

REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 19 NOV 2025

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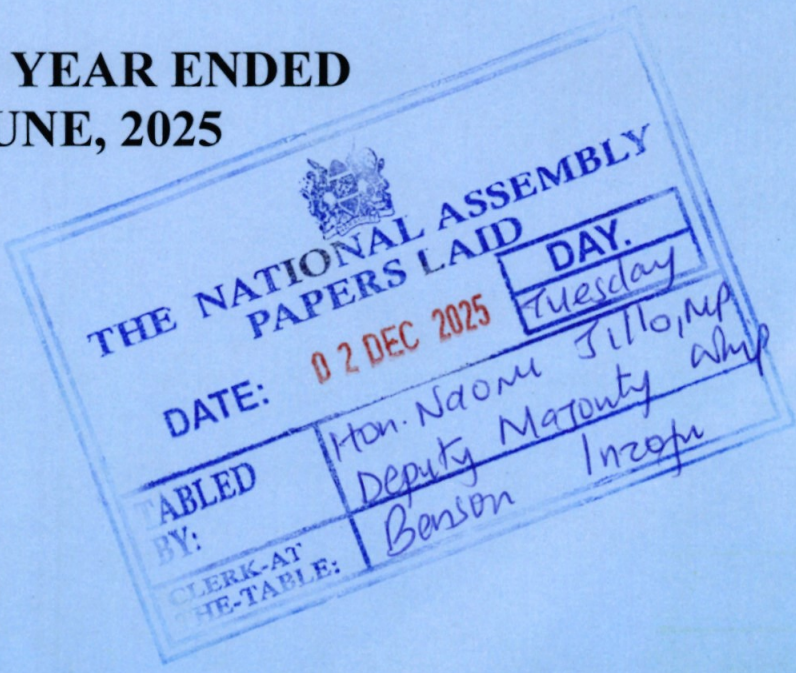
THE AUDITOR-GENERAL



ON

RONGO UNIVERSITY

FOR THE YEAR ENDED
30 JUNE, 2025







RONGO UNIVERSITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

Table of Content	Page
1. Acronyms, Abbreviations and Glossary of Terms	i
2. KEY ENTITY INFORMATION AND MANAGEMENT.....	iii
3. Council Members	xii
4. Management Team.....	xiv
5. Chairperson's Statement	xv
6. Report of the Vice-Chancellor.....	xvi
7. Statement of Rongo University Performance against Predetermined Objectives for FY 2024/2025.....	lix
8. Corporate Governance Statement	lxxvii
9. Management Discussion and Analysis.....	lxxxv
10. Environmental and Sustainability Reporting.....	xcvi
11. Report of Council	ci
12. Statement of Councils' Responsibilities	cii
13. Report of the Independent Auditor for the Financial Statements of Rongo University	ciii
14. Statement of Financial Performance	1
15. Statement of Financial Position	2
16. Statement of Changes in Net Assets.....	3
17. Statement of Cash Flow	4
18. Statement of Budget and Actual Comparison for the year ended 30 th June 2025	5
19. Notes to the Financial Statements	6
Appendix I: Implementation Status of Auditor-General's Recommendations.....	33
Appendix II: Projects Implemented by the Entity.....	44
Appendix III: Projects implemented by Rongo University, funded by the government.....	45
Appendix IV: Transfers from other Government Entities.....	46
Appendix V: Inter entity Confirmation Letter by Rongo University as at 30 th June (2025).....	47
Appendix VI: Reporting of Climate Relevant Expenditures- Align with PC	49
Appendix VI: Disaster Management Expenditure	51

1. Acronyms, Abbreviations and Glossary of Terms

A. Acronyms and Abbreviations

CBA	Collective Bargain Agreement
CEO	Chief Executive Officer
DVC	Deputy Vice Chancellor
ISO	International Organization for Standardization
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PGD	Post Graduate Diploma
PhD	Doctor of Philosophy
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
PSC	Public Service Commission
QMS	Quality Management Systems
RU	Rongo University
RUACU	Rongo University Aids Control Unit
RUSA	Rongo University Student Association
KUPAA	Kenya Universities Performing Arts & Film Association
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
TVET	Technical and Vocational Educational Training
UNESCO	United Nations Educational, Scientific and Cultural Organization
VC	Vice-Chancellor



B. Glossary of Terms

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

Comparative Year- Means the 2023/2024 financial year

2. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Rongo University was chartered on 7th October 2016. The University has established four (4) Schools, and five (5) Directorates as follows:



(b) Principal Activity

The principal activity of the University is to provide quality and innovative higher education through teaching, research and community service.

c) Quality Policy Statement

Rongo University is committed to providing quality and innovative higher education through teaching, research and community service. In pursuit of this commitment, the University shall comply with all the applicable requirements and continually improve her effectiveness by implementing quality management systems. The University shall review its policy and establish quality objectives on an annual basis to ensure continuing suitability.

d) Strategic Goals

The University Strategic Plan outlines six strategic goals as follows;

1. To improve the quality and relevance of teaching and learning
2. To strengthen research, science, technology and innovation
3. To enhance linkages and partnerships
4. To improve student and staff welfare
5. To mainstream pertinent and contemporary issues
6. To increase revenue

Our Vision, Mission, Motto & Core Values

VISION

A world class technology driven University in learning and practice.

MISSION

To provide quality higher education through innovative teaching, research and
community service

MOTTO

A gold mine of knowledge and innovation



Our Value Creation Process

1. Human Capital

Encompasses the health, well-being, intellectual engagement, motivation, competence, and potential fulfilment of our personnel, acknowledging their contributions through salaries, benefits, awards and recognition.

INPUT:

- ❖ Staff Remuneration-Ksh 904 M
- ❖ **Staff Development:**
 - Conferences and seminars Ksh 16 M
 - Trainings-Ksh 4 M
 - Medical Insurance-Ksh 45 M

OUTPUT

- Graduates- 86%
- Employee retention rate-99%

3. Natural Capital

Encompasses the natural resources, energy, and materials utilized in our operations, including renewable and non-renewable resources, while considering aspects such as climate change, air, water, land use, biodiversity and ecosystem health.

INPUT:

- ❖ Power Generation –Solar
- ❖ 15% Green Buildings
- ❖ Water capacity - 48 m³
- ❖ Afforestation

OUTPUT:

Reduced cost of energy and water
Reduced greenhouse gas

2. Financial Capital

Comprises the financial resources available to the University, including cash, reserves, invested capital, liabilities, asset value, and income, serving as a facilitator for the provision of services.

- ❖ Government Grant- Ksh 447M
- ❖ HELB- Ksh 195M
- ❖ University Fund-Ksh 481M
- ❖ Income from IGUs- Ksh 1.4M
- ❖ Cafeteria Income Ksh 6.4M
- ❖ Research- Ksh. 10.8M
- ❖ Donations- Ksh 0.428M
- ❖ Fee from Household - Ksh. 451M

4. Intellectual Capital

Represents intangible assets critical to our operational efficiency and future optimization, including data, information, knowledge, research and development and innovation, collectively providing us with a competitive edge.

INPUT:

- ❖ Publications-52
- ❖ Number of academic and research staff- 266 (FT-105, PT- 161)
- ❖ New programmes-4
- ❖ Research and innovation – Ksh. 10.8M

OUTPUT:

- ❖ Number of PhDs-3
- ❖ Conference papers-34
- ❖ Grants-16 M

Rongo University Information and Management (continued)

c) Key Management

University governance is under the following key organs:

- 1) Chancellery
- 2) Council
- 3) Senate
- 4) Management Board

d) Fiduciary Management

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

No.	Designation	Name
1.	Vice Chancellor	Prof. Samuel Gudu
2.	Deputy Vice Chancellor, AFP	Prof. Daniel K. Tarus
3.	Deputy Vice Chancellor, ASA	Prof. Michael Ntabo Mabururu
4.	Finance Officer	CPA Dr. Janet Chumba

Rongo University Information and Management (continued)

e) Fiduciary Oversight Arrangements

The Council members who provided oversight during the financial year ended 30th June, 2025 included the Chairperson of Council, Dr. Catherine Wangeci and the following Committee members:

Name of the Committee	Members	
Human Resource & Finance Committee (HRFC)	1. Prof. Kefah Muiruri Njenga 2. Ms Maureen Nekesa Busolo 3. Mr Evans Mugoya Atambo 4. Prof. Samuel Gudu	Chairperson Member Member Secretary
Academic, Students Affairs, Strategy & Appeals Committee (ASASAC)	1. Ms Alice Jepkirui Sitienei 2. Mr Evans Mugoya Atambo 3. Ms Maureen Nekesa Busolo 4. Prof. Samuel Gudu	Chairperson Member Member Secretary
Audit Committee (AC)	1. Mr Alfred Mogeni Basweti 2. Mr Festus Mwanzi Peter 3. Ms Alice Jepkirui Sitienei 4. CPA Dr. Geoffrey Manduku	Chairperson Member Member Secretary

f) Rongo University Headquarters:

Rongo University, off Rongo- Migori
 Road P.O. Box 103-40404 Rongo

g) Rongo University Contacts

Telephone: (254) 770308253
 E-mail: vc@rongovarsity.ac.ke
 Website: www.rongovarsity.ac.ke

Rongo University Information and Management (continued)

h) Rongo University Bankers:

Kenya Commercial Bank, P.O. Box 266-40404, RONGO.	Cooperative Bank of Kenya, P.O. Box 40560 – 40404, RONGO.	Equity Bank, P.O. Box 84-40405, AWENDO.
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i) Independent Auditor

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

j) Principal Legal Adviser

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

3. Council Members

Dr. Catherine Wangeci



Dr. Catherine Wangeci holds a Doctoral degree in ICT-for teaching from the University of South Africa. She is an Education Technology Implementation Specialist with twenty (20) years' experience in initiating and managing complex multinational, multi-activity ICT-in-Education projects and programs in Africa. She is currently the Africa Territory Head of Whizz Education, a British Ed-Tech Organization leading the frontier of the use of adaptive technologies. She was appointed Chairperson of Rongo University Council on 17th December 2024.

Prof. Kefah Muiruri Njenga



Prof. Njenga was born on 13th August, 1970. He has a PhD in Business & Management. He has served as both lecturer and external examiner for a number of universities, including JKUAT and University of Nairobi. Prof Njenga has immense knowledge and experience in consultancy and formulation of strategic plans. He is currently a Professor of Marketing and Chair of Department at USIU. He was appointed to the University Council on 26th January, 2024 as an independent member.

Mr. Alfred Mogeni Basweti



Mr Basweti was born in 1970. He holds a Master of Science in Finance & Accounting from JKUAT. He has 32 years working experience in Accounting, Audit and also in offering tax and Financial Consultancy services to both individual and corporate levels. He is currently serving as a KRA Tax Agent and Senior Auditor Benson & Associates & Head of Nyanza and Western Region. Currently, a member of Rongo University Council.

Ms. Alice Jepkirui Sitienei



Ms. Sitienei was born on 11th November, 1976. She holds a Master of Education-Educational Research & Evaluation from CUEA. She is an educationist with over 26 years of experience in the education sector as a TSC employee and currently serving as Sub-County Director of Education Keiyo North & Chairperson of all the Sub County Directors of Education in Uasin Gishu County & Coordinator of CEMASTEIA & PRIEDE Programmes. Currently, a member of Rongo University Council.



Ms. Maureen Nekesa Busolo

Ms. Busolo was born on 21st July, 1976. She holds Master of Business Administration from CUEA. She is currently serving as Manager, Kenya School of Revenue and Administration. She previously worked for various organizations/institutions in different capacities including; Kenya Institute of Management as Head/Manager Examinations and Brook Shine School as Deputy Principal and Head of Department. Currently, a member of Rongo University Council.



Mr Evans Atambo

Mr Atambo was born on 26th October, 1973. He has a Master of Philosophy in Curriculum Development. He has over 20 years working experience in Education Management. Currently he is an Assistant Director of Education at the Ministry of Education. Mr. Atambo is the representative of P.S State Department for Higher Education at Rongo University Council.



Mr Festus Mwanzi

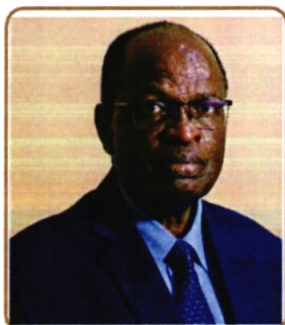
Mr Festus Mwanzi Peter was born on 3rd July, 1977. He holds a Bachelor's degree in Business Administration from Kenyatta University, is a Certified Public Accountant CPA (K), and a member of ICPAK. Currently, Festus is the Assistant Director Investments at the National Treasury having served as a Chief Investment Officer in the Government Investment and Public Enterprise (GIPE). Mr. Mwanzi represents the Cabinet Secretary of the National Treasury in Rongo University Council.



Prof. Samuel Gudu

Prof. Gudu was born in 1956. He holds a PhD in Plant Genetics. Prof. Gudu is the Vice Chancellor Rongo University and Secretary to Council. He has worked for many years in the University Sector. He is the Vice Chancellor and Secretary to the University Council.

4. Management Team



PROF. SAMUEL GUDU
PhD (Plant Genetics)

Position	Vice Chancellor
Date joined the University	January 2012
Profession	Plant Genetics
Key Qualifications	PhD in Plant Genetics



PROF. MICHAEL MABURURU NTABO
PhD (Philosophy)

Position	Deputy Vice Chancellor, Academic and Student Affairs
Date joined the University	21/06/2012
Profession	Philosopher
Key Qualifications	PhD in Philosophy



PROF. DANIEL K. TARUS
PhD (Finance)

Position	Deputy Vice Chancellor, Administration, Finance & Planning
Date joined the University	08/03/2023
Profession	Professor in Finance
Key Qualifications	PhD Finance, CPA(K), CS(K)



CPA JANET CHUMBA
PhD (Finance)

Position	Finance Officer
Date joined the University	02/02/ 2013
Profession	Accountant/ Financial Analyst
Key Qualifications	PhD Finance, CPA(K), FA(K)

5. Chairperson's Statement



As we reflect on the achievements of Rongo University in FY 2024/2025, I am proud to present this Integrated Report, a testament to our unwavering commitment to excellence, sustainability, and social responsibility. This report captures key activities undertaken notably successes, the outlook of the University, and the financial performance for the year under review, highlighting our commitment to the University's core mandate of providing quality services to our students and all our stakeholders. The University Council acknowledges its overall responsibility of good governance which is a critical foundation for institutional success.

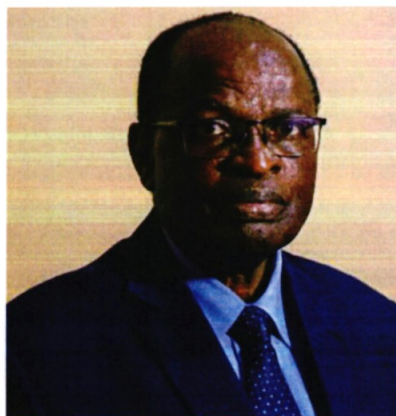
Bearing this in mind, the University Council remains steadfast in upholding the highest standards of integrity, accountability, and ethical leadership, aligning with our vision. As a fundamental principle of its commitment to full and transparent compliance, the Council ensures adherence to the standards and practices of good corporate governance, the principles, and recommendations set out under Mwongozo, the Code of Corporate Governance as well as all applicable Acts. The University developed and launched the 2023-2027 Strategic Plan which brings into focus the University's development goals and priorities as aligned to the national development agenda over the plan period. The Council has established internal procedures and monitoring systems to promote compliance. I am happy to report that the University was recognized as the 1st Runner-Up in the Public Universities Category at the prestigious Financial Reporting (FiRe) Awards 2024 by the Institute of Certified Public Accountants of Kenya (ICPAK). Through prudent financial management, the University achieved a 70 % increase in revenue compared to the previous year. In 2025, we reinforced our commitment to governance by strengthening oversight mechanisms, enhancing institutional policies, and fully integrating climate change reporting into our operational framework. In the year under review, the University Council reviewed and approved several policies including: Finance Management Policy; Fee Payment Policy; Quality Assurance Policy; Part-Time Policy; ICT Policy; Rules and Regulations Governing Students Conduct; RUSA Constitution; Examination Rules and Regulations; Anti-Corruption Policy; and Energy Policy.

I extend my deepest gratitude to the University's leadership, academia, staff, students, and other stakeholders for their invaluable contributions. Together, we are shaping a future that not only meets the needs of today but creates a lasting impact for generations to come, defined by collaboration, innovation, ethical leadership, sustainability and community service.

Dr. Catherine Wangeci Kariuki
Chairperson Rongo University Council

A handwritten signature in black ink, appearing to read 'Catherine Wangeci Kariuki', written over a light blue horizontal line.

6. Report of the Vice-Chancellor



In response to the evolving landscape of university education, Rongo University has sustained its impactful contributions across research, teaching, and community engagement. Reflecting on the previous year's performance, I am pleased to present my reflections in this integrated report, which articulates not only our key accomplishments and encountered challenges but also outlines our strategic direction for the future. This report serves as a testament to the University's values as demonstrated by our faculty, students, and staff. It highlights our collective achievements and reaffirms our commitment to the University's mission: delivering quality

higher education through innovative teaching, research, and service to the community.

Strategic Review

The University has continued the implementation of its 2023–2027 Strategic Plan. The objectives outlined in this Plan have been seamlessly integrated into the University's broader Integrated Reporting framework, guiding institutional activities and aligning operational efforts with short-, medium-, and long-term strategic priorities. This dual adoption of strategic planning and integrated reporting has enhanced institutional transparency, strengthened accountability mechanisms through performance contracts, and fostered a collaborative environment where all stakeholders contribute meaningfully to the attainment of institutional goals.

Throughout the reporting period, the University Senate held several meetings to deliberate on and provide direction concerning a wide range of academic and administrative matters. These included examination policies, disciplinary processes, curriculum development and approval, academic calendar adjustments, staff terms and conditions of service, student governance and elections, graduation ceremonies, admissions, implementation of both the Strategic Plan and Annual Council Work Plans, and the regulation on graduate and undergraduate teaching, research and community engagement.

The University remains cognizant of the external factors that influence its strategic orientation such as shifts in the higher education sector funding and policy direction, stakeholder expectations, risks, opportunities, and the dynamic interdependencies among key actors. Accordingly, Rongo University has endeavored to maintain an inclusive and resilient institutional environment, encouraging broad-based participation and fostering personal and professional growth. These efforts are underpinned by the prudent stewardship of financial and human capital, as well as the strategic deployment of social capital, all of which collectively contribute to the sustainable development and expansion of the University. Despite the financial challenges owing to limited funding, the following are some of the key achievements in the year:

6.1 Governance

The University is governed by several organs, including the Office of the Chancellor, the University Council, Senate, Management Board and Student Association. These organs ensure fulfillment of the University Vision and Mission as well as managing the University operations and academic affairs through sound policies, strategic guidance and prudent utilization of resources. During this period, Council members continued to provide leadership, policy and strategic direction and mobilization and appropriation of resources. Nonetheless, the University is yet to get an appointment for the new Chancellor.

6.2 Academic Matters

The following section presents academic activities undertaken during the period under review.

6.2.1 Teaching and Learning

In the 2024/2025 academic year, the University commenced its first semester on 26th August 2024 with the reporting of first-year students. Continuing students joined a week later on 2nd September 2024. During this period, the University registered a total student population of 10,167, comprising 5,089 males and 5,078 females, enrolled across Certificate, Diploma, Bachelor's, and Postgraduate programmes.

The semester experienced a brief disruption due to a students' strike, with third-year students protesting an alleged fee increment. As a result, they were temporarily sent home but later resumed studies on 25th November 2024. The students proceeded for a December holiday break starting 18th December 2024, resuming studies on 6th January 2025. They sat for their end-of-semester examinations between 13th and 24th January 2025. The second semester began on 27th January 2025, and students concluded it with end-of-semester examinations held from 10th to 25th April 2025.

Third and final-year students proceeded for their industrial attachment and teaching practice between May and August 2025. Meanwhile, Open and Distance Learning (ODEL) and postgraduate students reported for the studies on 28th April 2025.

The Directorate of Technical and Vocational Education and Training (TVET) offers Artisan, Certificate, and Diploma courses. During the reporting period, 369 students were enrolled in various TVET programmes. Continuing TVET students resumed classes in May 2025 in preparation for the Curriculum Development Assessment and Certification Council (CDACC) examinations scheduled for July 2025. Additionally, 35 new students were admitted to TVET programmes in May 2025.

A TVET assessment for accreditation of Competency-Based Education and Training (CBET) courses was conducted on 19th May 2025. This was followed by a portfolio of evidence verification exercise by CDACC officials on 25th and 26th June 2025.

6.2.2 Academic Programmes

The University is currently in the process of harmonizing and reviewing its Bachelors degree programmes to incorporate competency-based curriculum after conducting a retooling training on 8th to 9th May 2025, to all academic staff. This complements the earlier harmonization conducted in the 2023/2024 academic year where two mandatory common courses, namely: Entrepreneurship and Employability, and Ethics, Integrity and Social Responsibility, were incorporated in all Bachelor program curricula. The University has also developed four (4) new academic programmes.



6.2.3 Graduation Matters

The University held its 9th graduation ceremony on 20th December 2024, during which a total of 1,605 students graduated with various Degrees, Diplomas and Certificates.



6.2.4 Disciplinary Cases

Six *Ad hoc* Committees on Examination Irregularities meetings were held during the period. A total of one hundred and sixteen (116) students were processed for the hearing and various disciplinary actions were recommended against them including warning, suspension and expulsion to show cause.

6.2.5 Public Lectures

Further, four (4) public lectures were conducted:

- i) On 13th March 2025, the University held a public lecture on "Employability and Financial Management" by Mr. Stephen Awuor from Absa Bank, Migori. The lecture targeted both students and staff of the University.
- ii) On 21st March 2025, Old Mutual Kenya and Faulu Kenya held an insightful literacy session at the University, equipping students and staff with essential knowledge on financial management, career growth and investment strategies.
- iii) On 27th March, the University hosted the Former Chief Justice and President of the Supreme Court of Kenya, Hon. David Maraga, who presented a public lecture on Good Governance, Constitutionalism and Rule of Law.
- iv) On 14th and 15th May 2025, the University held the 5th Multidisciplinary International Conference in the Main Campus.

6.2.6 Library

The following were achieved during the period:

- i) 362 hard copy book titles were acquired.
- ii) Conducted a face-to-face training on e-resources on 24th and 25th February 2025.
- iii) Conducted two webinars on e-resources on 18th and 24th March 2025.
- iv) 47 teachers were trained on 21st February 2025.
- v) 31 schools/ community libraries received book donations on 21st February 2025.
- vi) 9 papers deposited in the Institutional Repository.
- vii) As part of the CSR activity, the library section organized a visit to Neema Rescue Centre on 11th May 2025, where it made some donations to the Centre.

6.2.7 ISO 9001: 2015 Recertification

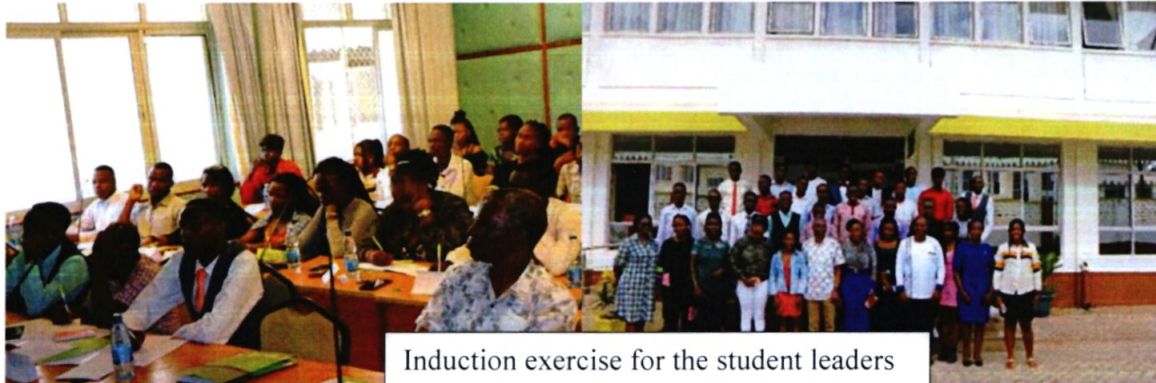
Most of the academic departments were audited between 11th -13th March, 2025 by KEBS for purposes of re-certification. The exercise was successful with a few non-conformities raised which the affected schools have since corrected.

6.3 Student Affairs

6.3.1 Students Governance

The student leaders elected for the FY 2024/25, participated in an induction workshop held on 12th - 13th September 2024 at the Kenya School of Government. The topics covered included: understanding the university governance structures, the roles of the student leaders, national cohesion and ethics in leadership, mental health challenges and mitigation, career preparation and planning and general students' welfare support. Also, two amendments were made to the RUSA Constitution on Article 16 to retain religious representatives in the Congress and not the Electoral College and to provide for elections to be completed by the 10th week of the semester.

Elections of leaders of Rongo University Students Association for the 2025/26 academic year were successfully conducted on 19th and 20th March 2025 for the Electoral College and Executive Council, respectively. The Executive Council for the year 2025/26 was sworn into office on 2nd April 2025 in a ceremony presided over by the Deputy Vice Chancellor (ASA). The Congress held its first meeting and was sworn into office on 9th May 2025.

