

REPUBLIC OF KENYA




*Enhancing Accountability*



PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	09 APR 2025 Wednesday DAY.
TABLED BY:	Hon. Naomi Wago, MP Deputy Majority Party Whip
CLERK-AT THE-TABLE:	Halima Ahmed

**OF**

**THE AUDITOR-GENERAL**

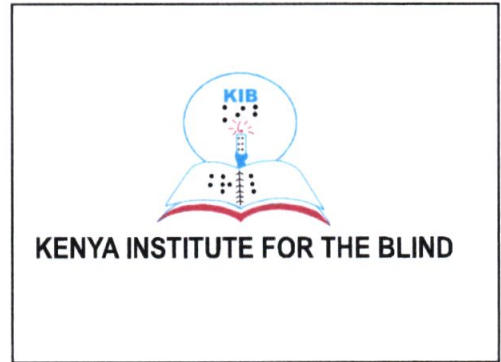
**ON**

**KENYA INSTITUTE FOR THE BLIND**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

OFFICE OF THE AUDITOR GENERAL  
P. O. BOX 304 - 00100, NAIROBI  
REGISTRY  
23 DEC 2024  
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30<sup>th</sup> June 2024



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**KENYA INSTITUTE FOR THE BLIND**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2024**

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

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## **1. Acronyms and Definition of Key Terms**

### **A: Acronyms**

AIA	Appropriation in Aid
BETA	Bottom -up Economic Transformation Agenda
BOM	Board of Management
DG	Director General
CBC	Competency-Based Curriculum
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
ICEVI	International Council for the Education of Persons with Visual Impairment
KIB	Kenya Institute for the Blind
NT	National Treasury
NCPWD	National Council for Persons with Disabilities
O&M	Orientation and Mobility
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PAYE	Pay As You Earn
PFM	Public Finance Management
PPE	Property Plant & Equipment
PWDs	Persons With Disabilities
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SDGs	Sustainable Development Goals
SC	State Corporations
WB	World Bank

### **B: Definition of Key Terms**

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

**Comparative Year-** Means the prior period.

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## **2. KEY ENTITY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The Kenya Institute for the Blind was started in 1968 as an NGO named Hadley School for the Blind. Its core function then was the provision of Braille reading materials and correspondence courses to persons who were blind. The school was sponsored by the Hadley International School for the Blind (USA) and the government of Kenya (GOK) through the Ministry of Education Science and Technology (MOEST). The Institute was pioneered by the late Jason Mutugi, a Kenyan who was blind and an alumnus of Hadley International School for the Blind.

KIB was later registered as a Public National Resource Centre for Persons with Visual Impairment by the MOE in 2004 under the Education Act 1968. The government took full charge of the institute in 2006 when the first Principal was posted to the institute, a Board of Governors (BOG) appointed by the Minister for Education and teachers posted to the institute by the Teachers Service Commission (TSC).

Kenya Institute for the Blind was registered in 04/06/2012 under registration number SP/ED/227/2012 and is currently categorized as a National Resource and Educational Rehabilitation Centre for the Visually Impaired and its operations are governed under the Basic Education Act, 2013. The institute has two categories of workers, namely, the teaching and the non-teaching staff. The teaching staff are posted by the Teachers Service Commission (TSC) while the non-teaching staff are hired by the BOM.

### **(b) Principal Activities**

KIB is a national resource centre registered and financed by the Ministry of Education through the Directorate of Special Needs Education. Its mandate is to provide specialised education-related services for learners and trainees with visual impairment in Kenya.

**Vision :** Quality education for inclusion and self-reliance for persons with visual impairment.

**Mission :** To produce and provide specialized materials and services to enable persons with visual impairment access quality education and participate fully in society.

#### **Core Values**

1. Patriotism
2. Human Dignity
3. Non-discrimination
4. Sustainable Development
5. Good Governance

**Key Entity Information and Management (continued)**

**Key Entity Information and Management (continued)**

6. Patriotism
7. Human Dignity
8. Non-discrimination
9. Sustainable Development
10. Good Governance

The Institute has the following 8 strategic Objectives in the Strategic Plan for 2018 – 2023.

1. Produce teaching, learning and general materials in Braille and other accessible formats for use by Persons with Visual impairments.
2. Offer rehabilitation services to enable children and adults who lose their sight to gain inclusion in school, workplace and community.
3. Build capacity of auxiliary personnel to provide services for persons with visual impairment at school, workplace and community.
4. Promote the creation and dissemination of information on visual impairment in Kenya
5. Supply and maintain assistive technologies, devices and equipment for persons with visual impairment.
6. Promote the uptake and use of ICTs and library services by persons with visual impairment in education, recreation and independent living.
7. Promote Braille literacy and oversee the use of standard Braille in Kenya.
8. Generate revenue and other resources to facilitate full exercise of the mandate of the Institute.

The Principal functions of KIB are:

1. Production and provision of appropriate and accessible teaching and learning materials.
2. Supply of assistive technology and devices for learners and other persons with visual impairment.
3. Provision of educational rehabilitation and compensatory skills training for learners and trainees who lose their sight while in school.
4. Training in Braille transcription and related services and provision of library and information services.
5. Offer information and library services

**Key Entity Information and Management (continued)**

**(c) Key Management**

Kenya Institute for the Blind day-to-day management is under the following key organs:

No.	Designation	Name
1.	Board of Management	<b>Mr. Peter Muasya</b>
2.	Principal	<b>Mrs. Anne Mwanthi</b>
3.	Deputy Principal	<b>Mrs. Lydia Karanja (Upto 30<sup>th</sup> April 2024)</b>

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal	<b>Mrs. Anne Mwanthi</b>
2.	Deputy Principal	<b>Mrs. Lydia Karanja (Upto 30<sup>th</sup> April 2024)</b>
3.	HOD -Training, Rehabilitation and Placement Department	<b>Mr. George Musyoka</b>
4.	HOD-Public Information Services Department	<b>Mr. Martin Obiero</b>
5.	HOD-Educational Resources Department	<b>Mrs. Celina Mutisya</b>
6.	HOD-Finance Department	<b>Mrs. Emmily Kitty</b>
7.	HOD-Procurement Department	<b>Mr. Lawrence Kinyua</b>



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**(e) Fiduciary Oversight Arrangements**

KIB has one Committee that meets deliberate and receive reports on the affairs of the Institute which is:

- BOM Executive Committee.

**(f) KIB Headquarters**

P.O Box 31082 - 00600, Nairobi – Kenya  
Langata Road, Off Mai Mahiu Road  
Nairobi, KENYA

**(g) KIB Contacts**

Telephone: +254 (0)717 504908 or (0) 20 600 5712 or (0) 20 600 4399

E-mail: [kblind@keib.or.ke](mailto:kblind@keib.or.ke)

Website: [www.keib.or.ke](http://www.keib.or.ke)

Facebook: Kenya Institute for the Blind

**(h) KIB Bankers**

1. Standard Chartered Bank  
Branch: Langata  
P.o Box 26073-00100  
Nairobi
2. Cooperative Bank  
Branch: Langata  
P.o Box 3003-00100  
Nairobi

**(i) Independent Auditor**

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

00100 GPO

Nairobi, Kenya

**(j) Principal Legal Adviser**

The Attorney General,

State Law Office and Department of Justice,



Harambee Avenue.

P.o Box 40112.


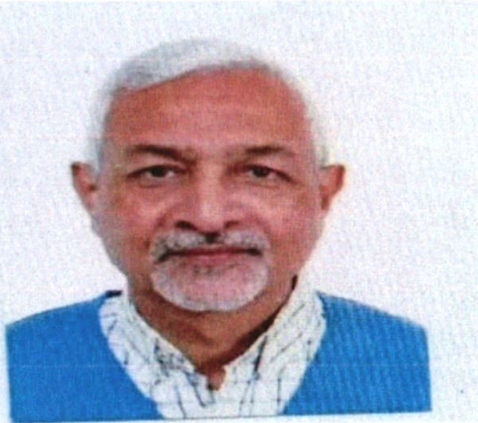

City Square 00200.

Nairobi, Kenya.

3. Board of Management

Ref	Directors	Details
1.	<p>Mr. Peter M. Muasya</p>  <p>CHAIRMAN, BOM</p>	<ul style="list-style-type: none"> <li>- Masters of Science in Social Work and Community Development.</li> <li>- 15 years' experience in Education and Rehabilitation of the visually impaired persons</li> <li>- 24 years' experience in disability Inclusive Development.</li> <li>- Executive Director – Agency for Disability and Development in Africa. (ADDA)</li> </ul>
2.	<p>Dr. Philomena Tanui</p>  <p>VICE – CHAIRPERSON, BOM</p>	<ul style="list-style-type: none"> <li>- Ph.D – Rehabilitation Education and Research</li> <li>- Director – Kerio CarePlus.</li> </ul>

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<p>3.</p>	<p>Mr. Anderson Kiraithe</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> <li>- Masters of Environmental Education in Community Development.</li> <li>- Community Development Practitioner</li> </ul> <p>Inclusive Development Director- CBM Global</p>
<p>4.</p>	<p>Mr. Ramesh - Peshavaria</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> <li>- Degree in Civil Aviation.</li> <li>- Captain – Air Kenya</li> </ul>
<p>5</p>	<p>Mr. Nehemiah Kigen.</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> <li>- B.Ed. in Special Needs Education.</li> <li>- Customer Operations – Safaricom PLC</li> </ul>

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<p>6</p>	<p>Mr. Colbert Ojiambo</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> <li>- LLM Degree – International Trade and Investment.</li> <li>- Advocate of the High Court of Kenya</li> <li>- Partner – Acorn Law Advocates – LLP</li> </ul>
<p>7</p>	<p>Ms. Mary Muturi</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> <li>- Master’s Degree in Medical Sociology.</li> <li>- Consultant – Macy Consultancy</li> </ul>




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<p>8</p>	<p>Dr. Bernard Mogesa</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> <li>- PhD in Special Needs Education</li> <li>- CEO – Kenya National Commission on Human Rights.</li> </ul>
<p>9</p>	<p>Ms. Lucy Murungi</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> <li>- B.Ed. in Special Needs Education.</li> <li>- Lecturer – Kenya Institute for the Blind</li> <li>- 31 years’ experience in Special Needs Education</li> </ul>
<p>10</p>	<p>Ms. Anjeline Okola</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> <li>- Master’s Degree in Development Studies.</li> <li>- Programme Coordinator – Ecumenical Disability Advocates Network (EDAN)</li> </ul>




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<p>11</p>	<p>Mr. Fredrick Haga, OGW</p>  <p>MOE REPRESENTATIVE</p>	<ul style="list-style-type: none"> <li>- Master's Degree in Inclusive and Special Education.</li> <li>- Director – Directorate of Special Needs Education: Ministry of Education (MOE)</li> </ul>
<p>12</p>	<p>Ms. Ruth Gasson</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> <li>- Degree in Special Needs in Education – University of Nairobi</li> <li>- PGDE – Higher Education in Autism Spectrum Disorder</li> <li>- Director – Autism Spectrum Society</li> </ul>



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13	<p data-bbox="320 197 564 226">Mrs. Anne Mwanthi</p>  <p data-bbox="320 786 475 815">PRINCIPAL</p>	<ul data-bbox="1082 230 1465 660" style="list-style-type: none"><li>- B.Ed. (Arts)</li><li>- Post Graduate training in Special Needs Education (SNE)</li><li>- Post Graduate training in Educational Management and Administration.</li><li>- 31 years' experience in SNE.</li><li>- 23 years' experience in Education Management and Administration in SNE.</li><li>-</li></ul>
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**4. Key Management Team /Senior Management Team**

	<b>Management</b>	<b>Details</b>
1.	<p>Mrs. Anne Mwanthi</p>  <p>PRINCIPAL</p>	<ul style="list-style-type: none"> <li>- B.Ed. (Arts)</li> <li>- Post Graduate training in Special Needs Education (SNE)</li> <li>- Post Graduate training in Educational Management and Administration.</li> <li>- 31 years' experience in SNE.</li> <li>- 23 years' experience in Education Management and Administration in SNE.</li> </ul>
2.	<p>Mrs. Lydia Kyalo</p>  <p>Deputy Principal</p>	<ul style="list-style-type: none"> <li>- B.Ed. in Special Needs Education.</li> <li>- 5 years' experience in Educational Administration.</li> <li>- 30 years' experience in SNE</li> <li>- Former Deputy Principal in KIB – 2019 – 2024</li> <li>- Redeployed in April 2024.</li> </ul>
3.	<p>Mrs Celina Mutisya</p>  <p>HOD - EDUCATIONAL RESOURCES</p>	<ul style="list-style-type: none"> <li>- M.Ed. in Special Needs Education.</li> <li>- 24 years' experience in SNE.</li> <li>- Lecturer at KIB</li> </ul>

