



REPUBLIC OF KENYA

MINISTRY OF EDUCATION

**OPERATION MANUAL FOR
UTILISATION OF LEARNER
CAPITATION GRANT AND
OTHER SCHOOL FUNDS**

JUNE 2020





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ACRONYMS AND ABBREVIATIONS

CEB	:	County Education Board
CEMASTEА	:	Centre for Mathematics, Science and Technology Education in Africa
CfBT	:	Education Trust (formerly Centre for British Teachers)
CPD	:	Continuous Professional Development
CSO	:	Curriculum Support Officer
DFID UK	:	Department for International Development
DPP&EACA	:	Directorate for Policy, Partnership, and East Africa Community Affairs
DQAS	:	Directorate of Quality Assurance and Standards
CQASO	:	County Quality Assurance and Standards Officers
EGMA	:	Early Grade Mathematics Assessment
EGRA	:	Early Grade Reading Assessment
EYC	:	Elimu Yetu Coalition
GPS	:	Global Positioning System
ICT	:	Information and Communication Technology
INSET	:	In-service Education and Training
KCPE	:	Kenya Certificate of Primary Education
KEMI	:	Kenya Education Management Institute
KIB	:	Kenya Institute for the Blind
KICD	:	Kenya Institute of Curriculum Development
KISA	:	Kenya Independent Schools Association
KISE	:	Kenya Institute of Special Education
KNEC	:	Kenya National Examinations Council
LТTP2	:	Liberia Teacher Training Program
M&E	:	Monitoring and Evaluation
MLA	:	Monitoring Learning Assessment
MLEN	:	Multilingual Education Network
MoE	:	Ministry of Education
NESSP	:	National Education Sector Strategic Plan
NGO	:	Non-governmental Organization
NQT	:	Newly Qualified Teacher
PDIT	:	Programme Development and Implementation Team

PRIMR	:	Primary Math and Reading Initiative
PTE	:	Primary Teacher Education
PTTC	:	Primary Teacher Training College
QAS	:	Quality Assurance and Standards
RTI	:	Research Triangle Institute (Now TRI International)
SACMEQ	:	Southern and Eastern Africa Consortium for Monitoring Educational Quality
SAGA	:	Semi-Autonomous Government Agency
SD	:	Standard Deviation
SNE	:	Special Needs Education
SSME	:	Snapshot of School Management Effectiveness
TAC	:	Teachers' Advisory Centre
TSC	:	Teachers Service Commission
UNICEF	:	United Nations Children's Fund
USAID	:	United States Agency for International Development

FOREWORD

Articles 43(1) (f), 53 (1) (b), and 55(a) of Chapter 4 of the Constitution obligates the government to provide free and compulsory basic education for all children of school going age in Kenya. The Kenya Vision 2030 blueprint also highlights the need to provide globally competitive education for the country's socio-economic and technological development as well as enhanced individual well-being. Sessional Paper No.1 of 2019 aims at reforming education and training in order to meet these obligations. In addition, the National Education Sector Strategic Plan (NESSP) 2018-2022, provides a framework for delivery of quality and inclusive education, as well as training and research for sustainable development.

In order to meet these obligations, the government has continued to invest heavily in the education sector with approximately 5.4% of Gross Domestic Product (GDP) now directed to education. Financing of education in Kenya is a joint effort among national government, county governments, development partners, private sector and households. Resources mobilised by the Government have to be utilised properly for the benefit of the learner. This therefore call for the need to ensure efficient and transparent utilisation of resources guided by proper planning.

The development of the Policy Guidelines which was informed by the evaluation of the School Improvement Programme (SIP) process, provides a framework to guide the utilization of capitation grants and other school funds. It is expected that the policy will be applied by key players to enhance transparency and accountability in the utilization of education resources at school, Sub-County, County and National levels.

The Operation Manual for Utilisation of Learner Capitation Grants and Other School Funds was developed in order to simplify the implementation of the aforementioned policy guidelines. The purpose of this manual is essentially to ensure that there is prudent management of learner capitation grants and other school funds, especially at the primary school level. It will guarantee that the funds and other resources are safeguarded for the benefit of the learner. Among other provisions, the manual provides for measures meant to ensure that the funds received are utilised efficiently and effectively through well guided procedures, with the involvement of various key education stakeholders. The proper use of this manual is, therefore, expected to enable the Ministry to meet its set objectives in relation to Free Primary Education (FPE).



Prof. George A.O. Magoha, CBS
CABINET SECRETARY

PREFACE

The Government of Kenya (GoK) subscribes to the Sustainable Development Goals (SDGs), especially the fourth goal on provision of quality and equitable education and training for all. In order to realise this goal, the government is committed to ensuring access to equitable, inclusive and quality basic education to all its citizens as stipulated in the Constitution of Kenya. The need to provide globally competitive education for the country's socio-economic and technological development, as well as enhanced individual well-being, is also highlighted in the Kenya Vision 2030 blueprint. At the same time, the Ministry of Education has a framework for the delivery of quality and inclusive education, as well as training and research for sustainable development, which is well stipulated in the National Education Sector Strategic Plan (NESSP) 2018-2022.

To demonstrate its commitment to the provision of education to all, the Government introduced Free Primary Education (FPE) and Free Day Secondary Education (FDSE) in 2003 and 2008, respectively. Continuous reforms in the education sector and the need to sustain FPE and FDSE programmes, have exerted pressure on the Government to increase resource allocation. One of the recent reforms in education in Kenya is the introduction of the competence-based curriculum at all levels. The aforementioned demands have led to heavy investment in the education sector by GoK, where approximately 5.4% of the Gross Domestic Product (GDP) is currently directed to the sector. Therefore, there is need to come up with innovative measures to mobilise resources to support effective curriculum delivery and improve the learning environment, and the resources mobilised by the Government have to be utilised prudently for the benefit of the learner. This thus calls for efficient and transparent utilisation of resources, guided by proper planning. To achieve this, the implementation process must be closely monitored through a well-defined framework. The framework is provided for in the *Policy Guidelines for Utilisation of Learner Capitation Grant and other School Funds*.

In order to operationalize the policy guidelines in the aforesaid document, the Ministry of Education (MoE) has developed this manual to help players at all levels to effectively and efficiently play their roles. The manual aims to strengthen governance and management, thus ensuring transparency and accountability in the utilisation of learner capitation grants and other school funds, especially at the primary school level. Therefore, officers at both national and school levels are expected to properly use this manual to ensure value for money and ultimately, improved learning outcomes in all our public primary schools, for the benefit of the learner.



Dr. Belio R. Kipsang, Ph.D., CBS
PRINCIPAL SECRETARY

ACKNOWLEDGEMENTS

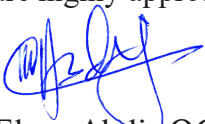
This manual was developed through extensive consultation and collaboration with various stakeholders. I wish to appreciate the effort, energy and time invested by all parties who participated in the formulation, development and finalisation of this document.

I wish to acknowledge the visionary leadership and oversight role played by the Cabinet Secretary for the Ministry of Education, Prof. George A.O. Magoha. In the same spirit, I wish to appreciate the Principal Secretary, State Department of Early Learning and Basic Education, Dr. Belio R. Kipsang for providing strategic leadership and support to the Technical Committee in the process of developing this manual. Special gratitude also goes to the senior management team from the State Department of Early Learning and Basic Education in the Ministry of Education, who gave invaluable inputs that shaped the manual.

Sincere appreciation also goes to the Global Partnership for Education (GPE) for the continued support to the education sector, including towards the development of this manual. Similarly, I thank the Education Development Partners Coordination Group (EDPCG) for supporting the Government of Kenya in the education sector, and whose efforts are also linked to the development of this document.

Special thanks go to the Technical Team led by Ag. Director, Projects Coordination and Delivery, Mr. Elijah Mungai, and members drawn from MoE, TSC, KISE, KNEC and KIB, who worked tirelessly to draft the manual and organise for its review before finalisation. In addition, I thank the County and Sub-County level MoE and TSC officers, head teachers, as well as BoM members and parents from sampled schools, who contributed during the collection of data, which informed the development of this manual. The team of consultants from Own and Associates, led by Prof. Akwachi Abagi, who greatly supported the development of this manual, are equally appreciated.

Finally, I appreciate the contribution and commitment of all other stakeholders who participated in the process of developing this manual, for their input. Your contributions are highly appreciated.



Elyas Abdi, OGW
DIRECTOR GENERAL

1. INTRODUCTION

1.1 Context

The Government of Kenya (GoK) is committed to ensuring access to equitable, inclusive and quality basic education to all its citizens as stipulated in the Kenya Constitution. Article 43 (f) and 53 (1) (b) of the Constitution provides for the right to education and the right to free and compulsory basic education, respectively. The Kenya Vision 2030 blueprint highlights the need to provide globally competitive education for the country's socio-economic and technological development as well as enhanced individual well-being. In addition, Kenya is also a signatory to international protocols and regional frameworks such as Sustainable Development Goals (SDGs) and the African Union Agenda 2063. SDG 4 obligates the government to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. In addition, the National Education Sector Strategic Plan (NESSP) 2018-2022, provides a framework for delivery of quality and inclusive education, as well as training and research for sustainable development.

The funding for public primary education comes from the education sector budget, households, the National Government Constituency Development Fund (NG-CDF), development partners, Non-Governmental Organizations (NGOs), philanthropists, corporate bodies, private sector, among others. Government funding for public primary schools is mainly through learner capitation grant. Currently, the capitation grant is at the rate of KES 1,420 per learner per year. On top of this, the Government also provides other grants for school development. Having effective mechanisms to sustainably manage these funds, and ensure efficient resource utilisation that leads to improved learning outcomes, is an important concern for the government, schools and other education stakeholders. The mechanisms and procedures through which learner capitation and other school funds are managed, distributed, monitored and evaluated play a key role in ensuring that resources are effectively and efficiently directed to improving learning outcomes.

The manual provides detailed procedures on how to ensure that funds are utilised effectively. It describes processes meant to ensure effective management, use and reporting on utilisation of school funds. The implementation of this manual will ensure; timely disbursements of learner capitation grant and other school funds, and

coordination of the interventions at the school level to avoid duplication and wastage of resources. The manual standardizes implementation approaches in key areas in the policy guidelines and aims to create uniformity/consistency in school management practices. It gives impetus to the renewed focus on safeguards and disclosure as a key aspect of governance and accountability in school management. This manual institutionalizes the good practices and lessons learnt from the implementation of the School Improvement Programme (SIP) component under the Primary Education Development (PRIEDE) Project funded by the Global Partnership for Education (GPE).

1.2 Purpose

This manual operationalizes the *Policy Guidelines on Utilisation of Learner Capitation Grant and other School Funds (2020)*. The manual provides a framework for ensuring that these public funds are managed in line with the Constitution and the Public Finance Management Act, 2012.

1.3 Objectives of the Manual

This operation manual aims to ensure that learner capitation grant and other school funds are well managed, accounted for and transparently used to benefit learners. Specifically, it aims to:

- a. Provide mechanisms and procedures for enhanced efficiency in disbursement and utilisation of learner capitation grant and other school funds;
- b. Enhance the capacity of school managers and stakeholders to effectively manage, use and report on the utilisation of learner capitation grant and other school funds; and
- c. Strengthen accountability, as well as monitoring, evaluation and reporting systems to ensure value for money through proper use of learner capitation grant and other school funds.

1.4 Methodology

In developing this manual, the Ministry of Education Technical Team in collaboration with experts, drew upon the findings of the evaluation of the School Improvement Programme (SIP) process. Interviews with various education stakeholders including head teachers, teachers, representatives of Boards of Management (BoM), parents and learners also informed the development of this manual. The manual also draws on experiences and lessons learned from implementing the learner capitation grant since its inception in 2003. The manual was then reviewed and validated by various stakeholders.

1.5 Monitoring and Evaluation

The Ministry of Education (MoE) will take multiple measures to monitor and evaluate the implementation of this manual. It will routinely monitor the implementation, then generate and disseminate reports to relevant stakeholders. At school level, head teachers are expected to report to the school BoM, SCDE and other key stakeholders on the progress of the implementation of this manual. The reports will be provided during BoM meetings and annual general meetings. Furthermore, in collaboration with development partners and other stakeholders, the implementation will be reviewed at annual joint sector reviews and reports generated for dissemination to relevant stakeholders.

1.6 Users of the Manual

The primary target includes the following:

- Policy and decision makers at national and county government levels, as well as those in the NGOs and the private sector;
- Technocrats in the national government, especially in MoE, as well as those in TSC and county governments;
- Development partners;
- Relevant unions and associations;
- Other experts and practitioners, including academia; and
- School stakeholders including BoM, head teachers, teaching and non-teaching staff, as well as learners.

2. GOVERNANCE AND MANAGEMENT OF LEARNER CAPITATION GRANT AND OTHER SCHOOL FUNDS IN PUBLIC PRIMARY SCHOOLS

This section describes three elements of effective governance and management of learner capitation grant and other school funds that should be applied by all public primary schools. The elements are discussed in detail below.

2.1 Effective School Leadership and Management

This sub-section describes elements of effective school governance and management at the school level.

2.1.1 Head Teacher as a Change Agent

A head teacher is the accounting officer of the school and is expected to provide leadership in promoting education standards and managing education resources. The head teacher, therefore, is key in ensuring accountability in the management of learner capitation grant and other school funds.

