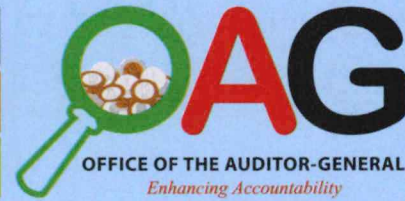


REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY
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REPORT

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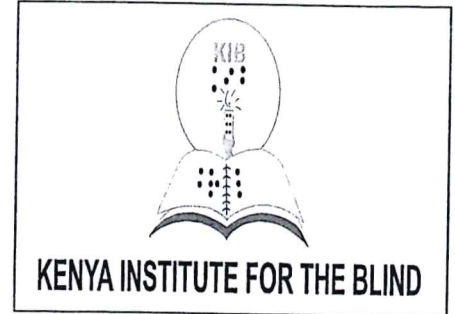
THE AUDITOR-GENERAL

ON

KENYA INSTITUTE FOR THE BLIND

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

9891 - Educat -
21 OCT 2025



KENYA INSTITUTE FOR THE BLIND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

Kenya Institute for the Blind
Annual Report and Financial Statements
for the year ended June 30, 2025.

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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.

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

Our mandate is to produce, supply and promote accessible learning resources and support the education, rehabilitation, habilitation and inclusion of persons with visual impairments to ensure equitable opportunities and enhance their ability to participate fully in society.

Vision : Quality education for inclusion and self-reliance for persons with visual impairment and other print disabilities.

Mission : To produce and provide specialised materials and services to enable persons with visual impairment and other print disabilities to access quality education and participate fully in society.

Core Values: Human dignity, Good Governance, Equity, Inclusiveness and Innovation.

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The Strategic Objectives of KIB are:

- 1) To transcribe and produce accessible digital content, learning and teaching materials tailored to the needs of learners and persons with visual impairment and print disabilities.
- 2) To build capacity in specialized support skills, adapted ICT and sports, and to improve identification, rehabilitation, habilitation, and inclusion of learners and persons with visual impairment in educational institutions, workplaces, and society.
- 3) To enhance institutional capacity, the human resource and infrastructure capacity of KIB to support sustainable growth and efficient delivery of quality services.
- 4) To build and strengthen partnerships and stakeholder engagement mechanisms that reinforce collaboration and support for the Institute's mandate.

The Functions of KIB are:

- a. Produce and Supply learning/teaching resources and other materials in accessible formats for use by learners and other persons with visual impairments and print disabilities.
- b. Produce and supply Assistive Technologies (devices, services, and policy framework) for learners and other persons with visual impairment and print disabilities.
- c. Provide rehabilitation and habilitation services to enable learners and other persons with visual impairment gain inclusion in educational institutions, workplace and the society.
- d. Offer specialised training and capacity-building to personnel to enable them provide support services to learners and other persons with visual impairment in educational institutions, workplace and society.
- e. Conduct thematic research on emerging trends affecting persons with visual impairments and develop innovative, evidence-based solutions to promote their inclusion, empowerment and full participation in society.
- f. Work with government agencies, development partners, and civil society to strengthen services for persons with visual impairment.
- g. Provision of library and information services to learners and other persons with visual impairment and print disabilities

**Kenya Institute for the Blind
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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	Mr. Peter Muasya
2.	Principal	Mrs. Cecilia Njeru (Acting from 6th December 2024)
3.	Deputy Principal	N/A

(d) Fiduciary Management

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

No.	Designation	Name
1.	Principal	Mrs. Cecilia Njeru (Acting from 6th December 2024)
2.	Deputy Principal	N/A
3.	HOD -Training, Rehabilitation and Placement Department	Mr. George Musyoka
4.	HOD-Public Information Services Department	Mr. Martin Obiero
5.	HOD-Educational Resources Department	Mrs. Celina Mutisya
6.	HOD-Finance Department	Mrs. Emmily Kitty
7.	HOD-Procurement Department	Mr. Lawrence Kinyua

Key Entity Information and Management (continued)

(e) Fiduciary Oversight Arrangements

The Board of Management Provides an Oversight in Accordance with the Basic Education Act, 2013. The Key Fiduciary Oversight arrangement of the Institute are as follows:

- BOM Executive Committee.
- Audit committee of the Board
- Performance Contracting Committee
- Resource Mobilization 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

Website: 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

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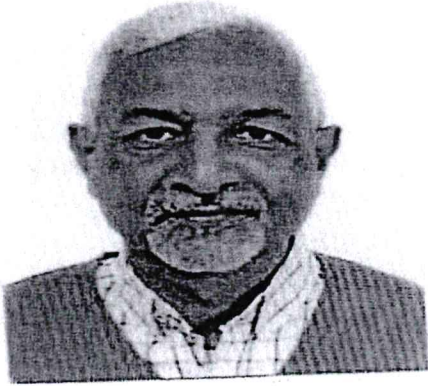

(j) Principal Legal Adviser

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

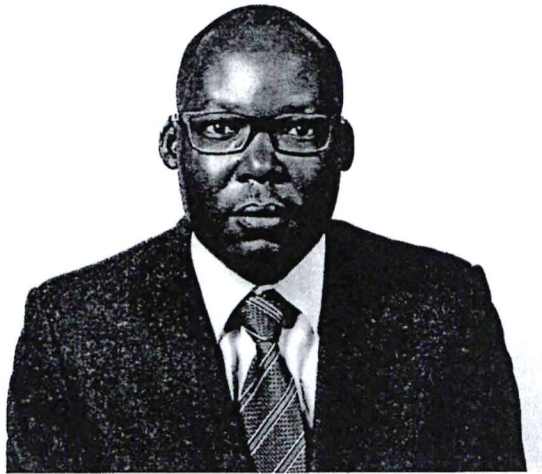

3. BOARD OF MANAGEMENT

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

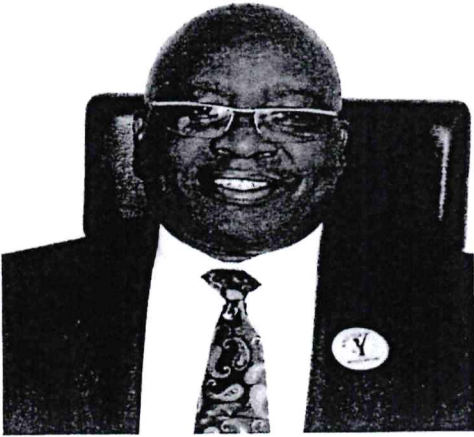


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<p>3.</p>	<p>Mr. Anderson Kiraithe</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> - Masters of Environmental Education in Community Development. - Community Development Practitioner <p>Inclusive Development Director-CBM Global</p>
<p>4.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



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



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<p>8</p>	<p>Dr. Bernard Mogesa</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> - PhD in Special Needs Education - CEO – Kenya National Commission on Human Rights.
<p>9</p>	<p>Ms. Anjeline Okola</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> - Master’s Degree in Development Studies. - Programme Coordinator – Ecumenical Disability Advocates Network (EDAN)
<p>10</p>	<p>Mr. Fredrick Haga, OGW</p>  <p>MOE REPRESENTATIVE</p>	<ul style="list-style-type: none"> - Master’s Degree in Inclusive and Special Education. - Director – Directorate of Special Needs Education: Ministry of Education (MOE)


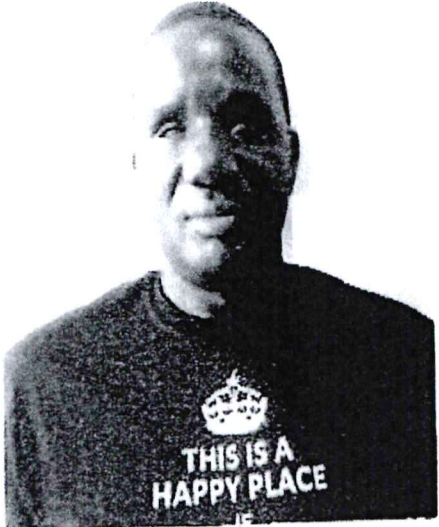
**Kenya Institute for the Blind
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<p>11</p>	<p>Ms. Ruth Gasson</p>  <p>BOM MEMBER</p>	<ul style="list-style-type: none"> - Degree in Special Needs in Education – University of Nairobi - PGDE – Higher Education in Autism Spectrum Disorder - Director – Autism Spectrum Society
<p>13</p>	<p>Mrs Cecilia Njeru</p>  <p>AG. PRINCIPAL</p>	<p>27+ years of teaching experience</p> <p>17 years teaching experience with learners with visual impairment</p> <p>QUALIFICATION</p> <p>Bachelor of science in education-Mathematics and Chemistry</p> <p>Post graduate training in Special Needs Education</p>



4. KEY MANAGEMENT TEAM

	Management	Details
1.	 <p>AG. PRINCIPAL Mrs Cecilia Njeru</p>	<p>27+ years of teaching experience 17 years teaching experience with learners with visual impairment</p> <p>QUALIFICATION Bachelor of science in education- Mathematics and Chemistry Post graduate training in Special Needs Education</p>
2.	<p>Celina Mutisya</p>  <p>HOD - EDUCATIONAL RESOURCES</p>	<ul style="list-style-type: none"> - M.Ed. in Special Needs Education. - 24 years' experience in SNE. - Lecturer at KIB

**Kenya Institute for the Blind
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<p>3.</p>	<p>George Musyoka</p>  <p>HOD –TRAINING, REHABILITATION AND PLACIEMENT</p>	<ul style="list-style-type: none"> - B.Ed. in Special Needs Education. - 14 years’ experience in SNE. - Lecturer at KIB.
<p>4.</p>	<p>Martin Obiero</p>  <p>HOD- PUBLIC INFORMATION SERVICE</p>	<ul style="list-style-type: none"> - M.Ed. in Special Needs Education - 15 years’ experience in SNE. - Lecturer at KIB. - Ag. HOD – Policy, Outreach and Coordination of Services.