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<p>4.</p>	<p>Mr. George Musyoka</p>  <p>HOD – TRAINING, REHABILITATION AND PLACEMENT</p>	<ul style="list-style-type: none"> <li>- B.Ed. in Special Needs Education.</li> <li>- 14 years' experience in SNE.</li> <li>- Lecturer at KIB.</li> </ul>
<p>5.</p>	<p>Mr Martin Obiero</p>  <p>HOD- PUBLIC INFORMATION SERVICES</p>	<ul style="list-style-type: none"> <li>- M.Ed. in Special Needs Education.</li> <li>- 14 years' experience in SNE.</li> <li>- Lecturer at KIB.</li> <li>- Ag. HOD – Policy, Outreach and Coordination of Services.</li> </ul>

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<p>6.</p>	<p>Mrs. Emmily Kitty</p>  <p>HOD – FINANCE</p>	<ul style="list-style-type: none"> <li>- Bachelor's degree in Commerce (Finance Option)</li> <li>- CPA (K)-Member no. 22550</li> <li>- 15 years' experience in the profession.</li> </ul>
<p>7.</p>	<p>Mr. Lawrence Kinyua</p>  <p>HOD – SUPPLY CHAIN MANAGEMENT</p>	<ul style="list-style-type: none"> <li>- Bachelors' Degree in Business Administration and Management (Purchasing and Supply Chain Management).</li> <li>- 11 years' experience in procurement at KIB</li> </ul>

## **5. Chairman's Statement**

Ladies and Gentlemen, Members of the Board, Partners, and Stakeholders:

The Board of Management (BOM), Kenya Institute for the Blind (KIB), is pleased to present to you the Annual Report and Financial Statements for the year ended **30<sup>th</sup> June 2024**. It is an honour to present a brief overview of KIB's key activities for the 2023-2024 financial year, with a specific focus on how these activities align with the Bottom-Up Economic Transformation Agenda (BETA), Kenya Vision 2030, and the United Nations Sustainable Development Goals (SDGs). These frameworks serve as guiding pillars in our efforts to empower persons with visual impairments, promote Inclusive Education, and contribute to the national and global development agenda. During the year under review, KIB provided:

### **a) Training and rehabilitation for Social and Economic Inclusion**

Aligned with **BETA**, our training, rehabilitation and placement programs focus on empowering visually impaired persons with Activities of Daily Living (ADL) skills, preparing them for active participation in Kenya's economy. By enhancing job readiness, we are directly contributing to the government's focus on creating opportunities for marginalized groups and promoting equity in the job market. This also supports **Vision 2030** under the social pillar, which envisions a just, cohesive society with social equity, while reinforcing **SDG 4** (Quality Education) and **SDG 8** (Decent Work and Economic Growth) by promoting lifelong learning and employment opportunities for all.

### **b) Inclusive Education and Specialized Learning Materials**

KIB has made significant strides in the production of specialized learning materials, including Braille, large print, and digitized educational resources. This year, we successfully collaborated with the Ministry of Education to produce **CBC SNE Curriculum Learning and teaching materials for Grade 7**, to ensure that learners with visual impairments are not left behind in Kenya's educational reforms.

Our work aligns with **SDG 4**, ensuring inclusive and equitable quality education for all, while contributing to **Vision 2030's** goal of transforming Kenya into a knowledge-based economy through education. Furthermore, this initiative supports **BETA** by enhancing the accessibility of education for marginalized populations.

#### **1. Digital Transformation and Access to E-Content**

Recognizing the global shift towards digital learning, KIB has invested in creating **e-content** and digital content. This aligns with **SDG 9** (Industry, Innovation, and Infrastructure), as we integrate technology into education and promote innovation to reduce inequality. It also ties into **BETA's digital economy** focus, by ensuring visually impaired learners can access and benefit from digital resources.

#### **2. Strategic Partnerships and Advocacy**

To ensure sustainable impact, KIB has strengthened its partnerships with local and international

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organizations, including government agencies, non-profit and private sector partners. Through these collaborations, we have mobilized resources and expertise to scale our programs. This addresses **SDG 17** (Partnerships for the Goals) and supports **Vision 2030's** economic and social pillars by fostering partnerships that lead to innovative solutions and shared growth.

The board has noted some internal and external challenges which affect the smooth running of Kenya Institute for the Blind such as:

**Limited Funding:** The demand for specialized resources far outweighs the funding available. This limits the scope of our programs and our ability to reach more learners across the country.

**Technological Gaps:** The digitization of educational content is a critical step forward, but there remain gaps in access to necessary technologies, such as Braille printers, assistive software, and devices.

**Awareness and Advocacy:** There is still a significant gap in societal awareness about the needs and potential of individuals with visual impairments. This affects their integration into mainstream education and the workforce.

KIB is Looking ahead, we are committed to addressing these challenges through **Resource Mobilization and advocacy, expansion of Digital Learning Platforms and strategic partnerships**. In conclusion, the Kenya Institute for the Blind has made significant strides this year, and while challenges persist, our determination to continue improving the lives of individuals with visual impairments remains steadfast. We thank our partners, donors, staff, and the government for their unwavering support.

I urge that we continue working together to create a more inclusive society where every individual, regardless of ability, has the opportunity to thrive.



.....  
**Name: Peter M. Muasya**  
**Chairman, Board of Management.**  
**Date:6/12/2024**

## **6. Report of the Principal**

This report highlights the financial performance of the Kenya Institute for the Blind (KIB) for the financial year 2023-2024. The year has been marked by significant milestones in both revenue growth and expenditure. This has ensured that the Institute remains committed to providing specialized services to persons with visual impairments (PWDs). The financial stability we have achieved underscores our continued focus on resource management and stakeholder engagement.

I would like to extend my sincere gratitude to all our stakeholders for their unwavering support throughout the year. First, I express my appreciation to the Government of Kenya for its continued financial assistance and policy guidance. To our generous donors, sponsors, and partners, your contributions have empowered us to make significant strides in service delivery.

A heartfelt thank you goes to our institute's clients—persons with visual impairments (PWDs), their families, and the community, who trust us to deliver critical services and support. Your confidence in our programs inspires us to continuously improve and innovate.

Lastly, I acknowledge the dedication and hard work of the entire KIB staff. Your commitment to excellence in teaching, rehabilitation, and administration ensures that the institute achieves its mission of supporting persons with visual impairments.

The fiscal year 2023-2024 has seen a remarkable improvement in the institute's financial standing. KIB experienced significant growth in **Appropriation in Aid (AIA)**, as well as a corresponding increase in expenditure. One of the most notable achievements of the year has been the substantial increase in our **Appropriation in Aid (AIA)**, which rose from **KSh 8.9 million** in the previous financial year to **KSh 91.8 million** this year. This growth represents an over **900% increase**, which has had a transformative impact on our ability to expand services, invest in infrastructure, and procure vital resources. This funding has been crucial for our day-to-day operations and the ongoing development of new programs for persons with visual impairments.

I am proud to report that the Kenya Institute for the Blind has fully complied with the government's directive to settle all financial obligations to suppliers and service providers. As of the close of this financial year, the institute has no pending bills, ensuring that we maintain good relationships with our suppliers and uphold our financial integrity. This compliance strengthens our financial standing and trust with external partners, ensuring continuity in service delivery.

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Despite the increase in both revenue and expenditure, the institute remains steadfast in its core mandate of delivering specialized services and support to **Persons with Visual Impairments (PVDs)**. We have continued to offer:

- a) production and provision of appropriate and accessible teaching and learning materials for learners and other persons with visual impairments.
- b) supply of assistive technology and devices for learners and other persons with visual impairments.
- c) provision of educational rehabilitation and compensatory skills training for learners and trainees who lose their sight while in school
- d) training in Braille transcription and related services and provision of library and information services.

i) **Training, Rehabilitation and Placement**

Over the financial year 2023-2024, the Institute has made significant progress in equipping learners with essential skills, fostering independence, and supporting their holistic development. These efforts, supported by strategic partnerships and stakeholder involvement, have been key in enhancing the lives of persons with visual impairments.

The institute successfully trained a total of **63 learners** and trainees with visual impairments. Of these, **11 learners were sponsored by the National Council for Persons with Disabilities (NCPWD)**, enabling access to education and training resources that would otherwise be unavailable. This sponsorship played a crucial role in expanding the reach of our services, especially to those from disadvantaged backgrounds.

- ii) In our ongoing efforts to promote independence among learners, the Institute conducted **Orientation and Mobility (O&M)** practical lessons. These lessons included trips to the **Nairobi City Centre**, where learners practised navigating public spaces independently. This program has been instrumental in helping learners develop critical mobility skills, building their confidence in everyday movements and improving their quality of life. In Activities of Daily Living training, newly blinded learners acquired skills in personal care and grooming, cooking, cleaning, and personal organization, gaining considerable independence in daily life and less reliance on assistance from others.
- iii) Recognizing the importance of mental and emotional well-being, the Institute carried out **Psychosocial visits to 30 families** of learners. These visits were aimed at providing emotional support to both learners and their families, addressing specific challenges they face, and offering Counselling services. This initiative has had a positive impact on the families, helping them to better understand and support their visually impaired members.

Kenya Institute for the Blind remains committed to nurturing the talents of its learners. In 2023-2024, the Institute actively supported learners and trainees in participating in **sporting activities** such as **goalball**, a sport specifically designed for visually impaired athletes.

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In partnership with other institutions nationally and internationally, KIB partnered with the International Council for the Education of Persons with Visual Impairment (ICEVI) to have learners at KIB and their tutors participate in the 1<sup>st</sup> ICEVI Africa Conference held at the Panari Hotel in Nairobi for four days, in October 2023. This trip provided an opportunity for the learners to engage and interact with other persons with visual impairment both locally and internationally and learn from each other. These interactions are invaluable for learners as they build connections and expand their knowledge beyond the classroom.

In the Year under review, the Institute conducted a Students' Mentorship programme.



**KIB learners and trainees during Orientation and Mobility practical lessons**



**Kenya Institute for the blind learners after undergoing Mentorship programme.**

### **Educational Resources**

KIB Mission is to produce and provide specialized materials and services to enable persons with visual impairment access quality education and participate fully in society. KIB continues to advance its mission to produce and provide specialized materials and services that enable persons with visual impairments to access quality education and fully participate in society. KIB secured a contract with the Kenya Institute for Curriculum Development (KICD) to produce and distribute Competency-Based Curriculum (CBC) SNE textbooks and other learning and teaching materials for Grade 7. This effort resulted in the transcription and production of 37,620 braille volumes of Grade 7 CBC books, which were successfully distributed to 192 schools for the Blind, integrating programmes and inclusion units across the country. The initiative aims to bridge the educational gap by providing accessible learning materials.

In addition to traditional print materials, KIB partnered with the African Braille Centre to have six staff trained in the production of Accessible Digital Content for learners with print disabilities. The KIB production team was able to convert eighty-one supplementary curriculum books into accessible digital content for use by learners with print disabilities. These efforts aim to foster inclusive education through accessible digital content.

KIB received a donation of two KIBO Reading Devices from Hope Tech Plus Limited. The device enables the blind to read printed content. These devices are being used to make educational content digitally inclusive, empowering visually impaired learners with cutting-edge assistive technology.

These developments signify KIB's commitment to enhancing educational access and success for learners with visual impairments across Kenya. They align with our broader strategic objective of ensuring no learner is left behind in the quest for equitable and quality education.

### **Public Information Services.**

Marketing awareness creation enhanced access to KIB products and services. The Institute continue to register persons with Visual Impairment on Book share, the largest online library in the world for learners with print disabilities. The Institute marketed its products and services by participating in exhibitions and radio talks. This has resulted in a significant increase in the uptake of KIB's products and services.

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KIB staff exhibiting the Institute's products and services.

**Conclusion**

Kenya Institute for the Blind continues to deliver on its mandate to provide specialized training and support services to persons with visual impairments. Our efforts in training, producing educational materials in accessible digital formats, promoting independence, Psychosocial support, talent development, and counselling have yielded positive outcomes, contributing to the overall well-being of our learners. We remain committed to enhancing our programs and partnerships to ensure that every learner receives the tools they need to thrive.

.....  
**Name: Anne Mwanthi**  
**PRINCIPAL**  
**Date:6/12/2024**

### **7.Statement of Performance against Predetermined Objectives for FY 2023/2024**

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the national government Entity's performance against predetermined objectives.

