



## **INSTRUCTIONS FOR COMPLETING ADVANCE 2024 SCHOOL CENSUS QUESTIONNAIRES**

These instructions are intended to guide **heads of institutions** to complete and submit information on the 2024 School Census. These instructions are to be used alongside the **ADVANCE Questionnaires** to prepare responses to the respective questionnaire items.

### **NOTE:**

The **ADVANCE Questionnaires, Instructions** and **Tangerine User Manual** are to be accessed from the National Education Management Information System (NEMIS) website: <https://nemis.education.go.ke/>

- a) Heads of institutions/ principals are required to **download** and **print 2 (two)** copies ALL Advance Questionnaires.
- b) Heads of institutions/ principals are required to complete all sections of the printed hard-copies Advance Questionnaires.
- c) The heads of institutions/ principals shall then stamp the completed questionnaire(s)
- d) Using the completed hard-copy questionnaires, the heads of institutions/ principals shall capture and submit electronically responses to the ADVANCE Questionnaires using the ***Tangerine application***.

**One hard-copy** of the completed ADVANCE questionnaires will be collected by the data collection teams when they will be visiting the schools and the same data will also be captured through **Computer Assisted Personal Interviews (CAPI)**. The heads of institutions are therefore requested to keep the questionnaires in safe custody as they await the scheduled visit by the data collection personnel.

During the actual visit to the schools, the data collection personnel will administer face-to-face interviews to the heads of institutions through CAPI. At this stage, the modules that were not included in the ADVANCE questionnaire(s) will be administered to the heads of institutions. **It is expected that the heads of institutions shall have captured the data from ADVANCE Questionnaires into the Tangerine Application before the arrival of the data collection team.**

### **GENERAL INSTRUCTIONS**

1. **Education Level:** Ensure that you fill a questionnaire for each education level in your institution. The education levels are: Pre-primary, Primary, Junior School, Stage-based Prevocational and Secondary.
2. The ADVANCE Questionnaire comprises the following sections: **A:** Identification Panel; **B:** General Information; **C:** School Basic Information; **D:** 2023 Enrolment; **E:** 2024 Enrolment; **F:** Staff Establishment; **G:** Facilities; **L:** Special Needs; **M:** Financial Information; and **N:** Contact, Comments and GPS Coordinates.

3. For all questions that **do not apply** to the school, indicate **NOT APPLICABLE**.
4. For all questions whose information is **not available**, indicate **NOT AVAILABLE**.

## **SECTION A: IDENTIFICATION PANEL**

**A00: 2024 School Census Serial No:** This is a unique identification number provided for the purpose of the school census.

**A01: County:** Indicate the official name of the County where the school is located.

**A02: Sub County:** Indicate the official name of the Sub- County where the school is located.

**A03: Division:** Indicate the official name of the Division where the school is located.

**A04: Location:** Indicate the official name of the Location where the school is located.

**A05: Sub Location:** Indicate the official name of the Sub-location where the school is located.

**A06: Constituency:** Indicate the official name of the Constituency where the school is located.

**A07: Ward:** Indicate the official name of the Ward where the school is located.

**A09: Education Level:** Indicate the level of learning of the school. The options are Pre-primary, Primary, Junior School and Secondary. Indicate whether the school hosts multiple education levels within the same premises. Example, primary with Pre-primary, primary with Junior School, Secondary with Junior School.

**A10: School Name:** Indicate the official name of the school as per the registration certificate.

**A11: Unique Institutional Code (UIC)/NEMIS Code:** Indicate the UIC code as issued by the Ministry of Education's National Education Management Information system (NEMIS) System. Indicate NONE if the school does not have this code.

**A12: MOE Registration No:** indicate the registration certificate number of the institution as issued by the Ministry of Education. Indicate NONE if the school does not have this code.

**NOTE: A12.1 is only applicable to pre-primary questionnaire.**

**A12.1: County Centre Number:** Indicate the county centre number as issued by the county government.

**A13: Year of School Registration:** Indicate the year the school was registered.

**A14: TSC Code:** Indicate the registration code of the school as issued by the Teachers Service Commission. Indicate NONE if the school does not have this code.

**A15: KNEC Code:** Indicate the registration code of the school as issued by the Kenya National Examinations Council (assigned by KNEC through the Sub-County Director of Education).

**A16: School Zone:** Indicate the school zone as demarcated by the Teachers Service Commission. This may have changed after the registration of the school due to boundary reviews. In such a case, indicate the most current.

**A17: Institution Type (Public/Private):** Indicate whether the school is public or privately owned.

## **SECTION B: GENERAL INFORMATION**

**B01: Institution N.S.S.F code:** Record the National Social Security Fund (NSSF) code used by the school. Indicate NONE if the school does not have this code.