**Kenya Institute for the Blind
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<p>5.</p>	<p>Emmily Kitty</p>  <p>HOD – FINANCE</p>	<ul style="list-style-type: none"> - Bachelor’s degree in Commerce (Finance Option) - CPA(K) -Member no 22550 - 10 years’ Experience in Finance.
<p>6.</p>	<p>Lawrence Kinyua</p>  <p>HOD – SUPPLY CHAIN MANAGEMENT</p>	<ul style="list-style-type: none"> - Bachelors’ Degree in Business Administration and Management (Purchasing and Supply Chain Management). - 11 years’ experience in procurement at KIB

**Kenya Institute for the Blind
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Chairman's Statement

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

The Board of Management (BOM) of the Kenya Institute for the Blind (KIB) is honored to present the **Annual Report and Financial Statements for the year ended 30th June 2025**. This report provides a concise overview of our key activities and achievements during the 2024/2025 financial year, with emphasis on how they align with the **Bottom-Up Economic Transformation Agenda (BETA)**, **Kenya Vision 2030**, and the **United Nations Sustainable Development Goals (SDGs)**.

These frameworks have been our guiding pillars in delivering on our mandate to empower persons with visual impairments, promote inclusive education, and contribute meaningfully to both national and global development priorities.

It is with appreciation that these financial statements are prepared in full compliance with International Public Sector Accounting Standards (IPSAS) and as guided by the Public Sector Accounting Standards Board (PSAB)

The Institute Board is committed to ensure that Kenya Institute for the Blind undertakes its functions as provided in the Education Act 2013, no. 14. During the reporting period, the institute was able to undertake and achieve activities aligned to KIB Strategic Plan 2023-2027. During the year under review, KIB provided:

The institute activities across its programs aimed at empowering visually impaired persons with Activities of Daily Living (ADL) skills, preparing them for active participation in Kenya's economy. By enhancing job readiness, promoting equity in the job market.

KIB has made significant strides in the production of specialized learning materials, including Braille, large print, and digitized educational resources to ensure that learners with visual impairments are not left behind in Kenya's educational reforms, ensuring inclusive and equitable quality education for all and transforming Kenya into a knowledge-based economy through education.

Recognizing the global shift towards digital learning, KIB has invested in creating **e-content** and digital content thus ensuring visually impaired learners can access and benefit from digital resources.

**Kenya Institute for the Blind
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One of the activities undertaken during the reporting period was the procurement of Toyota Hiace Van. The procurement process had begun with Long serving Principal Madam Anne Mwanthi who retired from the Institute. The institute was able to honor her for dedicated service to the institute.

KIB strengthened partnerships with government agencies, non-profit organizations, and private sector players, mobilizing both technical and financial resources to scale our programs. Through these collaborations, the government extended equipment resources such as Braille embossers Braille Embosser Printer, Electronic punching machine, Braille paper Trimmer, Braille machines, Guillotine and paper cutter, Digital scanner, and a Digital heavy-duty commercial printer. This will help KIB to attain capacity for optimal operationalization.

The Kenya Institute for the Blind (KIB) received a donation of six desktop computers from the Safaricom Foundation. This generous support has enhanced access to information and education, promoted empowerment through digital inclusion, improved employability and job readiness, strengthened rehabilitation and training programs, and facilitated cost-effective learning and resource production.

Despite these achievements, KIB continues to face understaffing challenges and these limits delivery of services. It's the desire of the Institute to complete the phase 2 Students Hostel. This will give KIB students a supportive learning environment and enhance student's retention.

The Board of the Kenya Institute for the Blind reiterates its commitment to strengthening the impact of the Institute's programmes through continuous engagement and collaboration with all stakeholders. The Board further undertakes to discharge its oversight mandate with diligence and accountability. In this regard, the Board conveys its appreciation to the newly appointed Acting Principal, the Management Team, and staff for their dedication and support towards the efficient and effective delivery of the Institute's services.



Name: Eunice Njeri Mvungu
Chairman, Board of Management.
Date: 22/10/2025

Report of the Principal

The Management of KIB is delighted to present this Annual Report and Financial statement for the Financial year ending 30th June 2025. This report has been developed in compliance with Public Finance Management Act 2012.

The report comprehensively gives the major activities done by the institute, successes and challenges faced by the institute during the reporting period. The institute plays a critical role in producing and providing specialised materials and services that would facilitate access to quality education for individuals with visual impairments, enabling them to engage fully in society.

The Institute does this through programmes and departments aligning to KIB areas of competence namely, Training, Rehabilitation and Placement, Educational Resources, Public Information Services and Policy Outreach Services.

During the reporting period the Institute was able to achieve its mandate through collaboration and Partnership with various stakeholders.

I extend my heartfelt appreciation to all our stakeholders for their steadfast support over the past year. I am particularly grateful to the Government of Kenya for its sustained financial support and invaluable policy direction. To our esteemed donors, sponsors, and partners, your generous contributions have been instrumental in enhancing our service delivery and driving meaningful progress.

We extend our deepest gratitude to the individuals we serve—persons with visual impairments (PWDs), their families, and the wider community—for the trust you place in our institute. Your continued confidence in our services drives us to innovate and improve, ensuring we deliver meaningful and impactful support.

Finally, I wish to recognize and commend the dedication and hard work of the entire KIB team. Your unwavering commitment to excellence in teaching, rehabilitation, and administration is the cornerstone of our success and plays a vital role in advancing our mission to support persons with visual impairments.

The Institute implemented its activities aligning with the Bottom-Up Economic Transformation Agenda (BETA), Kenya Vision 2030, and the United Nations Sustainable Development Goals (SDGs).

For service Delivery to Kenyans, the Institute undertook its core mandate through its two major programmes of Educational resources and Training, Rehabilitation and Placement.

Training, Rehabilitation and Placement

i) 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.

During the period ending 30th June 2025, 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 rehabilitated 40 persons and learners into various rehabilitation programs at a cost of ksh 3,158,460

- 9 learners were enrolled in educational rehabilitation programs, where they were equipped with academic skills tailored to their specific needs.
- 10 persons were enrolled in occupational rehabilitation, which focused on vocational skills training, aimed at helping them gain employment or start small businesses.
- 4 persons were trained as transcribers.
- 17 Persons and learners on rehabilitated specifically on short courses which include: Orientation and Mobility training, Adapted ICT. These programs have empowered the learners to live more independently and integrate into their communities.

Psychosocial visits

The institute undertook Psychosocial visits to 15 families of learners undergoing rehabilitation. This was carried out in 11 counties from 25th to 30th November 2024. 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

Orientation and Mobility (O&M)

Institute conducted O&M practical lessons from 21st to 28th March 2025. These lessons included trips to the **Nairobi City Centre**, where learners practised navigating public spaces independently.

Therapeutic retreat for KIB Counsellors

The institute undertook therapeutic retreat for its Counsellors'. This was to help KIB Counsellors' recharge, reflect, enhance their well-being self-care, renewal, and professional growth. This was carried out in Machakos County from 8th to 9th March 2025.

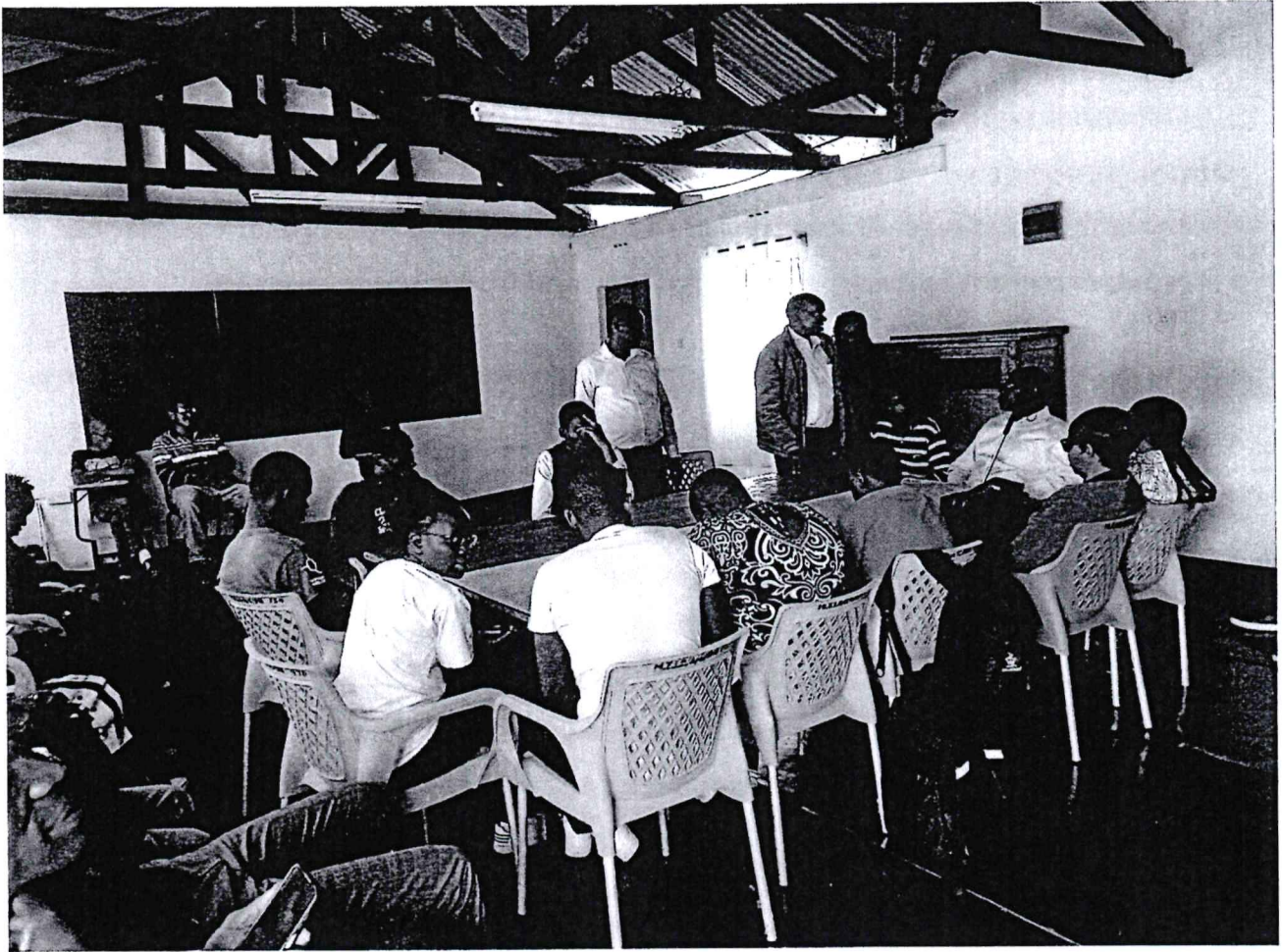


Therapeutic retreat for KIB Counsellors Held at Machakos University Conference Centre from 8th to 9th March 2025.