The Institute has the following 8 strategic Objectives in the Strategic Plan for 2018 – 2023.

3. Produce teaching, learning and general materials in Braille and other accessible formats for use by Persons with Visual impairments.
4. Offer rehabilitation services to enable children and adults who lose their sight to gain inclusion in school, workplace and community.
9. Build capacity of auxiliary personnel to provide services for persons with visual impairment at school, workplace and community.
10. Promote the creation and dissemination of information on visual impairment in Kenya
11. Supply and maintain assistive technologies, devices and equipment for persons with visual impairment.
12. Promote the uptake and use of ICTs and library services by persons with visual impairment in education, recreation and independent living.
13. Promote Braille literacy and oversee the use of standard Braille in Kenya.
14. Generate revenue and other resources to facilitate full exercise of the mandate of the Institute.

In its programme-based plan. Kenya Institute for the Blind identified the following strategic pillars

- 1.Educational Resources
- 2.Training, Rehabilitation and Placement
- 3.Policy, Outreach and Coordination of Services
- 4.Public Information Services
- 5.Organisational Capacity development

KIB has 5 strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2018 - 2023.

KIB develops its annual work plans based on the above 5 pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The institute achieved its

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performance targets set for the FY 2023/2024 period for its 5 strategic pillars, as indicated in the table below:

<b>Strategic Pillar/Theme/Issues</b>	<b>Objective</b>	<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements</b>
<b>Educational Resources</b>	Produce teaching, learning and general materials in Braille and other accessible formats for use by Persons with Visual impairments	No of books Adapted and transcribed	Adapt and transcribe new books for production into accessible formats	104 books titles adapted and transcribed
		No. of new volumes of Braille books produced	Produce books in Braille	49,304 books transcribed into braille
		No. of visual illustration adapted	Adapt visual illustrations for use by learners with visual impairment	123 number of Visual illustrations adapted
<b>Training, Rehabilitation and Placement</b>	Increase the number of newly blinded persons admitted for rehabilitation and other courses.	Number of Persons offered Educational Rehabilitation	Provide educational rehabilitation to newly blinded persons.	25 Persons offered Educational Rehabilitation
		Number of Persons offered Occupational Rehabilitation	Provide occupational rehabilitation to persons who	24 Persons offered Occupational Rehabilitation

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			loose sight while at work	
		Number of families provided with psychosocial support	Provide psychosocial support to families of students on rehabilitation	30 families provided with psychosocial support
	Negotiate with government agencies and employers for fee payment, placement and retention of KIB graduates of rehabilitation.	Number of learners whose fees are fully paid by government	Engage with NCPWD for fee bursaries for students on rehabilitation	No learners fees fully paid by government
		No. of educational rehabilitation graduates placed in school	Place in schools graduates of educational rehabilitation	25 educational rehabilitation graduates placed in school
		No. of rehabilitated employees retained by their employers	Work with employers for retention of rehabilitated blind employees	15 rehabilitated employees retained by their employers
	Increase number of auxiliary workers trained to offer Braille, mobility and	No. of Braille transcribers trained	Train Braille Transcribers to provide transcription	6 Braille transcribers trained

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	independent living skills		services in schools	
		No. of persons offered short courses on blindness awareness	Offer short courses on blindness awareness and related services	16 persons offered short courses on blindness awareness
		No. of sporting activities introduced	Identify and introduce suitable sporting activities for students in the Institute	<b>1</b> sporting activity introduced
<b>Policy, Outreach and Coordinating Services</b>	Coordinate the provision of educational services for learners and trainees with visual impairment in Kenya	Number of organisations participating in annual stakeholders meeting	Identify and induct service providers into KIB sector coordinating role	No meeting for organisations participating in annual stakeholders meeting
		No. of annual stakeholder planning, coordination and review meetings held	Convene annual stakeholders planning, coordination and review meetings	1 number of annual stakeholder planning, coordination and review meetings held
	Ensure KIB's involvement and participating in	No. of national activities and events	Participate in national activities and	35 Number of national activities and

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	events and forums relating to visual impairment	participated by KIB	events of interest and relevance	events participated by KIB
		No. of international events attended by KIB	Participate in international events of relevance to KIB	3 international events attended by KIB
		No. of events related to visual impairment sponsored by KIB	Contribute sponsorship to events relating to visual impairment	5 events related to visual impairment sponsored by KIB
<b>Public Information Services</b>	Offer membership interfaces to international online libraries for Kenyans with visual impairment	No. of persons enrolled onto online library services	Enrol blind persons into the KIB online library service	75 persons enrolled onto online library services
		No. of new registrations to online libraries	Register members into online libraries for the blind	24 New registrations to online libraries
	Increase KIB publicity, visibility and profile	No. of exhibitions participated by KIB	Participate in exhibitions to showcase KIB's products and services	3 exhibitions participated in by KIB
		No. of KIB publicity	Produce and distribute KIB	148 KIB publicity

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		materials produced and distributed.	publicity materials	materials produced and distributed
<b>Organisational Capacity Development</b>	Increase KIB revenue to facilitate better provision of services	No. of annual public budgeting process participated	Participate in annual public budgeting process	One(1) annual public budgeting process participated
		Percentage Increase in MOE grant	Negotiate with MOE for increased financial allocation to KIB	<b>61%</b> Increase in MOE grant
		% increase in total KIB revenue from Appropriation in Aid	Collect all revenue from KIB Appropriation in Aid sources	Drop in A in A since Grade 8 SNE curriculum books were not ready for transcription and production by the Institute.

**8.(a)Corporate Governance Statement**

Kenya Institute for the Blind is keen to adhere to sound principles of good corporate governance. This is reflected by the Institute's values which include; Patriotism, Human Dignity, Non-discrimination, Sustainable Development and Good Governance.

In order to give quality services to our stake holders, the Institute's core values are guided by the Constitution of Kenya, 2010.

**(b)The Composition of BOM Members**

KIB is governed by a Board of Management (BOM) appointed by the Cabinet Secretary for Education in accordance with the Education Act No 14 of 2013 but with minor variations to meet the unique status of the Institute. As at 30<sup>th</sup> June 2024 the Institute had 12 Board of Management members. Members are drawn from different professional fields. The Board comprises of the Chairperson, six representatives of organizations offering services to Persons with Disability, one person representing persons with special needs, one person representing special group community, one representative of the teaching staff and one representative of partners. The Principal who is the Secretary to the BOM. The composition is inclusive of Persons with Disabilities. A half of the BOM members are women. The composition of the KIB Board observes the ethnic and regional diversity of the people of Kenya.

The Board has 4 committees which conduct business and report to the Full Board.

The committees include: the BOM Executive Committee, the Resource Mobilization Committee, the Performance Contract Monitoring Committee and the Development Committee.

**(c) Role of Board of Management**

- (i) Provides policy direction for implementation by the Principal in collaboration with the staff.
- (ii) Guides the Institute's management on corporate and governance issues.
- (iii) Ensures that the Institute's activities and programmes are in line with the Constitution of Kenya, the Basic Education Act 2013, other governing laws and the Institute's mandate.
- (iv) Ensures the provision of proper and adequate physical facilities for the Institute.
- (v) Works with the Institute's management to mobilize required resources.
- (vi) Administers and manages the resources of the Institute.
- (vii) Receives, collects and accounts for any funds accruing to the Institute.
- (viii) Ensures keeping of proper books of and records of accounts of the income, expenditure and assets of the Institution.

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- (ix) Recruits, employs and remunerates such number of non – teaching staff as may be required by the Institute and ensures staff discipline.
- (x) Ensures a culture of dialogue and participatory democratic governance of the Institute.
- (xi) Manage the institution’s affairs in accordance with the rules and regulations governing the occupational safety and health.
- (xii) Ensures that accounts of the Institute are audited and reported upon in accordance with the Public Audit Act, 2015.
- (xiii) Safeguards the Institute’s assets.

**(d) The Committees of the Board**

As at 30<sup>th</sup> June 2024, the Board of Management members attendance was as indicated in the table below:

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	<b>BOM Executive Committee</b>	Peter Muasya	Chairperson	8
		Philomena Tanui	Vice Chairperson	8
		Anne Mwanthi	Principal/Secretary	8
		Ramesh Peshavaria	Member	7
		Ruth Gasson	Member	8
		Nehemiah Kigen	Member	8
		Lydia Kyalo	DP(In attendance)	8
		Fredrick Haga	DSNE,MOE (In attendance)	8
2	<b>General Board Committee</b>	Peter Muasya	Chairperson	4
		Philomena Tanui	Vice chairperson	4
		Anne Mwanthi	Principal/Secretary	4
		Anderson Kiraithe	Member	4
		Fredrick Haga	DSNE,MOE (In attendance)	4
		Ramesh Peshavaria	Member	4
		Ruth Gasson	Member	4
		Nehemiah Kigen	Member	4
		Lydia Kyalo	DP(In attendance)	2
		Colbert Ojiambo	Member	4

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		Mary N. Muturi	Member	4
		Bernard Mogesa	Member	4
		Lucy Murungi	Member	4
3	<b>Consultative committee</b>	Peter Muasya	Chairperson	8
		Anne Mwanthi	Principal/Secretary	8
		Ruth Kerubo	State Counsel (In attendance)	2
4	<b>Resource Mobilization Committee</b>			
		Anderson Kiraithe	Chairperson	3
		Mary Muturi	Member	2
		Colbert Ojiambo	Member	3
		Ruth Gasson	Member	3
		Anne Mwanthi	Principal/Secretary	3
		Lydia Kyalo	DP (In attendance)	2
5	<b>Development Committee</b>		Chairperson	
		Peter Muasya		2
		Anne Mwanthi	Principal/Secretary	2
		Bernard Mogesa	Member	2
		Ramesh Peshavaria	Member	2
		Fredrick Haga	DSNE,MOE (In attendance)	2
		William Oloo Kumo	Architect (In attendance)	1
		Lydia Kyalo	DP (In attendance)	1
6	<b>Performance Contracting Committee</b>			
		Philomena Tanui	Vice chairperson	3
		Anne Mwanthi	Principal/Secretary	3
		Anjeline Okola	Member	3
		Nehemiah Kigen	Member	3
		Celina Mutisya	In attendance	1
		Lydia Kyalo	DP(In attendance)	2

\*Madam Lydia Kyalo was in attendance because she was the Institute's Deputy Principal.

\*Mr. Fredrick Haga was in attendance because he is the representative of the Ministry of Education.

## **9. Management Discussion and Analysis**

This section presents on the Institute operations and financial performance for the last three years. Kenya Institute for the Blind broad strategy includes production of educational and other materials in Braille, audio and other accessible digital formats; educational and occupational rehabilitation and training; outreach services; information and library services; and the supply of assistive devices.

### **Operational performance**

The Institute smooth performance has largely been contributed to by the work plans put in place annually. This is greatly supported by Procurement being done according to Public Procurement and Asset Disposal Act 2015. In improving production of Braille books, the Institute expanded the Braille Press Block in order to accommodate more braille equipment and ensure health and safety for staff as they work in a conducive environment.

The Institute, for the first time, procured a Staff Medical Insurance cover. This boosted employee satisfaction and improved the Institute's productivity. The management ensures that staff are paid on time and statutory deductions remitted.

### **Financial performance**

#### **(a) Rehabilitation Training programme**

The training mandate is to train and rehabilitate learners and other persons with visual impairment. Educational rehabilitation and compensatory skills training is provided for learners who lose their sight while in school. The learners are placed back in school after rehabilitation to complete their education. Training of Transcribers to offer print-to-Braille transcription within the learning institutions. Training in Occupational rehabilitation for persons with Visual Impairment and working with employers to have them placed back at work. KIB also offers training in Adapted Information Technology to learners who are Visually Impaired.

