

**MEMORANDUM ON THE NATIONAL GOVERNMENT BUDGET FOR FY2026/2027
SUBMITTED TO THE CLERK OF THE NATIONAL ASSEMBLY
SUBMITTED JOINTLY BY THE UNDERLISTED CIVIL SOCIETY ORGANIZATIONS
SUBMITTED ON 23RD MAY 2026**

State Department	Programme	Sub-programme	Comments (Concerns) on the Key Performance Indicators	Recommendations on the Key Performance Indicators	Comments (Concerns) on the Budget Allocation	Recommendations on the Budget Allocation
Basic Education	Primary Education	Free Primary Education	<ul style="list-style-type: none"> • The FY 2026/27 Programme-Based Budget (PBB) targets 6,265,111 primary school learners, yet the 2026 KNBS Economic Survey reports 8,234,600 learners, indicating a major variance between actual enrolment and planned targets. • The planning framework does not disaggregate enrolment targets by gender, despite the availability of KNBS data. • There is no clear recurrent budget line indicating the exact amount 	<ul style="list-style-type: none"> • Align enrolment targets with KNBS data to ensure all eligible learners are covered. • Clearly specify the number of boys and girls targeted in budget estimates. • Introduce a distinct budget line for learner capitation to improve transparency and accountability. • Use KNBS transition data for pre-primary to Grade 1 planning and budgeting. 	<ul style="list-style-type: none"> • The FY 2026/27 allocation of KShs. 15.84 billion is lower than the FY 2025/26 allocation of KShs. 17.94 billion. • Based on the current capitation rate of KShs. 1,420 per learner, the allocation can only support approximately 5.19 million learners, below the target of 6.27 million learners. • The allocation is therefore inadequate to meet projected enrolment targets. 	<ul style="list-style-type: none"> • Implement the Presidential Working Party on Education Reform recommendation to increase capitation to KShs. 2,238 per learner. • Increase allocations to match actual enrolment figures and ensure adequate funding per learner. • Ensure budget allocations are informed by updated KNBS statistics.

			allocated for learner capitation.			
Basic Education	Primary Education	School Meals Programme (0501070)	<ul style="list-style-type: none"> • The FY 2026/27 PBB targets 2.8 million learners under the School Feeding Programme, despite projected primary enrolment of 6.27 million learners. • There is a disconnect between Kenya’s commitment under the Global School Meals Coalition to reach 10 million learners by 2030 and current programme targets. • Existing KPIs focus only on the number of learners reached, with no indicators on nutrition, attendance, retention, or learning outcomes. • No explanation is provided on how the excluded learners’ nutritional needs will be addressed. 	<ul style="list-style-type: none"> • Expand programme targets progressively to cover all learners in public primary schools. • Introduce outcome-based KPIs on nutrition, attendance, retention, and learning outcomes. • Include indicators measuring local economic impact, climate-smart innovations, and sustainability of the programme. • Undertake a comprehensive School Meals Programme review before FY 2026/27 budget approval. 	<ul style="list-style-type: none"> • The FY 2026/27 allocation is KShs. 3 billion, significantly lower than the estimated requirement of KShs. 22.55 billion is needed to provide meals to all public primary learners at KShs. 20 per child per day for 180 days. • Compared to FY 2025/26 supplementary estimates, both programme targets and allocations have been reduced. • The reduction undermines Kenya’s medium-term commitment under the Global School Meals Coalition. 	<ul style="list-style-type: none"> • Increase budget allocations progressively to achieve universal school feeding coverage. • Allocate adequate financing within the Medium-Term Expenditure Framework to sustain programme expansion. • Prioritize school feeding as a long-term investment in education, nutrition, local agriculture, and climate resilience.