KIB Students Academic trip to Machakos Technical Institute for the Blind.

One of the departmental activities of the Training Rehabilitation and Placement was to organise an academic student trip. This trip took place on 21st May 2025 and was a successful one where our students were able to offer real-world experiences, enhance knowledge retention, and foster social and personal development, making learning more enjoyable and impactful.

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*Group picture of KIB students and students from Machakos Technical Institute for the Blind
During Students Academic trip in Machakos Technical Institute.*

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 made substantial progress in producing specialized learning materials for visually impaired learners. We successfully:

- Transcribed and produced 9,423 volumes into Braille, ensuring that learners with visual impairments have access to essential curriculum materials.
- Developed 79 titles of Digital e-content to support the digital learning needs of visually impaired students. These titles help bridge the gap in digital literacy among PWDs, equipping them with skills necessary for modern education and employment.
- Transcription and production of service charter of different Organisations into braille, audio and sign language.

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 marketed its products and services by participating in exhibitions. KIB showcased its products, services, and study activities in the International day of Persons with Disabilities held on 3rd December 2024.

Products on Display included:

- 1.Braille Materials -Educational resources for visually impaired learners.
- 2.Assistive Devices- Braille machines, canes, and audio devices.
- 3.Digital Devices- For enabling access to print media by persons with visual impairment

Services Showcased included:

1. Training Programs-Courses in Braille literacy, mobility, and life skills.
2. Rehabilitation Services-Support for newly visually impaired individuals.
3. Outreach Programs-Efforts to promote accessibility and inclusion in rural areas.

Interactive Sessions-KIB hosted interactive sessions to engage the public. These included:

- Demonstrations of Braille reading and writing.
- Testimonials from visually impaired individuals who have benefited from KIB's programs.
- Hands-on experience with assistive devices for sighted participants.

The exhibition also provided an opportunity to study the activities of other organizations, identify recent trends in the sector, and explore new opportunities for collaboration and growth.

This has resulted in a significant increase in the uptake of KIB's products and services.

KIB staff exhibiting the Institute's products and services.



Exhibition booth at the International day of Persons with Disabilities in Bungoma on 3rd December 2024.

(d) Policy, Outreach and Co-ordination of services

The department conducted the registration of persons with visual impairment onto the online library (Book share) from 8th to 11th June 2025. The exercise was carried out in two primary schools and one integrated secondary school in Baringo County, namely Marigat Special School for the Visually Impaired, Marigat Integrated Secondary School, and Moi Kabartonjo Special School.

The policy, Outreach and Coordination of services Department committed to hold one thematic workshop on education of learners and other persons with visual impairment in Kenya. This workshop took place on 25th June 2025 at Machakos University Conference Hostel.



Thematic workshop on education of learners and other person with Visual impairment on 25th June 2025 at Machakos University Conference Hostel.

I am pleased to report that the Kenya Institute for the Blind has fully adhered to the government directive to clear all financial obligations to suppliers and service providers. By the close of the financial year, the institute had no outstanding bills, reflecting our commitment to financial integrity and fostering strong, reliable relationships with our partners. This achievement reinforces our financial credibility and ensures the continued smooth delivery of essential services.

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KIB received a donation of 6 Desktop computers from the Safaricom Foundation. The equipment's have enhanced access to information and education, empowerment through digital inclusion, improved employability and job readiness, support for rehabilitation and training programs and cost-effective learning and resource production.

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.



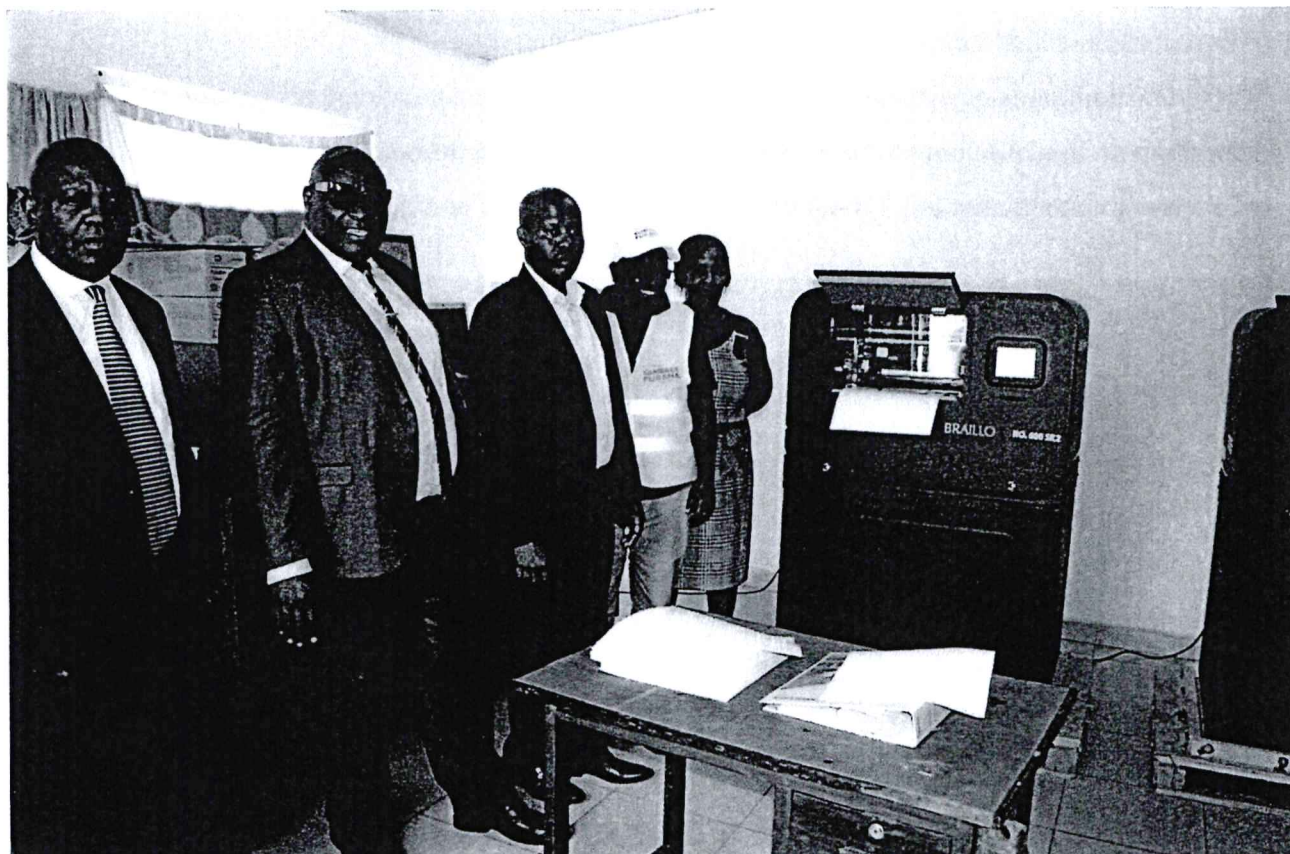
Launch of Desktop Donated by Safaricom Foundation

KIB received braille production equipment worth Ksh 44,910,000 Million, funded by the Kenya Equity in Education Learning Programme (KPEEL), through the Ministry of Education (MOE). The equipment received included:

4 embossers (2 Braillo S2 and 2 Braillo Sr2), 1 Everest D-v5 Printer for embossing printed book covers, 1 HP Scanner, 1 Paper cutting machine (Guillotine 7210TX) for cutting braille paper and trimming printed materials, 1 Trimmer for cutting all four edges of braille

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paper; 1 heavy duty electric punching machine for punching braille books and other materials and 1 Perkins Braille Machine for labelling diagrams and other materials.



A courtesy call by Director SNE Ministry of Education viewing the Braille Press Equipment's procured by the Ministry

Conclusion

The Kenya Institute for the Blind remains steadfast in fulfilling its mandate to offer specialized training and support services to persons with visual impairments. Through initiatives in capacity building, production of accessible digital learning materials, psychosocial support, talent development, counselling, and the promotion of independence, we have achieved meaningful outcomes that enhance the overall well-being of our learners. We are committed to continuously improving our programs and strengthening partnerships to ensure that every learner is equipped with the resources and skills needed to thrive.

Cecilia N. Njeru
Ag. PRINCIPAL

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

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 4 strategic Objectives in the Strategic Plan for 2023 – 2027.

- 1.To transcribe and produce accessible digital content, learning and teaching materials tailored to the needs of learners and persons with visual impairment and print disabilities.
- 2)To build capacity in specialized support skills, adapted ICT and sports, and to improve identification, rehabilitation, habilitation, and inclusion of learners and persons with visual impairment in educational institutions, workplaces, and society.
- 3)To enhance institutional capacity, the human resource and infrastructure capacity of KIB to support sustainable growth and efficient delivery of quality services.
- 4).To build and strengthen partnerships and stakeholder engagement mechanisms that reinforce collaboration and support for the Institute's mandate.