### **Educational Resources**

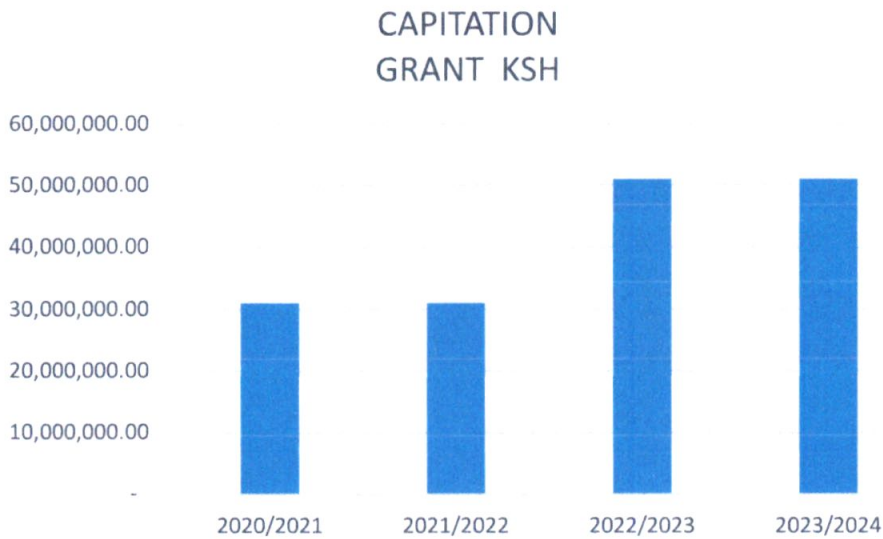
The Institute is mandated to produce learning materials for learners with visual impairment in Braille and other accessible formats. The Institute has managed to provide much needed educational materials i.e. books for learners in schools for the blind. In FY 2023/2024 the Institute transcribed and produced CBC books grade 7 curriculum books for learners with visual impairment distributed them to 192 schools countrywide. This helped the Institute to realize higher returns for A in A because of mass braille production.

KIB has also been able to transcribe and produce Service Delivery Charters into Braille for Government Agencies complying with Public Service Performance Contracting regulations.

**Institute revenue and expenditure trend**

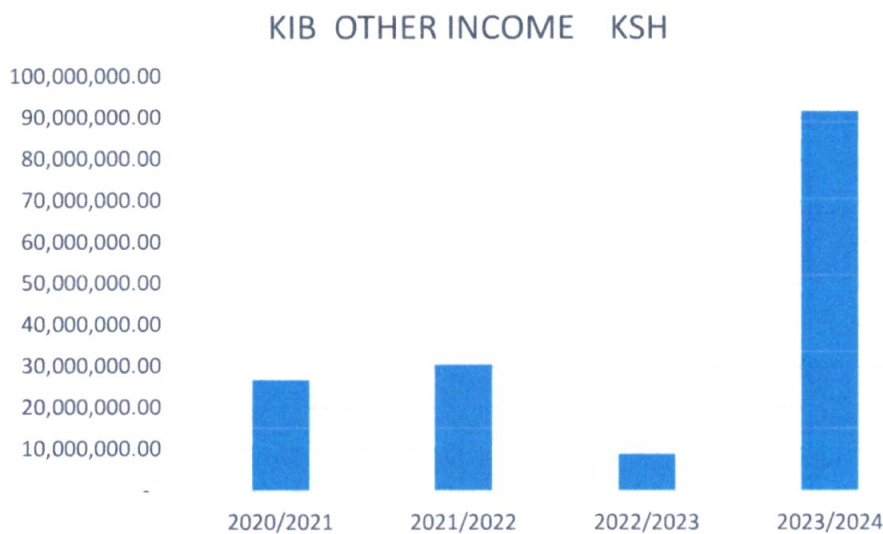
**Institute Revenue**

**Grants from the Ministry of Education for the last four years**



The grant mostly caters for personnel emoluments. The funding has shown improvement. In the last 2 years funding increased by 64% from Ksh 31,000,000 to Ksh 51,000,000. This has helped to facilitate the increased personnel costs that have been driven mainly by regulatory requirements. However, the Institute hopes for more funding to undertake its activities on development allocation to facilitate Phase 2 construction of Students Hostel.

**A four-year overview of growth of other income(s) earned by the Institute**

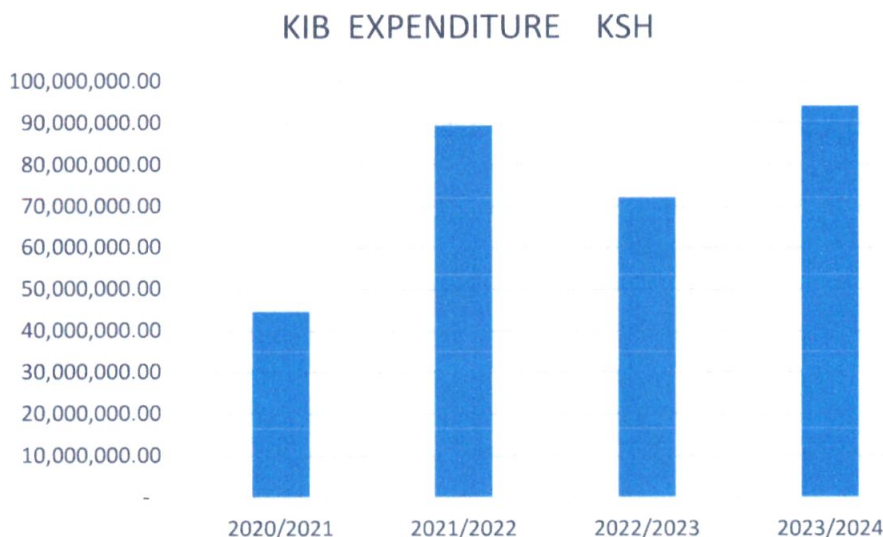


**Kenya Institute for the Blind  
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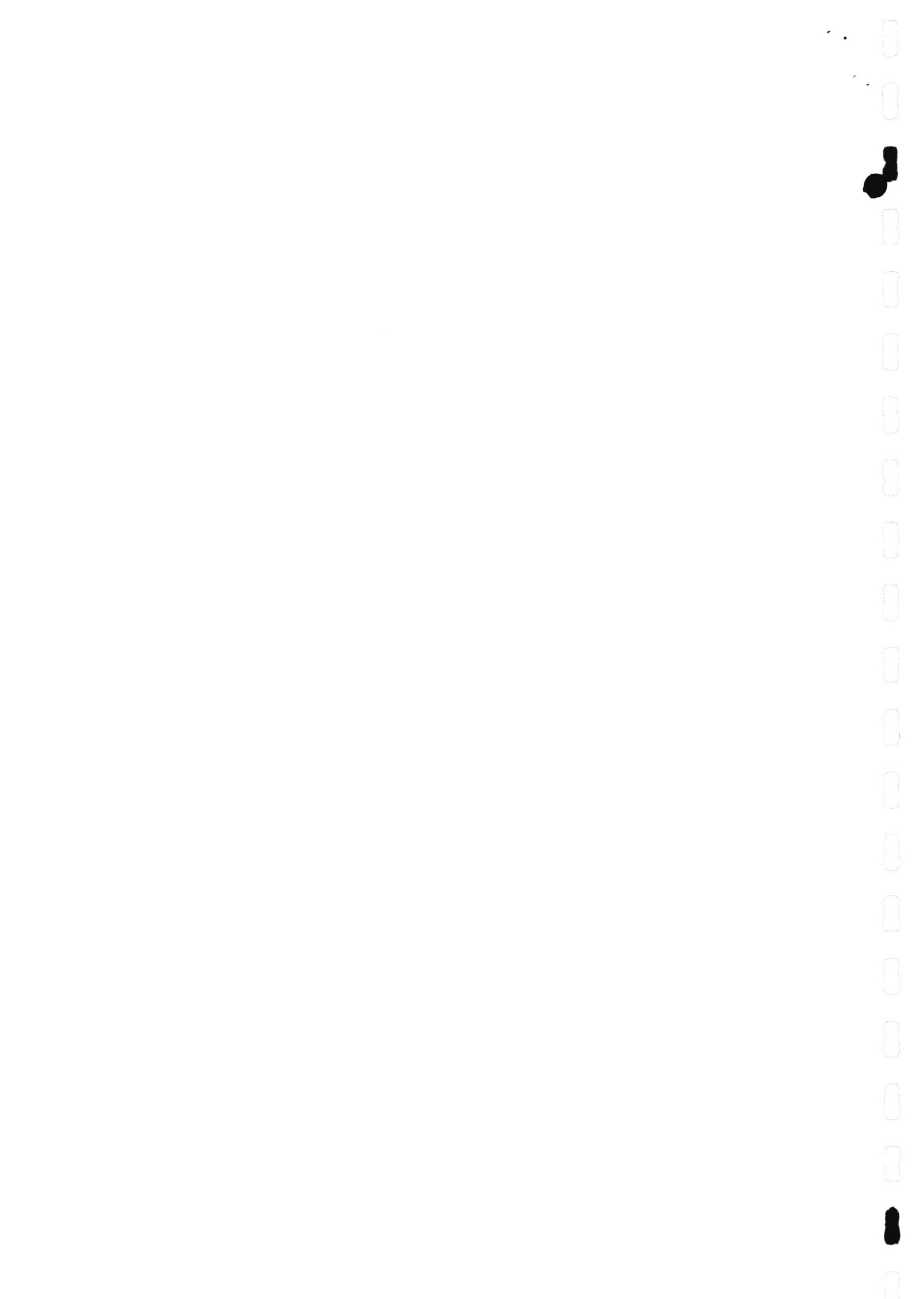
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Interest from investment has been one of our major sources of A in A of the Institute. Income in FY 2022/2023 drastically dropped because Money in the investment account paid the Contractor for the students Hostel. However, The Institute Appropriation in Aid showed improvement in FY 2023-2024 after being awarded a contract for the transcription and production of Grade 7 CBC books for learners with visual impairment.

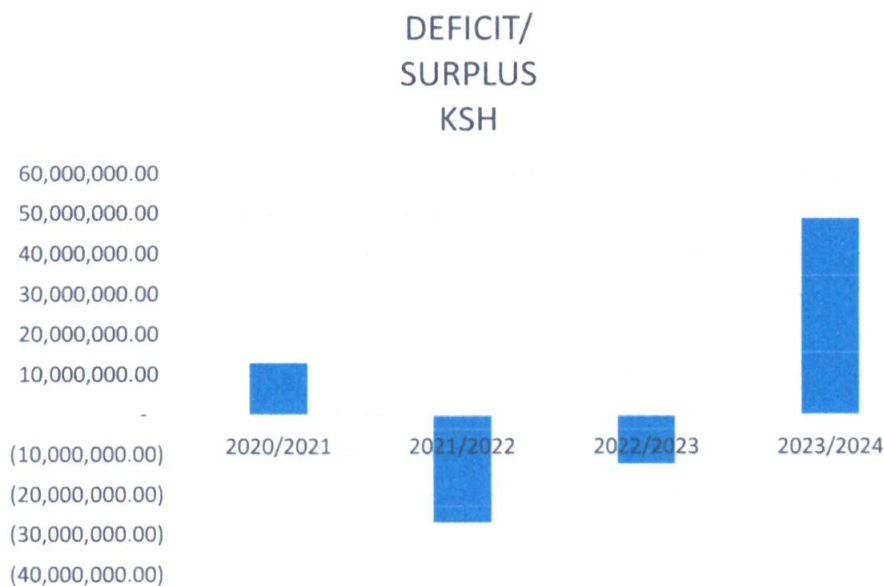
**A four-year overview of growth in expenditure of the school**



The Institute expenditure level has been on an upward trend. This has largely been driven by the Institute demand for services in operations and maintenance.



**Surplus/Deficit for the year & comparison of the same for the last four years**



In FY 2021/2022 construction of student hostel Block Phase 1 commenced and was funded by the Institute's reserves. In FY 2022-2023 the Institute paid the Contractor and part of retention money was also paid.

FY 2023-2024 the Institute transcribed and produced CBC Grade 7 books for learners with visual impairment. this resulted in a surplus in income. The surplus for FY 2023/204 will mainly fund the deficit in the FY 2024/2025 budget, with approval from the BOM.

## **10.Environmental and Sustainability Reporting.**

- i) **Sustainability strategy and profile** “ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.” This goal is a pivotal driver for positive change, emphasizing the transformative power of education in fostering a sustainable and equitable world.

KIB work aligns with SDG 4, ensuring inclusive and equitable quality education for all, while contributing to Vision 2030’s goal of transforming Kenya into a knowledge-based economy through education. Furthermore, this initiative supports BETA by enhancing the accessibility of education for marginalized populations. The institute is coming up with new and specialised methods to enhance inclusivity. Production of accessible e-content will help the Visually Impaired learners access and benefit from digital resources, removing barriers in the availability of content. The Institute, through the department of Policy, Outreach and Coordination of Services, developed a Quality Standards Tool to guide model inclusive schools for learners with visual impairment.

Sustainability reporting for the Kenya Institute for the Blind (KIB) would focus on how the Institute integrates sustainability principles into its operations, services, and community outreach. This involves ensuring the long-term viability of the organization while addressing environmental, social, and governance (ESG) factors.