**B02: Institution NHIF Code:** Record the National Hospital Insurance Fund (NHIF) code used by the school. If a school doesn't have the code, record 'none'.

**B03: Institution KRA Pin:** Record the KRA Personal Identification Number (PIN) used by the school. Indicate NONE if the school does not have this code.

**B04: Single Business Permit No:** A business permit number, also known as a business license number, is a unique identifier issued by County Government authorities to a business or company that allows them to legally operate within a specific jurisdiction. Record the Single Business Permit No. of the institution. Indicate 'none' if the school doesn't have the number.

### **B05: Is the school formal or informal?**

**Formal School-** It is a structured educational institution that follows a standardized curriculum, has defined policies and procedures, and is typically recognized and regulated by government authorities. This school has a clear organizational structure, qualified teachers, and facilities dedicated to teaching and learning. Learners attending a formal school will usually progress through grades or levels, leading to recognized qualifications or certifications upon completion.

**Informal School-** It is an educational setting that provide education in non-traditional settings. This school often offers flexible schedules, personalized learning approaches, and may focus on specific interests or skills. An informal school may not adhere to strict curriculum guidelines or educational standards established by government authorities, but they provide valuable educational opportunities tailored to the needs of individual learners. Examples of Informal schools are community-based learning centers, homeschooling arrangements, or alternative education programs that provide education in non-traditional settings.

**B06: Postal Address:** Indicate the schools postal address rental box number, postal code, the town in **B07** and **B08**.

**B09: Physical Town:** Record the name of the nearest town/Urban center where the school is located e.g., if the school is in MOLO town, indicate MOLO.

**B10-B13: Physical Location:** Record the street name, plot number, building name and building number where the school is located.

**B14: Floor:** For storied buildings, indicate the floor where the institution is operating from.

**B15: Telephone/Mobile Phone No. (Office):** Record the Permanent Telephone or Mobile number used by the school for communication.

**B16: Email address:** Provide the school official email address used for official communication. Where the school has no official email address, write the Head of Institution's personal email address or any other that can be used to contact the school.

**B17: Website:** Provide the school website address in the World Wide Web (www). Record 'none' if the school doesn't have.

**B18: Social Media Handle:** Provide the social media addresses for the school -e.g., X (twitter), Facebook, Instagram and Tiktok. Record 'none' if the school doesn't have it.

**B19: Physical Landmark:** Indicate the nearest notable physical feature that can help in locating the school e.g., Name of the nearest police station/post or health facility or town or shopping center.

**B20: Main school or a branch:** Establish if the institution is a Main school or a branch of the main one. Provide the Name of the main school if the school visited is a branch. **Main School** refers to a school that is stand alone and can or cannot have branches. **Branch** refers to an entity which has affiliation to the main school.

If branch, indicate the name of the main school differentiating it from the branch name.

**B20.1: Main School Name:** Record the Name of the Main school as captured in the school registration certificate by the Ministry of Education; Write (in full), no abbreviation.

**B20.2: Unique Identification Code (UIC)/NEMIS Code:** Indicate the Main school's UIC code used in the National Education Management Information System (NEMIS) of the Ministry of Education in Kenya.

**B20.3: County:** Indicate the administrative county name of the Main school based on its location as captured in Registration Details.

**B20.4: Physical Town/Market centre:** Write the name of the village or town in which the Main school is physically located.

## **SECTION C: SCHOOL BASIC INFORMATION**

**C01: Name the School Category:** Indicate the school category. The provided school categories pertain to different types of educational settings that accommodate learners with diverse learning needs. The options are;

1. **Regular:** This refers to regular or mainstream schools that primarily serve typically developing Learners without significant learning disabilities or special needs. These schools follow the standard curriculum and may provide additional support to Learners who need some assistance, but they do not have specialized programs for Learners with special needs.
2. **Integrated (Regular and special needs):** These are schools that have inclusive educational settings where Learners with special needs are included in regular classrooms alongside their typically developing peers. These schools support and accommodate learners with special needs and disabilities to enable them to participate fully in schooling. The schools promote social integration and provide a supportive environment for all learners.
3. **Special (special needs only):** these are schools specifically designed to exclusively cater for learners with special needs or significant learning disabilities. These schools have specialized programs, teaching methods, and support services to address the

individual needs of their learners. The curriculum provided in these schools may be adapted to suit the abilities and learning styles of their learners.

