	7(b)	19,856,481	4,756,804
Public Contributions and Donations	8(b)	600,000	161,000
Rendering of Services- Tuition Fees	9(b)	247,642,557	167,640,424
Rendering of Services - Administrative Fees	10(b)	131,364,746	97,954,075
Sale of Goods	11	27,190,902	21,758,065
Rental Revenue	12	2,629,960	2,509,690
<b>Total Receipts</b>		<b>1,081,190,038</b>	<b>998,291,688</b>
<b>Payments</b>			
Use of Goods and Services	14(b)	142,888,504	108,289,542
Employee Costs	15(b)	865,082,862	850,208,045
Remuneration of Council Members	16	16,494,366	14,447,976
Repairs and Maintenance	18	6,409,025	5,291,657
Grants and Subsidies	19	10,200,023	5,557,001
PR & Marketing Costs	20	1,323,324	2,191,592
<b>Total Payments</b>		<b>1,042,398,104</b>	<b>985,985,813</b>
<b>Net Cash Flows from Operating Activities</b>	<b>32</b>	<b>38,791,934</b>	<b>12,305,875</b>
<b>Cash Flows from Investing Activities</b>			
Purchase of Property, Plant, Equipment and Intangible Assets		(83,598,250)	(114,685,345)
<b>Net Cash Flows used in Investing Activities</b>		<b>(83,598,250)</b>	<b>(114,685,345)</b>
<b>Cash Flows from Financing Activities</b>			
Capital Development Grants		35,000,000	65,152,634
<b>Net Cash Flows used in Financing Activities</b>		<b>35,000,000</b>	<b>65,152,634</b>
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>		<b>(9,806,316)</b>	<b>(37,226,836)</b>
		<b>(9,806,316)</b>	<b>(37,226,836)</b>
Cash and Cash Equivalents at 1 July, 2021	20	251,145,824	288,372,660
<b>Cash and Cash Equivalents at 30 June, 2022</b>	<b>20</b>	<b>241,339,508</b>	<b>251,145,824</b>

The Financial Statements set out on pages 1 to 36 were signed on behalf of the University Council by:

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**VICE CHANCELLOR**  
 Prof. Isaac Ipara Odeo  
 DATE: 08/03/2023

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**FINANCE OFFICER**  
 CPA Dr. Benjamin Oduori  
 ICPAK MEMBER NO: 7492  
 DATE: 08/03/2023

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**CHAIRMAN OF COUNCIL**  
 Dr. Ernest Mwangi Njoroge  
 DATE: 8/3/2023

## 17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Adjustment	Final Budget	Actual on comparable basis	% of Utilization	Notes
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Revenue from non-exchange transactions</b>						
Exchequer Grants	649,559,654	2,345,738	651,905,392	651,905,392	100.00	
Other Organizational Grants	30,340,334	-10,663,414	19,676,920	19,262,668	97.89	
Public contributions and donations	0	531,000	531,000	2,720,038	512.25	1
<b>Revenue from non-exchange transactions</b>	<b>679,899,988</b>	<b>-7,786,676</b>	<b>672,113,312</b>	<b>673,888,098</b>	<b>100.26</b>	
<b>Revenue from exchange transactions</b>						
Rendering of services- Tuition Fees	250,341,116	3,415,157	246,925,959	271,728,925	110.04	
Rendering of services- Administrative Fees	83,149,914	33,926,431	117,076,345	132,095,790	112.83	2
Sales of goods	23,139,944	1,926,742	25,066,686	27,190,902	108.47	
Rental revenue	1,635,282	802,318	2,437,600	2,629,960	107.89	
<b>Total revenue from exchange transactions</b>	<b>358,266,256</b>	<b>33,240,334</b>	<b>391,506,590</b>	<b>433,645,577</b>	<b>110.76</b>	
<b>Total Revenue</b>	<b>1,038,166,244</b>	<b>25,453,658</b>	<b>1,063,619,902</b>	<b>1,107,533,675</b>	<b>104.13</b>	
<b>Expenses</b>						
Use of Goods and Services	62,106,681	38,162,068	100,268,749	176,135,439	175.66	3
Employee costs	866,664,867	-10,042,251	856,622,616	883,659,546	103.16	
Council Expenses	8,500,000	6,717,464	15,217,464	16,494,366	108.39	
Depreciation and amortization expense	65,000,000		65,000,000	71,226,732	109.58	
Repairs and maintenance	4,420,181	1,711,000	6,131,181	6,409,025	104.53	
Grants and Subsidies	30,340,334	-11,141,766	19,198,568	10,200,023	53.13	4
PR and Marketing Costs	1,134,181	47,143	1,181,324	1,323,324	112.02	
<b>Sub-total expenses</b>	<b>1,038,166,244</b>	<b>25,453,658</b>	<b>1,063,619,902</b>	<b>1,165,448,455</b>	<b>109.57</b>	
<b>Total Expenses</b>	<b>1,038,166,244</b>	<b>25,453,658</b>	<b>1,063,619,902</b>	<b>1,165,448,455</b>	<b>109.57</b>	

### BUDGET NOTES

#### 1. Public Contributions and Donations

The University receives contributions and donations both in cash and in kind from individuals and organizations. Some of these can not be anticipated at the time of budgeting hence the variance recorded between the budget and the actual receipts.

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

Some tuition related administrative fees were introduced during the course of the FY e.g Industrial training and other nursing related administrative fees. Hence the variance recorded under this vote head.

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

As a result of the low A.I.A budget ceilings, the amounts allocated to different activities and functions were adversely affected.

#### 4. Grants and Subsidies

The low burn rate under this budget line is as a result of phased disbursement of funds from the donor. Some of the funds were received towards the end of the financial year and project implementation is underway. The unexpended fund will be carried forward for utilization in the FY2022/2023.

## 18. NOTES TO THE FINANCIAL STATEMENTS

### 1. General Information

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

### 2. Statement of Compliance and Basis Of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment at fair value and impaired assets at their estimated recoverable amounts. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the University's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 28.

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

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

### 3. Adoption of New and Revised Standards

#### i. New and amended standards and interpretations in issue effective in the year ended 30 June 2022.

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

#### ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022.

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

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

### iii. Early adoption of standards

The University did not early – adopt any new or amended standards in year 2021/2022.

#### **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 2020-2021 was approved by the National Assembly in June, 2021.

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.

