

SUMMARY NATIONAL REPORT ON AUDIT OF SIP SCHOOLS –YEAR 2017

Following the annual Audit on the 4000 SIP Schools conducted in the month of April, 2018, by Directorate of Schools Audit Services, the comprehensive report thereof is ready and the key highlights are as follows;-

- (i) A total of 3832 schools were audited out of the targeted 4000 SIP schools. The categorization of these schools in terms of compliance levels to financial management regulations and procedures revealed that 2210 (58%) schools were in category A – in Green Color (good performance), 1282 (33%) were in category B- In Yellow Color (fair performance) while only 340 (9%) were in category C –in Red Color (poor performance). Details on school analysis and categorization per county are shown in **Appendix (i)**.
- (ii) A Total of 168 schools remained unaudited as the close of the audit in April, 2018. This state was precipitated mainly by bad weather conditions and insecurity that prevailed at the time of audit that hindered efforts by the audit teams to access the schools.
- (iii) A comparison of the current performance with the baseline report revealed that the schools had improved their compliance with financial management regulations and procedures. There was overall improvement on fiduciary performance with the National average moving from the baseline 40% to 69% in the year 2017. It is notable that after the baseline survey audit was carried out in the month of February 2017, the Directorate of Schools Audit Services and the World Bank conducted a country wide fiduciary management capacity building in the months June and July 2017 in which the Head teachers of the 4000 SIP Schools were trained. The improvement in Fiduciary performance evidenced by the improved national average indicated above is attributable to this intervention.
- (iv) It was however, still evident that financial management performance had gaps that needed to be addressed by appropriate interventions in all counties. It was for example noted that a total of 23(50%) of the counties (Appendix [iii]) recorded an overall financial performances which was below the National average of 69%. It was also noted that the National average performance at 69% was a Category B performance; there is need to improve this to Category A rating. Another area of concern are schools in category C (Appendix iv) which may not access 2nd tranche of SIP

funding in their current rating. The Directorate of Schools Audit Services intends to embark on a follow up audit of those schools to enable them transition to category B in order for them to meet the threshold for the 2nd tranche of SIP funding.

MAIN REPORT FOR NATIONAL AUDIT OF SIP SCHOOLS- YEAR 2017 REPORT

1.0 BACKGROUND/ INFORMATION.

The Government of Kenya represented by the Ministry of Education, State Department of Early Learning and Basic Education entered into an agreement with the Global Partnership for Education (GPE) under the supervision of the World Bank to fund Kenyan Primary Education Development Project on 4 June 2015

The project has four components and sub component 2.4 (Strengthening School Management and Accountability) is the responsibility of the Directorate of Schools Services (DSAS). The Financing agreement requires that the Accounts of SIP schools be audited on annual basis during the life of the project. The sub component will ensure that the Schools Audit is able to audit the participating schools annually during the project implementation period to improve accountability, transparency and efficiency in the utilization of resources.

As a prerequisite to the funding of the respective schools' improvement plans, the World Bank directed that a baseline audit survey be conducted on all schools under the SIP component of the PRIEDE project and thereafter an annual audit of all SIP funds. The current audit was the first such annual audits following the baseline. It was commissioned by the Director of schools Audit Services as from in April, 2018 that was conducted in all Counties in line with terms of reference as set out below.

2.0 TERMS OF REFERENCE-

1. To ascertain whether proper governance structures exist for effective management of financial resources;
2. To assess the adequacy of the internal controls in place to safeguard assets of the institution;
3. To confirm compliance with Government laws and Regulations relating to utilization and accountability of financial resources; and
4. To identify any systematic issues including internal control weakness, accountability concerns and non-compliance with GOK financial regulation[^] and procedures.

3.0 METHODOLOGY

The annual audit of 2017 financial year was carried out through;

1. Examination of financial records
2. Review of stores records
3. Verification of stores/ text books procured
4. Interviewing of stake holders
5. Review of the baseline audit reports

4.0 SCOPE

The exercise involved review of the financial transactions of all the 4,000 primary schools under SIP component of PRIEDE project during the financial year 2017. The records reviewed included baseline audit reports, strategic plans, budgets, receipt books, payment vouchers, cash books, store ledgers, minutes and other internal control records.

5.0 LIMITATION OF SCOPE

The execution of the exercise was adversely affected by the following factors;

Missing/unavailability of records- This was attributed to absence of the responsible Head teachers or failures by heads to maintain records.

LimitedTime- Some schools were not audited within the period given due to their location being in far flung areas. The cases in question relate to counties like Wajir, Tana River and Kajiado.

Inaccessibility due to bad weather conditions and insecurity in areas such as Baringo, Isiolo, Tanariver, Mandera and Garissa.

6.0 AUDIT FINDINGS

6.1 Audit coverage

The audit of 2017 financial year was conducted in 3832 schools out of 4000 primary schools that had been earmarked. The balance of 168 SIP schools were not audited due to bad weather conditions and insecurity.

6.2 Strategy Planning and Implementation

The audit revealed that 85.7% of schools audited had strategic plans, a marked improvement from 35% that it was at the baseline with their level of compliance to the plans in the budget execution standing at 88.7% still up from 24% at baseline. However, for these categories of schools with the strategic plans, the situation was attributed to capacity training and the need to meet the SIP conditions and other stakeholder demands.

Reasons cited by the remaining 14.3% for not developing strategic plans included lack of clear grasp of the relevant trainings and inadequate funding.