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

1. Production and dissemination of accessible digital content, learning and teaching materials, and other resources for learners and persons with visual impairment and print disabilities.
2. Training, identification, rehabilitation, habilitation, and inclusion of learners and persons with visual impairment in education, workplace, and society through specialized support skills and adapted ICT/sports.
3. Institutional capacity development for sustainable growth and effective service delivery.
- 4 Partnerships and stakeholder engagement to enhance collaboration and support for the Institute's mandate.

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KIB has 4 strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2023 - 2027.

KIB develops its annual work plans based on the above 4 pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The institute achieved its performance targets set for the FY 2023 – 2027 period for its 4 strategic pillars, as indicated in the table below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Targets	Achievements
Production and dissemination of accessible digital content, learning and teaching materials, and other resources for learners and persons with visual impairment and print disabilities.	To transcribe and produce accessible digital content, learning and teaching materials tailored to the needs of learners and persons with visual impairment and print disabilities	No. of volumes of curriculum and course books and other materials produced in braille	Adapt and transcribe new books for production into Braille	17,280 Books to be produced in Braille	9,423 books transcribed and produced in braille
		No. of titles produced in E-braille	Produce Titles in E-braille	8 Titles to be produced in E-braille	79 Tittles produced into braille
		No. of titles produced in E-pub	Produce titles in E-pub	43 titles to be produced in E-pub	79 Tittles produced into E- pub
		No. of titles produced in Audio Visual	Produce titles produced in Audio Visual	5 titles to be produced in Audio Visual	79 Tittles produced in Audio Visual

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		No. of copies of tactile illustrations produced	Produce copies of tactile illustrations	2,000 copies of tactile illustrations to be produced	10,885copies of tactile illustrations produced
		No. of 3D models produced	Produce 3D models	10 3D models To be produced	10 models produced
Training, identification, rehabilitation, habilitation, and inclusion of learners and persons with visual impairment in education, workplace, and society through specialized support skills and adapted ICT/sports.	Provide educational rehabilitation to learners with visual impairment and place them into learning institutions	Learners fully rehabilitated and placed into learning institutions	Number of learners fully rehabilitated and placed into learning institutions	12 Learners to be Rehabilitated and placed into learning institutions	9 Learners were Rehabilitated
		Persons fully rehabilitated for inclusion into workplace and the society	Number of Persons fully rehabilitated for inclusion into workplace and the society	22 Persons to be fully rehabilitated for inclusion into workplace and the society	10 Persons offered Occupational Rehabilitation for inclusion into workplace

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		Persons trained in habilitation skills for self-reliance	Number of Persons trained in habilitation skills for self-reliance	22 Number of Persons to be trained in habilitation skills for self-reliance	17 Persons trained in habilitation skills for self-reliance
	4. Develop new suitable habilitation courses for learners and other persons with visual impairment	New habilitation courses developed	Number of habilitation courses developed	One (1) habilitation courses to be developed	One (1) habilitation courses development course ongoing
	Support KIBs team to participate in sporting tournaments with other institutions	Sporting tournaments supported	Number of Sporting tournaments supported	3 Sporting tournaments to be supported	No Sporting tournaments was supported
	Introduce new suitable sporting activities for learners and other persons with visual impairment in the institute	New sporting activities introduced	Number of new sporting activities introduced	1(one) sporting activities introduced	No New sporting activities introduced

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	Train staff in specialised skills to provide support services to learners and other persons with visual impairment	Staff trained in specialised skills to support learners and other persons with visual impairment	Number staff trained in specialised skills to support learners and other persons with visual impairment	Number staff trained in specialised skills to support learners and other persons with visual impairment	4 staff trained in specialised skills to support learners and other persons with visual impairment
To enhance institutional capacity, the human resource and infrastructure capacity of KIB to support sustainable growth and efficient delivery of quality services.	BOM Resolutions	Resolutions passed by the BOM	No of resolutions passed by the BOM	15. No of resolutions	15 resolutions passed by the BOM
	BOM Staff	Recruit BOM Staff	No. of BOM staff recruited	2 BOM staff to be recruited	1 BOM staff recruited
	Digital infrastructure	Digital infrastructure procured and upgraded	No. of Digital infrastructure procured and upgraded	2 Digital infrastructures to be procured and upgraded	80 Digital infrastructures procured and upgraded
	: Modernize facilities, technologies and assistive	Purchase a vehicle to improve mobility	No. of vehicles procured	1 vehicle to be procured	1 vehicle procured

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	equipment, maintain them in good working conditions to deliver better services	and service delivery			
	Develop and implement internal policies and procedures	Policies and procedures developed and implemented.	No. of policies developed and implemented	1(one) policy to be developed and implemented	No. of policies developed and implemented
Partnerships and stakeholder engagement to enhance collaboration and support for the Institute's mandate.	Funds received and sponsorships secured through new and continued partnerships and collaborations with government agencies and other institutions	Annual Budgeting Process	No. of annual public budgeting process participated by KIB	1(one) public budgeting process participated by KIB	1 (one) public budgeting process was participated by KIB
	Funds received and sponsorships secured through new and continued partnerships and collaborations	Fundraising Proposals	No. of fundraising proposals funded	4 fundraising proposals to be funded	No.4 fundraising proposals ongoing

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	with government agencies and other institutions				
Partnerships and stakeholder engagement to enhance collaboration and support for the Institute's mandate.	To build and strengthen partnerships and stakeholder engagement mechanisms that reinforce collaboration and support for the Institute's mandate	Media channels used for promotion of KIB products and services	channels used for promotion of KIB products and services	4 channels to be used for promotion of KIB products and services	4 channels used for promotion of KIB products and services
		Participate in national activities and events	No. of national activities and events participated by KIB	4 national activities and events to be participated KIB	20 national activities and events participated
		Conduct awareness campaigns	Number of awareness campaigns conducted per year.	1(one)Number of awareness campaigns conducted per year.	1(One) awareness campaigns conducted per year.
		Institutions reached as a result of awareness efforts	Number of institutions reached as a result of	30 institutions to be reached as a result of awareness efforts.	11 institutions reached as a result of

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			awareness efforts.		awareness efforts
		Convene thematic workshop.	No. of thematic workshop convened	1(one) thematic workshops to be convened	1 (one) thematic workshops convened

* Few books were transcribed into Braille as the Institute did not receive the Grade 8 curriculum materials order.

* The Board of Management conducted a capacity-building and induction session for its members

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; Human dignity, Good Governance, Equity, Inclusiveness and Innovation.

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 30th June 2025 the Institute had 11 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 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 5 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, Audit 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.

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- (viii) Ensures keeping of proper books of and records of accounts of the income, expenditure and assets of the Institution.
- (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 30th June 2025, 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	BOM Executive Committee	Peter Muasya	Chairperson	6
		Philomena Tanui	Vice Chairperson	6
		Anne Mwanthi	Principal upto 6 th December 2024	3
		Ramesh Peshavaria	Member	6
		Ruth Gasson	Member	6
		Nehemiah Kigen	Member	6
		Fredrick Haga	DSNE,MOE (In attendance)	6
		Cecilia Njeru	Acting from 6 th December 2024	3
2	General Board Committee	Peter Muasya	Chairperson	6
		Philomena Tanui	Vice chairperson	5
		Anne Mwanthi	Principal upto 6 th December 2024	2
		Cecilia Njeru	Acting from 6 th December 2024	4
		Anderson Kiraithe	Member	5
		Fredrick Haga	DSNE,MOE	6

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			(In attendance)	
		Ramesh Peshavaria	Member	5
		Ruth Gasson	Member	6
		Nehemiah Kigen	Member	6
		Colbert Ojiambo	Member	6
		Mary N. Muturi	Member	5
		Bernard Mogesa	Member	6
		Lucy Murungi	Member	2
		Anjeline Okola	Member	4
3	Performance Contracting Committee	Philomena Tanui	Chairperson	4
		Anne Mwanthi	Principal up to 6 th December 2024	3
		Anjeline Okola	Member	4
		Nehemiah Kigen	Member	4
		Celina Mutisya	In attendance	4
		Cecilia Njeru	Acting from 6 th December 2024	1
4	BOM Audit Committee	Peter Muasya	Member	2
		Cecilia Njeru	Acting from 6 th December 2024	2
		Mary N. Muturi	Member	2
		Ramesh Peshavaria	Member	1
		Fredrick Haga	DSNE,MOE (In attendance)	1
		Bernard Mogesa	Chairperson	2

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

* Madam Anne Mwanthi retired on 6th December 2024

*Madam Cecilia Njeru became the Acting Principal on 6th December 2024

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

To enhance the Institute's human resource operational processes, the Board approved the development of Career Progression Guidelines. The Institute also procured a Toyota Hiace van to facilitate outreach activities, with the objective of reaching more beneficiaries and bringing services closer to where they are most needed.

To create a more disability-friendly environment, the Institute undertook the installation of metal rails and implemented environmental improvements to enhance health and safety for students.

Staff costs increased by 11%, primarily driven by regulatory requirements mandating contributions to the revised NSSF rates, the Social Health Authority (SHA), and the Housing Levy.

The management ensures that staff are paid on time and statutory deductions remitted. The smooth performance of the Institute can be attributed largely to the annual work plans, which are effectively supported by procurement processes conducted in compliance with the Public Procurement and Asset Disposal Act, 2015.

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 are 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.

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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 2024/2025 the Institute transcribed and produced 9,423 volumes into Braille, ensuring that learners with visual impairments have access to essential curriculum materials.

The Institute also developed 79 titles of Digital e-content to support the digital learning needs of visually impaired students.