**r) Subsequent events**

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

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

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

**Estimates and assumptions**

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

**Useful lives and residual values**

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

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

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

The annual depreciation rates in use are:

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

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

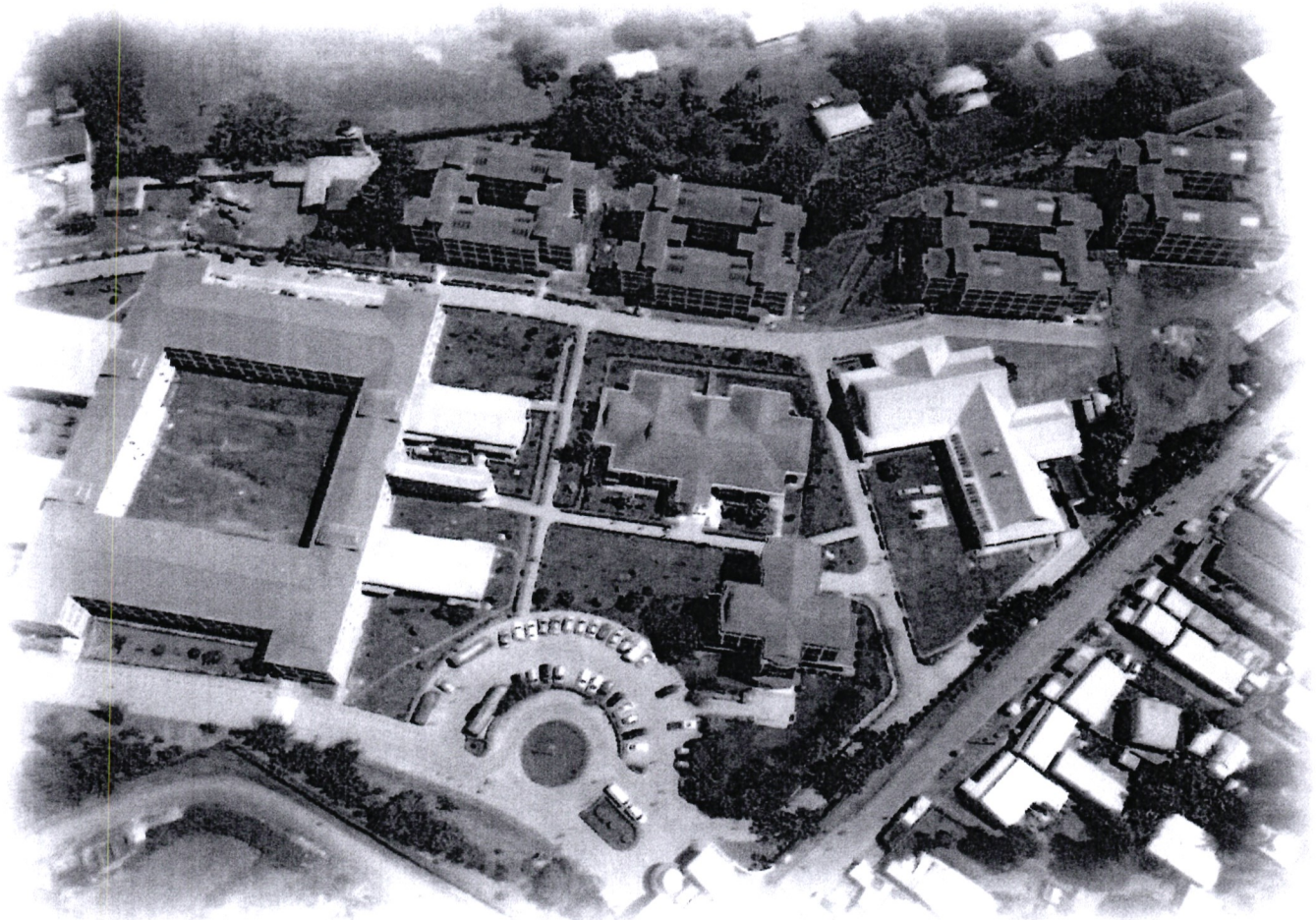
#### Provisions

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

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

#### Provision for bad debts

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



### 6 A) TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2021-2022	2020-2021
	Kshs.	Kshs.
<b>Unconditional grants</b>		
Operational grant	651,905,392	651,413,590
Other grants	-	-
	<b>651,905,392</b>	<b>651,413,590</b>
<b>Conditional grants</b>		
Capital Development grants	35,000,000	65,152,634
	<b>35,000,000</b>	<b>65,152,634</b>
<b>Total government grants and subsidies</b>	<b>686,905,392</b>	<b>716,566,224</b>

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

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income	Amount recognized in capital fund.	Total grant income during the year	2020-2021
		Kshs.	Kshs.	Kshs.
Ministry of Education/ State Department for University Education and Research	651,905,392	35,000,000	686,905,392.00	716,566,224
<b>Total</b>	<b>651,905,392</b>	<b>35,000,000</b>	<b>686,905,392.00</b>	<b>716,566,224</b>

### C) TRANSFERS FROM MINISTRIES, DEPARTMENTS AND AGENCIES (MDA) RECOGNIZED IN CASHFLOW

Description	2021-2022	2020-2021
	Kshs.	Kshs.
<b>Transfers from Other Government Entities Recognized in the Statement of Financial Performance</b>	<b>651,905,392</b>	<b>651,413,590</b>
<b>ADD:</b>		
Receivables from Non-Exchange Transactions Recognized in prior year	-	52,098,040
<b>Amount Recognized in Cash flow statement</b>	<b>651,905,392</b>	<b>703,511,630</b>

### 7 A) OTHER ORGANIZATIONAL GRANTS

Description	2021-2022	2020-2021
	Kshs.	Kshs.
<b>Actual</b>		
European Union- AHEAD Project Grant	1,614,458	661,970
NRF Research Grants to Students	-	270,240
NRF Research Grants ICT	9,332,733	26,951,343
National Multiplication Training Project- By DAAD	-	1,285,948
Commonwealth of Learning- Technology-Enabled Learning	1,622,500	623,600.00
International Development Research Centre	5,342,064	-
International Society for the study of Behavioural Development	162,988	160,950.00
Association Of Commonwealth Universities	143,600	73,366.00
SUN24 Mini Grant	565,000	-
DIES NMT MICRO GRANT	479,325	-
<b>Total Other Organization Grants</b>	<b>19,262,668</b>	<b>30,027,417</b>

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

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Other Organization grant Recognized in the Statement of Financial Performance	19,262,668	30,027,417
Add: Un expended grants received during the year ( deferred income)		
Commonwealth of Learning- Technology-Enabled Learning		1,637,155.00
European Union- AHEAD Project Grant		337,384.00
National Multiplication Training Project- By DAAD	35,346	
International Development Research Centre	10,805,651	294,329.00
International Society for the study of Behavioural Development		
Association Of Commonwealth Universities	75,682	
SOCIETY FOR RESEARCH ON ADOLESCENTS	997,900	
Gain on Forex Transactions		35462
Less: Conditional Grant funds received in prior periods		
NRF ICT grant funds received in FY2018/2019 Utilized in FY2021/2022	(9,332,733)	26,951,343.00
European Union- AHEAD Project Grant	(337,384)	
Commonwealth of Learning- Technology- Enabled Learning	(1,622,500)	623,600.00
unrealized Loss on Forex transactions	(28,149)	
<b>Amount Recognized in Cash flow statement</b>	<b>19,856,481</b>	<b>4,756,804.00</b>