Risks

- i) Utilization of funds in non-priority areas
- ii) Non-achievement of targets
- iii) Non achievement of set objectives

6.3 Annual Budget

The current audit revealed 81.4 % of the schools prepared annual budgets up from 42% that did at the baseline but were still doing the same on need basis. . This was in compliance with the Public Financial Management Regulation sec 31 that required preparation of annual estimates of expenditure in conformity with the Constitution; the Act and other relevant regulations. The budget estimate ensured that all services and goods were included in the financial year estimates that are complete and accurate taking into consideration economy and efficiency.

Preparation of budget was being done after receipts of the capitation grants under the free primary education programme or when soliciting conditional grants from the Constituency Development Funds, SIP or any other donors.

It is notable that these budgets (annual or short term) were being deliberated upon by the respective school Boards of Management. Comparative review of the budgets and the related expenditure revealed that 76.1% of them were strictly adhering to the budget estimates with a high likelihood of achieving the set targets which was an improvement of 40% over the baseline of 36%.

For schools with budgets and high compliance level in budget executions, such a scenario was attributed to;

- i. Long serving Head teachers with requisite skills
- ii. Need to conform to donor conditionality
- iii. Effective oversight by the respective Boards of Management.

However, for those schools operating without annual budgets such a scenario was attributed to:-

- i. uncertainty of funding
- ii. lack of focus by management
- iii. negligence by headteachers

Risks

- over/under expenditure on vote heads
- non-achievement of the planned programs
- non priority projects
- Failure to comply with relevant Acts and regulations

6.4 Revenue Collection Control

The audit revealed that 89% were maintaining receipt books up from 74% that did at the baseline. This was in compliance with the Public Financial Management regulation Sec 64 that required accountable officer to ensure adequate safeguards exists in prompt collection and proper accounting for all revenues. There was issuance of

official receipts and adequate books of accounts that were kept relating to revenue collection and management. The maintenance of receipt books was attributed to:-

- i. Availability of official receipt books
- ii. Experience of the Head teachers
- iii. Fiduciary training

The audit further indicated that 78% of those schools were acknowledging receipts of revenue using the official receipts, an improvement of 20 percentage points from the baseline. This situation was attributed to;

- i. Constant reminder by the Ministry through circulars disbursing funds
- ii. Head teachers who had undergone relevant trainings
- iii. Fiduciary training

On the other hand the non-maintenance of receipt books was attributed to;

- i. Non availability of official receipt books
- ii. Newly promoted Head teachers who lacked training on financial management
- iii. Laxity in oversight by county committees

Risks

- Loss of audit trail due to non-recording of revenue
- Misuse of funds
- Compromised delivery of curriculum
- Theft of funds may occur

6.5 Procurement

From the audit, a total of 2956 schools had constituted the various relevant committees in line with the Public Procurement and Assets Disposal Act, 2015 Sec 44 whereby the responsible officer ensured that goods, works and services were procured in accordance with the Act. They included tender opening, evaluation, inspection and acceptance and asset disposal committee. However, some schools did not constitute the adhoc committees which was attributed to;

- i. Some head teachers not being conversant with the new public Procurement Act, 2015
- ii. Due to low enrolment in most of the schools, the available funds do not reach the thresholds warranting the committees.

For the schools that had constituted any of the procurement committees, it was observed that 83% of them had procured goods and services in accordance to the deliberations of the committees an improvement of 22% on the 59% recorded in the

baseline. This was attributed to;

- i. Trained head teachers who were then able to perform better
- ii. sensitized committee members i.e. SIMSC to ensure that all procedures are followed in procurement of learning materials e.g. inspection and acceptance of goods procured
- iii. proficiency in maintaining relevant procurement records e.g. minutes

Risks

- Acquisition of sub-standard goods, works or services
- Uneconomical use of budgetary resources
- Failure to achieve programme objectives and intended impact

6.6 Expenditure Records & Control

6.6.1 Expenditure Records

95% of the schools compared to 63% in the baseline were using payment vouchers to record expenditure. This was attributed to;

- i. Most head teachers having undergone relevant trainings on financial management.
- ii. The use of Financial Management handbook that were distributed to the schools

However, for those that were not preparing payment vouchers, this situation was attributed to:

- i. Lack of continuous training on financial management more so for newly recruited head teachers.
- ii. Lack of continuous monitoring by ministry oversight bodies
- iii. Failure to write the books of accounts on daily basis

6.6.2 Eligibility of Expenditure

- i. The audit revealed that the expenditure incurred in 90% of the schools was meeting the eligibility thresholds. This was a 30% improvement over the 60% noted in baseline in terms of
- ii. Clear narrations on purpose of payment
- iii. Adequately supported by relevant documentation e.g. delivery notes invoices, receipts among others.
- iv. Authorized by the responsible officer

The eligibility level achieved was attributed to;

- i. Most of the head teachers having undergone relevant trainings on financial

management

- ii. Effective oversight by some board of management
- iii. Effective oversight by some other oversight bodies e.g. the County SIP committee and Bank Missions

On the other side, the non-compliance cited in some schools was due to;

- i. Negligence on part of the head teacher to maintain expenditure records
- ii. Lack of relevant training
- iii. Lack of effective oversight

Risks

- Loss of funds due to lack of controls
- In accurate expenditure reports
- Delayed funding pending audit reviews and clearance
- Misuse of funds

