FY2026/2027

KENYA'S BASIC EDUCATION SUB-SECTOR

BUDGET BRIEF

July 2026

Prepared by

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1.0 INTRODUCTION

Basic education serves as the foundation of Kenya's education system and is critical to the country's social and economic development. Through basic education, learners acquire the knowledge, skills, values, and competencies needed to participate effectively in society and realize their full potential. The FY2026/2027 Basic Education Sub-sector Budget comprises the budgets of the State Department for Basic Education and the Teachers Service Commission (TSC), which together are responsible the provision of basic education services in Kenya.

Key areas of public interest within the basic education sub-sector include the recruitment of additional teachers; provision of teaching and learning materials; construction and equipping of classrooms, laboratories, and workshops; access to safe water and sanitation facilities; targeted interventions for learners with disabilities; menstrual hygiene support; and school meals programmes, among other priorities that contribute to improved learning outcomes.

This Budget Brief has been prepared to enhance public understanding of the FY2026/2027 basic education sub-sector budget and to support informed engagement by learners, parents, guardians, teachers, school communities, and the general public. The Brief seeks to strengthen public participation in education governance and financing in Kenya.

The Brief presents both financial and non-financial information derived from an analysis of the FY2025/2026 Approved Budget, FY2026/2027 Budget Proposals and FY2026/2027 Approved Budget for the State Department for Basic Education and the Teachers Service Commission, as obtained from the National Treasury website.

Notably, the National Treasury has provided guidance to support the effective implementation of the FY2026/2027 Budget. All Ministries, Departments, and Agencies (MDAs) are required to establish Budget Implementation Committees (BICs) responsible for tracking, analysing, and guiding budget implementation. These committees are expected to provide regular and structured updates on budget performance and implementation progress.

In addition, the National Treasury requires all MDAs to prepare detailed Annual Work Plans aligned to the approved FY2026/2027 Budget. These plans outline expected outputs, implementation timelines, responsible officers, and measurable performance indicators. MDAs are also expected to prepare Annual Procurement Plans to guide the acquisition of goods and services, as well as Annual Cash Flow Plans aligned with the approved Budget, Annual Work Plans, and Procurement Plans.

In addition to this Brief, members of the public are encouraged to engage directly with the State Department for Basic Education and the Teachers Service Commission to access more detailed budget information and strengthen public oversight of budget implementation.

Alongside the implementation of the FY2026/2027 Budget, the budget preparation process for FY2027/2028 has already commenced in accordance with the guidelines issued by the National Treasury. This provides an opportunity for the public to shape the priorities for the coming financial year. At the same time, the Office of the Controller of Budget is undertaking the preparation of the FY2025/2026 Budget Review and Implementation Report, while the Office of the Auditor-General will subsequently audit the FY2025/2026 Expenditure. These complementary processes provide opportunities for public participation in the management of public resources allocated to the Basic Education Sub-sector.

2. FY2026/2027 BUDGET PROPOSALS AND APPROVED ALLOCATIONS

Primary Education

The FY2026/2027 budget proposal of **Kshs 29.65 billion** represented an intended increase of **16.0%** over the FY2025/2026 approved budget of **Kshs 25.56 billion**. However, the final approved allocation is **Kshs 22.62 billion**, representing an **11.5% decrease** compared to the previous financial year.

Secondary Education

The FY2026/2027 budget proposal of **Kshs 98.56 billion** reflected a planned increase of **13.8%** over the FY2025/2026 approved budget of **Kshs 86.59 billion**. The final approved allocation of **Kshs 94.46 billion** represents a **9.1% increase** compared to FY2025/2026.

Quality Assurance and Standards

The FY2026/2027 budget proposal of **Kshs 14.45 billion** represented a decrease of **0.5%** from the FY2025/2026 approved budget of **Kshs 14.52 billion**. The final approved allocation of **KSh 14.30 billion** reflects decline of **1.5%**.

General Administration, Planning and Support Services

The FY2026/2027 budget proposal of **Kshs 5.35 billion** represented a reduction of **10.8%** from the FY2025/2026 approved budget of **Kshs 6.00 billion**. The final approved allocation of **Kshs 5.17 billion** indicates a larger decline of **13.8%**.