## 8 A) PUBLIC CONTRIBUTIONS AND DONATIONS

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Enwealth Financial Services		50,000
Fountain Health		30,000
African Alliance Asset		50,000
Charlink		10,000
KADEB Insurance Agency		21,000
Kenya Taekwondo Federation	250,000	
Fresha Dairy	500,000	
Millicons Limited	325,700	
KGB Bank	90,000	
Safaricom	300,000	
Equity Bank	300,000	
Kenafic Industries	20,280	
Donation of books	834,058	780,000
Kenya Police SACCO	50,000	
CIC Insurance	50,000	
<b>Total</b>	<b>2,720,038</b>	<b>941,000</b>

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

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Public Contributions and Donations Recognized in the Statement of Financial Performance	2,720,038	941,000.00
Less: Donations In kind		
Sports equipment and Uniform	1,285,980	
Books	834,058	780,000.00
<b>Amount Recognized in the Statement of Cash flows</b>	<b>600,000</b>	<b>161,000.00</b>

### 9 A) RENDERING OF SERVICES – TUITION FEES

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Tuition fees	271,728,925	140,499,775
<b>Total Revenue from the Rendering of Services</b>	<b>271,728,925</b>	<b>140,499,775</b>

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

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Rendering of Services - Tuition Fee Recognized in the Statement of Financial Performance	271,728,925	140,499,775.00
<b>Add:</b>		
Tuition Fees Earned in prior period but received in FY2021/2022 (Decrease in Receivables from Exchange Transactions)	28,626,208	9,940,384.00
Non-cash income - Decrease in provision for bad debts	17,643,730	270,716.00
Fees Received in the current period for utilization in future periods (Increase in Pre-paid fees)	4,539,840	16,929,549.00
<b>Amount recognized in the statement of cash flows</b>	<b>265,286,287</b>	<b>167,640,424.00</b>

**10. RENDERING OF SERVICES – ADMINISTRATIVE FEES**

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Activity Fee	5,656,000	5,318,000
Agency Fee	193,728	213,489
Amenity Fee	5,662,000	5,347,000
Application Fee	1,358,917	1,191,049
Alumni fee	1,592,000	1,638,000
Fines & Penalties	215,640	464,872
Computer Fees	37,895,100	19,279,000
Examination fees	8,448,250	7,212,900
Identity Card	695,000	469,250
SGC Collections	3,239,000	2,931,200
Library fee	1,036,500	708,000
Medical Subsidy	10,226,605	9,271,500
Registration Fee	1,376,550	1,117,600
School Practice & Attachment/log	20,837,600	6,601,900
Supervision	9,591,500	11,768,000
Thesis Examination Fees	8,724,000	6,494,500
First Aid Certificate Fees	-	-
Clinical Placement & log book	980,500	-
Graduation fee	6,983,500	6,924,150
Workshops & Conferences Fee	7,500	128,173
Sundry Income	50,548	1,652,130
Referral/Supplementary/Remaking & Course Repeat	1,784,977	1,053,762
CUE Fees	-	2,079,500
KUCCPS Fees	-	2,250,350
Hospital Consumables	195,000	-
Industrial Training	1,490,000	-
Laboratory Fees	284,375	-
Certificate Equation Fees	-	-
Field Trip & Excursion	320,000	-
Field Work Fees	3,223,000	-
Facilitation Fees- Visiting Schools	28,000	-
	<b>132,095,790</b>	<b>94,114,325</b>

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

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Rendering of services( Administrative fees) - Amount Recognized in the statement of Financial Performance	132,095,790	94,114,325.00
Add:		
Increase in refundable deposits from customers	731,044	3,839,750.00
<b>Amount recognized in the statement of cash flows</b>	<b>131,364,746</b>	<b>97,954,075.00</b>

### 11. SALE OF GOODS AND SERVICES

Description	2021-2022	2020-2021
	Kshs.	Kshs.
<b>IGU Incomes</b>		
Catering Income	6,948,337	7,113,460
Accommodation Income	16,331,900	14,261,000
Farm, Grass Cutting	44,990	72,830
Photocopying & Bindery Services	37,315	9,970
Hire Income	1,825,790	300,805
KUSF Income	1,724,000	
Other Incomes - Refund of Rent Deposit	278,570	
<b>Total Revenue from the Sale of Goods</b>	<b>27,190,902</b>	<b>21,758,065</b>

### 12. RENTAL REVENUE FROM FACILITIES AND EQUIPMENT

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Staff House Rent	2,506,600	2,509,690
Contingent Rentals (Utilities- Water Bills)	123,360	
<b>Total Rentals</b>	<b>2,629,960</b>	<b>2,509,690</b>

### 13. OTHER INCOME

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Provision for bad and doubtful debts (Decrease)	-	270,716
<b>Total other income</b>	<b>-</b>	<b>270,716</b>

## 14. USE OF GOODS AND SERVICES

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Affiliation Fees	1,901,634	1,421,361
Alumni Association Expenses	2,707,520	155,620
Audit Expenses	568,700	103,660
Bank Charges	390,337	572,112
Choir, Drama & Clubs	-	28,000
Cleaning Services & Fungicides and Sprays	12,669,748	13,057,620
Community-Based Education, Environment & Extension services	123,330	40,000
Couching & Mentorship	141,900	40,000
Cultural & Careers Week	762,192	69,000
Curriculum Development & Review	620,480	384,600
Electricity, Water & Conservancy	16,785,929	10,752,388
Examination Expenses	3,076,954	986,640
Thesis supervision	4,497,968	4,238,704
External Examination Expenses	517,890	1,542,918
Graduation Expenses	6,106,651	8,611,153
Hire of Transport	-	-
HIV/AIDS Expenses	14,340	93,673
Income Generating Units Development Expenses	59,991	493,567
Income Generating Units Expense	11,662,658	7,720,963
Insurance and Legal Expenses	6,115,266	6,048,099
Internet Expenses	10,400,432	7,865,212
Inter-university Games	2,345,905	413,445
ISO Implementation	1,895,018	1,204,710
Library Expenses	2,165,442	460,090
Motor Vehicle Expenses	8,617,069	6,742,569
National Drama Festival Hosting Expenses	-	-
Office of Vice-Chancellor Expenses	485,496	-
Official Entertainment & Newspapers	1,319,661	1,027,474
Student Placement and Admission Expenses	2,505,728	1,509,100
Quality Assurance Charges- CUE	2,079,500	3,075,000
Passage & Baggage	3,575,580	3,524,319
Performance Contracting	1,080,505	2,277,023
Postal and Courier Services	240,155	194,947
Public Celebrations & Funerals	341,780	72,959
Purchase of Drugs, Medical Lab, Nursing and Public Health Expenses	3,627,680	804,209
Purchase of Sports Equipment and Games Uniform	665,700	118,280
Purchase of Stationery	4,897,249	2,708,344
Quality Assurance	481,688	1,465,205
Recruitment & Training	1,252,520	1,408,940
Rent and Rates	364,000	-
Research Expenses	4,727,248	2,859,236
School Practice & Industrial Attachment	12,728,038	12,566,600
Industrial Training expenses	968,320	-
Security Services	14,917,137	15,108,510
Seminars, Conferences & CPD events	231,900	621,967
Senate Expenses	52,750	78,380
SGC Elections & Training	2,825,380	630,650
SGC Expenses	2,975,650	1,395,756
Strategic Plan & Master Plan Expenses	42,000	121,500
Student Expenses	1,577,017	2,100,280
Students Research Expenses	-	-
Teaching Material	930,680	1,204,695
Telephone Expenses	18,000	34,000
Tender Expenses & Other Administrative Charges	269,480	1,845,110