6.7 Maintenance of Cashbook

From the audit report, 82 % of schools were maintaining cashbooks for the respective accounts and 81% of the schools were updating their cashbooks on daily basis. This was an improvement on baseline where the performance was 68% and 46% respectively. In effect 28% were still unable to maintain cash books which was attributed to:

- i. Lack of skills on financial records keeping
- ii. Reliance on the services of freelance book keepers who in some cases were not regularly available
- iii. In some cases, the cashbooks were in the custody of former head teachers hence effect on continuity on posting of transitions

Risks

- Inaccurate financial reports to inform any strategic interventions for smooth execution of planned activities
- Poor decision making by management

6.8 Bank Statements

The audit revealed that 90% of the schools maintained files of bank statements for the respective bank accounts being operated. This situation was attributed to:

- i. Fiduciary training that sensitized head teachers on need for bank reconciliation statements

- ii. Regular monitoring by county audit committees

There was improvement in preparation of bank reconciliation statements reaffirmed by the review on the level of compliance to monthly extractions of Bank reconciliation statement which stood at 45% up from 4% where it stood at the baseline. It was however noted that at 45%, the performance was still below expectation.

Risks

- Inaccurate financial reports arising from un-reconciled bank balances,

6.9 Stores Records

The audit revealed that:

- i. 59% of the schools maintained consumable stores ledgers with a 47% compliance level, an improvement 32% points from the 27% that was recorded in the baseline
- ii. 46% of the schools maintained the permanent and expendable stores ledgers with a 34% compliance level, an improvement 30% points from the 16% that was recorded in the baseline
- iii. 77% of the schools maintained the textbook ledgers with a 59% compliance level, an improvement 35% points from the 42% that was recorded in the baseline

It was however noted that the level of compliance in updating the stock ledgers by the schools was at below 60% and which therefore needed to be improved. This was attributed to:

- i) Lack of standard stock ledgers in some schools
- ii) Inadequate skills on stores record keeping
- iii) Failure to formally delegate the responsibility to the members of staff i.e. deputy head teacher or senior teacher.
- iv) Laxity/lack of commitments by those assigned the responsibility of stores records.

Risks

- Loss of stores
- Stock out costs due lack of relevant records to inform replenishment of stores
- Overstocking
- Theft of stock

6.10. Bank Reconciliation Statements

There was improvement in preparation of bank reconciliation statements reaffirmed by the review on the level of compliance to monthly extractions of Bank reconciliation

statement which stood at 45% up from 4% at the baseline audit. It was however noted that at 45%, the performance was still below expectation. This situation was attributed to most of head teachers lacking relevant skills in financial record-keeping

Risks

- Inaccurate financial reports arising from un-reconciled bank balances,
- Concealment of fraud.

6.11 Financial Reporting

The audit revealed that 75% had prepared books of accounts which had been subjected to audit, a slight drop from the 81% that was recorded in the baseline audit. However, out of the total audited, only 3% of them were up-to-date in having the accounts deliberated upon by their respective BOMs. This situation was attributed to:-

- i) Non commissioning of the annual financial audits by the Ministry
- ii) Some schools lagging behind in preparation of their books of accounts.
- iii) Some BOMs lacked critical sensitization on their role in financial management

Risks

- Financial malpractices that remain unattended for long periods
- Weak oversight mechanisms in absence of audit reviews and related recommendations.
- Ineffective feed back to the Ministry to inform the necessary strategic interventions
- Recurrence of fraud and/or errors

7.0 CONCLUSION

From the audit, schools improved financial management performance in most of the key areas of audit that included strategic planning, budgeting, revenue recording, expenditure control, maintenance of payment vouchers fully supported with relevant evidence, cash book maintenance and financial reporting. However performance in equally critical areas namely procurement, stores management and bank reconciliation was still wanting. It was also worrying that counties such as Kiambu and Isiolo registered negative trends in fiduciary performance while another 21 counties (Appendix III) performed below the national average of 69%.

8.0 RECOMMENDATIONS

- i) Targeted Capacity building in areas of procurement, stores management and cashbook maintenance should be conducted for head teachers and other stakeholders in order to enhance their capacity.

- ii) Recruitment of qualified accounts personnel for cluster of primary schools to assist in maintenance of financial records.
- iii) The Ministry to customize interventions targeting counties that performed below the 69% threshold.
- iv) Follow up audit to be conducted in Kiambu and Isiolo counties to arrest the falling standards in the counties
- v) Annual financial audits should be conducted in all primary schools to deter laxity in bookkeeping.
- vi) The supervision of handing/taking over of headship should be enhanced to minimise cases of missing records