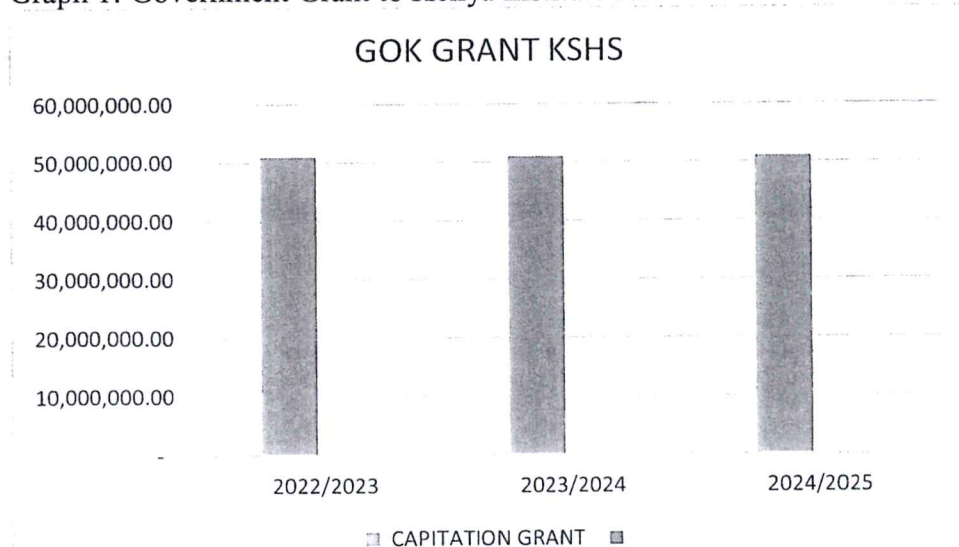
KIB has also been able to transcribe and produce Service Delivery Charters into Braille for Government Agencies complying with Public Service Performance Contracting regulations.

(a)Institute Revenues

Table 1-Transfers to the Institute from the Ministry of Education in the Last Three Financial Years

Financial Year	2022/2023	2023/2024	2024/2025
Gok Grant (Kshs)	51,000,000	51,000,000	51,000,000

Graph 1: Government Grant to Kenya Institute for the Blind for the last 3 Years



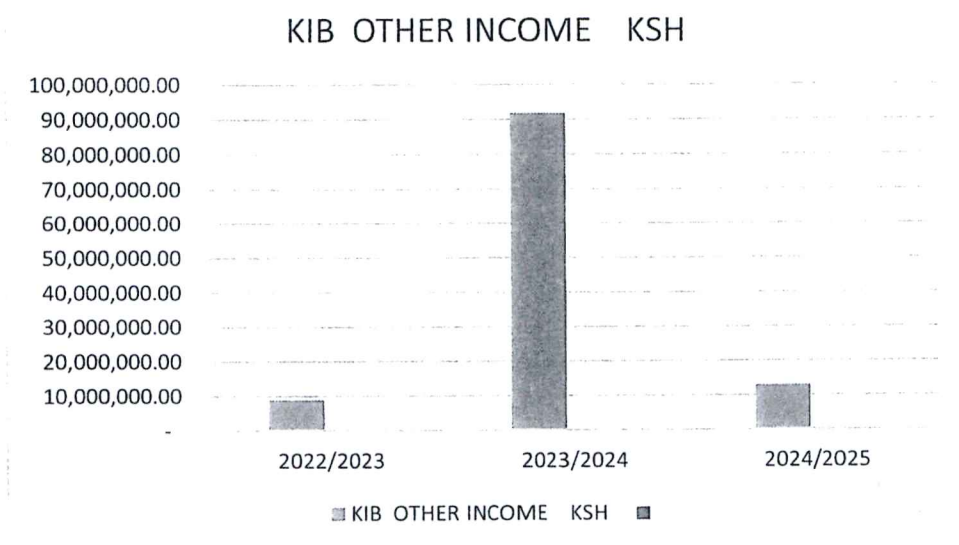
The grant primarily covers personnel emoluments and has remained constant at Ksh 51,000,000 for the past three years. Although this amount is insufficient, it has supported the rising personnel costs,

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largely driven by regulatory requirements. Nevertheless, the Institute anticipates additional funding to support development activities, including the Phase 2 construction of the Students’ Hostel.

Table 2 Institute Other Income (Appropriation in Aid)

Financial Year	2022/2023	2023/2024	2024/2025
Other Income (A In A)	8,915,700	91,803,134	12,979,070



(b)Institute Expenditure Trends

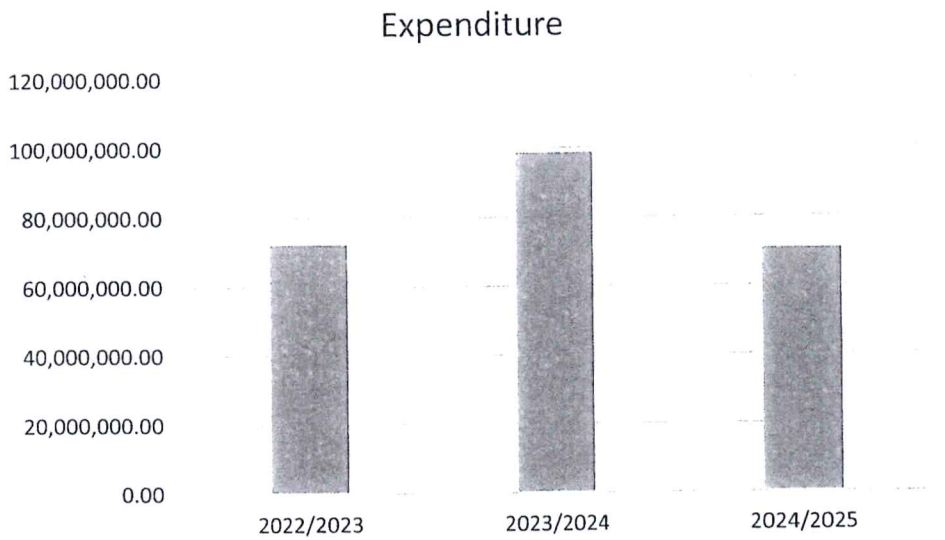
Expenditure levels have generally followed an upward trend, with the exception of the past two years. During the year under review, a significant portion of the expenditure was financed from reserves due to notably low-income receipts. The institute operations are largely driven by the demand in our services and is in direct proportion to the A in A trend. Despite the budgetary provision, KIB needs to further be increased to enable the Institute Undertake all major activities. The Institute also hopes to welcome more partners.

Table 3. The Institute Expenditure Trends

Financial Year	2022/2023	2023/2024	2024/2025
Expenditure	72,157,147.99	98,562,535	70,643,395

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Graph 3. The Institute Expenditure Trends

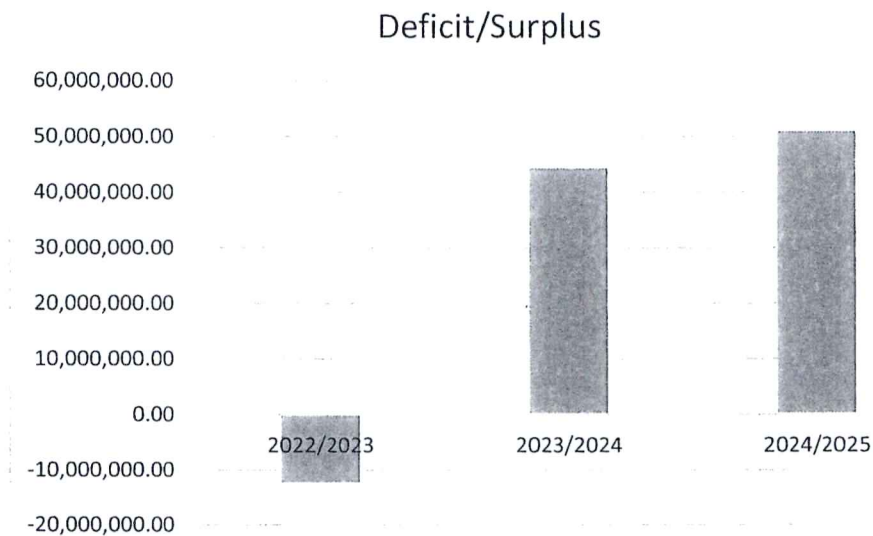


**Table 4
Surplus/Deficit for the last 3 years**

Financial Year	2022/2023	2023/2024	2024/2025
Deficit/Surplus	(12,241,448.34)	44,240,597	50,850,021

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Graph 4: Surplus/Deficit for the last 3 years



In FY 2022/2023, the Institute made payments to the contractor, including a portion of the retention amount.

In FY 2023/2024, the Institute transcribed and produced CBC Grade 7 books for learners with visual impairment, resulting in an income surplus. This surplus was primarily utilized to cover the FY 2024/2025 budget deficit, with the approval of the BOM.

For FY 2024/2025, the reported surplus of KES 50,850,021 includes in-kind (non-cash) donations valued at KES 57,514,346. Excluding these donations, the actual cash-based position reflects a deficit of KES 6,664,325.

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 specialized 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.

ii) 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.

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, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of 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.

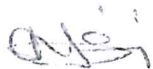
The Board of Management accept responsibility for the Institute's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the 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, 2025, 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.


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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 22/10/2025 2025 and signed on its behalf by:


.....
Name Eunice Njeri Mwangi
Chairperson of the Board of Management


.....
Name Cecilia Njeri
Accounting Officer

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON KENYA INSTITUTE FOR THE BLIND FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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 43, which comprise of the statement of financial position as at 30 June, 2025, statement of financial performance, statement of changes in net assets, statement of cash flows, and the statement of comparison of budget and actual amounts

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

In my opinion, except for the effects of the matter 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, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Non-Reconciliation of e-Citizen and Kenya Institute for the Blind Revenue Records

The statement of financial performance reflects rendering of services amount of Kshs.5,683,198 as disclosed in Note 7 to the financial statements relating to training fees and educational resources paid through the e-Citizen platform. However, e-Citizen revenue accountability statement for the year ended 30 June, 2025 reflects Kshs.255,680 and Kshs.250 in respect of amounts transferred and payable respectively to the Institute, all totalling Kshs.255,930, resulting to an unexplained and unreconciled variance of Kshs.5,427,268.

Further, it was noted that the platform receives payments for training fees and educational resources which is posted to the ERP, which in turn remits the amount received to the Institute's bank account. However, no reconciliation between the e-Citizen platform and the Institute's records was provided for audit review.