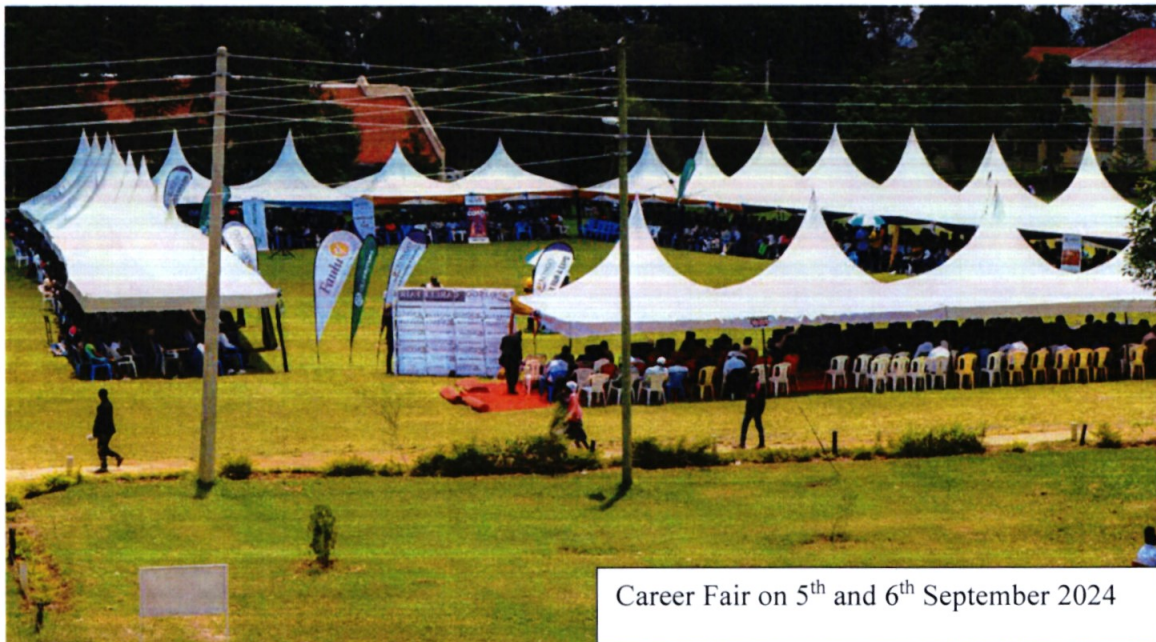


Induction exercise for the student leaders

6.3.2 Career Services

a) Career Fair

The University organized a successful career fair on 5th and 6th September 2024 for all students, in which industry players and employers made presentations on skill requirements. During the career fair, students showcased innovations in various areas of ICT, agriculture, science, and arts. The fair featured a wide array of activities, including an opening ceremony, online postgraduate training sessions, employability talks, innovation pitches, and exhibitions. Notably, industry representatives and alumni facilitated discussions and mentoring sessions, and the involvement of organizations such as DAAD, Old Mutual, and Equity Bank ensured diverse representation and interaction. Student participation was robust, with over 1500 students attending, and a network dinner facilitated meaningful connections with alumni.

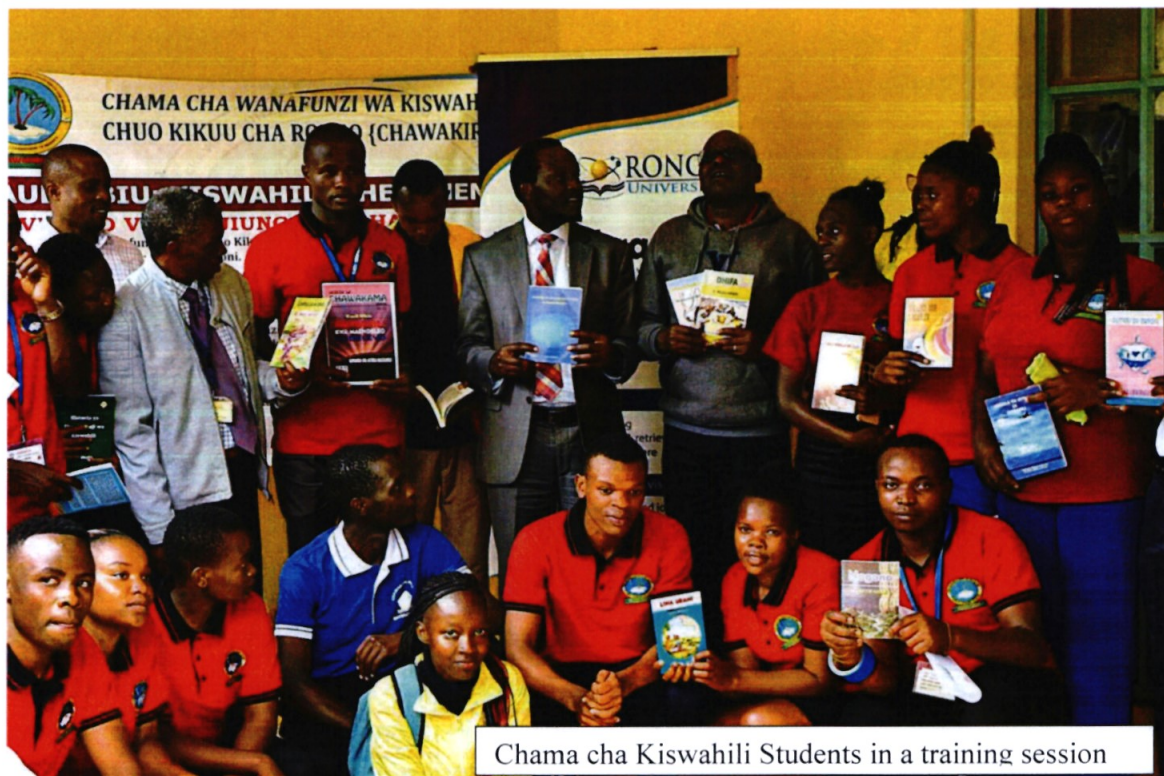


Career Fair on 5th and 6th September 2024



b) Promotion of student mentorship

Five students were supported to a career activation event in Nairobi on 7th September 2024 in which 11 other University teams were in attendance. The focus was on launching career mentorship and training plan for final years. Also, Chama cha Kiswahili club with over 100 members organized a successful Kiswahili symposium on Kiswahili literature, language appreciation and mentorship of young writers. Additionally, forty students of Chama cha Kiswahili took part in a national conference held on February 28th 2025 in Egerton University.



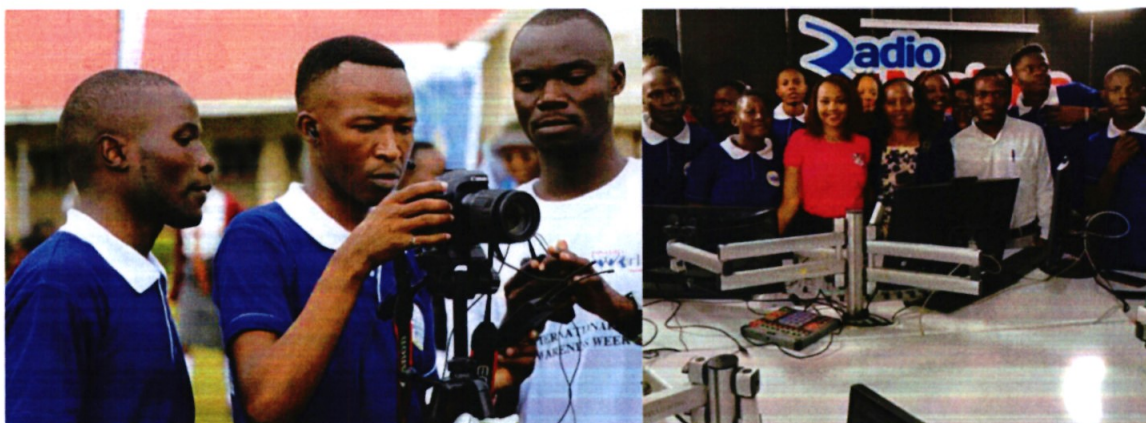
c) Clubs and Societies

i) Writers Club

The club creates a platform for practical application of communication and creative competencies, identifies and nurtures students' talents, empowers students with social and professional skills to make them ready for industry, and impacts society. Activities include essay writing competitions, publication of impactful stories, design and production of the university publications, yearly mentorship workshops and programs, student-owned online media channels and community service. The club activities are funded by the University with a faculty member as patron.



Members of Writers Club participating in the Public Relations Society of Kenya mentorship program



Members of the Writers Club during a benchmarking visit to Radio Maisha

ii) **Environment Club**

Twenty-two Environment Club members took part in intervarsity environment symposium held in Kisii University on 7th March 2025. The theme of the symposium was on emerging environmental issues, challenges and opportunities for sustainable development. The club also participated in tree planting activities within and outside the University, intervarsity environmental symposium, and waste collection and sustainable disposal.



The Vice-Chancellor joined the pupils and faculty to undertake tree planting in a primary school

iii) **Kenya Model United Nations (KMUN) Rongo Chapter**

The club participated in sustainability symposium on 19th March 2025 and attended the annual conference and the Diplomatic Gala at the United Nations office. They also held student-led sustainability workshops.



AFRICA FOR SDGS
RONGO UNIVERSITY
SDG CHAPTER

7 AFFORDABLE AND CLEAN ENERGY

SDG 7 : AFFORDABLE & CLEAN ENERGY CAMPAIGN

" Join us as we Create awareness around the school on importance of saving energy "

WED 19TH, 2025 | 4 - 6 PM

Meeting point: Administration Block

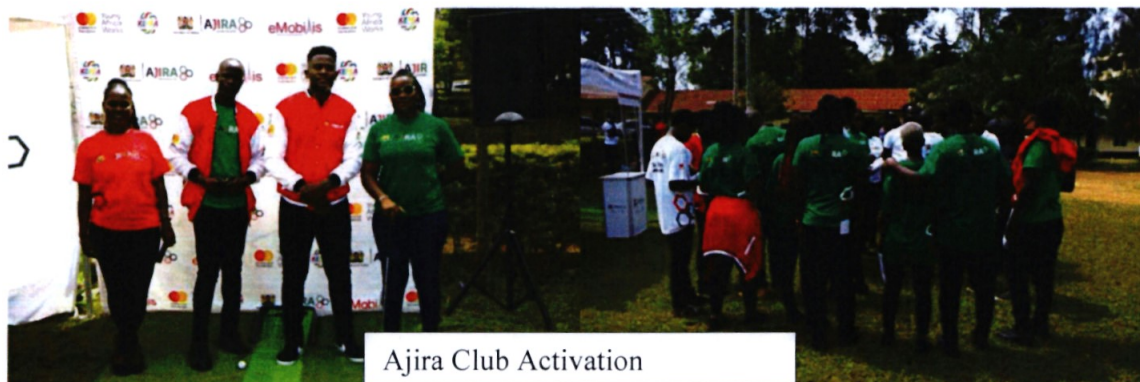
More Info : +254 797 605 395
Students mainstreaming ESD and SDGs

   
AfricaforSDGs



iv) **Ajira Digital Club**

The Club conducts regular activation and digital literacy programs for students, participates in Women Empowerment forums, and holds annual digital literacy training for form four leavers from surrounding high schools. The Club in partnership with Mastercard Foundation, eMobilis Mobile Technology Institute and Kenya Private Sector Alliance (KEPSA) conducted its activation on 31st January 2025.



6.3.3 Guidance and counselling services

In October, group guidance talk was organized for lady students on reproductive health and balanced emotional health lifestyle. A total of 220 students attended the talk presented by a medical specialist and a Counsellor. Also, forty-two new peer counsellors were identified and trained between 23rd October and 18th November 2024. Sixty-two students received counselling services in the year on family relations challenges, financial and relationship issues.

6.3.4 Work Study opportunities for students

A total of 302 students were placed on work study opportunities during the year. The work study opportunities were in the library, estates, ICT, laboratories, catering and hostel units.

6.3.5 Students' Sponsorship

The Bursary Committee received a total of 1,007 applications for financial assistance. Funding for the bursaries was made possible through a donation from the Rattansi Educational Trust in December 2024. Out of the applicants, 405 students were selected to receive individual awards ranging between KES 1,900 and KES 2,000, amounting to a total disbursement of KES 800,000. The high number of applicants reflects the growing number of vulnerable students within the University, underscoring the increasing demand for financial support. In response, a policy on bursary management was drafted and subsequently submitted to the University Council for approval.

6.3.7 Music, Drama, Games and Sports

During the reporting period students participated in various co-curricular activities including athletics, ball games, indoor games, drama, and music. These efforts significantly enhanced student engagement and representation in regional and national events. From 21st to 22nd September 2024, the University participated in a ball games competition hosted by Maseno University. The sports featured men's rugby, men's badminton, and cross-country running. The University's rugby team achieved third place ranking overall.

On 13th and 14th October 2024, a team of fifty-two (52) students from Rongo University participated in the Zonal Sports competitions hosted at the University. The event featured Taekwondo, Karate, Table Tennis, and Lawn Tennis for both men and women. Notably, the University's men's and women's Karate teams emerged victorious and qualified for the national games. Subsequently, from 26th to 27th October 2024, a team of forty-six (46) students represented the University at Kaimosi Friends University. Competitions included men's hockey, women's volleyball, women's basketball, and both men's and women's swimming. The University teams delivered strong performances across all categories.

On 9th and 10th November 2024, forty-two (42) students participated in various games including men's basketball, hockey, roll ball, and softball. The teams secured one trophy during the tournament, adding to the University's growing reputation in competitive sports. The University also demonstrated a strong commitment to inclusivity. From 16th to 17th November 2024, a team of fourteen (14) students with disabilities participated in regional competitions held at Maseno University. They competed in athletics, chess, and darts, winning in chess and darts. One student won the 800m race and was awarded a gold medal for this outstanding performance.

In the subsequent national competitions for students with disabilities held at Kenyatta University from 30th November to 1st December 2024, the University's darts team secured second place out of seventeen universities, earning a trophy. Between 23rd and 24th November 2024, forty-two (42) students represented the University at Kibabii University, competing in men's handball, women's netball, men's volleyball, and American football. The men's handball team won the trophy for first runners-up, qualifying them for the next level of competition.

On 18th and 19th January 2025, forty-four (44) students participated in games held at Kisii University. The men's soccer team performed excellently, qualifying for the regional playoff games. From 1st to 2nd February 2025, sixty-six (66) students took part in athletics, basketball, and darts competitions at Jaramogi Oginga Odinga University of Science and Technology (JOUST). The teams won the tug of war event, placed second in darts, and were ranked fourth overall in athletics. At the regional games hosted at Kabianga University on 15th and 16th February 2025, fifty-one (51) students participated. The women's handball team placed third while the men's soccer team ranked fifth out of nine universities.

A contingent of thirteen (13) students participated in playoff games held at Masinde Muliro University of Science and Technology on 22nd and 23rd February 2025. The karate team was ranked

fifth while the darts team placed fourth. The University's men's handball team competed in the national handball tournament from 28th to 30th March 2025 at Kenyatta University. The team advanced to the quarterfinals but was eliminated by Strathmore University. Overall, Rongo University ranked fourth out of five universities in this competition.

In addition to sports, the University excelled in creative arts. The University choir, composed of sixty-two (62) students, participated in the Mashujaa Day and Jamhuri Day celebrations held in Rongo Sub- County on 20th October and 12th December 2024, respectively. In December 2024, the choir also recorded video performances of two songs: the University anthem and a praise song. The drama team, consisting of 65 students, participated in both the regional and national drama festivals. The regional event was hosted by Rongo University on 18th October 2024. From 8th to 16th November 2024, the team took part in the National Drama Festivals at Egerton University, where they competed in six genres and won two trophies, a testament to their artistic prowess. In recognition of outstanding individual performances during the period under review, four students were identified for special commendation.



The Hockey Team



The Music Team



The Ladies Football Team

6.3.8 Diversity and Inclusion: Cultural Day

The University holds annual cultural days to appreciate diversity and promote inclusivity. The students showcase their traditional culture – food, dance, music, traditions and beliefs, contemporary culture - fashion shows, beauty pageants, and the pop culture. In the year under review the event was held on 19th March 2025.



Students participating in a cultural dance



Students participating in a cultural dance

6.3.9 School Practice and Mentorship

Students learn and practice integrity and professionalism and identify a community problem within the school environment as part of student mentorship. During the year, the University students

participated in a 3-month practicum where communication, collaboration, creativity and problem solving, digital literacy and citizenship competencies were practiced and assessed.



Rongo University student supporting Kanga primary school pupils to read story books during school engagement program

6.4 Research Activities

The University staff actively conducted various research activities aimed at developing new technologies and providing solutions to challenges faced by society. In the year under review, staff published 52 papers in peer-reviewed journals. Other research activities done are provided as follows:

6.4.1 Grants

The following are some of the research grants that were attracted by staff in the year under review:

a) Sorghum for Food and Nutrition Security

The University received USD 100,000 from the McKnight Foundation to continue the implementation of this project from December 2023- October 2024. Sorghum variety trials which were ongoing at Kibos research station in Kisumu and farmers' fields in Homa Bay, Migori, Siaya, and Tharaka Nithi Counties were completed and harvesting done. The research team conducted field visits to assess the performance of the varieties in Segwa, Siaya County on 31st July 2024, Kibos Research Station on 7th August 2024, Mukothima in Tharaka Nithi County on 20th and 21st July 2024 and Makueni in Makueni County on 3rd and 4th August 2024. The team also held the mid-year review and book writing meeting from 18th to 22nd September 2024. The project was completed on 30th October 2024 and a final report was submitted to the McKnight Foundation.



b) Food Learning and Growing (FLOW) Project

The University has attracted funding amounting to CAD 157,500 from the Social Science Research Council to support the practice of sustainable and resilient regional food systems under the project “Food Learning and Growing (FLOW)”. The money is disbursed annually. In the year under review the University received CAD 31,500 (Ksh. 2.9M). During the year, the project undertook several activities including a research planning meeting with researchers and 2 community partners was held on 31st July 2024; a capacity building workshop was held from 1st – 3rd July 2024 whereby a total of 42 participants consisting of students, supervisors and representatives of

multi-actor groups attended; 2 supervisors, 4 students, and 76 farmers took part in a knowledge co-creation meeting and also tested the data collection tool and recorded podcasts in Migori County; twenty three (23) participants took part in podcasts co-creation at Rongo University media center on July 3rd 2024; a meeting involving the project lead in Kenya, 4 students, the project coordinator and 4 supervisors was held on 18th July 2024 to discuss the baseline data collection and storage tool. The Project also hosted a focused stakeholder workshop in Suna West, Migori County on 11th November 2024. This workshop, which was attended by eighty-six (86) stakeholders, aimed to introduce the FLOW Project, build familiarity with its goals, and foster collaboration with the farmers. Four postgraduate students from Rongo University and researchers involved in the project were also in attendance. The project conducted a farmer engagement workshop involving farmers, national government and county government officials, community-based organizations and civil society from Migori County on sustainable food systems. The training was done on 5th April 2025, in Nyatike Sub-County.



Stakeholder Workshop in Nyatike Sub-County

c) Development of Aqua-Culture Education in Higher Educational Institutions in Kenya - Funded by European Union-(2023-2025)

The University in collaboration with other institutions in Kenya, Finland and Norway attracted funding amounting to EURO 800,000 from the European Commission to implement an aquaculture project. Rongo University team comprising Prof. Peter Kisinyo and Prof. Joseph Aguyo participated in the World Aquaculture Conference which was held in Norway from 1st - 6th August 2024 to share experiences among partner institutions. This was followed by a visit to Kenya by a team from Finland from 23rd September to 3rd October 2024. The team was taken to visit farmers' fields around Lake Victoria and in the Coastal region of Kenya. The University offered

the Aquaculture Development training module with the support of Turku University in Finland and participated in student exchange and mentorship programme with Great Lakes University of Kisumu (GLUK) students. Also, the research teams from Rongo University and GLUK organized an event that brought together students from both institutions to exchange knowledge and share experiences gained from case studies conducted in diverse settings. The event took place at GLUK on November 28, 2024, with 73 students in attendance. This collaborative engagement fostered peer learning and cooperative education and served as a platform for a contest to identify the best presentations. After the event, teams were ranked, and the top three were awarded prizes for their outstanding performances.

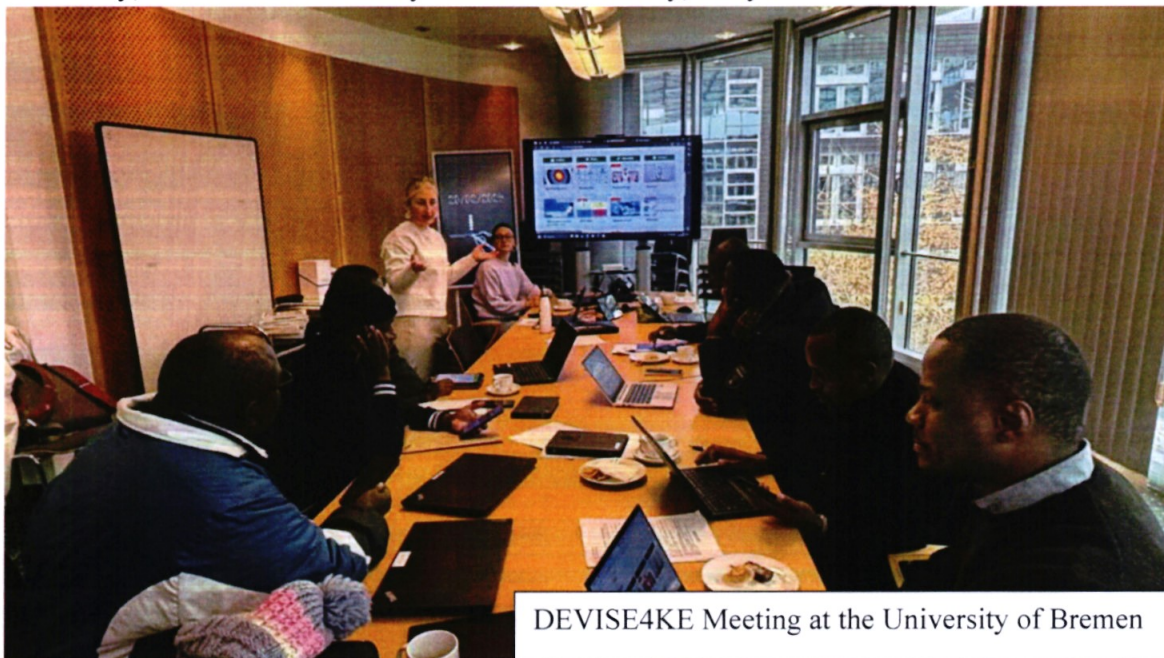
Additionally, experiments were established at Aquarech, a Learning and Aquaculture Training Centre in Migori County, where students conducted periodic visits for experiments and observations. In November 2024, learners also visited aquaculture community project sites to carry out case studies and deepen their knowledge of aquaculture topics. These case studies culminated in detailed reports prepared by the students, who later presented their findings during the previously mentioned event. This comprehensive approach provided learners with practical exposure, enhanced their understanding of aquaculture, and strengthened their presentation skills.



d) DEVISE4KE project – 2023-2026

Rongo University in collaboration with institutions in Germany, Spain and Ireland, is implementing this EU-funded project amounting to € 400,000. In the year under review, the project team participated and presented during the Erasmus Day which was held on 17th and 18th October 2024 and hosted by Warnborough College, Ireland. Also, the project team members participated

in the transnational project meeting from 17th to 22nd February 2025 in Bremen Germany, hosted by Universität Bremen at the Institute Technik und Bildung. The participants were from Universität Bremen, Warnborough College – Ireland, Maristak Durango - Spain, Rongo University, and 3 mixed secondary schools in HomaBay, Kenya.



DEVISE4KE Meeting at the University of Bremen

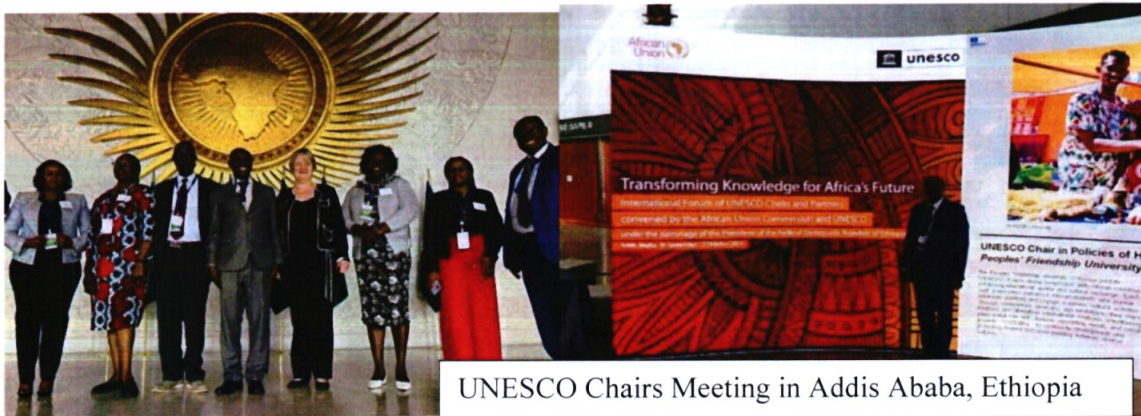


e) UNESCO Chairs

As the UNESCO Chair on Community Radio for Agriculture Education, the University participated in the Transforming Knowledge for Africa's Future: UNESCO Chairs and Partners Forum held in Addis Ababa, Ethiopia. The meeting was convened by UNESCO and the African Union. This International Forum was held from 30th September to 2nd October 2024, at the African Union Commission Conference Center in Addis Ababa. The UNESCO Chairs and Partners Forum

Transforming Knowledge for Africa's Future aimed to strengthen interdisciplinary and collaborative research capacity in Africa, through more inclusive and effective South-South and South-South-North research partnerships.

Following the outcome of this Forum, the University has strengthened the UNESCO Chair by enhancing partnerships with other UNESCO chairs, harnessing new and emerging technologies in the area of AI to understand sustainable food systems and climate change among other challenges, promote interdisciplinary collaborative research capacities of staff and the community, foster open science, inspire research agenda; and contribute to strategies for the future of higher education.



UNESCO Chairs Meeting in Addis Ababa, Ethiopia

6.4.2 Exhibitions and Fairs

In the year under review, the University participated in various shows and exhibitions to showcase some of the innovations and projects developed by the staff and students. The University participated in the Nyanza International Investment Conference, held in Kisumu City from February 6th to 8th 2025. The event, hosted by the Nyanza Professionals' Forum (NPF) in collaboration with county and national government agencies, brought together key stakeholders to explore investment opportunities in the region.



RU Exhibition

6.4.3 Multidisciplinary Conference

The University held its 5th International Multidisciplinary Conference on 14th and 15th May 2025 at the Main Campus. The conference officially opened by the Chief Guest and Keynote Speaker, Page | xxxviii

Hon. Eliud Owalo, Deputy Chief of Staff (Performance Management), Executive Office of the President of Kenya. Themed: Harnessing Artificial Intelligence and Innovation for a Sustainable Future and Advancing Global Resilience, this event brought together researchers, innovators, policymakers, and academic scholars to explore the transformative role of AI and innovation in building a resilient global future.