Teacher Resource Management - TSC

The FY2026/2027 budget proposal of **Kshs 446.90 billion** represented a proposed increase of **11.4%** over the FY2025/2026 approved budget of **Kshs 401.39 billion**. The final approved allocation of **Kshs 414.18 billion** reflects a **3.2% increase** compared to the previous financial year.

Governance and Teaching Standards - TSC

The FY2026/2027 budget proposal of **Kshs 2.20 billion** represented a planned increase of **101.8%** over the FY2025/2026 approved budget of **KSh 1.09 billion**. However, the final approved allocation of **Kshs 1.02 billion** is **6.4% lower** than the FY2025/2026 allocation.

General Administration, Planning and Support Services - TSC

The FY2026/2027 budget proposal of **Kshs 11.54 billion** represented a planned increase of **31.0%** over the FY2025/2026 approved budget of **Kshs 8.81 billion**. The final approved allocation of **Kshs 9.06 billion** reflects an increase of **2.8%** compared to FY2025/2026.

3. FY2026/2027 BUDGET SHORTFALL

Programme	Proposal (Billion Kshs)	Approved (Billion Kshs)	Budget Shortfal (Billion Kshs)
Primary Education	29.65	22.62	**7.03**
Secondary Education	98.56	94.46	**4.1**
Quality Assurance & Standards	14.45	14.3	**0.15**
General Administration, Planning & Support Services	5.35	5.17	**0.18**
Teacher Resource Management (TSC)	446.9	414.18	**32.72**
Governance & Teaching Standards (TSC)	2.2	1.02	**1.18**
General Administration, Planning & Support Services (TSC)	11.54	9.06	**2.48**

4. FY2026/2027 BUDGET BY PROGRAMME

State Department for Basic Education

Programme	2025/2026 (Kshs.)	2026/2027 (Kshs.)	% Change
Primary Education	25,555,916,931	22,624,521,607	-11.5%
Secondary Education	86,590,429,964	94,459,999,883	+9.1%
Quality Assurance and Standards	14,524,676,992	14,297,731,241	-1.6%
General Administration, Planning & Support Services	6,001,016,747	5,172,643,037	-13.8%
Total	**132,672,040,634**	**136,554,895,768**	**+2.9%**

Teachers Service Commission

Programme	2025/2026 (Kshs.)	2026/2027 (Kshs.)	% Change
Teacher Resource Management	401,394,210,976	414,175,615,058	+3.2%
Governance and Standards	1,092,232,527	1,021,446,010	-6.5%
General Administration, Planning & Support Services	8,806,638,873	9,055,259,882	+2.8%
Total	**411,293,082,376**	**424,252,320,950**	**+3.2%**

5. FY2026/2027 BUDGET BY SUB-PROGRAMME

Primary Education

Sub-Programme	2025/2026 (KShs.)	2026/2027 (KShs.)	% Change
Free Primary Education	17,941,657,706	16,495,300,804	-8.1%
Special Needs Education	1,047,232,800	1,354,721,767	+29.4%
Early Childhood Development Education	19,206,374	22,772,373	+18.6%
Primary Teachers Training and In-Service	803,808,908	771,526,663	-4.0%
Alternative Basic Adult & Continuing Education	59,011,143	59,011,143	0.0%
School Health, Nutrition and Meals	4,900,000,000	3,000,000,000	-38.8%
Expanding Education Opportunities in ASALs	785,000,000	980,200,000	+24.9%
Total	**25,555,916,931**	**22,624,521,607**	**-11.5%**

Secondary Education

Sub-Programme	2025/2026 (Kshs.)	2026/2027 (Kshs.)	% Change
Free Day Secondary Education	85,591,084,562	93,317,184,844	+9.0%
Secondary Teachers Education Services	408,520,983	646,265,353	+58.2%
Secondary Teachers In-Service	310,824,419	224,949,686	-27.6%
Special Needs Education	280,000,000	271,600,000	-3.0%
Total	**86,590,429,964**	**94,459,999,883**	**+9.1%**