### **ii) Environmental Performance:**

**Resource Efficiency:** Efforts to reduce energy, water, and paper usage, especially in the production and distribution of educational resources like braille materials and e-content.

**Sustainable Procurement:** Commitment to sourcing materials from eco-friendly suppliers and reducing waste in production processes.

**Digital Transformation:** Moving towards e-content production to reduce the environmental footprint of physical materials like books and braille paper.

**Social Impact:**

**Training and Rehabilitation:** Reports on programs aimed at empowering individuals with visual impairments through specialized training, rehabilitation, and skills development.

**Community Engagement:** Initiatives that promote inclusivity and social integration for learners with visual impairments. Partnering with stakeholders to raise awareness on disability inclusion.

**iii) Employee welfare:**

Policies promoting diversity, equity, and inclusion within the workforce, alongside continuous professional development for staff.

The Institute has skilled and competent employees who support in achieving the mandate. KIB has programmes for engaging interns and attaches in ensuring that youth have opportunity to exposure and work experience. The Institute also pays for subscriptions to staff who are members of professional bodies to promote standards.

Voluntary arrangements within the Institute that every staff is a member to staff welfare which allows staff contribution to a kitty to cater for graduations, bereavements, weddings and other social issues that personally affect staff.

**Accessibility and Inclusive Education:** Efforts to ensure equal access to education, including the production of specialized materials for learners with visual impairment in the new Competency-Based Curriculum (CBC).

**Economic Sustainability:**

**Financial Health:** An overview of annual financial performance, including revenue from partnerships, government support, and donor funding. Focus on cost management, financial transparency, and responsible use of funds.

**Partnerships for Development:** Collaborations with national and international organizations to expand services and reduce the financial burden of producing specialized educational materials.

**Innovations in Service Delivery:** Use of technology to increase operational efficiency and improve service delivery, such as producing e-learning resources to reduce the cost and logistical constraints of distributing hard-copy materials.



**Governance and Leadership:**

**Strategic Vision:** How the leadership is guiding the Institute toward long-term sustainability goals. This includes policy development, risk management, and transparent reporting practices.

**Stakeholder Engagement:** Involving key stakeholders like government bodies, NGOs, the private sector, and the public in decision-making processes and in supporting the Institute's objectives.

**Compliance:** Adherence to local and international regulations concerning education, disability rights, and organizational governance.

**iv) Market place practices-**

KIB outlines its effort to:

**a) Responsible competition practice.**

The Institute is aware that no organisation is self-sufficient. In addition, it is our conviction that working together, a lot more may be achieved. In this regard, we shall seek to build working relationships with organisations and institutions, both public and private, to pool resources and expertise and complement one another towards our mutual goal of improving the lives of persons who are visually impaired.

**b) Responsible Supply chain and supplier relations.**

The Institute is keen in ensuring that the Supply Chain Management department adheres to the relevant laws.i.e. purchase and supply of goods is guided by Public Procurement and Asset Disposal Act 2015 and Public Procurement and Asset Disposal Regulations 2020.

In achieving this, a Procurement Plan is done accordingly and work plans put in place.

The institute ensures that 30% of procurement budget opportunities is given to Women, Youth and Persons with Disabilities (PWDs). Institute also complies in utilising 40% of procurement plan budget to procuring Locally Manufactured Goods-Buy Kenya Build Kenya.

**c) Responsible marketing and advertisement**

The Institute has increased the provision of training, rehabilitation and placement of learners and trainees, appropriate reading and writing resources to learners and trainees with visual impairment countrywide and at all levels providing nationwide quality and comprehensive services by participation in exhibitions and carrying out radio talk shows.

**d) Product stewardship**

To safeguard consumer rights and interests at the Kenya Institute for the Blind (KIB), the organization must ensure that its services and products meet the needs of its users, particularly learners with visual impairments, while upholding ethical standards. Below is an outline of efforts KIB can implement or report on in this area:

**Product and Service Quality Assurance**

**Accessible Educational Materials:** Ensure that all educational materials, such as braille books, large print, and e-content, meet the highest standards of accuracy and accessibility. Regular feedback from consumers (students, parents, teachers) should inform continuous improvement.

**Quality Control:** Implement rigorous quality assurance processes for all materials produced, ensuring they align with the educational needs of learners and national standards (e.g., CBC curriculum for Grade 7).

**Timely Delivery:** Ensure timely distribution of educational materials and assistive devices to learners, preventing disruptions to their education.

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

KIB through the programme of Training has also been able to conduct psychosocial Visits to families of our learners and therefore Collaborate with community organizations, local government bodies, and other stakeholders to promote disability rights, encourage inclusive policies, and create a more accessible society.

### **11. Report of the Board of Management**

The Board submit their report together with the audited financial statements for the year ended June 30, 2024, which show the state of the Kenya Institute for the Blind affairs.

#### **i) Principal activities**

The principal activities of KIB is to provide specialised training and services in the education of learners, trainees and other persons with visual impairment. These include production and provision of appropriate and accessible teaching and learning materials; supply of assistive technology and devices for learners and other persons with visual impairment; provision of educational rehabilitation and compensatory skills training for learners and trainees who lose their sight while in school; training in Braille transcription and related services and provision of library and information services.

#### **ii) Results**

The results of the Entity for the year ended June 30, 2024, are set out on page 1 to 7

#### **iii) Board of Management**

The members of the Board of Management who served during the year are shown on page viii – xiii.

#### **iv) Auditors**

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

By Order of the Board of Management.



.....  
Anne Mwanthi

**Principal.**

**Date:** 06/12/2024

## **12. Statement of Board of Management Responsibilities**

Section 81 of the Public Finance Management Act, 2012 and Basic Education *Act* No 14 of 2013, - requires the Board of Management to prepare financial statements in respect of Kenya Institute for the Blind which give a true and fair view of the state of affairs of the Institute at the end of the financial year and the operating results of the Institute for that year. The Board of Management are also required to ensure that the Institute keeps proper accounting records which disclose with reasonable accuracy the financial position of the Institute. The Board of Management are also responsible for safeguarding the assets of the Institute.

The Board of Management are responsible for the preparation and presentation of Kenya Institute for the Blind financial statements, which give a true and fair view of the state of affairs of the Institute for and as at the end of the financial year ended on June 30, 2024. 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 the Institute; (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 Kenya Institute for the Blind; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Board of Management accept responsibility for the Institute's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (the Basic Education Act) .The Board of Management are of the opinion that Kenya Institute for the Blind financial statements give a true and fair view of the state of Institute's transactions during the financial year ended June 30, 2024, and of the Institute's financial position as at that date. The Board of Directors further confirms the completeness of the accounting records maintained for the Institute, which have been relied upon in the preparation of the Institute's financial statements as well as the adequacy of the systems of internal financial control.

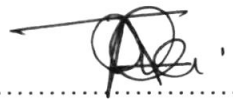
Nothing has come to the attention of the Board of Management to indicate that the Institute will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The Institute financial statements were approved by the Board of Management on 30<sup>th</sup> September 2024 and signed on its behalf by:



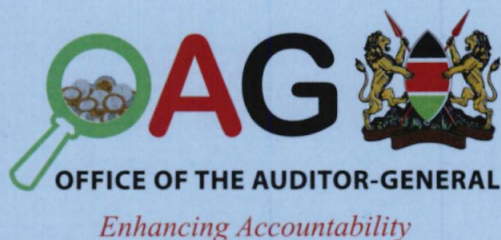
.....  
**Name: Peter M. Muasya**  
**Chairperson of the Board of Management**  
**Date:6/12/2024**



.....  
**Name:Anne Mwanthi**  
**Accounting Officer**  
**Date:6/12/2024**

# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON KENYA INSTITUTE FOR THE BLIND FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Kenya Institute for the Blind set out on pages 1 to 41, which comprise the statement of financial position as at 30 June,

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*Report of the Auditor-General on Kenya Institute for the Blind for the year ended 30 June, 2024*

2024, and the statement of financial performance, statement of changes in net assets, statement of cash flows, and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kenya Institute for the Blind as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

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

The statement of financial position reflects receivables from exchange transactions balance of Kshs.21,564,961 as disclosed in Note 16c to the financial statements. Review of the aging analysis of the exchange receivables revealed that a balance of Kshs.1,298,400 had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding receivables, casting doubt on the fair statement of the accounts receivables.

In the circumstances, the accuracy and full recoverability of the receivables balance of Kshs.21,564,961 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Institute for the Blind 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.

#### **Emphasis of Matter**

The statement of comparison of budget and actual amounts reflects revenue budget and actual on a comparable basis of Kshs.152,662,851 and Kshs.142,803,132 respectively, resulting to under-collection of Kshs.9,859,719 or 6% of the budget. Further, the Institute spent Kshs.98,562,535 against a budget of Kshs.147,259,132, resulting to under-expenditure of Kshs.48,696,597 or 33% of the expenditure budget.

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

My Opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Information**

#### **Conclusion**

The Board is responsible for the Other Information set out on pages iv to xliii which comprise of Key Entity Information and Management, Board of Management, Key Management Team/Senior Management Team, Chairman's Statement, Report of the Principal, Statement of Performance Against Predetermined Objectives for FY 2023-2024, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting and Report of the Board of Management, Statement of Board of Management Responsibilities.

The Other Information does not include the financial statements and my audit report thereon.

#### **Basis of Conclusion**

In connection with my audit on the 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.

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

#### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects 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. Delayed Implementation of Referral System**

The statement of financial position reflects intangible assets of Kshs.1,993,993 as disclosed in Note 20 to the financial statements. Included in the balance is Kshs.1,550,999 in respect of a referral system that was to be used by hospitals to refer patients who are visually impaired to the Institute. Review of documents provided for audit revealed that on 18 May, 2022, the Institute entered into a contract with a local company via Contract No. KIB/PROC/CA/31(05) of 2021-2022 to supply, install, test, train, and commission the referral system at a contract sum of Kshs.1,550,999. The contractor delivered the system on 7 June, 2022. However, the system has not been put into use despite the fact that it is being amortized.

In these circumstances, there was no value for money on the expenditure of Kshs.1,550,999 on the referral system.

### **2. Unsupported Direct Procurement of Short-Term Deposit Services**

The statement of financial performance reflects other income amount of Kshs.863,010 as disclosed in Note 9 to the financial statements. Included in Kshs.863,010 is an amount of interest income of Kshs.609,935 from money market under CIC Asset Management where Management held an amount of Kshs.45,897,930 at an average interest rate of 11.6% per annum. However, no documentation was provided for audit to confirm that Request for Proposal (RFP) or similar invitation for expressions of interest was issued to various financial institutions, as required by Section 58 of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, value for money amounting to Ksh.609,935 on interest income could not be confirmed.

### **3. Lack of an Internal Audit Function and Audit Committee**

During the year under review, the Institute had not constituted an audit committee and internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which requires the internal audit unit of a National Government entity to assess effectiveness of the entity through an internal performance appraisal commenting on its effectiveness in the annual report to the National Treasury.

In the circumstances, the Institute did not benefit from the oversight role and advice from the audit committee and internal audit function.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern

them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

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

### **Basis for Conclusion**

#### **1. Provision of Staff Allowances (NSSF and Pension Contributions)**

The statement of financial performance reflects personnel costs of Kshs.22,117,258 as disclosed in Note 11 to the financial statements. Review of the supporting documents provided for audit revealed that the Institute provides two (2) staff allowances to the board of management employees, namely National Social Security Fund (NSSF) of Kshs.493,560 and Cooperative Pension Contributions totalling Kshs.1,476,272 as part of the employees' benefits. However, Management did not explain how National Social Security Fund (NSSF) and Cooperative Pension Contributions form part of the benefits and not deductions. Further, no Board or Salaries and Remuneration Commission (SRC) approval of the benefits was provided for audit.

In addition, the terms of pension contributions and management of the funds were not provided for audit.

In the circumstances, the regularity of Kshs.1,969,832 on NSSF and pension contributions could not be confirmed.

#### **2. Compliance with Affirmative Action on Gender, Ethnicity and Regional Distribution**

Review of the staff bio data revealed that twenty-seven (27) staff were engaged on permanent and pensionable terms as board of management staff, out of whom twelve (12) staff members or 44% were drawn from one ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which stipulates that no public establishment shall have more than one-third of its staff from the same ethnic community.