The Code of Regulations for Teachers (2015) stipulates the following as some of the roles for heads of institutions:

- Ensuring compliance with professional practice;
- Supervision and evaluation of the implementation of the curriculum;
- Assignment of teaching and other official duties to teachers;
- Providing direction for effective teaching;
- Offering technical advice to the Board of Management and other stakeholders to enable the school to meet its objectives;
- Overseeing curriculum implementation and delivery;
- Ensuring implementation of education policy;
- Ensuring proper management and maintenance of institutional resources;
- Being the custodian of institutional records;
- Creating a conducive environment which is engaging and fulfilling to all teachers; and
- Developing institutional plans and ensuring that institutional academic targets and objectives are met.

To perform these strategic roles, the following essential leadership qualities are required to enable head teachers to effectively manage a school and enhance teaching-

learning process to improve learning outcomes.

- **Transformational:** A leader should have the ability to motivate and engage staff to rally behind a school vision and goal(s).
- **Knowledgeable:** A leader should know the way, go the way and show the way. The head teacher should, therefore, be conversant with curriculum/teaching-learning issues and be able to align school activities to improve learning outcomes.
- **Visionary:** A leader should be able to lead the formulation of a school strategy and translate this into concrete priorities and actions.

Generally, the head teacher is a manager who supports and guides staff under him/her according to established policies and procedures. The head teacher also ensures that day to day operations of the school flow smoothly.

2.1.2 Boards of Management

Schools are required to have BoM and PA structures with clear functions as stipulated by the Basic Education Act, 2013 and the Basic Education Regulations (2015). Under Section 53(1) of the Basic Education Act 2013 a BoM must be established to manage all public pre-primary schools, primary schools, secondary schools, adult and continuing education centres, multipurpose development training institutes and middle level institutions of basic education. The BoM performs delegated functions on behalf of the Cabinet Secretary (Basic Education Act, 2013 Sections 53(1), (2). The BoM is expected to discharge its roles and responsibilities as follows:

a) Policy implementation

- Ensure policies, guidelines and regulations are adhered to by the institution. This includes adherence to official fee guidelines, rules and regulations governing occupational safety and health standards, as well as procurement and examination regulations, among others.
- Act on school assessment and audit reports and implement recommendations.
- Promote supervision of curriculum implementation and monitoring of education standards.
- Develop and implement the school/institution strategic plan.
- Facilitate the management and implementation of approved programmes and projects.

b) Financial Management

- Oversee the collection, receipt and accounting for all funds including

approved fees, grants, donations, monies from income generating projects, among others.

- Discuss and approve the school budget and ensure its implementation.
- Ensure procurement processes are cost-effective and deliver value for money.
- Ensure prudent utilisation of financial resources.
- Act on school audit reports and implement recommendations.
- Ensure proper maintenance of account records.
- Ensure head teachers prepare and submit trial balances to relevant offices in a timely manner.
- Mobilise additional resources to supplement the school's budget.
- Initiate and nurture income generating projects/programmes/activities to boost school/institution revenue.

c) Management of Physical Facilities

- Ensure the provision of requisite and adequate physical facilities in the school.
- Ensure regular maintenance of existing physical facilities.
- Ensure regular inspection of all school facilities by relevant agencies/experts.
- Ensure school land and other assets are secured all the time.

d) Staff Management

- Recruit, employ, promote and remunerate BoM employees. They are also charged with terminating employment contracts. These are done in line with relevant laws.
- Manage discipline of BoM employees.
- Manage discipline of teachers in line with the prevailing TSC Code of Regulations for Teachers.
- Provide for welfare and safety of staff.

e) Management of Learners' Welfare

- Provide for needs and safety of learners and observe their human rights.
- Promote the spirit of cohesion, integration, peace, tolerance, inclusion, elimination of hate speech, as well as tribalism at school.
- Promote guidance and counselling services for learners.
- Encourage dialogue and participatory democratic governance.
- Involve student children's governments in decision making.

- Work closely with the children's government in maintaining discipline.

f) Promote School Community Relations

- Encourage voluntary community services by staff, learners and parents.
- Enhance the school's public image and ensure engagement with stakeholders.
- Ensure harmonious working relationship/co-existence between school and community.
- Allow reasonable use of school facilities by communities after approval by BoM.
- Collaborate with communities in mobilization of resources.

g) Promotion of Quality Education for all Learners

- Deliberate on standards assessment/investigative reports and act on recommendations.
- Ensure the school is regularly assessed as per assessment policies.
- Ensure adequate and relevant instructional materials are procured for use by teachers and learners.
- Discuss reports on the state of syllabus coverage and academic performance of the school.
- Oversee learner and teacher attendance to ensure adequate and prompt coverage of the curriculum.
- Ensure school infrastructure meets health and safety standards and guidelines.
- Ensure the school adheres to the tenets of child friendly programmes.
- Ensure the school promotes inclusive education to all learners.
- Strengthen school based quality assurance and standards.
- Provide general oversight on delivery of quality education services.

h) Management of Learners' Discipline

- Work closely with staff and children's governments to maintain discipline.
- Develop rules through a consultative process involving teachers, parents and student councils/children governments in line with existing guidelines.
- Establish and maintain a register of learners with poor discipline including details of the name, class, nature of indiscipline, date, warnings and corrective measures taken.

i) Responsibilities of Individual Board Members

- Exercise the highest degree of care and diligence in discharging their duties.
- Act in the best interest of the school.
- Act honestly at all times and avoid conflict of interests.

- Exercise independent judgment.
- Devote time to carry out BoM responsibilities.
- Promote and protect the image of the school/institution.
- Hold in confidence all information available to them by virtue of their position as a board member.

In performing the above roles and responsibilities, the Board should do so in alignment with other laws and Acts of Parliament such as the Constitution of Kenya, the Children’s Act 2001, Employment Act 2007, Sessional Paper No. 1 of 2019, the TSC Act, 2012, KNEC Act, 2013, KICD Act, 2013 among others. In addition, there are critical policies, guidelines and conventions that should be observed such as the Sustainable Development Goal No. 4.

2.1.3 Parents Association

The Basic Education Act, 2013 provides for the formation of governance and management structures in institutions of basic education. In particular, clause 55 (2), provides for the formation of a PA in every institution of basic education. According to the third schedule, the roles of the PA are to:

- Promote quality care, nutrition and health amongst pupils;
- Maintain a good working relationship between teachers and parents;
- Discuss, explore and advise parents on ways to raise funds for the school infrastructure development and maintenance;
- Explore ways to motivate teachers and pupils to improve performance in academic and co-curricular activities;
- Discuss and recommend charges levied on parents;
- Undertake and oversee school development projects;
- Assist school management in monitoring, guiding, counselling and disciplining pupils; and
- Discuss and recommend measures for the welfare of staff and pupils.

The Ministry of Education will ensure that head teachers, BoM and PA members are trained on their roles and responsibilities in order to promote effective management and accountability on the utilisation of learner capitation grant and other school funds.

2.2 School Improvement Planning

This sub-section outlines the school improvement planning process. It describes

what a school improvement plan is, discusses why the plan is needed, and explains how to develop the plan, implement, as well as how to monitor and evaluate the implementation.

2.2.1 School Improvement Plan

A school improvement plan is a road map for changes that a school needs to improve the school environment and learning outcomes. The following areas directly influence improvement in learning outcomes;

- i. Curriculum Implementation:* Schools should put in place mechanisms and processes to enhance curriculum delivery in all grades.
- ii. Foundational literacy and numeracy outcomes:* As Kenya is in the process of reforming its curriculum, emphasis should be placed on ensuring that schools are equipped to support learners to improve their foundational learning outcomes in literacy and numeracy.
- iii. An enabling environment for learning:* This involves having a safe and secure environment, ensuring a healthy and child-friendly environment, and creating a gender sensitive school and classroom environment. While doing this, schools should refer to the Safety Standards Manual for Schools in Kenya (Ministry of Education, Science and Education, 2008). A comprehensive list/characteristic of good/enabling school environment is given in *Annex I*.
- iv. Parental involvement and community engagement:* When parents are involved in their children's education, the level of learner achievement increases. Learners are motivated, attend school more regularly, complete homework in a more consistent manner, and demonstrate more positive attitudes towards school and learning.

In every 3-year school improvement planning cycle, schools should identify one priority in each of the four key areas mentioned above for implementation. A school improvement plan should be used to measure school improvement activities and hold schools accountable, Keep the school in focus in achieving the school target, prioritization of school needs, ensuring prudent utilization of resources and to improve accountability. A school improvement plan also helps to improve school performance and promote teamwork

All key stakeholders should be trained and involved in the process of developing the plan.

2.2.3 Developing the School Improvement Plan

A SIP should be developed through a consultative process involving all the relevant stakeholders. The following key steps should be followed in school improvement planning.

Step 1 – Form a school improvement planning team: The school administration, in consultation with the BoM and PA chairpersons, should make targeted and sustained efforts to inform all school stakeholders (teachers, BoM, parents, students, and other community-based stakeholders) of the school improvement effort and invite them to participate.

The planning team should be representative of the school’s community and should include:

- BoM chairperson;
- Head teacher;
- Deputy head teacher;
- Senior teacher;
- PA chairperson;
- Representative from the sponsor(where applicable); and
- A representative of the old learners association (where applicable).

The role of the planning team is to:

- Agree on the team’s operation procedures;
- Collect and analyse relevant data and information;
- Based on analysis of data/information, make decisions about areas that need to be improved (priorities); and
- Develop a road map/timetable for the development of SIP.

The following is an example of a time schedule for preparation of a school improvement plan:

Table 1: Time schedule for Preparation of School Improvement Plan

Timeline	Activities	Person(s) Responsible	Resources Needed
August - September	Creating a school profile	School Improvement Planning Team (head teacher to lead)	<ul style="list-style-type: none">• Computer• Writing materials• Resource person

October - November	Stakeholder identification	Board of Management (Chairperson to lead)	<ul style="list-style-type: none"> • Computer • Writing materials • Resource person
December			

When developing the time schedule it is important to avoid planning activities that could coincide with other important school activities/dates like examinations and sports.

Step 2 – Stakeholder Identification in School Improvement Planning: A school needs to identify stakeholders who can support the development and implementation of a SIP. Some key stakeholders in a school may include but not limited to the following;

Table 2: Stakeholders in a School by Role in School Improvement Planning

Stakeholder	Role in School Improvement Planning
Board of Management (BoM)	Approve SIP and mobilise resources
Teachers	Formulate and implement SIP
Parents	Support SIP development and implementation
Old students Association	Support SIP development and implementation
Pupils	Support SIP development
Support staff	Support SIP development
Sub-County Education Office	Provide technical and logistical support and approve SIP
National/County government	Provide financial and other support in SIP implementation
Political leaders	Mobilise resources and other support in SIP implementation
NGOs	Provide financial and other support in SIP implementation
Sponsors	Mobilise resources and other support in SIP implementation
Local business community/private sector	Provide Financial and other support in SIP implementation

Step 3 – Preparing a School Profile: The SIP team should come up with a school

profile. A school profile includes important information about the school including:

- Brief history of the school e.g. the school location, sponsor, year of establishment, category of school, status of registration, approved and current enrolment as well as any other relevant information;
- Status of school registration - full/provisional; date of registration; approved enrolment and current enrolment;
- Any other key issue/aspect of the school's past);
- School motto, vision and mission statements;
- Breakdown of learner enrolment;
- Enrolment trends (3 years);
- Teaching staff (Number, gender, qualification, employer);
- Support staff (Number, gender, qualification, employer);
- Income generating/community service activities;
- School infrastructure and facilities; and
- School level indicators (e.g. class size, teacher: pupil ratio, pupil: textbook ratio, completion and dropout rates, for the previous three years);
- Academic indicators (e.g. results from Kenya Certificate of Primary Education, Early Grade Mathematics Assessment (EGMA) and Early Grade Reading Assessment (EGRA), as well as results from other national learning assessments, for the previous three years.

Step 4 – Comprehensive Needs Assessment: This is a systematic process of determining what needs to be done to improve learning outcomes, and the school learning environment. The assessment should be done in four areas:

- i. Curriculum delivery;
- ii. Learning outcomes in foundational numeracy and literacy;
- iii. Learning environment; and
- iv. Parental involvement.

In carrying out needs assessment, the SIP team should use the school needs assessment template. Table 3 is a template of the school needs assessment.

Table 3: School Needs Assessment Template

Core Dimension 1: Curriculum Delivery

Priority Area 1.1 - School has adequate qualified and committed teachers

Expected situation	Actual situation	Gaps	What needs to be done
Adequate (one teacher per class), qualified (P1) and committed teachers.	The school has 8 teachers against 10 classes. 6 of the 8 have P1 qualifications and above	Understaffing by two teachers. Two are untrained	Hire two qualified teachers on BoM terms as TSC is awaited to post 4 teachers.
Priority Area 1.2 - School has adequate textbooks, reference books and supplementary readers			
Expected situation	Actual situation	Gaps	What needs to be done
School has adequate textbooks, reference books and supplementary readers.			
Core Dimension 2: Learning outcomes in foundational numeracy and literacy			
Priority Area 2.1 - Children understand basic numeracy concepts			
Expected situation	Actual situation	Gaps	What needs to be done
Learners in Grades 1, 2 and 3 are able to complete the Mathematics tasks expected of them.			
Priority Area 2.2 - Children understand basic literacy concepts			
Expected situation	Actual situation	Gaps	What needs to be done

Learners in Grades 1, 2 and 3 are able to complete the Literacy tasks expected of them.			
Core Dimension 3: Good and Enabling School Environment			
Priority Area 3.1 - School has adequate and appropriate classrooms for learning			
Expected situation	Actual situation	Gaps	What needs to be done
School has adequate and appropriate classrooms for learning.			
Priority Area 3.2 - School has enough clean water and sanitation facilities for boys and girls			
Expected situation	Actual situation	Gaps	What needs to be done
School has enough clean water and sanitation facilities for boys and girls.			
Core Dimension 4: Parental Involvement in their children's learning			
Priority Area 4.1 - Parents are fully involved in their children's learning			
Expected situation	Actual situation	Gaps	What needs to be done
Parents attend all meetings and clinics, and supervise their children's homework assignments.			