Quality Assurance and Standards

Sub-Programme	2025/2026 (Kshs.)	2026/2027 (Kshs.)	% Change
Curriculum Development	995,399,403	1,162,787,421	+16.8%
Examination and Certification	12,243,514,317	11,770,477,691	-3.9%
Co-Curricular Activities	1,285,763,272	1,364,466,129	+6.1%
Total	**14,524,676,992**	**14,297,731,241**	-1.6%

General Administration, Planning and Support Services

Sub-Programme	2025/2026 (Kshs.)	2026/2027 (Kshs.)	% Change
Headquarters Administrative Services	2,328,402,532	2,200,972,660	-5.5%
County Administrative Services	3,672,614,215	2,971,670,377	-19.1%
Total	**6,001,016,747**	**5,172,643,037**	-13.8%

Teacher Resource Management - TSC

Sub-Programme	2025/2026 (Kshs.)	2026/2027 (Kshs.)	% Change
Teacher Management – Primary	225,935,374,337	269,700,304,712	+19.4%
Teacher Management – Secondary	173,416,294,286	138,442,569,792	-20.2%
Teacher Management – Tertiary	2,042,542,353	6,032,740,554	+195.4%
Total	**401,394,210,976**	**414,175,615,058**	**+3.2%**

Governance and Standards - TSC

Sub-Programme	2025/2026 (Kshs.)	2026/2027 (Kshs.)	% Change
Quality Assurance and Standards	81,750,000	3,750,000	-95.4%
Teacher Professional Development	30,093,750	65,312,785	+117.0%
Teacher Capacity Development	980,388,777	952,383,225	-2.9%
Total	**1,092,232,527**	**1,021,446,010**	**-6.5%**

General Administration, Planning and Support Services - TSC

Sub-Programme	2025/2026 (Kshs.)	2026/2027 (Kshs.)	% Change
Policy, Planning and Support Services	8,335,735,920	8,586,151,564	+3.0%
Field Services	231,192,000	231,308,000	+0.1%
Automation of TSC Operations	239,710,953	237,800,318	-0.8%
Total	**8,806,638,873**	**9,055,259,882**	**+2.8%**

6. FY2026/2027 BUDGET BY RECURRENT AND DEVELOPMENT VOTES

State Department for Basic Education

Programme	Recurrent (Kshs)	Development (Kshs)	Total Estimates (Kshs)
Primary Education	12,436,367,066	10,188,154,541	22,624,521,607
Secondary Education	86,450,999,883	8,009,000,000	94,459,999,883
Quality Assurance and Standards	14,125,731,241	172,000,000	14,297,731,241
General Administration, Planning & Support Services	5,172,643,037	-	5,172,643,037
Total	**118,185,741,227**	**18,369,154,541**	**136,554,895,768**

Teachers Service Commission

Programme	Recurrent (Kshs)	Development (Kshs)	Total Estimates (Kshs)
Teacher Resource Management	413,495,615,058	680,000,000	414,175,615,058
Governance and Standards	1,021,446,010	-	1,021,446,010
General Administration, Planning & Support Services	8,993,259,882	62,000,000	9,055,259,882
Total	**423,510,320,950**	**742,000,000**	**424,252,320,950**

7. KEY OBSERVATIONS

(a) Implication of Budget Shortfall

The approved FY2026/2027 Budget falls short of the funding requirements initially proposed by the State Department for Basic Education and TSC. The most significant shortfalls are in Teacher Resource Management, Primary Education and Secondary Education. This may compel the implementing institutions to re-prioritize or scale down planned outputs. Consequently, some targets related to teacher management, learner support and infrastructure improvement may not be achieved to the extent originally planned.

(b) Weak Linkage Between Budget Allocations and Learning Outcomes

While the FY2026/2027 budget provides useful output indicators and targets, it does not outline the learning outcome indicators and targets. For example, although the Primary Education Programme aims to enhance access, quality, equity, and relevance of education, the budget does not specify the expected improvements in key outcomes such as literacy and numeracy proficiency across different grades. This makes it difficult to assess the extent to which the approved budget is expected to improve learning outcomes and whether the allocated resources are sufficient to achieve the desired results.