THE 5TH MULTIDISCIPLINARY CONFERENCE OF RONGO UNIVERSITY



DAY **1**
KEYNOTE
SPEAKER

Hon. Eliud
Owalo

Deputy Chief of Staff in the
Executive Office of the
President

14th May 2025

THEME: | Harnessing Artificial Intelligence and Innovation for a Sustainable Future and Advancing Global Resilience.

6.4.4 Pedagogy for Large Size Class Project

This project is being done in collaboration with University of Embu, Makerere University, Cavendish University, and University of Cape Town and was supported by the Education Collaborative to a tune of USD 10,000. In the 2024-2025, two key activities were conducted (i) The training of trainers on innovative pedagogies for large classes in public universities which was held at the Argyle Grand Hotel in Nairobi from 2nd to 4th April 2025. The aim was to jointly develop the training manuals for retooling academic staff. (ii) Retooling workshop for all academic staff at Rongo University, which was held from 8th to 9th May 2025. The purpose of the workshop was to retool academic staff on competency-based education. By the end of the workshop each academic staff was supposed to: (a) Identify opportunities for mentorship and career development in academic programs b) Entrench learning experiences on critical thinking in course content c) Review curricula in the STEM pathway to include at least 3 new CBE learning areas d) Develop curricula for two new programs in Arts and Sports Science pathway e) Implement competency based pedagogies in teaching large classes f) Design and develop course modules for ODeL programs g) Adopt Competency Based Assessment tools in academic programs.

6.4.5 Key Initiatives Going Forward

Going forward, the University will provide adequate resources and support for research activities and its application. This will be achieved by sourcing for funding opportunities for research infrastructure and administrative support. The University will enhance the dissemination of research findings, adoption and utilization of research and innovation outputs. The University will also establish an innovation fund to spur innovation, create an incubation center and technology transfer office for commercialization.

6.5 Collaborations and linkages/MoUs

The University developed several MoUs with various institutions and industries to enhance research and innovation, exchange and outreach programmes, scholarship, curriculum development, infrastructural development and general service to staff and students. Through these MoUs, many collaborative ventures have been established, some of which include:

6.5.1 Kenya National Innovation Agency (KENIA)

The University participated in several activities organized by KENIA to support innovation, entrepreneurship and commercialization. Some of the activities included the participation in the Entrepreneurial Leaders Training Program (ELTP) -Vice Chancellor edition which was held in India from 14th to 19th October 2024, Monitoring Evaluation and Learning-IWG Co-creation Workshop and validation of Entrepreneurial Institutional Maturity Framework (EIMF) held in Naivasha from 28th – 29th October 2024, Kenya Innovation Week 2024 held in Nairobi from 25th to 29th November 2024. The Innovation and Commercialization Master Plan was also considered and approved by the Council and jointly signed by the VC and CEO, KENIA. During this period the VC graduated from the ELTP program.

6.5.2 UNILEAD EAST Africa 2024

The second contact phase for the UNILEAD EA was held at Rongo University from 17th to 22nd November 2024. During this period, the participants drawn from Uganda, Rwanda, Ethiopia and Kenya were trained on sustainability in higher education, collaboration and linkages and project management. The participants successfully completed the programme, which ran from June to November 2024 and was supported by DAAD through the University of Oldenburg in collaboration with Rongo University.

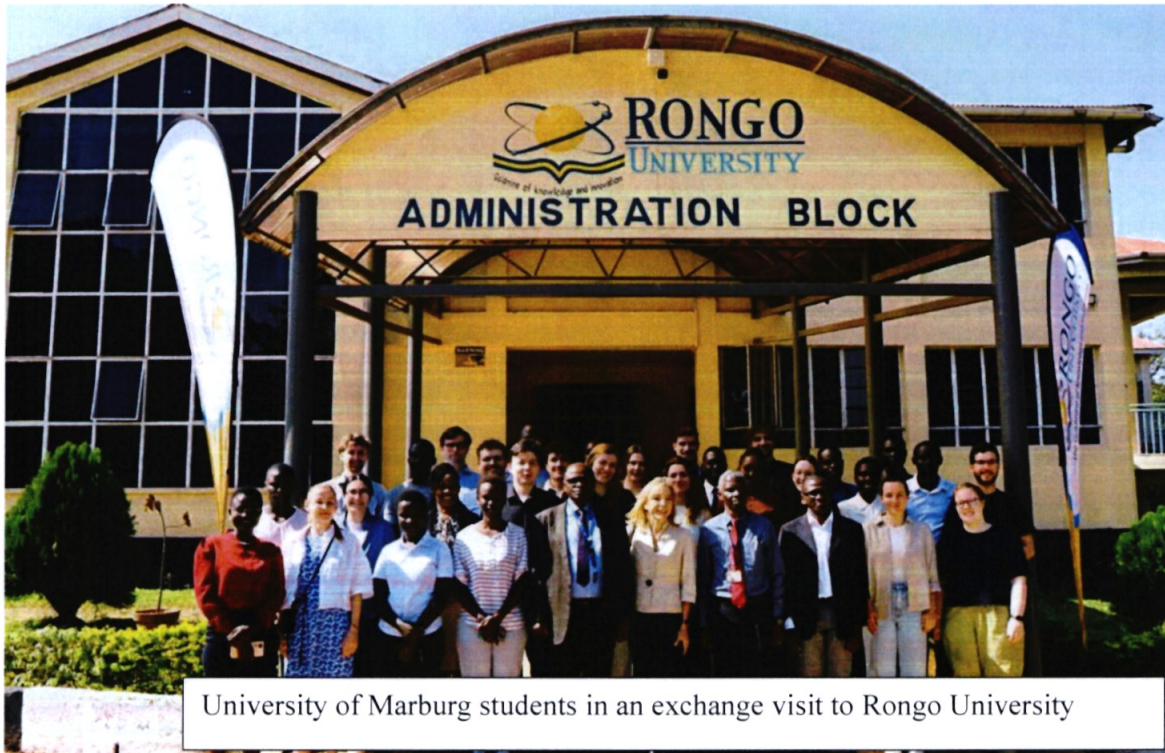


6.5.3 Erasmus Plus Project with the University of Marburg, Germany

During the April–August 2024 semester, two graduate students—one PhD and one Master's candidate—participated in an academic exchange program at Philipps-Universität Marburg, Germany. Upon completion of the program, both students returned and provided a report on their experiences at the beginning of August 2024. They subsequently presented their insights and the outcomes of their exchange visit during the Career Fair held on 5th September 2024.

In a separate instance, a Master's student from the School of Social Sciences, Arts, and Business was selected through a competitive process in November 2024 to participate in the Erasmus+ Mobility Program at Philipps-Universität Marburg for the Summer Semester of 2025 (April–August). The student departed for Germany in March 2025.

Moreover, from 3rd to 7th March 2025, Rongo University hosted a collaborative session involving students and faculty from Philipps-Universität Marburg. This engagement focused on examining the critical role of higher education institutions and intermediary bodies in fostering sustainable transformation. One staff member from Rongo University took part in the staff training week held at Philipps-Universität Marburg from 24th to 28th March 2025. Additionally, two students were nominated to participate in the upcoming exchange programme.



University of Marburg students in an exchange visit to Rongo University

6.5.4 Ashesi University, Ghana

The University continued to participate in monthly Technical Committee meetings and quarterly Strategic Committee meetings. RU participated in the Ethics and Leadership Community of Practice webinar co-organized by Rongo University, Botho University, and Ashesi University held on 27th March 2025. The University also finalized the agreement for the implementation of the Smart Employability Project, supported by the Education Collaborative. Furthermore, it took part in the ELATE Africa Summit held in Kigali, Rwanda, on 28th and 29th May 2025. This was followed by participation in the Education Collaborative June Convening, also held in Kigali, from 16th to 21st June 2025, further affirming the institution's commitment to regional collaboration and capacity-building in higher education.



Education Collaborative Meeting in Kigali Rwanda

6.5.5 Africa Library Project (ALP), USA and Kibabii University

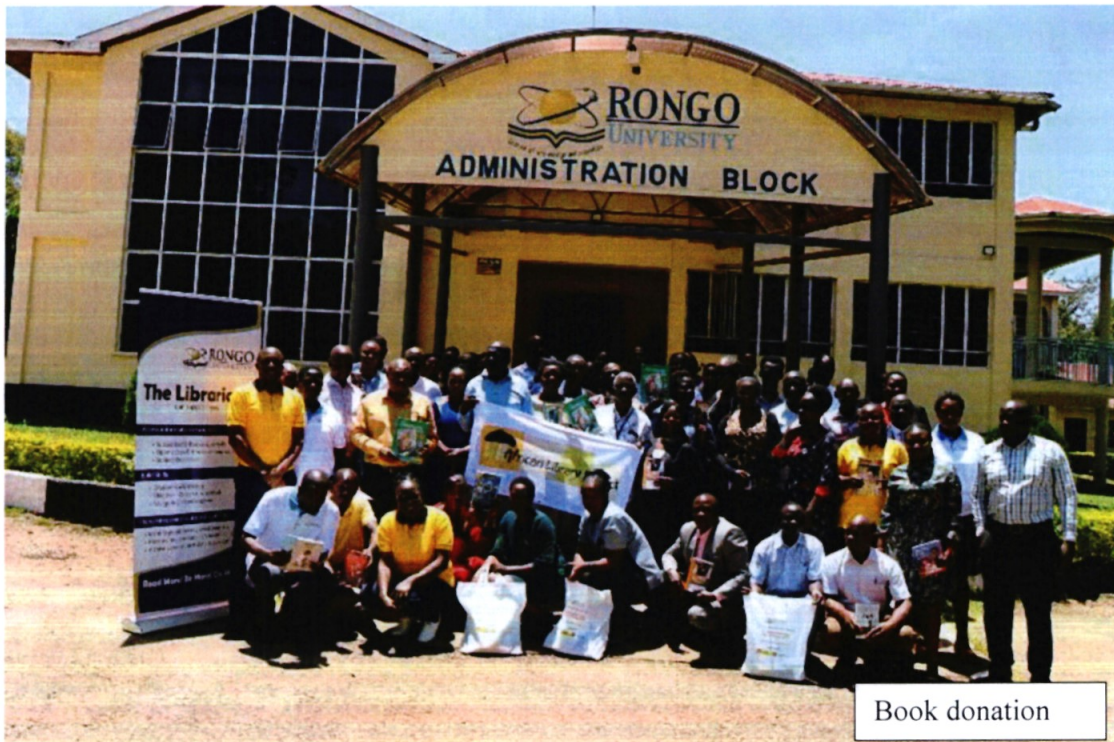
Rongo University, in partnership with Kibabii University and the African Library Project (ALP), continued to implement a transformative literacy outreach program targeting rural communities in Kenya, particularly in the former Nyanza and Western provinces. The initiative is rooted in a shared vision to advance literacy, education, and sustainable community development, particularly among under-resourced schools. The project focuses on two main objectives: Donation of children's books to improve literacy and numeracy skills among learners and Training of teacher-librarians who serve as literacy champions in their respective schools and communities.

a) Teacher Librarian Training

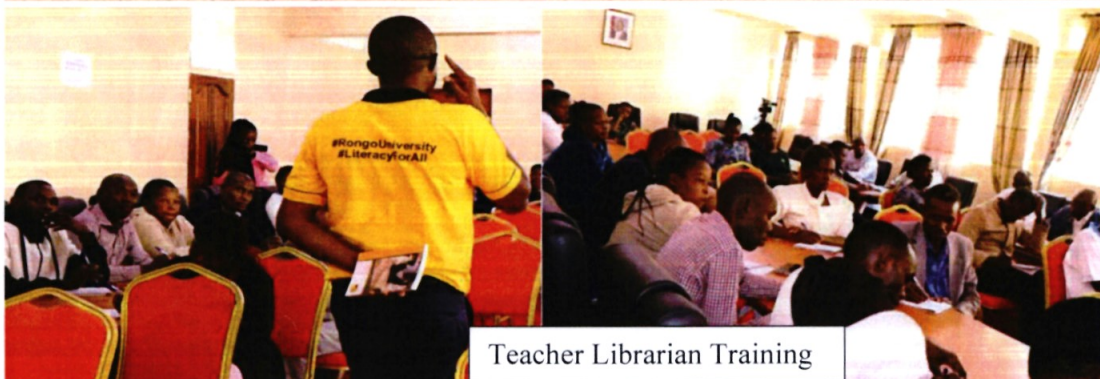
On 21st February 2025, Rongo University, in collaboration with Kibabii University and ALP, organized a one-day training session for 48 teachers and community librarians. The training aimed to enhance participants' capacity in school library management and literacy promotion, thus supporting the broader goal of fostering a reading culture in learning institutions and their surrounding communities. Participants were drawn from five counties: Migori, Homabay, Kisumu, Kericho, and Uasin Gishu. The training included: Presentations by Rongo University librarians, Practical workshops, Peer group discussions, and Networking sessions. After the session, the participants pledged to become literacy ambassadors by organizing reading activities, preparing functional library spaces in their schools, and applying the skills acquired during training. Certificates of participation were issued to all attendees.

b) Book Donation

As per the collaboration agreement, every school or community library receives approximately 1,000 books. These books are mobilized through book drives organized by ALP in the USA. Once collected, the books are shipped to Mombasa, where Rongo University handles customs clearance and inland transportation. Thereafter, the University oversees distribution, training, and the monitoring and evaluation of the project across recipient schools and communities. Each of the 30 participating schools received a set of storybooks.



Book donation



Teacher Librarian Training

6.6 Outreach Programs

Rongo University has fulfilled its commitment to empowering the community by conducting outreach programs and engaging in corporate social responsibility initiatives. Accordingly, the University engaged the community in the following programs aimed at improving their livelihoods:

6.6.1 Rongo University Visit to Neema Rescue Centre

As part of Rongo University's ongoing Corporate Social Responsibility (CSR) initiatives, a delegation of 20 staff and students visited Neema Rescue Centre in Rongo on 11th May 2025. The visit aimed to celebrate the spirit of Easter and family love with the children at the Centre,

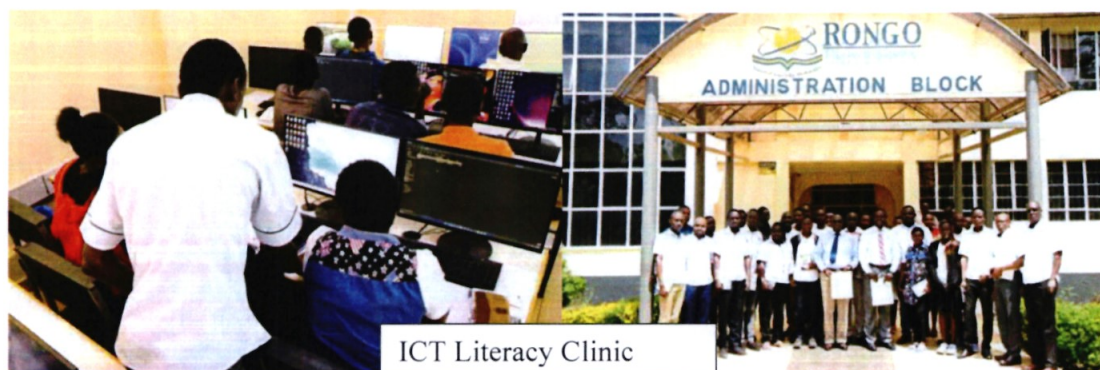
reinforcing core values of compassion, care, and shared humanity. The event offered a meaningful opportunity for the university community to connect with the children, share moments of joy, and extend kindness through donations, mentorship, and communal celebration. It also highlighted the University's commitment to fostering a socially responsible academic environment that actively contributes to the well-being of its surrounding community. The team donated essential supplies such as food, clothing, and toiletries. Additionally, the day was filled with a range of activities, including music, storytelling, games, and shared meals, all designed to foster a warm, family-like atmosphere consistent with the Easter theme.



Visit to Neema Rescue Centre

6.6.2 Digital Literacy Clinic

Rongo University hosted the Digital Literacy Clinic, a transformative initiative designed to equip KCSE 2024 cohort and members of the community with critical digital skills for today's dynamic job market and the digital economy. The training held on 27th March 2025 was spearheaded by Head of the ICT Department and supported by a committed team from the ICT Unit. The initiative was launched by the Vice-Chancellor who commended the programme as a game-changer in preparing youth for digital transformation and future career opportunities.



6.7 Human Resource Matters

The University undertook several staff welfare matters within the year as indicated below:

6.7.1 Staff Population

The total number of employees at Rongo University as of 30th June, 2025, stood at four hundred and twenty-eight (428). This includes three (03) Senior Management, one hundred and five (105) Academic Staff, and three hundred and twenty (320) Administrative Staff.

6.7.2 Collective Bargaining Agreement

The University is implementing the 2013 – 2017 CBAs for the three labour unions, UASU, KUSU and KUDHEIHA. The three Unions have submitted the 2017 – 2021 CBA Proposals. The University has completed the preparation of the counter offers for the new CBAs. In line with SRC advisory, the University submitted and received advice from SRC on the 2017 – 2021 CBA proposals and counter offers for negotiations.

6.7.3 Employee Medical Cover

The University's Medical cover with APA Insurance Limited is in place and will remain in effect until October 31st, 2025.

6.7.4 Pension Scheme

The Rongo University Staff Pension Board of Trustees term expired on 22nd May 2025. Members will elect three (3) Trustees and the Sponsor will nominate three (3) on 11th September 2025.

6.7.5 Staff Training and Development

Some of the staff training and development activities include:

- a) **Study Leave:** To facilitate employee professional growth, the University granted study leave to five (5) members of staff to pursue training in different fields.
- b) **Workshops and Conferences:** Twenty-two (22) academic staff were sponsored to attend workshops, seminars and conferences.
- c) **Capacity building:** Fifty-two (52) staff were trained on security issues, Records Management, Filing Systems and Classification, and Records Security and Confidentiality. Also, all staff were trained on ERP use.

6.7.6 Leave of Absence/Unpaid Leave

Owing to varying demands, the University granted Unpaid Leave to four (04) employees.

6.7.7 Retirement

One (1) member of staff retired on 30th June 2025.

6.7.8 Attachment

One hundred and twenty-seven (127) students were attached to various units in the University for a period of three (3) months.

6.7.9 Staff Team Building

Rongo University staff team building exercise was organized and held on 30th May 2025. The event was marked by strong participation and meaningful engagement among staff and stakeholders, contributing to a vibrant and impactful experience. Some of the activities that staff engaged in included Tug of War, Football, Volleyball, Netball, Sack Race and Open staff dialogue and team-building conversations. The team-building exercise contributed to enhancing staff morale, promoting a sense of belonging, and strengthening the institution's corporate image.



6.7.10 Child Welfare Services

To boost child protection against infections and to enhance student mothers' postpartum recovery, Rongo University partnered with different organizations at various capacities. The University received essential facilities and equipment from the World Fund (WF) through Lake Region Development Programme (LRDP) to establish and equip the Childcare Centre. The donations included baby weighing machines, water dispensers, and mattresses, a move that will further ease the burden on student mothers.



Child Welfare Centre

6.8 Healthcare matters

6.8.1 Infrastructure

The University completed the construction of the Casualty and Maternal and Child Health (MCH) structures and have been equipped and handed over to the Health Services Unit.



Observation room inside the casualty

6.8.2 Equipment

The University has purchased additional equipment to expand the scope of services offered. This includes: 8 hospital beds; 3 bedside patient monitors; an ultrasound machine, Oxygen concentrators, and bedside cabinets, a dental unit among others.



3D ultrasound machine

6.8.3 Outreach services

Health Services section in conjunction with Rongo University AIDS Control Unit (RUACU) collaborated with Aids Healthcare Foundation (AHF) and conducted health sensitization and screening activities on prevention of non-communicable diseases (NCDs) and HIV & AIDS to the *bodaboda* riders at Kanga stage on 6th February 2025 and in Migori Prisons on 20th March 2025. We sensitized a total of one hundred and sixteen (116) and one hundred and ninety-eight (198) participants at Kanga Stage and in Migori Prisons (respectively) for NCDs (Hypertension, Diabetes, Obesity) and HIV and the majority of them were also screened. We also donated sanitary pads to the female prisoners and baby diapers to those who had children.



Health Clinic at the GK Migori Women Prison

6.9 Security

The University conducted the following trainings during the period under review: -

- a) Security enhancement training was held in the University on 10th and 11th June, 2025 whereby internal and outsourced facilitators trained the guards on the following: -
 - i) University security policies and documents
 - ii) Access management
 - iii) Records management
 - iv) Patrols and ambushes
 - v) Investigations
- b) Fire Audit, which comprised inspection, testing and refilling of fire extinguishers, was done on 28th January 2025. Additionally, training on Fire Safety was held on the same day.
- c) As part of the outreach programme, the gold miners around the University were sensitized on occupational risks related to artisanal gold mining. University security officers facilitated the exercise on 14th November 2024
- d) *Securing the Future through Innovation, Strategies and Technology* was held at All Saints Cathedral, Nairobi from 29th to 31st October 2024. It was organized by Protective and Safety Association of Kenys – PROSAK; one security officer from the University participated.
- e) *Countering Violent Extremism* was facilitated in the University by officers drawn from the National Counter-Terrorism Center on 4th September 2024. Rongo and Kanga Secondary schools' students joined our staff and students in the training.
- f) The University Security Team partnered with Rongo Sub-County Security Committee, to provide security during the following events: -
 - i) Interdisciplinary International Conference held on 14th and 15th May, 2025
 - ii) Public Lecture on Good Governance, Constitutionalism and the rule of law delivered on 27th March, 2025
 - iii) RUSA elections held on 19th and 20th March, 2025
 - iv) The 9th graduation ceremony held on 20th December, 2024.





6.10 Commitment to Improving Employability Systems

The University has developed a comprehensive strategy to enhance employability systems. In the year under review, the University is implementing a Smart Employability Project, supported by the Education Collaborative, with the objective of fostering the development of employability skills among both students and staff. Aligned with the project's objectives, the University has appointed Employability Champions and Mentors across all academic departments and schools, and plans are underway to recruit peer mentors from among the student body. In addition, the University hosted its inaugural Career Fair in September 2024, and this has since been institutionalized as an annual event. Further, the University organized employability lectures delivered by industry professionals to equip students with essential job readiness competencies. Community service learning, mentorship during field courses, industrial attachments, and teaching practice are also integral components of the University's approach to strengthening students' employability.



6.11 Commitment to Improving Entrepreneurial Outcomes

6.11.1 Kenya Network of Entrepreneurial Institutions Leaders (KNEIL) Forum

The University is an active member of the Kenya Network of Entrepreneurial Institutions Leaders (KNEIL) Forum, which advocates for the integration of entrepreneurship training within higher education. Additionally, the University is a member of the Commercialization and Entrepreneurial Institutions Leaders (CEIL) network and participated in all the forums and summits organized in the year.

6.11.2 Entrepreneurial Leadership Training Programme (ELTP)

With the support of KeNIA, the University participated in a range of entrepreneurial capacity-building initiatives, including the ELTP – Vice-Chancellor Edition, ELTP – Educators Edition, and ELTP – Deputy Vice-Chancellor Edition. Furthermore, the University has undertaken benchmarking exercises both locally and internationally—in Kenya, the United Kingdom, and India—to inform its transition into an entrepreneurial university.



ELTP -Educators Edition Graduation



6.11.3 Commercialization and Entrepreneurship Master Plan

To provide strategic direction, the University developed a Commercialization and Entrepreneurship Master Plan, which serves as a blueprint for cultivating a robust entrepreneurial ecosystem. In support of these efforts, the University has appointed Head of the Technology Transfer Unit and established the Sustainability Innovation Hub, which functions as an ideation space, makerspace, and incubation Centre for student startups and business ventures.



Signing of the Commercialization Master Plan

6.11.4 Entrepreneurship Course

The University has also introduced a compulsory entrepreneurship course, which is offered to all students as part of the core curriculum and utilizes the Entrepreneurship Ecosystem Diagnostic Tool to track progress.

6.11.5 Benchmarking at the Indian Institute of Technology (IIT), Hyderabad

Rongo University participated in a boot camp held at the Indian Institute of Technology (IIT) Hyderabad in Telangana, India from October 14 to 16, 2024. This event was organized by the KeNIA, in partnership with the Foreign, Commonwealth and Development Office (FCDO) and the British Council, Kenya. The event brought together Vice Chancellors and academic leaders from both Kenya and India in an intensive three-day bootcamp. The program focused on strengthening the role of higher education institutions in developing a robust innovation ecosystem that bridges academic research and commercialization — a concept often referred to as "lab-to-market."

Participants delved into practical strategies for fostering entrepreneurship within their institutions. This included discussions on the creation and effective management of incubation hubs and technology transfer offices, aimed at nurturing a culture of innovation and supporting the growth of startups and spin-offs from academic research.



6.12 Resource Mobilization

The University has established various income-generating activities including apparel production, hass avocado growing and beekeeping. This will go a long way in supporting academic activities of the University.

6.13 Awards and Recognitions

The University was honoured as the 1st Runner-Up in the Public Universities category at the Financial Reporting (FIRE) Awards held on 6th December 2024. The prestigious award, organized by the Institute of Certified Public Accountants of Kenya (ICPAK), highlighted the theme: "Championing Effective Sustainability Reporting through Technology and Innovation to Enhance Transparency." The competition saw a total of 1,132 entries from both public and private entities, underscoring the University's commitment to excellence in financial transparency and sustainability.



In the year under review, the Deputy Vice-Chancellor (Administration, Finance, and Planning), Prof. Daniel Tarus, received the prestigious Order of the Grand Warrior (OGW) of Kenya from His Excellency the President during the Jamhuri Day celebration on 12th December 2024. The OGW is a distinguished honor awarded to individuals for outstanding service to the nation across various responsibilities and capacities. This recognition highlights His exemplary leadership, dedication, and invaluable contributions to our country. One other staff member, Ms. Hellen Rop was also singled out for her extraordinary service.