Teacher Service Commission	Teacher Resource Management	Teacher Management – Primary (0509010)	<ul style="list-style-type: none"> • Existing KPIs focus largely on training inputs rather than education outcomes. • There is no KPI on the number of primary teachers recruited and deployed in FY 2026/27. • No indicator tracks compliance with the recommended teacher-pupil ratio of 1:40. • There is no KPI measuring teacher competency in Competency-Based Education (CBE) implementation. • No learning outcome indicators, such as KPSEA performance, are linked to teacher management. • TSC's decision not to recruit new primary teachers conflicts with evidence of declining teacher numbers and 	<ul style="list-style-type: none"> • Introduce KPIs on teacher recruitment, deployment, and adequacy by county. • Include indicators tracking the percentage of schools meeting the 1:40 teacher-pupil ratio. • Introduce teacher competency assessment KPIs for CBE implementation. • Add KPIs linking teacher management to Grade 6 KPSEA outcomes. • Track the number of critically understaffed schools and set reduction targets. • Conduct county-level staffing audits, especially in ASAL and Special Needs Education schools. 	<ul style="list-style-type: none"> • FY 2026/27 allocation increased by 18.6% from KShs. 225.9 billion to KShs. 267.9 billion. • However, 99.96% of the allocation is for compensation to employees, while only KShs. 100.9 million is allocated for Goods and Services. • The operational budget is insufficient to support training, monitoring, ICT integration, and TIMEC implementation targets. • Capital allocation under KPEEL declined from KShs. 423 million to KShs. 330 million. • No funding is allocated for new primary teacher recruitment. 	<ul style="list-style-type: none"> • Increase Goods and Services allocation to at least KShs. 500 million to support teacher training and school monitoring. • Restore KPEEL funding to at least FY 2025/26 levels. • Establish a dedicated budget line for CBE teacher competency assessment. • Ring-fence at least 0.5% of the programme budget for non-salary operational activities. • Require TSC to provide a breakdown explaining the KShs. 42 billion salary increase despite no new recruitment.
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			increasing enrolment pressures.			
Teacher Service Commission	Teacher Resource Management	Teacher Management – Secondary (0509020)	<ul style="list-style-type: none"> Existing KPIs do not distinguish between secondary schools (under the 8.4.4 curriculum) and Junior/Senior Secondary under CBC. No KPI tracks teacher-student ratios in secondary schools. There is no KPI on teacher readiness for Senior Secondary School pathways. No KCSE outcome indicators are linked to teacher management performance. Recruitment targets for JSS and Senior Schools are not disaggregated. 	<ul style="list-style-type: none"> Disaggregate teacher recruitment targets between JSS and Senior Secondary pathways. Introduce KPIs on teacher adequacy, CBC certification, and staffing levels for JSS and SSS. Include KCSE performance indicators linked to teacher support interventions. Add indicators tracking staffing adequacy for Junior Secondary Schools. 	<ul style="list-style-type: none"> FY 2026/27 allocation reduced by 20.2% from KShs. 173.4 billion to KShs. 138.4 billion. The budget allocates 100% of current expenditure to compensation for employees, with no Goods and Services allocation. Operational activities such as SBTSS training, monitoring, and CBC retooling have no funding. Budget reductions contradict commitments in the Budget Policy Statement to recruit and support teachers. 	<ul style="list-style-type: none"> Provide operational funding for teacher training, monitoring, and CBC implementation. Align budget allocations with BPS commitments on teacher recruitment and retooling. Introduce separate allocations for JSS and Senior Secondary implementation activities.
Vocational and Technical Training	Technical and Vocational Education and Training	SP 1.3 Special Needs in Technical and Vocational Education	<ul style="list-style-type: none"> KPIs in the FY 2026/27 PBB are inconsistent with those in the Education Sector Report. No targets are specified for Special Needs 	<ul style="list-style-type: none"> Harmonize KPIs between the Education Sector Report and the PBB. Specify annual graduation targets for SNE learners by specialization area. 	<ul style="list-style-type: none"> Allocation declined slightly from KShs. 207.14 million in FY 2025/26 Supplementary I to KShs. 207.13 million in FY 2026/27. The allocation is below the estimated sector 	<ul style="list-style-type: none"> Reallocate funds from dining hall construction to completion and equipping of SNE workshops. Clearly define budget lines supporting SNE interventions.

			Education (SNE) learners graduating in specialized areas.		requirement of KShs. 284 million. • SNE workshops remain incomplete due to inadequate funding.	
Vocational and Technical Training	Technical and Vocational Education and Training	SP 1.4 Infrastructure Development	<ul style="list-style-type: none"> • KPIs do not clearly specify the type of infrastructure being funded. • ICT equipment and integration components are missing from budget indicators despite previous prioritization. 	<ul style="list-style-type: none"> • Clearly specify the infrastructure projects being financed. • Prioritize construction of TVET workshops and Technical Vocational Colleges (TVCs). • Include ICT integration indicators within institutional targets. 	<ul style="list-style-type: none"> • Allocation increased from KShs. 7.28 billion in FY 2025/26 to KShs. 8.15 billion in FY 2026/27. • Despite the increase, funding remains below the sector requirement of KShs. 16.75 billion. • ICT equipment and integration remain underfunded. 	<ul style="list-style-type: none"> • Increase allocations to address infrastructure gaps in TVET institutions. • Reintroduce dedicated funding for ICT equipment and digital integration in TVETs.
Higher Education	Higher Education	Higher Education Support Services	<ul style="list-style-type: none"> • Student financing KPIs under HELB and the Universities Fund are not aligned with available funding, making targets unrealistic. • Current KPIs do not distinguish between students applying for funding and those actually funded. • No indicators track timely disbursement of funds. • DUC funding indicators do not 	<ul style="list-style-type: none"> • Introduce KPIs tracking applicants versus funded students and the percentage funded. • Include indicators on timely disbursement of loans and scholarships. • Add KPIs on pending bill reduction, university financial health, and operational sustainability. • Introduce research commercialization and patent indicators. 	<ul style="list-style-type: none"> • HELB funding remains significantly below requirements, with projected deficits exceeding KShs. 67 billion in FY 2026/27. • University fund allocations cover only about 65% of requirements. • DUC allocations declined sharply, a factor contributing to pending bills exceeding KShs. 70 billion. • Research and administration allocations have 	<ul style="list-style-type: none"> • Ring-fence HELB and Universities Fund allocations as statutory commitments tied to KUCCPS placements. • Establish a multi-year funding framework for the Student-Centred Funding Model (SCFM). • Increase HELB allocation to at least KShs. 75 billion and DUC funding to at least KShs. 15 billion. • Create a dedicated University Pending Bills Clearance Fund.

			<p>measure university financial health or pending bills.</p> <ul style="list-style-type: none"> • Research KPIs do not track commercialization, patents, or research impact. • Some university KPIs focus only on graduations without capturing broader learning outcomes. 	<ul style="list-style-type: none"> • Review performance indicators to reflect learning outcomes and progression, not only graduations. 	<p>remained largely stagnant despite sector growth.</p> <ul style="list-style-type: none"> • FY 2026/27 higher education allocation declined from KShs. 93.57 billion to KShs. 73.39 billion. 	<ul style="list-style-type: none"> • Increase research funding to at least KShs. 1.5 billion and approve the full KShs. 600 million requested by CUE for CBET retraining. • Increase general administration funding in line with sector growth and enrolment trends.
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Organizations that have jointly submitted this Memorandum

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