

MEMORANDUM

ON THE FY2027/2028 AND MEDIUM-TERM BUDGET PROPOSALS FOR BASIC EDUCATION

State Department for Basic Education (Vote 1066) and Teachers Service Commission (Vote 2091)

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Abbreviations

ACE	Adult and Continuing Education	KNBS	Kenya National Bureau of Statistics
ASALs	Arid and Semi-Arid Lands	KNEC	Kenya National Examinations Council
BPS	Budget Policy Statement	KPEEL	Kenya Primary Education Equity in Learning Program
CBA	Collective Bargaining Agreement	KPI	Key Performance Indicator
CBE	Competency-Based Education	KPSEA	Kenya Primary School Education Assessment
CEMASTE	Centre for Mathematics, Science and Technology Education in Africa	MEP	Minimum Essential Package
CoB	Office of the Controller of Budget	MOE	Ministry of Education
CPD	Continuous Professional Development	MTEF	Medium-Term Expenditure Framework
CSO	Civil Society Organisation	NACONEK	National Council for Nomadic Education in Kenya
DLP	Digital Literacy Programme	NESSP	National Education Sector Strategic Plan
DTTC	Diploma Teachers Training College	NG-CDF	National Government Constituencies Development Fund
EARC	Educational Assessment and Resource Centre	NGAAF	National Government Affirmative Action Fund
ECDE	Early Childhood Development and Education	NT	The National Treasury
e-GP	Electronic Government Procurement	PBB	Programme Based Budget
FDSE	Free Day Secondary Education	PWPER	Presidential Working Party on Education Reform
FPE	Free Primary Education	QA	Quality Assurance
IBQA	Institution-Based Quality Assurance	QASO	Quality Assurance and Standards Officer
ILRC	Integrated Learning Resource Centre	RELI Africa	Regional Education Learning Initiative Africa
KCBE	Kenya Certificate of Basic Education	SBTSS	School-Based Teacher Support System
KCSE	Kenya Certificate of Secondary Education	SD	State Department
KEMI	Kenya Education Management Institute	SDBE	State Department for Basic Education
KEMIS	Kenya Education Management Information System	SEQIP	Secondary Education Quality Improvement Project
KIB	Kenya Institute for the Blind	SNE	Special Needs Education
KICD	Kenya Institute of Curriculum Development	STEM	Science, Technology, Engineering and Mathematics
KISE	Kenya Institute of Special Education	TSC	Teachers Service Commission
KJSEA	Kenya Junior School Education Assessment	TTC	Teachers Training College
KLB	Kenya Literature Bureau	WASH	Water, Sanitation and Hygiene

1. Purpose of this Memorandum

This memorandum is submitted as feedback on the FY2027/2028 budget proposals for basic education, covering the State Department for Basic Education (Vote 1066) and the Teachers Service Commission (Vote 2091).

It sets out issues and recommendations, organised by programme and sub-programme. Each issue traces one thread across three financial years: what was achieved and spent in FY2025/26, how the FY2026/27 budget now being implemented has responded, and whether the FY2027/28 proposals address the problem, carry it forward or make it worse.

We request that the Education Sector Working Group, the State Department for Basic Education, the Teachers Service Commission and the National Treasury to consider these issues in finalising the Education Sector Report and the FY2027/2028 Budget Estimates, and provide a response to us on the extent to which each recommendation would have been considered.

2. Documents Reviewed

The issues and recommendations in this memorandum are drawn from the following documents, alongside our experiences while engaging with learners, parents, guardians, teachers, school communities and various groups of education stakeholders.

No.	Document	How it is used
1	Education Sector Medium-Term Expenditure Framework 2027/28–2029/30, Education Sector Report (Consolidated), September 2026.	The FY2027/28 sector budget proposals. Source of the FY2027/28 resource requirements, allocations and targets, and of the Ministry's own review of FY2025/26 performance, expenditure and projects.
2	National Government Budget Implementation Review Report, FY2025/26, Office of the Controller of Budget, August 2026.	Independent source for FY2025/26 budgets, expenditure, absorption rates, non-financial performance and project status for SDBE and TSC.
3	Programme Based Budget of the National Government of Kenya for the Year Ending 30th June 2027 (Approved), June 2026.	Source of the FY2026/27 approved allocations and targets and of the FY2027/28 projections against which the new proposals are compared.
4	Report of the Presidential Working Party on Education Reform, 7th July 2023.	Source of the existing and recommended capitation rates, the costed school meal, the Minimum Essential Package, and recommendations on foundational learning, school needs assessment and bursaries.
5	FY2026/2027 Kenya's Basic Education Sub-Sector Budget Brief, July 2026.	Civil society analysis of the approved FY2026/27 budget.

All amounts are in Kenya shillings (bn = billion; m = million).

3. Issues and Recommendations by Programme and Sub-Programme

3.1 Programme 1: Primary Education (State Department for Basic Education)

3.1.1 Free Primary Education Sub-Programme

Issues / Concerns	Recommendations
1. FPE allocation and capitation are inadequate In FY2025/26, FPE had a budget of Ksh 17.94bn, of which Ksh 16.25bn (91%) was spent, and it was the sub-programme with the largest cut from the previous year (Ksh 6.07bn). The cuts continued into FY2026/27, when FPE fell by a further 8.1% to Ksh 16.50bn; at Ksh 1,420 per learner, this covers only about 4.9 million of the 6.27 million targeted learners. The FY2027/28 proposals deepen the gap: FPE drops to Ksh 14.87bn against a requirement of Ksh 38.36bn, which is Ksh 3.69bn below the Ksh 18.56bn earlier projected for that year. Grants to schools stay at Ksh 7.24bn against Ksh 15.79bn required, while the enrolment target rises to 6.39 million. This works out to about Ksh 1,130 per learner, below even the current rate of Ksh 1,420 (Ksh 731 for tuition and Ksh 689 for operations), a rate designed for the 8-4-4 system rather than CBE. In July 2023 the PWPER recommended raising primary capitation to Ksh 2,238 to reflect the real cost of CBE: Ksh 1,808 for tuition (textbooks and teacher guides Ksh 672, exercise books and stationery Ksh 486, curriculum support materials Ksh 500, ICT materials Ksh 100, school-based capacity development Ksh 50) and Ksh 430 for operations. It asked for this within six months and for rates to be reviewed every three years. Three years later, the FY2027/28 proposal funds about half of the PWPER rate, leaving foundational learning inputs underfunded. When capitation falls short, schools pass the cost to parents through levies. Stakeholders at the 9 October 2026 engagement with the State Department noted that this falls hardest on poor households, where girls are often the first to be withdrawn from school. Data gap: The learner numbers used here are not disaggregated by sex, age group or grade, so it is not possible to tell which learners are reached and which are left behind.	1. We urge the National Treasury to restore the FPE allocation to at least Ksh 18.56bn, the amount already projected for FY2027/28 in the approved PBB, by finding the Ksh 3.69bn difference within the Education Sector ceiling. 2. We recommend that SDBE and the National Treasury agree and publish a phased path from Ksh 1,420 to the PWPER rate of Ksh 2,238 per learner, closing about one-third of the gap each year and raising the tuition component first, since it buys textbooks, exercise books and learning materials. 3. We encourage SDBE to publish a capitation adequacy analysis showing the amount actually funded per learner at each level, the learning inputs schools will forgo at that amount, and the expected effect on the Grade 3 reading and mathematics targets. 4. To close the data gap, we recommend that SDBE report FPE beneficiaries by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.
2. Official enrolment figures conflict and planning does not cover every child In FY2025/26, the two official reports gave very different primary enrolment figures: MOE reported 6,114,398 learners receiving capitation, while the Controller of Budget reported 5,027,633, a shortfall of 1.94 million against target. The gap was not resolved in FY2026/27, when the 2026 Economic Survey showed over 20% more primary learners than the budget enrolment targets. The FY2027/28 proposals then set a target of 6,390,414 primary learners on this unreconciled base, even though capitation is paid per learner. The indicator is framed as "public primary school enrolment". The Constitution and the Basic Education Act give every child the right to free and compulsory basic education, and the State Department is mandated to plan for all children of school age. Planning only from enrolment in public schools leaves out-of-school children, and the true size of the task, outside the budget. Data conflict: MOE reports 6,114,398 primary learners for FY2025/26 while the Controller of Budget reports 5,027,633; for Junior School the figures are 3,126,332 and 2,952,950. For FY2027/28, the Sector Report targets 3,575,141 Junior School and 3,302,968 Senior School learners, while the PBB projected 3,735,158 and 3,629,187.	1. To resolve the data conflict, we propose that SDBE, KNBS and the Controller of Budget jointly reconcile FY2025/26 enrolment using the KEMIS learner register, publish one validated figure per level, and explain the basis of any difference with the Economic Survey. 2. We request that SDBE state in the Sector Report which enrolment figure is used to compute capitation at each level. 3. We recommend that SDBE add an indicator on the school-age population (from KNBS projections) next to enrolment, and set targets for total primary enrolment and for out-of-school children, so that the budget plans for every child, while capitation continues to be computed on validated public-school enrolment. 4. To close the data gap, we recommend that SDBE report these learner numbers by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.