Prof. Samuel Gudu
Vice-Chancellor

7. Statement of Rongo University Performance against Predetermined Objectives for FY 2024/2025

The University has identified 12 Key Result Areas drawn from 6 goals and strategic issues upon which performance will be measured. The Key Result Areas are as listed below:

- a. KRA 1: Curriculum Review and Development
- b. KRA 2: Human Capital
- c. KRA 3: Learning Resources and Infrastructure development
- d. KRA 4: Quality Assurance
- e. KRA 5: Research, Innovation and Outreach
- f. KRA 6: Linkages and Partnerships
- g. KRA 7: Student Welfare
- f) KRA 8: Staff Welfare
- g) KRA 9: Diversity, Equity and Inclusion
- h) KRA 10: Climate Action
- i) KRA 11: Governance and Ethics
- j) KRA 12: Revenue Diversification

Table: Key Performance Indicators and Achievements

The University developed its annual work plan based on the above 12 Key Result Areas. An assessment of the Board’s performance against its annual work plan is done on quarterly basis. The University achievement on its performance targets set for the FY 2024/2025 Period for its strategic key result areas are as indicated in the table below:

Key Result Areas	Objective	Key Performance Indicator	Activities	Achievement
KRA 1: Curriculum Review and Development	To review curricula to reflect market needs	Number of curricular aligned	Align curriculum to market needs	During the year, the University reviewed four (4) curricula to respond to the market needs. These include; Master of Science in Information Technology, Master of Educational Psychology, Master of Special Needs Education, and Bachelor of Science in Biochemistry.
	To develop and accredit non-accredited programmes	Number of curricula developed and accredited	Develop and accredit non-accredited programs	The University developed three (3) new programmes namely; Bachelor of Performing Arts and Music, Bachelor of Science with Education, and Bachelor of Science in Artificial Intelligence (AI) and Data Science. These programmes are being processed for accreditation.
	To diversify modes of curricular delivery	Number of teaching lessons integrated in the radio programming	Integrate teaching lessons in radio programmes	During the year, 14 courses were integrated in radio programme.

KRA 2: Human Capital	To enhance staff capacity	Number of Staff retained	Retain staff	During the year, the University had a total of 428 staff consisting of 105 Academic and 323 Administrative staff.
		Number of Trainings Conducted	Conduct training for staff	During the year, the University conducted three (3) major trainings, two (2) based on Training Needs Assessment reports, and one (1) for new staff who were recruited in the year. The trainings were conducted in groups for secretaries and for security staff.
		Number of staff sponsored for skills	Sponsor staff for training	During the year, the University sponsored 52 members of staff for various capacity building sessions.
KRA 3: Learning Resources and Infrastructure development	To enhance quantity and quality of learning resources	Number of Book Titles acquired annually	Acquire 250 hard copy books titles annually	The University acquired a total of 362 hard copy book titles for various programmes in the University. This makes the total number of hard copy books to 9,152.
		Number of e-resource database subscribed annually	Subscribe to 18 e-databases	The University subscribed to a total of 18 e-databases each containing large number of e-books.
		Number of projectors	Acquire 5 projectors	The University acquired 6 projectors for various departments and offices.
		Number of computers acquired	Acquire 60 computers	The University acquired a total of 60 computers comprising of 48 desktop computers and 12 laptops for various offices.

		Bandwidth increased from 350mbps to 700mbps	Increase bandwidth	The University maintained the internet bandwidth at 500 mbps during the year.
		Network connectivity expanded	Expand network connectivity	The University expanded its network connectivity from 40% to 70% coverage during the FY. The expansion mainly targeted the new tuition block and adjacent offices.
		Number of servers acquired	Acquire two (2) new servers	The University procured 2 new servers to be delivered in the next financial year.
		Percentage of budget spent on teaching materials budget annually	Spend 100% of budget allocation on teaching materials	The University spent 60% of budget allocated for teaching materials.
		Report on number of learning equipment maintained annually	Maintain teaching and learning equipment	The University maintained all its teaching and learning equipment as planned.
		Percentage of Library completed	Complete the University Library	The University completed 54% of the library with reinforced concrete frame having been done up to the 3 rd Floor slab at the Upper block and concreting of the 2 nd floor columns at the lower block. Third floor columns have been constructed and tied up with ring beams. Double volume columns have been constructed together with

			walls attached to them. The ducts and washroom walls have also been constructed.
		Percentage of Clinic expanded	Expand University Clinic The University expanded the Clinic by constructing and equipping the casualty unit. The unit was completed and is already in use.
		% of modern graduation pavilion completed	Construct modern graduation pavilion The University constructed Phase I of the graduation pavilion by engaging a contractor, clearing the site, completing substructure and initiating super structure works. Phase II works started in Q4 and involves the building of the formwork, reinforcement for beams and floors which have been fixed and tied up in position awaiting concrete works. More works will be done in the next FY.
		% of Perimeter fence completed	Construct 50% of perimeter fence The University constructed 100% of the perimeter fence (Phase I) as had been planned. Phases II and III of the fence, done using concrete posts and chain link, have been achieved at 100% and 75% respectively.
		% University Hostels upgraded	Renovate and refurbish the University Hostels The University has renovated and refurbished up to 100% of the hostels for both male and female students.

		% of landscaping completed	Landscape the University Compound	The University completed Phase I of landscaping (100%) as planned during the year by stone pitching and laying of cabro blocks on the pathways from the main gate, storm water drainage, planting of grass along the walkway, and planting of ornamental plants along the walk ways.
	To Maintain infrastructure	Number of maintenance reports annually	Maintain existing infrastructure	The University maintained its equipment and assets during the year. Notable areas where maintenance was done include vehicles, computers, buildings such as Academic Block A, Multipurpose Hall and Hospitality lab among others.
	To Expand infrastructure through PPP	% of Modern hostels completed through PPP	Construct Modern Hostels through PPP	Drawings and geophysical survey for the construction of the 4,000-bed capacity Hostel has been completed. The construction work will begin in the next FY.
	To enhance digitalization of University processes through ERP	% of Processes digitalized	Enhance Digitalization of University process through ERP System	The University acquired a modern ERP and trained staff on how to use it in their functional areas. During the year, about 63% of the process were digitized as planned. More digitalization is expected in the next FY.
KRA 4: Quality Assurance	To strengthen quality management in	Reviewed QA policy	Review Quality Assurance Policy	The Policy was reviewed and approved by Council.

	all University operations	QA implementation reports	Review and implement Quality Assurance Policy	The implementation of the QA policy progressed as planned and quarterly reports were prepared and submitted.
		Monitoring and evaluation reports	Monitor and Evaluate teaching effectiveness	The Directorate of QA conducted two quality assessment to monitor and evaluate teaching effectiveness. The recommendations given are being used to strengthen areas of weaknesses.
		Number of internal and external audits conducted	Conduct two internal and one external audit on the implementation of Quality Management System Based on ISO 9001:2015	The University conducted two internal audits and one external audit by KEBS during the year.
		Number of management review meetings	Conduct Management Review meetings	A Management Review meeting was conducted during the year to discuss and address the internal and external audit findings and implement corrective actions.
KRA 5: Research, Innovation and Outreach	To strengthen and monitor research	Approved policy	Review Research Policy	The Research Policy is being reviewed and will be concluded in the next FY.
		Implementation reports	Implement Research Policy	The implementation of the research policy proceeded as planned and quarterly reports on the

			identified indicators were prepared and submitted to NACOSTI.
		Directorate established and operationalized	Establish and Operationalize Directorate of Research, Innovation and Outreach The Directorate was established in the FY 2022/2023 and remained operational in the FY 2024/2025.
		Technology transfer office established and operationalized	Establish and Operationalize the Technology transfer office The Technology Transfer Office was established and operationalized in the FY 2024/2025.
		% of staff trained on development of fundable proposals	Train staff on development of fundable proposals The University conducted two (2) trainings on the development of fundable research proposals where a total of 95 members of staff were trained. More trainings are planned in the next FY.
		Number of staff publication	Measure staff productivity on the publications The University produced a total of 56 publications during the year.
		Number of conference presentations	Measure staff productivity on Conference presentations There was a total of 34 conference presentations made by Academic staff during the year.
	To increase research and	Number of fundable research	Develop 12 fundable research proposals The University developed a total of 12 fundable proposals and received Ksh. 10.8 Million from 4 research projects.

innovation funding	proposal developed		
	Research funding mobilization report	Mobilize external research funding	
	Percentage of budget allocation annually	Allocate 2% of university budget for research	The University allocated 1.2% of its budget allocation amounting to Ksh. 18M on research activities as is required.
	Percentage of budget allocation absorbed	Absorb all budget allocation for research	The University absorbed 100% of the allocation on research activities as planned.
	Percentage of budget allocation annually	Allocate and absorb 1% of university recurrent budget on innovations	The University allocated 0.1% (Ksh. 1.55 million) for innovation.
	Number of postgraduate students funded	Provide scholarships for post graduate students	The University provided partial scholarships to eight (8) postgraduate students as compared to the target of 10 during the year due to financial constraints and the number of applicants.
To increase outreach and extension activities	Number of outreach programmes conducted	Identify and conduct five outreach and extension programmes	The University identified and conducted 10 outreach programmes namely, sensitizing 51 gold miners on Occupational Health, training 57 Teachers on Library usage, sensitizing 130 local community members on HIV prevention, inducting 2 secondary schools on counter terrorism, university funding model and future careers, training 455 farmers on agricultural

			activities, donating books to 31 schools, Providing donations to Neema Children’s home, Offering reproductive health services to the community (in Rongo town), distributing 1600 tree seedlings to nine (9) local primary schools, and holding two ICT clinics for form four school leavers during the year.
		Number of public lectures conducted	<p>Conduct two public lectures</p> <p>The University organized three (3) public lectures in the year. These included a public lecture by:</p> <ol style="list-style-type: none"> 1. Hon. David Maraga (Chief Justice emeritus of the Supreme Court of Kenya) on Governance, Constitutionalism and the Rule of Law, held on 27th of March, 2025. 2. Mr. Stephen Awuor (Branch Manager, Absa Bank, Migori Branch) on Employability and Financial Management, held on 13th of March, 2025. 3. The Old Mutual Group on Financial Management held on 21st of March, 2025.
		Number of cultural and open days held	<p>Hold one Annual Cultural and Open days</p> <p>The University successfully held one cultural week in Q2.</p> <p>The University also organized one career/open day in Q2.</p>

		Number of conferences held	Hold one Annual Scientific Conference	The University organized one (1) Scientific Conference in Q4 on the 14 th and 15 th of May, 2025. The theme of the conference was ‘Harnessing Artificial Intelligence and Innovation for a Sustainable Future and Advancing Global Resilience’ .
		Number of articles Published	Publish articles in University Journal	17 Articles were published in the University Journal.
KRA 6: Linkages and Partnerships	To strengthen linkages and collaborations with partners	Number of new linkages and collaborations established	Establish 2 new linkages and collaboration	The University signed MoUs with Kentucky State University (USA), University of Potsdam, Ashesi University, Apiculture Venture and WIFI YETU in the year.
		Number of MoUs operationalized or implemented	Sign and implement negotiated MoUs	All the signed MoUs were implemented as agreed during the year.
		Monitoring and evaluation reports	Monitor the implementation of Collaborations and linkages	Quarterly reports were compiled and presented to Council for purposes of monitoring the implementation of the signed MOUs.
KRA 7: Student Welfare	To promote student welfare programmes	Number of guidance and counselling sessions reports	Conduct guidance and counselling to students	The University provided guidance and counselling services by identifying and training 42 peer counselors, providing individual counseling to all students that needed the services, and conducting six (6) group

				counselling sessions for students; one (1) for female students on reproductive health and balanced emotional health lifestyle in which 220 students benefited. Five (5) other group sessions were organized on various topics in Q3.
		Clubs and Societies reports	Strengthen clubs and societies	The University supported all the clubs that have been established by appointing patrons to the clubs during the year.
	To promote student career services and mentorship programmes	Number of career opportunities availed	Avail career opportunities to students	The University supported 5 students to attend a career mentorship and employability forum for Universities and Colleges in Nairobi in Q2. The University also organized two (2) sensitization sessions on employability in Q3. These were done by Absa Bank and Old Mutual on 13th and 21st of March, 2025 respectively.
		Number of ethical leadership and life skills training conducted	Conduct ethical leadership and life skills training to students	The University organized public lectures in governance and leadership to students; one in Q2 and two in Q3.
		Number of employability trainings conducted	Conduct employability training to students	The University supported 5 students to attend a career mentorship and employability forum for Universities and Colleges in Nairobi in Q2. The University also organized two (2) sensitization sessions on employability in Q3. These were done by Absa Bank and Old Mutual on 13th and 21st of March, 2025 respectively.

		Number of student leadership trainings conducted	Conduct leadership training to student leaders	The University organized a training for Student leaders during the year at Kenya School of Government. The training focused on developing essential leadership skills in the student leaders such as communication, mediation and problem solving among others.
		Number of students mentored	Mentor students	The University placed 1,350 undergraduate and 5 postgraduate students on the mentorship programme in the year.
	To enhance student sponsorship programmes	Number of students sponsored	Enhance sponsorship to students	The University organized one forum in which students were sensitized on possible funding sources.
		Number of students placed on work study	Place 100 Students on Work Study	The University placed 227 students on the work study programme in the year.
	To enhance student safety and security	Sensitization reports	Sensitize students on safety and security	The University was able to sensitize students and staff on safety and counter terrorism skills in the year to enhance their security. 925 students benefited from the sensitization.
		% of points with CCTV coverage	Expand CCTV Coverage	The University expanded CCTV coverage to 60% of the buildings during the year. The Expansion programme is ongoing and will be completed in the next financial year.
KRA 8: Staff Welfare	To enhance staff retention	CBA implementation report	Provide competitive terms through CBAs	The University implemented the CBAs as agreed during the year.

		Employee satisfaction survey reports	Conduct employee satisfaction survey	The University conducted the employee satisfaction survey in the year.
		Human Resource Instruments review reports	Review and implement Human Resource Instruments	The University reviewed its Human Resource Instruments and were approved by the council in the year.
		Human Resource Instruments implementation report	Provide reports on the implementation of Human resource instruments	Quarterly reports were prepared and shared with Council members during the year.
		Implementation reports	Implement Reward and Recognition Policy	The University implemented the Reward and Recognition policy where 13 members of staff and 15 students were rewarded based on outstanding performance during the year. 1 stakeholder was also rewarded.
	To improve staff performance management	Performance targets assignment report	Negotiate and assign performance targets	The University negotiated and assigned targets to members of staff in various units. The Targets form the basis upon which the staff appraisals area conducted.
		Appraisal reports	Conduct staff performance appraisal	Staff appraisal was conducted based on negotiated targets during the year. The appraisal formed the basis for rewards and staff capacity building on the identified weak areas.

	To enhance staff support	Implementation report	Implement staff medical scheme	The University enhanced staff support by engaging APA Insurance to provide medical cover during the year.
		Guidance and counseling reports	Provide guidance and Counselling to staff	The university has engaged two Counselors on locum basis to provide guidance and counseling to staff. Staff with various issues requiring guidance and counseling were accorded the services by the University appropriately.
		Number Wellness sessions	Organize Quarterly staff wellness sessions	The University organized quarterly wellness programs during the year. During such sessions, staff were tested for lifestyle diseases and other regular health checks.
		Number of team building events	Hold annual team building events	The University held a team building exercise where staff came together and shared their vision and teamwork spirit during the year.
		HIV and AIDS Policy Implementation report	Implement HIV and AIDS Policy	The University implemented HIV/AIDS policy and provided quarterly reports to NACC as required.
		Alcohol and Drug Abuse Policy Implementation report	Implement Alcohol and Drug Abuse Policy	The University implemented the Alcohol and Drugs Abuses policy and provided quarterly reports to NACADA as required.

KRA 9: Diversity, Equity and Inclusion	To promote diversity, equity and inclusion in all Universities operations	Report on the activities conducted	Promote National Values and Principles of Governance	The University undertook various activities to support National Values and principles of governance. Such activities included, expanding the University clinic, training the University staff on National Values and Principles of Governance, Participating in World Environment Day and Cleaning of Rongo Town and training of Migori County staff on Leadership and Governance.
		Disability mainstreaming policy implementation reports	Implement Disability Mainstreaming Policy	The University implemented the Disability Mainstreaming policy and submitted quarterly reports to National Council for Persons Living with Disability as required during the year.
		Implementation reports	Implement Gender mainstreaming	The University implemented Gender Mainstreaming policy and submitted quarterly reports as required during the year.
KRA 10: Climate Action	To promote adoption of climate actions	Energy policy approved	Develop Energy Policy	The Energy Committee was appointed to develop a policy on Energy utilization.
		Number of implementation reports	Implement Energy Policy	The Implementation of the policy will begin once the policy is developed.
		% of buildings connected to solar energy	Enhance use of solar energy	The University has connected about 15% of her buildings to solar energy. The expansion of the connection will continue in the next FY.

		Number of trees planted	Implement afforestation programmes by planting 130,000 trees	The University planted and grew a total of 22,628 trees during the year. More trees will be planted in the next FY.
		Evaluation reports	Conduct Council Evaluation	Council Evaluation was conducted as planned and a report provided during the year.
		Governance and legal audit reports	Conduct internal and external Governance and legal Audits	External Governance and Legal Audits were conducted to ensure the University complied with laid down regulations and policies during the year.
	To enhance ethical value systems and integrity	Approved policy	Develop Anti-Corruption Policy	The Policy was developed during the year.
		Implementation report	Implement Anti-Corruption Policy	The Policy was implemented and quarterly reports submitted to EACC as required during the year.
		Implementation report	Implement Code of Conduct and Ethics for Council members and staff	Members of Council and staff signed Code of conduct and Ethics in the year.
		Dispute resolution report	Use Alternative Dispute Resolutions mechanism	Alternative dispute resolution was applied by the University where necessary during the year. Quarterly reports were prepared and submitted on such cases.

	To Enhance Risk Management	Implementation reports	Implement a Corporate Communication policy	The University implemented the corporate communication policy during the year.
		Risk assessment reports	Conduct Risk Assessment	Risk assessment was conducted in various functional areas of the University during the year.
		Risk mitigation plan	Develop Risk Mitigation Plan	Risk mitigation plan was developed for all the risks identified in the functional areas.
		Implementation report	Implement Risk Mitigation Plan	Risk mitigation plans were implemented and reports produced on quarterly basis to evaluate the impacts of the mitigation plans implemented.
KRA 12: Revenue Diversification	To improve financial sustainability	% annual increment on student enrollment	Increase students' enrollment	The University increased student enrollment by 8.4% during the year bringing gross enrollment to 10,167.
		Number of trainings undertaken	Train staff and undertake consultancy projects	Academic Staff members were trained on how to undertake Consultancies in the year.
		Number of consultancies	Staff to undertake consultancy projects	The staff were able to provide consultancies on development of Apiculture and Sorghum production.

Link between Key Result Areas with Performance Contracting

To ensure appropriate linkages between the implementation of Strategic Plan and Performance Contract, the university developed Annual Work Plan which guided the implementation of activities during the financial year. The University also ensured that PC targets derived from the Annual Work Plan were implemented during the year.

8. Corporate Governance Statement

8.1 Appointment and Removal of Council Members

The appointment and removal of University Council members is guided by the provisions of the Universities Act, 2012. Currently, Rongo University has a total of 8 Council members comprising 4 independent members, 1 representative of the Cabinet Secretary, The National Treasury, 1 representative of the Principal Secretary, State Department of Higher Education and Research, and the Vice-Chancellor, who is the Secretary to Council and an ex-officio member of Council. The independent Council members are appointed by the Cabinet Secretary, Ministry of Education, while the 2 representatives are seconded to the Council by their respective Cabinet/Principal Secretaries.

8.2 Composition, Council Meetings, and Conflict of Interest

The Council brings together members from different professional backgrounds with diverse skills, competencies and complies broadly with the constitutional requirements as shown in Figure 7.1(a) and 7.1 (b) respectively. Conflict of Interest was declared and recorded during all the meetings, with a conflict of interest register signed by all members.

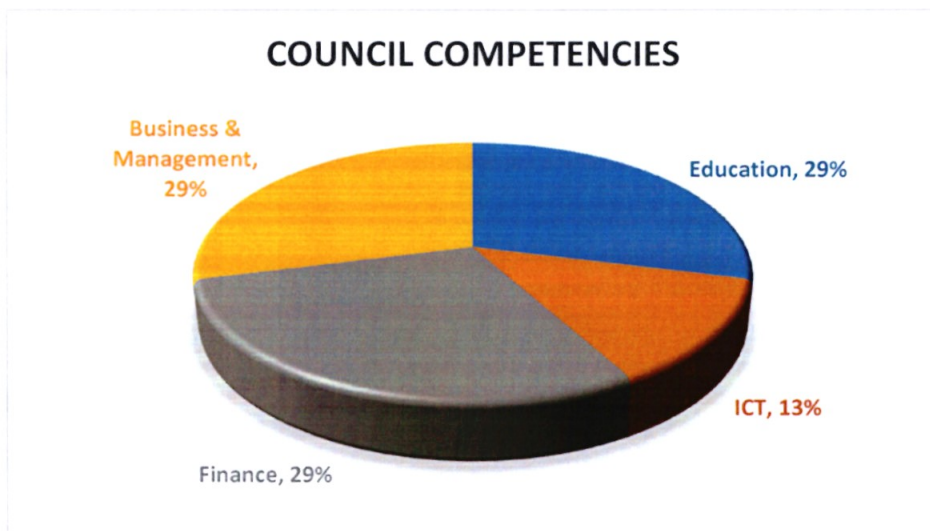


Figure 7.1 (a): Council Competencies

Gender Representation

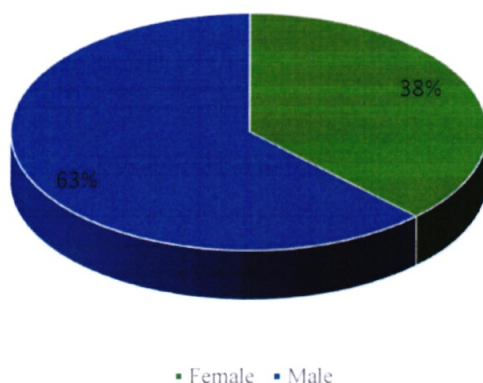


Figure 7.7(b): Council Gender representation

8.3 Role of the Chairperson of the Council

The Chairperson provides leadership and governance to the Council and creates conditions for overall Council and individual member effectiveness. The Chairperson ensured that all key and appropriate issues were discussed by the Council in a timely manner. The Chairperson played a full and constructive part in the development and determination of the University's strategies and policies and ensured that the Council was supplied with timely and sufficient information to enable it to discharge its duties effectively. The Chairperson ensures adherence to good corporate governance practices and procedures, and continuously promotes the highest standards of integrity, probity, and corporate governance.

8.4 Role of the Council

The Council ensures that ethics and integrity remain at the core of the University's operations. It recognizes the role of ethical management and puts in place practices, systems and processes to integrate ethics in all its operations. Council ensures that all new members and staff equally undergo mandatory induction training that includes ethical conduct and are required to sign the Code of Conduct and Ethics and to adhere to its principles and provisions.

The Council is responsible for overall strategic direction and operational guidance of the University. In this regard, the responsibilities of the Council include:

- i) Establishing short and long-term goals of the University and developing strategies to achieve these goals;
- ii) Monitoring the University's performance against these set goals;
- iii) Overseeing the preparation of annual financial statements and reports;

- iv) Approving annual budgets; and
- v) Ensuring that the University has adequate systems of internal controls together with appropriate monitoring of compliance activities to ensure business continuity.

8.5 Council Committees and their Functions

During the period under review, the University Council constituted 3 Committees with defined roles as specified below:

a) Human Resource and Finance Committee (HRFC)

- i) To consider qualified candidates for filling vacant positions in the University in accordance with the job descriptions for the various positions.
- ii) To examine and make recommendations to Council on salaries, terms and conditions of service, job grading and classification for all unionisable University employees as and when necessary or when directed to do so by Council from time to time.
- iii) To consider and advise Council on actions to be taken in regard to disciplinary matters for staff.
- iv) To consider and make recommendations to Council on Budgeting including Annual Budgets as well as Supplementary/Revised Budgets.
- v) To consider and make recommendations to Council on planning and erection of new buildings and effect any appropriate modification in physical facilities as may be necessary from time to time.
- vi) To explore ways of raising funds for the University, both internally and externally, including all issues, policies and activities concerning resource mobilization, endowment funding and income generating activities.
- vii) To recommend to Council on acquisition of new fixed assets including land and advise Council on utilization of such assets and land.

b) Audit Committee (AC)

- i) Assisting the Accounting Officer / Vice-Chancellor in enhancing internal controls in order to improve efficiency, transparency and accountability.
- ii) Reviewing audit issues raised by both internal and external auditors.
- iii) Resolving unsettled and unimplemented Public Accounts and Public Investment Committee (PAC/PIC) recommendations.
- iv) Enhancing communication between management, internal and external audit and fostering an effective audit function.

c) Academic, Student Affairs, Strategy & Appeals Committee (ASASAC)

- i) To develop and review relevant policies and guidelines on Academic, Research and Training priorities for the University.

- ii) To consider and guide the Council on all activities pertaining to academics, research, innovation and extension.
- iii) To consider and guide Council on all activities pertaining to students' affairs including their welfare, sports, mentorship, guidance and counseling.
- iv) To develop and review Statutes for the University.
- v) To consider and advise the Council on various request for use of the University Seal.
- vi) To consider and advise the Council on various recommendations for the award of Honorary Degree of the University
- vii) To receive and consider any appeal of staff who decide to appeal disciplinary decisions made against them.
- viii) To receive and consider any appeal of students who decide to appeal decisions made by the Senate.
- ix) To establish a risk management function and enhance the implementation of risk management plan in the University.
- x) To consider and advise Council on the establishment, implementation and review of various MoUs between Rongo University and other Institutions.
- xi) To handle all planning matters in the University including the development and review of the University Master Plan, Strategic Plan, Council Work Plans and Targets and Performance Contracts Targets.