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance

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

### **Responsibilities of the Management and 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 that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP 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**

**24 December, 2024**

**Kenya Institute for the Blind  
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**14.Statement of Financial Performance for the year ended 30 June 2024**


	Notes	2023- 2024	2022- 2023
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfer from other government entities	6	50,999,998	51,000,000
<b>Revenue from exchange transactions</b>		<b>50,999,998</b>	<b>51,000,000</b>
Rental revenue from facilities	7	2,243,600	2,618,600
Rendering of services	8	88,696,524	4,981,892
Other Income	9	863,010	1,315,208
Total Revenue from Non -Exchange Transactions		<b>91,803,134</b>	<b>8,915,700</b>
<b>Total revenue</b>		<b>142,803,132</b>	<b>59,915,700</b>
<b>Expenses</b>			
Use of goods	10	67,597,142	46,952,078
Employee costs	11	22,117,258	21,926,158
Board Expenses	12	2,556,342	2,378,974
Depreciation and amortization expense	13	5,499,013	-
Repair and Maintenance	14	792,780	899,937
<b>Total expenses</b>		<b>98,562,535</b>	<b>72,157,147</b>
<b>Surplus for the year</b>		<b>44,240,597</b>	<b>(12,241,447)</b>

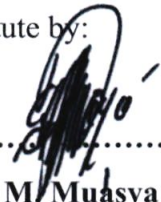
\*Significant change in Infrastructure, Improvement was due to acquisition of more assets.

\*Significant change in printing services was due to a large order of printing covers for CBC books for Grade 7.

The notes set out on pages 8 to 40 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 7 were signed on behalf of the Board of the Institute by:

  
.....  
**Name: Anne Mwanthi**  
**Accounting Officer**  
**Date: 6/12/2024**

  
.....  
**Name: Emmily Kitty**  
**Head of Finance**  
**ICPAK M/No: 22550**  
**Date 6/12/2024**

  
.....  
**Name: Peter M Muasya**  
**Chairman of the Board**  
**Date: 6/12/2024**

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**15. Statement of Financial Position as at 30 June 2024**

	Notes	2023- 2024	2022- 2023
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	15	54,579,031	24,869,369
Receivables from Non- Exchange Transactions		-	
Receivables from Exchange Transactions	16(c)	21,564,961	2,518,900
Inventories	17	7,652,243	-
Prepaid Expenses	18	952,181	
<b>Total Current Assets</b>		<b>84,748,416</b>	<b>27,388,269</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	19	890,629,506	-
Intangible Assets	20	1,993,993	-
<b>Total Non- Current Assets</b>		<b>892,623,499</b>	<b>-</b>
<b>Total Assets (A)</b>		<b>977,371,915</b>	<b>27,388,269</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	21	-	31,705
<b>Total Current Liabilities</b>		<b>-</b>	<b>31,705</b>
<b>Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Non- Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities (B)</b>		<b>-</b>	<b>31,705</b>
<b>Net Assets (A-B)</b>		<b>977,371,915</b>	<b>27,356,564</b>
<b>Represented by:</b>			
Reserves		27,356,563	39,598,010
Accumulated Surplus		44,240,597	(12,241,447)
Capital Fund			
Revaluation reserve on PPE and Intangible assets and Inventory	22	905,774,755	-
<b>Total Net Assets and Liabilities</b>		<b>977,371,915</b>	<b>27,356,563</b>

**Kenya Institute for the Blind  
Annual Report and Financial Statements  
for the year ended June 30, 2024**

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The financial statements set out on pages 1 to 7 were signed on behalf of the Board of the Institute by:



.....  
**Name: Anne Mwanthi**  
**Accounting Officer**  
**Date:6/12/2024**



.....  
**Name: Emmily Kitty**  
**Head of Finance**  
**ICPAK Number:22550**  
**Date:6/12/2024**



.....  
**Name: Peter M. Muasya**  
**Chairman of the Board**  
**Date:6/12/2024**

16. Statement of Changes in Net Assets for the year ended 30 June 2024

Description	Revaluation reserve	Fair value adjustment reserve	Retained earnings	Proposed dividends	Capital/Development Grants/Fund	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>As at July 1, 2022</b>	-	-	39,598,010	-	-	39,598,010
Surplus/ deficit for the year	-	-	(12,241,447)	-	-	(12,241,447)
Transfer of depreciation/amortisation from capital fund to retained earnings	-	-	-	-	-	-
<b>As at June 30, 2023</b>	-	-	<b>27,356,563</b>	-	-	<b>27,356,563</b>
<b>As at July 1, 2023</b>	-	-	<b>27,356,563</b>	-	-	<b>27,356,563</b>
Surplus/ (deficit) for the year	-	-	44,240,597	-	-	44,240,597
Transfer of depreciation/amortisation from capital fund to retained earnings	905,774,755	-	-	-	-	905,774,755
<b>As at June 30, 2024</b>	<b>905,774,755</b>	-	<b>71,597,160</b>	-	-	<b>977,371,915</b>

*Note:*

1.KIB has adopted this standard for first time in 2023/2024.Recording of all assets has applied in FY 2023/2024 and depreciation of the same, thus transfer deferral adjustment on revaluation of PPE, Intangible assets and Inventories to retained earnings.



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**17. Statement of Cash Flows for the year ended 30 June 2024**

	Notes	2023- 2024	2022- 2023
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other governments entities	6	50,999,998	51,000,000
Rental revenue from facilities and equipment	7(a)	2,153,600	2,618,600
Rendering of services	8(a)	69,708,758	15,628,832
Other Income	9	863,010	1,315,208
<b>Total receipts</b>		<b>123,725,366</b>	<b>70,562,640</b>
<b>Payments</b>			
Use of goods	10(a)	61,434,007	46,952,078
Employee costs	11	22,117,258	21,926,158
Board Expenses	12	2,556,342	2,378,974
Repairs and maintenance	14	792,780	899,937
<b>Total payments</b>		<b>86,900,387</b>	<b>72,157,147</b>
<b>Net cash flows from/(used in) operating activities</b>	23	<b>36,824,979</b>	<b>(1,594,507)</b>
<b>Cash flows from investing activities</b>			
Purchase of PPE and Intangible assets		(7,115,316)	-
Proceeds from sale of PPE			
Purchase of investments			
Sale of investments			
<b>Net cash flows from/(used in) investing activities</b>		<b>(7,115,316)</b>	<b>-</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Proceeds from issue of shares		-	-
<b>Net cash flows from financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>29,709,663</b>	<b>(1,594,507)</b>
Cash and cash equivalents at 1 July		24,869,369	26,463,876
<b>Cash and cash equivalents at 30 June</b>		<b>54,579,032</b>	<b>24,869,369</b>

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18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2024

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
<b>Revenue</b>						
Transfers from other governments entities	31,000,000	20,000,000	51,000,000	50,999,998	2	99.9%
Rental revenue from facilities and equipment	2,418,600	-	2,418,600	2,243,600	175,000	92.8%
Rendering of services	97,444,251	-	97,444,251	88,696,524	8,747,727	91.0%
Other Income	1,800,000	-	1,800,000	863,010	936,990	47.9%
<b>Total Income</b>	<b>132,662,851</b>	<b>20,000,000</b>	<b>152,662,851</b>	<b>142,803,132</b>	<b>9,859,719</b>	<b>93.5%</b>
<b>Expenses</b>						
Employee costs	26,056,030	-	26,056,030	22,117,258	3,938,772	84.8%
Use of goods	116,068,102	-	116,068,102	67,597,142	48,470,960	58.2%
Repairs and Maintenance	1,950,000	-	1,950,000	792,780	1,157,220	40.6%
BOM Expenses	3,185,000	-	3,185,000	2,556,342	628,658	80.2%
<b>Total Expenditure</b>	<b>147,259,132</b>	<b>-</b>	<b>147,259,132</b>	<b>93,063,522</b>	<b>54,195,610</b>	<b>63.2%</b>
<b>Deficit/Surplus for the period</b>	<b>-14,596,281</b>	<b>-</b>	<b>5,403,719</b>	<b>49,739,610</b>	<b>-44,335,891</b>	
<b>Capital Expenditure</b>				<b>5,499,013</b>		



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**Budget Notes**

- (a) Rendering of services: Training, rehabilitation and placement-Admission of students under a contract was done towards the end of the year and therefore the institute realized an income.
- (b) Repairs, Maintenance and Improvement-Supply of Embosser spare parts are imports. This was not done because the spares needed for the Embosser 's were out of market for the machines of the institute are outdated. The supplier advised to call for manufacturing of the same
- ©Use of goods -Procurement of the Departments Motor Van was not done because it was under budgeted
  - Performance Contracting- Strategic plan Development was not done due to challenges of guidance on the presidential recommendations on the institute.
  - Employees gap analysis was not done due to the non-responsiveness of floating of quotations.

**19. Notes to the Financial Statements**

**1. General Information**

Kenya Institute for the Blind is established by and derives its authority and accountability from Basic Education Act. The Entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The Entity's principal activity is Production and provision of appropriate and accessible teaching and learning materials.

**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 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 Kenya Institute for the Blind accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

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

**Notes to the Financial Statements (Continued)**

**3. First time Adoption of New and Revised Standards**

- i. Kenya Institute for the Blind has adopted the International Public Sector Accountant Standards for the first time in 2024. The Financial statements have been prepared on the basis of historical cost. The adoption of accumulated depreciation and inventory appearing for the first time in the financial statements.
- ii. **New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024**

Standard	Effective date and impact:
IPSAS 43	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>

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Standard	Effective date and impact:
<p>IPSAS 45- Property Plant and Equipment</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements</p>

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Standard	Effective date and impact:
	about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transaction
IPSAS 48- Transfer Expenses	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>

**i. Early adoption of standards**

The Institute did not early – adopt any new or amended standards in the financial year.

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**Notes to the financial statements (continued)**

**ii) Summary of Significant Accounting Policies**

**a) Revenue recognition**

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

**Fees, taxes and fines**

The Kenya Institute for the Blind recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Kenya Institute for the Blind 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 Kenya Institute for the Blind 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 Kenya Institute for the Blind recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

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**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**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 Kenya Institute for the Blind.

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Rental income**

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

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**Notes to the Financial Statements (Continued)**

**b) Budget information**

The annual budget for the Current 2023-2024 was approved by the Board of Management on 21st July 2024. Kenya Institute for the Blind budget is prepared on a different basis to the actual income and expenditure disclosed in financial statements. The financial statements are prepared on accrual basis whereas budget is prepared on a cash basis. A comparison of budget and actual amounts prepared on a comparable basis to the approved budget is presented in the statement of comparison of budget and actual amounts.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts.

**c) Taxes**

Kenya Institute for the Blind is wholly owned by the government and receives revenue from non-exchange transactions in form of grants. Therefore, Income tax has not been provided for in the financial statements. Other taxes accruing from employees are recovered through payroll and remitted.

**d) Property, plant and equipment**

KIB has adopted this standard for the first time in 2023-2024. Recording of all assets has been applied in the financial year 2023-2024. The entity has not sold any asset during the financial year 2023-2024. Depreciation on all assets are calculated on reducing balance method using the following annual rates.

	<b>Rate</b>
Buildings	2%
Motor Vehicle	25%
Furniture and Fittings	12.5%
Computers and accessories	30%
Equipment	12.5%

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**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**e) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the institute. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The institute also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the institute will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the institute. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

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**Notes to the Financial Statements (Continued)  
Summary of Significant Accounting Policies (Continued)**

**f) 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. Intangible assets are amortized at the rate of 20% on a reducing balance basis

**g) Research and development costs**

The institute expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the institute 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)**

**h) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**i) Financial assets**

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

**Kenya Institute for the Blind  
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**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**i. Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances 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.

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**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**j) Financial liabilities**

**Classification**

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**k) 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 labour 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 institute.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**a) Provisions**

Provisions are recognized when the institute has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the institute expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**b) Contingent liabilities**

The institute 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.

**c) Contingent assets**

The institute 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.

**d) Nature and purpose of reserves**

The institute creates and maintains reserves in terms of specific requirements. Revaluation reserve is created to record increase or decrease in value of property. Revenue reserve with respect to accumulated surplus.

**e) Changes in accounting policies and estimates**

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

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**Notes to the Financial Statements (Continued)  
Summary of Significant Accounting Policies (Continued)**

**f) Employee benefits**

**Retirement benefit plans**

The institute provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The institute contributes 12.5% and 7.5% of the basic pay. The institute also contributes to NSSF whose rates are determined by the Kenya statutes. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

**g) 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.

**Summary of Significant Accounting Policies (Continued)**

**a) Related parties**

The institute regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the institute, or vice versa. Members of key management are regarded as related parties and comprise of the following:

- Parent ministry (Ministry of Education)
- Board of management
- Principal
- Senior Management Team

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**b) 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 at the Central Bank of Kenya 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 imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**c) Comparative figures**

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

**d) 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, 2024

**iii. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the institute 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. State all judgements, estimates and assumptions made:

**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. Kenya Institute for the Blind based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the KIB. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

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**Notes to the Financial Statements (Continued)  
Summary of Significant Accounting Policies (Continued)**

**Useful lives and residual value**

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

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

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40. 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.