Issues / Concerns	Recommendations
Data gap: The learner numbers used here are not disaggregated by sex, age group or grade, so it is not possible to tell which learners are reached and which are left behind.	
3. FPE development budget under-spent and targeted at a single location In FY2025/26, only Ksh 8.93bn of the Ksh 10.57bn FPE development budget (85%) was spent, and civil works in identified primary schools reached 60% against a 100% target because of contractor delays. Despite this, the FY2026/27 budget approved Ksh 10.19bn for primary development without disclosing projects, locations or expected outputs. The FY2027/28 proposals offer no measures to improve absorption, so the same risk of unspent funds carries forward. The FY2027/28 output indicator "Percentage completion of civil works for identified primary schools (Nyamira Borabu)" names a single location in a national sector budget, without explaining how the schools were selected or how other areas with similar needs will be served.	1. We request that SDBE explain why about 15% of the FPE development budget was not spent, and publish the FY2027/28 FPE procurement and disbursement plan listing each project, location, cost and completion date. 2. We propose that SDBE replace the single-location indicator with a national one (percentage of planned primary civil works completed nationally) and publish the full list of beneficiary schools with the criteria used to select them. 3. We encourage SDBE to complete procurement planning for FY2027/28 works early, so that contracts can be awarded promptly, and to report development spending against outputs.
4. Operational grants for low-enrolment schools not costed The FY2027/28 Sector Report recommends "reinstating and enhancing operational grants for institutions with low enrolment", recognising that small schools cannot run on per-learner capitation alone. The PWPER had found that schools with fewer than 100 learners operate sub-optimally and proposed a Minimum Essential Package to cover their fixed costs. However, the Sector Report gives neither the cost nor the number of schools that would qualify, and it is unclear whether the grant is included in the FY2027/28 FPE allocation.	1. We recommend that SDBE cost the grant by setting the qualifying threshold (for example, fewer than 100 learners, as the PWPER found), counting qualifying schools by county from KEMIS, and using the PWPER Minimum Essential Package for primary schools (Ksh 537,120 per school per year) as the reference cost. 2. We urge the National Treasury to show the low-enrolment grant as a separate, identifiable item within the FPE allocation.
5. Foundational learning is a priority but invisible in the budget In 2023 the PWPER recommended that Kenya prioritise investment in foundational learning and that MOE develop foundational learning guidelines. In FY2025/26, 1,309,376 learners were assessed at Grade 3, but no reading or numeracy results were reported alongside spending, and no SBTSS teacher training was planned or delivered. In FY2026/27, foundational learning, although clearly prioritised in the NESSP, did not appear in the Programme Based Budget as an objective, outcome, indicator or budget line, so decision-makers could not see, plan for or protect early-grade funding. The FY2027/28 proposals name foundational learning as a top priority and include it in the Primary Education outcome, but still give it no sub-programme, budget line or key performance indicator. Three years after the PWPER recommendation, the guideline is still in draft and is not costed, and the Grade 3 targets (reading from 76.8% to 81.5%, mathematics from 76.1% to 78.4% by 2028) depend on SBTSS training for 75,000 teachers funded by KPEEL, which ends in June 2027. As schools expand into comprehensive schools running through to higher grades, there is also a risk that resources and attention shift away from the early grades, where weak foundations limit everything that follows. Data conflict: Grade 3 learners assessed in FY2025/26 are reported as 1,309,376 in the performance review (Table 2.1) but 1,307,912 in the targets table (Table 3.2) of the same Sector Report. Data gap: The Grade 3 numbers are not disaggregated by sex, age group or disability, so it is not possible to see which groups	1. We strongly recommend that the National Treasury and SDBE create a foundational learning budget line (or sub-programme) under Programme 1, with its own objective, outcome and KPIs (Grade 3 reading and mathematics proficiency), and state its FY2027/28 allocation. 2. We encourage SDBE to finalise, cost and publish the Foundational Learning Guidelines, so that their cost can be reflected in the Estimates. 3. We propose that SDBE and TSC present a KPEEL exit plan that finances SBTSS from the exchequer once KPEEL ends, stating the number of teachers to be supported each year and the cost. 4. We recommend that SDBE track early-grade (PP1–Grade 3) spending separately within comprehensive schools and protect it from being diverted to upper grades. 5. To resolve the data conflict, we propose that SDBE and KNEC confirm the correct Grade 3 figure and use a single KNEC-validated number in all reports. 6. To close the data gap, we recommend that SDBE and KNEC report Grade 3 assessment numbers and proficiency results by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47. 7. To close the data gap, we recommend that TSC report teachers supported under SBTSS by sex,

Issues / Concerns	Recommendations
of children are falling behind in early literacy and numeracy. The teacher numbers used here are not disaggregated by sex, disability or subject combination, so it is not possible to tell whether shortages in specific subjects, such as STEM and special needs education, are being addressed.	disability, subject combination and county, in line with the standard proposed in Issue 47.
6. Foundational learning support not targeted to the most disadvantaged In FY2025/26, no early-grade results were reported by county, sex or disability. The FY2026/27 budget also lacked disaggregated targets, so it was not possible to tell whether learners in ASALs, informal settlements and low-performing schools received extra support. The FY2027/28 proposals set no equity criterion for foundational learning support, and limited resources further reduce the ability to target the most disadvantaged, risking wider learning gaps in the early grades.	1. We recommend that SDBE adopt and publish an equity-based criterion for allocating foundational learning support, using Grade 3 results, poverty, ASAL status and informal settlement status, and publish the beneficiary schools and allocations by county. 2. We encourage SDBE and KNEC to report early-grade results by county, sex and disability each year, so that targeting can be checked.
7. Assessment results are not followed by remediation Each year KNEC assesses more than 1.3 million Grade 3 learners and over 1.2 million learners in KPSEA, but the budget provides nothing for schools to act on the findings. There are no resources for school-level assessment, targeted remediation or tracking the progress of learners who have not mastered foundational skills, and the KPIs count learners assessed rather than learners helped to catch up. Without follow-up, assessment spending does not translate into better learning.	1. We propose that KNEC promptly return school-level Grade 3 and KPSEA results to schools and sub-county education offices, in a simple format that identifies learners needing support. 2. We recommend that SDBE allocate funds within the foundational learning line (Issue 5) for targeted remediation in the lowest-performing schools identified under Issue 6, and issue simple remediation guidance to schools. 3. We encourage SDBE to add KPIs on the number of schools implementing evidence-based remediation and the share of learners moving up at least one proficiency level.
8. No primary textbook target; science kits under-delivered In FY2025/26, only 10 of the 50 targeted science kits for Grades 4–6 were supplied. The FY2026/27 targets again included 50 kits but no primary textbook target. The FY2027/28 proposals continue without a textbook budget line, a textbook target or a learner-to-book ratio indicator, and set a target of 60 science kits without explaining what informed it, even though the earlier target was not met.	1. We recommend that SDBE add a primary textbook target and a learner-to-book ratio indicator (1:1 for core subjects), and show the amount within FPE tuition capitation set aside for core textbooks. 2. We request that SDBE explain the basis of the 60-kit target and set future kit targets from the number of public primary schools without kits (from KEMIS), with a delivery plan that addresses why only 10 of 50 kits were supplied in FY2025/26.
9. No WASH target or capital budget for primary schools In FY2025/26, 55 WASH facilities were built in primary schools after two years with none, owing to budget constraints, and SEQIP WASH support ended in FY2024/25. The FY2026/27 budget had no identifiable WASH allocation, the only intervention being 100 toilets in 15 low-cost boarding schools. The FY2027/28 proposals drop the primary WASH target altogether, and although rising energy and connectivity costs are flagged, school utilities are not budgeted. Under the School Health, Nutrition and Meals sub-programme, school health policy covers nine thematic areas: values and life skills; gender, growth and development; child rights and responsibilities; WASH; nutrition; disease prevention and control; special needs, disability and rehabilitation; school infrastructure and environmental health; and coordination, surveillance, screening and referral. Yet the sub-programme has no capital allocation, which is where WASH and school infrastructure should be funded, and the other thematic areas are not visible in the budget. Adequate facilities are essential for learners' health,	1. We strongly recommend that SDBE create a dedicated capital line for school WASH under the School Health, Nutrition and Meals sub-programme, separate from recurrent spending, with targets for safe water, separate girls' toilets, accessible toilets and handwashing facilities. 2. We encourage SDBE to publish the number of public schools lacking safe water and adequate toilets (from KEMIS or the school needs assessment in Issue 48) as the baseline for the WASH targets, and to show the allocation for each of the nine school health thematic areas. 3. We propose that SDBE, the State Department for Water and Sanitation, and county governments agree a written coordination framework under which counties include school water connections in their water investment plans and the State Department for Water and Sanitation prioritises schools in its projects.