Step 5 – Setting school improvement priorities: The school improvement planning team must establish one priority for each of the four core dimensions: curriculum delivery, learning outcomes in foundational numeracy and literacy, school environment, and parental involvement. The process should be done in a participatory and logical manner and include the following four steps:

- i. Collecting and discussing information through the School Needs

- Assessment exercise.
- ii. Documenting any elements that need to be improved in each of the four core dimensions.
 - iii. Holding separate meetings with the PA, children’s government and teachers where each group is required to vote for one priority for each of the core dimensions.
 - iv. Picking the most preferred priority in each of the four core dimensions,

A SIP priority template is presented in Table 4 below.

Table 4: School Improvement Plan Priority Template

Core Area	Identified Priorities	Resources Re-quired
Enhancing curriculum delivery.		
Enhancing learning outcomes in foundational numeracy and literacy.		
Improving school environment.		
Increasing parental involvement.		

Step 6 – Formulate a School Improvement Plan: Once a school has identified its four priorities for improvement the SIP team formulates the plan using the following template (Table 5).

Table 5: School Improvement Plan Template

Goal: To improve learning outcomes							
Performance Target: To enhance curriculum delivery							
Area of Focus	Activities	Indicators of Success	Expected Outcomes	Time-frame	Person(s) Responsible	Resources Required	Source(s) of resources
Enhancing foundational literacy	Buy 200 readers for Grade 1, 2 & 3.	Number of readers bought.	Improved proficiency in reading.	By January 2021.	Head teacher	KES 40,000	Capitation grant

Developing the SIP involves detailing what actions are required to successfully improve the school and increase learning outcomes. The following elements should be detailed in the SIP:

Area of Focus: The SIP template gives the SIP team an opportunity to add more detail on the statement of priority in the four core dimensions. If for example, a school targets to increase their KCPE mean score, the key question might be, “What do we need to specifically deliver in this area to improve the level of learner achievement in our school? Is it to improve our school learning environment, or parental involvement?”

Activities: They are specific actions that will be taken by head teachers, teachers, BoM, parents, other community members and learners to help the school achieve its goals in each of the four priority areas. The following question should guide the SIP team: What specific action(s) are we going to take to improve the identified focus area? They should be related to identified area of focus and be practicable (implementable).

Indicators of Success: Indicators are standards against which a school can measure its progress towards set goals. The indicators must be SMART:

- S - Specific
- M - Measurable
- A - Accurate
- R - Reliable
- T - Time bound.

Expected outcomes: The results or effects of the implemented activities on

the learning outcomes. The quality of improvement is an important issue.

Timeframe: This is an agreed timeframe within which all identified actions will be implemented. The head teacher, BoM, teachers, and other school staff should review the time lines vis a vis strategies and agree if they are tenable.

Person(s) responsible: The SIP team is responsible for determining who will be responsible for implementing the activities. Such proposals will be reviewed by the head teachers, teachers, BoM and other school staff to ensure that they are reasonable and everyone understands his or her responsibilities within the plan.

Resources required: Identify and agree on inputs required to implement the planned activities (e.g. funds, time, personnel, learners, stakeholders, and teachers).

Source of resources: Identify and build consensus on the origin of the required inputs (e.g. parents, local community, government, non-governmental organizations, among others). Note: student capitation grant is just one of the many sources of school financing. Other sources include the county government, NG-CDF, NGOs and well-wishers like the private sector or donors.

Step 7-Approval of School Improvement Plan: Approval of the SIP will involve the following:

- The head teacher as the Secretary of the BoM should table the School Improvement Plan for adoption before end of the calendar year;
- Once adopted by the BoM, the head teacher and the BoM to sign off the document and submit to the Sub-County Director of Education (SCDE); and
- SCDE to review the document and approve for implementation.

2.2.4 Budgeting

The SIP should inform the school budget. The schools should be guided by relevant laws, regulations and MoE circulars. The budget should indicate the revenue and expenditure budget line. A sample budget is contained in *Annex II*. A summary of the budget procedure is illustrated in Table 8.

Table 8: Summary of Budget Procedure

<p>1. Budget preparation/formulation The head teacher to:</p> <ul style="list-style-type: none"> • Identify key activities – guided by circulars and guidelines on capitation grants and other school funds. • Prioritize activities as per SIP - to ensure prioritized activities are allocated available resources. • Communicate the budget requirements for the year to the BoM within stipulated deadlines. • Determine the expected receipt of funds based on realistic projections. • Determine target expenditures for the period based on estimated funding. • In the planned inputs, clearly show the expected expenditure type, quantity and rate. Ensure that the respective units' requirements are discussed, rationalised and consolidated into a final school budget. 	<p>3. Budget implementation and coordination</p> <ul style="list-style-type: none"> • Ensure timely and optimal procurement decisions. • Utilise budget allocations on planned and approved activities. • Record usage of budgetary allocation according to budgeted sub-components, vote heads and items in the commitment register. <p>4. Budget monitoring and control</p> <ul style="list-style-type: none"> • Ensure activities take place as scheduled and within approved financial limits. • Regularly review funds absorption capacity and take corrective action where necessary. • Organise monthly or quarterly meetings to review actual performance against budgets. • Ensure timely investigation of variances and determine their cause and implication • Determine and take the most appropriate action for addressing unfavourable variances.
<p>2. Budget approval</p> <ul style="list-style-type: none"> • The school budget should be discussed and approved by BoM and submitted to SCDE for records in both hard and soft copies. • No deficit budget should be allowed. A balanced budget, where funding receipts are equal to estimated expenditures, is expected. 	<p>5. Budget reporting</p> <ul style="list-style-type: none"> • On quarterly basis, report a comparison of the budget against actual expenditure. Make clear explanations for major variances. • The report should be presented to BoM for discussion and taking of appropriate actions.

2.2.5 Implementation of a School Improvement Plan

Once approved, the School Improvement Plan is ready for implementation.

2.2.6 Monitoring and Evaluation of School Improvement Plan

The SIP team should come up with a framework for monitoring, evaluating and reporting on the implementation of the plan. All school stakeholders should be involved in this exercise. The key guiding questions is: What have we achieved based on our SIP?

School stakeholders must understand and appreciate the importance of monitoring the implementation of the SIP and to evaluate whether the plan has achieved the expected outcomes. If you do not measure results, you cannot tell success from failure. What gets measured gets done. The SIP results are to be kept both in paper form, and in electronic form if possible. Table 6 is a SIP Monitoring and Evaluation Template

Table 6: A Sample SIP Monitoring and Evaluation Template

Area of Focus	Target	Indicators	Means of verification	Status of achievement

2.3 Risk Management

Risk is an event that, if and when it occurs, will impact on your goals and objectives. A school should have a risk management framework in place to identify, assess, prioritise, monitor and control any risks that may jeopardize the school's ability to reach the set objectives, and utilise the funds provided for in the budget. The head teacher should lead other stakeholders in building consensus on a risk management tool in a participatory manner.

Risk Register

A 'Risk Register' is a tool for recording the risks encountered at various locations and levels in a standardized format of Risk Description.

Risk Description

A Risk Description is a comprehensive collection of information about a particular risk recorded in a structured manner.

Risk category: This is a classification of risks based on potential causes. For instance

risk categories could be: governance/strategic, operational, reporting, compliance, financial and reputational.

Governance – Strategic and high-level goals, aligned with and supporting its mission

Operations – effective and efficient use of its resources

Reporting– reliability of reporting

Compliance– compliance with applicable laws and regulations

Financial - Risk associated with financial loss or uncertainty

Reputational- Damage to schools image due to failure to meet stakeholders’ expectations

Risk owner: A person or decision maker of the school who is responsible for taking action to manage/ control the risk.

Risk assessment: A systematic process of evaluating the extent of potential risks in order to rate, rank and prioritize them. This involves evaluating and estimating the **likelihood** of the risk occurring and the **impact** (Risk is measured in terms of likelihood and impact).

Criteria for assessment of likelihood

The risks will be assigned likelihood / probability rating as follows;

likelihood / probability	Frequency of occurrence	Level of Risk
0.8-1.0	Very likely risk will occur	High
0.4- 0.7	Risk Likely to occur	Medium
0- 0.3	Risk unlikely or rare to occur	Low

Criteria for assessment of impact/consequence

The risks will be assigned impact rating as follows;

Impact/Consequence Rate	Nature of impact	Level of Risk
8-10	Impact is critical if the risk occurs	High

4- 7	Impact is major if risk occurs	Medium
0-3	Impact is insignificant if risk occurs	Low

Risk mitigation strategy: This can be defined as taking steps, or actions designed to manage or minimize the identified risks. They include: (Avoiding or eliminating the risk; Transferring the risk to another party; Accepting or retaining the risk; Controlling the risk, reducing likelihood and/or impact).

As good practice, schools should be able to manage their risks in regard to capitation grants and other sources of funds in order to achieve effective and efficient utilisation. It is also part of good financial management and accountability. Risks should be mapped using the risk register whose template is shown in Table 7.

Table 7: Risk Register Template

#	Risk Description/ Type	Category	Risk Rating		Mitigation Strategy		
			Risk level (H, M, L)	Likelihood To Happen	Control Measure	Risk Owner	Time Frame
1							
2							
3							

A sample risk register is shown in Annex IV.

3. ACCESS AND DISBURSEMENT OF LEARNER CAPITATION GRANT AND OTHER SCHOOL FUNDS TO ALL PUBLIC PRIMARY SCHOOLS

Public primary schools receive capitation grants and other funds to be utilised for the intended purpose. This section outlines the process of receiving and utilizing the funds.

3.1 School Capitation Grants

This sub-section presents the process of disbursing funds to schools; receiving them; budgeting for and utilizing; as well as procuring goods, works and services.

3.1.1 Funding and Disbursement to Schools

Criteria for Funding

For a school to be considered for FPE capitation, it must meet the following criteria:

- Be duly registered by the Ministry of Education;
- Be registered on the national MoE information management system, with all the learners registered on the system;
- Should have a head teacher substantively appointed by TSC;
- Have a substantive BoM appointed by the County Education Board;
- Have 2 bank accounts opened with a bank that has signed an MOU with the Ministry of Education; and
- Have applied for the funds to the Principal Secretary in charge of basic education through the SCDE and attached all relevant documents (certified copies of school registration certificate, the letter posting a TSC appointed head teacher to the school, and minutes of the BoM authorizing the opening of the bank account and nominating the head teacher as a signatory to the account).

Disbursement of Funds

The Directorate of Primary Education undertakes the following in disbursing funds to schools;

- Uses the enrolment data in the information management system to compute the amounts to be deposited to the respective school's bank accounts using the capitation formula, at the beginning of each term;
- A list of schools with their bank account details and the amount to be disbursed (bank schedule) is then generated from the MoE national information

management system;

- A bank summary showing how much money is to be credited to each holding bank is generated;
- The Directorate, through the Principal Secretary, requests the National Treasury to release the funds to the respective holding banks;
- Once the funds have been released by the National Treasury, the Directorate then releases the bank schedules to the respective holding banks;
- Funds are disbursed in three tranches in the percentage ratio of 50:30:20 for first, second and third terms respectively. The banks then credit the money to the schools' accounts.
 - Schools shall acknowledge the receipt of funds by uploading official receipts on the MoE national information management system platform.
 - Upon receipt of the disbursement, the total amount received and the circular accompanying it should be conspicuously displayed on the school notice board.
- Funds shall be subjected to monitoring and audit on a regular basis.

3.1.2 Receiving funds

Once the funds are released by the various banks, head teachers should;

- Verify and confirm the receipt of money in the respective bank account by checking the balances.
- Immediately acknowledge the receipt of the funds on the information management system platform.
- A copy of the receipt to be submitted to the SCDE within two weeks of receiving money.
- Inform the BoM of the receipt of funds.

3.1.3 Budget review

Upon receipt of the funds, the plan and the budget should be reviewed to ensure that the actual amount received can support the implementation of the planned activities. In case the budget is not fully funded, reprioritization of the activities should be done to ensure that there is no budget deficit. Reallocation of funds can be done but only within the same set of accounts (GPA, SIMBA, and other school funds accounts).

3.1.4 Utilisation of Funds

Utilisation of capitation grants and other school funds should only be done in line

with the approved SIP and annual budget. All signatories to the school bank accounts should be notified before funds are withdrawn for utilisation and the budget item must be approved by the BoM through minutes. No payments should be made from these accounts without the authorization of the head teacher. School bank accounts should have four signatories, the head teacher, BoM chairperson, PA Chairperson and one other BoM member. For any transaction, at least three signatories must sign but the head teacher's signature is mandatory.

3.1.5 Procurement

The head teacher should ensure procurement of goods; works and services are in line with the Public Procurement and Asset Disposal Act, 2015.

Public Procurement and Asset Disposal Act, 2015

Public Procurement and Asset Disposal Act, 2015 and Regulations, 2020 provide for appointment of procurement committees.