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Travel & Accommodation	4,692,675	4,666,883
Open, Distance and Electronic Learning Expenses	599,738	433,795
Corporate Social Responsibility Expenses		
Covid-19 Mitigation Expenses	238,750	1,211,520
Purchase of Uniforms & Clothing	1,966,820	
Disability, Gender, alcohol and drug, chaplaincy	161,460	153,900
Contingencies		960
School of Nursing Development Expenses	563,875	102,360
Tuition fee waiver	1,215,150	153,900
Internal CBA Implementation	607,564	1,471,380
Technical and Vocational Training Expenses	168,000	328,874
Bad debts Written Off		1,325,350
Kopsiro Land Development expenses	14,680	
Provision for Bad Debts (Increase)	1,459,137	
Certificate Equation Expenses	48,000	
Field Excursion	264,685	
Internal audit and Assurance expenses	329,460	
Intellectual property & Innovation Expenses	204,450	
KUSF Accomodation and Other Expenses	3,905,779	
Sirisia Farm Expenses	4,000	
Counselling and Chaplaincy	40,000	
Disability and related Activities Expenses	10,000	
Bio- Medical Laboratory placement Expenses	248,920	
ICT Hub Infrastructure expenses	64,100	
<b>Total General Expenses</b>	<b>176,135,439</b>	<b>139,647,510</b>

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

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Use of Goods and Services - Amount Recognized in the statement of Financial Performance	176,135,439	139,647,510.00
<b>Add:</b>		
Increase in Inventory	(1,742,511)	3,759,143.00
<b>Less:</b>		
Increase in trade payable	(12,574,714)	35,117,111.00
Donations in Kind	(1,285,980)	
<b>Amount recognized in the statement of cash flows</b>	<b>160,532,234</b>	<b>108,289,542.00</b>

**15. EMPLOYEE COSTS**

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Salaries and Wages	766,236,002	744,961,814
Employee Related Costs - Medical Aids	35,334,373	35,815,561
Part Time Payments	56,059,069	54,299,100
2017-2021 CBA Arrears		
Service Gratuity Accrued	26,030,102	39,912,118
<b>Employee Costs</b>	<b>883,659,546</b>	<b>874,988,593</b>

## B) EMPLOYEE COSTS RECORDED IN CASH FLOW

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Employee Costs - Amount Recognized in the statement of Financial Performance	883,659,546	874,988,593.00
Add:		
Provisions - Increase	-	52,098,040.00
Less: Increase in Employee Benefit Obligation		
Increase in accrued Part time expenses	(7,798,172)	36,966,470.00
Increase in accrued Service Gratuity	(10,778,512)	39,912,118.00
Amount recognized in the statement of cash flows	865,082,862	850,208,045.00

## 16. COUNCIL EXPENSES

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Chairman's Honoraria	960,000	960,000
University Council emoluments	15,534,366	13,487,976
Remuneration of Council Members	16,494,366	14,447,976

## 17. DEPRECIATION AND AMORTIZATION EXPENSE

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Property, plant and equipment	70,394,232	85,338,765
Intangible assets	832,500	-
Total depreciation and amortization	71,226,732	85,338,765

## 18. REPAIRS AND MAINTENANCE

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Maintenance of Catering & Hostel Facilities	134,370	19,444
Maintenance of Plant, Furniture & Equipment	980,689	717,349
Maintenance of Building & Stations	1,716,016	868,390
Maintenance of Water Suppliers & Sewerage	-	442,200
Maintenance of Playgrounds & Parks	36,000	-
Maintenance of Computers	580,000	101,000
Network Installation and Maintenance expenses	229,550	457,674
Services Level Agreement (ABNO) expenses	2,714,400	2,667,600
Telecommunication Maintenance	18,000	18,000
Total repairs and maintenance	6,409,025	5,291,657

## 19. GRANTS AND SUBSIDIES

Description	2021-2022	2020-2021
	Kshs.	Kshs.
AHEAD Research Project Expenses	1,873,374	661,970
Students Research Fund Expenses	-	2,775,000
Commonwealth of Learning- Technology-Enabled Learning Expenses	1,622,500	623,600
National Multiplication Training Project Expenses	479,325	1,285,120
International Society for the Study of behavioral development	174,160	138,311.00
Association of Common Wealth Universities Expenses	143,600	73,000.00
IDRC Expenses	5,342,064	-
SUN24	565,000	-
<b>Total Grants and Subsidies</b>	<b>10,200,023</b>	<b>5,557,001.00</b>

## 20. PUBLIC RELATIONS AND MARKETING COSTS

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Advertising & Publicity	1,146,974	2,146,112
Publishing and Printing	33,500	45,480
University Shows & Exhibitions	142,850	-
<b>Total PR &amp; Marketing Costs</b>	<b>1,323,324</b>	<b>2,191,592</b>

## 21. CASH AND CASH EQUIVALENTS

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Current account	234,320,373	244,145,824
Fixed deposits account	7,000,000	7,000,000
Others	19,135	-
<b>Total cash and cash equivalents</b>	<b>241,339,508</b>	<b>251,145,824</b>

## 21 (a) DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS

Financial Institution	Account number	2021-2022	2020-2021
		Kshs.	Kshs.
<b>a) Current account</b>			
Kenya Commercial Bank Limited-889	1132024889	2,841,676	51,114,987.00
Kenya Commercial Bank Limited- Deposit	1134708375	65,544,891	19,231,843.00
Kenya Commercial Bank Limited -Payment	1137408286	22,530,356	23,385,044.00
National Bank of Kenya Limited -Pension	01281076872600	401,386	408,346.00
National Bank of Kenya Limited - Fees Collection	01001076872600	40,918,248	40,143,979.00
Equity Bank Limited-508	0480261211508	15,541,756	29,432,230.00
Equity Bank Limited-898	0500261717898	2,976,207	284,519.00
Standard Chartered Bank	01020282721	20,297,744	18,903,429.00
Family Bank Limited	077000029979	20,495,041	34,630,462.00
Co-operative Bank of Kenya Ltd	01129669927300	28,115,585	23,304,923.00
Absa Bank Kenya PLC (KES)	2028252628	13,193,275	2,506,054.00
Absa bank Kenya PLC (Euro)	2040024649	286,356	638,190.00
Absa Bank Kenya PLC (USD)	2040024657	1,177,852	161,818.00
<b>Sub- total</b>		<b>234,320,373</b>	<b>244,145,824.00</b>
<b>c) Fixed deposits account</b>			
Equity Bank Limited	0480382372464	7,000,000	7,000,000.00
<b>Sub- total</b>		<b>7,000,000</b>	<b>7,000,000.00</b>
<b>e) Others(specify)</b>			
Cheques in transit			-
cash in hand			-
Petty Cash		19,135	-
<b>Sub- total</b>		<b>19,135</b>	<b>-</b>
<b>Grand total</b>		<b>241,339,508</b>	<b>251,145,824.00</b>