Issues / Concerns	Recommendations
dignity and attendance, particularly for girls and learners with disabilities.	4. We urge SDBE and the National Treasury to provide for school utilities (water, electricity and connectivity) in the operations component of capitation.
10. Shrinking development budget and primary infrastructure gap In FY2025/26, the Primary Schools Infrastructure Improvement project, started in 2010, was only 30% complete with Ksh 8.56bn outstanding, and only 100 classrooms were built. The FY2026/27 budget provided Ksh 10bn for primary development but set no targets for classroom construction or rehabilitation. The FY2027/28 proposals cut primary development spending from Ksh 10.19bn to Ksh 8.88bn, leaving FPE capital at Ksh 7.34bn against Ksh 22.18bn required. This limits classrooms, libraries, WASH, and sports and games facilities essential for early-grade learning. The Sector Report adopts lifecycle investment but provides no maintenance budget, does not cost asbestos replacement, and has no climate tagging or disaster contingency. New facilities are also not matched with the teaching and learning materials, furniture and other inputs needed to use them; buildings alone do not deliver learning.	1. We urge the National Treasury to hold the primary development budget at no less than the FY2026/27 level of Ksh 10.19bn. 2. We recommend that SDBE publish an annual primary infrastructure plan listing locations, costs and beneficiary schools, prioritised by pupil–classroom ratio and early-grade needs (including libraries and play facilities), and budget each project with the furniture and learning materials needed to use it. 3. We encourage SDBE to set aside a maintenance allocation, cost asbestos replacement, and apply the National Treasury's climate budget tagging to school infrastructure, with a disaster contingency for damaged schools.
11. Results-based grants unfunded after KPEEL In FY2025/26, 5,422 schools received results-based grants under KPEEL, which was 77% complete. KPEEL ends in June 2027, midway through the FY2026/27 budget, yet the FY2027/28 proposals retain the 5,422-school target up to FY2028/29 without identifying any successor funding.	1. We recommend that SDBE and the National Treasury present a transition plan showing how results-based grants will be financed after KPEEL ends in June 2027, either from the exchequer within FPE or from confirmed successor partner financing. If no funding can be identified, we suggest that the 5,422-school target be revised to match the money available.
12. KEMIS rollout incomplete and unfunded In FY2025/26, only 10,270 primary schools were onboarded to KEMIS, about 44% of public primary schools, so many learners may not be registered for capitation. No dedicated funding followed in FY2026/27. The FY2027/28 proposals expect KEMIS to grow from 4 to 18 modules by FY2028/29 and prioritise it, yet it still has no budget line, and Headquarters Administrative Services, which hosts most system functions, receives Ksh 2.35bn against Ksh 4.50bn required.	1. We recommend that SDBE create a KEMIS budget line under Programme 4 with a costed plan and annual targets to onboard all public schools by FY2028/29. 2. We request that SDBE publish the number of learners missing capitation because they are not registered in KEMIS, by level and county.

3.1.2 Early Childhood Development and Education Sub-Programme

Issues / Concerns	Recommendations
13. ECDE under-resourced, roles unclear and targets conflict In FY2025/26, no ECDE teachers were sensitised against a target of 20,000, for the third year running, because of budget constraints; pre-primary enrolment was 1,573,526 against a target of 3,085,636; and only 84 of 2,000 champion teachers were trained in ICT. The FY2026/27 budget allocated only Ksh 22.77m to ECDE, and its pre-primary enrolment target of 3,195,636 is restated in the Sector Report as only 1,692,210. The FY2027/28 proposals allocate Ksh 26m, with no conditional grant to counties, no pre-primary capitation (the PWPER recommended Ksh 1,170 per learner, ring-fenced by counties and implemented within six months, with pre-primary learners captured in the education management information system) and no link to school meals. The enrolment target of 1,810,849 conflicts with the 3.31 million in the PBB, and county adherence	1. We recommend that SDBE, the National Treasury and the Council of Governors propose a ring-fenced conditional grant to counties for pre-primary capitation at the PWPER rate of Ksh 1,170 per learner, phased in over the MTEF, together with pre-primary school meals. 2. We encourage SDBE and the Council of Governors to agree and publish a written framework setting out national roles (policy, standards, curriculum, quality assurance) and county roles (infrastructure, teachers, operations) in ECDE, through the intergovernmental forum for education. 3. To resolve the data conflict, we request that SDBE state which pre-primary target is

Issues / Concerns	Recommendations
to the ECDE Policy is expected to rise from 14.9% to 43% with no resources to drive it. Stakeholders also noted that the respective responsibilities of national and county governments for ECDE remain unclear, which weakens coordination and leaves ECDE barely visible in both budgets. Data conflict: The FY2026/27 pre-primary enrolment target is 3,195,636 in the PBB but 1,692,210 in the Sector Report; for FY2027/28 it is 3,305,636 in the PBB but 1,810,849 in the Sector Report. Data gap: The learner numbers used here are not disaggregated by sex, age group or grade, so it is not possible to tell which learners are reached and which are left behind.	authoritative, explain the basis for halving it, and agree a common figure with county governments. - We urge SDBE to fund ECDE teacher sensitisation so that the 43% policy-adherence target is realistic, and to capture all pre-primary learners in KEMIS. - To close the data gap, we recommend that SDBE and county governments report pre-primary learners by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.

3.1.3 Special Needs Education (Primary) Sub-Programme

Issues / Concerns	Recommendations
14. Primary SNE funding falls as needs grow Primary SNE is funded at 48% of its requirement in FY2027/28: Ksh 1.30bn against Ksh 2.72bn (a gap of Ksh 1.43bn), with capital of Ksh 430m against Ksh 1.03bn. This reverses the FY2026/27 increase of 29.4% to Ksh 1.35bn. In FY2029/30 the allocation falls to Ksh 1.09bn against Ksh 3.06bn required, with capital of only Ksh 100m against Ksh 1.21bn. Capital swings from Ksh 430m to Ksh 1.13bn and back to Ksh 100m make multi-year planning for assessment centres and accessible facilities impossible. KISE receives Ksh 816m against Ksh 1.50bn. Reach is shrinking. Top-up grants supported 117,565 learners in 2,892 schools in FY2023/24 and 108,299 in 2,984 schools in FY2024/25, but only 37,367 learners in 759 schools in FY2025/26. SNE enrolment in primary schools was 83,665 against a target of 108,515, and in SNE boarding schools 30,576 against 45,015. Only 3 of 10 EARCs were upgraded and only 9 of 25 3-D teaching aids produced, due to budget constraints, and SEIP assistive devices ended in FY2024/25. The FY2027/28 targets (105,548 learners, 46,794 in boarding schools, and 6, 10 and 12 new EARCs over the MTEF) assume that reach recovers without matching funding. The top-up remains Ksh 2,300 per learner; the PWPER found this flat amount does not meet the needs of specific disabilities and recommended an additional Ksh 3,624 per primary and Ksh 604 per pre-primary learner with special needs, which has not been adopted. Braille, tactile diagram, assessment and rehabilitation targets were surpassed mainly because of resources from KPEEL, UNICEF and Safaricom Foundation, not the government budget. The emphasis on infrastructure does not by itself ensure that learners receive assistive devices, adapted materials and specialised support. Stakeholders also asked how the mandates of KISE and the Kenya Literature Bureau on specialised learning materials differ, whether allocations overlap, and whether climate financing supports the resilience of special needs institutions rather than only disaster response. Data conflict: For FY2025/26, MOE reports 17,023 persons with special needs assessed and 43 newly blinded persons rehabilitated, while the Controller of Budget reports 14,878 and 17. For FY2027/28, the Sector Report targets 18,200 Braille books, 27,125 tactile diagrams and 37,254 persons rehabilitated, while the PBB projected 12,000, 11,200 and 22,595. Data gap: The SNE learner numbers are not disaggregated by sex, age group, grade or type of disability, so it is not possible to match support to need.	- We urge the National Treasury to raise primary SNE towards the Ksh 2.72bn requirement, prioritising capital for EARCs and boarding facilities. At a minimum, we ask that the FY2026/27 level of Ksh 1.35bn be restored, that SNE capital in FY2029/30 be kept no lower than the FY2028/29 level (Ksh 1.13bn) instead of Ksh 100m, and that the KISE gap be narrowed in the same way. - We request that SDBE explain the fall in top-up beneficiaries, restore coverage to at least the FY2023/24 reach of about 117,000 learners, and phase in the PWPER additional capitation (Ksh 3,624 primary, Ksh 604 pre-primary). - We strongly recommend that SDBE publish a costed inclusive education implementation plan with identifiable allocations for assistive devices, adapted learning materials, specialised learner support, teacher capacity and accessible classrooms, and finance core services (Braille, tactile materials, assessment and rehabilitation) from the exchequer rather than relying on partners. - We encourage SDBE to add KPIs on learners receiving top-up grants, learners receiving assistive devices and schools with accessible infrastructure, so that results measure services received and not buildings alone. - We propose that SDBE, KISE and KLB set out the distinct mandates of KISE and KLB for producing specialised learning materials and show their allocations separately, to avoid duplication. - We recommend that SDBE and the National Treasury show how climate financing supports the resilience of special needs institutions, through climate budget tagging of SNE capital projects. - To resolve the data conflict, we propose that KISE, KIB and SDBE reconcile FY2025/26 results with the Controller of Budget and state which FY2027/28 targets are authoritative. - To close the data gap, we recommend that SDBE report SNE enrolment, retention and

Issues / Concerns	Recommendations
	transition by type of disability, sex, age group, grade and county, in line with the standard proposed in Issue 47.

3.1.4 Primary Teachers Training and In-Servicing Sub-Programme

Issues / Concerns	Recommendations
15. Primary TTC projects stalled; in-service training not delivered In FY2025/26, only 120 of 2,000 primary teachers received in-service training, no TTC buildings were rehabilitated against 16 targeted, and only 2 of 12 new TTCs were established, all due to budget constraints; the 10 new TTCs project, begun in 2011, was just 8% complete. The FY2026/27 budget then cut the sub-programme by 4.0% to Ksh 771.5m, and the FY2027/28 proposals reduce it further to Ksh 725m (Ksh 380m capital) against Ksh 968m required. Data conflict: The Sector Report targets 56,291 trainees in public primary TTCs in FY2027/28, while the PBB projected 42,000. Data gap: The teacher numbers used here are not disaggregated by sex, disability or subject combination, so it is not possible to tell whether shortages in specific subjects, such as STEM and special needs education, are being addressed.	1. We recommend that SDBE publish a funded completion plan for the 10 new TTCs, prioritising those closest to completion, and align TTC intake with shortage subjects. 2. We encourage SDBE to fund in-service training for early-grade teachers focused on foundational literacy and numeracy, coordinated with TSC's CPD programme (Issue 55) so that the two are not duplicated. 3. To resolve the data conflict, we request that SDBE state which TTC enrolment target is authoritative and how it links to projected teacher demand. 4. To close the data gap, we recommend that SDBE report TTC trainees and teachers trained by sex, disability, subject combination and county, in line with the standard proposed in Issue 47.