In the circumstances, the accuracy and completeness of rendering of services revenue amounting to Kshs.5,683,198 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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects receipts budget and actual receipts on a comparable basis of Kshs.112,845,170 and Kshs.124,287,801 respectively, resulting to over collection of Kshs.11,442,631 or 10% of the budget.

Similarly, the Institute spent Kshs.81,863,206 against a budget of Kshs.112,845,170, resulting to under expenditure of Kshs.30,981,964 or 27% of the expenditure budget.

Further, the statement of comparison of budget and actual amounts reflects actual revenue and expenditure on a comparable basis of Kshs.124,287,801 and Kshs.81,863,206 respectively, resulting to under-utilization of Kshs.42,424,595 or 34% of total realized revenue.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter 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 Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Kenya Institute for the Blind in 2024/2025 revealed that the following matters remained unresolved:

S/No.	Audit Issues
1.	Long Outstanding Receivables from Exchange Transactions
2.	Delayed Implementation of Referral System
3.	Unsupported Direct Procurement of Short-Term Deposit Services
4.	Lack of Internal Audit Function and Audit Committee
5.	Provision of Staff Allowances (NSSF and Pension Contributions)
6.	Compliance with Affirmative Action on Gender, Ethnicity and Regional Balancing

Other Information

The Management is responsible for the Other Information set out on page iv to I which comprise of Key Entity Information and Management, The Board of Management, Management Team, Chairman's Statement, Report of the Principal, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Board of Management and Statement of Board of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Completion of Construction Works

The statement of financial position reflects property, plant and equipment balance of Kshs.955,346,876 as disclosed in Note 19 to the financial statements. Included in the balance is an amount of Kshs.47,502,058 in respect of capital work in progress for the construction of a proposed accommodation facility (Hostel Block) for Kenya Institute for the Blind (Phase I). Review of contract documents revealed that the Institute intended to construct a hostel block with a bed capacity of 50-100 persons, a resource center with a 20-capacity library and three (3) classes, administration block with eight (8) offices, a hotel with 50-100 bed capacity, essential staff quarters and recreation grounds. The project was divided into phase I and phase II. Phase I which was awarded at a contract sum of Kshs.47,502,058 commenced on 16 August, 2021 with a completion date of August, 2022 while phase II was expected to start immediately after phase I. At the time of audit in October, 2025, phase I was already complete but phase II had not yet started, contrary to the original plan. Management attributed the delay to non-availability of funds.

In the circumstances, value for money for capital work in progress balance of Kshs.47,502,058 could not be confirmed.

2. Lack of Approved Staff Establishment and Human Resource Plan

The statement of financial performance reflects total expenses of Kshs.70,643,395 which include employee costs of Kshs.24,558,309 as disclosed in Note 11 to the financial

statements. Review of the human resource records revealed that the total number of staff engaged by the Institute was twenty (29). However, no approved Human Resource Plan, staff establishment records and annual recruitment plan were provided for audit review.

This was contrary to Section B.2 (1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which requires every Ministry/State Department to prepare Human Resource Plans to support achievement of goals and objectives in their strategic plans.

In the circumstances, it was not possible to ascertain the human resource requirements and the basis of new recruitment and Management was in breach of the law and risks incurring a high wage bill due to irregular recruitment.

3. Irregular Extension of Acting Appointment

Review of fiduciary management at page vi to the financial statements revealed that the Principal of Kenya Institute for the Blind has been serving in an acting capacity since 6 December, 2024 or for more than six (6) months, contrary to Section 34 of the Public Service Commission Act, 2017 which stipulates that an officer may be appointed in an acting capacity for a period of at least thirty (30) days but not exceeding a period of six (6) months.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and Board of Management

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 of Management 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.

The Board of Management 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 ISSAIs will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

03 November, 2025

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

	Notes	2024- 2025	2023- 2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfer from other government entities	5	51,000,000	50,999,998
Public contributions and donations gifts in kind	6	57,514,346	-
		108,514,346	50,999,998
Revenue from exchange transactions			
Rendering of services	7	5,683,198	88,696,524
Rental revenue from facilities	8	1,398,600	2,243,600
Other Income	9	5,897,272	863,010
Total Revenue from Exchange Transactions		12,979,070	91,803,134
Total revenue		121,493,416	142,803,132
Expenses			
Use of goods	10	26,056,558	67,597,142
Employee costs	11	24,558,309	22,117,258
Board Expenses	12	2,197,000	2,556,342
Depreciation and amortization expense	13	7,080,749	5,499,013
Repair and Maintenance	14	10,750,779	792,780
Total expenses		70,643,395	98,562,535
Surplus for the year		50,850,021	44,240,597

The notes set out on pages 10 to 47 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 9 were signed on behalf of the Board of the Institute by:

..... <i>CP</i> <i>[Signature]</i> <i>[Signature]</i>
Name: <i>Cecilia Njeru</i>	Name: <i>FAMILY KITI CHAKIA</i>	Name: <i>Eunice Njeri Mwangi</i>
Accounting Officer	Head of Finance	Chairman of the Board
	ICPAK M/No:22550	
Date <i>22/10/2025</i>	Date <i>22/10/2025</i>	Date <i>22/10/2025</i>


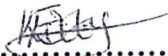

**Kenya Institute for the Blind
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15. Statement of Financial Position as at 30 June 2025

	Notes	2024- 2025	2023- 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	15	54,607,056	54,579,031
Receivables from Exchange Transactions	16	3,652,800	21,564,961
Inventories	17	10,314,616	7,652,243
Prepaid Expenses	18	1,014,148	952,181
Total Current Assets		69,588,620	84,748,416
Non-Current Assets			
Property, Plant and Equipment	19	955,346,876	890,629,506
Intangible Assets	20	4,368,315	1,993,993
Total Non- Current Assets		959,715,191	892,623,499
Total Assets (A)		1,029,303,811	977,371,915
Liabilities			
Current Liabilities			
Trade and Other Payables	21	681,875	-
Accrued Expenses	22	400,000	-
Total Current Liabilities		-	-
Non-Current Liabilities		-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		1,081,875	-
Net Assets (A-B)		1,028,221,936	977,371,915
Represented by:			
Reserves		977,371,915	27,356,563
Accumulated Surplus		50,850,021	44,240,597
Capital Fund			
Revaluation reserve on PPE and Intangible assets and Inventory	23	-	905,774,755
Total Net Assets and Liabilities		1,028,221,936	977,371,915

**Kenya Institute for the Blind
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The financial statements set out on pages 1 to 9 were signed on behalf of the Board of the Institute by:

		
.....
Name Cecilia Njeru	Name EMILY KITHI CHASIA	Name Eusebio Njeri Mwangi
Accounting Officer	Head of Finance	Chairman of the Board
	ICPAK Number:22550	
Date 22/10/2025	Date 22/10/2025	Date 22/10/2025

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

Description	Revaluation reserve	Fair value adjustment reserve	Retained earnings	Proposed dividends	Capital/Development Grants/Fund	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As at July 1, 2023	-	-	27,356,563	-	-	27,356,563
Surplus/ deficit for the year	-	-	44,240,597	-	-	44,240,597
Transfer of depreciation/amortisation from capital fund to retained earnings	-	-	-	-	-	-
As at June 30, 2024	905,774,755	-	71,597,160	-	-	977,371,915
As at July 1, 2024	905,774,755	-	71,597,160	-	-	977,371,915
Surplus/ (deficit) for the year	-	-	50,850,021	-	-	50,850,021
Transfer of depreciation/amortisation from capital fund to retained earnings	-	-	-	-	-	-
As at June 30, 2025	905,774,755	-	122,447,181	-	-	1,028,221,936

Note:

1. Recording of all assets has applied in FY 2024-2025 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 2025

	Notes	2024- 2025	2023- 2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	6	51,000,000	50,999,998
Rental revenue from facilities and equipment	7	1,398,600	2,153,600
Rendering of services	8	23,595,359	69,708,758
Other Income	9	5,897,272	863,010
Total receipts		81,891,231	123,725,366
Payments			
Use of goods	10	27,699,023	61,434,007
Employee costs	11	24,558,309	22,117,258
Board Expenses	12	2,197,000	2,556,342
Repairs and maintenance	14	10,750,779	792,780
Total payments		65,205,111	86,900,387
Net cash flows from/(used in) operating activities	24	16,686,120	36,824,979
Cash flows from investing activities			
Purchase of PPE and Intangible assets		-16,658,095	(7,115,316)
Proceeds from sale of PPE			
Purchase of investments			
Sale of investments			
Net cash flows from/(used in) investing activities		-16,658,095	(7,115,316)
Cash flows from financing activities			
Proceeds from borrowings			-
Repayment of borrowings			-
Proceeds from issue of shares			-
Net cash flows from financing Activities			-
Net increase/(decrease) in cash & Cash equivalents		28,025	29,709,663
Cash and cash equivalents at 1 July		54,579,032	24,869,369
Cash and cash equivalents at 30 June		54,607,057	54,579,032

Disclosure Notes

*A significant change in Rendering of Services is a result of decrease of receivables of ksh 17,912,161 during the year.

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*A significant change in the Use of goods is a result of Increase in Inventory of ksh 2,662,373, Increase in Prepaid expenses of ksh 61,967 and Increase in Payables of ksh (1,081,875).

*The significant increase in Property, Plant and Equipment and Intangible Assets during the year of ksh 71,405,921 was mainly attributed to donations in kind received from stakeholders amounting to Ksh 57,514,346 where ksh54,747,826 for PPE and ksh 2,766,520 for Intangible Assets and alongside a cash PPE acquisitions totaling to Ksh16,658,095.