4. **Regular with special needs units:** These are regular schools that have special education units or resource rooms within the school premises to cater for learners with special needs and disabilities. The said units provide targeted support and services to learners with special needs and disabilities while still allowing them to participate in some general education classes with their peers without special needs and disabilities.

**C02: Learner sex composition of the school:** Record the sex composition of the learners in the school. The respondent should state whether it's Boys only, Girls only or Mixed (Both Boys and Girls).

**C03: School Accommodation type:** Record the type of accommodation offered by the school. Indicate whether the school is Day school, Boarding school or both day and boarding. If Day School only, skip to **C05**.

**C04: Number of Boarders:** Indicate the number of girls and boys who are boarders.

**C05: Fixed or Mobile location:** Indicate if the school is in a fixed location or it is mobile. A mobile school is likely to be found in ASAL areas. The school will relocate from one area to another at certain times due to environmental conditions.

**C06: School Ownership.** Indicate who owns the school (Foreign (Individual/Corporate), or Local Private (Individual/Corporate)). Specify the percentage shareholding i.e. Foreign (Individual/Corporate) and Local Private (Individual/Corporate).

***Note that the percentage shareholding should add up to 100%***

**C07: Legal status:** For private schools indicate the legal status of the school. For businesses, legal status refers to the type of entity they are, such as a corporation, partnership, sole proprietorship, or non-profit organization. Each type of business entity carries different legal implications in terms of liability, taxation, and governance.

1. **Sole Proprietorship:** A sole proprietorship is a one-person business (school) that is not registered with the State like a limited liability company (LLC) or corporation. Legally, a sole proprietorship is inseparable from its owner -- the business (school) and the owner are one and the same. This means the owner of the school reports business income and losses on his or her personal tax return and is personally liable for any business-related obligations, such as debts or court judgments.
2. **Partnership:** A partnership is simply a business (school) owned by two or more people that haven't filed papers to become a corporation or a limited liability company (LLC). You don't have to file any paperwork to form a partnership -- the arrangement begins as soon as you start a business (school) with another person. As in a sole proprietorship, the partnership's owners pay taxes on their shares of the business income on their personal tax returns and they are each personally liable for the entire amount of any business debts and claims.
3. **Local Private Company:** This is a non-foreign privately-owned business entity which limits owner liability to their shares, limits the number of shareholders to 50, and restricts shareholders from publicly trading shares. A private company does not offer stock to the general public, is usually referred to as "closely-held" because stockholders are

typically the founders, family members, and/or employees and has no duty to disclose finances to the public.

4. **Nonprofit Organizations/Institutions:** A non-profit organization is an organization formed to carry out a charitable, educational, religious, literary, or scientific purpose. A non-profit organization can raise much-needed funds by soliciting public and private grant money and donations from individuals and companies. The national and county governments do not generally tax non-profit organizations on money they take in that is related to their non-profit purpose, because of the benefits they contribute to society.
5. **Faith Based Organization:** A faith-based organization may be defined as a group of individuals united on the basis of religious or spiritual beliefs. Traditionally, faith-based organizations direct their efforts toward meeting the spiritual, social, and cultural needs of their members.
6. **Community Based Organizations:** A community-based organization means any not-for-profit organization incorporated for the purpose of providing services or other assistance to economically or socially disadvantaged persons within its designated community.

**C08: Board Composition:** Record the number of members of the Board of Management/Directors by sex (females and males). The composition of the Board of Management (BOM) or Board of Directors by sex helps in understanding the gender diversity and inclusivity within the leadership and decision-making structure of the school.

**C09: Curriculum offered:** Indicate the type of curriculum offered in the school. The curriculum offered could be: -

1. **National: Objective Based Curriculum (8.4.4):** The 8-4-4 system of education was started in 1985 and is named after the number of years one was expected to spend in each level. It consisted of:
  - 8 years of primary education (Standard 1 to 8)
  - 4 years of secondary education (Form 1 to 4)
  - 4 years of Tertiary Education at university (Bachelor's degree)The curriculum implemented under the 8.4.4 system was an objective based curriculum.
2. **National: Competency-Based Curriculum (2.6.6.3) CBC:** The 2.6.6.3 system of education started in 2019 and is named after the number of years one was expected to spend at each level. The curriculum implemented under the 2.6.6.3 system of education is Competency-Based which replaced the objective based Curriculum under the 8.4.4 system of education. The competency-based curriculum (CBC) aims at developing learners' competencies, skills, talents and abilities rather than solely emphasizing academic achievements.
3. **International Curriculum:** Schools that offer educational programs based on curricula from other countries (e.g., British-IGCSE, American, International Baccalaureate, etc).

**C10: Land Ownership:** Indicate if the school owns the parcel of land where it is located, either alone or jointly with another entity.