(c) Sustaining Gains in Access to Basic Education

The FY2026/2027 budget builds on the progress in expanding enrolment, improving retention, and increasing transition rates across the basic education sub-sector. Increased funding for Free Day Secondary Education is expected to support learner progression to secondary school, while additional investments in programmes targeting Arid and Semi-Arid Lands counties may improve access for learners in underserved areas. However, the reduction in funding for Free Primary Education may place financial pressure on schools and households.

(d) Strengthening Quality Assurance

The FY2026/2027 budget demonstrates a commitment to improving the quality of basic education through increased investments in curriculum development and teacher professional development. However, while the budget includes a target of assessing 42,300 institutions for quality and standards, there is no clear and adequate allocation to facilitate quality assurance officers to conduct school visits and support schools in strengthening quality assurance practices. This raises concerns about the feasibility of achieving the target and underscores the importance of adequately resourcing monitoring and quality assurance functions to sustain improvements in learning outcomes.

(e) Equity, Inclusion and Gender Analysis Constrained by Limited Disaggregated Data

While the FY2026/2027 budget provides output indicators and targets, particularly on the number of learners and teachers to be supported, these are not disaggregated by sex, disability status, or geographical location. This makes it difficult to assess whether budget allocations are advancing equity, inclusion, and gender responsiveness across the basic education sub-sector. Therefore, it remains challenging to determine whether investments are benefiting different groups of learners equitably and contributing to the reduction of existing disparities. Notably, the budget demonstrates a commitment to inclusion through increased allocations for Special Needs Education and programmes targeting learners in Arid and Semi-Arid Lands counties, which have the potential to reduce barriers faced by learners with disabilities and those in historically marginalized communities.

8. EMERGING ISSUES

(a) Number of Learners and Schools

A comparison between learner enrolment figures contained in the 2026 Economic Survey and those reflected in the FY2026/2027 education budget reveals notable discrepancies. There are more than 20 percent of primary school learners, over 2 percent of junior school learners, and approximately 0.37 percent of senior school learners reported in the Economic Survey that are not reflected in the budget enrolment targets. Given that several education interventions are learner-based, such variances warrant further clarification.

The 2026 Economic Survey reports that Kenya has 39,339 primary schools, 32,079 junior schools, and 11,051 secondary schools. While all these institutions continue to require ongoing investments in infrastructure and learning resources, the budget documents do not specify how many schools are expected to benefit from planned interventions.

The limited disclosure of enrolment assumptions and school level targets constrains meaningful assessment of budget adequacy and implementation readiness. Improved transparency regarding the learners and institutions targeted by the budget would strengthen accountability and facilitate more effective monitoring of expenditure throughout the financial year.

(b) Classrooms, Laboratories and Workshops

Adequate well equipped classrooms, laboratories and workshops remains important within the context of the Competency Based Curriculum, which places greater emphasis on practical learning, specialized pathways, and learner-centred instruction.

However, the FY2026/2027 budget does not provide clear targets for the construction of classrooms under the State Department for Basic Education, nor does it indicate how many classrooms are expected to be rehabilitated or renovated during the financial year.

Uniquely, it is the National Government Constituencies Development Fund (NG-CDF) that has a target of 5075 classrooms without any distinctions in terms of primary, junior and senior schools, and also without any specific budget allocation being indicated.

For laboratories and workshops, the State Department for Basic Education has a target of 350 science laboratories in public junior schools, and 600 laboratories to be constructed in senior schools and 326 workshops in senior schools. An additional 197 laboratories are expected to be constructed through NG-CDF. Despite the existence of these targets, corresponding budget allocations are not clearly identified within the budget.

Notably, there is an allocation of Kshs 10 billion for development expenditure in primary education and KSh 7.9 billion for development expenditure in secondary education. Nevertheless, the documents do not provide details on the specific projects or expected outputs associated with these allocations.

While the budget demonstrates continued investment in education infrastructure, the absence of detailed expenditure information limits transparency and makes it difficult to assess whether planned investments are sufficient to address existing infrastructure deficits.

Enhanced disclosure of project level information would significantly strengthen public oversight and facilitate monitoring of implementation progress.

(c) Water, Sanitation and Hygiene

Despite the importance of water, sanitation, and hygiene services in schools, the FY2026/2027 budget does not contain a clearly identifiable allocation dedicated to improving access to clean and safe water in schools. Nor does it provide targets relating to the expansion of water infrastructure across educational institutions.