These assets were capitalized as PPE, Intangible Assets and recognized as revenue from non-exchange transactions in line with IPSAS 23. Since no cash was exchanged, the transaction is not included in the Cash Flow Statement under cashflows from investing activities

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

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Budget carryovers from the previous year*	42,396,570		42,396,570	42,396,570		
Receipts						
Transfers from other governments entities	31,000,000	20,000,000	51,000,000	51,000,000	0	100%
Rental revenue from facilities and equipment	1,458,600	-	1,458,600	1,398,600	-60,000	95.8%
Rendering of services	9,800,000	-	9,800,000	23,595,359	13,795,359	240.7%
Other Income	8,190,000	-	8,190,000	5,897,272	-2,292,728	72%
Total Receipts	92,845,170	20,000,000	112,845,170	124,287,801	11,442,631	110.14%
Payments						
Employee costs	30,716,030	500,000	31,216,030	24,558,309	6,657,721	79.9%
Use of goods	52,650,140	11,680,000	64,330,140	27,699,023	19,973,022	68.9%
Repairs and Maintenance	5,929,000	7,820,000	13,749,000	10,750,779	2,998,221	78.2%
BOM Expenses	3,550,000	-	3,550,000	2,197,000	1,353,000	61.9%
Total Payments	92,845,170	20,000,000	112,845,170	65,205,111	30,981,964	72.5%
Capital Expenditure Payments				16,658,095		
TOTAL				81,863,206		
Deficit/Surplus for the period	-	-	-	42,424,595	(19,539,333)	

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Budget Reconciliation

	Description of Particulars	Amount in Kshs
1	Rendering of Services	
	Balance as per the Financial Statements	5,683,198
	Add Accrued Receivable b/f	21,564,961
	Less Accrued Receivable c/f	(3,652,800)
	Balance as per the Budget	23,595,359

2	Use of goods and Services	
	Balance as per the Financial Statements	26,056,558
	Less Inventory b/f	(7,652,243)
	Add Inventory c/f	10,314,616
	Less Prepaid Expense b/f	(952,181)
	Add Prepaid Expense c/f	1,014,148
	Less: Payable c/f	(1,081,875)
	Balance as per the Budget	27,699,023

Budget Notes

Revenues

- (a) Rendering of services: Training, rehabilitation and placement- The anticipated funding from NCPWD to support student sponsorship was received; however, the amount was significantly lower than expected.
- (b) Educational resources- The Institute was unable to secure the tender for brailleing the CBC Grade 8 books.
- © Other Income- The spaces intended for leasing remained unoccupied.

Expenses

- (a) Employee costs- The Medical Insurance Cover had been budgeted at a higher amount; however, upon doing the procurement process the actual cost after the bidding process was lower than the budgeted figure.
- (b) BOM Expenses- The BOM Development Committee and the BOM Mobilization Committee did not hold any meetings during the year under review.

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.

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Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i. Kenya Institute for the Blind has adopted the International Public Sector Accountant Standards. The Financial statements have been prepared on the basis of historical cost. The adoption has seen accumulated depreciation and inventory appearing in the financial statements.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 43	<p>Applicable 1st January 2025</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>Applicable 1st January 2025</p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets</p>

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Standard	Effective date and impact:
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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.

IPSAS 46 Applicable 1st January 2025

Measurement The objective of this standard was to improve measurement guidance across IPSAS by:

- i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.
- ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;
- iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.

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

IPSAS 47- Applicable 1st January 2026

Revenue This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transaction

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Standard	Effective date and impact:
IPSAS 48- Transfer Expenses	Applicable 1st January 2026 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.
IPSAS 49- Retirement Benefit Plans	Applicable 1st January 2026 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.

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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.

**Kenya Institute for the Blind
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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 2024-2025 was approved by the Board of Management on 24th June 2025. 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

Recording of all assets has been applied in the financial year 2024-2025. The entity has not sold any asset during the financial year 2024-2025. Depreciation is charged on property, plant and equipment on a **reducing balance basis** so as to write off the cost or valuation of the assets over their estimated useful lives.

Depreciation is **calculated on a pro-rata basis** to account for assets acquired or disposed of during the year

Depreciation on all assets are calculated on reducing balance method using the following annual rates.

Asset Category	Depreciation Rate
Buildings	2%
Motor Vehicle	25%
Furniture and Fittings	12.5%
Computers and accessories	30%
Equipment	12.5%

**Kenya Institute for the Blind
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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.

**Kenya Institute for the Blind
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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 on a reducing balance basis at an annual rate of 20% to write off the cost of the assets over their estimated useful lives.

Asset Category	Amortization Rate
Software	20%

Amortization is computed on a pro-rata basis to account for assets acquired or disposed of during the financial year.

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.

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.

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.

**Kenya Institute for the Blind
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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.

**Kenya Institute for the Blind
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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

**Kenya Institute for the Blind
Annual Reports and Financial Statements
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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

ii. 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

**Kenya Institute for the Blind
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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.

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

5. 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 2024-2025	Total transfers 2023-2024
	KShs	KShs	KShs	KShs	KShs
Ministry of Education-State department for Education	51,000,000	-	-	51,000,000	50,999,998
Total	51,000,000	-	-	51,000,000	50,999,998

6. Public Contributions and Donations

Description	2024-2025	2023-2024
	Kshs	Kshs
Donations in Kind-CAK	12,604,346	-
Donations in Kind-Ministry of Education	44,910,000	-
Total	57,514,346	-

7. Rendering Of Services

Description	2024-2025	2023-2024
	Kshs	Kshs
Training Fees	2,513,566	4,053,955
Educational resources	3,169,633	84,642,569
Total	5,683,199	88,696,524

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

8. Rental Revenue from Facilities

Description	2024-2025	2023-2024
	Kshs	Kshs
Skyline services Ltd	396,000	396,000
Mutune and Associates	198,600	198,600
Shinen	-	461,000
Meluck Ltd	564,000	564,000
Aeronotica Services	240,000	240,000
Woodfurn Limited	-	384,000
Total	1,398,600	2,243,600

9. Other Income

Description	2024-2025	2023-2024
	Kshs	Kshs
CIC Investment Interest	5,088,372	609,935
Fundraising Activities	599,100	112,000
Assistive Devices	209,000	141,075
Petty Cash	800	-
Total	5,897,272	863,010

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

10 .Use of Goods and Services

Description	2024-2025	2023-2024
	Kshs	Kshs
Stationery, Stores & Consumables	4,136,217	3,138,574
Local Transport and Travelling	647,980	718,260
Utilities and Communication	1,165,132	1,262,959
Infrastructure & Improvement	160,124	10,791,172
Printing Services	166,870	24,888,059
Financial and External Services	2,678,164	3,962,753
Educational Resources	713,720	13,536,098
Public Information Services	694,290	726,380
Training, Rehabilitation and Placement	3,304,707	1,868,195
Policy and Outreach Services	816,300	931,850
Hostel (Resource)	-	2,375,103
Performance Contracting	9,457,617	3,306,249
Withholding Tax	763,256	91,490
Provision of Audit fees	400,000	
Prepaid Insurance	952,181	
Total	26,056,558	67,597,142

*Stationery, stores & Consumables vote head comprises of ksh 3,042,859 general stationery and ksh 3,755,731 inventory purchased under infrastructure vote head being materials purchased for use in Braille press production. The Inventory closing balance therefore is Ksh 6,538,885 includes Infrastructure vote head materials of Ksh 3,775,731 and Stationery, stores and consumables of Ksh 3,042,859. Inventory issued during the year amounting to Ksh **4,136,217** (Note 17) has been recognized as an expense in the Statement of Financial Performance under Use of goods.

*Infrastructure Vote heads ledger is ksh 20,573,950

:of this:

- Ksh 16,658,095 are Assets which have been capitalized as PPE,
- Ksh 3,755,731- materials purchased for use in Braille press production.
- ksh 160,124-Expense.

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

*Significant decrease in printing Expense is due to a low order received contributed by the Loss of tender for CBC grade 8 books for the Blind.

*Significant Increase in Performance Contracting Expenditure development of strategic plan was done.

11. Employee Costs

Description	2024-2025	2023-2024
	KShs	KShs
Payroll	21,895,458	21,393,738
Medical Expenses (Staff Medical Policy)	1,637,751	-
Staff Team Building	650,100	-
Annual Staff Performance Awards	-	600,720
Staff Welfare	375,000	122,800
Total	24,558,309	22,117,258

12. Board Expenses

Description	2024-2025	2023-2024
	Kshs	Kshs
Full BOM Meetings	852,750	1,086,000
Executive Committee meetings	794,250	665,250
Consultative Meetings	255,750	250,250
Sub-Committee Meetings	189,250	148,092
Resource Mobilization Committee		220,250
BOM Members Off-site Activities	105,000	186,500
Total	2,197,000	2,556,342

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

13. Depreciation and Amortization Expense

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, plant and equipment	6,688,551.00	4,098,957
Intangible assets	392,198.00	1,400,056
Investment property carried at cost	-	-
Total depreciation and amortization	7,080,749	5,499,013

14. Repairs and Maintenance

Description	2024-2025	2023-2024
	Kshs	Kshs
Computer and Maintenance	536,235	15,650
Embosser Spare Parts	-	5,750
Embosser repairs	-	173,820
Perkins Braille spare parts repair and maintenance	-	9,310
Repairs & servicing of computer and accessories	-	13,920
Repairs & maintenance of Bindery equipment & machines	-	15,650
Recalling & telephone extension	-	223,680
Fire extinguisher, fire bell & blanket maintenance	-	71,000
Lawn mower servicing	-	24,654
Institute Bus Servicing	-	122,496
Repairs of lighting and fixtures	-	116,850
Office furniture and Equipment	771,809	
Motor Vehicle, lawn mower and Generator	592,992	-
Buildings	4,559,243	-
Demolitions	4,290,500	-
Total Other income	10,750,779	792,780

*Significant increase in Repairs and maintenance due to interior and exterior painting of the Administration Block, Tiling and Painting of Offices, Putting up new steel tank stand and tank for water supply and plumbing works.