**MATRIX ON KEY FINDINGS AND RELATED RECOMMENDATIONS FROM THE BASELINE AUDIT SURVEY
ON THE 4000 PRIEDE PRIMARY SCHOOLS**

S/NO.	AUDIT AREA	FINDING	RECOMMENDATIONS	ACTORS	TIMEFRAME	COST (KSH.)
1.	Strategic planning and implementation	<ul style="list-style-type: none"> 14.3 % of the schools audited were operating without strategic plans 	<ul style="list-style-type: none"> Carry out periodic capacity building/induction courses for BOMs on their roles in strategic planning 	<ul style="list-style-type: none"> P.S. Basic Education. DG/ DSAS/CDEs 	Continuous	NIL
2.	Annual Budgets	<ul style="list-style-type: none"> 19% of the schools did not prepare Annual budgets and 81% that did were doing the same on need basis 	<ul style="list-style-type: none"> Annual budgets and procurement plans should be prepared in advance by all schools. This should be initiated through relevant training and follow-ups 	<ul style="list-style-type: none"> DG/DSAS/CDE 	Continuous	NIL
3.	Revenue collection control	<ul style="list-style-type: none"> 11% of the schools were not maintaining the official receipt books and 22% of the schools with official receipt books were not putting the same to appropriate use 	<ul style="list-style-type: none"> Instruct schools to issue official receipts for all monies received The Ministry to procure and issue official receipts books to these schools lacking the same Enhanced monitoring of financial records 	<ul style="list-style-type: none"> DG/CDE/DSAS 	Continuous	3M
4.	Procurement	<ul style="list-style-type: none"> Whereas most schools had functional school instructional materials 	<ul style="list-style-type: none"> Schools should follow the laid down procurements procedures in acquisition of 	<ul style="list-style-type: none"> Continuous 	DG/ CDE	NIL

S/NO.	AUDIT AREA	FINDING	RECOMMENDATIONS	ACTORS	TIMEFRAME	COST (KSH.)
		<p>selection committees (SIMSC) for procurement of instructional materials the adhoc procurements committees were not in place contrary to requirements of the public procurements and assets Disposal Act 2015</p> <ul style="list-style-type: none"> • For schools with procurement committees 17% had did not comply with the deliberations of the committee in procurement of goods works and services 	<p>Text Books, goods, works and services</p> <ul style="list-style-type: none"> • Schools should constitute the relevant ADHOC procurement committees as and when required. • Conduct additional repeat training to head teachers on procurement 			
5.	Expenditure controls	<ul style="list-style-type: none"> • Most of the schools audited were using payment vouchers to acknowledge expenditure. However not all payments vouchers were supported with the relevant expenditure documents 	<ul style="list-style-type: none"> • Training of Head Teacher on accountability of funds • Give instructions to Head Teachers to use standard payment vouchers and ensure that they are properly prepared and supported • Enhance monitoring and auditing of funds and sanctions for misuse 	<ul style="list-style-type: none"> • PS/ • DG/DSAS/DPC D/C DE 	JUNE 2017	61 M

S/NO.	AUDIT AREA	FINDING	RECOMMENDATIONS	ACTORS	TIMEFRAME	COST (KSH.)
6.	Maintenance of cash books	<ul style="list-style-type: none"> 81% of schools audited were maintaining cash books for the respective accounts meaning 19% were not maintaining cashbooks. However, of the ones that maintained a significant 19% were not updating their cashbooks 	<ul style="list-style-type: none"> Instruct schools to maintain the prescribed financial records including the cash books Identifying and training of Head Teachers with deficiencies in financial records keeping skills Enhance supervision and audit of schools to assure Compliance Take appropriate administrative action for non-compliance 	<ul style="list-style-type: none"> DG/ DSAS/ CDE 	Continuous	NIL
7.	Management of Bank Accounts/Bank reconciliation statements	<ul style="list-style-type: none"> Up to 10% of the schools were not maintaining files for the monthly bank statements of the respective bank accounts drafted. 55% of the schools were not preparing monthly bank reconciliation statements 	<ul style="list-style-type: none"> Training of head teacher on financial record keeping Instruct headteachers to ensure the monthly bank statements are collected from the bank in time to allow for preparation of the back reconciliation statements Enhance audit to ensure compliance 	<ul style="list-style-type: none"> DG /DSAS/ CDE 	Continuous	NIL

S/NO.	AUDIT AREA	FINDING	RECOMMENDATIONS	ACTORS	TIMEFRAME	COST (KSH.)
8.	Maintenance stores records	<ul style="list-style-type: none"> A few schools were not maintaining the relevant stock ledgers i.e. consumable(s), permanent and expenditure (S₂) and Text book (instructions materials) receipt and issues register .Of those with records, inconsistencies in updating the same were cited Some schools were not having the standard text books registers 	<ul style="list-style-type: none"> additional Training head teachers on stores management with emphasis on the relevant ledgers Instruct schools to maintain and update the relevant stock records The Ministry to consider provision of standard textbook registers to schools. Enhance monitoring and auditing of schools and institute sanctions for non-compliance. 	<ul style="list-style-type: none"> DG/ DSAS /CDE 	Continuous	NIL
9.	Maintenance of Financial records	<ul style="list-style-type: none"> Cases of schools without financial records or incomplete records were prevalent 	<ul style="list-style-type: none"> The Ministry to consider engagement of an accounts clerk for schools in a cluster. 	<ul style="list-style-type: none"> CS/ PS/ DG /DSAS 	2017/2018	35 M

S/NO.	AUDIT AREA	FINDING	RECOMMENDATIONS	ACTORS	TIMEFRAME	COST (KSH.)
10.	Audit of primary schools	<ul style="list-style-type: none"> About half of the schools audited i.e. 49.8% were not upto date in the posting of cashbooks. This had negative implication on submission of books of accounts for audit and its timely completion. 	<ul style="list-style-type: none"> Enhance facilitation of the auditors to enable them conduct on-site and follow-up audits for 19,000 primary schools not covered by the PRIEDE Project. Issue guidelines to auditors and to prepare and execute audit programs on risk based audit approach Instruct head teachers to prepare and submit financial records for audit as required by sections 7.8 of the hand book of financial management instructions for primary schools and sanctions for <u>non-compliance</u> 	<ul style="list-style-type: none"> CS /PS /DG/ DSAS 	2017/2018 2018/2019	50 M