3.1.5 Alternative Basic Adult and Continuing Education Sub-Programme

Issues / Concerns	Recommendations
16. Continuity of adult and continuing education after transfer In FY2025/26, adult and continuing education received Ksh 59.01m, of which 96% was spent, and its functions were transferred to the Ministry of Labour during the year. Accordingly, both the FY2026/27 Approved PBB and the FY2027/28 Sector Report show no allocation to the sub-programme. However, neither document shows where the ACE learners (104,917 enrolled in FY2024/25), centres and instructors are now funded, or which targets the Ministry of Labour has taken over. The PWPER had already warned that budgeting ACE as a small sub-programme made it invisible in the MTEF, and recommended increasing its funding. Data gap: The ACE learner numbers are not disaggregated by sex, age group or level of study.	1. We request that SDBE and the Ministry of Labour state in their respective sector reports where ACE learners, centres and instructors are now budgeted, and publish the ACE targets and the allocation transferred. 2. To close the data gap, we recommend that the Ministry of Labour report ACE learners by sex, age group, level of study, disability and county, in line with the standard proposed in Issue 47.

3.1.6 School Health, Nutrition and Meals Sub-Programme

Issues / Concerns	Recommendations
17. School meals worth less every year, far below national commitments In FY2025/26, the Ksh 4.9bn school meals budget was fully spent and fed 2,651,615 learners (about Ksh 1,850 each). In FY2026/27, the allocation was cut by 38.8% to Ksh 3.0bn for 2.8 million learners, about Ksh 1,071 per learner a year or Ksh 6 per school day, with nothing for Junior and Senior Schools. The FY2027/28 proposals hold the allocation at Ksh 3.0bn against Ksh 5.8bn required, below the Ksh 4.0bn previously projected, while raising the target to 3.1 million learners. The value per learner therefore falls again to about Ksh 970, less than a fifth of the Ksh 5,384 a year (Ksh 20 per school day) that the PWPER	1. We urge the National Treasury to fund the Ksh 5.8bn requirement. If fiscal space does not allow this, we ask that, at a minimum, the value per learner be kept at the FY2025/26 level (about Ksh 5.7bn for 3.1 million learners), or that the target be reduced to the number the allocation can actually feed, rather than spreading Ksh 3.0bn more thinly. 2. We strongly recommend that SDBE and NACONEK prepare a costed national school meals plan covering pre-primary to Senior School, with a year-by-year path to 10 million

Issues / Concerns	Recommendations
estimated one school lunch costs at 2023 prices. There is no capital for kitchens and no county co-financing framework, even though the PWPER recommended expanding school feeding across Pre-Primary, Primary and Secondary Schools. The proposals are also out of step with the Government's own commitments. Stakeholders at the 9 October engagement pointed to the commitment to reach 10 million learners with school meals by 2030 and to the Head of State's directive of 30 September 2026 for free school meals nationwide from next year, neither of which is costed in the FY2027/28 proposals. Coverage remains concentrated in ASALs and pockets of poverty. Data conflict: The FY2025/26 school meals target is given as 4,000,000 learners in the performance review (Table 2.1) but 2,700,000 in the targets table (Table 3.2) of the same report, and 4 million beneficiaries were cited in the State Department's presentation of 9 October 2026, against 2,651,615 learners actually reached. Data gap: The learner numbers used here are not disaggregated by sex, age group or grade, so it is not possible to tell which learners are reached and which are left behind.	learners by 2030, the cost of implementing the 30 September 2026 directive, kitchen capital, a county co-financing arrangement, and a per-meal cost benchmarked on the PWPER's Ksh 20 adjusted for inflation. - Until full coverage is funded, we encourage SDBE and NACONEK to prioritise food-insecure, ASAL, low-income and informal settlement areas, where meals most improve attendance and retention, including of girls, and to publish beneficiary schools by county and report meals actually served per school day. - To resolve the data conflict, we propose that NACONEK and SDBE harmonise school meals figures across presentations and the Sector Report, confirm the correct FY2025/26 target and report achievement against it. - To close the data gap, we recommend that NACONEK and SDBE report school meals beneficiaries by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.

3.1.7 Expanding Education Opportunities in ASALs Sub-Programme

Issues / Concerns	Recommendations
18. NACONEK and ASAL programmes underfunded and outputs unbalanced In FY2025/26, Ksh 740m of the Ksh 785m ASAL budget was spent (94%), but none of the Ksh 45m development budget was used, and the planned e-learning centre in ASALs, the only earlier ASAL-specific target, was not established in any of the last three years because of a long approval process. The FY2026/27 budget raised the ASAL sub-programme by 24.9% to Ksh 980m and gave NACONEK Ksh 3.73bn. In FY2027/28, the ASAL sub-programme rises to Ksh 1.46bn but is still only 84% of the Ksh 1.74bn required, with capital of Ksh 732m against Ksh 832m; in FY2029/30, capital falls to Ksh 310m (from Ksh 814m in FY2028/29) against Ksh 467m required. NACONEK is allocated Ksh 3.79bn against Ksh 6.71bn required, but this includes the Ksh 3.0bn school meals transfer, leaving only about Ksh 0.79bn for its other functions. The mix of outputs is unbalanced: 1,500 innovation hubs are planned but only 18 classrooms, 2 boarding facilities and 5 low-cost boarding schools renovated. Only 15 of the 392 low-cost boarding schools are targeted, and no data on allocations to these schools is published.	- We urge the National Treasury to fund the ASAL sub-programme at the full Ksh 1.74bn requirement, protect capital in FY2029/30 at no less than Ksh 467m, and show NACONEK's non-meals budget separately from the school meals transfer. - We request that SDBE explain the unspent ASAL development funds and shorten the approval process that delayed the e-learning centre. - We recommend that SDBE and NACONEK rebalance outputs to give priority to classrooms, safe boarding facilities and WASH (including for girls) alongside innovation hubs, raise the low-cost boarding school target above 15 of 392, and publish allocations per low-cost boarding school. - We encourage SDBE and NACONEK to publish county targeting criteria and NACONEK and ASAL allocations and beneficiaries by county.
19. Out-of-school children targets do not match the ambition In FY2025/26, the Integrated Mechanism for Poverty Eradication & Sustainable Education project (Ksh 2.29bn), which supports out-of-school learners, dignity kits and boarding facilities, was only 5% complete because funds were disbursed late. In FY2026/27, the Sector Report targets only 5,000 out-of-school learners, against 27,000 a year in the PBB. The FY2027/28 proposals aim to halve the out-of-school rate from 8.1% to 4.09% while targeting only 15,000 learners, and nothing is costed for out-of-school children in urban informal settlements. Stakeholders asked what evidence informed the 15,000 target.	- To resolve the data conflict, we request that SDBE explain the evidence behind the 15,000 target, state which target is authoritative, and set it at a level consistent with halving the out-of-school rate. - We recommend that SDBE add outcome KPIs for retention, completion and transition of re-enrolled learners, and set up referral links with the State Department for Children Services for learners at risk. - We urge the National Treasury and SDBE to release funds to the poverty eradication project on schedule and to include a costed component

Issues / Concerns	Recommendations
The KPIs measure inputs (enrolment) and not whether out-of-school learners who enrol stay, complete and transition, and the programme is not linked to child protection services in the areas where out-of-school and child-protection risks are highest. Data conflict: The Sector Report targets 5,000 out-of-school learners in FY2026/27 and 15,000 in FY2027/28, while the PBB targets 27,000 in each year. Data gap: The learner numbers used here are not disaggregated by sex, age group or grade, so it is not possible to tell which learners are reached and which are left behind.	for out-of-school children in urban informal settlements. 4. To close the data gap, we recommend that SDBE report out-of-school learners enrolled by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.

3.1.8 ICT Capacity Development Sub-Programme

Issues / Concerns	Recommendations
20. Zero allocation for ICT and digital learning In FY2025/26, ICT Capacity Development had no budget, yet 925 of the 1,000 targeted DLP ICT interns were recruited. The FY2026/27 budget again gave it zero while targeting 1,100 interns. The FY2027/28 proposals allocate Ksh 0 against Ksh 200m required in each MTEF year, while the number of interns rises to 1,200, 1,300 and 1,400 with no identified budget line. They set no device or connectivity targets even though Recommendation 4 of the Sector Report calls for expanding both in underserved schools, and child online safety is not addressed.	1. We urge the National Treasury to allocate at least Ksh 200m a year to ICT Capacity Development; failing that, we ask SDBE to state which budget line pays the DLP interns. 2. We recommend that SDBE align intern targets with the funding available, set school-level device and connectivity targets, and prioritise rural, ASAL and other underserved schools. 3. We encourage SDBE and KICD to include child online safety in ICT integration guidance and in the training of teachers and DLP interns.