**C11: Legal document for land:** Legal documents include; Title Deeds, Certificates of Lease, Letters of Transfer of Interest in Land, Land Control Board Consent, Trust deeds, Allotment documents. Indicate the type of ownership document if any, for the land the school occupies, that is code 1 for Title deed, 2 for other legal documents and 3 for none.

## **SECTION D: 2023 ENROLMENT**

This section requires you to provide enrolment data for the 2023 school year.

**Note:** For primary school, provide the number of learners by grade, sex and age for the school year 2022 and 2023 in this section. The 2022 school year began in April 2022 and ended in November, 2022.

D01.1 and D01.2 applies only to primary school questionnaire.

**PD01.1: Number of standard 8 learners who joined secondary school in 2023 and 2024 by sex:** Record the total number of learners by sex.

**PD01.2: Number of Grade 6 learners who joined junior school in 2023 and 2024 by sex:** Record the total number of learners by sex.

## **SECTION E: 2024 ENROLMENT**

This section seeks to collect information on enrollment for the 2024 school year.

**E01: Using the 2024 school register, record the number of learners by grade/form/level, sex and age.**

Provide age for the learners in completed years.

*E.g., a learner who is currently 4 years and 9 months old should be recorded to be 4 years old.*

**E05: Number of Learners who left school: Indicate the learners who left the school in 2023 by grade, sex and main reason (as at the end of Term 3 of 2023). The learner may be unable to attend or continue school due to any of the following main reasons: -**

- a. **A Natural Disaster** which is a natural event such as a flood, earthquake, or hurricane that causes great damage or loss of life.
- b. **Early Marriage** which is the practice of entering into a marital union at a relatively young age, typically before reaching the legal age of marriage or the age at which an individual is considered mature enough to make such a significant life decision. In Kenya the legal age for marriage is 18 years and above.
- c. **Pregnancy**, which is the period in which a fetus develops inside a woman's womb or uterus usually lasts about 40 weeks, or just over 9 months, as measured from the last menstrual period to delivery.
- d. **Own disability/Special Needs/ Illness**, which is a condition that requires extensive medical, educational, or emotional support or care.
- e. **Work e.g., child labour**, which refers to work that deprives children of their childhood, their potential and their dignity that is harmful to their physical and mental development.

- f. **Lack of Sanitary Pads** which is the lack of an absorbent pad worn by women to absorb menstrual blood resulting in stigmatization.
- g. **Lack of School Fee/levies** which is the lack of money levied for a person to attend school.
- h. **Family related issues (Conflict, Instability)** which are challenges that cause emotional or physical stress in a family.
- i. **Insecurity** which is the state of being open to danger or threat or lack of protection.
- j. **Religious beliefs** which are the ideas and accepted tenets of any individual/community that prohibits schooling.
- k. **Orphanhood** which is a condition of being a child without any living parents.
- l. **Physical/Psychological abuse** which is a form of aggressive behavior in which a student intentionally and repeatedly causes another student injury or discomfort.
- m. **Over age** which is, a student is older than recommended age for a specific level/class.
- n. **Poor Academic performance**, which is a condition where the student is not able to cope with outcomes that indicate the extent to which he/she has accomplished specific goals;
- o. **Indiscipline/ Drugs:** Indiscipline is where the student fails to obey rules and orders whereas drug and substance abuse refers to a condition where a student uses harmful or hazardous psychoactive materials that can lead to dependence, addiction, and negative health consequences.
- p. **Indiscipline e.g. Drug abuse:** Indiscipline is where the student fails to obey rules e.g. being involved in drug and substance abuse refers where a student uses harmful or hazardous psychoactive materials that can lead to dependence, addiction, and negative health consequences.
- q. **Transfer to another school:** Refers to the moving of the student from a school to another
- r. **Death:** the learner died.

**E07: Number of age-based learners by grade/form and sex.** Record the number of age-based learners with special needs and disability.

**Age-Based:** This pathway is for learners with special needs who use the regular curriculum with adaptations

**E07.1: Number of age-based learners with disability by grade/form, type of disability and sex:**

Record the number of age-based learners with disability by grade/form, sex and type of disability. These definitions are applicable to Questions **E07.1** and **E08**.

- a. **Total Blindness:** a term used to describe those who have complete lack of light perception.
- b. **Low Vision:** a loss of visual acuity while retaining some vision.
- c. **Physical impairment:** refers to the condition of not being able to perform without assistance; two, or sometimes three, of the six basic activities of daily living.