Procurement Committees

In accordance with Act, the accounting officer shall constitute ad hoc opening and evaluation committees to deal with technical and financial aspects of procurement of goods or services

The head teacher should constitute the following procurement committees in line with Act;

i. Tender opening committee (Section 78);

- a) An accounting officer of a procuring entity shall appoint a tender opening committee specifically for the procurement in accordance with the following requirements and such other requirements as may be prescribed: The committee shall have at least three members; at least one of the members shall not be directly involved in the processing or evaluation of the tenders. The tender opening committee shall open all tenders received before the deadline of submission.
- b) The tender opening committee shall assign an identification number to each tender and record them in the tender opening register.
- c) During the opening of tenders, each tender is opened, and the names of the person submitting the tender, as well as the total price (where applicable) are announced.
- d) Each member of the tender opening committee shall sign each tender document on one or more pages as determined by the

- tender opening committee.
- e) Each member of the tender opening committee, shall initial, in each tender, document against the quotation of the price.
 - f) The tender opening committee shall prepare tender opening minutes, which shall set out a record of the procedure followed in opening the tenders; and particulars of those persons submitting tenders, or their representatives, who attended the opening of the tenders.
- ii. Evaluation committee (Section 46);**
An accounting officer shall ensure that an ad hoc evaluation committee is established in accordance with this Act from the members of staff, with the relevant expertise. The evaluation committee consists of between three and five members appointed on a rotational basis comprising heads of user department and two other departments or their representatives and where necessary, procured consultants or professionals, who shall advise on the evaluation of the tender documents and give a recommendation on the same to the committee within a reasonable time. The committee shall have as its secretary, the person in charge of the procurement function. An evaluation committee established shall deal with the technical and financial aspects of a given procurement as well as the negotiation of the process including evaluation of bids.
- iii. Inspection and acceptance committee (Section 48);**
An accounting officer shall appoint an ad hoc inspection and acceptance committee which shall be composed of a chairperson and at least two other members on the recommendation of the head of procurement. The committee shall immediately after the delivery of the goods, works or services carry out the following:
- a) Inspect and where necessary, test the goods received;
 - b) Inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract/Local Purchase Order;
 - c) Accept or reject, on behalf of the procuring entity, the delivered goods, works or services;
 - d) Ensure that the correct quantity of the goods is received;
 - e) Ensure that the goods, works or services meet the technical standards defined in the contract; and
 - f) Issue interim or completion certificates or goods received notes, as appropriate.
- iv. Disposal Committee (Section 163)**
An accounting officer shall establish a disposal committee as and when prescribed for the purpose of disposal of unserviceable,

obsolete, obsolescent, or surplus stores, equipment or assets. The employee in charge of stores, which are unserviceable, obsolescent, obsolete or surplus assets, shall bring the matter to the attention of the disposal committee, through the head of procurement function. The disposal committee shall be responsible for:

- a) Verification and processing of all disposal recommendations in liaison with the head of procurement;
- b) Conducting a survey and review the items to be boarded;
- c) Preparing a technical report by a relevant expert of the subject items for disposal that takes into account the real market price of the items to be boarded and set up a reserve price;
- d) Recommending the best method of disposal to the accounting officer; and
- e) Disposing assets by a method which may include transfer to another public entity or sale by public tender upon approval by the accounting officer.

The various committees in the procurement process shall perform their functions in accordance with the Act.

Table 9: Guidelines for Procurement Process

No.	Step Description	Responsibility
1	Prepare procurement plan for the school	Head teacher
2	Review and approve procurement plan	BoM
3	Invite quotations from at least 3 suppliers appearing in the register of pre-qualified/known suppliers or invite bids through open or restricted tenders in line with the Act	Head teacher
4	Evaluate bids and recommend for selection, the best evaluated bid in terms of price and quality.	Evaluation committee
5	Award to the lowest evaluated bidder	Head teacher
6	Communicate award to successful bidders and debrief unsuccessful bidders simultaneously	Head teacher
7	Prepare the contract for supply of goods, works or services, and arrange for the signing between the selected supplier and the school	Head teacher

8	The written contract shall be signed after an elapse of fourteen days from the date of award notification	Head teacher
9	Contract administration	Head teacher
10	Supply of goods and services or completion of works as per terms and conditions of contract	Supplier / Contractors
11	Inspection and acceptance of received goods or rendered services or completed works	Inspection and Acceptance Committee
12	Payment of suppliers and contractors	Head teacher
13	Maintaining procurement records	Head teacher

A sample procurement plan is shown in *Annex XVI*.

3.1.6 Ordering and Receipt Procedures in School Procurement

The procuring entity (school) shall place a Local Purchase Order (LPO) or Local Service Order (LSO) with the successful bidder who will have submitted the successful quotation, and the following stages will be involved:

i. Ordering Goods, Works and Services

Contracts, LPO or LSO will be used to order works, goods or services from the successful bidders. They will be signed by the head teacher and recorded in the vote book.

ii. Receipt of Goods, Works and Services

Goods received will be verified against the Delivery Note (DN) and LPO in terms of quality, technical specifications and quantity. For items of a technical nature, an expert will certify the specifications that include quality and acceptable conditions. For works or services, verification will be made with the user unit to confirm that services have been provided as per LSO/contracts. Where practicable, the user unit will confirm in writing, and where necessary, provide agreed written deliverables as per the contract (issue completion certificates).

iii. Inspection and acceptance of goods, works and services

This process is carried out by the Inspection and Acceptance Committee as per its mandate in accordance with section 48 of the Act.

The guidelines for ordering and receiving goods and services are as summarized in Table 10 below.

Table 10: Guidelines for Ordering and Receiving of Goods, Services and Works

No.	Step Description	Responsibility
1	Raise an LPO/LSO and draft a contract (all in 4 copies)	Head teacher
2	Review LPO/LSO/contract and if satisfied, approve it.	Head teacher
3	Issue original and duplicate LPO/LSO/contract to supplier, third copy to accounts file and retain book copy. Ensure the supplier/contractor signs a duplicate to accept the order, and returns it to school.	Head teacher
4	Receive goods and verify against DN and LPO in terms of quantity, technical specifications and quality. For items of a technical nature, get an expert to certify specifications, quality and condition. For service/contact verify with the user that service/works has been provided per LSO/contract. Sign DN/report and complete a Goods Received Voucher (GRV).	Inspection and Acceptance Committee
5	Confirm that goods/services/works adhere to the specifications of the LPO/LSO/contract. Raise Payment Voucher (PV) using corresponding supplier invoice. Attach the invoice, LPO/LSO/contract, Receipt Voucher and other relevant supporting documents.	Inspection and Acceptance Committee
6	Review PV and supporting documents and if satisfied, approve payment.	Head teacher

In carrying up the above, the School Financial Management Manual should be observed.

3.2 Other Sources of School Funds

Apart from learner capitation grant, public primary schools receive funds from other sources both internal and external. These include; funds from NG-CDF, NGOs, religious bodies, donors, local communities, well-wishers, school income generating projects, county government, contributions from households, the national school-based deworming programme and school infrastructure grants.

Some schools also receive funds from the MoE, which are separate from the regular learner capitation grant. These funds are under Government affirmative action programmes to enable learners with different needs to be catered for e.g., school health and nutrition, low cost boarding and mobile schools, provision of sanitary towels, special needs and disabilities grants, identification and nurturing of talents grants, most vulnerable children support and bursaries and scholarships programmes. Details of other funds received by schools are provided in *Annex IX*. The lists of disbursement of capitation and other funding should be shared with the counties and sub-county education offices for ease of monitoring.

4. TRANSPARENCY AND ACCOUNTABILITY IN THE UTILISATION OF LEARNER CAPITATION GRANT AND OTHER SCHOOL FUNDS

Transparency and accountability are key values in the public service, which are anchored in the Constitution. At the same time, there are various Acts of Parliament such as the Leadership and Integrity Act, 2013; the Public Officers Ethics Act, 2003; the Public Finance Management Act, 2012; and Public Procurement and Disposal Act, 2015. Furthermore, in the school set up, there are more specific Acts such as the Basic Education Act, 2013; the Teachers Service Commission Act, 2012; and Kenya National Examination Council Act, 2012. All public officers, including teachers, are expected to adhere to the provisions of the law.

This section outlines processes put in place to ensure transparency and accountability in the utilisation of learner capitation grant and other school funds. It covers issues relating to accounting and reporting, safeguards and disclosure, school facilities management, auditing of school books of accounts and handing/taking over in public primary schools.

4.1 Accounting and Reporting

This sub-section covers the following areas; accountability and transparency, accounting records, financial reporting, managing school bank accounts, responsibilities of head teachers, BoM commitment, operating school accounts, transacting from school accounts, and bank reconciliations. It also gives guidelines on measures to ensure that adequate financial records for capitation grant and other school funds are maintained, appropriate accounting staff with capacity is deployed, suitable expenditure controls are in place, and appropriate budget monitoring reports are produced and disseminated for decision-making and management.

In accounting and reporting the head teacher should;

- Ensure that all bank accounts opened are authorised by MoE;
- Provide the school's bank account details, including authorized signatories to CDE, to facilitate direct disbursement of funds to schools;
- Ensure funds received by the school are used only for the intended purposes and relevant books of accounts (e.g. cash book) are kept for all capitation grants and other school funds;

- Prudently manage the assets and materials of the school;
- Promptly provide the information and accounting documents required to facilitate the work of school oversight organs, including the Directorate of School Audit and other internal or external reviewers on capitation grants and other school funds; and
- Formally respond to, and address any issues of concern raised by BoM and other oversight organs.

4.1.1 Accountability and Transparency

To promote accountability and transparency, the head teacher should ensure:

- All Financial Management (FM) personnel should be taken through inductive and continuing training in financial management;
- Use of the Financial Management Manual provided by MoE in managing capitation grants and other school funds;
- A cash accounting system is maintained to manage all capitation grants and other school funds. It should entail the recording of income when funds are actually received, and the recording of expenditures when money is paid out;
- Funds received are acknowledged in the MoE Information Management system;
- All necessary financial and accounting records as well as documents are maintained and kept up-to-date at all times. This can be done in manual and/or electronic form; and
- A back-up mechanism is maintained for an electronic cash accounting system.

4.1.2 Accounting Records

To track capitation grants and other school funds, the head teacher should:

- Create a record of each financial transaction;
- Maintain proper accounting records and classify them for easy access. This will provide the paper trail on which the accounting system is based. A good record-keeping system facilitates financial accounting and reporting, internal control, general project management and subsequent auditing;
- All payment vouchers, attached to their supporting documents, should be numbered and filed systematically and chronologically by their dates to enhance ease of retrieval and review by management, internal

and external auditors, or other independent reviewers;

- Only original documents should be used as evidence of financial transactions, as they provide critical information for accountability and transparency;
- All accounting and other relevant documents, as well as all resultant accountability reports, should be retained appropriately and systematically for the required statutory period. A proper cash book should be maintained. Receipts and payments should be recorded in the cash book chronologically (by their dates of occurrence);
- All entries in the manual cash book, as well as financial records should be written using a pen (not a pencil);
- Any incorrect entries made in an accounting record (e.g. cash book) or document must be crossed out with one line rather than being whited-out, deleted or erased completely or written over. Any changes must also be accompanied by the initials of the person making that change to ensure that changes can be traced.

4.1.3 Financial Reporting

Monthly and annual reporting is a key part of ensuring accountability and transparency in the utilisation of school funds. The head teachers should prepare financial reports and present them to BoM on the following;

- Income statement, balance sheet and notes associated with these reports. As a minimum, reports should include expenditure information to date, budget amount and percentage spent and variance if any;
- Bank reconciliation for all bank accounts;
- Progress reports on any capital expenditure being executed; and
- A financial forecast for the year.

During the BoM or Annual General Meetings (AGM) with parents and other stakeholders, the head teacher should be able to answer the following questions:

- Has all income and expenditure been properly recorded and reported?
- Are capital and recurrent expenditure reported separately?
- Does the financial report provide a forecast for the year?
- Is the school operating within the budget?
- If the forecast is indicating that the school may not operate within the budget, what steps are being taken to remedy the outcome?

- Are bank reconciliation statements up-to-date?

Cash book template is shown in *Annex III*.

4.1.4 Managing School Bank Accounts

School bank accounts are opened and operated as provided for in the relevant sections of the Financial Management Manual. All capitation grants the school receives from GoK and other school funds, should be deposited directly into a commercial bank account registered in the school's name as soon as practicable and before being spent.

4.1.5 Responsibilities of a Head teacher in Accounting and Reporting

The responsibilities include:

- Keeping account transaction records up-to-date and accurate;
- Ensuring bank reconciliations are updated correctly and promptly;
- Making sure petty cash is accounted for correctly;
- Using cheque numbers, ETR receipts, online and mobile banking transaction details as supporting entries in the general ledger; and
- Preparing payment vouchers and authorising payments.

4.1.6 Responsibilities of BoM in Accounting and Reporting

The following are some of the BoM responsibilities:

- Approve school plan and budget;
- Establish proper financial controls and ensure that they are adhered to;
- Ensure that the financial statements are prepared and audited on time; and
- Act on school audit reports and implement recommendations.

4.1.7 Operating School Accounts

The school bank account(s) shall be used solely for the purposes of the school's banking requirements and no personal transactions are allowed. The monies received by the school should be credited in the correct and appropriate account guided by the intended purpose of the money. For example, the FPE capitation grants from the Government are divided into two purposes: (a) SIMBA- intended for teaching and learning expenses, and (b) GPA – intended to meet the operational expenses of the school. These are two separate accounts and for instance, if a school has two extra sources of income, e.g. parents school feeding contribution and an NGO sanitation grant, then the school will have four accounts with no commingling of funds. BoM

should inform the parents of the school bankers, account names and the signatories to the accounts.