## 22.RECEIVABLES FROM EXCHANGE TRANSACTIONS

Description	2021-2022	2020-2021
	Kshs.	Kshs.
<b>Current receivables</b>		
Students fees debtors	277,412,430.00	248,229,697.00
Less: Provision for bad debts	(13,870,622.00)	(12,411,485.00)
Staff debtors	3,440,695.00	3,457,915.00
Other debtors	1,725,512.00	1,473,500.00
Bank guarantee	2,500,000.00	2,500,000.00
Bank Guarantee - Kenya Power	667,820.00	-
Kenya Revenue Authority	3,672,009.00	3,672,009.00
<b>Total current receivables</b>	<b>275,547,844.00</b>	<b>246,921,636.00</b>
<b>Total receivables</b>	<b>275,547,844.00</b>	<b>246,921,636.00</b>

### RECONCILIATION FOR IMPAIRMENT ALLOWANCE ON RECEIVABLES FROM EXCHANGE TRANSACTIONS

Impairment allowance/ provision	2021-2022	2020-2021
	Kshs	Kshs
At the beginning of the year	12,411,485.00	12,682,201.00
Additional provisions during the year	1,459,137.00	
Recovered during the year		270,716.00
Written off during the year		
At the end of the year	<b>13,870,622.00</b>	<b>12,411,485.00</b>

### 23. INVENTORIES

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Consumable Stores	673,233	2,053,134
Medical Supplies & Laboratory Chemicals	1,017,961	757,849
Electrical, Building & Plumbing Materials	5,692,385	6,675,005
Catering	731,532	371,634
<b>Total Inventories at the Lower of cost and Net Realizable Value</b>	<b>8,115,111</b>	<b>9,857,622</b>

**24. PROPERTY, PLANT AND EQUIPMENT**

COST	LAND	BUILDINGS	W.I.P	PLANT AND EQUIPMENT	COMPUTERS, PRINTERS & COPIERS	FURNITURE & FITTINGS	MOTOR VEHICLES	LIBRARY BOOKS	TOTAL KShs.
At 30th June, 2020	96,152,728	2,096,661,848	22,866,419	30,163,370	52,061,580	75,549,087	91,058,705	98,478,786	2,562,985,523
Valuation	-	-	-	-	-	-	-	-	-
Additions	-	-	109,464,218	3,569,727	1,577,600	73,800	-	780,000	114,685,345
Donations	-	-	-	-	-	-	-	-	780,000
Transfers/adjustments	-	-	-	-	-	-	-	-	-
At 30 <sup>th</sup> June, 2021	96,152,728	2,096,661,848	132,330,637	33,733,097	53,639,180	75,622,887	91,058,705	99,258,786	2,678,450,868
As at 1st July, 2021	96,152,728	2,096,661,848	132,330,637	33,733,097	53,639,180	75,622,887	91,058,705	99,258,786	2,678,450,868
Additions	-	-	80,035,250	567,000	496,000	-	-	-	81,099,250
Donations	-	-	-	-	-	-	-	834,058	834,058
Transfers/adjustments	-	-	-	-	-	-	-	-	-
At 30th June, 2022	96,152,728	2,096,661,848	212,365,887	34,300,097	54,135,180	75,622,887	91,058,705	100,092,844	2,760,383,176
Depreciation and Impairment	-	-	-	-	-	-	-	-	-
At 30th June, 2020	-	137,614,099	-	15,888,019	39,440,258	45,998,931	66,931,983	52,434,348	359,507,638
As at 1st July, 2020	-	137,614,099	-	15,888,019	39,440,258	45,998,931	66,931,983	52,434,348	359,507,638
Depreciation	-	41,120,222	-	3,828,620	6,513,182	7,894,554	12,349,135	13,631,052	86,338,765
Prior year adjustment	-	-	-	-	-	-	-	-	-
At 30th June, 2021	-	178,734,321	-	19,716,640	46,156,440	53,893,485	79,281,118	66,085,400	443,846,404
Depreciation	-	41,933,237	-	3,523,453	5,709,094	4,275,708	6,565,782	9,386,956	70,394,232
Prior year adjustment	-	-	-	-	-	-	-	-	-
At 30th June, 2022	-	220,667,558	-	22,240,095	51,864,534	58,169,193	85,846,900	75,462,356	514,240,636
Net book values	-	-	-	-	-	-	-	-	-
At 30th June, 2022	96,152,728	1,978,994,290	212,365,887	12,060,002	3,263,646	17,453,694	6,211,905	24,640,488	2,246,142,540
At 30 <sup>th</sup> June, 2021	96,152,728	1,917,927,527	132,330,637	14,016,457	7,476,740	21,729,402	11,777,587	33,193,386	2,234,604,464

-W.I.P includes Proposed construction of Sports Fields and student center as well as equipment of an ICT Hub as well as science laboratories  
 -Property plant and Equipment includes the following assets that are fully depreciated:

	Cost	Normal Annual Distribution Charge
Books and Journals	46,339,914.00	9,267,982.80
Furniture & fittings	41,417,220.00	5,177,152.50
Computers	37,053,354.00	12,338,766.88
Motor Vehicles	79,993,705.00	19,998,426.25
<b>Total</b>	<b>204,804,193.00</b>	<b>46,782,328.43</b>

## 25. INTANGIBLE ASSETS-SOFTWARE

Description	2021-2022	2020-2021
	Kshs.	Kshs.
<b>Cost</b>		
At beginning of the year	27,144,000	27,144,000
Additions	2,500,000	
At end of the year	29,644,000	27,144,000
Additions-internal development		
At end of the year	29,644,000	27,144,000
<b>Amortization and Impairment</b>		
At beginning of the year	27,116,856	27,116,856
Amortization	832,500	
At end of the year	27,949,356	27,116,856
Impairment loss		
At end of the year	27,949,356	27,116,856
<b>NBV</b>	<b>1,694,644</b>	<b>27,144</b>

## 26. TRADE AND OTHER PAYABLES

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Trade payables	80,345,806	75,738,612
Project Retention Money	11,005,199	14,941,123
HELB account	1,097,422	1,454,822
CDF	9,364,920	10,351,320
County Bursary	4,517,390	5,518,590
Other Sponsors	2,982,680	2,606,950
Kibabii University Pension Scheme	401,386	408,346
Kibabii University Needy Students Fund	9,976,207	7,284,519
CBA-Refund 2010-2013 Due	17,643,730	17,643,730
IUCEA	501,210	300,960
KUSU	257,191	238,720
Staff Life Assurance	2,150,000	50,000
SACCO Loan	7,256,042	
Bank Loan	13,386,975	
UASU	317,900	
KUDHEIHIA	84,420	
Staff Welfare	463,551	
Insurance & Investment	288,057	
KUCCPS	2,095,850	
CUE	2,620,200	
<b>Total trade and other payables</b>	<b>166,756,136</b>	<b>136,537,692</b>