- d. **Hard of hearing:** refers to a hearing loss where there may be enough residual hearing that an auditory device, such as a hearing aid or FM system, provides adequate assistance to process speech.
- e. **Deafness:** refers to hearing loss greater than 35 decibels (dB) in the better hearing ear.
- f. **Autism:** is a neurological and developmental disorder that affects how people interact with others, communicate, learn, and behave.
- g. **Cerebral Palsy:** a condition marked by impaired muscle coordination (spastic paralysis) and/or other disabilities, typically caused by damage to the brain before or at birth.
- h. **Intellectual and developmental disabilities:** Are differences that are usually present at birth and that uniquely affect the trajectory of the individual's physical, intellectual, and/or emotional development.
- i. **Deaf Blind:** a combination of vision and hearing loss.
- j. **Specific learning disabilities (dyslexia, dyscalculia, and dysgraphia):** a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in the imperfect ability to listen, think, speak, read, write, spell or do mathematical calculations.
- k. **Speech and language difficulties:** A speech disorder is a condition in which a person has problems creating or forming the speech sounds needed to communicate with others.
- l. **Multiple disabilities:** Refers to concomitant [simultaneous] impairments (such as intellectual disability-blindness, intellectual disability-orthopedic impairment, etc.), the combination of which causes such severe educational needs that they cannot be accommodated in a special education program.
- m. **Albinism:** a congenital absence of pigment in the skin and hair (which are white) and the eyes (which are usually pink).

**E08: Provide the number of stage-based learners with disability by type of disability, stage and sex.** Record the number of learners. **This WILL ONLY APPLY** to *primary school and pre-vocational questionnaires*.

- a. **Foundational:** This is the entry level for learners with special needs who follow the specialized curriculum of learning due to the developmental challenges.
- b. **Intermediate:** This is the level which the learner transits to after a learner demonstrates outcomes at the foundation level.
- c. **Pre-Vocational:** This is predominantly skill-based level that prepares learners with disabilities for basic work skills.

## **SECTION F: STAFF ESTABLISHMENT**

This section seeks to collect information on the particulars of teaching and non-teaching staff in schools. Questions regarding the following information about employees will be completed by the **most suitable/knowledgeable respondent** (head teacher, deputy, senior teacher) in order to obtain the most accurate responses;

1. Employees (teaching and non-teaching) and their background characteristics, such as sex, age, disability status etc.
2. Education attainment of the teaching staff.
3. School head background characteristics, such as sex and education attainment.
4. Teachers' attrition.
5. Information on employment and earnings as at **30<sup>th</sup> June 2022** and **30<sup>th</sup> June 2023**.

## **SECTION G: FACILITIES**

Information collected under this section is on physical infrastructure and learning resources available in schools. These include desks, dormitories/hostels, beds, bathrooms and textbooks/course books (approved by Kenya Institute for Curriculum Development).

## **SECTION L: SPECIAL NEEDS**

This section seeks information on the school's commitment towards ensuring an inclusive and equitable learning environment, particularly for learners with special needs and disabilities.

Special Needs Education is an approach that accommodates and modifies curriculum delivery, educational resources, communication methods, and learning settings to support the diverse learning needs and abilities of each individual. It ensures that students with learning differences receive an education that is as effective and enriching as that provided to their peers with no special needs.

**L01: Does this school have assistive devices for learners with special needs and disabilities?** This question seeks to establish whether the school has assistive devices for learners with special needs and disabilities.

Assistive devices are various forms of equipment that help individuals with disabilities to perform functions that might otherwise be difficult or impossible for them. By having assistive devices, a school takes a significant step towards offering equal educational opportunities to all learners, irrespective of their physical or cognitive abilities.

### **IF L01 IS NO, SKIP TO L02**

**L01.1: How many of the listed assistive devices does this school have?** This question seeks to establish the number of each listed assistive device for learners with special needs and disabilities.

Brief description of each device:

- a. **Braille Machine:** This is a device that allows people to write in braille.
- b. **Wheelchairs:** These are chairs fitted with wheels that provide mobility to persons who are unable to walk due to illness, injury, or disability.
- c. **Communication Aids:** These devices are designed to assist individuals who have difficulty speaking. They range from charts with pictures, symbols, letters or words to more complex single message voice output devices.

- d. **Pill organizers:** These devices are used to organize medication doses for a certain length of time. These are useful for learners with complex medication schedules or memory challenges.
- e. **Memory aids:** This is an accommodation designed to allow students with certain disabilities to retrieve information they have already learned but may have difficulty accessing.
- f. **Scooters:** These are similar to wheelchairs but are configured like motor-scooters. They provide mobility assistance to individuals with physical disabilities.
- g. **Walkers:** These assistive devices enable non-ambulant children with disabilities to walk independently, promoting improvements in mobility, independence, participation, and social function.
- h. **Canes:** These are mobility aids that enable blind or visually impaired people to navigate their surroundings, particularly in unfamiliar areas.
- i. **Crutches:** These are medical devices designed to aid in ambulation, transferring body weight from the legs to the torso and arms.