8.6 Council's Key achievements during the FY 2024/25

- i) Admitted 3065 First Year Students
- ii) Graduated 1605 students
- iii) Approved & launched the revised University Strategic Plan, 2023 – 2027;
- iv) Approved and continually monitored the implementation of the University's Annual Operating Budget and Procurement Plans.
- v) Signed and Implemented the University's Performance Contract with The Ministry of Education.
- vi) Developed and approved Policies and Guidelines including Revised Common Rules and Regulations for University Examinations, Revised Fee Payment Policy, Revised Finance Management Policy, Terms and Conditions of Service for Registrars.
- vii) Completed the following Projects:
 - a. Landscaping Phase I.
 - b. Expansion of the University clinic phase 1 & 2
 - c. Renovation of Male and Female hostels
 - d. CCTV Supply, Installation, Testing & Commissioning.
 - e. Fencing with Chain Link Phase I
 - f. Partial completion of Pavilion Phase I
- viii) Continued with ongoing Projects:

- a. Construction of Library
- b. Enterprise Resource Planning (ERP)
- ix) Initiated the following Projects:
 - a. Completion of Graduation Pavilion Phase I
 - b. Construction of perimeter fence phase II of 2800 Metres.
 - c. Construction of Tuition Block and Laboratory Complex

8.7 Council Membership and Attendance

The Council normally holds Full Council and Committee meetings. The Council has a total of Three Committees. The Full Council held 9 meetings, while the 3 committees of Council held a total of 15 meetings. Sufficient quorum was obtained and sustained during all the meetings, with each Council member registering over 95% attendance. In the year under review the attendance of the meetings was as per the table below:

Summary of Council meetings and attendance 2024/2025 FY

HUMAN RESOURCE AND FINANCE COMMITTEE(HRFC)										
	NAME	11/07/2024	09/10/2024	25/10/2024	13/01/2025	14/04/2025				Total
1.	Prof. Kefah Njenga	✓	✓	✓	✓	✓				5/5
2.	Mr. Evans Atambo	✓	✓	✓	✓	✓				5/5
3.	Ms. Maureen Busolo	✓	✓	✓	✓	✓				5/5
ACADEMIC, STUDENT AFFAIRS, STRATEGY & APPEALS COMMITTEE (ASASAC)										
	NAME	11/07/2024	09/10/2024	13/01/2025	14/04/2025	13/06/2025				Total
1.	Ms. Alice Sitienei	✓	✓	✓	✓	✓				5/5
2.	Ms. Maureen Busolo	✓	✓	✓	✓	✓				5/5
3.	Mr. Evans Atambo	✓	✓	✓	✓	✓				5/5
AUDIT COMMITTEE OF COUNCIL(AC)										
	NAME	11/07/2024	09/10/2024	13/01/2025	14/04/2025	25/04/2025				Total
1.	Mr. Alfred Basweti	✓	✓	✓	✓	✓				5/5
2.	Ms. Maureen Busolo	✓	✓	*	*	✓				3/5
3.	Mr. Festus Mwanzi	✓	✓	✓	✓	✓				5/5
4.	Ms. Alice Sitienei	*	*	✓	✓	✓				3/5

FULL COUNCIL											
	NAME	12/07/2024	28/08/2024	04/09/2024	11/10/2024	14/01/2025	13/02/2025	04/03/2025	19/03/2025	15/04/2025	Total
1.	Dr. Catherine Wangeci	*	*	*	*	✓	✓	✓	✓	✓	5/9
2.	Prof. Kefah Njenga	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9
3.	Ms. Maureen Busolo	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9
4.	Ms. Alice Sitienei	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9
5.	Mr. Evans Atambo	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9
6.	Mr. Festus Mwanzi	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9
7.	Mr. Alfred Basweti	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9

8.8 The Council Charter and Governance Principles

Rongo University has a Council Charter which, together with the University Statutes and other relevant regulations, provides legal instruments for good governance and management of the University. The Council Charter defines the roles of the Council, Council Committees, as well as the individual and collective responsibilities of Council members. It is used together with *Mwongozo* Code of Conduct and other relevant regulations. The Council Charter has enabled the University Council to adopt high standards and best corporate practices in management of its day-to-day activities. The Council has also developed and signed the Code of Conduct and Ethics for Council members that defines the ethical boundaries of Council members in the conduct of their duties. The Council has also developed a number of policies that offer specific guidelines and benchmarks for the management of various University operations.

8.9 Council Induction and Capacity Building

The members of the current Council were appointed in office in January 2024. The Induction /Training of the members was conducted between 27th -29th March, 2025 by Institute of Certified Secretaries (ICS). The induction program familiarize Council with their duties and responsibilities as Council members.

Council also attended a Corporate Governance Training between 3rd to 6th September, 2024. This Training offered insight to Council on emerging issues and best practices in governance with view to enhancing their knowledge, required skills and competencies to effectively carry out their role.

8.10. Governance and Legal Audits

Governance and Legal Audits for 2023/24 was conducted during the period under review while the audits for 2024/25 have been planned for quarter 1 of 2025/26 FY.

8.11 Council Evaluation

Council evaluation is key in assessing the performance, efficiency and effectiveness of the University. The University undertakes regular annual performance evaluation of its Council to enable it review its strategies to ensure continuous growth and sustainability. Based on such evaluation, competence needs assessment is carried out periodically and annual development plan prepared to address identified skills gaps through relevant training or induction programs. The Council performance evaluation for the Financial Year 2023/2024 was conducted on 11th October 2024, while evaluation for 2024/2025 FY has been scheduled for 16th September 2025.

8.12 Council Remuneration

The Council members, except for the Vice-Chancellor, are not paid salary. However, their remuneration including sitting and subsistence allowances whenever they attend Council meetings are paid at the government approved rates. The Chairperson of Council is also paid a monthly honorarium at approved government rates.

Performance Highlights



9. Management Discussion and Analysis

9.1. Student Information

Rongo University continues to provide students with a continuum of diverse opportunities for intellectual, spiritual and personal development that extend far beyond the classroom, to ensure that students achieve the maximum benefit for an RU experience.

As we reflect on how we navigated the challenges we faced during the year under review, we highlight our outstanding achievements and ambitious plans.

The University continues to improve on its technology-enhanced learning strategy by increasing internet bandwidth to 500 mbps, acquiring additional 60 computers, establishing Jitume lab, training students on online jobs and research on Artificial Intelligence.

As we strive to continue churning out globally competitive programmes, we developed new programs including, Law, Creative and Performing Arts, Nursing and Public Health, integrated 14 courses in radio programme, procured 362 hard copy books, expanded internet and CCTV coverage 70% & 60% respectively, digitized 63% of our processes among others.


RU takes a proactive approach towards employability of its graduates, embedding it as one of the key outcomes in the University's strategy. The development of a mechanism for employability is supported by the office of Career Development Services in collaboration with the schools as well as employer linkages.

9.1.1 Student Enrollment

The University student population increased significantly to 10,167 as of June 2025 and continued to grow. The increase has largely been

contributed to by undergraduate students who constituted more than 95% of the population. Despite the increasing population for Bachelors and Masters, Diploma and Certificate enrollment is still low. The statistics are as shown below:


Table 1: Student Enrollment Statistics

 10,167 Enrollment	9,772 Undergraduates
	395 Postgraduates

9.1.2. Graduation

The University conducted its 9th graduation for the conferment of Degrees and award of Diplomas to its graduates on Friday 20th December 2024. The occasion was presided over by the Cabinet Secretary for Education Mr. Julius Migos Ogamba. During the occasion, a total of 1605 students graduated with 3 PhD, 1 Post Graduate Diploma, 3 Masters, 1484 Bachelors, 97 Diplomas and 17 Certificates. Below is the graduation statistics:

Table 2: Graduation Statistics

 1605 Students Graduated	1598 Undergraduates
	07 Postgraduates

Management Discussion and Analysis (cont.)

9.1.3 Human and Intellectual Capital

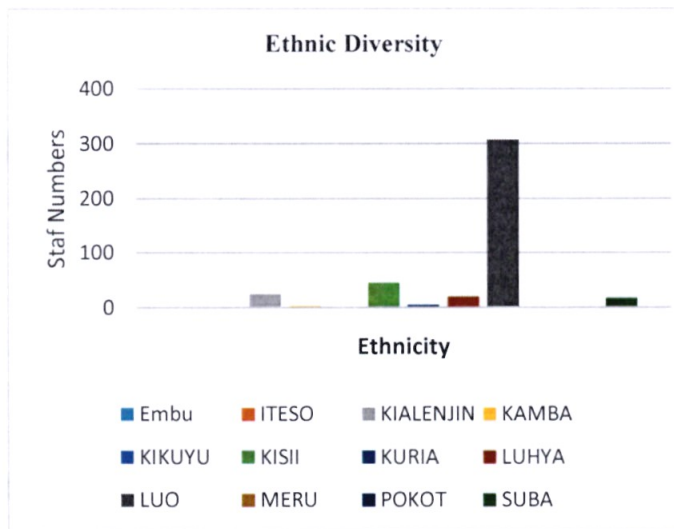
a) The Human Capital

At RU we believe that people are our foundation of success. Such success is only possible because of the dedication and passion of individuals to the mission, vision and values of Rongo University. It is therefore no surprise that one of the outcomes of the mid-term strategy review process is the upgrading on institutional capacity. Our goal is to provide a working environment where staff have opportunities for academic, professional and personal development.

Our Demographic and Diversity Ratios

The members of our university represent a diverse set of contexts. By embracing these diversities, our room for growth and impact as an institution broadens.

Employee Diversity



Staff Salary Agreements

Rongo University’s staff Collective Bargain Agreements (CBA’s) are designed to attract, motivate and retain competent employees who

promote the University’s mission and vision for the short, medium, and long-term goals.

Rongo University strongly believes in the need to recognize excellence and effort. In line with this, the University has an annual performance appraisal system and budgeted annual increments for all staff.

Rongo University does not discriminate based on race, gender, ethnicity, religion or disability. Rather, we make a deliberate effort to be all-inclusive

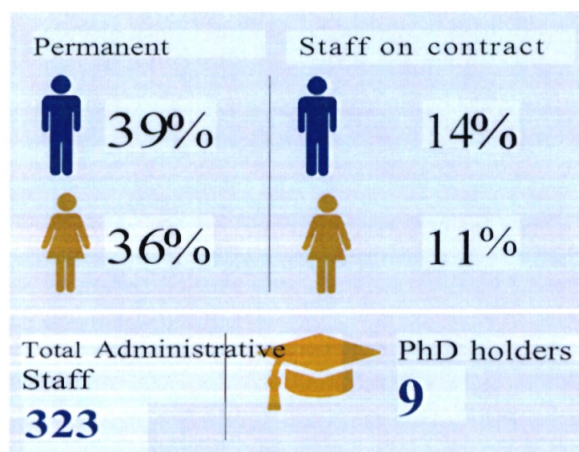
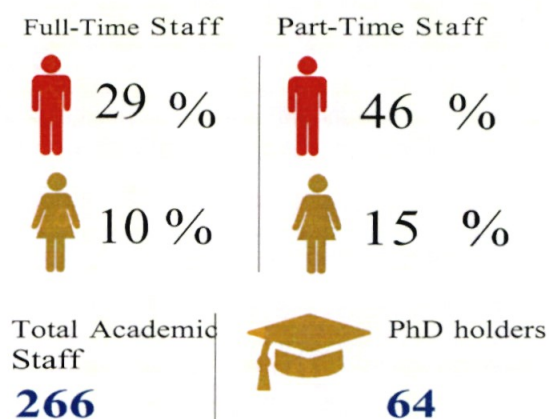
Employee Demographics



TOTAL NUMBER	428
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Management Discussion and Analysis cont.

Staff Profiles



Academic Staff

Administrative Staff

Human Resource Policy & Procedure Manual

The University Human Resource Policy and Procedure Manual was reviewed in 2025 to align with the national CBAs. Through the policy, the University seeks to become sustainable by making the most compatible hire and maintaining an environment that nurtures that hire through the long term. It requires both efforts to retain our human and intellectual capital and help them be as productive as possible. During selection, the University ensures that the most suitable applicants have been shortlisted taking into consideration ethnic diversity. The University Management through Human Resource office prepares a shortlisting summary based on the minimum qualifications and job requirements as captured in the job profile. All candidates are interviewed by a panel following the guidelines indicated in the University Statutes on appointment committees. Once a candidate is successful, before an offer of employment is made, the University either directly or indirectly conducts a complete background check of the successful candidate. Finally, the successful candidate is issued with appointment letter based on the different terms and conditions for each position.

b) Performance Management (PM)

Staff Performance Management was conducted in the year under review to assess staff productivity. The result is used to carry out a staff needs analysis. Staff are then trained on identified areas for improvement

9.14 Message from DVC - Administration, Finance & Planning

The 2025 Annual Report details the tangible impact we are creating, supporting our vision to become a globally ranked University, unlocking the power to enhance lives and grow the future. This year's results reflect continued stability in the operations of the University with net assets of Ksh 2.3 billion, an increase of 16% from financial year 2024. We are dedicated to addressing critical community and global challenges, including food security, climate change, technology and environmental sustainability through our commitment to research led education. Our programmes prepare our graduates to excel in various sectors and ensure their exceptional employability in a dynamic and demanding landscape. Despite emerging issues, the initiatives put in place to collect revenue realized considerable operational income to the tune of Ksh 1.3 billion in the year under review up from 793 million in the previous year. The University incurred important and strategic expenditure from these resources to enhance student experience such as upgrading Jitume lab, student innovation and career fair activities, extending the University Clinic, increasing bandwidth, subscribing to virtual meeting platforms, procuring smart boards, nursing equipment, computers, projectors and public address systems. The University also completed some development projects and is committed to completing ongoing projects. Over the coming years, the education sector may continue to face significant challenges, the University through its strategic partnerships, actively seeks to find solutions to address these issues. Rongo University remains financially sustainable, demonstrating effective governance and financial management in a challenging education ecosystem which allows continued investment in enhancing our campus experience. The University remains committed to reducing



70% growth in total revenue

40% growth in total expenditure

Increase in current ratio to **1.2**

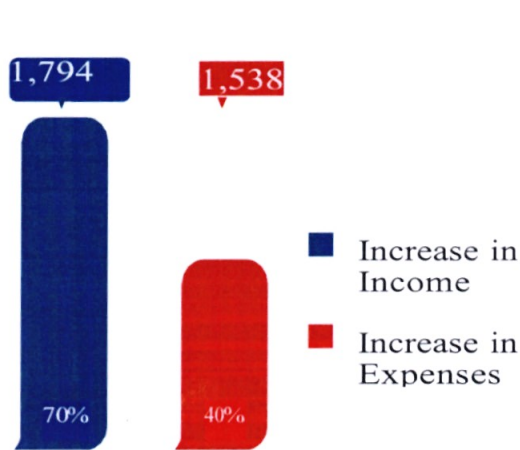
barriers to study and meeting the growing need for industry-ready graduates. We are particularly grateful to the Government of Kenya, parents and those who have chosen to support the University in donations, creating a legacy of generosity benefiting students for years to come. My heartfelt thanks to all our staff and students, your hard work is driving the University towards a successful future, and I look forward to the year ahead.

Prof. D. K. Tarus

DVC - Administration, Finance & Planning

Year 2025 Growth/(Decline) in Income and Expenditure as Compared to Year 2024

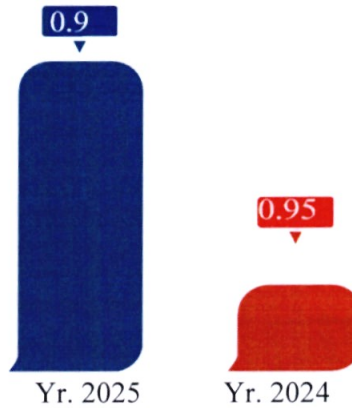
MAJOR HIGHLIGHTS		2025 Total Ksh (M)	Change compared to year 2024	
Overall performance	Net surplus	250	15%	↑
	Total income	1,794	37%	↑
	Total expenditure	1,455	40%	↑
Financial status	Total assets	2,303	2%	↓
	Total Liabilities	297	24%	↓
	Net working capital	45	26%	↑
Cash flows status	Cash and cash equivalents	5.22	503%	↑
MAJOR FINANCIAL RATIOS		2025	Change compared to year 2024	
Overall performance	Staff cost/income ratio	50	21%	↓
Financial status	Student debtors turnover	5.6	3.4%	↑
	Other debtors' turnover	0	0.05%	↓
	Liquidity ratio	1,2	0.9%	↑
	Gearing ratio (Debt/Equity)	0.12	11	↓
Cash flows status	Cash cover	95%	12%	↑



Sustainable Growth rate is achieved with an increase of 70% in income as compared to an increase of 40% in expenses.

Net Position Ratio

The ratios show the net surplus/ (deficit) after all the expenditure has been covered, the ratio improved due to increased revenue



Analysis of Growth in Expense

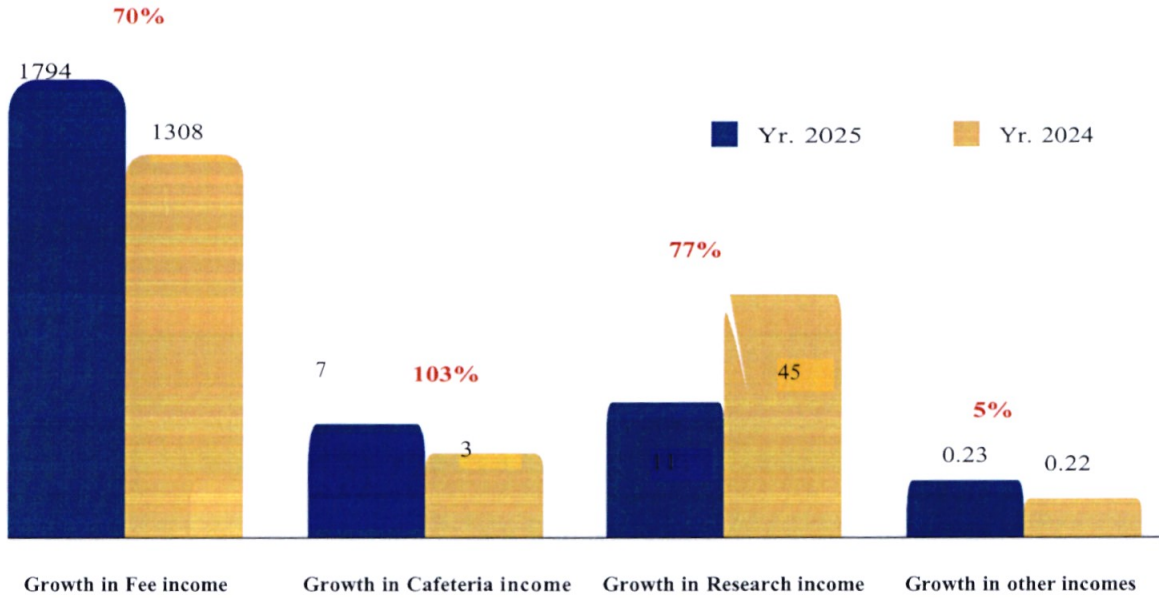
Staff Experience & Wellbeing Expenses (Ksh M)



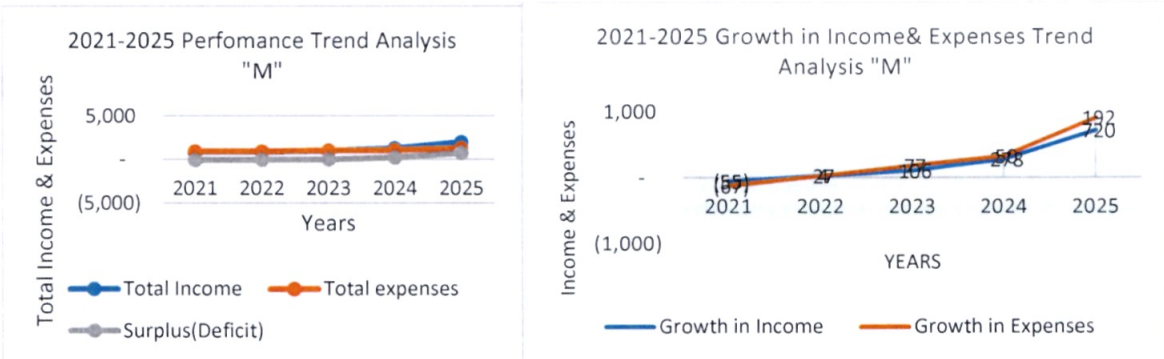
15% increase in Staff experience & wellbeing expenses this was maintained due to CBA increments and promotion of Academic staff as well as medical expense for staff and their dependants.

Financial Performance Analysis at a Glance (in Millions)

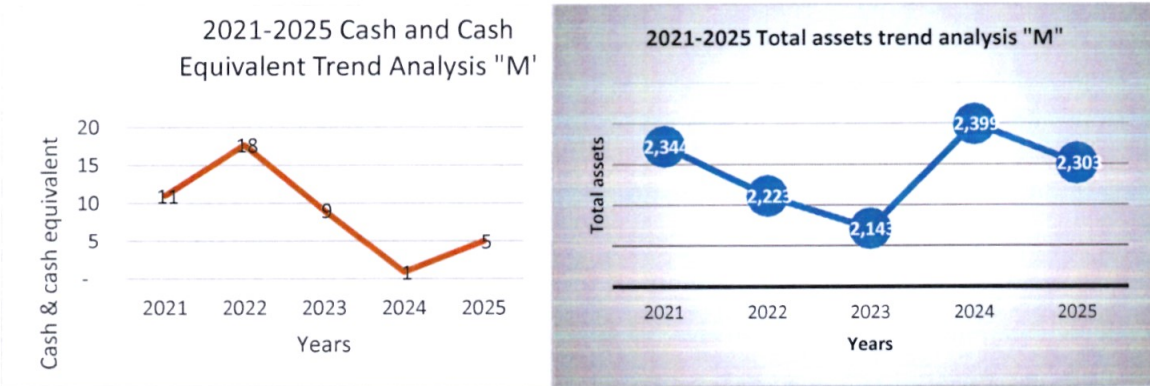
Revenue Growth Analysis (in Millions)



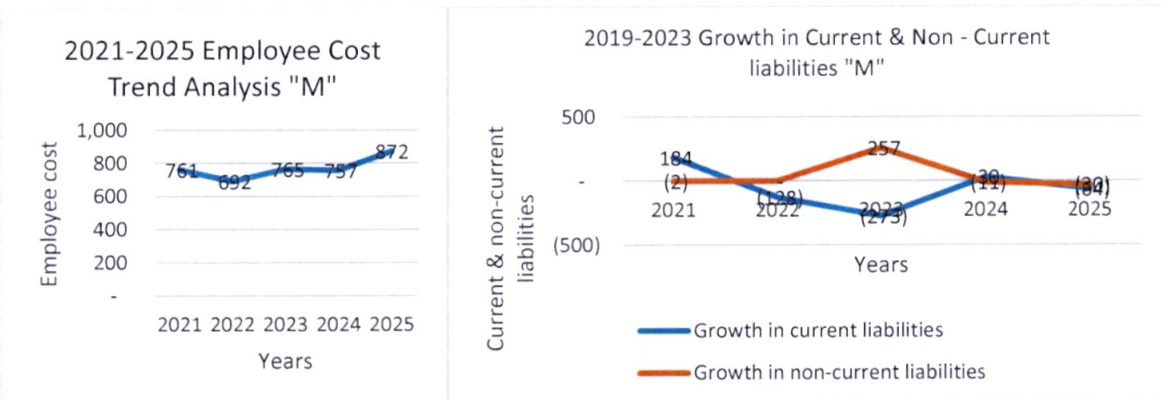
Income & Expenditure Analysis (in Millions)



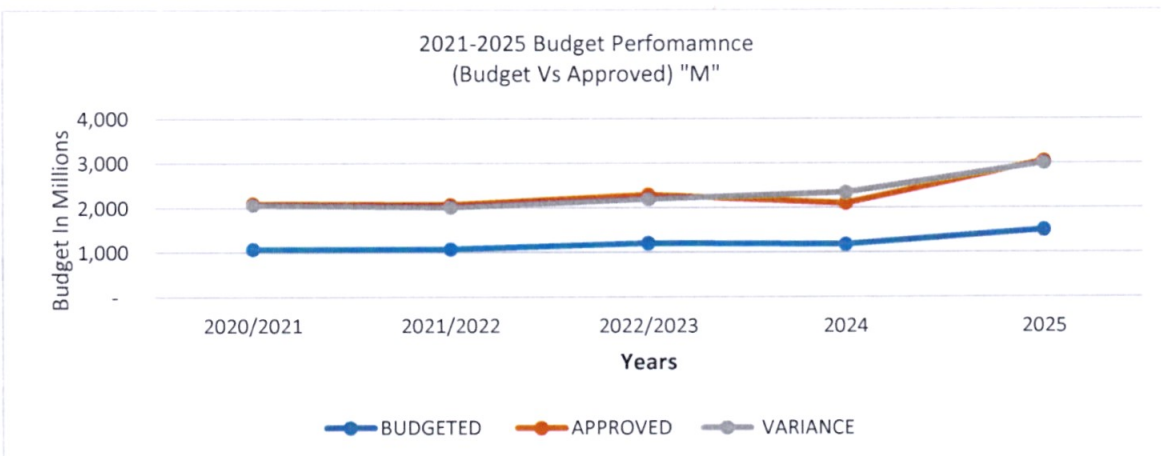
Total Assets, Cash & Cash Equivalent Analysis (in Millions)



Employee Cost and Liability Analysis (in Millions)



Budget Vs Actual Analysis (in Millions)



9.2.1 Extension of Clinic Phase 2

Rongo University has been extending the Clinic to enable it cope with the increasing student numbers. Phase II which involved construction of casualty unit was started in April 2024, the project is complete and in use.

9.2.2. Completion of Pavilion Phase 1

The proposed construction of the Graduation Pavilion started on 23rd August 2023, part of Phase I which involved construction of substructure works, Super structure columns and seating terraces at ground floor level and first floor level. Beneath the first floor there are 3 toilets, 6 shower rooms, teams change rooms and couch office. A contractor was engaged to complete the remaining works.

Scope: The remaining works consists of the construction of part of the basement, complete with amenities, a mezzanine floor, and a terrace over the mezzanine floor. On the basement adjacent to the terraces, the following have been constructed: male and female washrooms, disabled washrooms, preparation rooms, male and female lounges, male and female changing rooms, waiting lobbies, ticketing offices, staircase connecting the terrace and basement and a store. The form-work has been completed, the reinforcement of beams and floors has been fixed and tied up in position, and the concreting works are also completed. The contractor is on site and works are ongoing.

Justification of the Project: The project is intended to be used for conducting the Graduation ceremonies. In addition, the structure will be used for officiating the sporting activities.

Completion Status: The works are at 60 % completion whereby the substructure and the ground floor columns and the terraces are completed

9.2.3. Construction of Library: Construction commenced on 18th January 2019 and was planned to be completed on 15th January 2021. Construction progressed well during the first half of the planned construction period but has since slowed down due to budget related concerns.

Scope: This is a 4,000-seater library with a total floor area of 21,528m². It is designed in two blocks A and B of four storey and five storey respectively with connecting lobbies at both ground and first floors and annex. The roof space is also intended to be used as a reading area. The design has allowed for adequate natural lighting. In addition, ample parking space is provided for the users.