## 27. REFUNDABLE DEPOSITS AND PREPAYMENTS FROM CUSTOMERS

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Caution Money	11,085,150	10,150,950
Deposit on Staff House Rent	271,500	256,900
Unallocated deposits	9,706	1,689,550
<b>Total Refundable Deposits from Customers</b>	<b>11,366,356</b>	<b>12,097,400</b>

## 28. DEFERRED INCOME

Description	2021-2022	2020-2021
	Kshs.	Kshs.
NRF Research Grants ICT Hub	2,708,865	12,041,598
Commonwealth of Learning- Technology-Enabled Learning	76,238	1,698,738
European Union- AHEAD Project Grant	-	337,384
International Society for Behavioral Studies - BCF Stipend	-	-
National Multiplication Training Project - by DAAD	35,346	-
IDRC	11,099,980	294,329
unexpended Grant- Association of Common Wealth Universities SUN24	75,682	-
Society for Research on Adolescents	997,900	-
<b>Total Deferred Income</b>	<b>14,994,011</b>	<b>14,372,049</b>

### The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
Balance brought forward	0	14,372,049	0	14,372,049
Additions	0	19,884,630	0	19,884,630
Transfers to Capital fund	0	0	0	-
Transfers to income statement	0	19,262,668	0	19,262,668
Other transfers	0	-	0	-
<b>Balance carried forward</b>	<b>0</b>	<b>14,994,011</b>	<b>0</b>	<b>14,994,011</b>

## 29. EMPLOYEE BENEFIT OBLIGATIONS

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Third-party payments (Part-timers claims)	93,800,362	86,002,190
Service Gratuity Due	76,952,132	66,173,620
<b>Total Employee benefit obligation</b>	<b>170,752,494</b>	<b>152,175,810</b>

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The University operates a defined Contribution scheme for all its permanent and pensionable employees. The University also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The University's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Kshs.200 per employee per month.

### 30. PAYMENTS RECEIVED IN ADVANCE

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Prepaid Fees	46,237,301	41,697,461
<b>Total payments received in advance</b>	<b>46,237,301</b>	<b>41,697,461</b>

### 31. PROVISIONS

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

### 32. CASH GENERATED FROM OPERATIONS

	2021-2022	2020-2021
	Kshs.	Kshs.
Deficit	(57,942,929)	(185,893,054)
<b>Adjusted for:</b>		
Depreciation	71,226,732	85,338,765
Non-cash Grants Received	(834,058)	(780,000)
Unexpended Grants Utilized	(10,955,233)	(27,574,943)
Contribution to Provisions	-	(52,098,040)
<b>Working Capital Adjustments</b>		
Increase/ Decrease in Inventory	1,742,511	(3,759,143)
Increase/ Decrease in Receivables	(28,626,208)	62,038,424
Increase/Decrease in Deferred Income	11,577,195	2,268,867
Increase/Decrease in Payables	48,064,084	115,835,450
Increase/Decrease in Payments Received in Advance	4,539,840	16,929,549
<b>Net Cash Flow from Operating Activities</b>	<b>38,791,934</b>	<b>12,305,875</b>

### 33. 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
<b>At 30 June 2022</b>				
Receivables from exchange transactions	275,547,844	275,547,844	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	241,339,508	241,339,508	-	-
<b>Total</b>	<b>516,887,352</b>	<b>516,887,352</b>	-	-
<b>At 30 June 2021</b>				
Receivables from exchange transactions	246,921,636	246,921,636	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	251,145,824	251,145,824	-	-
<b>Total</b>	<b>498,067,460</b>	<b>498,067,460</b>	-	-

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

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

### Financial Risk Management

#### ii) Liquidity risk management

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

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

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June 2022</b>				
Trade payables	166,756,136			166,756,136
Provisions			500,000.00	500,000
Fees Received in advance	46,237,301			46,237,301
Refundable Deposits to Customers	11,366,356			11,366,356
Employee Benefit Obligation	170,752,494			
<b>Total</b>	<b>224,359,793</b>		<b>500,000.00</b>	<b>224,859,793</b>
<b>At 30 June 2021</b>				
Trade payables	136,537,692			136,537,692
Provisions	500,000			500,000
Fees Received in advance	46,237,301			46,237,301
Refundable Deposits to Customers	11,366,356			11,366,356
Employee Benefit Obligation	152,175,810			
<b>Total</b>	<b>194,641,349</b>	-	-	<b>194,641,349</b>

## Financial Risk Management

### iii) Market risk

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

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

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

### a) Foreign currency risk

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

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

## Financial Risk Management

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

### FY 2022

	Ksh	Other currencies	Total
	Kshs	Kshs	Kshs
<b>At 30 June 2022</b>			
<b>Financial assets</b>			
Investments	-	-	-
Cash	239,856,165	1,464,208	241,320,373.00
Debtors	275,547,844	-	275,547,844.00
<b>Total financial assets</b>	<b>515,404,009</b>	<b>1,464,208</b>	<b>516,868,217.00</b>
<b>Financial Liabilities</b>			
Trade and other payables	410,106,298	-	410,106,298.00
Borrowings	-	-	-
<b>Total financial liabilities</b>	<b>410,106,298</b>	<b>-</b>	<b>410,106,298.00</b>
<b>Net foreign currency asset/(liability)</b>	<b>105,297,711</b>	<b>1,464,208</b>	<b>106,761,919.00</b>

**FY 2021**

	Ksh	Other currencies	Total
	Kshs	Kshs	Kshs
<b>At 30 June 2021</b>			
<b>Financial assets</b>			
Investments	-	-	-
Cash	250,345,816	800,008	251,145,824.00
Debtors	246,921,636	-	246,921,636.00
<b>Total financial assets</b>	<b>497,267,452</b>	<b>800,008</b>	<b>498,067,460.00</b>
<b>Financial Liabilities</b>			
Trade and other payables	356,880,412	-	356,880,412.00
Borrowings	-	-	-
<b>Total financial liabilities</b>	<b>356,880,412</b>	<b>-</b>	<b>356,880,412.00</b>
<b>Net foreign currency asset/(liability)</b>	<b>140,387,040</b>	<b>800,008</b>	<b>141,187,048.00</b>

**Foreign currency sensitivity analysis**

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

	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
<b>2022</b>			
Euro	10%	28,635.60	-
USD	10%	117,785.20	-
<b>2021</b>			
Euro	10%	63,819.00	-
USD	10%	16,181.80	-

**b) Interest rate risk**

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

### Management of interest rate risk

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

### Sensitivity analysis

The University analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs. 2,413,395 (2021: KShs 2,511,458 ). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs.12,066,975 (2020 – Kshs 12,557,291).