## **SECTION M: FINANCIAL INFORMATION**

Information on this section should be provided for **2022** and **2023**.

**Note:** For Junior school questionnaire, information on this section will NOT be required for 2022.

Disaggregate the revenue and expenditure items as listed in the questionnaire.

### **Revenue**

Revenue is the total amount of money received by the establishment for goods sold or services provided during a certain period (in this case 2022 and 2023). It also refers to the gross income received by the establishment from its normal business activities before any expenses have been deducted.

**M00: Is the information provided consolidated or for the main branch?** Enterprises prepare books of accounts either for individual establishments or for the enterprise/firm. Find out if the accounts are consolidated for all schools under the enterprise or for the school /branch visited. This information will be sought from private and international schools.

**M01: How much did the school receive/earn in 2022 and 2023? (Provide the breakdown)**

This question seeks to establish the amount of revenue/earnings the school received in 2022 (January - December) and 2023 (January - December) from various sources, as listed below;

**Capitation:** In the context of education in Kenya, "**capitation**" refers to a form of GOK funding provided to schools on a per-student basis to cover operational and tuition costs. The capitation is utilized in various education programs in Kenya:

1. **Free Primary Education (FPE):** Under the Free Primary Education, GOK provides capitation funds to public primary schools to cover the operational costs associated with

educating each enrolled student. This funding is intended to eliminate school fees for primary education and ensure that all children have access to Primary education.

2. **Free Day Secondary Education (FDSE):** Similarly, under the Free Day Secondary Education program, GOK allocates capitation funds to public secondary schools to cover the operational and tuition costs for each enrolled student. This initiative aims to make secondary education more accessible and affordable for all students, regardless of their socioeconomic background.
3. **Top-up Grant for Learners with Special Needs and Disabilities:** In addition to the **standard capitation funds** provided for primary and secondary education, GOK offers a top-up grant for learners with special needs and disabilities. This additional funding is allocated to schools to support the specific needs of students with disabilities, including the provision of specialized equipment, facilities, and support services.

It should be noted that capitation is provided as either "**operation grant**" or "**tuition grant**" which refer to two different types of GOK funding provided to schools to support their operations and educational activities.

Here are the definitions of each source of revenue/earnings

- i. **Capitation - Operation Grant:** Refers to GOK funding allocated to schools to cover various operational expenses, such as administrative costs, maintenance of school facilities, utilities, and other day-to-day expenditures. This funding is essential for ensuring the smooth functioning of schools and **supporting the overall learning environment**. Operation grants are typically provided on a per-student basis
- ii. **Capitation - Tuition Grant:** Refers to GOK funding allocated to schools to cover the costs associated with **providing instructional services**, including teaching materials, and curriculum delivery. Unlike operation grants, tuition grants specifically target the educational activities within schools. This funding helps ensure that schools have the necessary resources to deliver quality education to students.
- iii. **Top up Grant – Operation:** Refers to additional funding allocated to schools to support the specific needs of learners with special needs and disabilities to cover various operational expenses, such as administrative costs, maintenance of school facilities, utilities, and other day-to-day expenditures.
- iv. **Top up Grant – Tuition:** Refers to additional funding allocated to schools to support the specific needs of learners with special needs and disabilities to cover the costs associated with providing instructional services, including teaching materials, and curriculum delivery.
- v. **Low-Cost Boarding Capitation:** these are capitation funds allocated to cover the operational costs associated with boarding, such as accommodation, meals, and supervision at a subsidized rate. This funding helps ensure that boarding schools remain affordable for students from low-income families

- vi. **Tuition Fees:** This is money collected by the institution from parents or paid directly through bursaries. For secondary schools, fee structure should support the fees collected. Any fee arrears collected within the reporting period should be captured.
- vii. **Boarding fees:** Amount paid to cater for accommodation of students at school. directly by the government /CDF should be excluded here since the funds are not managed/accounted for by the school.
- viii. **Sale of goods and services:** This is revenue generated through the sale of goods and services.
- ix. **Infrastructure (National Government/County Government/CDF):** This consists of funds given to the school by the government /CDF for infrastructure. The funds are usually deposited in the school infrastructure accounts. NB: The projects implemented
- x. **Motivation fee (teachers/ students/remedial):** This is money collected from the parents or other well-wishers for motivation. The motivation may be for the teachers, students or to support remedial classes.
- xi. **Disposal of assets:** This is revenue generated through the sale of school assets.
- xii. **Donation/fundraising:** This is revenue through donations or fundraising/harambees.
- xiii. **Interest on deposits:** Interest is a form of income that is receivable by the owners of certain kinds of financial assets, namely: deposits, securities other than shares, loans and other accounts receivable.
- xiv. **Payment in kind:** This is payments in the form of goods and services. The respondent is supposed to value such payments and report in monetary terms.
- xv. **School transport:** This is the total amount of revenue received by an establishment from school transport. This mostly applies to schools that charge a transport fee for picking and dropping students/pupils to and from school.