Justification: With the current global trend, both the academic staff and students needed to be abreast with developments and innovations within their areas of study and this called for the fully modernized library to provide current and updated information.

Current Status: Currently the project is at 54% completion with the Reinforced Concrete Frame having been done up to the 3rd Floor slab at the Upper block and concreting of the 2nd floor columns at the lower block. Plastering of beams, columns, and slabs soffits has been done up to the second floor of the upper block. Third-floor columns have been constructed and tied up with ring beams. Double volume columns have been constructed. On the double volume columns, a wall has been

constructed. The ducts and washroom walls have also been constructed. The contractor is on site and the work is ongoing.

Challenges: The main challenge has been low funding. Currently the University has been allowed by the Ministry to fund this project from AIA and hence the progress.

9.2.5. Construction of Fishponds: The project was done up to 60% completion by digging up the 15 No. fish ponds and 1 No. Reservoir. In addition, the ponds sides were finished and were ready to receive the lining. However, the works stopped due to issues of environmental and spring protections as raised by the local community. The University has secured the site using concrete posts and chain link to keep away grazing animals and continues to sensitize the community so that they accept the project. County Water Department officials and NEMA experts have been involved in the sensitization meetings. Discussions are underway to conclude the matter.

9.2.7 Construction of Perimeter Fence Phase I & II (With Chain-link):

Phase I of the project commenced in April 2024 and was completed in April 2025. It involved fencing using concrete posts and chain-link over a length of 2.3 kilometer. In addition, it provided for three gates with sentries and solar lights. Phase II of the project covering 2.8 kilometer covering up to water treatment plant is ongoing. The project is at 75% completion.

9.2.8 Enterprise Resource Planning:

The implementation of the new Enterprise Resource Planning (ERP) system, Microsoft Dynamics Business Central 365, at Rongo University commenced after the successful tendering process, with DSL Systems and Solutions Limited winning the contract. The project officially started on 22nd April 2024, with the first phase focusing on project initiation. Subsequent phases, including analysis and design, customization of the ERP system, and system testing, have been successfully completed, indicating significant progress in aligning the ERP system with the university's specific needs and processes.

Currently, the implementation is in its fifth phase, which involves user training and system installation. This phase is crucial as it ensures that staff are well-equipped to use the system effectively. The remaining stages include data migration (Phase six) and the final system go-live (phase seven). Once completed, the ERP system is expected to enhance the universities operational efficiency by streamlining processes and improving data management.

9.2.9 Installation of CCT Cameras – Phase I:

The project was started in May 2024 and was completed in May 2025. It involved supply, delivery, installations, testing, and commissioning of CCTV cameras. The cameras were installed in the Administration Block, Admissions Section, Academic Block A, ICT Section, library, Academic Block Student Cafeteria, Multipurpose Hall, all Laboratories, Generator area, Workshops, Academic Block D, and Stores. In addition, the Contractor will train staff in the usage of the CCTV systems. The project is at 100% complete.

9.2.10 Construction of the Tuition and Science Laboratory Block

The tender for this project was awarded on 28th of June 2025. The mobilization period for the contractor is three weeks. The project is expected to commence on 21st July 2025 and will run for a period of 156 weeks ending 17th July 2028. The project is expected to cost Ksh. 374,278,000.00

Scope: The project covers a total built-up area of approximately 4,900 square meters, distributed over five levels. It is designed to house state-of-the-art teaching, legal, and ICT, hospitality, and laboratory facilities in support of the University's academic mission. Key amenities include a 120-pax terraced auditorium, Food and Beverage Laboratory, Terrace Dining, Moot Court, Nursing Lab, Computer Labs, Science Laboratories, Laundry Rooms, Office Spaces, and Common Areas. The project integrates complex mechanical and electrical building services to meet modern standards

Justification: Rongo University is expanding its academic portfolio to include more science, law, hospitality, and ICT-related programs. Current infrastructure is stretched, especially in delivering practical-based learning. The proposed building will address this gap by providing customized spaces for teaching, simulation, and applied research. This investment supports Kenya's Vision 2030 and the University's strategic plan to increase capacity, quality, and competitiveness.

9.2.11 Academic Block D

The project was started in 27th February 2014 and completed on 26th April, 2021 and is in use. Its final accounts have been discussed and approved by the Project Implementation Committee. The accounts are awaiting council approval for implementation.

mental health awareness sessions and training on work-life balance were held as part of the University's evolving wellness programme.

10.1 Responsible competition practice

During the year, the University ensured responsible competition in procurement, recruitment, promotions, election of student governing council and other areas where there were competition as follows:

- i. **Ethical procurement practices:** Ethical procurement practices were applied as per the government laid down procedures. Tenders were advertised in the University website, local newspapers and published in the Public Procurement Information Portal (PIIP) which gave interested bidders equal chance.
- ii. **Adequate segregation of duties:** All employees of the University were assigned specific duties and responsibilities, which ensured adequate segregation of duties.
- iii. **Establishment of operational guidelines:** In order to enhance service delivery to customers, the University conducted its affairs in accordance with established standard operational procedures based on ISO 9001: 2015
- iv. **Preparation of reports for all goods and services received:** The University prepared and submitted quarterly and annual reports to Public Procurement Regulatory Authority (PPRA) and to Treasury. Similarly, the University kept record of all items in stores for inspection by audit as necessary.
- v. **Risk Management:** The University adopted effective risk management practices which involved assessment and identification of risks in all sections of the University, developing mitigation measures and then implementing the measures for each risk identified.
- vi. **Information uniformity:** The University provided uniform information to all bidders *vide* standard tender documents or addenda to ensure transparency and fairness.
- vii. **Consistency in handling potential suppliers:** For effective procurement practices, the University maintained consistency in handling potential suppliers during suppliers' registration or pre-qualification and suppliers' sensitization carried out annually.
- viii. **Approval and award of contracts:** Approval and award of contracts was done by the Vice-Chancellor which ensured probity and accountability among all suppliers.
- ix. **Preference and reservation scheme:** The University reserved and awarded 30% of procurement budget to youth, women and persons with disabilities as required by law. In addition, 2% of this amount was reserved and awarded to people with disabilities

a) Responsible Supply Chain and Supplier Relations

The University maintains good business practices as follows:

- i. **Centralization of functions:** The University centralized its functions in specific Units. This provided effective control and uniformity of actions throughout the University.

- ii. **Inspection of all goods and services:** All goods, services and works provided by suppliers were inspected by *ad hoc* inspection and acceptance committee appointed by the Vice-chancellor to check for defects as well as conformity to the set specifications and standards before they are accepted.
- iii. **Establishment of Contract Implementation Team**
For every complex and specialized procurement contract, the University established a Contract Implementation Team which includes members from the procurement function, requisitioning department, the relevant technical department and a consultant where applicable to manage such projects.
- iv. **Publication of contract awards in public procurement information Portal**
The university complied with the Presidential directive by publishing all the contract awards in the PPIP. The Portal acts as a central system for collection and dissemination of this information to stakeholders.
- v. **Use of Enterprise Resource Planning System (ERP)**
The university procured an ERP system which increased efficiency, improved data visibility, enhanced collaboration, and cost savings. The system streamlined procurement processes, automated tasks, and provided real-time access to data, enabling better decision-making and improved resource management.
- vi. **Maintenance of documentation for multiple awards:** The University maintained documents that support the basis for tenders involving multiple awards as crucial contractual evidence in addressing any grievances, enabling scrutiny of decisions taken and demonstrating the application of the guiding processes.
- vii. **Maintenance of security and confidentiality of information:** The University ensured Security and confidentiality of information and documents by use of passwords, offsite backups and safe custody of documents. Employees also adhered to the provision of confidentiality as outlined in the Code of Conduct and Ethics for staff.

b) Responsible marketing and advertisement.

During the year, the University developed appropriate mechanisms for marketing products and services. The University advertised its tenders and academic programs in print, electronic and digital media with wide coverage in accordance with provision of the law.

c) Product Stewardship

During the year, the University put in place measures to safeguard consumer rights and interests as follows:

- i Upgrading and updating the university website and publishing brochures for academic programs.
- ii Expansion of the University Clinic.
- iii Ensuring safety and security of students and staff by securing the University, outsourcing provision of security services; and

9.3. Material arrears in Statutory & Financial Obligations

The University had material arrears in statutory & financial obligations as follows:

- a) Payroll deductions
- b) Part-Time payments
- c) Sundry creditors

Most of the arrears in Part-Time and payroll deductions are as a result of balances brought forward from previous financial years, with the highest being unremitted pension deductions. The university has significantly reduced the pending bills

10. Environmental and Sustainability Reporting

In the 2024/25 financial year, the University strengthened its commitment to environmental sustainability through partnerships with NEMA, the Kenya Forestry Service (KFS), and the Migori County Government. These collaborations supported targeted tree-planting and awareness campaigns. A total of 14,590 trees were planted, supporting Kenya's 15-Billion-Tree Campaign and the UN Decade on Ecosystem Restoration. This effort advanced ecological restoration and community involvement.

a) Environmental Protection

A notable highlight was the visit by former Chief Justice David Maraga, who gave a public lecture on civic responsibility and took part in the tree-planting, reinforcing the value of environmental leadership. The University also marked World Environment Day with clean-up exercises and environmental education activities that enhanced public awareness and local participation in sustainability efforts.



Tree Planting, Chief Justice Maraga's Visit, World Environment Day Activities

b) Sewerage and Wastewater Management

The University continued to use septic tank systems for the disposal of sewage and wastewater across its facilities. Although traditional, this system was maintained in accordance with National Environment Management Authority (NEMA) guidelines, with regular inspections and emptying scheduled to prevent leakage or contamination. Plans are underway to integrate eco-sanitation and bio-waste treatment technologies, in line with sustainable campus strategies.

c) Solid Waste Management

The University improved its solid waste handling by installing multiple segregated bins at strategic points in offices, walkways, and hostels. Waste was sorted into biodegradable and non-biodegradable categories. Biodegradable waste was transferred to designated composting sites while other waste was either incinerated or sent to licensed disposal facilities. The University also began piloting recycling initiatives through partnerships with waste management firms and student-led green clubs.

d) Chemical Waste Disposal

Although minimal chemical waste was generated during the year from laboratories, the University adhered to environmental safety protocols in line with the Occupational Safety and Health Administration (OSHA) and NEMA guidelines. Chemical waste was safely collected, labelled, stored, and disposed of through licensed handlers. Staff and students were sensitized on hazardous waste handling procedures.

e) E-Waste Disposal

All electronic waste (e-waste), including damaged computers, printers, and accessories, was channeled through the Procurement Department. Disposal followed Ministry of ICT and e-Waste regulations, with items transferred to authorized recycling and refurbishing vendors. The University is exploring the establishment of an e-waste collection hub to promote proper digital waste management.

f) Employee Welfare

The University continued to implement the Human Resource Policy and Procedure Manual to guide employee support. A safe, healthy, and secure working environment was ensured in line with the Occupational Safety and Health Act (2007). Staff in high-risk areas such as workshops, laboratories, and textile units were provided with appropriate personal protective equipment (PPE). Regular occupational health checks and medical certifications were conducted, especially for Catering Department staff, ensuring compliance with public health requirements. Additionally,

- iv Ensuring that part of the University is under CCTV surveillance to deter Crime, monitor scenarios, arrive at the right decisions, gather evidence and maintain records.

11. Report of Council

At the end of every financial year, the Council submits the Annual Report and Financial Statements to the relevant government departments. For the year ended 30th June 2025, the Report presents the following:

i) Principal activity

The principal activity of the University continues to be the provision of higher education.

ii) Results

The results of the entity for the year ended 30th June 2025 are set out on pages cii to 50

iii) Directors

The members of the University Council, who held office during the year ending 30th June 2025 were:

- | | |
|--------------------------------|----------------------------|
| a) Dr. Catherine Wangeci | - Chairperson |
| b) Prof. Kefah Muiruri Njenga | - Member |
| c) Mr. Alfred Mogeni Baswei | - Member |
| d) Ms. Maureen Nekesa Busolo | - Member |
| e) Ms. Alice Jepkirui Sitienei | - Member |
| f) Mr. Evans Mugoya Atambo | - Rep.PS. MoEST |
| g) Mr. Festus Mwanzi Peter | - Rep. CS Treasury |
| h) Prof. Samuel O. Gudu | -Vice-Chancellor/Secretary |

iv) Rongo University does not fall under category 3

v) Auditors

The Office of the Auditor General is responsible for the statutory audit of the University in accordance with the provisions of Article 229 of the Constitution and Public Audit Act, 2015.

By order of the University Council.



Prof. Samuel Gudu
Vice-Chancellor

12. Statement of Councils' Responsibilities

Section 81 of the Public Finance Management Act, 2012 and section 47 of the Universities Act, 2012 require Council to prepare financial statements in respect of Rongo 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 year ended 30th June 2025. The Council is also required to ensure 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 Rongo University.

The Council is responsible for the preparation and presentation of the Rongo University's financial statements, which give a true and fair view of the state of affairs of Rongo University for and as at the end of the financial year ended on 30th June 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of Rongo University; (iii) 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; (iv) safeguarding the assets of Rongo University; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

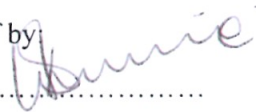
Nothing has come to the attention of the Council to indicate that the Rongo University will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Rongo University financial statements were approved by Council on 15th August, 2025.

Signed on its behalf by:

Chair of Council.....



Vice-Chancellor.....



REPUBLIC OF KENYA



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NAIROBI

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

PREAMBLE

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

- A. Report on 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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 is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Rongo University set out on pages 1 to 43, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained

all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amount on comparable basis of Kshs.1,503,865,584 and Kshs.1,794,814,789 respectively, resulting in an over performance of Kshs.290,949,205 or 19% of the budget. The overperformance is attributed to overcollection in AIA which was not subjected to supplementary budget.

The over performance in AIA may be an indication of lack of accurate forecast of revenue.

My opinion is not modified in respect of this matter.

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

Unresolved Prior Year Audit Matters

In the audit report of 2023/2024 financial year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the following issues or given any explanation for failure to resolve them;

S/No.	Financial Year	Audit Issue
1	2023/2024	Climate Change Regulations
2	2023/2024	Long Outstanding Trade Payables
3	2023/2024	Non-Compliance with Fiscal Responsibility Principles on Compensation of Employees
4	2023/2024	Non-Compliance with the Law on Ethnic Composition in Staffing

Non-implementation of the previous audit recommendations implies anomalies noted during audit might have continued to recur, hence affecting the operational efficiency of the Fund.

Other Information

The Management is responsible for the Other Information set out on page iii to cii which comprises Key Entity Information, Council Members, Chairperson's Statement, Report of the Vice-Chancellor, Statement of performance against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environment and Sustainability Reporting, Report of Council and Statement of Council's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with Fiscal Responsibility Principle on Employee Cost

The statement of financial performance as disclosed in Note 5 to the financial statements reflects Kshs.903,608,180 in respect to employee costs. This amount represents 50% of the University's total revenue of Kshs.1,794,814,789 which

exceeded the limit of thirty-five percent (35%) set by in Regulation 26(1)(a) of the Public Finance Management (National Government) Regulations 2015. The high wage bill is an indication that most of the University's resources are spent on staff salaries at the expense of the development projects and thus impacting negatively on service delivery.

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

2. Non-Compliance with Provisions on Staff Diversity and Gender Balance

Review of the staff data provided revealed that the University had four hundred and twenty-four (424) employees out of which three hundred and seven (307) or 72.6% belong to the dominant ethnic community. This was contrary to Section 7 of the National Cohesion and Integration Act, 2008 which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff. No public establishment shall have more than one third of its staff from the same ethnic community. Further on gender inclusivity, for the senior management in job group 10 to 15 with a total staff population of 135, the gender representation is 98 male and 37 female which is below the one third gender requirement for female on senior post. This was contrary to Article 27(8) of the constitution of Kenya 2010.

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

3. Lack of Retentions Bank Account

The statement of financial position and as disclosed under Note 22 to the financial statements reflects retention to the contractors' balance of Kshs.20,191,619 which were deducted from payments to the contractor in respect to construction for the University. However, the deducted sum was not deposited into a retention bank account since the University does not operate one for efficient and effectiveness of managing the deposits.

In the circumstances, the effectiveness in the management of the retention fees could not be confirmed.

4. Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.2,303,765,667 as disclosed in Note 17 and 18 to the financial statements. The balance includes building work in progress (WIP) balance of Kshs.803,636,586. However, the following unsatisfactory matters were noted:

4.1. Delay in Completion of Library

The building work in progress (WIP) balance includes Kshs.713,708,062 in respect of library construction. As previously reported, the University awarded a local contractor the tender to construct a library at a contract sum of Kshs.1,358,342,492, with a commencement date of 4 January, 2019 and expected completion date of 15 January, 2021 which was later extended to 5 February, 2025. However, review of the contract documents and project verification revealed that the certified work was at 49% as at 12 November, 2024. Management during the year paid Kshs.69,167,933. However,

the library is still incomplete and the status of completion has not been provided for the audit review.

In the circumstances, the value for money on the expenditure of Kshs.713,708,062 on the library has not been realized with the delays in completion.

4.2. Delay in Completion of Fish Ponds Project

Included in the balance is Kshs.1,639,316 in respect of botanical garden. As previously reported and project verification undertaken during the audit revealed that the University awarded the project to a local contractor to construct a fish pond at a cost of Kshs.4,500,000. However, a review of the records and project verification revealed that the project was behind schedule with respect to completion, with certified works standing at 45% as at 02 September, 2025 and the contractor was not on site. Management has attributed the situation to a dispute with the local community on environmental sustainability measures. Management indicated that the dispute has since been resolved in the prior year. However, no work on the project was done by the contractor in the year under review.

In the circumstances, the value for money on the expenditure of Kshs.1,639,316 on the fish pond projects may not be realized.

5. Long Outstanding Non-Current Payables from Exchange Transactions

The statement of financial position reflects non-current payables from exchange transactions balance of Kshs.195,600,082 as disclosed under Note 19(b) to the financial statements. The balance includes an amount of Kshs.168,499,438 which has been long outstanding since 2017 contrary to the provisions of Regulation 42(1) of the PFM (National Government) Regulations, 2015 require Debt service payments to be a first charge the Accounting Officer shall ensure this is done to the extent possible that the entity does not default on debt.

In the circumstance, there is risk of incurring penalties and interest with the continued delay in the settlement of the long outstanding non-current payables from exchange transactions.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The Standards 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

Weak Controls Over Inventory and Assets Management

Records provided for audit revealed that the management did not carry out stock take on a quarterly basis and no inventory policy has been developed contrary to the provisions of Section 162(2) of the Public Procurement and Asset Disposal Act, 2015 states that the head of procurement function should arrange for occasional visits of inspection to the stores, at least quarterly in each calendar year, and conduct quarterly and annual inventory and stock taking in order to ensure compliance with all respective governing laws and submit the report to the Accounting Officer. Further, the University has not yet implemented inventory management software to automate and streamline the record-keeping processes.

In the circumstances, the effectiveness of controls over inventory and asset management procedures could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the University's ability to continue 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 the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 November, 2025

**14. Statement of Financial Performance
for the year ended 30 June 2025**

	NOTES	2025	2024
REVENUE FROM		Ksh	Ksh
Non-Exchange Transactions	3	446,703,524	515,213,922
Exchange Transactions	4	1,348,111,265	793,445,471
Total revenue		1,794,814,789	1,308,659,393
EXPENSES			
Employee Costs	5	903,608,180	756,975,679
Depreciation & Amortization cost	6	63,860,151	64,146,220
Repairs & Maintenance	7	52,939,648	16,537,589
General Expenses	8	290,243,870	123,323,037
Council Expenses	9	24,528,017	12,862,439
Academic Expenses	10	203,008,615	121,528,891
Total Expenses		1,538,188,481	1,095,373,854
Gross Surplus/(Deficit)		256,626,307	213,285,538
Other gains/ (Losses)			
Provision for Doubtful Debts	12	5,381,948	3,720,603
Provision for Audit fees	20	696,000	696,000
Net Surplus/(Deficit)		250,548,359	217,702,142

The notes set out on pages 10-32 form an integral part of these Financial Statements

Vice Chancellor

Head of Finance

Chairperson of Council


Name: Prof. Samuel Gudu

Name: CPA. Dr. Janet Chumba

Name: Dr. Catherine Wangeci

Sign:  ICPAK Member Number: 10479

Sign: 

Date: 12/09/2025 Sign:  Date: 12/09/2025

Date: 12th September 2025

15. Statement of Financial Position

As at 30th June, 2025

ASSETS	NOTES	2025 Ksh	2024 Ksh
Current Assets			
Cash & Equivalent	11	5,220,094	865,440
Receivables from Exchange Transactions	12	202,983,570	74,600,768
Receivables from Non-Exchange Transactions	13	-	80,120,893
Biological Assets	14	820,000	935,000
Inventories	15	18,991,397	16,276,604
Total Current Assets		228,015,061	172,798,705
Non-Current Assets			
Intangible Assets	16	7,199,664	8,999,580
Property, Plant & Equipment	17	2,303,765,667	2,217,469,822
Total Non-Current Assets		2,310,965,331	2,226,469,402
Total Assets		2,538,980,392	2,399,268,107
LIABILITIES			
Current Liabilities			
Current Payables from Exchange Transactions	19a	30,569,037	103,786,583
Provisions	20	696,000	4,416,603
Student Advances	21a	23,044,601	10,470,015
Total Current Liabilities		54,309,638	118,673,201
Non- Current Liabilities			
Non- Current Payables from Exchange Transactions	19b	195,600,082	227,129,904
Student Advances	21b	27,499,816	24,430,034
Retention Fees	22	20,191,619	22,255,686
Total Non- Current Liabilities		243,291,517	273,815,624
Total Liabilities		297,601,156	392,488,825
Net Assets		2,241,379,236	2,006,779,281
Represented By:			
Capital Investment Fund		1,259,389,169	1,275,337,573
Revaluation Reserve		420,273,318	420,273,318
Accumulated Surplus		561,716,750	311,168,390
Net Assets		2,241,379,236	2,006,779,281

The Financial Statements set out on pages 1-32 were signed on behalf of Council by:

Vice-Chancellor

Name: Prof. Samuel Gudu

Sign: 

Date: 12/09/2025

Head of Finance

Name: CPA. Dr. Janet Chumba

ICPAK Member Number: 10479

Sign:  Date: 12/09/2025

Chairperson of Council

Name: Dr. Catherine Wengeci

Sign: 

Date: 12th September 2025

16. Statement of Changes in Net Assets
For the year ended 30 June 2025

	Capital Investment Fund Ksh	Accumulated Surplus Ksh	Revaluation Reserve Ksh	Total Ksh
Balance at 30th June 2023	1,255,720,675	93,466,248	420,273,318	1,769,460,242
Development Income Govt Grants	12,116,898	-	-	12,116,898
Donation of Computers	7,500,000	-	-	7,500,000
Surplus for the year	-	217,702,142	-	217,702,142
Balance at 30th June 2024	1,275,337,573	311,168,390	420,273,318	2,006,779,281
Completed Projects	(16,376,878)	-	-	(16,376,878)
Donation of Books	181,473	-	-	181,473
Donation of Computer	247,000	-	-	247,000
Surplus for the year	-	250,548,359	-	250,548,359
Balance at 30th June 2025	1,259,389,169	561,716,750	420,273,318	2,241,379,236

17. Statement of Cash Flow
For the year ended 30 June 2025

Cash Generated from Operations	NOTES	2025 Ksh	2024 Ksh
Receipts			
Non-Exchange Transactions		446,703,524	472,279,428
Exchange Transactions		1,145,417,726	719,033,403
Total Receipts		1,592,121,250	1,191,312,831
Payments			
Employee Costs		822,967,333	761,958,885
Repairs & Maintenance		65,106,356	41,987,589
General Expenses		324,755,578	214,254,961
Council Expenses		22,698,407	16,362,439
Academic Expenses		215,568,428	144,428,891
Total Payment		1,451,096,103	1,178,992,765
Net Cash flow from Operating Activities	24	141,025,148	12,320,066
Cash flow from Investing Activities			
Purchase of Intangible asset		(4,000,000)	(7,726,300)
Purchase of non-current asset		(16,312,346)	(6,155,715)
Development Expense		(114,294,082)	(46,344,542)
Retention Fees Paid		(2,064,067)	(2,012,462)
Net cash flow From Investing Activities		(136,670,495)	(62,239,019)
Cash flow from Financing Activities			
Development Grant		-	40,545,275
Net cash flow from Financing Activities		-	40,545,275
Net increase/(decrease) in cash in hand and bank		4,354,653	(9,373,677)
Cash and Bank Balance B/f	11	865,440	10,239,118
Cash and Bank Balance C/f	11	5,220,093	865,440

18. Statement of Budget and Actual Comparison for the year ended 30th June 2025

	Original Budget	Adjustments	Final Budget	Actual cumulative as at 30.06.25	Performance Difference	% of utilization
	Ksh	Ksh	Ksh	Ksh	Ksh	
Capitation Grants	394,962,789	51,740,736	446,703,525	446,703,524	-	100
AIA	1,057,162,059	-	1,057,162,059	1,348,111,265	290,949,206	128
Total Income	1,452,124,848	51,740,736	1,503,865,584	1,794,814,789	290,949,206	
Expenses						
Employee Costs	800,572,858	100,264,547	900,837,405	903,608,180	(2,770,775)	100
General Expenses	193,694,834	66,806,618	257,501,452	354,104,021	(96,602,569)	138
Council Expenses	20,000,000	4,000,000	27,000,000	24,528,017	2,471,983	91
Academic Costs	112,586,731	47,864,058	160,450,789	203,008,615	(42,557,826)	127
Repairs and Maintenance	24,590,243	(1,495,000)	23,095,243	25,174,536	(2,079,293)	109
Total Expenditure	1,151,444,666	217,440,223	1,368,884,889	1,510,423,370		
Surplus for the period	300,680,182	(165,699,487)	134,980,965	284,391,419		
Capital Expenditure	300,680,182	165,699,487	134,980,695	139,203,512	(4,222,817)	103

EXPENSES RECONCILIATION

Balance as per performance	1,538,188,481
Classification difference	<u>(27,765,111)</u>
Balance as per budget comparison	<u><u>1,510,423,370</u></u>

Notes:

Over expenditure on general expenses and academic costs was occasioned by unplanned meetings by government agencies and curriculum alignment with CBE requirements in form of trainings and also student teaching practice and attachment expenses.