The Board shall ensure that appropriate controls are in place in relation to the use of any online banking platforms. These shall include appropriate protocols and procedures for the approval of user(s), custody of the document(s) concerned, authorisation of payments, agreed payment limits and the supply of supporting documents and records.

4.1.8 Transactions from School Accounts

All school income should be banked in the school bank account and no cash balances, other than the approved petty cash, should be kept in schools or held by anyone. In the instance of income in the form of cash, it should be recorded in the appropriate accounts book and immediately deposited before being spent. Where petty cash payment is needed, such amounts will be withdrawn from the bank.

Schools are encouraged to use cheques to pay for most of the school's expenses. The cheque number is used as an entry in the cash book to support a ledger entry and should match and be included in the corresponding payment vouchers. If no payment voucher is available, a copy of the cheque should be retained in the supporting records to evidence the payee and amount. A standard payment voucher template is shown in *Annex XI*.

Mobile money transactions of this nature are also valid and proper since full transaction details (amount, payer and payee, date and time) are captured digitally and can be easily printed out as evidence. Mobile money transactions should be made through official school account(s) and not a personal account.

Petty Cash: The petty cash float is established as per the amount approved by MoE. Where petty cash payments are to be made, it is recommended that an imprest system be adopted, where a cheque is drawn for cash. Expenditure is met from the cash and when the float requires topping up, another cheque is drawn for cash for the total amount that has been spent, thereby returning the float to its original level. Reimbursements can then be recorded in the cash book and analysed accordingly. A petty cash book must be maintained (See sample in *Annex VIII*). Cash put into the float should be shown as well as a running balance. Petty cash vouchers should be filed by the date the expenditure was reimbursed. They should be chronologically numbered to match the petty cash book.

4.1.9 Bank Reconciliation

A bank reconciliation statement compares the school's records with the bank's record of the accounts. Bank reconciliation ensures that:

- No mistakes are made in entering withdrawals and deposits in the cash book;
- Errors and omissions are detected; and
- Fraud is detected and/or prevented.

Bank reconciliation statements are usually required to be carried out monthly by the head teacher and validated by the BoM.

4.2 Safeguards and Information Disclosure

The Constitution of Kenya, Article 35, states that:

- a) Every citizen has a right of access to information by the state; and
- b) The state shall publish and publicize any important information affecting the Nation.

Safeguards and disclosure are part of effective management of school finances and enhances accountability.

What are safeguards?

Safeguards in schools are essential tools to prevent and lessen undue harm to the community and environment during the process of implementation of school projects. During project implementation, safeguards should help define measures and processes to effectively manage risks and enhance achievement of the set objectives.

What is disclosure? Disclosure is the action of making new or secret information known.

What is social responsibility? Social responsibility is how people from one community account for their actions.

Why do we need safeguards? They enhance transparency, responsible use of public resources, fairness, accountability, integrity, excellence, child protection and environmental protection.

The BoM is responsible for the prudent financial management of the school and appropriate financial decision-making. The head teacher is responsible for the day to day administration of the schools and ensuring money is spent appropriately for

the benefit of the school and learner. However, to foster community and stakeholder cohesiveness, all stakeholders should be involved in financial matters of the school which include; planning, budgeting, monitoring, and review of financial documents.

The 3 pillars that form the basis of prudent and effective use of capitation grants are:

- **Social responsibility and accountability**, which refers to a situation where individuals are accountable for fulfilling their civic duty. For example, actions of individual school stakeholders should be for the benefit of the school community and the whole society. Decisions and actions should be made in the interest of all and society;
- **Public Disclosure** is the act of making something known or enhancing access to information; and
- **Transparency** is honesty and openness in conducting financial transactions.

To foster social responsibility, public disclosure and transparency, BoM and head teacher should put in place the following systems and safeguards:

- Make sure that SIP is done in a participatory manner and approved at school and SCDE level. This ensures parents and community buy-in;
- Ensure that the budget prepared from SIP shows income and expenditure are accessible to parents;
- After the budget has been prepared, it should be tabled for discussion and adoption during the school's AGM;
- Ensure that procurement of goods and services are first advertised in the local community. This enhances transparency and accountability, for it shows where the money was spent and 'who' performed the work. It also promotes community involvement in school activities; and
- In case of works (construction/rehabilitation), ensure that handover notes are prepared to show that the completed work is according to specifications and safe, as required by the School Safety Manual.

4.2.1 Declaration and Disclosure of Interest

In a school set up, conflict of interest arises when BoM, head teacher or school staff have an interest or duty that conflicts (or might conflict, or might be perceived to conflict) with the interests of the school. That interest or duty may relate to money or any other interest that may reasonably be regarded as likely to influence the particular person carrying out his or her duties as a steward of the school. The key question to

ask when considering whether an interest might create a conflict is: “Does the interest have the potential to create an incentive for the person to act in a way which may not be in the best interests of the school and/or learners?”

Examples of conflict of interest are:

- A board member has family relations with someone contracted by the school;
- The head teacher has had personal business relations with a service provider; and
- School staffs have ownership shares in a company supplying the school.

All aspects of school governance and management must be fair and ethical. They must be clearly seen to be so in the interests of transparency and to create confidence of the presence of good and impartial decision-making. The existence of any influencing incentive or a perception of bias is enough to cause doubt within the school stakeholders and community. How the situation may be perceived by an outsider is as important as the reality. Any conflict of interest must be handled by:

- Recognising and disclosing the conflict of interest. All responsible parties should publicly (in writing and recorded in minutes) state how and where the conflict exists.
- Removing themselves from and agenda and decision making related to the conflict of interest. Even where an interested party is in doubt about whether a conflict of interest exists, or whether an outside observer could reasonably perceive that such a conflict exists, it is safer for both the board and the trustee.

The head teacher shall keep a register of all written declarations and disclosures, which shall be made available for inspection anytime by any stakeholder.

4.2.2 Safeguards and Internal Controls

Internal controls refer to the set of policies, procedures and systems an organisation uses to safeguard its resources. These can range from requiring three or more signatures on a cheque, to different staff being responsible for approving, ordering and receiving supplies. Strong internal controls within a school are vital in ensuring its financial integrity. It is the responsibility of the head teacher to ensure day-to-day internal controls are in place. Below is a list of key internal controls that should be implemented within all schools:

- Trial balances to be done not later than 15th of every month;
- Cash book keeping;
- Payment vouchers must be used;
- Bank reconciliation;
- Bank signatory, 4 minimum, 3 mandatory;
- No withdrawals without mandatory signature of the head teacher; and.
- Disclosure of funds received and expenditure.
- Segregation of duties is one of the simplest and most effective forms of internal control. It ensures the segregation of duties relating to purchasing and paying for items or handling money. When considering the segregation of duties, schools should try to separate the following functions; receipt of cash, banking, ordering of goods/services, authorisation of expenditure, cheque signing, accounting records and payroll.

4.2.3 Safeguarding School Accounts, Cash and Transaction Medium

There are different ways of authorising payments from the school bank account, including but not limited to cheques and online banking. The BoM should have guidelines on which account access method is suitable and necessary.

To enhance safety and security the following is recommended:

- Restrict access to cash and cheque to as few individuals as possible;
- Count cash in a non-public area, with more than one individual present, when possible;
- Deposit cash and cheques daily;
- Lock cash and cheques in a safe, located in a secure place and minimize employee access;
- Provide combinations/passwords only to authorized personnel;
- Change combinations/passwords at least annually or with turnover of related personnel;
- Define and document the responsibilities of staff handling cash and cheques;
- Ensure relevant staff are trained in cash and cheques handling procedures;
- Record cash immediately upon collection to prevent loss.

1.1.4 Authorizing Expenditure

It is vital that all expenditure is verified, approved and authorised before it is paid. Expenditure should be authorised in line with the approved budget.

4.2.5 Social Accountability and Transparency Arrangements

The Financial Management Manual (FMM), 2017 provides a simplified way to maintain social accountability and transparency arrangement at school level. The FMM arrangements include the participation of the community through the school BoM, who are signatories to the school bank accounts. Schools should continually disclose financial information including funds received from various sources, as well as expenditures and closing bank balances on notice boards within the schools, which are accessible to the public. Schools will further strengthen corruption prevention mechanisms by putting in place complaints handling and reporting mechanisms through a complaint and compliment register kept in the school. To enhance safeguards and disclosure, head teachers should use a checklist whose sample is provided in *Annex VII*.

4.3 School Facilities and Equipment Management

School facilities and equipment include buildings (offices, classrooms, and staff room), desks and chairs, ICT equipment, laboratories, library, water and sanitary facilities, physical environment/play grounds, school fence and gate, vehicles, tractors, water pumps, solar panels and electronic gadgets like CCTV, among others.

Facilities and equipment management is an integral part of school management. The achievement of the goals and objectives of education requires the provision, as well as effective utilisation and appropriate maintenance of school facilities. Failure to recognise the importance of proper maintenance of school facilities and equipment may escalate school infrastructure costs.

Management of school facilities and equipment involves planning for the provision, maintenance and reporting on school facilities and equipment. To achieve effective management, a school should establish a facility and equipment committee to develop a facility and equipment management plan. The development entails the following; carrying out an assessment, developing a maintenance plan, maintaining an up-to-date asset register, and maintaining an up-to-date inventory.

School leadership should carry out an annual comprehensive assessment of the facilities and equipment in the school. The assessment should establish the working

condition, identify areas of need and indicate shortfalls (deficits) in the facilities and equipment. The assessment report should be presented during BoM, PA and annual general meetings, and a summary displayed on the school notice board (refer to the templates in *Tables 11, 12, 13, 14*).

Table 11: Asset Register Template

Asset Name	Date of purchase/ receipt	Purchase price	Identification/code Number

Table 12: Facility and Equipment Inventory Template

Name of Facility/ Equipment	Description of the facility / equipment	Quantity / Size	Condition / State

Table 13: Facility and Equipment Assessment Template

Name of Facility/ Equip- ment	Descrip- tion of the facility /equipment	Quantity/ Size	Condition/ State	Needed by the School	Deficit/ Shortfall	Excess

Table 14 Facility and Equipment Maintenance Plan Template

Facility	Expected Life time	Period to be Main- tained	What to be done /Need Replace- ment	Person in charge of care	Estimated Cost of Mainte- nance	Com- ment/ Remark

4.3.2.2 Rules and Regulations of Using /Managing School Facilities

The facility and equipment committee, in consultation with, BoM, staff, PA and learners should develop clear rules and regulations on utilisation of school facilities and equipment. The following should be the areas of focus:

- Access – permission, duration, restrictions;
- Operation/use – who should operate it, operation manual/instructions;
- Maintenance – how often, procedure, service schedule;
- Security – storage, precautions, instructions;
- Responsibility - care, being mindful of others;
- Damage – liability, replacement policy;
- Insurance cover- type of cover, cost, duration, beneficiary; and
- Disposal – sale, auction, donation, destruction.

The rules and regulations on utilisation of school facilities and equipment should be disseminated within the school and among the school stakeholders. A copy should be displayed permanently on the school notice board. All school stakeholders, including teachers and learners, should be trained on the proper use of all school facilities and equipment.

Disposal of school facilities should be done according to public procurement and disposal laws and regulations.

4.3.2.3 Facility and Equipment Maintenance

Close attention should be paid to maintenance of all school facilities and equipment. This is because any facility goes through depreciation (becomes old) as it is being used. It is important to establish a life-span, time of repair or replacement of every school facility and equipment. A school should develop a school facility maintenance plan.

School management should plan to undertake the following three types of maintenance:

- **Preventive Maintenance:** To avoid breakdown and ensure optimal performance.
- **Routine Maintenance:** Carried out periodically as scheduled by technicians and school leadership.
- **Emergency maintenance:** Undertaken when the facility breaks down and urgent measures or steps are taken to remedy the situation.

School leadership should monitor the facility and equipment maintenance efforts. The facility and equipment committee should be in charge of coordinating such efforts. This requires that the school facilities and equipment maintenance plan is incorporated into the SIP to ensure adequate budget allocation.

The committee should use the following data points to assess the effectiveness of the maintenance programme:

- Physical inspection;
- Condition of assets/inventories from the respective records;
- Feedback from users; and
- Feedback from technicians/experts.
- Refer to *Annex XV* for a sample yearly facility maintenance monitoring tool

4.3.2.4 Providing a Safe Environment for Learning

School leadership has to ensure that all school facilities and equipment are working properly. Use of facilities that could harm learners or are health hazards should be avoided in adherence to the guidelines in the Safety Standards Manual for Schools in Kenya. Some examples of health hazards and faulty equipment include; sinking and overflowing pit- latrines, falling ceilings and roofs, exposed electricity wires, incomplete structures (buildings and rubbish pits), as well as lack of ramps and other relevant facilities for learners with special needs, among others.

All schools should encourage community involvement in supporting the provision, proper use and maintenance of school facilities. For the safety of learners and teachers in school, schools should have a fence and where possible, CCTV cameras.

4.3.2.5 Leasing of School Facilities

A school facility not only consists of physical infrastructure such as classrooms but the totality of components that are part of the learning environment such as playgrounds, power, water, information technology equipment etc. It is therefore important that BoM and school head teacher analyse all areas of the school that a lease/rental agreement will impact on when considering entering into any agreements. There is need to have guidelines and procedures to ensure that any leasing and hiring agreements with third parties positively benefit the school and learners. Before entering into any leasing or hiring agreement, the school should seek legal advice to safeguard the school interest. Some of the questions to be asked and answered by the BoM and head

teacher are:

- Does the lease contravene any Government regulation(s)?
- What will be the insurance liabilities?
- How will the use by a third party affect maintenance cost?
- Will there be any disruptions to the access and use of the equipment by learners?