3.2 Programme 2: Secondary Education (State Department for Basic Education)

3.2.1 Free Day Secondary Education Sub-Programme (Junior and Senior School)

Issues / Concerns	Recommendations
21. Junior School has no budget line and is underfunded In FY2025/26, Junior School enrolment fell short of the 3,552,530 target, at 3,126,332 according to MOE or 2,952,950 according to the Controller of Budget. In FY2026/27, the Ksh 30.9bn Junior School recurrent allocation covered only about 2.05 million of 3.62 million targeted learners at Ksh 15,042 each. The FY2027/28 proposals allocate FDSE Ksh 96.35bn against Ksh 148.20bn required, a gap of Ksh 51.85bn, with no separate Junior School line. Shared across about 6.88 million Junior and Senior learners, recurrent FDSE of Ksh 87.56bn gives about Ksh 12,700 per learner, below both the PWPER-recommended Junior School rate of Ksh 15,043 and the current Senior rate of Ksh 22,244. At these rates the two levels need about Ksh 127bn, a shortfall of about Ksh 40bn. The PWPER noted that capitation for Junior and Senior School had not been determined since CBE was adopted, and costed the Junior rate to include Ksh 1,000 for laboratories and Ksh 4,000 for infrastructure development. Data conflict: Junior School enrolment for FY2025/26 is 3,126,332 according to MOE and 2,952,950 according to the Controller of Budget. The FY2026/27 target is 3,621,798 in the PBB but 3,505,041 in the Sector Report. Data gap: The learner numbers used here are not disaggregated by sex, age group or grade, so it is not possible to tell which learners are reached and which are left behind.	1. We recommend that the National Treasury and SDBE make Junior School a separate sub-programme under Programme 2, with its own allocation and targets. 2. We urge SDBE to formally adopt the PWPER Junior School rate of Ksh 15,043 through a capitation circular, state the amount actually funded per learner, and identify the CBE inputs left unfunded at that amount. 3. We recommend that SDBE and the National Treasury close the Ksh 40bn Junior and Senior capitation gap in phases, aligned with validated enrolment. 4. To resolve the data conflict, we propose that SDBE reconcile Junior School enrolment with the Controller of Budget and the PBB and use one KEMIS-validated figure to compute capitation. 5. To close the data gap, we recommend that SDBE report Junior School learners by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.
22. Senior School per-learner funding unclear; CBE pathways not costed In FY2025/26, secondary enrolment was 3,265,648 against 3,329,187 targeted. In FY2026/27, the Ksh 54.9bn secondary recurrent allocation covered only about 2.47 million of 3.48 million learners at the current FDSE rate of Ksh 22,244 each, a rate unchanged since 2017. In the FY2027/28 proposals, the funded amount per Senior School learner cannot be identified even though 3,302,968 learners are targeted, and the CBE pathways that Senior School learners must choose from are not costed. The PWPER recommended Ksh 22,527 per Senior School day learner, built up from pathway cost drivers including Ksh 1,300 for laboratories. Data conflict: The Senior/secondary enrolment target for FY2026/27 is 3,479,187 in the PBB but 3,268,648 in the Sector Report; for FY2027/28 it is 3,629,187 in the PBB but 3,302,968 in the Sector Report. Data gap: The learner numbers used here are not disaggregated by sex, age group or grade, so it is not possible to tell which learners are reached and which are left behind.	1. We urge SDBE to state the funded amount per Senior School learner and to adopt the PWPER Senior rate of Ksh 22,527 (day) in place of the 2017 rate of Ksh 22,244. 2. We recommend that SDBE cost each CBE pathway (STEM, Social Sciences, Arts and Sports Science) and show how girls and learners in rural and ASAL areas will be able to take their chosen pathway. 3. To resolve the data conflict, we request that SDBE state which enrolment targets are authoritative and use them consistently for capitation. 4. To close the data gap, we recommend that SDBE report Senior School learners by pathway, sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.
23. No KJSEA or KPSEA proficiency results reported In FY2025/26, the inaugural KJSEA was administered to 1,130,587 Grade 9 learners, but no results were published. Without these results, the FY2026/27 and FY2027/28 budgets cannot show whether Junior School spending is improving learning, and the FY2027/28 proposals contain no Junior School learning outcome indicators. The PBB counts learners assessed in KPSEA (Grade 6) and KJSEA (Grade 9) but reports nothing on how well they performed. Data conflict: The FY2027/28 KJSEA target is 1,202,654 learners in the Sector Report but 1,153,395 in the PBB.	1. We request that KNEC publish a summary of KJSEA and KPSEA results showing the share of learners at "Meeting" or "Exceeding Expectations" by subject. 2. We recommend that SDBE add Grade 6 and Grade 9 proficiency indicators at programme outcome level, using available results as baselines, set annual targets, and use them to target Junior School funding. 3. To resolve the data conflict, we propose that SDBE and KNEC agree a single KJSEA target.

Issues / Concerns	Recommendations
Data gap: The KJSEA numbers are not disaggregated by sex, age group or disability.	To close the data gap, we recommend that KNEC report KJSEA and KPSEA participation and results by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.
24. Junior School infrastructure targets conflict and depend on external finance In FY2025/26, only 90 new Junior School classrooms were built (64 of them funded by the People's Republic of China), and laboratory targets were exceeded mainly through NG-CDF support. In FY2026/27, 350 Junior School labs were targeted without a matching allocation, 10,000 ILRCs were targeted in the PBB but only 500 in the Sector Report, and Ksh 7.9bn of secondary development funds was approved without project details. The FY2027/28 proposals target 500 classrooms, 750 ILRCs/labs, 750 WASH facilities and 50 workshops, while the PBB targets 7,000 ILRCs. About 71% of SDBE development funding is external (Ksh 6.09bn in loans and Ksh 6.83bn in grants out of Ksh 18.24bn), leaving delivery vulnerable to delayed disbursements. Data conflict: ILRC targets are 10,000 (FY2026/27) and 7,000 (FY2027/28) in the PBB but 500 and 750 in the Sector Report.	- We recommend that SDBE publish selection criteria and the list of beneficiary schools, prioritising overcrowded, ASAL, refugee-hosting and disability-accessible schools. - We encourage SDBE and the National Treasury to set a contingency plan for externally funded projects, stating which works would be prioritised from exchequer funds if partner disbursements are delayed. - To resolve the data conflict, we request that SDBE state which ILRC targets are authoritative.
25. Incomplete Junior School textbooks and science equipment In FY2025/26, 248 of 300 integrated science kits for Grades 7–9 were supplied. In FY2026/27, 2,881,102 textbooks were targeted, but only for "targeted subjects". The FY2027/28 proposals continue this partial approach with 2,898,166 textbooks for targeted subjects, 350 science kits and 11,227 apparatus items, for more than 32,000 junior schools. Data conflict: For FY2027/28, the Sector Report targets 350 integrated science kits and 11,227 laboratory apparatus items, while the PBB projected 400 and 13,350.	- We request that SDBE state which subjects are excluded from textbook provision and the learner-to-book ratio to be achieved, and set kit and apparatus targets based on the number of Junior Schools without them. - To resolve the data conflict, we request that SDBE state which kit and apparatus targets are authoritative.
26. Transition to Junior School not costed In FY2025/26, Junior School enrolment fell 599,580 short of target, a sign that some learners are not transitioning. The FY2026/27 budget provided no school meals for Junior and Senior Schools, one of the main supports for retention. The FY2027/28 proposals nevertheless expect transition to rise from 95% to 100% by FY2028/29, with nothing budgeted for learners at risk of not transitioning. Data gap: The learner numbers used here are not disaggregated by sex, age group or grade, so it is not possible to tell which learners are reached and which are left behind.	- We recommend that SDBE budget for learners at risk of not transitioning (for example, through bursaries and follow-up of Grade 6 leavers not enrolled), and include Junior Schools in ASALs and informal settlements in the first phase of the national school meals plan (Issue 17). - To close the data gap, we recommend that SDBE report learners transitioning to Junior School by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.
27. Girls' STEM participation targets missed In FY2025/26, only 1,272 girls completed STEM mentorship against a target of 56,000, and no STEM model schools were planned or established, with budget constraints cited. The FY2026/27 target of 56,000 was simply repeated. The FY2027/28 proposals raise it to 87,000 without explaining the shortfall, and the STEM Gender Parity Index still has no baseline ("tbd"). Data gap: The numbers of girls mentored are not disaggregated by age group, grade or disability.	- We request that SDBE explain the shortfall, state the allocation for girls' STEM participation, and set the 87,000 target at a level the allocation can deliver. - We recommend that SDBE set a Gender Parity Index baseline from the KJSEA results and enrolment data, with annual targets. - To close the data gap, we recommend that SDBE report girls in STEM mentorship by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.

Issues / Concerns	Recommendations
28. Laboratory targets cut and national school projects stalled In FY2025/26, no secondary schools were equipped with laboratory equipment against 330 targeted, only 139 of 200 mobile labs were supplied, and no Grade 10–12 science kits were supplied against 50 targeted. Upgrading of National Schools (Ksh 5.7bn) stood at 36%, past its July 2025 completion date and "ongoing but not funded", while Secondary Infrastructure Improvement was 34% complete with Ksh 39.28bn outstanding. In FY2026/27, the PBB targeted 600 Senior School labs, 326 workshops, 250 mobile labs and 70 science kits without clear allocations, while the Sector Report shows 800 labs, 150 mobile labs and 20 kits for the same year. The FY2027/28 proposals cut these to 700 labs, 155 mobile labs and 25 kits, down from the 1,000, 300 and 90 projected in the PBB, just as the STEM pathway expands. Data conflict: For FY2026/27, the PBB targets 600 Senior School labs, 250 mobile labs and 70 science kits, while the Sector Report shows 800, 150 and 20. For FY2027/28, the PBB projected 1,000, 300 and 90 against 700, 155 and 25 in the Sector Report.	1. We request that SDBE explain the reduced targets and whether they are enough for the number of learners expected in the STEM pathway. 2. We recommend that SDBE publish a funded completion plan for stalled projects (including Upgrading of National Schools), with project-level information, and show how spending is balanced between national and sub-county schools. 3. To resolve the data conflict, we request that SDBE state which laboratory and science kit targets are authoritative and reconcile them with the PBB.
29. Senior School textbook targets end in FY2029/30 The FY2026/27 budget targets 376,612 core textbooks for Senior School. The FY2027/28 proposals increase this to 1,055,883, then 1,800,948 in FY2028/29, but set no target for FY2029/30, the year when all three Senior School grades will be enrolled.	1. We request that SDBE explain the missing FY2029/30 target and set one that maintains a 1:1 core textbook ratio for all three Senior School grades, including replacement of worn books.

