

22nd April 2026

**Hon. Julius Migos Ogamba, EBS
The Cabinet Secretary,
Ministry of Education,
Jogoo House "B" Harambee Avenue
P.O. Box 30040-00100 Nairobi, Kenya**

Dear Hon. Migos Ogamba,

**RE: LEARNING OUTCOME GAPS AND BUDGET SHORT FALLS FOR KENYA'S
EDUCATION SECTOR**

In anticipation of the Cabinet Approval of the Draft Budget Estimates for FY2026/2027 for onward submission to the National Assembly by the National Treasury by latest 30th April 2026, we the civil society Organizations (*national working group on budget advocacy, governance and social accountability*) wish to draw your attention to the following two issues.

1. Across all State Departments within the Ministry of Education, the desired learning outcome indicators and targets have not been included in the Programme Based Budget, and several outputs do not have the correct output indicators that can be used to demonstrate the expenditure to be incurred to achieve desired outputs.
2. All the State Departments within the Ministry of Education have high budget shortfalls that if not addressed the desired learning outcomes across all levels of education will not be achieved.

Attached are more details on the above two issues for your consideration.

We would be glad to discuss the above two issues further with you, before we proceed to discuss the same with the National Assembly Education Committee and the National Assembly Budget and Appropriations Committee.

Thank you.

Johnstone Shisanya,

The Civil Societies' Coordinator,

For National Working Group on Budget Advocacy, Governance and Social Accountability.

For the Executive Director,

The East African Centre for Human Rights (EACHRights)

OUTCOMES AND OUTPUT GAPS IN THE PROGRAMME BASED BUDGETS

Outcomes and gaps in the Education Sector Reports

Having examined the Education Sector Working Group Reports for 2023, 2024 and 2025, we established that desired information on outcomes and outputs achieved, based on expenditure incurred, are missing, among which include.

1. Learning outcomes achieved based on the expenditures incurred in FY2023/2024 and FY2024/2025, there is no information on progress made. For example, under primary and secondary education, there is information provided on enrollment, completion and transition rates but there is no information available to show progress made on learning outcomes based on expenditure incurred. Progress made on literacy and numeracy across all levels of learning have not been publicly made available.
2. Number of female and male learners provided with exercise books, text books, supplementary reading materials and stationery, especially in primary, junior and secondary schools, including learners with special needs, categorized with various forms/types of disability are missing. Despite expenditure being incurred on these items based on capitation that is sent to schools. The information available is on enrollment. It should be noted that the number of learners enrolled is not necessarily the same as the number of learners who have received the exercise books, text books, supplementary reading materials and stationery.
3. Number of primary, junior and secondary schools provided with teachers guides and reference materials is missing.
4. Number of female and male learners/students that were taught across all levels of education based on expenditure incurred on paying teachers, is missing. The fact that students are enrolled should not be concluded to mean that they are being taught.
5. Number of students in colleges and universities provided with loans and scholarships as categorized by courses and levels of learning (e.g., Diploma, Bachelors, Masters etc.) is missing. What is provided is lumped up numbers that do not demonstrate exactly which courses take what proportion of public expenditure in terms of loans and scholarships.
6. Number of (a) Teachers teaching in primary, junior and secondary schools (b) Lecturers teaching in Teacher Training Colleges (c) Lecturers teaching in Technical, Vocational Education Trainings Institutions, and (d) Lecturers teaching in the Universities, who were paid salaries and allowances is missing. Yet a huge portion of public money is used for that purpose.
7. Notably, the National Education Sector Strategic Plan, 2023 -2027, equally does not include most of the above output indicators.

8. Some of the outcome indicators and targets in the NESSP (2023 – 2027) are missing in the PBB. For example, NESSP has an outcome indicator on (a) *Proportion of students achieving at least a minimum proficiency level in mathematics at the end of primary education* and (b) *Proportion of students achieving at least a minimum proficiency level in reading at the end of primary education*, with annual targets for the period 2023 – 2027, however these are glaringly missing in the PBB.
9. Whereas the National Government Constituency Development Fund(s) (NGCDF) have been used to construct classrooms, laboratories, toilets among other things in schools, and also used to provide bursaries and scholarships, data on the output indicator targets achieved through the use of NGCDF is missing in the education sector report. The State Department for Economic Planning reports however provides data on No. of schools/colleges infrastructure constructed, but falls short of showing the numbers of classrooms, laboratories, workshops etc. in primary, junior, secondary, TTCs or even TVETs. Number of beneficiaries (students) awarded bursaries is also available, but is not provided by secondary, TTCs, TVETs and Universities. It is therefore not possible to demonstrate how expenditure in NGCDF contributes to outputs and outcomes. For example, although NGCDF has constructed classrooms, there is no data to show how enrollment and retention has improved because of NGCDF from a national perspective (as that data is much clearer on specific school cases).
10. Whereas the National Government Affirmative Action Fund (NGAAF) has been used to provide bursaries and scholarships to students, and also to provide sanitary towels to girls, data on achievements is only available within the State Department for Gender and Affirmative Action, and not included in the education sector report. It is therefore difficult to demonstrate how NGAAF has contributed to the desired education outputs and outcomes. For example, while it is agreeable that the provision of sanitary towels has contributed to enrollment, retention, performance and transition of girls in schools, there is no data that shows how expenditures on sanitary towels proportionately contributes to desired outputs and outcomes.