It is the responsibility of BoM to approve the lease/rental request by third parties. Clear terms and conditions should be stipulated and duly signed by both the third party and the head teacher. In any agreement with a third party, the following basic conditions must be met:

- A fee is payable to the school for use of its facilities/property. This fee can be reviewed by BoM;
- The school should not incur any loss or acquire liabilities. All costs of maintenance, repair, additional staff and insurance must be met by the third party;
- The people or organizations using school facilities and property must abide by the laws, legislations and guidelines as stipulated by MoE and GoK concerning school premises and children such as tobacco and alcohol use/sale, safety of children etc;
- Any agreement entered with a third party must be displayed in a public notice board; and
- Usage of school property and facilities should not affect learning in any way.

When the Board of Management is appraising a lease/rental request, a standard and thorough checklist should be used to judge and approve all agreements.

Once the board of management has approved a lease/rental request, an official contract and agreement should be entered and signed between the school and the third party. While contracts may differ depending on the nature of use, there should be clear terms and conditions stipulated to ensure that the school protects its interests. Below are some of the issues that should be clearly articulated in the contract.

1. Amount to be paid to the school and refund policy.
2. Time period of use and well defined areas of use if within the school compound.
3. Opt-out clause including ability of both parties to terminate the

- agreement and procedure for giving notice of such an intention.
4. Insurance cover—the third party should have necessary insurance protection while using school property both within the school compound and outside, e.g. hiring of a school bus.
 5. A statement that the school shall not be held liable for any loss or injury.
 6. Any structures or improvements made by the third party shall not be compensated and are removable by the school at the end of the contract period or in case of contract termination.
 7. The agreement does not transfer or give legal possession of any school property and equipment to the third party.
 8. Dispute resolution channels and procedures, should any arise. See sample checklist containing the main issues and areas that BoM and the head teacher should be keen on before deciding to enter any agreement (*Annex X*).

4.4 Auditing of School Books of Accounts

Auditing is the independent examination of the books of accounts to ascertain the accuracy of a school's financial statement of a school. It also involves physical checking of inventory to make sure that documented systems of recording transactions are adhered to. Auditing is a crucial process in the financial management of public schools and is required by law. It follows financial reporting, which is done by preparation and presentation of books of accounts. The role of an auditor is to examine the systems (receiving of finances, payment processes and documentation) and records of a school to assess the effectiveness of internal controls, the performance and financial position of the school, for a particular period.

School stakeholders are required to be aware of the auditing requirements. Ministry of Education should ensure that school management and BoM are sensitized and trained on the auditing process. Schools should be audited annually as per the Public Financial Management Act, 2012 the Basic Education Act, 2013, and the International Public Sector Accounting Standards (IPSAS).

The Audit process should ensure the following;

- Submission of books of account for auditing should be mandatory before a school is cleared for funding for next financial year;
- All accounting documents of the school should be kept in school and produced when required by relevant authorities;
- Where capitation grant and other school funds financial and accounting

records are maintained in electronic form, a reliable backup should be provided; and

- School accounts must be audited and a report tabled for discussion by BoM within a stipulated time frame; and
- Prompt action should be taken on audit recommendations.

4.4.1 Records to be submitted for Audit

Head teachers should make sure that documents for audit are prepared and available at all times. The documents include the following:

- a) Approved school improvement plan ;
- b) Approved work plan and budget for the financial year under audit;
- c) Approved annual procurement plan
- d) Cash book(s);
- e) Ledger book(s);
- f) Bank statements and duplicate pay in slips;
- g) Certificate of bank balances;
- h) Cash survey certificate;
- i) Used cheque books;
- j) Used receipt books;
- k) Payment voucher files;
- l) BoM and PA Minutes file, SIMSC and procurement committee 's minutes;
- m) Counterfoil receipt book register, fee register, class register and any other relevant register;
- n) List of debtors;
- o) List of creditors and supporting invoices;
- p) Approved fee structure for boarding schools;
- q) Permanent and consumable store ledgers;
- r) A copy of the trial balance, statement of income & expenditure and balance sheet as at the end of the financial year; and
- s) Any other relevant document that the auditor may require

4.5 Handing /Taking Over in Public Primary Schools

Handing/taking over is the transfer of responsibility of managing the institution from the outgoing to the incoming head. On every occasion when there is a change of headship of a public primary school, a handing and taking over certificate must be prepared in respect of enumerated items.

4.5.1 General Handing/Taking over Guidelines

An effective handover is achieved when both the incoming and outgoing head teachers

are present at the handing and taking over session. This should ensure the accounts and other relevant records are given and balanced when taken over by a new head teacher. It is important that the following takes place:

- All accounts are handed over to the incoming head teacher in the presence of the Sub- County Director of Education, TSC Sub county director, schools Auditor, BoM and PA chairpersons, deputy head teacher and the senior teacher;
- The incoming and the outgoing head teachers sign the handing/ taking over certificate;
- The incoming head teacher accepts the accounts and financial documents (cheque book, bank statements, Cash Books, etc.).
- When there is a discrepancy or dispute during handover, the matter should be referred to the sub-county and county education officials to carry out an investigation.
- Incoming and outgoing head teachers of the institution should have a release letter and not transfer letter only, in order to be given/ handed over a station.
- Failure to adhere to handing over procedures, the outgoing head teacher should be subjected to disciplinary action.

4.5.2 Financial handing/taking over statement

The school should have a financial handover statement. This is to ensure that both the incoming and the outgoing head teachers have a clear understanding of the school financial position at the time of handover.

Table 15 presents the requirements for both the outgoing and incoming head teacher.

Table 15: Requirements for Handing/Taking Over

Outgoing head teacher	Incoming head teacher
1) Prepare a financial handover statement that is up - to date, and present the last audited financial statement.	1) Verify the correctness of the items in the financial handover statement.
2) Ensure that stocktaking of all accountable items has been undertaken	2) Ascertain a stock take of the major accountable items to test the accuracy of the stock take record prepared by the outgoing head teacher

3) Ensure that all the records are up to date	3) Verify that all the records are up to date
4) Sign the handover statement and any other handover documents/report given to the incoming head teacher	4) Counter sign the handover statement and all other reports given by the outgoing head teacher.

4.5.3 Handing and Taking over Certificate

The handing and taking over certificate(s) must be signed by the two head teachers and countersigned by sub county directors (MoE, TSC and Schools Auditor) and witnessed by BoM and PA chairpersons. The originals are retained at the institution and the hard/soft copies submitted to:

- Principal Secretary, Ministry of Education;
- Secretary, Teachers Service Commission;
- County Directors (MoE & TSC);
- County Schools Auditor;
- Regional Directors of Education;
- TSC Regional Director;
- Sub-County Director of Education;
- TSC Sub-County Director;
- Chairperson, Board of Management;
- Taking over head teacher; and
- Handing over head teacher.

A handing over/taking over report template is shown in *Annex V*.

5. MONITORING, EVALUATION AND REPORTING SYSTEMS FOR MANAGEMENT AND UTILISATION OF LEARNER CAPITATION GRANTS AND OTHER SCHOOL FUNDS

This section describes the processes of monitoring, evaluation and reporting.

Monitoring is a continuous process whereby school stakeholders follow up and assess progress being made in the implementation of planned activities and interventions, challenges faced, good practices and gaps, emerging issues among others. A teacher can also monitor (follow-up) how learners are doing their assignment or progressing in learning a new concept.

Evaluation is a process of assessing the outcomes of an intervention in a school or classroom. For example, a school introduced school feeding programme to increase school enrolment and improve learning outcomes. The evaluation question will be: has the learning outcomes improved in such a school after a defined period?

To enhance monitoring, evaluation, and reporting:

- 1) Ministry of Education will regularly train school stakeholders in monitoring and evaluation.
- 2) At school level, the head teacher and teachers should conduct assessment of various school activities and report to the Board of Management and Parents Association on their progress. activities could include the following among others:
 - Curriculum delivery (teaching-learning processes).
 - School teaching and learning environment (repair of classrooms).
 - Parent's involvement in their children's learning (academic clinics).
- 3) The monitoring and evaluation reports should be presented/disseminated during BoM and annual general meetings. The reports should inform the development of future school improvement plans.
- 4) School management in consultation with BoM and PA, is required to develop, in a participatory manner, school communication guidelines, rules and regulations. This will describe what to be

communicated, how, when and by whom. It should also indicate and prescribe feedback mechanism.

- 5) An independent monitoring and evaluation team to report on the performance of the school
- 6) Monitoring to be done at three levels -national, county and sub County. All schools should be monitored at least once a year.
- 7) M&E reports to be posted in MoE website every years for ease access by all stakeholders

6. GENERATING SCIENTIFIC DATA FOR EVIDENCE BASED POLICY FORMULATION, DECISION MAKING AND PLANNING

This section focuses on highlighting the need to build capacity to generate scientific data for evidence-based policy, as well as decision making and planning. The school is an important source of education data, which is key in research. As such, BoM should collaborate with other stakeholders/well-wishers to support research on school issues, including utilisation of learner capitation grants and other school funds.

ANNEXES

Annex I: Check List of Good and Enabling School Environment

- Having a good and non porous fence around the school compound including a lockable gate.
- A safe and clean school compound. The playground area is free from potentially hazardous physical items.
- A day and night security person.
- Adequate, separate clean toilets for boys and girls, and for male and female teachers and other workers. They should have doors.
- Separate changing room for girls
- Availability of clean, safe, accessible and adequate water within the school compound.
- Adequate hand washing facilities strategically placed
- First aid kit and a teacher trained on basic health issues. A select number of learners are also trained on basic health issues, then in turn demonstrate, sensitize and be examples to their fellow peers.
- Availability of well-kept playground for various sports for girls and boys.
- Availability of electrical power in the school compound and into all the classes (connected to the national grid or having off-grid clean energy (like solar, wind) or both.)
- Availability of steady internet in every school
- Facilities and mechanisms to take care of learners with Special Needs, including ramps on the doorways to ease mobility.
- A spacious administration block with adequate storage facilities.
- Community/parent funded school feeding programme (e.g. parents bring and cook food in school, parents pay money to school to buy food) in place
- Functional Guidance and Counselling Committee.
- Spacious well-lit and ventilated classrooms. Classrooms should have lockable doors that open outwards for safety. The floors should be easy to clean and be well maintained.

Annex II – Sample Budget

a) REVENUE

Account	Enrolment	Capitation (KES)	Total Amount (KES)
GPA	500	662.65	331,325
SIMBA	500	731	365,500
SNE-Top Up	500	2,300	1,150,000
School Feeding	500	1,510	755,000
School Fund (where applicable)	0		0
IGA (dairy farm)	0	0	0
Donor Fund	0	0	0
NG-CDF	0	0	0
County Government Donation	0	0	0
Other	0	0	0
Total (KES)			2,601,825

b) EXPENDITURE

Ac-count	Area of Focus	Item detail	Unit	Quantity	Price@ Unit (KES)	Total Amount (KES)	Vote Head
GPA	BASIC	BoM staff salaries	Month	12	8,500	102,000	Support staff wages
	Learning Environment	Desks	No.	60	350	21,000	Repairs, maintenance & improvement
		Windows	No.	12	500	6,000	
		Floor and walls	sqMtr	50	500	25,000	
						52,000	

Ac-count	Area of Focus	Item detail	Unit	Quantity	Price@ Unit	Total Amount (KES)	Vote Head
	Foundational Numeracy and Literacy	English Class (1-3) Readers	No.	100	230	23,000	Activity
		Kiswahili Class (1-3) Readers	No.	100	1900	190,000	
		Manipulatives for Mathematics	No.	20	1500	30,000	
						243,000	
	BASIC	BoM meetings	No	4	3000	12,000	Local transport travelling
		Withdrawals	No	6	600	3,600	
		Travel to various offices	No	10	600	6,000	
						21,600	
	Learning Environment	Water bill	Month	12	1000	12,000	EWC
		Electricity Bill	Month	12	1500	18,000	
		Bulbs	No	10	100	1,000	
						31,000	
	BASIC	Post Office Box rental	No	1	2300	2,300	Telephone, & Box Rental
		Airtime	Scratch Card	12	200	2,400	
						0	
						4,700	
	Learning Environment	Water tank	No	1	3000	3,000	Environmental Sanitation
		Pit latrine doors	No	3	900	2,700	
		Hand washing kit	No	10	200	2,000	
						7,700	

Ac-count	Area of Focus	Item detail	Unit	Quantity	Price@ Unit	Total Amount (KES)	Vote Head
	Parents Involvement	Teachers' symposia	No	3	6000	18,000	Capacity Building
		Lower classes clinics	No	1	15000	15,000	
		Upper classes clinics	No	1	15000	15,000	
						48,000	
	BASIC	Staff uniform	set	2	2000	4,000	Contingencies
		Security kit	set	1	1500	1,500	
		Grounds tool kit	Set	1	2000	2,000	
						7,500	
	Curriculum Delivery	Mathematical sets		20	250	5,000	Science Applied
		Weather station kit		1	1200	1,200	
		First aid kit		2	2000	4,000	
						10,200	
	Learning Environment	Data bundles	Month	9	300	2,700	ICT Infrastructure materials
		Modem	No	1	3000	3,000	
		Cables	No	1	1500	1,500	
						7,200	
	Total					534,900	
Ac-count	Area of Focus	Item detail	Unit	Quantity	Price@ Unit	Amount (KES)	Vote head
					(KES)		
			0	0	0	0	Text Books & Supp Readers