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Notes to the Financial Statements (Continued)

15. Cash and Cash Equivalents

Description	2024-2025	2023-2024
	Kshs	Kshs
Current Account	54,601,896	8,649,446
On - Call Deposits	-	45,897,931
Others (Specify)-in hand & Mobile account	5,160	31,655
Total Cash and Cash Equivalents	54,607,056	54,579,032

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

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
a) Current Account			
Co-operative Bank		6,005,806	5,790,074
Standard Chartered Bank	0102001426800	48,596,090	2,859,372
Sub- Total		54,601,896	8,649,446
b) On - Call Deposits			
CIC Asset Management	02414	-	45,897,931
Sub- Total		54,601,896	45,897,931
c) Others(Specify)			
Cash In Transit			-
Cash In Hand		4,160	30,655
Mobile Money Accounts	PB. (4090313)	1,000	1,000
Sub- Total		5,160	31,655
Grand Total		54,607,056	54,579,032

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

16.Receivables from Exchange Transactions

16 (a) Receivables from Exchange Transactions (Current)

Description	2024-2025	2023-2024
	Kshs	Kshs
Receivables		
Educational Resources	1,453,400	17,740,561
Training, Rehabilitation & Placement	-	2,436,000
Rental Income	-	90,000
Total Current Receivables	1,453,400	20,266,561

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Total receivables		
Educational Resources	1,199,400	298,400
Training, Rehabilitation & Placement	65,000	65,000
Rental Income	935,000	935,000
Total receivables	2,199,400	1,298,400
Current portion transferred to current receivables	1,453,400	20,266,561
Total non-current receivables		20,266,561
Total receivables (a+b)	3,652,800	21,564,961

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

16(c) Ageing analysis for Receivables from exchange transactions

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	1,453,400	28.2%	20,266,561	94%
Between 1- 2 years	1,125,000	36.2%		%
Between 2-3 years	25,000	4.0%	298,400	1%
Over 3 years	1,049,400	31.6%	1,000,000	5%
Total (a+b)	3,652,800	100%	21,564,961	100%

17. Inventories

Description	2024-2025	2023-2024
	Kshs	Kshs
Inventory at the beginning of the year	7,652,243	9,078,666
Inventory purchased during the year	6,798,590	10,459,523
Inventory issued during the year	(4,136,217)	(11,885,946)
Balance at the end of the year	10,314,616	7,652,243

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.

18. Prepayments

Description	2024-2025	2023-2024
	Kshs	Kshs
Insurance-Motor commercial	113,533	104,114
Insurance-Burglary, Work injury, Fire, students, Equipment, Students, Equipment's and Employer's liability	81,739	99,765
Insurance-Medical cover	818,876	748,302
Total	1,014,148	952,181

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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%		
As at 30th June 2023	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	-	-	-	-	-	-	-	-
As at 30th June 2024	800,000,000	35,000,000	1,165,211	2,768,876	4,085,971	4,206,347	47,502,058	894,728,463
Additions	-	-	7,610,000	1,620,100	12,920,726	49,255,095	-	71,405,921
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As at 30th June 2025	800,000,000	35,000,000	8,775,211	4,388,976	17,006,697	53,461,442	47,502,058	966,134,384
Depreciation & Impairment								
At 1 July 2023		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
Transfers/ Adjustments			-	-				-
As At 30th June 2024	-	1,386,000	509,780	426,698	1,145,135	631,344	-	4,098,957
Depreciation		667,256	149,126	279,332	2,289,043	3,303,794		6,688,551
Transfer/Adjustment			-	-	-	-		-
As at 30th June 2025		2,053,256	658,906	706,030	3,434,178	3,935,138	-	10,787,508
Net Book Values								
As at 30th June 2025	800,000,000	32,946,744	8,116,305	3,682,946	13,572,519	49,526,304	47,502,058	955,346,876
As at 30th June 2024	800,000,000	33,614,000	655,431	2,342,178	2,940,836	3,575,003	47,502,058	890,629,506

Depreciation on Property, Plant, and Equipment (PPE) is provided using the reducing balance method and is computed on a pro-rata basis.

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

20. Intangible Assets

Description	2024-2025	2023-2024
	Kshs	Kshs
Cost		
1st July 2023	3,394,049	
Additions–internal development		
1st July 2024	3,394,049	3,394,049
Additions–internal development	2,766,520	
1st July 2025	6,160,569	3,394,049
Amortization and impairment		
1st July 2023	901,558	
Amortization 2023@20%	498,498	
1st July 2024	1,400,056	901,558
Amortization 2024/2025@20%	392,198	498,498
At 30 June 2025	1,792,254	1,400,056
NBV		
At 30th June 2025	4,368,315	1,993,993
At 30th June 2024	1,993,993	2,492,491

* Intangible assets are amortized on a reducing balance basis at an annual rate of 20% and computed on pro-rata basis.

21. Trade and Other payables

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade payables	-	-
Payments received in advance	681,875	-
Employee payables	-	-
Third-party payments	-	-
Total trade and other payables	681,875	-

22. Accrued Expense payables

Description	2024-2025	2023-2024
	Kshs	Kshs
Audit fees	400,000	-
Total	400,000	-

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Notes to the Financial Statements (Continued)

23.Revaluation Reserve

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, Plant and Equipment (Cost 1 st July 2025)	-	894,728,463
Intangible Asset	-	3,394,049
Inventories	-	7,652,243
Total	-	905,774,755

24.Cash Generated from Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Surplus for the year before tax	50,850,021	44,240,597
Adjusted for:		
Depreciation	7,080,749	5,499,013
Non-cash grants received	(57,514,346)	-
Contributed (unrecorded)assets PPE		7,115,316
Contributed (unrecorded)assets Inventory		
Receivable from non -exchange transactions		
Increase in payables	1,081,875	
Increase in Inventory	(2,662,373)	(31,705)
Decrease in Receivables	17,912,161	(19,046,061)
Increase in prepaid expense	(61,967)	(952,181)
Net cash flow from operating activities	16,686,120	36,824,979

Notes to the Financial Statements (Continued)

25. 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
As at 30th June (2025)				
Receivables from exchange transactions	3,652,800	3,652,800	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	54,607,056	54,607,056	-	-
Total	58,259,856	58,259,856	-	-
As at 30 June (2024)				
Receivables from exchange transactions	21,564,961	21,564,961	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	54,579,031	54,579,031	-	-
Total	76,143,992	76,143,992	-	-

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.

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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
As at 30th June (2024)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-
As at 30th June (2023)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

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)

26.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	2024-2025 Kshs	2023-2024 Kshs
a) Grants /transfers from the government		
Grants from national govt	51,000,000	50,999,998
Grants from county government	-	-
Donations in kind	57,514,346	-
Total	108,514,346	50,999,998
b) Key management compensation		
Directors' emoluments	-	-
Compensation to key management	2,113,050	2,055,216
Total	2,113,050	2,055,216

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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27. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	2024-2025	2023-2024
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables from Other Government Entities	-	-
Others (Specify)	-	-
Total	-	-

Contingent Liabilities

Description	2024-2025	2023-2024
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

28. Events after the Reporting Period

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

29. 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.

30. 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Report on the Financial Statements				
1.0	Long outstanding Receivables from Exchange transactions	Partial recovery of receivables	Not resolved	30 th June 2026
Report on Lawfulness & effectiveness in the use of public resources				
1.0	Delayed Implementation of Referral System	The subscription fees to referral system paid; Data recovery ongoing	Not resolved	30 th June 2026
2.0	Unsupported Direct Procurement of Short-Term Deposit Services	CIC Asset Management Account and plans to initiate the appropriate procurement process thereafter, in compliance with the Public Procurement and Asset Disposal Act.	Resolved	30 th June 2025
3.0	Lack of an Internal Audit function & Audit Committee	-The Institute has sought support from the Ministry Headquarters for the establishment and operationalization of an Internal Audit function. -The Institute Board appointed an Audit Committee on 1 st April 2025	Resolved	30 th June 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Report on effectiveness of Internal controls, Risk management and governance				
1.0	Provision of staff Allowances (NSSF and Pension Contribution)	The payroll structure has been regularized to ensure the proper classification of NSSF and pension contributions, which had previously been erroneously recorded under staff benefits.	Resolved	30/04/2025
2.0	Compliance with Affirmative Action on Gender, Ethnicity and Regional distribution	The Board of Management has undertaken the recruitment of a replacement for the outgoing accountant, ensuring that the appointment enhances compliance with affirmative action requirements through the selection of a candidate from an underrepresented ethnic community.	Resolved	30/05/2025

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.

CN

Cecilia Njeru
Ag.Principal

Date: 22/10/2025

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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.

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

Status of Projects completion

SN	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
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 Education	19/08/2024	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000
Ministry of Education	13/09/2024	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000
Ministry of Education	23/10/2024	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000
Ministry of Education	18/11/2024	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000
Ministry of Education	17/12/2024	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000
Ministry of Education	03/01/2025	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000
Ministry of Education	13/02/2025	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000

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Ministry of Education	14/03/2025	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000
Ministry of Education	08/04/2025	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000
Ministry of Education	22/05/2025	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000
Ministry of Education	11/06/2025	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000
Ministry of Education	01/07/2025	Recurrent	4,250,000	Statement of Financial Performance	-	-	-	-	4,250,000
Total					-	-	-	-	51,000,000

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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 30th June 2025

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
S44287862	19/08/2024	4,250,000	0.00	4,250,000	
S51710072	13/09/2024	4,250,000	0.00	4,250,000	
S62871875	23/10/2024	4,250,000	0.00	4,250,000	
S70152865	18/11/2024	4,250,000	0.00	4,250,000	
S78069505	17/12/2024	4,250,000	0.00	4,250,000	
S82543554	03/01/2025	4,250,000	0.00	4,250,000	
S94297538	13/02/2025	4,250,000	0.00	4,250,000	
S02595602	14/03/2025	4,250,000	0.00	4,250,000	
S09393805	08/04/2025	4,250,000	0.00	4,250,000	
S17828469	22/05/2025	4,250,000	0.00	4,250,000	
S26854354	11/06/2025	4,250,000	0.00	4,250,000	
S32214466	01/07/2025	4,250,000	0.00	4,250,000	
Total				51,000,000	

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

Head of Accounts Department – Kenya Institute for the Blind

Head of Accounting Unit-Ministry of Education

Name

Name.....

Sign Date

Sign..... Date.....