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**Notes to the Financial Statements (Continued)**

**6. Transfers from Ministries, Departments and Agencies (MDAs)**

Name of The Entity Sending The Grant	Amount recognized to Statement of Financial performance. *	Amount deferred under deferred income.	Amount recognised in capital fund.	Total transfers 2023-2024	Total transfers 2022-2023
	KShs	KShs	KShs	KShs	KShs
Ministry of Education-State department for Education	50,999,998	-	-	50,999,998	51,000,000
<b>Total</b>	50,999,998	-	-	50,999,998	51,000,000

**7. Rental Revenue from Facilities**

Description	2023-2024	2022-2023
	Kshs	Kshs
Skyline services Ltd	396,000	396,000
Mutune and Associates	198,600	198,600
Shinen	461,000	636,000
Meluck Ltd	564,000	564,000
Aeronotica Services	240,000	240,000
Woodfurn Limited	384,000	384,000
House of hearing		200,000
<b>Total</b>	<b>2,243,600</b>	<b>2,618,600</b>

One tenant opted to move out leading to a reduced rental income.

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**Notes to the Financial Statements (Continued)**

**7 (a).Rental Revenue from Facilities**

Description	2023-2024	2022-2023
	Kshs	Kshs
Skyline services Ltd	396,000	396,000
Mutune and Associates	198,600	198,600
Shinen	461,000	636,000
Meluck Ltd	564,000	564,000
Aeronotica Services	240,000	240,000
Woodfurn Limited	384,000	384,000
House of hearing		200,000
Receivables 2024	(90,000)	
<b>Total</b>	<b>2,153,600</b>	<b>2,618,600</b>

**8. Rendering Of Services**

Description	2023-2024	2022-2023
	Kshs	Kshs
Training Fees	4,053,955	1,635,770
Educational resources	84,642,569	3,346,122
<b>Total</b>	<b>88,696,524</b>	<b>4,981,892</b>

**8(a) Rendering Of Services**

Description	2023-2024	2022-2023
	Kshs	Kshs
Training Fees	4,053,955	1,635,770
Educational resources	84,642,569	3,346,122
Receivable 2024- Training Fees	(2,436,000)	-
Payable (2023)- Training Fees	(31,705)	-
Receivable 2024- Educational resources	(17,740,561)	-
Receivable 2023 - Educational resources	1,220,500	12,116,440
Receivable 2022 - Educational resources		(1,469,500)
<b>Total</b>	<b>69,708,758</b>	<b>15,628,832</b>

The fundraising activities revenue from disposal, waste papers and leasing out the KIB open space along the road. Leasing did not happen leading to very little collection.

**Kenya Institute for the Blind  
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**Notes to the Financial Statements (Continued)**

**9. Other Income**

Description	2023-2024	2022-2023
	Kshs	Kshs
CIC Investment Interest	609,935	1,190,670
Fundraising Activities	112,000	34,938
Assistive Devices	141,075	89,600
<b>Total</b>	<b>863,010</b>	<b>1,315,208</b>

**10. Use of Goods and Services**

Description	2023-2024	2022-2023
	Kshs	Kshs
Stationery, Stores & Consumables	3,138,574	2,531,889
Local Transport and Travelling	718,260	676,930
Utilities and Communication	1,262,959	1,001,998
Infrastructure & Improvement	10,791,172	829,807
Printing Services	24,888,059	1,884,280
Financial and External Services	3,962,753	2,007,239
Educational Resources	13,536,098	7,996,110
Public Information Services	726,380	213,110
Training, Rehabilitation and Placement	1,868,195	1,031,656
Policy and Outreach Services	931,850	209,960
Hostel (Resource)	2,375,103	20,482,252
Performance Contracting	3,306,249	2,903,107
General fundraising	-	5,143,740
Rental Expenses	-	40,000
Withholding Tax	91,490	-
<b>Total</b>	<b>67,597,142</b>	<b>46,952,078</b>

\*Strategic plan printing was not done because the institute had not yet developed.

\*Increase in Expenditure is due to Distribution of CBC grade 7 books countrywide in all schools for the Blind.

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\*Significant increase Public Information Services due to increase in number of colleges and universities visits of online library registrations. The institute participated in various radio talks and several exhibitions in marketing KIB.

\*Significant change in Training, Rehabilitation and Placement expenses was due to increase in supply of assistive devices to our students, Marketing of KIB courses was done in various Counties and The Institute Councillors received a retreat.

Significant change in Policy and Outreach services was due to KIB convening annual stake holders meeting and participating more in International and National activities relating to visual impairment

\*Increase in Performance Contracting Expenditure: Initial Process of strategic plan development began.

**10 (a) .Use of Goods and Services**

Description	2023-2024	2022-2023
	Kshs	Kshs
Total use of goods and services	67,597,142	46,952,078
Purchase of PPE removed from Use of goods	(7,115,316)	-
Prepayments 2024	952,181	-
Tota use of goods and Services paid	<b>61,434,007</b>	46,952,078

**11.Employee Costs**

Description	2023-2024	2022-2023
	KShs	KShs
Payroll	21,393,738	21,134,658
Staff Team Building	-	-
Annual Staff Performance Awards	600,720	695,500
Staff Welfare	122,800	96,000
<b>Total</b>	<b>22,117,258</b>	<b>21,926,158</b>

**12.Board Expenses**

Description	2023-2024	2022-2023
	Kshs	Kshs
Full BOM Meetings	1,086,000	617,270
Executive Committee meetings	665,250	943,460
Consultative Meetings	250,250	271,694
Sub-Committee Meetings	148,092	370,450
Resource Mobilization Committee	220,250	-
BOM Members Off-site Activities	186,500	176,100
<b>Total</b>	<b>2,556,342</b>	<b>2,378,974</b>

**Kenya Institute for the Blind  
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**Notes to the Financial Statements (Continued)**

**13. Depreciation and Amortization Expense**

Description	2023-2024	2022-2023
	Kshs	Kshs
Property, plant and equipment	4,098,957	-
Intangible assets	1,400,056	-
Investment property carried at cost	-	-
<b>Total depreciation and amortization</b>	<b>5,499,013</b>	<b>-</b>

\*The institute has adopted this standard for the first time in 2023/2024

**14. Repairs and Maintenance**

Description	2023-2024	2022-2023
	Kshs	Kshs
Computer and Maintenance	15,650	72,500
Embossing Spare Parts	5,750	529,343
Embossing repairs	173,820	125,500
Perkins Braille spare parts repair and maintenance	9,310	8,700
Repairs & servicing of computer and accessories	13,920	-
Repairs & maintenance of Bindery equipment & machines	15,650	12,850
Recalling & telephone extension	223,680	26,600
Fire extinguisher, fire bell & blanket maintenance	71,000	20,000
Lawn mower servicing	24,654	22,144
Institute Bus Servicing	122,496	55,600
Replacing of Institute Bus rear tyres	-	-
Repairs and maintenance	-	11,150
Maintenance of Power generator	-	-
Repairs of lighting and fixtures	116,850	15,550
<b>Total Other income</b>	<b>792,780</b>	<b>899,937</b>

**15. Cash and Cash Equivalents**

Description	2023-2024	2022-2023
	Kshs	Kshs
Current Account	8,649,446	19,714,238
On - Call Deposits	45,897,931	5,144,589
Cash in hand & Mobile account	31,655	10,541
<b>Total Cash and Cash Equivalents</b>	<b>54,579,032</b>	<b>24,869,368</b>

**Kenya Institute for the Blind  
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**Notes to the Financial Statements (Continued)**

**15(a) Detailed Analysis of the Cash and Cash Equivalents**

Financial Institution	Account number	2023-2024	2022-2023
		Kshs	Kshs
<b>a) Current Account</b>			
Co-operative Bank		5,790,074	17,655,691
Standard Chartered Bank	0102001426800	2,859,372	2,058,548
<b>Sub- Total</b>		<b>8,649,446</b>	<b>19,714,239</b>
<b>b) On - Call Deposits</b>			
CIC Asset Management	02414	45,897,931	5,144,589
<b>Sub- Total</b>		<b>45,897,931</b>	<b>5,144,589</b>
<b>c) Others(Specify)</b>			
Cash In Transit		-	-
Cash In Hand		30,655	9,541
Mobile Money Accounts	PB . (4090313)	1,000	1,000
<b>Sub- Total</b>		<b>31,655</b>	<b>10,541</b>
<b>Grand Total</b>		<b>54,579,032</b>	<b>24,869,369</b>

**16.Receivables from Exchange Transactions**

**16 (a) Receivables from Exchange Transactions (Current)**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Receivables</b>		
Educational Resources	17,740,561	1,422,500
Training, Rehabilitation & Placement	2,436,000	-
Rental Income	90,000	47,000
<b>Total Current Receivables</b>	<b>20,266,561</b>	<b>1,469,500</b>

Increase is because of delivery of goods and services towards the end of the concluded financial year.



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**Kenya Institute for the Blind  
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**Notes to the Financial Statements (Continued)**

**16 (b) Receivables from Exchange Transactions (Long-term)**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Total receivables</b>		
Educational Resources	298,400	114,400
Training, Rehabilitation & Placement	65,000	-
Rental Income	935,000	935,000
<b>Total receivables</b>	<b>1,298,400</b>	-
Current portion transferred to current receivables	20,266,561	-
<b>Sub -Total non-current receivables</b>	<b>20,266,561</b>	-
<b>Total non-current receivables</b>	<b>21,564,961</b>	<b>1,049,400</b>

**16(c) Ageing analysis for Receivables from exchange transactions**

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	20,266,561	94%	1,469,500	58.3%
Between 1- 2 years		%		%
Between 2-3 years	298,400	1%	1,049,400	41.7%
Over 3 years	1,000,000	5%		%
<b>Total (a+b)</b>	<b>21,564,961</b>	<b>100%</b>	<b>2,518,900</b>	<b>100%</b>

**17. Inventories**

Description	2023-2024	2022-2023
	Kshs	Kshs
Inventory at the beginning of the year	9,078,666	5,356,352
Inventory purchased during the year	10,459,523	15,441,683
Inventory issued during the year	(11,885,946)	(11,719,369)
<b>Balance at the end of the year</b>	<b>7,652,243</b>	<b>9,078,666</b>

Inventories are lower of cost and Net realizable value. These are consumables to be utilised in the operations of the Institute for the period ahead.

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**Notes to the Financial Statements (Continued)**