Outcomes and Outputs indicators targets in the current budget - FY2025/2026

Having examined the education sector approved budget for FY2025/2026, we established that

1. There are no targets on the learning outcomes indicators to be achieved, implying that by the end of FY2025/2026, there will be no evidence of learning outcomes achieved based on expenditure incurred.
2. The outputs referenced in No. 2 to 6 above are missing, implying that, and so far at the end of quarter 1 and 2 of FY2025/2026, the quarterly budget review and implementation reports have not been able to accurately demonstrate the expenditure incurred on the above outputs, and the same situation is expected at the end of the FY2025/2026.

Outcome and Output indicator targets in the proposed budget for FY2026/2027

On the proposed budget for FY2026/2027 budget, we are concerned that

1. The issue of missing learning outcome indicators and targets is still recurring, implying that the National Assembly may approve the budget estimates with no information on the learning outcomes targets to be achieved, across various levels of learning, just like it has happened in the previous financial years.
2. The outputs referenced in No. 2 to 6 above are still missing, implying that the budget may be approved without an explicit demonstration of the priority targets to be achieved with the expenditure to be incurred.
3. Despite the current levels of learning being primary schools, junior schools, senior schools (Grade 10) and secondary Schools (Form 3 & 4), the sub-programmes are not categorized in a manner that shows the outputs, targets and budget estimates for all these levels of learning.
4. Despite teachers being employed and remunerated for primary, junior and senior Schools, the Teachers Service Commission's sub-programmes, outputs, indicators and targets are not aligned to the current and future scenario.
5. Whereas there has been public concerns on quality assurance services being provided in primary, junior and secondary schools by the State Department for Basic Education Quality Assurance and Standards, the PBB does not have outputs and targets that clearly show the targets to be achieved and budget estimates required for the real practical quality assurance tasks. For example, the sub-programmes for State Department for Basic Education Quality Assurance and Standards is on curriculum development, examinations and certification, and co-curricular activities. While there is an indicator on number of institutions assessed for quality and standards, it is wrongly placed under the co-curricular activities, and the targets are equally low compared to the total number of primary, junior and secondary schools in the country. Desired output indicators, that are missing include, *number of schools provided with technical support on quality assurance and number of schools complying with education standards*, among others.
6. In the Technical Vocational Education and Training Programmes on quality assurance in the PBB, the desired output indicators that are missing include the *number of TVET institutions monitored by quality assurance officers, number of TVET institutions provided with technical support on quality assurance, number of TVET institutions complying with education standards*, among others.
7. Whereas in 993,226 students sat for KCSE in 2025, the total number of students that have been budgeted for to join TVET institutions and universities in FY2026/2027 is 395,072 (TVETs – 178,618 and Universities - 216,454) meaning that 598,154 students have been left out. Notably, this has been the case every year, where the number of students being budgeted for to enroll in TVET institutions and universities persistently

remains lower than those who transition from Secondary education, without any justification provided in the budget books.

What needs to be included in the Programme Based Budgets before finalization.

1. The strategic level relevant learning outcome indicators for primary, junior, secondary, TVET and universities should be included in the FY2026/2027 Programme Based Budgets, complete with the current status (baseline) and the targets to be achieved. Failure to do so will confirm a deliberate non-compliance with Article 201(a) and 201(b(iii)) of the Constitution of Kenya, Section 38 (b(v)) of the Public Finance Management Act, 2012, Sections 33(f) and 136 (c) the Public Finance Management Regulations, 2015, and also the National Treasury Circular No.8/2025 on the guidelines for the preparation of the FY2026/2027 and medium-term budget.
2. The following key performance indicators to be include in the PBB for FY2026/2027.

State Department for Basic Education

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicators	Justification
0501000 Primary Education	0501010 Free Primary Education There is need to create a Sub-Programme specific to Junior Schools	1066001500 Directorate of Basic Education	Primary schools' learners provided with learning materials (exercise books, text books, supplementary reading materials and stationery)	Number of learners provided with learning materials (by grade, sex and disability)	The costing /expenditure is for every learner
			Primary Schools provided with teachers guides and reference materials.	Number of schools provided with teaching materials	The costing /expenditure is for school
0502000 Secondary Education	0502020 Free Day Secondary	1066002500 Secondary Education	Primary schools' learners	Number of learners provided with	The costing /expenditure

	There is need to create a Sub-Programme specific to Junior Schools		provided with learning materials (exercise books, text books, supplementary readers materials and stationery)	learning materials (by grade, sex and disability)	is for every learner
			Primary Schools provided with teachers guides and reference materials.	Number of schools provided with teaching materials	The costing /expenditure is for school
0503000 Quality Assurance and Standards	Currently there is no specific Sub-programme for Quality Assurance – this needs to be created	1066002000 Directorate of Quality Assurance and Standards (This delivery unit is wrongly placed under Co-curriculum activities Sub-programme)	Schools provided with technical assistance (support) on quality service delivery Notably there are good examples of Quality Assurance KPIs under 1064000100 TVET Authority with clarity on what Quality Assurance	Number of Schools complying with Education standards (categorized by Primary, Junior and Senior/ Secondary) Number of Schools provided with technical support on Quality Assurance (categorized by Primary, Junior and Senior/ Secondary)	The costing/ expenditure is based on the number of schools to be visited from the County Education offices to the schools