Similarly, no broad allocation has been identified for sanitation and hygiene improvements. The only discernible intervention is the construction of 100 toilets in 15 low cost boarding schools.

The absence of a clearly identifiable WASH allocation limits the ability to assess whether available resources are sufficient to support safe and healthy learning environments.

Given the significant role of water and sanitation in promoting learner health, attendance, dignity, and educational participation, greater visibility of planned investments would strengthen confidence in the government's commitment to improving WASH facilities in schools.

(d) Menstrual Hygiene Support

The FY2026/2027 budget does not contain a clearly identifiable allocation for the sanitary towels. Nonetheless, the National Government Affirmative Action Fund has established a target of providing sanitary towels to 2.5 million girls. The State Department for Basic Education has also included a target of providing 27,000 dignity kits.

While these targets demonstrate continued recognition of the importance of menstrual hygiene management, the budget documents do not disclose the specific financial resources allocated to support their implementation.

The absence of clearly visible budgetary provisions makes it difficult to assess whether planned interventions are adequately resourced and whether they will meet the needs of intended beneficiaries.

As menstrual hygiene support remains an important factor influencing attendance, retention, and participation among girls, improved transparency regarding financing arrangements would strengthen accountability and facilitate monitoring of programme implementation.

(e) School Meals

School meals programmes have been widely recognized as effective interventions for improving attendance, retention, concentration, and educational performance, particularly among learners from vulnerable households.

The FY2026/2027 budget allocates Kshs 3 billion for school meals targeting 2.8 million primary school learners. Based on these figures, the allocation translates to approximately KSh 1,071 per learner annually, or roughly KSh 6 per learner per school day.

The allocation demonstrates continued government commitment to supporting school feeding programmes. However, questions remain regarding whether the available amount is sufficient to provide nutritionally adequate meals to all targeted learners. Furthermore, the budget does not include dedicated allocations for school meals programmes targeting learners in junior and senior schools.

Given the important relationship between nutrition and learning outcomes, the adequacy of school meals financing remains an important area for monitoring.

(f) Learning Materials and Capitation

The FY2026/2027 budget allocates Kshs. 7 billion under Free Primary Education. Based on the current capitation rate of Kshs. 1,420 per learner, the allocation would support approximately 4.9 million learners compared to the target of 6.27 million learners.

At the junior school level, Kshs 30.9 billion has been allocated under recurrent expenditure. Based on the prevailing capitation rate of Kshs. 15,042 per learner, this allocation would support approximately 2.05 million learners compared to the targeted enrolment of 3.62 million learners.

For secondary education, Kshs. 54.9 billion has been allocated. At the current capitation rate of Kshs. 22,440 per learner, the allocation would support approximately 2.45 million learners against a target population of 3.48 million learners.

These estimates suggest possible variations between targeted enrolment figures and available capitation financing. Further clarification regarding the assumptions used in determining allocations would assist the public in understanding how the projected learner populations are expected to be financed.

The adequacy of capitation funding remains a key determinant of schools' ability to provide learning materials, support curriculum implementation, and maintain essential operations throughout the financial year.

(g) Special Needs Education

The FY2026/2027 budget allocates Kshs. 1.2 billion for Special Needs Education at the primary school level. Planned interventions include the assessment of 16,850 learners with disabilities and special needs, rehabilitation services for 22,348 learners, Braille transcription services for 11,500 learners, production of 11,000 tactile diagrams, and training of 2,600 special needs education personnel.

At the secondary school level, Kshs. 271 million has been allocated for Special Needs Education. However, the budget documents do not specify special needs initiatives in secondary schools expected to be financed through this allocation.

The budget demonstrates continued recognition of the need to support inclusive education. However, the absence of detailed information regarding secondary schools limits assessment of whether available resources are sufficient to address the needs of learners with disabilities across the education system.

(h) Curriculum Development

To support ongoing curriculum reforms, the FY2026/2027 budget allocates KSh 1.1 billion for curriculum development. Planned interventions include the development of 100 curriculum designs for Grades 10 to 12 and the provision of 1,289 electronic and non-electronic curriculum support materials.