County Categorization

S/N	COUNTY	CATEGORIES				TOTAL 2017
		A	B	C		
		OVER 70%	40%- 69%	BELOW 40%	0	
1	BARINGO	15	27	9	1	52
2	BOMET	40	21	1	2	64
3	BUNGOMA	30	37	19	9	95
4	BUSIA	32	7	1	0	40
5	ELGEYO	20	19	1	0	40
6	EMBU	61	10	0	0	71
7	GARISSA	22	22	6	7	57
8	H/BAY	54	46	26	5	131
9	ISIOLO	14	28	8	9	59
10	KAJIADO	27	46	8	6	87
11	KAKAMEGA	75	18	3	0	96
12	KERICHO	64	11	5	16	96
13	KIAMBU	31	31	24	11	97
14	KILIFI	140	19	6	13	178
15	KIRINYAGA	38	2	0	0	40
16	KISII	44	80	22	3	149
17	KISUMU	30	51	3	0	84
18	KITUI	42	102	69	3	216
19	KWALE	37	112	0	0	149
20	LAIKIPIA	25	22	10	0	57
21	LAMU	29	9	13	0	51
22	MACHAKOS	112	22	9	1	144
23	MAKUENI	55	15	1	0	71

24	MANDERA	46	29	0	3	78
25	MARSABIT	17	32	4	0	53
26	MERU	62	76	12	10	160
27	MIGORI	59	38	8	0	105
28	MOMBASA	39	1	0	0	40
29	MURANGA	117	5	0	0	122
30	NAIROBI	30	7	3	1	41
31	NAKURU	118	20	4	0	142
32	NANDI	49	2	0	0	51
33	NAROK	90	51	2	10	153
34	NYAMIRA	49	17	13	4	83
35	NYANDARUA	77	1	0	0	78
36	NYERI	55	22	3	1	81
37	TRANS NZOIA	42	17	1	1	61
38	SAMBURU	27	24	1	3	55
39	SIAYA	18	44	5	4	71
40	TAITA TAVETA	71	22	4	6	103
41	TANA RIVER	34	22	3	32	91
42	THARAKA	10	20	10	0	40
43	TURKANA	45	10	9	0	64
44	UASIN GISHU	15	22	5	0	42
45	VIHIGA	29	11	0	0	40
46	WAJIR	53	25	1	3	82
47	WEST POKOT	21	7	8	4	40
	TOTAL	2210	1282	340	168	4000

County Ranking

Ranking	County	Average % Score				Ranking	County	Average % Score		
		Year 2017	Year 2016	Variance				Year 2017	Year 2016	Variance
1	Nyandarua	93.35443	59.29621	34.05822		1	Nandi	84.29412	22.04327	62.25085
2	Mombasa	91.70523	57.36355	34.34167		2	Bomet	71.87386	19.63726	52.2366
3	Kirinyaga	90.15455	73.94391	16.21064		3	Uasin Gishu	62.55946	10.46529	52.09417
4	Murang'a	85.86438	52.61008	33.2543		4	Nzoia	77.96714	28.51135	49.4558
5	Embu	84.51575	43.33348	41.18227		5	Turkana	72.63957	24.60769	48.03188
6	Nandi	84.29412	22.04327	62.25085		6	Makueni	79.35339	32.94314	46.41025
7	Nakuru	82.07232	49.23549	32.83683		7	Kisumu	70.24769	25.59357	44.65412
8	Kilifi	79.87829	36.34591	43.53238		8	Vihiga	79.61418	35.15885	44.45534
9	Machakos	79.63547	45.70862	33.92685		9	Kilifi	79.87829	36.34591	43.53238
10	Vihiga	79.61418	35.15885	44.45534		10	Narok	70.84566	27.59782	43.24784
11	Makueni	79.35339	32.94314	46.41025		11	Embu	84.51575	43.33348	41.18227
12	Kakamega	78.88204	45.86073	33.02131		12	Siaya	57.95128	19.80661	38.14467
13	Nzoia	77.96714	28.51135	49.4558		13	Nyeri	76.11481	38.15539	37.95942
14	Busia	77.87023	45.15962	32.71061		14	Kwale	60.41236	23.67893	36.73343
15	Nyeri	76.11481	38.15539	37.95942		15	Samburu	66.75058	30.63497	36.11561
16	Wajir	75.69446	43.32328	32.37117		16	Taita Taveta	72.30071	36.56012	35.7406
17	Turkana	72.63957	24.60769	48.03188		17	Migori	69.68883	35.16108	34.52775
18	Taita Taveta	72.30071	36.56012	35.7406		18	Mombasa	91.70523	57.36355	34.34167
19	Nairobi	72.24799	56.98846	15.25953		19	Nyandarua	93.35443	59.29621	34.05822
20	Bomet	71.87386	19.63726	52.2366		20	Machakos	79.63547	45.70862	33.92685
21	Elgeyo Marakwet	71.081	43.38866	27.69234		21	Kericho	68.41265	34.80303	33.60962
22	Narok	70.84566	27.59782	43.24784		22	Murang'a	85.86438	52.61008	33.2543
23	Kisumu	70.24769	25.59357	44.65412		23	Kakamega	78.88204	45.86073	33.02131