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicators	Justification
0509000 Teacher Resource Management	0509010 Teacher Management- Primary	2091000200 Teacher Resource Management	Teaching services provided in Primary Schools	Number of teachers retained and teaching primary schools	This will provide clarity on the exact number of teachers whose salaries and allowances are being paid every year and are indeed providing services in schools, in a distinct manner from the number being recruited every year
				Number of teachers recruited to teach in primary schools	
	0509020 Teacher management - Secondary There is need to create a Sub-programme that is specific to Junior Schools	2091000200 Teacher Resource Management	Teaching services provided in Secondary Schools	Number of teachers retained and teaching in secondary schools	
				Number of teachers recruited to teach in secondary schools	
	0509030 Teacher management - Tertiary	2091000200 Teacher Resource Management	Teaching services provided in Tertiary Institutions	Number of teachers retained and teaching in tertiary institutions	
				Number of teachers recruited	

State Department for Technical Vocational Education and Training

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicators	Justification
0505000 Technical Vocational Education and Training	Sub Programme: 0505020 Technical Trainers and Instructor Services	Most of the delivery units outlined therein are specific National Polytechnics and one major unit that combines all other Technical Training Institutes	The outputs should be very specific to what each of the institutions are to receive government budgets for	The KPIs are to be aligned to the outputs	The cost estimates are specific to what each Institution is to spend resources on

Given that each of the National Polytechnics have been uniquely included in the PBB by their names as delivery units with specific vote numbers, it follows therefore that all public Technical Vocational Education and Training Institutions should equally uniquely be included in the PBB by their names as delivery units.

Additionally, given that most TVET Institutions provide different trainings with different unique resources and inputs, it follows therefore that their respective delivery units should have their unique outputs and KPIs, aligned to the trainings they provide, included in the PBB.

State Department for Higher Education

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicators	Justification
0504000 University Education	0504010 University Education	The delivery units are all the public universities with specific names	The outputs should be very specific to what each of the universities are to receive government budgets for	The KPIs are to be aligned to the outputs	The cost estimates are specific to what each university is to spend resources on

Given that all universities implement different degree programmes with unique inputs it follows therefore that their respective delivery units should have their unique outputs and KPIs, aligned to the degree programmes they provide, included in the PBB.

The KPIs currently indicated are **number of students graduating** whereas the government allocates funding for all students across all programmes and level/year of learning in the university. The KPI should therefore be specific to what the government allocates resources for. The indicator on **number of students graduating** is misleading.

Finally, whereas the government allocates resources for payment of salaries and allowance for lecturers, indicators on **number of lecturers retained and number of newly recruited lecturers** for each of the universities listed in the PBB is missing. This needs to be included in the PBB.

Note

It is the responsibility of all the State Departments under the Ministry of Education to address all the above concerns on Outcomes and Outputs before the FY2026/2027 budget estimates are submitted to the National Assembly.

BUDGET SHORT FALLS

The table below shows the budget shortfall based on the requirements in the National Education Sector Strategic Plan (NESSP) 2023- 2027, the Annual education sector budget proposals and the Annual Approved Budgets.

	% Short fall based on NESSP requirement FY2023/24	% Short fall based on sector budget proposals FY2023/24	% Short fall based on NESSP requirement FY2024/25	% Short fall based on sector budget proposals FY2024/25	% Short fall based on NESSP requirement FY2025/26	% Short fall based on sector budget proposals FY2025/26	% Short fall based on NESSP requirement FY2026/27	% Short fall based on sector budget proposals FY2026/27
State Department for Basic Education	21.85%	39.18%	39.30%	49.53%	41.11%	35.82%	41.93%	45.18%
Teachers Service Commission	3.76%	-3.26%	7.96%	4.61%	2.52%	1.33%	5.58%	8.18%
State Department for Technical Vocational Education and Training	-3.55%	4.41%	-6.79%	44.82%	-43.63%	13.49%	-36.42%	25.31%
State Department for Higher	36.48%	3.03%	50.26%	45.64%	51.49%	41.98%	53.79%	-31.93%

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From the above table it is clear that there is no year that education sector has ever received budget allocation based on requirements, implying that most of the services and projects have not been to achieve the desired results due to budget shortfalls.

What needs to be done on the budget shortfalls

Aware that in FY2026/2027 there will be budget shortfalls as outlined in the table above, and aware that there is low likelihood of the shortfall being addressed based on the current revenue raising measures and trends, the Education sector budget estimates for FY2026/2027 should have detailed analysis of what may not be achieved due to the Short falls, and such an analysis should be presented to the National Assembly Committee for Education and the National Assembly Committee for Budget and Appropriations for consideration.