These investments are intended to support the continued implementation of the Competency-Based Curriculum and facilitate the transition to senior school.

By strengthening curriculum design and learning resources, the allocation has the potential to enhance curriculum coherence, improve learning experiences, and strengthen learner preparedness for higher education and employment opportunities.

(i) Teacher Recruitment and Remuneration

Despite the critical role of teachers within the education system, the FY2026/2027 budget does not clearly indicate allocations for the recruitment of additional teachers in primary, junior, or senior schools. Neither does it provide recruitment targets. The only explicit staffing measure contained in the budget is the conversion of 20,000 intern teachers to permanent and pensionable terms.

While this intervention is expected to improve employment stability and teacher welfare, it does not necessarily increase the total number of teachers available within schools. Consequently, it remains difficult to assess the extent to which existing teacher shortages will be addressed during the financial year.

The budget allocates Kshs 267.9 billion for primary school teacher remuneration and Kshs. 138.4 billion for secondary school teacher remuneration. However, the documents do not specify the number of teachers expected to be covered by these allocations. It is also unclear whether the remuneration of junior school teachers is included within the secondary education allocation.

Although the substantial investment in teacher salaries reflects continued prioritization of the teaching workforce, additional information would help stakeholders assess whether staffing levels are sufficient to meet learner needs and support effective curriculum implementation.

(j) Teacher Capacity Development

The FY2026/2027 budget allocates Kshs. 1.2 billion for teacher capacity development. Planned activities include supporting 50,000 teachers through the Institute of Teacher Professional Development and training 120,000 teachers on the Competency Based Curriculum.

An additional Kshs 65 million has been allocated for teacher professional development activities targeting school leaders, including training for 6,000 heads of institutions on the management of disciplinary cases.

These investments are expected to contribute to improved instructional delivery, stronger curriculum implementation, and enhanced school leadership. Their effectiveness, however, will depend on the quality of training provided and the extent to which newly acquired skills are translated into classroom practice.

(k) Quality Assurance

The FY2026/2027 budget includes targets for the assessment of 42,300 institutions and the training of 2,100 educators on Institution Based Quality Assurance. However, the budget does not contain a clearly identifiable allocation specifically dedicated to quality assurance activities.

The targets appear to be linked to an allocation of Kshs 1.3 billion for co-curricular activities, making it difficult to determine the level of funding available for schools monitoring and quality assurance functions. This limited visibility may constrain efforts to assess the adequacy of resources allocated to standards enforcement and school support services.

The existence of clear targets demonstrates continued attention to quality assurance. Nevertheless, greater budget transparency would enhance understanding of the resources available to support effective implementation.

(l) Examination and Certification

The FY2026/2027 budget allocates KSh 11.77 billion for examinations and certification. The allocation will support the assessment of 1,339,835 Grade 6 learners, 1,141,976 Grade 9 learners, and the examination of 1,168,883 Form Four learners.

The allocation demonstrates continued commitment to maintaining national assessment and certification systems. Effective implementation will help ensure that learner achievement is measured consistently and that progression decisions are based on credible evidence.

(m) Unclear Alignment Between Targets and Recurrent/Development Budgets

Although output indicators are accompanied by targets, the budget does not clearly indicate whether these targets are to be achieved through recurrent expenditure, development expenditure, or a combination of both. For example, Primary Education and Secondary Education have development budget allocations of Kshs 10 billion and Kshs 8 billion, respectively. However, the budget does not specify which targets are expected to be delivered through these development allocations. Consequently, it is difficult to assess the contribution of development spending to the achievement of planned results.

(n) Funding Not Linked to Specific Targets

The budget presents multiple indicators and targets under broad sub-programme allocations without specifying the resources assigned to each target. As a result, it is not possible to determine the cost of delivering each of the taregts. This limits transparency and accountability and weakens the programme-based budgeting principle of linking resources to specific results.