Ac-count	Area of Focus	Item detail	Unit	Quantity	Price@ Unit	Total Amount (KES)	Vote Head
SIM-BA	Foundational	Textbooks - HQ sourced				108,065	
						0	
						108,065	
	BASIC	Cover sets	No.	100	20	2,000	Text Books Maintenance
		Textbook store	No.	1	6000	6,000	
		Adhesive Tape	No	20	100	2,000	
						10,000	
	BASIC	A5 square Books	120 pg	510	100	51,000	Exercise Books
		A5 plain Books	120 pg	500	100	50,000	
		A5 ruled	120 pg	510	100	51,000	
						152,000	
	Curriculum Delivery	Math Guides	No	13	1000	13,000	teachers' Guides & ref Materials
		English Guides	No	12	1200	14,400	
		Kiswahili Guides	No	20	1300	26,000	
						53,400	
	Curriculum Delivery	Typing Paper	Ream	30	500	15,000	Stationery
		Dup paper	Ream	30	500	15,000	
		Chalk	Box	100	50	5,000	
						35,000	

Ac- count	Area of Focus	Item detail	Unit	Quan- tity	Price@ Unit	Total Amount (KES)	Vote Head
	Curric- ulum Delivery	Manila papers	No	20	20	400	Assess- ments &Exams
		Toners	No	1	5000	5,000	
		Pencils	No	10	20	200	
						5,600	
	Total					364,065	

Annex IV: Sample Risk Register

No	Risk Description/ Type	Category	Risk Rating					Mitigation Strategy		
			Likelihood of the risk Happening	Impact if the risk occurs.	Risk Rating (Measured in likelihood and Impact)	Risk level (H, M, L)	Control Measure	Risk Owner	Time Frame	
1.	Unapproved School Improvement Plan	Governance	0.5	9	4.5		BoM to approve the school improvement plan.	BOM	1 month	
2	Incomplete School Improvement Plan (SIP)	Governance	0.8	10	8		Involve all relevant stakeholders in identify top priorities and planning.	Head teacher	1 year	
3	Poor implementation of SIP	operational	0.7	9	6.3		Prepare realistic budgets and identify who is doing what, when.	HT	3 months	

4	Poor budgeting	operational	0.8	10	8					Involve all relevant stakeholders in budgeting on time	HT	3 Months
5	Poor risk assessment	Governance	0.7	8	5.6					Enhance communication with stakeholders on risks	HT	3 months
6	Poor procedures	Operational	0.4	5	2					Following the Capitation grant manual and adhere to government laws, regulations and procedures	HT	All the time
7	Employees Inadequate skills in financial management	Financial risk	0.5	7	3.5					Train and equip the BoM with the relevant skills.	HT	1 year

8	Poor quality of financial reports	Financial risk	0.8	10	8			Capacity building of BoM	HT	1 Year
9	Poor communication channels	Operational	0.4	6	2.4			Establish clear lines of communication	HT	1 month
10	Poor decision making	Governance	0.4	8	3.2			Establish clear lines of communication	HT	1year

NOTE:

0 – 3: LOW RISK (GREEN)

4 – 7: MEDIUM RISK (YELLOW)

8 – 10: HIGH RISK (RED)

Annex V: Handing Over / Taking Over Report Template



MINISTRY OF EDUCATION



TEACHERS SERVICE COMMISSION

PRIMARY SCHOOLS

1.0 Notes

- 1.1 This handing/taking over report **MUST** be co-signed by Sub County Director of Education and Teachers Service Commission Sub County Director with jurisdiction over the Primary School in question,
- 1.2 County Directors of Education and Teachers Service Commission, County Directors are instructed to ensure that handing/taking over of schools within their jurisdiction is completed within 14 days of the letter of transfer of the Principal.

2.0 Handing Over Certificate

2.1 School's Bio Data

- 2.1.1 Name of School:.....
- 2.1.2 County:
- 2.1.3 Sub County:
- 2.1.4 Division:
- 2.1.5 Zone:

2.2 Financial Position

2.2.1 Bank Accounts

(a) Tuition Account

- (i) Account No:
- (ii) Bank:
- (iii) Branch:.....Page 2 of

10 (iv) Balance as at..... KES..... (certificate of balance attached)

(b) Operations Account

- (i) Account No:
 - (ii) Bank:..... Branch:.....
 - (iii) Balance as at: KES:
- (certificate of balance attached)

(c) Boarding/P.T.A Account

(i) Account No:

(ii) Bank & Branch:

(iii) Balance as at..... KES.....certificate of balance attached)

(d) Others (Specify)

(i) Account Name:

(ii) Account No:

(iii) Bank:..... Branch.....

(iv) Balance as at.....KES.....(certificate of balance attached)

2.2.2 Cash Books

(a) Tuition Account: Written and reconciled up-to:

..... 20.....

(b) Operations Account: Written and reconciled up-to:

..... 20.....

(c) Boarding / PTA account: Written and reconciled up-to:

..... 20.....

(d) Others (Specify):

(i) Written and reconciled up-to: 20.....

(ii) Written and reconciled up-to: 20.....

2.2.3 Ledgers:

1) Tuition Account – Posted up to 20.....

2) Operations Account– Posted up to 20.....

3) Boarding Account – Posted up to 20.....

4.)Account – Posted up to..... 20.....

2.2.4 Journals:

1) Tuition Account – Posted up to..... 20.....

2) Operations Account– Posted up to 20.....

3) Boarding Account – Posted up to 20.....

4)Account – Posted up to 20.....

2.2.5 Rent Register:.....

2.2.6 Counterfoil Receipt Book Register:Page 3 of 10

2.2.7 Fees Registers: Completed up-to time of handing over

2.2.8 Commitment Register:

2.2.9 Cheque Books:

(a) Tuition Account:

(i) Used Nos.:..... up to:

(ii) Unused Nos.:.....up to:

- (b) Operations Account:
 - (i) Used Nos.: up to:
 - (ii) Unused Nos.:..... up to:
- (c) Boarding/PTA Account:
 - (i) Used Nos.: up to:
 - (ii) Unused Nos.:..... up to:
 - (d) Others (Specify): Account Name:
 - (i) Used Nos.: up to:
 - (ii) Unused Nos.:..... up to:
- ... 2.2.10 Bank Statements: Pay in slips and bank reconciliation
- 2.2.11 Payment Vouchers Files
 - (a) Tuition Account: Nos.: up to:
 - (b) Operations Account: Nos.: up to:
 - (c) Boarding/PTA Account: Nos.: up to:
 - (d) Others (Specify): Account Name:.....
 - Nos.: up to:
- 2.2.12 Local Purchase Order Book:

As listed below (See counterfoil Receipt Book Register) Page 4 of 10

 - Used No.:..... up to:
 - Partly used No.: up to:
 - Unused No.: up to:
- 2.2.13 Receipt Book: As listed below (See counterfoil Receipt Book Register)
 - Used No.: up to:
 - Partly used No.: up to:
 - Unused No.: up to:
- 2.2.14 Accounting Instructions (Ministry Of Education):
- 2.2.15 Safe with Key
- 2.2.16 Cash Boxes with Keys
- 2.2.17 Trial Balances:
 - (a) Tuition Account extracted up to:
 - (b) Operations Account extracted up to:
 - (c) Boarding/PTA Account extracted up-to:
 - (d) Other Account extracted up to:
- 2.2.18 Cash Survey Certificate
 - (a) Denomination Amount (KES)
 - 1000:.....
 - 500:
 - 200:

100:
 50:
 40:
 20:
 10:
 5:
 1:
 05:

(b) Cheques Nos.:.....

(c) Money Orders Nos.:..... Page 5 of 10

2.2.19 Cash flow statement

Bursar / Accounts Clerk

Witness

Cash book balance as at KES.....

Add (i) Un-posted receipts (schedule obtained) KES

(ii) Cash withdrawal KES.....

Imprest KES

Cash in hand..... KES.....

Cash shortage / excess..... KES

Signed.....

Bursar / Accounts clerk Name.....

Signed.....

Principal/HT Name.....

2.2.20 Assets and Liabilities

(i) Assets

(a) Plants and Equipment (Type, Make, Serial Nos.)

21)

b)

c)

d)

e)

f)

g)

h)

i)

j)

k)

l)

n1) Motor vehicle Reg. No Make

Chassis No.....

2.2.21 All stores handed over and taken over.. Page 6 of 10

- a) Electricity Generators - As per inventory / ledger No.-
- b) Water Plant(s) - As per inventory / ledger No.-
- c) Projector(s) - As per inventory / ledger No.-
- d) Radio (s) - As per inventory / ledger No.-
- e) Tape Recorder(s) - As per inventory / ledger No.-
- f) Television Set(s) - As per inventory / ledger No.-
- g) Sewing Machine (s) - As per inventory / ledger No.-
- h) Refrigerator(s) - As per inventory / ledger No.-
- i) Tractor(s) - As per inventory / ledger No.-
- j) Cooker(s) - As per inventory / ledger No.-
- k) Lawn Mower(s) - As per inventory / ledger No.-
- l) Computers - As per inventory / ledger No.-

- a) (Permanent Equipment)
- b) (Customable stores)
- c) (Expendable stores)
- d) (Text book)
- e) (Stationery)
- f) (Laboratory equipment)
- g) (Domestic science equipment)
- h) (Agriculture equipment)
- i) (Business studies equipment)
- j) (Industrial Arts equipment)
- k) (Kitchen equipment)
- l) (Cookery/Cutlery equipment)
- m) As per inventory / ledger No.-
- n) As per inventory / ledger No.
- o) And we certify that everything is in order.

(a) Debtors
 As at KES.....
 (List attached)

(ii) Liabilities

(b) Creditors
 As at KES.....
 (List attached)

2.2.22 School Records

- a) School Management Minutes Book
- b) Admission Register
- c) Log Book (s)

- d) Visitors Books
- e) School Files (i) Punishment Book (s)
- f) Building Register and Documents
- g) Furniture Record Book(s)
Page 7 of 10
- h) Files for all circulars issued by the Ministry of Education, Regional Coordinator of
Education and County Education Office as well as Audit Unit
- i) Personal files for Non—teaching and junior subordinate staff (i)
Accepted/Final
Estimates 20
- j) Last audited accounts for year
- k) Any other necessary information e.g.
- l) Cash shortage KES
- m) Stores discrepancies, a list of surplus stores and other discrepancies the taking over
Head teacher would like to make.

2.2.23 Performance Management Resources

- (a) TPAD appraisal documents (duly filled)
- (b) TPAD manual
- (c) Schemes of Work (for handing over head teacher and all the teachers on duty)
- (d) Records of Work
- (e) Lesson observation schedules (duly filled)
- (f) Class registers
- (g) Class attendance register (duly marked by class teachers)
- (h) Copies of the Code of Regulations for Teachers
- (i) Copies of the Code of Conduct and Ethics for Teachers
- (j) Copies of the Teachers Service Commission Act.
- (k) School timetable
- (l) List of teachers (Name, TSC/No., on duty, on leave and on interdiction).
- (m) Discipline Record.
- (n) School performance record
- (o) Teachers mark books
- (p) School mark books

N.B

Failure by the outgoing head teacher to declare any liabilities/assets or pending dispute during his/her handing over, and any claim that may arise thereafter, the outgoing head teacher will be held

liable and communication to be made to the TSC to take action.

2.2.23 Declaration

We: TSC NO.....
(Head teacher handing over) and
TSC NO. (Head teacher taking over)

HEREBY CERTIFY that we have today the day of20....
Handed over and taken over, respectively, the responsibility of the
items listed herein above in the Page 8 of 10 in the presence of the
County Director of Education and the Teachers Service Commis-
sion County Director or their representatives.

Signature: Phone No.
(Handing over Head teacher)

Date:
Signature: Phone No.
(Taking over Head teacher)

Date:

2.2.23 Release

The head teacher Dr./Mr./Mrs./Ms TSC
No....., having handed over all the records of
.....Primary School is hereby
released to proceed to his

new station Primary School and report to the
County Director of Education and the Teachers Service Commission
County DirectorCounty.

1. Name of CDE:P/No.:.....
Signature..... Date
Official Rubber Stamp:.....

2. Name of TSC County Director: TSC/.....
Signature Date
Official Rubber Stamp.....

Witnesses:

Name:Designation:.....

Signature:

Chairman (BoM) Page 9 of 10

Distribution:

Copy to:

- (a) Principal Secretary, Ministry of Education
- (b) Secretary, Teachers Service Commission
- (c) Regional Coordinator of Education
- (d) Regional Coordinator, TSC
- (e) County Director of Education
- (f) TSC County Director
- (g) County Schools Auditor
- (h) Sub-County Education Officer
- (i) TSC Sub-County Director
- (j) Chairman, Board of Management
- (k) Taking over Principal
- (l) Handing over Principal
- (m) School file. Page 10 of 10

Annex VI: School Self-Assessment Framework

A School Self-Assessment Framework is a tool consisting of key domains of a school that affect pupils' learning outcomes and is used to carry out an internal self-examination to assist school stakeholders to identify what needs to be done to improve the school.