3.2.2 Secondary Bursary Management Services Sub-Programme

Issues / Concerns	Recommendations
30. Bursary sub-programme unfunded and bursaries fragmented; scholarships fall In FY2025/26, the Secondary Bursary sub-programme had no allocation and none of its 24 targeted bursaries was achieved, while the Elimu Scholarship project ended in FY2024/25. In FY2026/27, the sub-programme again had no allocation and a target of 5 with no unit stated. The FY2027/28 proposals continue without an allocation and target 6 rising to 8, while Elimu scholarships rise to 39,426 and 40,000 before falling to 30,000 in FY2029/30, when Senior School reaches full enrolment. The PBB, by contrast, targets only 15,000 Elimu scholarships a year. Bursaries remain fragmented across MOE, NG-CDF, county governments and other schemes, so no one can tell who benefits, whether learners are funded twice, or whether bursaries improve access, retention and completion. The Basic Education Bursaries and Scholarships Council that the PWPER recommended in 2023 to coordinate them has not been established. Data conflict: The Sector Report targets 35,000 Elimu scholarships in FY2026/27 and 39,426 in FY2027/28, while the PBB targets 15,000 a year. Data gap: The learner numbers used here are not disaggregated by sex, age group or grade, so it is not possible to tell which learners are reached and which are left behind.	1. We recommend that SDBE prepare the policy and legal instrument to establish the Basic Education Bursaries and Scholarships Council within the Ministry, so that bursary administration is consolidated and professionally managed. 2. As a practical first step, we propose that SDBE, the NG-CDF Board and county governments create a single national register of basic education bursary beneficiaries across all schemes, to prevent double funding and generate disaggregated data on who benefits. 3. We urge SDBE to define and fund the bursary indicator (with a stated unit), keep Elimu scholarships at 40,000 in FY2029/30, and show how poor learners, orphans and girls at risk of dropping out will be supported. 4. To resolve the data conflict, we request that SDBE state which scholarship target is authoritative and show the funding behind it. 5. To close the data gap, we recommend that SDBE report bursary and scholarship beneficiaries by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.

3.2.3 Secondary Teacher Education Services Sub-Programme

Issues / Concerns	Recommendations
31. Conflicting status of Kagumo DTTC In FY2025/26, the Kagumo DTTC project was shown as 0% complete and "ongoing but not funded", yet another table reports 29% achieved, and none of the three DTTCs targeted for renovation was renovated. In FY2026/27, the sub-programme rose 58.2% to Ksh 646m, with Kagumo targeted at 75% in the PBB but only 40% in the Sector Report. In FY2027/28, the allocation is Ksh 781m (Ksh 534m capital) against Ksh 1.18bn required, and Kagumo is targeted at 50% compared with 85% in the PBB.	1. To resolve the data conflict, we request that SDBE publish the verified completion status of Kagumo DTTC, whether it is funded in FY2027/28, and a single set of targets. 2. We recommend that SDBE align DTTC allocations and intake with shortage subjects.

3.2.4 Secondary Teachers In-Service Sub-Programme

Issues / Concerns	Recommendations
32. In-service and career guidance training underfunded In FY2025/26, Ksh 287.72m of the Ksh 310.82m in-service budget was spent (93%), but no Senior School teachers were sensitised on career guidance against 9,604 targeted. The FY2026/27 budget then cut the sub-programme by 27.6% to Ksh 224.9m. In FY2027/28, it receives Ksh 325m against Ksh 598m required and KEMI Ksh 188m against Ksh 478m, yet the targets include STEM pedagogy training for about 30,700 teachers and career guidance for about 62,000, on which CBE pathway selection depends. Data conflict: For FY2027/28, the Sector Report targets 40,000 education managers trained, 20,473 Junior School teachers trained in STEM pedagogy and 2,598 in ICT, while the PBB projected 16,000, 11,245 and 4,888. Data gap: The teacher numbers used here are not disaggregated by sex, disability or subject combination, so it is not possible to tell whether shortages in specific subjects, such as STEM and special needs education, are being addressed.	1. We request that SDBE state which trainings would be scaled back at the proposed allocation, and we urge that funding for career guidance and STEM pedagogy, on which pathway selection depends, be ring-fenced. 2. To resolve the data conflict, we propose that SDBE, KEMI and CEMASTE state which training targets are authoritative and align them with the allocation. 3. To close the data gap, we recommend that SDBE report teachers and managers/heads of institution trained by sex, disability, subject combination and county, in line with the standard proposed in Issue 47.

3.2.5 Special Needs Education (Secondary) Sub-Programme

Issues / Concerns	Recommendations
33. Secondary SNE flat-funded, under-spent and with conflicting data In FY2025/26, secondary SNE spent Ksh 239.89m of Ksh 280m (86%), the lowest absorption in SDBE, even though only 5,541 of 6,700 targeted learners received the top-up grant because of budget constraints. In FY2026/27, the allocation was cut by 3% to Ksh 271.6m, with no secondary SNE interventions specified. The FY2027/28 proposals hold it flat at Ksh 272m in every year of the MTEF against Ksh 735m required, about Ksh 9,200 per learner for the 29,482 learners targeted. At the existing secondary SNE top-up of Ksh 35,000, this would cover only about 7,800 learners. The PWPER also recommended an additional Ksh 10,000 per Junior School learner with special needs, which is not provided for. This does not match the stated commitment to strengthen inclusive education. Data conflict: SNE enrolment in public secondary boarding schools for FY2025/26 is given as 5,441 in the narrative but 19,700 in the tables of the same Sector Report. Data gap: The SNE learner numbers are not disaggregated by sex, age group, grade or type of disability.	1. We urge the National Treasury to fund the Ksh 35,000 secondary SNE top-up for all eligible learners and the PWPER's additional Ksh 10,000 for Junior School learners with special needs, phased towards the Ksh 735m requirement. 2. We request that SDBE explain the under-spending in FY2025/26 and how it will be avoided. 3. To resolve the data conflict, we request that SDBE confirm the correct boarding enrolment figure and the number of learners eligible for the secondary SNE top-up. 4. To close the data gap, we recommend that SDBE report secondary SNE learners by type of disability, sex, age group, grade and county, in line with the standard proposed in Issue 47.

3.3 Programme 3: Quality Assurance and Standards (State Department for Basic Education)

3.3.1 Curriculum Development Sub-Programme

Issues / Concerns	Recommendations
34. Conflicting KICD figures In FY2025/26, the KICD Education Resource Centre (Ksh 2.83bn) stood at 47% complete and was "ongoing but not funded". In FY2026/27, Curriculum Development rose 16.8% to Ksh 1.16bn, with KICD at Ksh 1.36bn. In FY2027/28, Curriculum Development is held flat at Ksh 1.16bn against Ksh 1.27bn required, while the KICD allocation falls to Ksh 1.21bn. The two figures do not reconcile, and remaining curriculum designs and support materials are at risk.	1. To resolve the data conflict, we propose that SDBE and KICD reconcile the two KICD figures, state which outputs would be affected by the gap, and protect funding for the remaining curriculum designs and support materials.

3.3.2 Examination and Certification Sub-Programme

Issues / Concerns	Recommendations
35. KNEC underfunded ahead of the first Grade 12 KCBE assessment In FY2025/26, Examination and Certification spent Ksh 12.23bn (100%), and 993,226 KCSE candidates were examined against 1,092,312 targeted. The FY2026/27 budget cut the sub-programme by 3.9% to Ksh 11.77bn. In FY2027/28, it receives Ksh 12.24bn against Ksh 15.89bn required, and KNEC only Ksh 1.70bn against Ksh 5.35bn, in the year before the first Grade 12 KCBE assessment of 1,036,900 learners. Data conflict: KCSE candidates are targeted at 1,021,280 (FY2026/27) and 1,039,914 (FY2027/28) in the Sector Report but 1,168,883 and 1,245,454 in the PBB; the FY2027/28 KPSEA target is 1,295,067 in the Sector Report but 1,353,233 in the PBB. Data gap: The candidate numbers are not disaggregated by sex, age group or disability.	1. We urge the National Treasury to close the KNEC gap so that preparations for the first Grade 12 KCBE assessment are fully funded. 2. We recommend that SDBE and KNEC publish a costed readiness plan for the first Senior School CBE assessment. 3. To resolve the data conflict, we propose that SDBE and KNEC reconcile candidate projections, since they drive examination costs. 4. To close the data gap, we recommend that KNEC report examination candidates and results by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.

3.3.3 Co-Curricular Activities Sub-Programme (including quality assurance)

Issues / Concerns	Recommendations
36. Quality assurance has no budget line of its own In FY2025/26, only 491 of 2,000 officers were trained on the National Education Quality Assurance and Standards Framework because of budget constraints. In FY2026/27, the budget targeted assessment of 42,300 institutions without a QA allocation, with the targets apparently funded from the Ksh 1.36bn co-curricular line. In FY2027/28, Programme 3 receives Ksh 14.91bn against Ksh 19.80bn, and Co-Curricular Activities Ksh 1.51bn against Ksh 2.64bn, while 43,000 institutions are to be assessed (50,600 in the PBB) despite a shortfall of 3,111 personnel. Allocations for school monitoring visits and institution-based quality assurance (IBQA) are not disclosed, and the IBQA KPI covers Junior Schools only, although most Junior Schools are hosted in primary schools. Data conflict: The FY2027/28 target for institutions assessed for quality is 43,000 in the Sector Report but 50,600 in the PBB.	1. We recommend that SDBE create a separate QA budget line and disclose the allocation for school monitoring visits and IBQA, as well as the cost of a school assessment visit. 2. We encourage SDBE to extend the IBQA KPI to primary schools, starting with those hosting Junior Schools. 3. We recommend that SDBE recruit QASOs in line with the target and report the share of sub-county offices with a working vehicle. 4. To resolve the data conflict, we request that SDBE state which QA target is authoritative and cost it.
37. Narrow scope of quality assurance tools The FY2027/28 Sector Report does not show whether quality assurance tools assess equity and learner welfare, such as gender-responsiveness, inclusion, school safety and the use of capitation, so QA findings cannot inform equity-focused allocation.	1. We recommend that SDBE revise QA tools to assess gender-responsiveness, inclusion, school safety and the use of capitation, and fund these assessments within the QA line.