### Fair value of financial assets and liabilities

#### a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

	Level 1 Kshs	Level 2 Kshs	Level 3 Kshs	Total Kshs
As at 30 June 2022				
Financial Assets				
Quoted equity investments				-
Non- financial Assets				
Investment property				-
Land and buildings	2,192,814,576			2,192,814,576
	2,192,814,576			2,192,814,576
As at 30 June 2021				
Financial Assets				
Quoted equity investments				-
Non- financial Assets				
Investment property				-
Land and buildings	2,192,814,576			2,192,814,576
	2,192,814,576			2,192,814,576

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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:

	2021-2022	2020-2021
	Kshs	Kshs
Revaluation reserve	1,434,485,296.00	1,434,485,296.00
Retained earnings	123,901,423.00	137,786,115.00
Capital reserve	803,846,630.00	812,904,867.00
<b>Total funds</b>	<b>2,362,233,349.00</b>	<b>2,385,176,278.00</b>
Total borrowings		
Less: cash and bank balances	241,339,508.00	251,145,824.00
Net debt/(excess cash and cash equivalents)	(241,339,508.00)	(251,145,824.00)
<b>Gearing</b>	<b>-10</b>	<b>-11</b>

34. 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;

	2021-2022	2020-2021
	Kshs	Kshs
<b>Transactions with related parties</b>		
<b>a) Grants from the Government</b>		
Grants from National Govt	686,905,392	716,566,224
Grants from County Government	0	0
Donations in kind	0	0
<b>Total</b>	<b>686,905,392</b>	<b>716,566,224</b>
<b>b) Key management compensation</b>		
Councils' emoluments	16,494,366	14,447,976
Compensation to the Vice Chancellor	12,444,288	12,444,288
Compensation to key management	28,491,852	27,864,036
<b>Total</b>	<b>57,430,506</b>	<b>54,756,300</b>

### 35. Contingent Assets and Contingent Liabilities

	2021-2022	2020-2021
	Kshs	Kshs
Contingent liabilities		
Bungoma NC Petition no 15 of 2016. David Murambi and two (2) others Vs the Country Government of Bungoma and Kibabii University for trespass to property. The total exposure to the University is Ksh.2.5Million.	2,500,000	2,500,000
Bungoma Employment and Labour Relations Court Case No. 61 of 2018 Walubengo Singoro Muliro Vs Kibabii University. The liability is yet to be determined.	0	0
Bungoma CMC MC ELC No 14 of 2020. Beatrice N. Wanjala and another Vs County Commissioner, County Commandant 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	0	0
Lodwar CM No.35 of 2021. Kibabii University VS Eliud Long'acha. The Plaintiff had leased the Defendant's premises in Lodwar town for use as a Satellite Campus. At the end of the term of the lease or upon the termination of the lease, the Defendant was to pay back the deposit. The Defendant only paid Ksh. 650,000 and defaulted to pay the balance of Ksh.1, 890, 446 which the Plaintiff now claims. The University is considering mediation to resolve the case.	0	0
<b>Total</b>	<b>2,500,000</b>	<b>2,500,000</b>

### 36. Capital Commitments

Capital commitments	2021-2022	2020-2021
	Kshs	Kshs
Authorized for	-	130,310,000
Authorized and contracted for	205,818,988	-
<b>Total</b>	<b>205,818,988</b>	<b>130,310,000</b>

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

**37. EVENTS AFTER THE REPORTING PERIOD**

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

**38. ULTIMATE AND HOLDING ENTITY**

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

**39. CURRENCY**

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

## APPENDICES

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Refundable Deposits from Customers	The statement of financial position reflects a balance of Kshs.12,097,400 under refundable deposits by customers which, as shown under Note 29, includes a balance of Kshs.1,689,550 being unallocated deposits. Although the amount was explained by the Management as deposits in the University's various bank accounts, the nature and purpose of the amounts was not explained. Supporting documents were also not provided for the deposits. Consequently, the accuracy and completeness of the balance of Kshs.12,097,400 as at 30 June, 2021 could not be confirmed.	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. These money is 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 will then be transferred to the relevant income accounts or refunded back to the persons who deposited if the deposits were done to the University account by error.	RESOLVED	
Budgetary Control and Performance	The statement of comparison of budget and actual amounts indicates that the University had a total income budget for the year under review of Kshs.1,009,485,174 but realized actual receipts of Kshs.941,263,862 (or about 93%). However, out of the actual receipts of Kshs.941,263,862, the University incurred actual expenditure of Kshs.1,127,463,094. No explanation was provided for the overall over-expenditure of Kshs.186,199,232. Consequently, effective budgetary control was not observed.	The underperformance in AIA was 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. 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 are essential and others contracted and therefore had to be undertaken despite the reduced revenues hence the overall over expenditure.	RESOLVED	30 <sup>TH</sup> JUNE 2023

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<p><b>Staff Ethnic Diversity</b></p>	<p>Analysis of the payroll and staff list for the financial year under review revealed that during the year under review, the University had 334 employees, both teaching and non-teaching and on permanent and pensionable terms. However, out of the total number, 251 employees (or about 75%) were from one ethnic community, which is contrary to the provisions of Section 7(2) of the National Cohesion and Integration Act, 2008, which provides that no public establishment shall have more than one third of its staff from one ethnic community. Consequently, the University was in breach of the law.</p>	<p>Recruitment in the University is done through external advertisement and Kenyans are encouraged to apply for positions in Kibabii University. Recruitment procedures are normally adhered to, that is, Advertisement, long listing, shortlisting and appointments/Interviews. Shortlisting and Appointments Committees consist of different committee members to ensure non-discrimination in recruitment matters. Most applicants for positions in the University are normally from Western region. The University will continue to encourage Kenyans from all regions to apply for positions when advertised to ensure regional balance. Currently, the ethnic diversity is still at 75% and the University is taking necessary measures to ensure that the ratio is reduced going forward.</p>	<p>NOT RESOLVED</p>	<p>WORK IN PROGRESS</p>
<p><b>Construction of Kibabii University Student Centre</b></p>	<p>The University contracted a local construction company to construct a student centre, at a contract sum of Kshs.73, 285,225 and a contract duration of 52 weeks, commencing on 9 October, 2020 and scheduled for completion on 8 October, 2021. The contract period was thereafter extended for sixteen (16) more weeks, with the new completion date being 29 January, 2022. However, a physical inspection of the project carried out on 5 April, 2022, revealed that the project had not been completed. Records available indicated that although the project was 85% complete, while a total of Kshs.36, 249,425 (about 48%) had been paid to the contractor, the project was still behind schedule, despite the extension of the project period. Consequently, the University did not obtain value for money from the project.</p>	<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>RESOLVED</p>	<p>30<sup>TH</sup> JUNE 2023</p>