19. Notes to the Financial Statements

1. General Information

Rongo University is established by Rongo University Charter of 7th October 2016 and derives its authority and accountability from the Universities Act 2012. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is to provide high quality education through teaching, research, community service and nurture innovative graduates

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, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actual determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the *Entity'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 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *Entity*. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (*include any other applicable legislation*), 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*

Standard	Effective date and impact:
<p>IPSAS 43 - Leases</p>	<p>Applicable: 1st January, 2025:</p> <p>The Objective of IPSAS 43 is to improve transparency and accountability by ensuring that lease obligations and rights-of-use are properly reflected in financial statements. It aligns public sector lease accounting with international best practices.</p> <p>This standard introduces a single lessee model, meaning the university must recognize most leases as both a right-of-use asset and a lease liability. This will:</p> <ul style="list-style-type: none"> • Increase reported assets and liabilities, affecting key financial ratios.

Standard	Effective date and impact:
	<ul style="list-style-type: none"> • Require detailed lease inventories and updated systems to track lease terms. • Improve transparency of long-term commitments, especially for leased buildings, vehicles, and equipment. <p><i>(Currently, The University has no lease agreements and is therefore not affected by this change).</i></p>
<p>IPSAS 46 - Measurements</p>	<p>Applicable: 1st January, 2025:</p> <p>The Objective of this standard is to provide a consistent framework for selecting and applying measurement bases (e.g., historical cost, fair value). This helps ensure that asset and liability valuations are relevant and faithfully represent economic realities.</p> <p>This standard establishes principles for selecting appropriate measurement bases (e.g., historical cost, fair value, current cost). For Rongo university, this means:</p> <ul style="list-style-type: none"> • More consistent and justifiable valuation of assets like land, buildings, and lab equipment. • Potential revaluation of heritage assets or donated items. • Enhanced comparability across reporting periods and institutions. <p><i>(The University adopted this standard.)</i></p>
<p>IPSAS 47 - Revenue</p>	<p>Applicable 1st January, 2025</p> <p>The objective of this standard is to unify and clarify revenue recognition from both exchange and non-exchange transactions. It aims to improve comparability and reliability of revenue reporting across public sector entities.</p> <p>The standard replaces IPSAS 9 and 23 with a unified model for revenue recognition. Key implications include:</p> <ul style="list-style-type: none"> • Clearer distinction between exchange (e.g., tuition fees) and non-exchange (e.g., government grants) transactions. • Revenue is recognized based on performance obligations, which may delay recognition until services are delivered. • Requires universities to reassess contracts and funding agreements to determine timing and amount of revenue. <p><i>(The University has adopted this standard.)</i></p>

Standard	Effective date and impact:
<p>IPSAS 48- Transfer Expenses</p>	<p>Applicable: 1st January 2025</p> <p>The objective of this standard is to establish clear guidance on when and how to recognize expenses arising from transfers (e.g., grants, subsidies). This enhances consistency and accountability in reporting obligations.</p> <p>This standard provides guidance on when to recognize expenses from transfers, such as scholarships, research grants, or subsidies. This will:</p> <ul style="list-style-type: none"> • Improve consistency in recognizing obligations to students and researchers. • Require documentation of conditions attached to transfers (e.g., performance milestones). • Enhance accountability in how public funds are allocated and reported. <p><i>(The University has adopted this standard.)</i></p>
<p>Revised Conceptual Framework (Chapter 3,5 and 7)</p>	<p>The objective of this standard is to refine the definitions and recognition criteria for elements like assets, liabilities, and measurement bases. It supports more coherent and principle-based financial reporting</p> <p>These updates definitions of key elements like assets, liabilities, and measurement bases. For Rongo University, this means:</p> <ul style="list-style-type: none"> • A need to revisit accounting policies and align them with the new definitions. • Improved clarity in financial statements, especially around obligations and resource control. • Better alignment with international public sector reporting norms. <p><i>(The University has adopted these changes)</i></p>

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, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *entity's* accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 17.5.

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

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

ii. Adoption of New and Revised Standard

New and amended standards and interpretations in issue effective in the year ended 30 June 2025

iii. Early adoption of standards

The University did not early – adopt any new or amended standards in this year

Notes to the financial statements (continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

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

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the University and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

The University recognizes revenue from rendering of services to students (fees) by reference to the stage registration when the outcome of the transaction can be estimated reliably. Fees is therefore accrued per semester as per the approved Almanac and fee structures.

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 University.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

b) Budget information

The original budget for the Current FY was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from Council.

The University's budget is prepared on a different 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, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 18 of these financial statements.

c) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

d) Investment Property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. After initial recognition, investment properties are measured using the cost model and are depreciated over a 40-year period or investment property is measured at fair value with gains and losses recognized through surplus or deficit. 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 derecognition. Transfers are made to or from investment property only when there is a change in use.

e) 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 Entity 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. Each year, the difference between depreciation based on the revalued carrying amount of the asset (depreciation charged to the income statement), and depreciation based on the assets original cost is transferred from the revaluation reserve to accumulated surplus.

Fixed assets have been depreciated on reducing balance method to write off the costs of the assets over their useful lives at the following rates:

Land	NIL
Building	2.5%
Tractor	37.5%
Motor Vehicle	25%
Computer	30%
Plant and machinery	12.5%
Furniture and Fittings	12.5%
Library books	20%

Notes to the Financial Statements (Continued)

The assets residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period.

f) Leases

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the University. Leases under which the lessor effectively retains the risks and rewards of ownership are classified as operating leases. Obligations incurred under operating leases are charged against income in equal instalments over the period of the lease. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

g) Intangible Assets

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

h) Research and Development Costs

The University expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the University can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale.
- ii) Its intention to complete and its ability to use or sell the asset.
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset.
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Trade and other receivables

Trade and other receivables are recognized at fair values less provisions for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

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. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and Labor and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

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) because 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. Provisions were raised and management determined an estimate based on the information available. 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

k) 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.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

l) 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 Entity 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.

m) Nature and purpose of reserves

Rongo University maintains three reserves namely:

Capital replacement reserve. -The university maintains a capital replacement reserve to fund construction of its capital assets. Income from development is recognized when received and we derecognize the value of the asset in the subsequent period after receipt of full funds.

Revaluation Reserve-This is an equity account which recognizes all revaluation surpluses and losses. If a revalued asset is disposed, it's remaining revaluation surplus or loss is credited (debited) to the accumulated surplus account.

Accumulated surplus- This reserve that records all accumulated surpluses and losses at the end of the financial year.

n) 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.

o) Employee Benefits

Retirement benefit plans

The University operates a retirement benefit scheme for its employees. The defined contribution plan is a post-employment benefit plan under which the University pays fixed contributions into a separate fund and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. The contributions and lump sum payments reduce the post-employment benefit obligation.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

p) 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.

q) Borrowing Costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

r) 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 her, or vice versa. Members of key management are regarded as related parties and comprise Council members, the CEO and senior managers.

s) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprest and advances to authorized public officers which were not surrendered or accounted for at the end of the financial year.

t) Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation. Otherwise, notes are provided to explain the same.

u) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

4. 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

i) 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 financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to circumstances arising beyond the control of the Institution. Such changes are reflected in the assumptions when they occur.

ii) Useful lives and residual values

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

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

iii) Provisions

Provisions were raised and management determined an estimate based on the information available. 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. In the year under review provisions relate to bad debts emanating from student fees.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

From note 3 above, revenue from non-exchange transaction relate to government recurrent grant.

3 Revenue from Non-Exchange Transaction	KSH 2025	KSH 2024
Recurrent Received	446,703,524	472,279,428
Recurrent Accrued	-	42,934,494
Total Revenue from Non-Exchange Transaction	446,703,524	515,213,922
4 Revenue from Exchange Transaction	KSH 2025	KSH 2024
Fees & Related Charges Received	1,126,516,947	671,022,369
Fees & Related Charges Accrued	202,693,538	74,412,068
Cafeteria Charges	6,425,989	3,154,786
Research Income	10,820,661	44,634,982
Rental Income	232,330	221,266
IGU income	1,421,800	-
Total Revenue from Exchange Transaction	1,348,111,265	793,445,471

From note 4 above, the actual revenue is Ksh 1,145 (1,348-202) million as compared to Ksh 719 (793-74) million collected last year. This is an indication that of the total billings per year, the university collected on average 84% of expected income. Research income is a controlled grant, hence, not available for operations. Other incomes include cafeteria, IGU and rental.

5 Employee costs	KSH 2025	KSH 2024
Basic Salaries & Wages	466,893,353	359,431,036
Employer contributions to Pension Scheme	83,143,384	59,544,134
Travel Allowance	54,410,784	49,427,100
Housing Allowance	130,705,904	125,708,039
Employer contributions to Health Insurance	44,490,474	37,999,999
Employer contribution to Housing Levy	10,453,814	-
Other Allowances	64,615,717	64,430,171
Locum	4,689,500	3,230,000
Part-Time Lecturers	44,205,250	57,205,200
Employee costs	903,608,180	756,975,679

Employee cost decreased by 1% from last year. This was occasioned by redundancy. Employee contribution to health insurance scheme has increased because the university moved to an insurance plan as opposed arrangement with selected hospitals in the previous year. Part-Time expenses increased due to the revised rates and increased number of Part-Timers from previous year.

6 Depreciation and Amortization expense	KSH 2025	KSH 2024
Property, Plant and Equipment	62,060,235	61,896,325
Intangible assets	1,799,916	2,249,895
Total Depreciation and Amortization	63,860,151	64,146,220
7 Repairs and Maintenance	KSH 2025	KSH 2024
Maintenance of Water & Sewer	3,480,400	161,299
Maintenance of Plant & Equipment	1,317,033	163,700
Maintenance of Computers	3,992,789	380,900
Maintenance of Catering & Hostels	5,515,790	459,690
Maintenance of Buildings	7,024,153	8,026,495
Maintenance of Motor Vehicle	11,043,644	4,508,285
Maintenance of MIS	3,522,755	
Minor Works	12,624,297	2,215,000
Maintenance of Grounds & Parks	4,418,787	622,220
Total Repairs and Maintenance	52,939,648	16,537,589
8 General expenses	KSH 2025	KSH 2024
Advertising & Publicity	8,497,367	1,505,993
Travel & Accommodation	29,446,331	15,785,228
External Travel	4,846,346	984,924
Internet Communication	8,723,315	8,268,431
Open & Cultural Expense	2,771,900	-
Audit Expenses	5,482,680	696,000
Library Books and Journals	8,648,355	461,926
Bank Charges	1,844,497	1,211,556
Committee Expenses	4,150,841	2,266,699
Medical Expenses	35,735,728	20,931,924
Subscriptions	3,906,219	1,915,057
Electricity, Water & Conservancy	23,842,789	8,917,012
Computer Expenses	10,976,424	3,874,483
Transport Operating Expenses	8,240,818	3,222,155
Cooking Fuel and oil	2,621,979	476,790
Catering Expense	13,784,016	8,479,358
Insurance	6,322,535	10,756,595
Legal expenses	946,575	862,494
Strategic Planning Expenses	8,317,978	1,641,380

ICT Infrastructure	11,454,133	924,676
CSR	4,011,680	412,336
Farm Expenses	143,750	161,270
Performance Contract	5,398,692	2,172,375
Postal and courier	38,379	52,130
Stationery	17,405,656	5,814,305
Public Celebrations	64,232	227,850
Cleaning Materials	5,841,886	1,761,370
Recruitment Expenses	965,420	-
Gender Mainstreaming	678,610	62,700
Safety & Disability	47,050	-
Security Services	2,859,300	-
National Values & Cohesion	5,816,200	36,000
Drug and Alcohol Abuse	2,537,094	100,000
Uniform & Clothing	540,040	457,220
Telephone & Communication	3,153,700	2,655,000
Environmental Awareness	1,767,664	63,950
Staff welfare	2,029,545	-
Sanitary Expenses	1,306,854	1,166,085
Training	7,876,819	3,923,414
Office Entertainment	1,332,485	4,043,187
IGU	432,060	1,214,882
Publishing & Printing	5,233,135	-
Assets Valuation	2,675,000	-
Seminars & Conference Expenses	17,527,793	5,816,282
Total general expenses	290,243,870	123,323,037

9 Council Expenses	KSH	KSH
	2025	2024
Chairman' Honoraria	620,000	-
Sitting Allowances	5,080,000	3,220,000
Medical Insurance	491,188	-
Induction and Training/Subsistence	1,220,000	4,074,300
Travel and Accommodation	13,383,092	3,004,324
Other Allowances	3,733,737	2,563,815
Total Council Expense	24,528,017	12,862,439

Other Council expenses are comprised of purchase of meals (235,490), data bundles during online meetings (118,300), Car hire (894,360), printing & stationery (349,365) and training (966,300).

10 ACADEMIC COSTS	KSH 2025	KSH 2024
University Publications	10,026,000	-
Student Activities	8,182,844	1,597,190
Teaching Practice & Attachments	39,571,230	20,516,220
Graduation Expenses	13,927,474	5,736,677
Admissions Expense	3,748,880	2,990,685
Examination Expense	25,970,185	12,970,100
Rental	255,000	157,500
Purchase of Games Equipment	5,668,810	-
Collaboration & Linkages	13,370,594	5,784,916
RUSA	7,164,170	5,432,447
Teaching Materials	21,908,418	1,703,831
Inter-university Games	5,455,925	3,579,666
Curriculum Development	8,765,200	881,600
National Shows & Exhibitions	3,500,000	71,500
Research Expenses	26,430,551	40,436,779
KUCCPS & CUE	6,906,300	19,287,100
Work Study	2,157,034	382,680
Total Academic Costs	203,008,615	121,528,891
11 Cash and Cash Equivalents	KSH 2025	KSH 2024
KCB PSSP- 1130114511	207,012	79,419
KCB GSSP -1139740229	1,809,627	222,562
KCB DEVP -1139740091	1,228,796	35,525
CO-OP PSSP -01129477027400	32,597	239,729
CO-OP CLINIC -01120477027401	269,276	166,944
CO-OP ENDOWMENT -01129477027402	1,241,366	39,508
EQUITY A/C NO 1430270413535	391,659	25,844
Mentoring Institution Accounts		
KAKRAO TTI KCB -1159020558	35,724	40,764
Cash on Hand	4,037	15,145
Cash and Cash Equivalent	5,220,094	865,440
12a Receivables from exchange contracts	KSH	KSH
Current receivables	2025	2024
Prepaid Expenses	1,020,000	-
E- Citizen	4,651,980	-
Staff Debtors/ Imprest	-	188,700
Student Debtors	202,693,538	74,412,068
Provision for Doubtful Debts	(5,381,948)	-
Total Net Receivables	202,983,570	74,600,768

12b Description	2025		2024	
	Ksh	% of the total	Ksh	% of the total
Less than 1 year	202,983,570	100	74,600,768	100
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (a + b)	202,983,570	100	74,600,768	100

13a Receivables from Non- Exchange Transactions	KSH	KSH
	2025	2024
Capitation Grant - Recurrent	-	58,653,300
Capitation Grant - Development	-	21,467,593
Total Receivables from Non exchange Transaction	-	80,120,893

13b Description	2025		2024	
	Ksh	% of the total	Ksh	% of the total
Ageing Analysis- Receivables from non-exchange transactions				
Less than 1 year	-	-	58,653,300	73.21
Between 1-2 years	-	-	21,467,593	26.79
Over 3 years	-	-	-	0.00
Total	-	-	80,120,893	100.00

14 Biological Assets	KSH	KSH
	2025	2024
Initial Cost	935,000	935,000
Additions\ (Disposals)	(115,000)	-
Valuation gain\ (Loss)	-	-
Biological Assets	820,000	935,000

The university keeps some animals that are used for learning

15 Inventories	KSH	KSH
	2025	2024
Consumable stores	11,150,073	7,467,217
Medical supplies	1,344,621	4,240,812
Spare parts and meters	5,718,471	3,580,018
Catering	778,232	988,557
Total inventories	18,991,397	16,276,604

16 Intangible Assets	KSH	KSH
	2025	2024
	20%	20%
Opening balance	8,999,580	3,523,174
Additions	-	7,726,300
Total	8,999,580	11,249,474
Amortization	1,799,916	2,249,895
Closing balance	7,199,664	8,999,580

Rongo University Annual Report and Financial Statements for the year ended 30th June

17	Property, Plant & Equipment	Land		Buildings		Borehole		Motor Vehicles		Computer & Accessories		plant & Accessories		Furniture & fittings		Library Books		Building WIP		TVET WIP		Total	
		Shs	0%	Shs	2.50%	Shs	2.50%	Shs	25%	Shs	30%	Shs	12.50%	Shs	20%	Shs	20%	Shs	0%	Shs	0%	Shs	Shs
	As at 1st July 2023	281,045,500	857,608,503	1,237,266	28,057,500	17,305,728	152,041,536	26,284,072	13,357,551	672,547,103	54,295,275	2,103,780,034											
	Additions	-	194,837,866	-	-	13,655,715	-	-	-	-	-	256,583,655											
	Disposals	-	-	-	-	-	-	-	-	-	-	-											
	Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-											
	As at 30th June 2024	281,045,500	1,005,231,002	1,176,176	15,782,344	18,038,807	116,406,801	18,398,850	7,480,228	699,614,839	54,295,275	2,360,363,689											
	Additions	-	-	-	-	16,385,950	7,486,108	1,141,300	2,944,097	120,398,625	-	148,356,080											
	Disposals	-	-	-	-	-	-	-	-	-	-	-											
	Transfers from WIP	-	8,995,760	-	-	-	7,381,118	-	-	(16,376,878)	-	-											
	As at 30th June 2025	281,045,500	1,014,226,762	1,176,176	15,782,344	34,424,757	131,274,027	19,540,150	10,424,325	803,636,586	54,295,275	2,508,719,769											
	Depreciation and Impairment																						
	As at 1 July 2023																						
	Depreciation and Impairment	-	47,215,367	61,090	12,275,156	12,922,636	35,634,735	7,885,222	5,877,323	-	-	121,871,529											
	Impairment	-	-	-	-	-	-	-	-	-	-	-											
	Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-											
	As at 30th June 2024	-	47,215,367	61,090	12,275,156	12,922,636	35,634,735	7,885,222	5,877,323	21,022,338	-	21,022,338											
	Depreciation	-	25,355,669	29,404	3,945,586	10,327,427	16,409,253	3,908,030	2,084,865	-	-	62,060,235											
	Disposals	-	-	-	-	-	-	-	-	-	-	-											
	Impairment	-	-	-	-	-	-	-	-	-	-	-											
	Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-											
	As at 30th June 2025	-	72,571,036	90,494	16,220,742	23,250,063	52,043,988	11,793,252	7,962,188	21,022,338	-	204,954,102											
	Net Book Values																						
	As at 30th June 2024	281,045,500	1,005,231,002	1,176,176	15,782,344	18,038,808	116,406,801	18,398,850	7,480,228	699,614,839	54,295,275	2,217,469,822											
	As at 30th June 2025	281,045,500	988,871,093	1,146,772	11,836,758	24,097,330	114,864,774	15,632,120	8,339,460	803,636,586	54,295,275	2,303,765,667											

18 Work - in- Progress	KSH	KSH
	2025	2024
New Lab	36,816,017	18,789,617
Botanical Garden	1,639,316	1,639,316
Library	713,708,062	644,540,129
Perimeter Wall	4,637,788	4,637,788
Land scaping & Car shade	4,500,000	3,058,500
Extension of Clinic	-	7,476,123
Graduation Pavilion	9,901,305	9,801,305
ERP	8,000,000	4,000,000
Perimeter fence with chain link	24,434,098	5,172,190
Balance C/F	803,636,586	699,114,968

Payables From exchange		
19a Transactions	KSH	KSH
	2025	2024
Current		
Payroll Creditors	13,472,893	77,455,050
Part time Creditors	-	1,819,825
Sundry Creditors	15,096,144	22,511,708
Caution Money	2,000,000	2,000,000
Total current trade and other payables	30,569,037	103,786,583

Payables From exchange		
19b Transactions	KSH	KSH
	2025	2024
Non-Current		
Payroll Creditors	168,449,438	219,016,904
Part time Creditors	10,472,751	-
Sundry Creditors	8,113,893	-
Caution Money	8,564,000	8,113,000
Total current trade and other payables	195,600,082	227,129,904

19c	2025	2024
Description	Ksh	Ksh
Payroll Creditors	181,922,332	296,471,954
Part time Creditors	10,472,751	1,819,825
Sundry Creditors	23,210,037	22,511,708
Caution Money	10,564,000	10,113,000
Payments received in advance	23,044,601	
Payments received in advance	27,499,816	34,900,049

Retention Fees	20,191,619		22,255,686	
Total trade and other payables	296,905,156		388,072,222	
Ageing analysis: (Trade and other payables)	2025	% of the Total	2024	% of the Total
Under one year	53,613,638	18.1	114,256,598	29.4
1-2 years	38,778,263	13.1	30,368,686	7.8
2-3 years	36,063,816	12.1	24,430,034	6.3
Over 3 years	168,449,438	56.7	219,016,904	56.4
Total (tie to above total)	296,905,156	100.0	388,072,222	100

20a	Provision	KSH	KSH
		2025	2024
	Audit Fees	696,000	696,000
	Doubtful Debts	-	3,720,603
	Total	696,000	4,416,603

20b		2025	2024
	Description	Ksh	Ksh
	At the beginning of the year	4,416,603	1,785,166
	Additional provisions during the year	(3,720,603)	2,631,437
	Recovered during the year	-	-
	Written off during the year	-	-
	At the end of the year	696,000	4,416,603

21a	Payments received in advance	KSH	KSH
		2025	2024
	School of Education	11,674,198	4,188,006
	School of Science & Agric	2,993,338	1,047,001
	School of Business & Arts	3,410,253	2,094,003
	School of Infocom	4,966,812	3,141,005
	Total	23,044,601	10,470,015

21b Payments received in advance	KSH 2025	KSH 2024
School of Education	14,703,524	9,772,014
School of Science & Agric	4,990,957	2,443,003
School of Business & Arts	2,228,890	4,886,007
School of Infocom	5,576,445	7,329,011
Total	27,499,816	24,430,034

22 Retention Fees	KSH 2025	KSH 2024
Tuition Block	14,703,524	14,703,524
Water Treatment Plant	4,857,457	4,857,457
Botanical Garden	166,859	166,859
Perimeter Wall	463,779	463,779
Land scaping & Car shade	-	296,977
Extension of Clinic	-	786,960
Graduation Pavilion	-	980,130
Total	20,191,619	22,255,686

23.

Name of Entity sending grant	Amount recognized in Capital Fund	Total income during the year	Amount Recognized in Statement of Comprehensive Income	Amount Deferred under deferred income	Amount recognized in Capital Fund	Total income during the year	2023/2024
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
State Dept of Uni Edu	-	446,703,524	446,703,524	-	-	-	515,213,922
Total					-	-	515,213,922

24 Cash generated from operations	KSH	KSH
	2025	2024
Surplus/(Deficit) for the year before tax	250,548,359	217,702,142
Adjusted for:		
Depreciation	63,860,151	64,146,220
Contribution to provisions	(696,000)	(4,416,603)
Working capital adjustments:		
(Increase) Decrease in inventory	(2,714,793)	(635,700)
(Increase)Decrease in receivables	(48,261,910)	(100,145,851)
Increase(decrease) in payables	(121,710,660)	(164,330,142)
Net cash flows from operating activities	141,025,148	12,320,066

25 Cash flow statement reconciliation	KSH	KSH
	2025	2024
Surplus/(Deficit) from operations	250,548,359	217,702,142
Cash flow from Investing Activities	(136,670,495)	(62,239,019)
Cash flows from financing activities	-	40,545,275
Net increase in cash in hand and bank	4,354,653	(9,373,677)
Cash and bank balance B/F	865,440	10,239,118
Cash and bank balance C/F	5,220,093	865,440

26. 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:

26.1 Credit risk

The University has exposure to credit risk, which is the risk that a counter party 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.

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 debts as estimated by the

Notes to the Financial Statements (Continued)

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:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	202,983,570	202,983,570	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	5,220,094	5,220,094	-	-
Total	208,203,664	208,203,664	-	-
As at 30 June 2024				
Receivables from exchange transactions	74,600,768	74,600,768	-	-
Receivables from non-exchange transactions	80,120,893	80,120,893	-	-
Bank balances	865,440	865,440	-	-
Total	155,587,101	155,587,101	-	-

The students under the fully performing category are paying their debts as they continue learning. The credit risk associated with these receivables is minimal and the allowance for non-collectable amounts that the University has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The entity has significant concentration of credit risk on amounts due from students.

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

26.2 Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Council, who has 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 entity 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.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	14,747,344	105,189,691	176,968,121	296,905,156
Provisions	-	-	-	-
Total	14,747,344	105,189,691	176,968,121	296,905,156
As at 30th June 2024				
Trade payables	19,470,177	138,876,664	233,642,120	391,988,961
Provisions	-	-	-	-
Total	19,470,177	138,876,664	233,642,120	391,988,961

26.3 Market risk

Council has put in place an internal audit function to assist it in assessing the risk faced by the entity 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. 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.

a) Foreign currency risk

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency.

b) Interest rate risk

Interest rate risk is the risk that the entity'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. The University was exposed to interest rate risk.

Management of interest rate risk

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

Notes to the Financial Statements (Continued)

Sensitivity analysis

The University analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. Using the end of the year figures, the sensitivity analysis indicates no impact on the statement of financial performance; this is due to the fact that at the end of the financial year there were no investment that would be affected by interest rate fluctuations.

26.4 Capital Risk Management

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

Description	2025	2024
	Kshs	Kshs
Revaluation Reserve	420,273,318	420,273,318
Accumulated Surplus	561,716,750	311,168,390
Capital Reserve	1,259,389,169	1,275,337,573
Total Funds	2,241,379,236	2,006,779,281
Total Borrowings	-	-
Less: Cash and Bank Balances	5,220,094	865,440
Net Debt/ (Excess Cash and Cash Equivalents)	5,220,094	865,440
Gearing	-	-

The university did not borrow in the financial year under review.