**18. Prepayments**

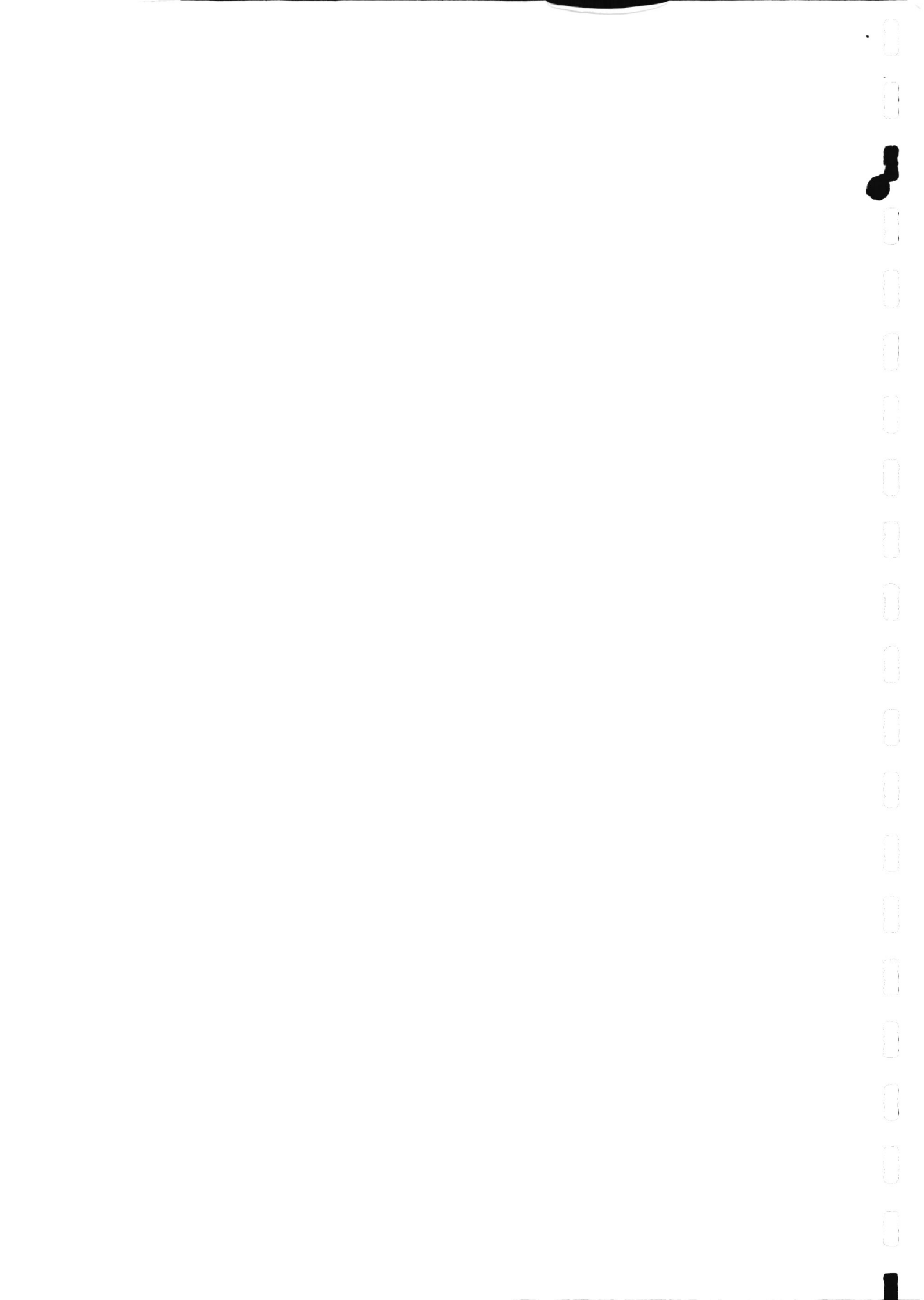
<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Insurance-Motor commercial	104,114	-
Insurance-Burglary, Work injury, Fire, students, Equipment, Students, Equipment's and Employer's liability	99,765	-
Insurance-Medical cover	748,302	-
<b>Total</b>	<b>952,181</b>	<b>-</b>

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Notes to the Financial Statements (Continued)

19. Property, Plant and Equipment

Cost	Land	Buildings	Motor vehicles	Furniture and fittings	Computers	Machines & Equipment	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		2%	25%	12.5%	30%	12.5%		
<b>As At 1 July 2022</b>	800,000,000	35,000,000	1,165,211	1,532,366	1,942,833	2,623,382	45,126,955	887,390,747
Additions	-	-	-	220,000	2,400	-	-	222,400
Disposals	-	-	-	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2023</b>	800,000,000	35,000,000	1,165,211	1,752,366	1,945,233	2,623,382	45,126,955	887,613,147
Additions	-	-	-	1,016,510	2,140,738	1,582,965	2,375,103	7,115,316
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2024</b>	800,000,000	35,000,000	1,165,211	2,768,876	4,085,971	4,206,347	47,502,058	894,728,463
<b>Depreciation and Impairment</b>								
<b>At 1 July 2022</b>								
Depreciation		700,000	291,303	211,963	583,450	327,923		2,114,639
Impairment			-	-				-
Transfers/ Adjustments			-	-				-
<b>As At 30<sup>th</sup> 2023</b>	-	700,000	291,303	211,963	583,450	327,923		2,114,639
Depreciation		686,000	218,477	214,735	561,685	303,421		1,984,318
Disposals			-	-	-	-		-
Impairment			-	-	-	-		-
Transfer/Adjustment			-	-	-	-		-
<b>As at 30<sup>th</sup> June 2024</b>		1,386,000	509,780	426,698	1,145,135	631,344		4,098,957
<b>Net Book Values</b>								
<b>As at 30<sup>th</sup> June 2024</b>	800,000,000	33,614,000	655,431	2,342,178	2,940,836	3,575,003	47,502,058	890,629,506
<b>As at 30<sup>th</sup> June 2023</b>	800,000,000	34,300,000	873,908	1,540,403	1,361,783	2,295,459	45,126,955	885,498,508



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**Notes to the Financial Statements (Continued)**

**20. Intangible Assets**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Cost</b>	<b>3,394,049</b>	<b>-</b>
<b>1<sup>st</sup> July 2022</b>		
Additions		
<b>1<sup>st</sup> July 2023</b>	<b>3,394,049</b>	<b>-</b>
Additions—internal development		
<b>1<sup>st</sup> July 2024</b>	<b>3,394,049</b>	<b>-</b>
<b>Amortization and impairment</b>		
<b>1<sup>st</sup> July 2022</b>	<b>278,435</b>	<b>-</b>
Amortization 2022	623,123	
<b>At 30 June 2022</b>	<b>901,558</b>	<b>-</b>
<b>As at 1<sup>st</sup> July 2023</b>	<b>901,558</b>	<b>-</b>
Amortization 2023/2024	498,498	
<b>As at June 2024</b>	<b>1,400,056</b>	<b>-</b>
<b>NBV</b>		
<b>At 30<sup>th</sup> June 2024</b>	<b>1,993,993</b>	<b>-</b>
<b>At 30<sup>th</sup> June 2023</b>	<b>2,492,491</b>	<b>-</b>

\*The institute is adopting this standard of recording assets in financial statements for the first time.

**21. Trade and Other payables**

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Payables	-	31,705
Total	-	<b>31,705</b>

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**Valuation**

Land and buildings/ Equipment were valued professional valuers. The assets were revalued by Afriland Valuers Ltd professional valuers on this date 26<sup>th</sup> January 2024. The amounts were yet to be adopted by the Board for there were some editing.

**22.Revaluation Reserve**

Description	2023-2024	2022-2023
	Kshs	Kshs
Property, Plant and Equipment (Cost 1 <sup>st</sup> July 2024)	894,728,463	-
Intangible Asset	3,394,049	-
Inventories	7,652,243	-
<b>Total</b>	<b>905,774,755</b>	<b>-</b>

\*This has been adopted for the first time

**23.Cash Generated from Operations**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Surplus for the year before tax</b>	<b>44,240,597</b>	<b>(12,241,447)</b>
<b>Adjusted for:</b>		
Depreciation	5,499,013	-
Non-cash grants received	-	-
Contributed (unrecorded)assets PPE	7,115,316	-
Receivable from non -exchange transactions		12,116,440
Decrease in Payable	(31,705)	
Increase in Receivables	(19,046,061)	(1,469,500)
Increase in payments received in advance	(952,181)	-
<b>Net cash flow from operating activities</b>	<b>36,824,979</b>	<b>(1,594,507)</b>

**Notes to the Financial Statements (Continued)**

**24. Financial Risk Management**

The Institute's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Institute overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Institute 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 Institute financial risk management objectives and policies are detailed below:

**i) Credit risk**

The Institute has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors.

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**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

The carrying amount of financial assets recorded in the financial statements representing the Institute'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
<b>As at 30<sup>th</sup> June (2024)</b>				
Receivables from exchange transactions	21,564,961	21,564,961	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	54,579,031	54,579,031	-	-
<b>Total</b>	<b>76,143,992</b>	<b>76,143,992</b>	-	-
<b>As at 30 June (2023)</b>				
Receivables from exchange transactions	2,518,900	2,518,900	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	24,869,369	24,869,369	-	-
<b>Total</b>	<b>27,388,269</b>	<b>27,388,269</b>	-	-

**Financial Risk Management**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Institute has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Institute has significant concentration of credit risk. The board of directors sets the Institute's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**Notes to the Financial Statements (Continued)**

**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the Institute's directors, who have built an appropriate liquidity risk management framework for the management of the institute's short, medium and long-term funding and liquidity management requirements. The institute manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the institute 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
<b>As at 30<sup>th</sup> June (2024)</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-
<b>As at 30<sup>th</sup> June (2023)</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-

**Financial Risk Management**

**iii) Market risk**

The institute has put in place an internal audit function to assist it in assessing the risk faced by the institute 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 institute's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The institute's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the institute's exposure to market risks or the way it manages and measures the risk.

**a) Foreign currency risk**

The institute has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The institute manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

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**Notes to the Financial Statements (Continued)**

**25. Related Party Disclosures**

**Nature of related party relationships**

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

**Government of Kenya**

The Government of Kenya is the principal shareholder of the institute, holding 100% of the institute's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the institute, both domestic and external.

**Other related parties include:**

- i) The National Government
- ii) Parent Ministry
- iii) Key Management
- iv) Board of Management
- v) Principal

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>a) Grants /transfers from the government</b>		
Grants from national govt	50,999,998	51,000,000
Grants from county government	-	-
Donations in kind	-	-
<b>Total</b>	<b>50,999,998</b>	<b>51,000,000</b>
<b>b) Key management compensation</b>		
Directors' emoluments	-	-
Compensation to key management	2,208,341	2,055,216
<b>Total</b>	<b>2,208,341</b>	<b>2,055,216</b>

The institute has two categories of workers, namely, the teaching and the non-teaching staff. The teaching staff are posted by the Teachers Service Commission (TSC) while the non-teaching staff are hired by the BOM. Only two BOM staff are in Senior Management Team thus representing the figure of Compensation to key management.

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**Notes to the Financial Statements (Continued)**

**26. Contingent Assets and Contingent Liabilities**

**Contingent Assets**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Contingent Assets</b>		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others (Specify)	-	-
<b>Total</b>	-	-

**Contingent Liabilities**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Contingent Liabilities</b>	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
<b>Total</b>	-	-

**27. Events after the Reporting Period**

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

**28. Ultimate and Holding Entity**

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

**29. Currency**

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

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**Notes to the Financial Statements (Continued)**

**20. Appendices**

**Appendix 1: Implementation Status of Auditor-General’s Recommendations**

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

<b>Reference No. on the external audit report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
NONE				

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Entity responsible for the implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to the National Treasury.



.....  
**Anne Mwanthi**  
**Principal**  
**Date:6/12/2024**

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**Appendix II: Projects implemented by Kenya Institute for the Blind**

Projects implemented by the State Corporation/ SAGA Funded by development partners and/ or the Government.

<b>Project title</b>	<b>Project Number</b>	<b>Donor</b>	<b>Period/ duration</b>	<b>Donor commitment</b>	<b>Separate donor reporting required as per the donor agreement (Yes/No)</b>	<b>Consolidated in these financial statements. (Yes/No)</b>
N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Status of Projects completion**

<b>SN</b>	<b>Project</b>	<b>Total project Cost</b>	<b>Total expended to date</b>	<b>Completion % to date</b>	<b>Budget</b>	<b>Actual</b>	<b>Sources of funds</b>
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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**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 Planning and Devolution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ministry of Planning and Devolution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USAID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ministry of Planning and Devolution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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**Appendix V- Inter-Entity Confirmation Letter**

Name of Transferring entity      **MINISTRY OF EDUCATION**

Name of Beneficiary entity.....**KENYA INSTITUTE FOR THE BLIND**

Confirmation of amounts received by as at 30 <sup>th</sup> June 2024					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
S17058346	08/08/2023	2,583,333	0.00	2,583,333	
S29347563	14/09/2023	2,583,333	0.00	2,583,333	
S40542768	19/10/2023	2,583,333	0.00	2,583,333	
S52601810	15/11/2023	2,583,333	0.00	2,583,333	
S59048897	07/12/2023	2,583,333	0.00	2,583,333	
S66968606	03/01/2024	2,583,333	0.00	2,583,333	
S90280039	15/02/2024	5,916,667	0.00	5,916,667	
S98584272/S98584285	12/03/2024	15,916,667	0.00	15,916,667	
S08079376	15/04/2024	5,916,667	0.00	5,916,667	
S14517415	08/05/2024	2,583,333	0.00	2,583,333	
S26301603	14/06/2024	2,583,333	0.00	2,583,333	
S29798943	28/06/2024	2,583,333	0.00	2,583,333	
<b>Total</b>				<b>50,999,998</b>	

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

<p><b>Head of Accounts Department – Kenya Institute for the Blind</b></p> <p>Name Emmily Kitty Sign .....  ..... Date:6/12/2024</p>	<p><b>Head of Accounting Unit-Ministry of Education</b></p> <p>Name..... Sign.....Date.....</p>
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**Appendix VI: Reporting of Climate Relevant Expenditures**

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Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Appendix VII: Reporting on Disaster Management Expenditure**

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
N/A	N/A	N/A	N/A	N/A	N/A	N/A