## **Expenditure**

This section is intended to collect information on the expenses incurred by the schools. This entails the value of goods and services that are consumed as inputs by a process of production during the accounting period. It does not cover the expenditures on the acquisition of fixed assets.

Expenditure items are broadly categorized as staff costs and operating expenses.

### **M02: How much did the school spend on the following items in 2022 and 2023?**

The expenditure has been categorized as;

- **Staff Costs/Compensation of employees (Wages and salaries including related labour costs):** This is defined as the total remuneration, in cash or in kind, payable by the institution to an employee in return for work done by the latter during the reference period. It should be recorded on an accrual basis; i.e., it is measured by the value of the remuneration in cash or in kind which an employee becomes entitled to receive from an employer in respect of work done during the relevant period, whether paid in advance,

simultaneously or in arrears of the work itself. Compensation of employees does not include any taxes payable by the employer on the wage and salary bill i.e. payroll tax. Compensation of employees has two main components: (a) wages and salaries payable in cash or in kind and (b) social insurance contributions payable by employers. Compensation of employees comprises payments of wages and salaries by employers to their employees. Payments in kind and contributions to social security and to private pension funds, casualty insurance and similar schemes are also included. This will also include;

- Salaries and/or fees paid to directors, executives and managers.
- Commission paid to employees.
- Employer's contribution to pension, provident, medical aid, sick pay and other funds.
- Payments for all types of leave.
- Severance, termination and redundancy payments.
- Incentives payments for piecework, or profit-sharing schemes.
- Fringe benefits paid in cash, e.g., housing, mortgage and rent subsidies, transport and cell phone allowances.
- Allowances and penalty payments.

**NB: To be excluded here will be;**

- Payments to subcontractors and consultants who are self-employed and not part of the institution.
- Reimbursement of expenses, e.g., travel, entertainment, meals and other expenses.
- Employee share-based payment expenses.

- **Operating expenses**

- **Motor vehicle running expense, including parts and fuel:** This consists of maintenance including the replacement of defective parts and repair of motor vehicles used in production. It includes fuel for motor vehicles and also spare parts and consumables for repairs done by the institution.
- **Leasing and hiring of plant, machinery, equipment and vehicles under operating leases:** The activity of leasing or renting of machinery, equipment or vehicles for specified periods of time which are shorter than the total expected service lives of the machinery or equipment is termed operating leasing. It is a form of production in which the owner, or lessor, provides a service to the user, or lessee. Operational leasing has to be clearly distinguished from financial leasing, which is not itself a process of production but a method of financing the acquisition of fixed assets. It excludes the rental of land and buildings.
- **Insurance premiums:** Regular payments to insurance companies by the institution for life or non-life insurance. Life insurance pertains to risks associated

with a policyholder's life while non-life insurance covers all other risks; accidents, sickness, fire, etc.

- **Accommodation and traveling:** This is the amount spent by the institution to cater for employees while working outside their work station and have to be provided with accommodation and travel services. This only includes what is paid directly to the service provider by the institutions and not allowances given to the employees for this purpose. To be Included here will be:

Accommodation expenses (e.g., hotel bills) incurred by employees while away from home for business purposes and paid by the institutions.

Traveling costs (e.g., airfares, own vehicle running costs) of the institution while traveling away from their usual place of work for business purposes and paid by the enterprise.