9. KEY ISSUES AND RECOMMENDATIONS

Issue	Why this require attention	Recommendation	What Citizens Can Do
Budget shortfalls in key basic education programmes	The approved FY2026/2027 budget is significantly lower than the funding requirements originally proposed. This may affect implementation of planned interventions and achievement of desired results.	The National Treasury should publish the rationale for budget reductions and work with the State Department for Basic Education and TSC to identify priority interventions requiring supplementary funding during the financial year.	Continue to advocate for adequate financing of basic education and hold Parliament, National Treasury, TSC and the Ministry of Education accountable for the impact of budget reductions on learners and schools.
Weak linkage between budget allocations and learning outcomes	The budget provides output targets but does not clearly show how investments are expected to improve learning outcomes. This limits assessment of value for money.	The State Department for Basic Education and TSC should incorporate clear learning outcome indicators and annual targets into their work plans and reports.	Demand regular public reporting on learning outcomes, including literacy, numeracy, retention and transition rates, and hold the State Department for Basic Education and TSC accountable for learning outcomes rather than expenditure alone.
Inconsistent learner enrolment data	Variations between Economic Survey data and budget targets create uncertainty regarding the number of learners being financed and may affect equitable resource allocation.	The State Department for Basic Education, KNBS and the National Treasury should reconcile enrolment data and publish validated learner statistics used for budgeting and resource allocation.	Call for the publication of credible and harmonized learner enrolment data and challenge inconsistencies that may result in inequitable allocation of education resources.
Insufficient transparency on infrastructure investments	Significant development allocations have been approved, yet information on classrooms, laboratories, workshops, rehabilitation projects, project locations and beneficiaries is not clearly disclosed. This	The State Department for Basic Education should publish detailed annual infrastructure plans indicating project locations, costs, funding sources, implementation schedules, and expected outputs.	Monitor education infrastructure projects in schools, track their implementation against commitments.

Issue	Why this require attention	Recommendation	What Citizens Can Do
	limits accountability and public oversight.		
Limited visibility of Water, Sanitation and Hygiene investments	The budget does not contain clearly identifiable allocations and targets for school WASH services despite their importance for learner health, safety, attendance, inclusion and dignity.	The State Department for Basic Education should establish a dedicated school WASH budget framework with clear targets, while strengthening coordination with the State Department for Water and Sanitation, and County governments	Advocate for every learner's right to a safe and healthy learning environment by raising WASH concerns through school governance structures and public participation forums.
Unclear financing of menstrual hygiene interventions	Although sanitary towel and dignity kit targets have been established, the budget does not clearly indicate the financial resources available to support implementation.	The State Department for Basic Education in collaboration with the State Department for Gender and the National Government Affirmative Action Fund should disclose beneficiary targets, implementation arrangements and corresponding budget allocations for menstrual hygiene programmes.	Monitor distribution of sanitary towels and dignity kits and hold responsible institutions accountable for ensuring that eligible girls receive the desired support.
Inadequate financing of school meals programmes	Current allocations for school meals translate into very low per-learner funding and are largely concentrated at primary school level despite growing enrolment in junior and senior schools.	The State Department for Basic Education disclose the names of schools that are to benefit from the government funded school meals progrtamme, and also design a national well costed school meals programme targeted at all learners in Preprimary, Primary, Junior and Senior schools	Advocate for adequate financing of school meals programmes and track whether committed resources reach intended beneficiaries, particularly vulnerable learners.

Issue	Why this require attention	Recommendation	What Citizens Can Do
Capitation funding gaps and pressure on schools	Allocations for Free Primary Education, Junior School and Secondary Education appear insufficient when compared with enrolment targets and prevailing capitation rates. This may affect learning materials, school operations and service delivery.	The National Treasury and the State Department for Basic Education should publish a capitation adequacy analysis and progressively align funding with enrolment levels and actual service delivery costs.	Track capitation disbursements to schools, scrutinize the adequacy and timeliness of funding, and demand corrective action where funding shortfalls compromise service delivery.
Absence of a comprehensive teacher recruitment strategy	The conversion of intern teachers to permanent terms does not necessarily address existing teacher shortages.	TSC should publish a multi-year teacher recruitment, deployment and workforce planning strategy showing staffing gaps, projected needs and annual recruitment targets.	Advocate for equitable teacher recruitment and deployment and hold TSC and the National Treasury accountable for addressing teacher shortages.
Limited information on support for learners with disabilities	Increased allocations for Special Needs Education demonstrate commitment to inclusion, but available information does not sufficiently show how learners with different disabilities and at different education levels will benefit.	The State Department for Basic Education should publish a comprehensive inclusive education implementation plan covering infrastructure, assistive devices, specialized personnel, learner support services and expected results.	Champion the rights of learners with disabilities by monitoring the availability of inclusive education services and advocating for equitable allocation of resources and support.
Weak financing transparency for quality assurance	The budget contains ambitious quality assurance targets but does not clearly disclose the resources available to achieve them. This may affect monitoring of schools and learning outcomes.	The State Department for Basic Education should separately disclose allocations for quality assurance, school monitoring visits and institution based quality assurance activities.	Monitor whether schools receive regular quality assurance support and advocate for adequate resources to strengthen accountability for education standards and learning outcomes.

