



**REPUBLIC OF KENYA**

**MINISTRY OF EDUCATION/TEACHERS SERVICE COMMISSION  
HANDING OVER / TAKING OVER REPORT**

**PRIMARY SCHOOLS**

**1.0 NOTES:**

- 1.1 This handing/taking over report **MUST** be co-signed by County Director of Education and Teachers Service Commission 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 Head teacher.

**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) SIMBA ACCOUNT**

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

**(b) GENERAL PURPOSES ACCOUNT**

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

**(c) BOARDING/P.T.A ACCOUNT**

- (i) Account No: .....
- (ii) Bank & Branch: .....
- (iii) Balance as at ..... Kshs. ....(certified of balance attached)

**(d) OTHERS (SPECIFY)**

- (i) Account Name: .....
- (ii) Account No: .....
- (iii) Bank: ..... Branch .....
- (iv) Balance as at ..... Kshs. .... (certified of balance attached)

**2.2.2 CASH BOOKS**

**(a) SIMBA ACCOUNT:** Written and reconciled up-to: ..... 20 .....

**(b) GENERAL PURPOSES ACCOUNT:** Written and reconciled up-to: ..... 20 .....

**(c) BOARDING / PTA ACCOUNT:** Written and reconciled up-to: ..... 20 .....

**(d) OTHERS (SPECIFY):**

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

**2.2.3 LEDGERS:** .....

**2.2.4 JOURNALS:** .....

**2.2.5 RENT REGISTER:** .....

**2.2.6 COUNTERFOIL RECEIPT BOOK REGISTER:** .....

**2.2.7 FEES REGISTERS:** Completed up-to time of handing over

**2.2.8 COMMITMENT REGISTER:** .....

**2.2.9 CHEQUE BOOKS:**

**(a) SIMBA ACCOUNT:**

- (i) Used Nos.: ..... up-to: .....
- (ii) Unused Nos.: ..... up-to: .....

**(b) GPA 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 ..... up-to: .....

**2.2.10 BANK STATEMENTS: Pay in slips and bank reconciliation**

**2.2.11 PAYMENT VOUCHERS FILES**

**(a) SIMBA ACCOUNT: Nos.:** ..... up-to: .....

**(b) GENERAL PURPOSES 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)**

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) SIMBA ACCOUNT** extracted up to: .....

(b) **GENERAL PURPOSES 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 KSHS)**

1000: .....  
500: .....  
200: .....  
100: .....  
50: .....  
40: .....  
20: .....  
10: .....  
5: .....  
1: .....  
05: .....

**(b) CHEQUES Nos.:** .....

**(c) MONEY ORDERS NOS.:** .....

Stamps

Signature

Name

Signature

Name

Signature

Name

Cash flow statement

**BURSAR / ACCOUNTS CLERK**

**WITNESS**

Cash book balance as at ..... Kshs. ....

Add (i) Un-posted receipts (schedule obtained) Kshs .....

(ii)Cash withdrawal Kshs.

Imprest

Cash in hand

Cash shortage / excess

Signed

Name

Bursar / Accounts clerk

Signed

Name

Principal/ HT

Signed

Name

Witness

## **2.2.19 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 ..... Chasis .....

4.1.2 All stores handed over and taken over.

a)

b)

C)

d)

e)

f)

g)

h)

i)

- j)
- k)
- l)

Electricity Generators  
Water Plant(s)  
Projector(s)  
Radio (s)  
Tape Recorder(s)

Television Set(s)  
Sewing Machine (s)  
Refrigerator(s)  
Tractor(s)  
Cooker(s)  
Lawn Mower(s)

#### Computers

As per inventory / ledger No.-  
As per inventory / ledger No.-  
As per inventory / ledger No.-  
As per inventory / ledger No.-  
As per inventory / ledger No.-  
As per inventory / ledger No.-  
As per inventory / ledger No.-  
As per inventory / ledger No.-  
As per inventory / ledger No.-  
As per inventory / ledger No.-  
As per inventory / ledger No.-  
As per inventory / ledger No.-

(Permanent Equipment)  
(Customable stores)  
(Expendable stores)

(Text book)  
(Stationery)

(Laboratory equipment)  
(Domestic science equipment)  
(Agriculture equipment)  
(Business studies equipment)  
(Industrial Arts equipment)  
(Kitchen equipment)  
(Cookery/Cutlery equipment)

n1) As per inventory / ledger No.-  
n) As per inventory / ledger No.-  
And we certify that everything is in order.

#### **(b) DEBTORS**

As at Kshs.  
(List attached)

## **(ii) LIABILITIES**

### **(a) CREDITORS**

As at Kshs.

(List attached)

### **2.2.20 SCHOOL RECORDS**

- a) School Management Minutes Book
- b) Admission Register
- c) Log Book (s)
- d) Visitors Books
- e) School Files
- 1) Punishment Book (s)
- g) Building Register and Documents
- h) Furniture Record Book(s)
- (g) Files for all circulars issued by the Ministry of Education, Regional Coordinator of Education and County Education of Education Office and Audit Unit
- (h) 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 Kshs.
- (m) Stores discrepancies, a list of surplus stores and other discrepancies the taking over Head teacher would like to make.

### **2.2.21 PERFORMANCE MANAGEMENT RESOURCES**

- (a) TPAD appraisal documents (duly filled)
- (b) TPAD manual
- (c) Schemes of Work (for handing over Headteacher 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

i) 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 Headteacher will be held liable and communication to be made to the TSC to take action.

**2.2.22 DECLARATION**

We: ..... TSC NO. .... (H/Teacher handing over) and  
..... TSC NO. .... (H/Teacher taking over)

**HEREBY CERTIFY** that we have today the ..... day of .....20 .....  
handed over and taken over respectively the responsibility of the items listed herein above in the  
presence of the County Director of Education and the Teachers Service Commission County  
Director or their representatives.

Signature: ..... Phone No. .... (Handing over Headteacher)

Date: .....

Signature: ..... Phone No. .... (Taking Over Headteacher)

Date: .....

**2.2.23 RELEASE**

The Head teacher Dr./Mr./Mrs./Ms ....., TSC/.....,  
having handed over all the records of ..... Primary School is hereby  
released to proceed to his new station .....Primary School and report to  
County Director of Education and the Teachers Service Commission County Director  
..... County.

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)

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 Head teacher
- (l) Handing over Head teacher
- (m) School file.