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<p>Over Expenditure on Employee Costs</p>	<p>The statement of financial performance under note 15 reflects employee costs totalling Kshs.881, 784, 372. However, an analytics procedure conducted on the financial statements revealed that the employee cost constitutes 74% of the total receipts of Kshs.1, 193, 554,671 comprising revenues from both exchange and non-exchange transactions, and capital grants. This contravenes Section 26(1a) of the Public Financial Management Act (National Government Regulations), 2015, which puts a cap at 35% of the total receipts. In addition, Kibabii University spent Kshs.881, 784, 372 against a budgeted figure of Kshs.769, 029, 392 resulting in an over-expenditure of Kshs.112, 754, 980. In the circumstances, the University operated in breach of the law.</p>	<p>The core mandate of the University is the provision of quality teaching, research and extension services. This is 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. This is the main reason why the university's largest cost is salaries. According to the 2015 CUE guidelines on establishment of a new Universities in Kenya, Chapter 6, section 1, subsection 2; Each department should have at least; -</p> <ul style="list-style-type: none"> <li>• One professor/Associate Professor</li> <li>• Two other academic staff at the level of lecturer</li> </ul> <p>We attach copies of the CUE Guidelines on Establishment of new Universities in Kenya-2015 and Standards and Guidelines for University Academic programmes for your review.</p> <p>The University cannot at this time reduce the number of employees and is actually required to increase the number to 550 up from the current 436 to operate at the optimum thresh hold as required by the Commission for University Education (CUE). Included in these costs are payments made to part time lecturers who have not been employed by the University on permanent and pensionable terms and offer their services to bridge the gap in teaching staff that is experienced by the University presently.</p> <p>The University still has very low student numbers while the cost of teaching is not dependent on the student numbers due CUE requirements.</p> <p>The University has also been experiencing under funding by the Government of Kenya on recurrent budget which majorly contributed to the high percentage when the employee cost is compared to the total revenue allocated by the GoK and Appropriation in Aid (AIA) since the institution mainly finances its operations through AIA. The recurrent allocation by the GoK has been inadequate to meet the employee cost.</p>	<p>Not Resolved</p>	<p>Continuos</p>
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<p>Lack of Information and Communication Technology (ICT) Continuity and Disaster Recovery Plan</p>	<p>A review of the university ICT governance documents and interviews with the management revealed that the university does not have an ICT continuity and disaster recovery plan. In addition, no documented and tested emergency procedure has been put in place. Consequently, the university faces the risk of disruption of services in case of disasters, and due to unauthorized ICT infrastructure access and system changes.</p>	<p>The University Management will expedite the approval of the draft IT Continuity plan and disaster recovery as soon as University Council is appointed before the end of 2020/21 financial year.</p>	<p>Resolved</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.

Project	Project Number	Donor	Period/ Duration	Total project Cost	Separate Donor Reporting Required as per donor agreement (Yes/No)	Consolidated in this Financial Statement (Yes/No)
Proposed Students Centre and Associated Works	KIBU/21/2020-2021 KIBU/23/2020-2021	GoK	1 Year	85,010,180	No	Yes
Proposed Sports Fields	KIBU/24/2020-2021	GoK	1 Year	64,074,116	No	Yes
Purchase of Laboratory Equipment	KIBU/RT/01/2020-2021 KIBU/RT/02/2020- 2021	GoK	1 Year	60,000,000	No	Yes
Kibabii University Information Communication and Technology Hub		NRF	1 Year 7 Months	64,600,000	Yes	Yes

### Status of Projects completion

Project	Total project Cost	Total expended to date	Completion % to date	Sources of funds
1 Proposed Students Centre and Associated Works	85,010,180	54,918,480	94	GoK
2 Proposed Sports Fields	64,074,116	55,817,758	100	GoK
3 Purchase of Laboratory Equipment	60,000,000	14,507,317	90	GoK
4 Kibabii University Information Communication and Technology Hub	64,600,000	61,891,135	96	NRF

**APPENDIX III: INTER-ENTITY TRANSFERS**

ENTITY NAME:		KIBABII UNIVERSITY		
Break down of Transfers from the State Department for University Education and Research				
FY 2021/2022				
a. Recurrent Grants				
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>FY to which the amounts relate</u>
STATE DEPT UNI/REC/0020020572		03.08.2021	54,129,971	FY2021/2022
STATE DEPT UNI/REC/0020020908		01.09.2021	54,129,971	FY2021/2022
STATE DEPT UNI/REC/0020021216		29.09.2021	54,129,971	FY2021/2022
STATE DEPT UNI /REC/0020021534		02.11.2021	54,129,971	FY2021/2022
STATE DEPTUNI /REC/0020021806		26.11.2021	54,129,971	FY2021/2022
STATE DEPT UNI /REC/0020022154		28.12.2021	54,129,971	FY2021/2022
STATE DEPT UNI /REC/0020022344		02.02.2022	54,129,971	FY2021/2022
STATE DEPT UNI /REC/0020022720		02.03.2022	54,129,971	FY2021/2022
STATE DEPT UNI /REC/0020022857		01.04.2022	54,129,971	FY2021/2022
STATE DEPT UNI /REC/0020023130		28.04.2022	54,129,971	FY2021/2022
STATE DEPT UNI /REC/0020023487		06.06.2022	55,302,840	FY2021/2022
STATE DEPT UNI /REC/0020023700		28.06.2022	55,302,842	FY2021/2022
			<b>651,905,392.00</b>	
b. Development Grants				
			<u>Amount (KShs)</u>	<u>FY to which the amounts relate</u>
STATE DEPT UNI/REC/0000002398		12.08.2021	17,500,000.00	FY2021/2022
STATE DEPT UNI/REC/0000003344			17,500,000.00	FY2021/2022
		<b>Total</b>	<b>35,000,000.00</b>	

  
Finance Officer  
KIBABII UNIVERSITY

DATE: 07/06/2022

Head of Accounting Unit  
MINISTRY OF EDUCATION

DATE : .....

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

Name of the MDA/Donor Transferring the funds	Date received		Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
	as per bank statement					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry Education	03.08.2021		Recurrent	54,129,971.00	54,129,971	-	-	-	-	54,129,971
Ministry Education	12.08.2021		Development	17,500,000.00	-	17,500,000	-	-	-	17,500,000
Ministry Education	01.09.2021		Recurrent	54,129,971.00	54,129,971	-	-	-	-	54,129,971
Ministry Education	29.09.2021		Recurrent	54,129,971.00	54,129,971	-	-	-	-	54,129,971
Ministry Education	02.11.2021		Recurrent	54,129,971.00	54,129,971	-	-	-	-	54,129,971
Ministry Education	26.11.2021		Recurrent	54,129,971.00	54,129,971	-	-	-	-	54,129,971
Ministry Education	28.12.2021		Recurrent	54,129,971.00	54,129,971	-	-	-	-	54,129,971
Ministry Education	01.02.2022		Recurrent	54,129,971.00	54,129,971	-	-	-	-	54,129,971
Ministry Education	02.03.2022		Recurrent	54,129,971.00	54,129,971	-	-	-	-	54,129,971
Ministry Education	16.03.2022		Development	17,500,000.00	-	17,500,000	-	-	-	17,500,000
Ministry Education	01.04.2022		Recurrent	54,129,971.00	54,129,971	-	-	-	-	54,129,971
Ministry Education	28.04.2022		Recurrent	54,129,971.00	54,129,971	-	-	-	-	54,129,971
Ministry Education	06.06.2022		Recurrent	55,302,840.00	55,302,840	-	-	-	-	55,302,840
Ministry Education	28.06.2022		Recurrent	55,302,842.00	55,302,842	-	-	-	-	55,302,842
<b>Total</b>				<b>686,905,392.00</b>	<b>651,905,392</b>	<b>35,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>686,905,392</b>