Issue	Why this require attention	Recommendation	What Citizens Can Do
Unclear Alignment Between Targets and Recurrent/Development Budgets	This makes it difficult to assess the spcific contribution of recurrent and development expenditure to planned results and limits accountability for the use of public resources.	The State Department for Basic Education and TSC should clearly indicate, for each output target, the proportion expected to be financed through recurrent and development budgets. The National Treasury should ensure that the programm based budget explicitly links targets to either recurrent or development estimates of both where applicable.	Scrutinize budget and performance reports to ensure that spending translates into measurable results and hold implementing agencies accountable for delivering outputs funded through both recurrent and development allocations.
Funding Not Linked to Specific Targets	This weakens programme-based budgeting by making it difficult to determine the cost of achieving specific output targets.	The State Department for Basic Education and TSC should disclose the resources allocated to individual indicators and performance targets within each programme and sub-programme.	Demand greater transparency on the costing of education targets and monitor whether resource allocations are sufficient to achieve the results promised in the budget.
Limited disclosure of implementation plans	Annual work plans, procurement plans, cash flow plans and monitoring frameworks are not readily accessible to the public, reducing transparency and citizen oversight.	The State Department for Basic Education and TSC should proactively publish annual work plans, procurement plans, cash flow projections and quarterly implementation reports on their websites.	Continue to advocate for access to information from the State Department for Basic Education and TSC, and monitor whether education institutions are delivering on approved commitments.
Limited availability of disaggregated bbasic education data	Budget information is not consistently disaggregated by sex, disability status, school level or geographical location, making it difficult to assess equity and inclusion.	The State Department for Basic Educaton and TSC should publish disaggregated data on beneficiaries, resource allocation and programme results to support monitoring of equity, gender responsiveness and inclusion.	Advocate for the publication of data disaggregated by gender, disability and location to enable public scrutiny of equity and inclusion within the education sector.

Issue	Why this require attention	Recommendation	What Citizens Can Do
Absence of a comprehensive basic education resource adequacy assessment	There is no publicly available assessment showing the total resources required to deliver quality and inclusive education and implement Competency Based Education effectively.	The State Department for Basic Education should undertake and publish a national Basic Education Resource Adequacy Assessment.	Document and highlight gaps in teachers, classrooms, laboratories, workshops, learning materials, WASH facilities and other learner support services to strengthen evidence based advocacy for improved education financing.
Cash flow disruptions risk undermining service delivery	Delays in fund releases can affect capitation, infrastructure implementation and provision of services in scools	The National Treasury should prioritize timely release of funds for essential basic education services and regularly publish disbursement schedules and execution reports.	Track the release of education funds and hold the National Treasury and the State Department for basic accountable for delays that disrupt learning and essential services.
Weak results-based accountability for education spending	Current reporting focuses largely on expenditure and outputs, with limited emphasis on whether investments improve learning outcomes and service delivery.	The National Treasury, State Department for Basic Education and TSC should strengthen results-based budgeting by linking resource allocations to desired learning outcomes.	Demand evidence of results achieved through public spending from the State Department for Basic Education and TSC.
Need for independent assessment of education sector performance	There remains limited independent evidence on whether current investments are sufficient, efficient, equitable and effective in delivering learning outcomes.	The Office of the Auditor-General should undertake periodic performance audits of the basic education sub-sector, focusing on expenditure against learning outcomes.	Use findings from audits and budget implementation reports to hold the State Department for Basic Education and TSC accountable for addressing identified weaknesses.

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