To be excluded here will be:

- Rental of premises.
- Private accommodation.
- **Office supplies:** Expenditures included here are for; paper for printing, cartridges/toners for printers, stationery and printing (when done by another enterprise).
- **Stores and consumables:** It includes; cleaning materials and sanitary goods (soap, tissues, etc). Office supplies discussed above are not included here.
- **Medicine & medical supplies:** Refers to drugs vaccines and products at a primary health facility such as school clinics.
- **Postal and courier services**
- **Advertising:** This includes expenditure for marketing and promotion. Marketing is common in private institutions.
- **Rental of land and premises:** The rent paid (for land or building/premise) by the establishment on an accrual basis, i.e., rent is treated as accruing continuously to the landowner throughout the period of the contract agreed between the landowner and the tenant. The rent recorded for a particular accounting period is, therefore, equal to the value of the accumulated rent payable over that period of time, as distinct from the amount of rent due to be paid during that period or the rent actually paid.
- **Repair and maintenance:** This comprises expenditure incurred to repair and maintain fixed assets. **Fixed assets:** Are assets that are used continuously by an entity to generate revenue they include, buildings, computer equipment, furniture, machinery, vehicles, e.t.c.
- **Research and development;** includes expenditure on;

- 1) **basic research:** experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view,
  - 2) **applied research:** original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective and
  - 3) **experimental development:** systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, installing new processes, systems and services, and substantially improving those already produced or installed.
- **Professional services:** Expenditure on services such as legal, accounting, auditing, architectural, engineering, management consultancy, cleaning services, security services, staff training (when done by another enterprise).
  - **Telecommunication services: The expense incurred for telecom services like airtime and internet etc**
  - **Transport of goods (freight by rail, road, sea, air), warehousing and storage;** includes expenditure of services procured for freight transport, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage etc. This also includes the renting of transport equipment with a driver or operator.
  - **Water: Expenditure on water consumed by the institution.**
  - **Electricity: Expenditure on electricity consumed by the institution.**
  - **Water and electricity** include expenditure on electricity and water consumed by the establishment in the processes of production (including office lighting and other office operation).

**Fuel and lubricants:** Expenses incurred by the institution on the purchase of fuel and lubricants other than those used in the motor vehicles.

- **Cooking fuel: costs related to the purchase of firewood or LPG for cooking.**
- **Entertainment:** This may include food, beverages, accommodation and traveling expenses paid by the institution on behalf of employees/guests.
- **License fees, permits, stamp duties and similar fees paid to government or local authorities;** These are payments to government units for services such as testing or inspection or to obtain various kinds of licenses, permits, and certificates.
- **Fees and Commissions paid**
- **Containers and packaging materials**
- **Donations, bursaries and sponsorships:** transfers in cash or in kind (e.g., in the form of gifts of food, clothing, blankets, medicines, etc) to other establishments, NGOs, individuals etc, whether made on a regular or occasional basis. However, payments of membership dues or subscriptions to market Non-Profit Institutions serving businesses,



such as chambers of commerce or trade associations, are treated as payments for services rendered and are therefore not transfers.

- **Property tax:** they include taxes paid for holdings of property, land or real estate when these holdings are used as a basis for estimating the income of their owners.
- **Depreciation:** the decline in the value of the stock of fixed assets owned and used by a producer as a result of physical deterioration, normal obsolescence or normal accidental damage. It excludes the value of fixed assets destroyed by acts of war or exceptional events such as major natural disasters which occur very infrequently.
- **Amortization:** Is the decline in value of intangible assets. Intangible assets include patents, softwares, copyrights etc.
- **Bank charges:** these are charges paid by the establishments in relation to financial transactions e.g., commissions and fees related to.
- **Interest paid:** Interest is a form of property income that is receivable by the owners of certain kinds of financial assets, namely: deposits, securities other than shares, loans and other accounts receivable. It excludes bank charges.

**M03: What was the total amount of money owed to and by the school in 2022 and 2023?** This section is meant to provide details of school liabilities in terms of what the schools owe and what they are owed. The reference period for this section is for the year 2022 as at 31<sup>st</sup> December, 2022 and for year 2023 as at 31<sup>st</sup> December, 2023.

The information required will be on what is owed by the school and what is owed to the school for 2022 as at 31<sup>st</sup> December 2022 and for 2023 as at 31<sup>st</sup> December 2023.

Please note that details on the amount owed by the school should be provided as an aggregate. However, information on what is owed to the school will be categorized as school fees arrears and others.

**M04: Did this school receive international scholarships for resident/ local learners in the 2023 school year?** This section seeks to establish if the institution received any international scholarships for resident/local learners in the 2023 school year.

**M05: Did this school receive aid/ assistance in the 2023 school year?** This question seeks information on whether the school received aid/assistance.

## **SECTION N: CONTACTS, COMMENTS AND GPS COORDINATES**

This section captures information on the details of the contact person and respondent for the school. These details include the persons' name, telephone number, designation and email address.

Any other comments from the respondent are to be recorded in this section.

**NOTE:** It is required that GPS co-ordinates for the school be picked at the end of each interview. If in a compound there is more than level of education/school, pick GPS coordinates for each level of education e.g., Pre-primary school, Primary school, etc.