24	Migori	69.68883	35.16108	34.52775		24	Nakuru	82.07232	49.23549	32.83683
1	Kericho	68.41265	34.80303	33.60962		25	Busia	77.87023	45.15962	32.71061
2	Mandera	68.382	55.75321	12.62879		26	Wajir	75.69446	43.32328	32.37117
3	Samburu	66.75058	30.63497	36.11561		27	Kajiado	58.69524	29.26953	29.42571
4	Nyamira	66.44859	59.13462	7.313974		28	Elgeyo Marakwet	71.081	43.38866	27.69234
5	Lamu	65.86398	56.47158	9.392394		29	Kitui	49.69099	24.07564	25.61535
6	Laikipia	63.6004	38.97141	24.62899		30	Baringo	59.99571	35.13666	24.85905
7	Uasin Gishu	62.55946	10.46529	52.09417		31	Tana River	45.61608	20.86888	24.7472
8	Marsabit	61.31839	56.74527	4.573119		32	Laikipia	63.6004	38.97141	24.62899
9	West Pokot	60.9453	42.79846	18.14683		33	Homa Bay	60.37789	39.33531	21.04259
10	Kwale	60.41236	23.67893	36.73343		34	Garissa	57.95375	37.08429	20.86945
11	Homa Bay	60.37789	39.33531	21.04259		35	Meru	56.20879	36.69903	19.50976
12	Kisii	60.29491	46.20352	14.09139		36	West Pokot	60.9453	42.79846	18.14683
13	Baringo	59.99571	35.13666	24.85905		37	Kirinyaga	90.15455	73.94391	16.21064
14	Kajiado	58.69524	29.26953	29.42571		38	Nairobi	72.24799	56.98846	15.25953
15	Garissa	57.95375	37.08429	20.86945		39	Kisii	60.29491	46.20352	14.09139
16	Siaya	57.95128	19.80661	38.14467		40	Bungoma	54.93673	41.19643	13.7403
17	Tharaka Nithi	56.27273	48.29147	7.981253		41	Mandera	68.382	55.75321	12.62879
18	Meru	56.20879	36.69903	19.50976		42	Lamu	65.86398	56.47158	9.392394
19	Bungoma	54.93673	41.19643	13.7403		43	Tharaka Nithi	56.27273	48.29147	7.981253
20	Isiolo	50.15091	69.42353	-19.2726		44	Nyamira	66.44859	59.13462	7.313974
21	Kiambu	50.03697	60.59615	-10.5592		45	Marsabit	61.31839	56.74527	4.573119
22	Kitui	49.69099	24.07564	25.61535		46	Kiambu	50.03697	60.59615	-10.5592
23	Tana River	45.61608	20.86888	24.7472		47	Isiolo	50.15091	69.42353	-19.2726
	AVERAGE	69.16536	40.33982	28.82554			AVERAGE	69.16536	40.33982	28.82554

UNAUDITED SCHOOLS

	COUNTY		SCHOOL	SUB COUNTY	Year 2017	Year 2016	Variance	
1	BARINGO	1	NGELECHA	MARIGAT	0	47.84615	-47.8462	
2	BOMET	2	BILELGA	BOMET	0	47.84615	-47.8462	
		3	KOIYET	SOTIK	0	43.07692	-43.0769	
3	BUNGOMA	4	BINYENYA SA	BUNGOMA WEST	0	28	-28	
		5	CHEBOSI	BUNGOMA EAST	0	25.92308	-25.9231	
		6	KAMUNYUONGOLE	BUNGOMA WEST	0	16.92308	-16.9231	
		7	LELEKWE RC	BUMULA	0	38.46154	-38.4615	
		8	LUKAALA	BUNGOMA WEST	0	0	0	
		9	NANDINGWA RC	BUMULA	0	0	0	
		10	NANGILI	BUNGOMA CENTRAL	0	20	-20	
		11	SIRISIA MAL	BUNGOMA WEST	0		0	
		12	TOBA VUNJA	BUNGOMA EAST	0	10.76923	-10.7692	
4	GARISSA	13	BENANE	LAGDERA	0		0	
		14	GERILLE	IJARA	0	23.07692	-23.0769	
		15	IJARA	IJARA	0	19.48462	-19.4846	
		16	KORANIHIDI	HULUGHO	0	19.30769	-19.3077	
		17	MODOGASHE	LAGDERA	0	13.15385	-13.1538	
		18	RUQA	IJARA	0	46.79231	-46.7923	
		19	UMMULKHEIR GIRLS	GARISSA	0	31.53846	-31.5385	
5	HOMA BAY	20	GINA	NDHIWA	0	15.38462	-15.3846	
		21	LIETA	RACHUONYO NORTH	0	15.38462	-15.3846	
		22	NYAMWARE	NDHIWA	0	38.92308	-38.9231	