27. Related Party Balances- IPSAS 20-

27.1 Nature of related party relationships

The University regards a related party as a person or an Institution with the ability to exert control individually or jointly, or to exercise significant influence over the university, or vice versa. Members of key management are regarded as related parties and comprise Council and Management. The entity is related to;

- i) The National Government
- ii) The Parent Ministry
- iii) Key management
- iv) Council

	2025	2024
	Ksh	Ksh
Transactions with related parties		
a. Grants from the Govt.		
Grants from the Govt.	446,703,524	515,213,922
b. Key Mgt. Compensation		
Compensation to the CEO	16,875,332	19,410,231
Compensation to Key Mgt.	21,457,020	22,359,410
Total	38,332,352	41,769,641

28. Disclosure on Sustainability of service

The University has employed the following strategies to improve on its sustainability of service and reduce its operational costs

- a) Cost cutting initiatives
- b) Increased student numbers
- c) Developed new programs

29. Contingent Liability-Litigation

The following matter is under litigation:

- a) Completion of the pending suit in court on land Parcel-Kamagambo/Kanyajuok/1004 between Rongo University and John Mbago.
- b) Completion of 200 meters perimeter wall contract between Rongo University and NACCA Africa

30. Events after the reporting period

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

31. Ultimate and Holding Entity

The entity is a Semi- Autonomous Government Agency under the Ministry of Education. Its ultimate parent is the Government of Kenya.

32. Currency

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

Appendix I: Implementation Status of Auditor-General’s Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the Office of the Auditor general for the FY 2023-2024-

	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved /Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>Basis for qualified Opinion</p> <p>Misstatement of Property, Plant and Equipment (P.P.E.) Balance The statement of financial position reflects property, plant and equipment balance of Kshs.2,216,969,957 as disclosed in Note 17 to the financial statements. includes building work in progress balance of Kshs.699,114,968 which, as disclosed in Note 18 to the financial statements, includes a balance of Kshs.7,476,123 in respect of the extension of clinic. However, review of documents revealed that the contract sum was Kshs.7,875,994 which had been fully paid as at 30 June, 2024. The resultant variance of Kshs.399,871 has not been reconciled or explained with documentary evidence.</p> <p>Similarly, the balance of Kshs.699,114,968 includes Kshs.9,801,305 in respect of graduation pavilion whose contract was awarded at a contract sum of Kshs.9,901,305 which was fully paid as at 30 June, 2024. The resultant variance of Kshs.100,000 has not been explained or reconciled.</p>	<p>As disclosed in Note 18 on work in progress, the extension of clinic had been paid Ksh 7,476,123 as at 30th June 2024 and had a few snags to be attended to thus the final payment of Ksh 399,871 had not been released to the contractor. The payment has since been made.</p> <p>As disclosed in Note 18 on work in progress, the graduation pavilion had been paid Ksh 9,801,305 as at 30th June 2024 and there were snags to be attended to and thus the final payment of Ksh. 100,000 had not been paid to the contractor. The payment has since been made after the contractor cleared the pending works</p> <p><i>Annex 1</i></p>	<p>Resolved</p>	

<p>In the circumstances, the accuracy and fair presentation of the property, plant and equipment balance of Kshs.2,216,969,957 could not be confirmed.</p> <p>The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Rongo University Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.</p>	<p>a) <i>Payment Vouchers, Contract, Contract Implementation minutes & Completion Certificate for Extension of Clinic.</i></p> <p>b) <i>Payment Vouchers, Contract, Contract Implementation minutes & Completion Certificate for Pavilion.</i></p>		
<p>Emphasis of Matter</p> <p>Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts reflects final income budget and actual on comparable basis amounts of Kshs.936,213,922 and Kshs.1,308,659,392 respective, resulting in over collection of revenue of Kshs.372,445,471. Further, the University spent Kshs.1,287,311,418 out of the actual income of Kshs.1,308,659,393, resulting in under-utilization of funds by Kshs.21,349,975 or 2% of the actual income.</p> <p>The over collection of revenue may be an indication of lack of accurate forecast of revenue, while the under-utilization may have adversely affected service delivery to the public.</p> <p>My opinion is not modified in respect of this matter.</p>	<p>The University budgets are based on estimates of student numbers subject to the actual number that may be on session during the financial year. Specifically:</p> <p>(i) The budgets are based on student numbers allocated by Kenya Universities and Colleges Central Placements Services (KUCCPS) which are done in May, however, the number of students that eventually report in September for the first years, may vary because of Inter-University and Inter-School transfers.</p> <p>(ii) During the year, some students may differ their programmes due to varied reasons e.g. on financial, medical and other grounds thereby causing under</p>	<p>Resolved</p>	<p>June 2025</p>

		<p>collections of school fees. In the same regard, some students who had deferred earlier pay school fees for previous periods hence, causing over collections in some years.</p> <p>This notwithstanding, the University has put in place measures to ensure that all revenues due to the University are collected.</p> <p>All planned activities that were not implemented in the year were budgeted for were carried to the subsequent years.</p> <p>The University Management will adhere to its Annual Budget and implement it according to planned activities.</p> <p style="text-align: center;">Annex 2;</p> <p>a) <i>Letter from Ministry on budget cuts</i> b) <i>Memo to students on fee collection</i> c) <i>Budget for 2024/25</i> d) <i>Evidence for deferment</i> e) <i>KUCCPS Communication on transfers</i></p>		
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	<p>Other Matter</p> <p>1.0 Prior Year Matters</p> <p>As indicated in the Implementation Status of Auditor-General's Recommendations section of the financial statements, various prior year audit issues had been resolved as at 30 June, 2024. However, Management has not provided evidence of how the issues were resolved. Further, various other issues remained unresolved as 30 June, 2024, and Management has not provided satisfactory reasons for the delay in resolving the prior year audit issues.</p>	<p>The University has since addressed a number of issues raised in the previous audit. However, those that require longer time will be concluded gradually</p> <p>Annex 3;</p> <p><i>Analysis of various issues raised and actions taken to resolve them and those still outstanding</i></p>	<p>Resolved</p>	
	<p>2.0 Climate Change Regulations</p> <p>Review of records and discussions with Management revealed that Rongo University has integrated climate change regulations and action plans into its operations, including implementing a Green Energy Policy, using solar energy, launching afforestation programs with a target of planting and growing 130,000 trees annually, and enhancing waste management with the goal of reducing of greenhouse gas emissions. However, most of these targets, particularly the afforestation goal, were not met, with only 9200 trees planted during the year under review. Additionally, the University lacks mechanisms to report sectoral greenhouse gas emissions. Monitoring and review mechanisms for climate performance were also absent, and there was no evidence that the University promotes public participation and consultation in developing climate change strategies and policies</p>	<p>a) The University has developed Energy Management Policy establishing protocols to ensure timely and accurate reporting of greenhouse gas emissions.</p> <p>b) With regard to allocation of resources, the University has appointed qualified personnel to streamline climate-related actions across sectors.</p> <p>c) To create a structured monitoring and review framework to regularly evaluate performance on climate mandates, the University has set clear targets in the Performance Contract. Performance Contract monitors the implementation of the climate mandate which is tabled in</p>	<p>Partly resolved</p>	<p>June 2026</p>

		<p>Management, Council and the line ministry on quarterly basis. d) The University planted 14 trees</p> <p>Annex 4; a) <i>Appointment letters</i> b) <i>PC report</i> c) <i>Tree planting plan & Report</i></p>		
	<p>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</p> <p>Conclusion</p> <p>As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.</p> <p>Basis for Conclusion</p> <p>1.0. Identification, Collection, and Accounting for Revenue</p> <p>1.1. Unaccounted for Research Grants</p> <p>The statement of financial performance reflects revenue from exchange transactions amount of Kshs.793,445,471 which, as disclosed in Note 4 to the financial statements, includes research income of Kshs.44,634,982. This amount was in addition to the Kshs.34,770,902 received in the previous two (2) financial years, bringing the total research income in three (3) years to Kshs.79,405,884. Out of this amount Kshs.72,965,294</p>	<p>These are conditional grants utilized for the intended purpose as per the grant agreements. The amount of Ksh 6,440,590 has now been settled as per the attached schedule and support documentation.</p> <p>Annex 5: Payment Vouchers, Research grants agreements, conditions and their out comes</p>	<p>Resolved</p>	

<p>has been supported by documents showing research works done and details of the outcomes of the concluded research over the last three years. Documents supporting research works in respect of the balance of Kshs.6,440,590 have not been provided for audit.</p> <p>In the circumstances, the value for money realized from the utilization of the research grants of Kshs.6,440,590 could not be confirmed.</p>			
<p>2.0. Accounts Payable</p> <p>The statement of financial position reflects total liabilities made up of current liabilities and non-current liabilities totaling Kshs.392,488,825 as disclosed in Notes 19a,19b,20,21a,21b and 22 to the financial statements. The following unsatisfactory matters were noted:</p> <p>2.1. Long Outstanding Trade payables</p> <p>Total trade and other payables balance of Kshs.388,072,222 as disclosed in the ageing analysis at Note 19c to the financial statements, includes balances totaling Kshs.273,815,624 that had been outstanding for more than a year. This was contrary to Regulation 42(1) of the Public Finance Management (National Government) Regulations,2015, which states that debt service payments shall be a first charge and the Accounting Officer shall ensure this is done to the extent possible that the entity does not default on debt.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>Long outstanding trade payables is majorly comprised of pension of Ksh 219,016,904 which was occasioned by the CBA'S that were not fully funded and inadequate funding from the exchequer. Additionally, caution money worth Ksh. 8,113,000 is only payable upon a student completing their four-year study programme. Ksh. 22,255,686 is retention money that will be paid when respective projects are complete. Ksh. 24,430,034 are school fees received in advance that will be utilized once students are invoiced for the subsequent semesters.</p>	<p>Partly Resolved</p>	<p>July 2028</p>

<p>2.2. Failure to Remit Pension Contributions</p> <p>Note 19b reflects a balance of Kshs.219,016,904 in respect of payroll creditors which represents unremitted pension deductions. This was contrary to Section 53A (1) of the Retirement Benefits Act, revised 2012, which requires an employer to remit deductions from an employee's emoluments to a retirement benefits scheme within 15 days of the deduction.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>Pension arrears were occasioned by the last signed three CBA's whose pension component was not funded. The University has gradually reduced the reported pension fund from Ksh. 219,016,904 to Ksh. 168,449,438. Additionally, the University has drawn a remedial plan on full settlement of the outstanding pension at a rate of Ksh. 40 million per year.</p> <p>Annex 6:</p> <p>a) <i>Evidence of payment indicating reduction in amounts owed</i></p> <p>b) <i>Remedial plan</i></p>	<p>Partly Resolved</p>	<p>July 2028</p>
<p>3.0. Regularity of Human Resource Management Practices</p> <p>3.1. Non-Compliance with the Public Finance Management Fiscal Responsibility Principles on Compensation of Employees</p> <p>The statement of financial performance reflects employee costs amount of Kshs.756,975,679 representing 58% of the University's total revenue of Kshs.1,308,659,393, which exceeded the limit of thirty-five percent (35%) set by in Regulation 26(1)(a) of the Public Finance Management (National Government) Regulations 2015. The high wage bill is an indication that most of the University's resources are spent on staff salaries at the expense of development projects and thus impacting negatively on service delivery.</p>	<p>b) The University will gradually resolve this through natural staff attrition and controlled staff recruitment based on approved staff establishment currently, the wage bill is 43% of total revenue</p>	<p>Partly Resolved</p>	<p>June 2028</p>

	<p>In the circumstance, Management was in breach of the law, and this situation if allowed to continue may negatively impact the University from achieving its development objectives.</p>			
	<p>3.2. Non-Compliance with the Law on Ethnic Composition in Staffing</p> <p>Review of the staff data provided revealed that the University had three hundred and fifty-five (355) employees out of which, two hundred and fifty-five (255) or 72% belong to the dominant ethnic community. This was contrary to Section 7 of the National Cohesion and Integration Act, 2008, which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff. No public establishment shall have more than one third of its staff from the same ethnic community</p>	<p>The University is an equal-opportunity employer. Non-compliance with ethnic composition was brought about by the inheritance of staff from the former Moi Institute of Technology.</p> <p>The University is progressively reducing the dominance of one ethnic group for example between 2012 –2023 the number of the dominant ethnic group has dropped from 352 to 309. This was occasioned by absorption of 59 casuals who are all support staff</p> <p>Annex 8; <i>a) Staff distribution by ethnicity</i> <i>b) HR Policy on equal opportunity employment</i></p>	<p>Partly Resolved</p>	<p>June 2028</p>

<p>4.0. Plant Property and Equipment</p> <p>The statement of financial position reflects property, plant and equipment balance of Kshs.2,217,469,822 which, as disclosed in Note 17 and 18 to the financial statements,</p> <p>Report of the Auditor-General on Rongo University for the year ended 30 June,20245</p> <p>includes building work in progress (WIP) balance of Kshs.699,114,968. The following unsatisfactory matters were noted:</p> <p>4.1. Delay in Completion of Library Construction</p> <p>The building work in progress (WIP) balance of Kshs.699,114,968 includes Kshs.644,540,129 in respect of library. Review of records revealed that the University awarded a local contractor the tender to construct a library at a contract sum of Kshs.1,358,342,492, with a commencement date of 4 January, 2019 and expected completion date of 15 January,2021 which was later extended to 5 February, 2025.However,review of the contract documents and project verification revealed that the certified works was at 49% as at 12 November, 2024 and the contractor was not on site. Management has indicated that the slow progress of the project has been occasioned by inadequate funds from the National Government.</p> <p>In the circumstances, the value for money realized from the expenditure of Kshs.644,540,129 on the contract could not be confirmed.</p>	<p>Construction of the Library is a government funded project. Low funding and budget cuts have slowed down the progress of its construction. At the time of the audit, the completion rate was at 47%. Extension of contract period was granted by the University and the Contractor is on site and the value of works ongoing at 51%. The University is committed to ensure the project completion by allocating more resources from its A-I-A. as we continually seek for more funding from the Government.</p> <p><i>Annex 9;</i></p> <ul style="list-style-type: none"> a) <i>Letter of Extension of Contract</i> b) <i>Evidence of budget cuts</i> c) <i>2023/24 & 2024/25 Budgets</i> d) <i>Request for Additional Funding</i> 	<p>Resolved</p>	
<p>4.2. Delay in Completion of Fish Ponds Project</p> <p>The Kshs.699,114,968 includes fish pond work in progress balance of Kshs.1,639,316. A review of the contract documents and project verification revealed that the University awarded the project to a local</p>	<p>The delay was occasioned by a dispute with the community on environmental</p>		

	<p>contractor to construct a fish pond at a contract sum of Kshs.4,500,000. However, review of records and project verification revealed that the project was behind schedule with respect to completion, with certified works standing at 45% as at 12 November, 2024. At the time of audit, the contractor was not on site, which Management has attributed to a dispute with the local community on environmental sustainability measures. Management has indicated that the dispute has since been resolved.</p> <p>In the circumstances, the value for money of the expenditure of Kshs.1,639,316 on the contract could not be confirmed.</p>	<p>sustainability measures. The issues were addressed and the contractor recalled to site.</p> <p>Annex 10:</p> <p>a) <i>Council Minutes on resolutions of environmental issues</i> b) <i>Letter to Contractor to report to site.</i> c) <i>Contract for Fish Pond</i> d) <i>Project Implementation Committee minutes</i> e) <i>Contract Extension letter</i></p>	<p>Resolved</p>	
	<p>4.3. Lack of Monitoring and Evaluation Reports</p> <p>Management did not provide documentary evidence of project status reports on non-financial performance for each individual program undertaken by the University. Further there was no documentary evidence provided indicating development and approval of systems to monitor and report on non-financial performance. In addition, no evidence was provided to show that the project status reports on non-financial performance for each individual program were submitted to the Cabinet Secretary and a copy sent to the Auditor-General. This was contrary to Regulation 136(3) of the Public Finance Management (National Governments) Regulations, 2015, which states that an accounting officer shall put in place efficient and effective systems to monitor and report on non-financial performance for his or her national government entity's individual programmes and projects based on the prescribed format under paragraphs (1) and (2) and submit a report to the Cabinet Secretary responsible for planning with a copy to the Auditor-General.</p>	<p>The University has appointed a Contract Implementation Team that monitors and reports on non-financial performance of university projects. These reports are submitted to Council and National Treasury (through GIMIS) on quarterly basis and annually in the format prescribed by PSASB.</p> <p>Annex 9; -</p> <p>a) <i>Appointment letters for Contract Implementation Committees</i> b) <i>Annex III on the annual reports and financial statements submitted to the National Treasury on Project Status reports as per the reporting template issued by the PSASB</i></p>	<p>Resolved</p>	

	In the circumstances, management was in breach of the law.	c) <i>Sample Project Implementation Committee Minutes.</i>		
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Prof. Samuel Gudu
Vice Chancellor

Appendix II: Projects Implemented by the Entity

	Project Title	Total Project Cost	Total Expended to date	Completion % to Date	Budget 2024/25	Actual	Source s of funds
	University Projects:						
1	Tuition Block & Laboratory Complex	400,000,000	36,816,017	5	32,000,000	6,010,938	
2	Fish pond	5,168,978	1,639,316	32	-	-	AIA
3	ERP Phase 1	20,000,000	8,000,000	40	5,000,000	8,000,000	AIA
4	Library	1,358,342,492	682,616,761	53	40,000,000	38,076,632	AIA
5	Perimeter Fence with chain link	43,913,310	17,418,413	75	36,000,000	24,434,098	AIA
6	Perimeter wall (200 meters)	5,692,170	4,637,788	81	-	-	AIA
7	Landscaping Phase 1 &2 (P1 Complete)	4,500,000	4,500,000	100	13,850,000	4,500,000	AIA
8	Extension of clinic phase 11	9,500,000	9,500,000	100	9,500,000	9,500,000	AIA
9	Graduation pavilion/sports facility Phase 1	9,901,305	9,901,305	100	34,000,000	9,901,305	AIA
11	Renovation of Ladies Hostels	6,410,160	6,410,160	100	7,000,000	6,410,160	AIA
12	Renovation of Men Hostels	8,263,492	8,263,492	100	9,000,000	8,263,492	AIA
13	CCTV Installation	7,114,332	7,114,332	100	8,800,000	7,381,118	AIA
	Grand Total	2,257,390,326	1,179,927,088		195,150,000	122,477,743	

Appendix III: Projects implemented by Rongo University, funded by the government

Project title	Project Number	Donor	Period/duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements. (Yes/No)
Tuition Block		Nil	9 yrs.	None	No	Yes

Appendix IV: Transfers from other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Education									
UFB	10/18/2024	Recurrent	196,377,836	YES					196,377,836
UFB	10/11/2024	Recurrent	41,268,700	YES					41,268,700
UFB	01/24/2025	Recurrent	993,966	YES					993,966
UFB	01/24/2025	Recurrent	63,260	YES					63,260
UFB	02/03/2025	Recurrent	13,649,040	YES					13,649,040
UFB	03/20/2025	Recurrent	169,525,800	YES					169,525,800
UFB	06/17/2025	Recurrent	59,719,510	YES					59,719,510
Sub Total			481,598,112						481,598,112
HELB	07/31/2024	Recurrent	1,722,290	YES					1,722,290
HELB	08/31/2024	Recurrent	3,168,145	YES					3,168,145
HELB	09/30/2024	Recurrent	11,690,270	YES					11,690,270
HELB	09/30/2024	Recurrent	51,772,700	YES					51,772,700
HELB	09/30/2024	Recurrent	9,397,485	YES					9,397,485
HELB	12/31/2024	Recurrent	4,693,784	YES					4,693,784
HELB	12/31/2024	Recurrent	60,628,060	YES					60,628,060
HELB	12/31/2024	Recurrent	3,060,850	YES					3,060,850
HELB	03/31/2025	Recurrent	1,844,628	YES					1,844,628
HELB	05/31/2025	Recurrent	46,660,275	YES					46,660,275
Sub Total			194,638,487	YES					194,638,487
Total			676,236,599	YES					676,236,599



REPUBLIC OF KENYA

MINISTRY OF EDUCATION
STATE DEPARTMENT FOR UNIVERSITY EDUCATION & RESEARCH

Appendix V: Inter entity Confirmation Letter by Rongo University as at 30th June (2025)

Reference Number	Date disbursed	Recurrent(A)	Development (B)	Total (C) A+B	Remarks
DEPT/REC/0020034804	8/13/2024	32,913,565.75	-	32,913,565.75	Capitation
DEPT/REC/0020035025	9/11/2024	32,913,565.70	-	32,913,565.70	Capitation
DEPT/REC/0020035256	10/8/2024	32,913,565.70	-	32,913,565.70	Capitation
	11/8/2024	32,913,566.00	-	32,913,566.00	Capitation
	12/5/2024	32,913,565.00	-	32,913,565.00	Capitation
	1/6/2025	32,913,566.00	-	32,913,566.00	Capitation
	1/7/2025	32,913,566.00	-	32,913,566.00	Capitation
	2/10/2025	32,913,566.00	-	32,913,566.00	Capitation
	3/13/2025	32,913,566.00	-	32,913,566.00	Capitation
	4/10/2025	32,913,566.00	-	32,913,566.00	Capitation
	5/2/2025	32,913,566.00	-	32,913,566.00	Capitation
	6/12/2025	32,913,564.00	-	32,913,564.00	Capitation
	6/27/2025	51,740,736.00	-	51,740,736.00	CBA Arrears
TOTAL		446,703,524.15		446,703,524.15	

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

FOR: PRINCIPAL SECRETARY
STATE DEPARTMENT FOR
UNIVERSITY EDUCATION
P. O. Box 9583 - 00200, NAIROBI

Finance Office

STATE DEPARTMENT FOR HIGHER EDUCATION AND RESEARCH

Head of Accounting Department: Name CPA Dr. Janet Chumba

Signature:



Date: 30th June 2025

Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objective	Project Activities	Q1	Q2	Q3	Q4	Source of funding	Implementing Partners
Tree Planting and book donation	Schools receiving books through RU participate in afforestation activities	Environmental conservation-adaptation and mitigation to climate change	Tree Planting Book Donation	2000				Donation by Absa bank and Equity Bank and RU generated resources	RU and Schools Absa bank Equity bank
Seedling Donation to Siala Technical Institute	Launching of tree planting by CS Ministry of Education	Awareness creation and education	Tree planting Seedling donation		200			Generated by RU and Ministry of Education resources	RU Siala TTI Ministry of Education
Tree Planting at Rongo University Child welfare Centre	RU Child welfare Centre	Environmental conservation and nutritional promotion through fruit tree and agroforestry practices	Fruit trees planting Agroforestry and Vegetable Garden		200			Child Fund Lake region Development RU environmental club	RU Child Fund Lake region Development Environmental club
Tree planting promotion in	Tree launch by PS State department	Awareness creation and	Tree planting		1000			RU and resources	Musimu Vocational Training

TVET institution at Musimu Kuria		capacity building					Ministry of Education	Rongo University State department of Higher Education
Tree planting during RU cultural week and national celebration (Jamhuri 2024)	Jamhuri day tree planting	Environmental conservation	Tree planting Environmental conservation awareness creation		2500		RU resources Migori County and national Government	Migori county and National Government Rongo University
Regreening Initiative- Tree planting in partnership with secondary schools	Tree planting from April to June in partnership with school during the long rain	Capacity building and environmental conservation	Tree donation to schools, communities and CBOs			12000	RU resources	Schools in Rongo subcounty Rongo University
Tree planting during Rongo University	Bonding day tree planting	Environmental conservation	Tree planting within the school Tree donation to the staff			3478	RU resources	Rongo University

Bonding Day									
World Environment Day 2025	Tree donation and planting and Siruti Technical Institute	Adaptation and mitigation to climate change Awareness creation	Tree planting and environment clean up				1000	County Government NEMA RU NGOs and CBOs	County government NEMA RU NGOs and CBOs
RU avenue planting and landscaping	Tree planting	Tree planting environmental conservation	Tree planting Landscaping				250	RU council	RU

Appendix VI: Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VI
Program	Sub Program	Disaster Type	Category of Disaster Related Activity that Require Expenditure Reporting (Response/Recovery/Mitigation/Preparedness)	Expenditure Item	Amount (Ksh)	Comments
Education	Rongo University	Fire	Mitigation	Insurance	625,603	Peril and fire

- iv Ensuring that part of the University is under CCTV surveillance to deter Crime, monitor scenarios, arrive at the right decisions, gather evidence and maintain records.

11. Report of Council

At the end of every financial year, the Council submits the Annual Report and Financial Statements to the relevant government departments. For the year ended 30th June 2025, the Report presents the following:

i) Principal activity

The principal activity of the University continues to be the provision of higher education.

ii) Results

The results of the entity for the year ended 30th June 2025 are set out on pages cii to 50

iii) Directors

The members of the University Council, who held office during the year ending 30th June 2025 were:

- | | |
|--------------------------------|----------------------------|
| a) Dr. Catherine Wangeci | - Chairperson |
| b) Prof. Kefah Muiruri Njenga | - Member |
| c) Mr. Alfred Mogeni Baswei | - Member |
| d) Ms. Maureen Nekesa Busolo | - Member |
| e) Ms. Alice Jepkirui Sitienei | - Member |
| f) Mr. Evans Mugoya Atambo | - Rep.PS. MoEST |
| g) Mr. Festus Mwanzi Peter | - Rep. CS Treasury |
| h) Prof. Samuel O. Gudu | -Vice-Chancellor/Secretary |

iv) Rongo University does not fall under category 3

v) Auditors

The Office of the Auditor General is responsible for the statutory audit of the University in accordance with the provisions of Article 229 of the Constitution and Public Audit Act, 2015.

By order of the University Council.



Prof. Samuel Gudu

Vice-Chancellor

12. Statement of Councils' Responsibilities

Section 81 of the Public Finance Management Act, 2012 and section 47 of the Universities Act, 2012 require Council to prepare financial statements in respect of Rongo 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 year ended 30th June 2025. The Council is also required to ensure 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 Rongo University.

The Council is responsible for the preparation and presentation of the Rongo University's financial statements, which give a true and fair view of the state of affairs of Rongo University for and as at the end of the financial year ended on 30th June 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of Rongo University; (iii) 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; (iv) safeguarding the assets of Rongo University; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

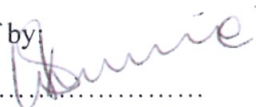
Nothing has come to the attention of the Council to indicate that the Rongo University will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Rongo University financial statements were approved by Council on 15th August, 2025.

Signed on its behalf by:

Chair of Council.....



Vice-Chancellor.....