Conduct a school self-assessment by ticking either *Yes* or *No* depending on actual situation at the time of the assessment

Indicators	Yes	No	Comment
a) Teaching and Learning			
The school has relevant instructional materials			
The school promotes co-curricular activities and subject based clubs.			
The school has adequate and qualified teachers.			
The school has adequate support staff			
The school regularly monitors the quality of teaching.			
The school uses examination data for decision making			
Teachers demonstrate that they are dedicated to the school and to the learners			
Head teachers and teachers respect and adhere to rules on punctuality, attendance and class schedules			
The school promotes learner achievement through regular awards, announcements and activities			
School has displays of learner and school achievements			
The school ensures that all teachers maintain and use professional documents.			
b) School Environment			
Head teacher and teachers regularly express confidence in the learners' ability to succeed.			

Head teachers and teachers talk to learners outside of classroom demonstrating concern			
Learners and parents report that the school is a caring place.			
School facilities and premises are clean and orderly			
The school has adequate physical facilities			
The school ensures that the physical facilities adhere to the school safety guidelines			
c) Leadership and Governance			
The BoM is well constituted in line with the requirements of the Basic Education Act, 2013.			
The head teacher is dedicated to the general success of the school.			
The BoM is well inducted on its role and responsibilities			
The BoM ensures prudent use of school resources .e.g. Finances, Human and physical.			
There are mechanisms to ensure transparency and accountability			
There is a functional Parents Association			
There is a functional children government			
d) School –Community Relations			
The school community shows respect for teachers, learners, parents and the head teacher/head teacher.			
The BoM, parents, H/Teacher, teachers, the pupils and the local administration are aware and concerned about the children out of school in the school's catchments.			
The BoM, Parents, H/Teachers, Teachers the pupils and the local administration always work at bringing children of school going age to school and ensure they are retained there			
The school community shows respect for teachers, learners, parents and the head teacher.			

e) Pupil Support Programme			
The school implements child support programs			
There is a functional School feeding programme			
There are mechanisms to take care of orphaned and vulnerable children.			
There is a functional Guidance and Counseling programme			
There are mechanisms for behaviour management			
Life skills are emphasized in school programmes			

Annex VII: Safeguards and Disclosure Checklist

S/No	Action to be implemented	Remarks (indicate on status of implementation)
1	Display of a summary of income and expenditure of all finances received in the school.	
2	Display of information (number and title) on all text books received annually.	
3	Put in place a policy on maintenance to safeguard school equipment.	
4	Display of bulletin of past and future parents' meetings.	
5	Display of duties and responsibilities of teachers and learners involvement on the notice board	
6	Display of children's government and their responsibility on the notice board	
7	Display of tools for monitoring school activities on the notice board	
8	An opinion box placed on strategic position	
9	Books of accounts submitted for auditing annually	
10	Grievance register and guidance and counselling register kept and are functional	
11	Displaying learner enrolment by gender on the school notice board.	
12	Branding of completed projects showing the sponsor/donor.	

Annex VIII: Sample Petty Cash Book for the Month ended March, 2020

Date	Amount Received (KES)	Description	V/ NO	Total payments (KES)	Telephone Exps (KES)	Printing and stationary (KES)	Traveling Exps (KES)
2/3/020	10,000	Cash					
2/3/020		Postage		200	200		
5/3/020		Stationary		250		250	
10/3/020		Postage		1000	1000		
12/3/020		Paper		3500		3500	
15/3/020		Ink		500		500	
16/3/020		Bus fair		200			200
18/3/020		Envelops		150	150		
20/3/020		Pens		250		250	
23/3/020		Printing		350		350	
24/3/020		Airtime Cards		500	500		
29/3/020		Milk,		300			
30/3/020		Bread		300			
		Tea leaves		200			
	Total			7,700	1,850	4,850	200
	Bal cd			2,300			
	Bal bd			2,300			

Annex IX: List of Other Sources of Funding to Schools

National Government Constituency Development Fund (NG-CDF)

Awarded by NG-CDF Board and mostly supports the development of physical school infrastructure projects like WASH facilities, classrooms, fences, staff houses, levelling playing fields and bursaries for needy learners.

Non-Governmental Organizations (NGOs)/Donors/Religious bodies

A number of schools receive financial and material support from NGOs, donors, religious bodies, philanthropic individuals, among others.

Local Communities and Well-wishers (Fundraisers)

School sponsors, the alumni, neighbouring communities and well wishers contribute to school development in cash and kind.

School Income-Generating Activities Projects

They range from livestock keeping, farming, renting premises, hiring out land/ bus, baking and offering ICT services, among others.

County Government

They support primary education by providing teaching and learning materials as well as infrastructure development.

Household Contributions

In most schools, the parents' contributions are for specific projects in the school, e.g., paving of the assembly ground, roofing of buildings, and construction of classrooms, school fence and WASH facilities, among others.

The National School-Based Deworming Programme

This programme delivers training materials, deworming tablets, funds, and other resources from the national level to schools through a cascade model. At the national level, the programme trains a team of MoE and MoH officials as master trainers, requisitions deworming tablets through MoH, and develops treatment and implementation strategies, as well as training materials and monitoring tools.

The School Infrastructure Grant

This grant is allocated to schools that request for support in the construction of

physical facilities.

Government Affirmative Action Programmes

- **School Health and Nutrition:** Under the programme, funds are disbursed directly to school accounts for purchase of food from local markets while others receive foodstuff. The schools are drawn from 45 Arid and Semi-Arid Lands (ASALs) sub-counties and vulnerable informal settlements of Nairobi and other urban areas;
- **Low Cost Boarding and Mobile Schools:** The Ministry of Education has set aside resources and established interventions to address the educational needs and aspirations of the marginalized communities across the country, in particular, nomadic communities living in ASAL regions. These initiatives target the building and rehabilitation of low cost boarding schools and also supports mobile schools to provide educational opportunities to the disadvantaged, especially girls, living in those regions;
- **Provision of Sanitary Towels:** To enhance retention of girls in school, the Sanitary Towels Programme (STP) targets girls entering their puberty who are at risk of being excluded from participating in learning. The programme was initiated with an overall objective of providing sanitary towels to girls in public schools to mitigate against existing regional gender disparities in access, equity, retention, transition and achievements in education;
- **Special Needs and Disabilities grant:** The programme focuses on supporting children with disability and special needs countrywide. It deals with children aged between 3 and 21 years, who have physical, sensory, intellectual or psycho-social disabilities;
- **Grant for Identifying and Nurturing Talents:** The programme nurtures development of the individual learner's potential in a holistic and integrated manner. It aims at early identification, and nurturing of talents;
- **Most Vulnerable Children Support Grant Programme:** The sector provides support to most vulnerable children through cash transfer programmes. In addition, partners in education have also supported these programmes which have enhanced school attendance and retention.

Annex X: Guidelines on Leasing out School Facilities

Below is a sample of a checklist, containing the main issues and areas that the Board should be keen on.

1. Details of Applicants: Name.....
Address.....
Phone/Email.....
Type of Organization.....

2. Details of Proposed use.....
.....
.....
.....
.....

- b) Does the proposed use conflict with any laws, legislations and guidelines from MoE and GoK?
Yes..... No.....

3. Name of Facilities to be used
Classroom
Hall.....
Playground.....
School bus.....
Others.....

4. Duration of proposed use.
 - a) Is it one time use or not? Yes..... No.....
 - b) If No, what is the proposed use period?.....
 - c) Will third party have exclusive use during this period?
Yes..... NO (Others can use).....

- 5) Will third party make any physical alterations, improvements or additions?
Yes..... No.....
 - b) If yes, what are the proposed changes.....

c) Will the proposer meet all the costs both construction and maintenance?

Yes..... No.....

d) What is the impact on learning and the schoolboy the proposed physical changes.

6. Financial ability of Third party.

a) Does the proposer have adequate finances to meet their obligations?

Yes..... No.....

b) If yes what evidence have been provided (e.g. bank statements)

c) Does the proposer have adequate insurance cover?

Yes..... No.....

7. Benefit to school and community

a) Will the community be against the proposed use of the school facilities/equipment?

Yes..... No.....

b) Is the school receiving fair financial value for the proposed use?

Yes..... No.....

8) Special or specific terms and conditions that will arise from proposed use to be met by third party?

.....
.....
.....

Once the board of Management has approved a lease/rental request, an official contract and agreement should be entered and signed between the school and the third party. While contracts may differ depending on the nature of use, there should be clear terms and conditions stipulated to ensure that the school protects its interests. Below are some of the issues that should be clearly articulated in the contract.

9. Amount to be paid to the school and refund policy.

10. Time period of use and well defined areas of use if within the school compound.

11. Opt-out clause including ability of both parties to terminate the agreement and procedure for giving notice of such an intention.

12. Insurance cover—the third party should have necessary insurance protection while using school property both within the school compound and outside e.g. renting school bus.
13. A statement that the school shall not be held liable for any loss or injury.
14. Any structures or improvements made by the third party shall not be compensated and is removable by the school at the end of contract period or in case of contract termination.
15. The agreement does not transfer or give legal possession of any school property and equipment to the third party.
16. Depute resolution channels and procedures should any arise.

Annex XI: Standard Payment Voucher Template

Payment Voucher

Ref No: _____

Amount:	Date:	
Methods of Payment		
Cash:	Check#	
To:		
The Sum of:		
Being:	Payee:	
Vote head charged:	Amount available:	
Approved By:	Paid By:	Signature:

Annex XIII: Monthly Payroll Template

Name	Role	Days of month					Summary											
		1	2	...	31	Daily rate	Piece rate	Over-time	Work on public holidays/rest days, etc.	Deductions	Total							



Annex XV: Sample of Yearly Facility Maintenance Monitoring Tool

S/NO	Facility Category	Facility Description	Life Span	Maintenance Detail	Maintenance Routine (Tick as Appropriate)								Maintenance Conducted as planned(Tick as Appropriate 1=YES 2=NO	
					Daily	Weekly	Monthly	Bi-Monthly	Quarterly	Bi-Annually	Yearly	Other (specify)		
1	Buildings	Classrooms	50	Painting Replacement of window panes							✓		Emergency	2
				Replacement of doors and windows									Preventive	2
2	Locomotives	Motorcycle	10	Oil and filters Replacement of tyres and parts Replacement of engine and gearbox									Mileage Preventive	1 2
													Every three years	

Annex XVI Sample Procurement Plan

Procurement Plan						
S/n	Supply Category	Category No	Category	Reservation for Dis-adv.	Procurement Method	Date supply or Delivery Expected
			Value in Budget			
1	Repair of Windows	001/2020	6,000		RfQ	RfQ
2	Repair of Desks	002/2020	21,000		RfQ	RfQ
3	Repair of floor and walls		25,000		RfQ	
4	Purchase of Balls		13,500		RfQ	
5	Pit latrine doors		2,700		Low Value	
6	Hand washing kit		2,000		Low Value	
7	Staff uniform		5,000		Low Value	
8	Security kit		1,200		Low Value	
9	Grounds tool kit		4,000		Low Value	
10	Mathematical sets		5,000		Low Value	
11	Weather station kit		1,200		Low Value	
12	First aid kit		4,000		Low Value	
13	ICT materials		7,200		RfQ	
14	Exercise books		156,000		RfQ	
15	Textbook store		6,000		RfQ	
16	Stationery		40,600		RfQ	
17	Reference books		53,400		RfQ	

ANNEX XVII

LIST OF TECHNICAL WORKING COMMITTEE MEMBERS WHO PARTICIPATED IN THE DEVELOPMENT OF THE POLICY GUIDELINES FOR UTILISATION OF LEARNER CAPITATION GRANT AND OTHER SCHOOL FUNDS

	Name	Organization
1	Elijah Mungai	MOE- Directorate of Projects Coordination and Delivery
2	Nereah Olick	MOE- Directorate of Primary Education
3	Michael Kahiti	MOE- Central Planning Unit
4	Martha Ekirapa	MOE- Directorate of Projects Coordination and Delivery
5	Peter K Gachathi	MOE- Directorate of Projects Coordination and Delivery
6	Ann Gachoya	MOE- Directorate of Policy, Partnerships and East African Community Affairs
7	Hellen Bourett	MOE- Directorate of Projects Coordination and Delivery
8	Margaret Gitiiya	MOE- Directorate of Teacher Education
9	Ng'ang'a Wainaina	MOE- Director General's Office
10	Ezra Mwiti	MOE- Director General's Office
11	George Nyahoro	MOE- Directorate of Human Resource Management and Development
12	Lydia Kyalo	Kenya Institute of the Blind
13	Pauline Mwanja	MOE- Directorate of Secondary and Special Education Programmes
14	Sebastain Owanga	MOE- Directorate of Projects Coordination and Delivery
15	Kimani Ngata	MOE- Directorate of Special Needs Education
16	Assumpta Matei	Kenya National Examinations Council
17	Moses K Mwangi	MOE- Directorate of Primary Education
18	Bisharo I Galgalo	Teachers Service Commission

19	Bariu Mathiu	Kenya Institute of Special Education
20	Scholastica Mait- eka	MOE- Directorate of School Audit Services
21	Veronica Mbaika	MOE- Field Education Office, Malindi Sub-County
22	Juma Mwangi	MOE- Directorate of Projects Coordination and De- livery
23	Arthur Karagu	MOE- Directorate of School Audit Services
24	Catherine Cheboi- wo	MOE- Directorate of Projects Coordination and De- livery
25	Josephine Ondieki	MOE- Directorate of Projects Coordination and De- livery
26	Edith Wekesa	MOE- Directorate of Policy, Partnerships and East African Community Affairs
27	Grace Musyoka	MOE- Directorate of Projects Coordination and De- livery
28	Margaret Mutumo	MOE- Central Planning Unit
29	Angela N. Kaman- ga	MOE- Field Education Office, Taita Taveta County
30	Prof. Akwatch Abagi	Consultant