3.4 Programme 4: General Administration, Planning and Support Services (State Department for Basic Education)

3.4.1 Headquarters Administrative Services Sub-Programme

Issues / Concerns	Recommendations
38. Data quality, use of evidence and missing joint sector review In FY2025/26, MOE and Controller of Budget figures conflicted on primary enrolment (6.11 million vs 5.03 million), SNE persons assessed (17,023 vs 14,878) and newly blinded persons rehabilitated (43 vs 17), and TSC's actual expenditure for the year was shown as zero. In FY2026/27, Sector Report targets differed from the PBB, for example 5,000 vs 27,000 dignity kits and out-of-school learners, and 1.69 million vs 3.20 million pre-primary learners. The FY2027/28 report itself admits that indicators are "informally adjusted, undermining the credibility of reported results"; it plans no NESSP joint sector review, and several FY2027/28 targets still differ from the PBB (pre-primary enrolment 1.81 million vs 3.31 million; mobile labs 155 vs 300). Figures also differ between the State Department's presentations and the published Sector Report. Digitalisation is treated mainly as infrastructure and equipment, with little attention to the systems needed to analyse data and research evidence and use them in decisions at national, county and school levels. Data gap: The learner numbers used here are not disaggregated by sex, age group or grade, so it is not possible to tell which learners are reached and which are left behind.	1. We recommend that SDBE commission an independent data-quality audit of the indicators in the Sector Report and PBB, and harmonise all figures across presentations, the Sector Report and the PBB. 2. We encourage SDBE to hold an annual NESSP joint sector review with development partners, counties and civil society. 3. We propose that SDBE allocate resources for education data analysis and evidence use, and add a KPI tracking the use of education data in planning and resource allocation.

3.5 Cross-cutting Issues: Primary, Junior and Senior Schools

3.5.1 Capitation: Free Primary Education and Free Day Secondary Education Sub-Programmes

Issues / Concerns	Recommendations
39. Late, unpredictable and opaque capitation releases Delays in disbursing capitation were already raised by stakeholders before the PWPER in 2023. In FY2025/26, parents again raised "delays/inadequacy of school capitation" at the sector stakeholder forum, and no secondary schools were monitored on capitation guidelines against a target of 7%, because of budget constraints. In FY2026/27, cash-flow disruptions remain a risk to capitation and service delivery, and no release schedule has been published. The FY2027/28 proposals state neither the capitation rates nor a release schedule, leaving Primary, Junior and Senior Schools unable to plan; the PBB has no output indicator for capitation; and the three-yearly review of capitation rates recommended by the PWPER has not taken place.	1. We urge SDBE and the National Treasury to carry out the three-yearly capitation review recommended by the PWPER, and to state the approved capitation rates for each level in the Sector Report. 2. We recommend that the National Treasury and SDBE publish a release schedule committing to release each term's capitation by the first week of term, and treat capitation as a priority in exchequer releases. 3. We encourage SDBE to publish releases per school each term on the Ministry website, and to add a capitation output indicator (amount released and learners funded per level, and the share released by the first week of term).
40. Capitation formula is not transparent or equity-sensitive Stakeholders at the 9 October engagement questioned the formula used to determine capitation allocations, which is not published. A uniform per-learner rate does not account for differences in school operating costs, remoteness, learner vulnerability and access to learning resources, so schools serving the poorest and most remote learners receive no more than others. There is no tracking of whether capitation reaches the schools with the greatest needs.	1. We request that SDBE publish the capitation formula: rates per component, the enrolment basis used, and any amounts retained centrally (for example, for textbooks). 2. We recommend that SDBE and the National Treasury develop an equity-weighted formula (a base amount per learner plus weights for ASAL and remote location, poverty, special needs and small schools, linked to Issue 4), test it in selected counties, and present it for adoption. 3. We encourage SDBE to track allocations and expenditure to show whether capitation is reaching the schools with the greatest needs, and to report the findings in the Sector Report.

3.5.2 Menstrual Health: Expanding Education Opportunities in ASALs Sub-Programme; State Department for Gender and Affirmative Action

Issues / Concerns	Recommendations
41. Unclear financing and coverage of menstrual health support In FY2025/26, the sector performance review reported no results on sanitary towels or dignity kits. In FY2026/27, there is no identifiable allocation for either: NGAAF targets 2.5 million girls and SDBE 27,000 dignity kits, while the Sector Report shows only 5,000 kits. The FY2027/28 proposals target 15,000 dignity kits for ASAL counties only, against 27,000 a year in the PBB, while sanitary towels for 11.1 million girls sit with the State Department for Gender, leaving girls outside ASALs uncovered by SDBE. Stakeholders asked what evidence informed the 15,000 target and which institution does what in delivery. Data conflict: The Sector Report targets 5,000 dignity kits in FY2026/27 and 15,000 in FY2027/28, while the PBB targets 27,000 in each year. Data gap: The numbers of girls reached are not disaggregated by age group or grade, so it is not possible to tell whether girls at the stage when menstruation begins are being reached.	1. We recommend that SDBE, the State Department for Gender and Affirmative Action, and NGAAF disclose allocations and girls reached each year by county, and publish a joint note setting out which institution procures, distributes and monitors sanitary towels and dignity kits. 2. We urge SDBE to extend dignity-kit support to girls outside ASAL counties, prioritising informal settlements and low-income areas. 3. To resolve the data conflict, we request that SDBE explain the basis of the 15,000 target, confirm the authoritative dignity-kit target and publish girls reached against it. 4. To close the data gap, we recommend that SDBE and the State Department for Gender report girls receiving sanitary towels and dignity kits by sex, age group, grade, disability and county, in line with the standard proposed in Issue 47.

3.5.3 Learner Wellbeing, Safety, Protection and Re-entry: no dedicated sub-programme

Issues / Concerns	Recommendations
42. Learner wellbeing, safety and gender-responsive interventions unbudgeted In FY2025/26, school safety audits were carried out through a Rapid Results Initiative, but no wellbeing or protection results were reported. In FY2026/27, a review of school safety standards was targeted for completion, with no budget line. The FY2027/28 proposals call for counselling, psychosocial support, child protection and flexible re-entry for pregnant learners and young parents, but provide no budget, sub-programme or target for any of them. Although gender equality is named as a priority, the budget does not show funded interventions that address barriers to girls' and boys' participation, retention, safety and learning, such as prevention of school-related gender-based violence. Infrastructure investment alone does not address these barriers.	1. We recommend that SDBE create a budget line for guidance and counselling, psychosocial support, school safety and prevention of school-related gender-based violence. 2. We encourage SDBE to set targets and indicators for re-entry of pregnant learners and young parents, safeguarding, and retention of girls and boys at risk. 3. We request that SDBE publish the outcome of the school safety standards review and its implementation cost.

3.6 Vote-wide Issues: State Department for Basic Education and Teachers Service Commission

3.6.1 All Programmes

Issues / Concerns	Recommendations
43. Persistent underfunding and unpredictable budgets In FY2025/26, the SDBE budget fell by Ksh 4.09bn from the previous year, and only 87% of the development budget (Ksh 15.71bn of Ksh 18.07bn) was spent. In FY2026/27, the approved budget fell below proposals by Ksh 7.03bn for Primary, Ksh 4.1bn for Secondary and Ksh 32.72bn for Teacher Resource Management. In FY2027/28, SDBE is allocated Ksh 140.06bn against Ksh 229.09bn required, a gap of Ksh 89.0bn (39%), with recurrent needs only 64% covered. These recurring gaps between NESSP requirements, SDBE and TSC proposals and approved budgets make funding unpredictable, which disrupts multi-year foundational learning programmes and limits materials, assessments and school-level support. Stakeholders also asked whether the proposals take account of the financial implications of education Bills expected to be enacted during the MTEF period.	1. We request that the National Treasury publish the rationale for the cuts to education ceilings and, working with SDBE and TSC, protect priority interventions (foundational learning, capitation, school meals, SNE and teachers) from in-year cuts. 2. We recommend that SDBE align resource requirements with NESSP costing and include a costed statement of the financial implications of education Bills before Parliament. 3. We appeal to the National Assembly (Budget and Appropriations Committee and Departmental Committee on Education) to give foundational learning a protected multi-year allocation when approving the Estimates.
44. Pending bills crowding out new spending By the end of FY2025/26, SDBE had accumulated pending bills of Ksh 10.04bn due to lack of exchequer and Ksh 2.58bn due to lack of provision, up from zero, within a sector total of Ksh 85.2bn. These bills are carried into FY2026/27, where they compete with approved programme spending, and the FY2027/28 proposals offer no clearance plan or timeline.	1. We request that SDBE disclose what the pending bills relate to (including CBE textbooks) and publish a time-bound clearance plan. 2. We urge the National Treasury to prioritise exchequer releases for verified pending bills according to the clearance plan.
45. Targets not linked to funding, financing source or recurrent/development votes The FY2026/27 budget presents targets under broad sub-programme allocations without showing the resources assigned to each target or whether recurrent or development spending delivers them. The FY2027/28 proposals repeat this pattern, so the cost of delivering any single result cannot be determined. Priority reforms are named without showing the resources needed for implementation, supervision and follow-up, and development projects are not mapped to their financing sources (exchequer, loans or grants), allocations and outputs.	1. We recommend that SDBE and TSC show the resources allocated to each key target, whether it is funded from recurrent or development spending, and, for development projects, the financing source, allocation and expected outputs. 2. We encourage the National Treasury to require this information in the PBB for all sectors, so that each major priority has an allocation, an annual target and a monitoring arrangement.
46. Implementation plans not publicly available For FY2026/27, the annual work plans, procurement plans and cash-flow plans that the National Treasury requires are not publicly accessible, limiting citizens' ability to track implementation before the FY2027/28 budget is finalised. Stakeholders also requested a costed, extended annual work plan to identify opportunities for joint planning and resource mobilisation.	1. We request that SDBE and TSC publish approved annual work plans, procurement plans and cash-flow projections on their websites, including a costed annual work plan that partners can align with. 2. We encourage SDBE and TSC to publish quarterly budget implementation reports showing spending and outputs against targets.
47. Limited disaggregated data In FY2025/26, performance results were not disaggregated by sex, disability or county. The FY2026/27 budget indicators were likewise not disaggregated, and the FY2027/28 targets remain largely undisaggregated, so equity and inclusion cannot be assessed. There is also no annual public statistical publication showing, for example, the learners for whom capitation was paid by county and level.	1. We recommend that SDBE and TSC adopt a standard disaggregation for all budget documents: learner numbers by sex, age group, grade, disability and county; teacher numbers by sex, disability, subject combination and county. This standard applies to every issue in this memorandum where disaggregation is requested. 2. We encourage SDBE to publish an annual Basic Education Statistical Booklet, with details of all