	COUNTY		SCHOOL	SUB COUNTY	Year 2017	Year 2016	Variance	
		23	ONGONGO	SUBA	0	53.84615	-53.8462	
		24	RANDHORE	NDHIWA	0	50.84615	-50.8462	
6	ISIOLO	25	BILIQI	GARBATULLA	0	41.30769	-41.3077	
		26	BULA MPYA	ISIOLO	0		0	
		27	DAABA	ISIOLO	0	80.46154	-80.4615	
		28	DAAWA	GARBATULA	0	81.53846	-81.5385	
		29	DIDA ABAKIRI	GARBATULLA	0	63.76923	-63.7692	
		30	GODA	MERTI	0		0	
		31	MAKARIM	GARBATULLA	0	79.48462	-79.4846	
		32	MALKADAKA	GARBATULLA	0	0	0	
		33	NAGAA	GARBATULLA	0		0	
7	KAJIADO	34	ILASSIT	LOITOKITOK	#REF!	61.53846	#REF!	
		35	ILKILORIT	KAJIADO NORTH	0	61.53846	-61.5385	
		36	KILONITO	KAJIADO CENTRAL	0		0	
		37	OLANTI	LOITOKITOK	0	0	0	
		38	OLCHORRO	LOITOKITOK	0	3.076923	-3.07692	
		39	SHOKUT	LOITOKITOK	0	50.76923	-50.7692	
8	KERICHO	40	BOSTO	KONOIN	0	40.76923	-40.7692	
		41	CHEMELET	KONOIN	0	31.66667	-31.6667	
		42	CHEPTABAACH	KONOIN	0	54.75	-54.75	
		43	EMBOMOS	KONOIN	0	54.16667	-54.1667	
		44	KABIANGEK	KONOIN	0	16.66667	-16.6667	
		45	KAPSIR	KONOIN	0	42.5	-42.5	
		46	KAPTEMBWO	KONOIN	0	33.5	-33.5	
		47	KEBUMBUR	KONOIN	0	5	-5	
		48	KENYAGORO	KONOIN	0	50	-50	

	COUNTY		SCHOOL	SUB COUNTY	Year 2017	Year 2016	Variance	
		49	KIBITGOI	KONOIN	0	54	-54	
		50	KIPRAISI	KONOIN	0	8.5	-8.5	
		51	KOITALEL	KONOIN	0	55.66667	-55.6667	
		52	NYOIKENO	KONOIN	0	30.33333	-30.3333	
		53	RERENDET	KONOIN	0	26.75	-26.75	
		54	RUSEYA	KONOIN	0	35	-35	
		55	SIOMO	KONOIN	0	63.33333	-63.3333	
9	KIAMBU	56	ATHENA	THIKA MUNICIPALITY	0	7.5	-7.5	
		57	KAKUZI	THIKA EAST	0	0	0	
		58	KAMONDO	GITHUNGURI	0		0	
		59	KARIARA	THIKA EAST	0	61.53846	-61.5385	
		60	KIA ORA	THIKA WEST	0		0	
		61	MAGUTU INI M	KIKUYU	0	69.84615	-69.8462	
		62	MIANYANI	THIKA EAST	0	61.53846	-61.5385	
		63	NGURUNGA	THIKA EAST	0		0	
		64	NYANDUMA	LARI	0	36.92308	-36.9231	
		65	RUBIRU	THIKA EAST	0	68.88462	-68.8846	
		66	SWANI	THIKA EAST	0	65.38462	-65.3846	
10	KILIFI	67	CHIBANDA HASARA	KALOLENI	0	46.15385	-46.1538	
		68	DZITSONI	BAHARI (KILIFI)	0		0	
		69	GANZE	GANZE	0	15.85	-15.85	
		70	HAWEWANJE	MALINDI	0	49.23	-49.23	
		71	KAPECHA	BAHARI (KILIFI)	0	18.46	-18.46	
		72	MADZIMBANI	KALOLENI	0	30.77	-30.77	
		73	MAKOMBOANI	KALOLENI	0	0	0	
		74	MIDOINA	GANZE	0	38.69	-38.69	
		75	MNAGO WA DOLA	GANZE	0	19.77	-19.77	

	COUNTY		SCHOOL	SUB COUNTY	Year 2017	Year 2016	Variance	
		76	TSAGWA	KALOLENI	0	0	0	
		77	TUNZANANI	BAHARI (KILIFI)	0		0	
		78	VILWAKWE	GANZE	0	7.69	-7.69	
		79	WATALA	MAGARINI	0	21.08	-21.08	
11	KISII	80	KEBERESI DOK	KENYENYA	0	48.15	-48.15	
		81	MOKUBO	KENYENYA	0	53.84615	-53.8462	
		82	NYANSAGA	MARANI	0	69.23077	-69.2308	
12	KITUI	83	KATIKONI	MUTITO	0	12.30769	-12.3077	
		84	MAKAYA	MUTOMO	0	22	-22	
		85	NZOUNI	MWINGI EAST	0	12.30769	-12.3077	
12	KWALE	86	BAHAKANDA	MATUGA (KWALE)	0	38.46154	-38.4615	
		87	JEGO	MSAMBWENI	0	41.53846	-41.5385	
		88	MGOME	MSAMBWENI	0	23.07692	-23.0769	
		89	SHAURI MOYO	KINANGO	0	0	0	
		90	VANGA	MSAMBWENI	0	60.46154	-60.4615	
13	MACHAKOS	91	KANDUMBU	MWALA	0	25.38462	-25.3846	
14	MANDERA	92	GARSEY	MANDERA NORTH	0	3.076923	-3.07692	
		93	MANDERA DEB	MANDERA EAST	0	51.53846	-51.5385	
		94	RHAMU DIMTU BOARDING	MANDERA NORTH	0	53.84615	-53.8462	
15	MERU	95	KANDEGA	MERU SOUTH	0		0	
		96	KIAMAOGO	MAARA	0	61.53846	-61.5385	
		97	MURINGOMBUGI	IMENTI NORTH	0	0	0	
16	NAROK	98	ENKIU	NAROK SOUTH	0	68.71538	-68.7154	
		99	ENTINKI	NAROK NORTH	0	0	0	
		100	KIMONDI	NAROK NORTH	0	4.692308	-4.69231	

	COUNTY		SCHOOL	SUB COUNTY	Year 2017	Year 2016	Variance	
		101	KUTETE	NAROK SOUTH	0	9.769231	-9.76923	
		102	MEDUNGI	NAROK NORTH	0	9.230769	-9.23077	
		103	MPEUTI	NAROK NORTH	0	0	0	
		104	SAKUTIEK	NAROK NORTH	0		0	
17	NYAMIRA	105	MANGA GIRLS	BORABU	0	8.461538	-8.46154	
		106	MOBAMBA	NYAMIRA	0	54.58333	-54.5833	
		107	MORACHO FAITH	NYAMIRA	0	76.92308	-76.9231	
		108	NYAKEMINCHA	NYAMIRA	0	60	-60	
18	NYANDARUA	109	GACHWE	NYANDARUA CENTRAL	0	60	-60	
19	NYERI	110	KIHUYO	NYERI CENTRAL	0	69.23077	-69.2308	
20	TZ	111	SIMATWET	TRANSNZOIA WEST	0	10.07692	-10.0769	
21	SAMBURU	112	KAWAP	SAMBURU NORTH	0	0	0	
		113	LPUS LELUAI	SAMBURU EAST	0	0	0	
		114	NATITI	SAMBURU NORTH	0	0	0	
		115	UASO RANGAI	SAMBURU NORTH	0	15.38462	-15.3846	
22	SIAYA	116			0	0	0	
		117			0			
		118			0			
		119			0			
		120			0			
		121			0			
		122			0			
		123			0			
		124			0			

	COUNTY		SCHOOL	SUB COUNTY	Year 2017	Year 2016	Variance	
23	TAITA TAVETA	125	GODOMA	MWATATE	0			
		126	KITOBO	TAVETA	0	34.61538	-34.6154	
		127	MNENGWA	MWATATE	0	30.76923	-30.7692	
		128	MWATUNGE	MWATATE	0	44.46154	-44.4615	
		129	SOWA	VOI	0	61.53846	-61.5385	
		130	ZARE	MWATATE	0	0	0	
24	TANA RIVER	131	BANGALI	BURA (TANA NORTH)	0	50.76923	-50.7692	
		132	BOKA	BURA (TANA NORTH)	0	72.69231	-72.6923	
		133	BUBESA	TANA DELTA	0	33.61538	-33.6154	
		134	CHANANI	TANA RIVER	0		0	
		135	CHEWELE	BURA (TANA NORTH)	0		0	
		136	DAKU	TANA RIVER	0		0	
		137	DALU	TANA DELTA	0		0	
		138	GUBANI	TANA RIVER	0		0	
		139	HARORESA	TANA RIVER	0		0	
		140	HATATA	BURA (TANA NORTH)	0	56.15385	-56.1538	
		141	HOLA	TANA RIVER	0	32	-32	
		142	KALKACHA	TANA RIVER	0	5.153846	-5.15385	
		143	KONORAMADHA	BURA (TANA NORTH)	0		0	
		144	LENDIA	TANA RIVER	0		0	
		145	LISA HOLA FOR THE DEAF	TANA RIVER	0		0	
		146	MAKINI	BURA (TANA NORTH)	0		0	
		147	MAPUNGA	TANA DELTA	0		0	
		148	MASALANI	TANA RIVER	0	0	0	

	COUNTY		SCHOOL	SUB COUNTY	Year 2017	Year 2016	Variance	
		149	MATANGENI	TANA DELTA	0		0	
		150	MAZIWA	TANA DELTA	0	24.53846	-24.5385	
		151	MBALAMBALA	TANA DELTA	0	0	0	
		152	MIKINDUNI	TANA RIVER	0		0	
		153	MNAZINI	TANA DELTA	0		0	
		154	MORORO	TANA DELTA	0		0	
		155	MULANJO	TANA DELTA	0	34.46154	-34.4615	
		156	NANIGHT	BURA (TANA NORTH)	0	36.53846	-36.5385	
		157	RAFIKI	TANA RIVER	0		0	
		158	RHOKA	TANA RIVER	0	29.76923	-29.7692	
		159	SHIKA ADABU	BURA (TANA NORTH)	0		0	
		160	TARASAA	TANA DELTA	0		0	
		161	WALDENA	TANA RIVER	0	7.692308	-7.69231	
		162	WAYU BORU	TANA RIVER	0	7.692308	-7.69231	
25	WAJIR	163	ARGANI	WAJIR SOUTH	0	25.07692	-25.0769	
		164	LAFALEY	TARBAJ	0	49.23077	-49.2308	
26	WEST POKOT	165	CHEMOLO	POKOT SOUTH	0	56.92308	-56.9231	
		166	CHEPKORNISWO	POKOT WEST	0	0	0	
		167	KACHEPRKONG	POKOT SOUTH	0	0	0	
		168	SAMICH	POKOT SOUTH	0	0	0	