Issues / Concerns	Recommendations
	education indicators at Impact, Outcome and Output levels.
48. No national school needs assessment or costed Minimum Essential Package In July 2023 the PWPER recommended a Minimum Essential Package (MEP) per school per year (Ksh 70,200 for Pre-Primary, Ksh 537,120 for Primary, Ksh 2,030,805 for Junior School, Ksh 3,041,145 for Senior School and Ksh 1,890,000 for Special Needs Education). It also called for a nationwide school needs assessment within one year and a dedicated budget vote for the MEP within two years. By FY2026/27, neither had been done, and there is still no public assessment of the resources needed per learner and per institution to deliver quality, inclusive education and CBE. The FY2027/28 proposals contain no MEP allocation, so schools with low enrolment and foundational learning continue to lack a guaranteed minimum level of funding.	1. We strongly recommend that SDBE complete a nationwide school needs assessment (a Basic Education Resource Adequacy Assessment) establishing the minimum resources required per learner and per institution, using KEMIS and the PWPER MEP values as the baseline. 2. We urge the National Treasury to create the dedicated budget vote or line for the MEP recommended by the PWPER, funded on the basis of the assessment.
49. No learner-level outcome indicators; weak results-based accountability In FY2025/26, reporting covered outputs such as learners assessed but not learning results. The FY2026/27 PBB contains no learner-level indicators such as reading and numeracy proficiency, which limits parliamentary oversight. In the FY2027/28 proposals, Grade 3 proficiency targets appear only in an appendix rather than in programme KPIs, and there is no independent assessment of value for money. At the 9 October engagement, the State Department noted that the PBB format is prescribed by the National Treasury and that proficiency measures are outcome-level rather than output indicators. The PBB format already provides for programme outcomes, so these indicators can sit at that level.	1. We recommend that SDBE and TSC place outcome indicators, with baselines and annual targets, at programme outcome level in the PBB: Grade 3 reading and mathematics proficiency, Grade 6 and Grade 9 proficiency, primary net enrolment, out-of-school rate, transition to Junior School, Senior School retention and integrated science performance, by sex, disability and county. 2. We request that the National Treasury issue guidance confirming that learning outcome indicators may be reported at programme outcome level in the PBB. 3. We encourage the National Assembly (Departmental Committee on Education) to use these outcome indicators when scrutinising the education Estimates and quarterly performance. 4. We propose that the Office of the Auditor-General undertake a performance (value-for-money) audit of capitation and foundational learning spending.
50. No mechanism to track and respond to stakeholder recommendations About 90 stakeholders took part in the State Department's engagement of 9 October 2026, and education partners have made joint submissions for the public hearings. However, there is no mechanism showing whether recommendations are considered, adopted or declined, and why, so participation risks becoming a procedural exercise. Engagement is also concentrated around the public hearings rather than across the budget cycle. Civil society organisations support teachers, curriculum implementation and several programme results (for example, SNE targets surpassed with partner resources), but this contribution is not recognised in sector reporting, and a proposal on CSO support to curriculum implementation was referred to TSC, which was not part of the engagement.	1. We request that SDBE and TSC publish a stakeholder response matrix stating, for each recommendation received at the hearings and the 9 October engagement, whether it was adopted, partly adopted or declined, with reasons. 2. We recommend that SDBE and the Education Sector Working Group hold stakeholder engagements at each stage of the budget cycle (Sector Report, Budget Policy Statement, Estimates and mid-year review), and that the Principal Secretary meet stakeholders after the public hearing. 3. We encourage SDBE and TSC to agree a framework for collaboration with civil society on teacher support and curriculum implementation, and to record partner contributions to results in the Sector Report.

3.7 TSC Programme 1: Teacher Resource Management

3.7.1 Teacher Management – Primary and Teacher Management – Secondary Sub-Programmes

Issues / Concerns	Recommendations
51. No net increase in teachers despite large shortages In FY2025/26, no permanent and pensionable teachers were recruited; only 24,000 interns were taken on. In FY2026/27, the budget sets no recruitment target beyond converting 20,000 interns to permanent terms, which keeps existing teachers in post but does not add new ones. For FY2027/28, the Sector Report lists 24,000 permanent and pensionable recruits, but the PBB describes the same 24,000 as interns to be converted. If so, there is again no net increase in teachers, against a documented shortage of 83,748 (60,313 in Junior and 23,435 in Senior Schools). The primary school shortage is not stated, and deployment to hard-to-staff areas is not costed. Data conflict: The Sector Report lists 24,000 permanent and pensionable teachers to be recruited in FY2027/28, while the PBB describes the same 24,000 as interns to be converted to permanent terms. Data gap: The teacher numbers used here are not disaggregated by sex, disability or subject combination, so it is not possible to tell whether shortages in specific subjects, such as STEM and special needs education, are being addressed.	1. To resolve the data conflict, we request that TSC state clearly whether the 24,000 are new teachers or converted interns, and report net additions to the teaching force. 2. We strongly recommend that TSC publish a costed multi-year recruitment and deployment plan stating the primary shortage, annual targets by level, and how hard-to-staff and ASAL areas, STEM and SNE will be prioritised. 3. To close the data gap, we recommend that TSC report teachers recruited and deployed by sex, disability, subject combination and county, in line with the standard proposed in Issue 47.
52. No new intern intake planned In FY2025/26, TSC recruited 24,000 teacher interns. In FY2026/27, 20,000 interns are being converted to permanent terms, which improves job security but does not add teachers to classrooms. The FY2027/28 proposals plan to convert a further 24,000 but provide for no new intern intake, so schools that rely on interns may lose them without replacement. Data gap: The teacher numbers used here are not disaggregated by sex, disability or subject combination, so it is not possible to tell whether shortages in specific subjects, such as STEM and special needs education, are being addressed.	1. We request that TSC state whether a new intern intake is planned and how classrooms served by interns will be staffed after conversion. 2. To close the data gap, we recommend that TSC report interns by sex, disability, subject combination and county, in line with the standard proposed in Issue 47.
53. Unfunded teacher compensation gap In FY2025/26, TSC's revised budget of Ksh 411.29bn was 98% spent. In FY2026/27, Teacher Resource Management was approved at Ksh 32.72bn below the proposal. In FY2027/28, teacher compensation is allocated Ksh 467.10bn against Ksh 485.74bn required, a gap of Ksh 18.64bn, while 12,000 promotions are targeted. Data gap: The teacher numbers used here are not disaggregated by sex, disability or subject combination, so it is not possible to tell whether shortages in specific subjects, such as STEM and special needs education, are being addressed.	1. We request that TSC state what is unfunded (CBA commitments, promotions, allowances, medical cover) and confirm that the gap will not be met by cutting recruitment. 2. To close the data gap, we recommend that TSC report teachers promoted by sex, disability, subject combination and county, in line with the standard proposed in Issue 47.
54. Unclear classification of Junior School teacher costs In FY2026/27, Teacher Management – Secondary was cut by 20.2% to Ksh 138.44bn while Teacher Management – Primary rose by 19.4% to Ksh 269.70bn, and it remained unclear where Junior School teachers are paid from. The FY2027/28 proposals reverse this, raising Secondary to Ksh 191.68bn (against Ksh 140.39bn projected in the PBB) and cutting Primary to Ksh 261.21bn (against Ksh 283.48bn projected), without explaining the shift or stating the number of teachers in each. Data gap: The number of teachers paid under each sub-programme is not given, let alone by sex, disability or subject combination.	1. We request that TSC explain the shift between the two sub-programmes and state where Junior School teachers are budgeted. 2. To close the data gap, we recommend that TSC report the number of teachers paid under each sub-programme by level, sex, disability, subject combination and county, in line with the standard proposed in Issue 47.

3.8 TSC Programme 2: Governance and Standards

3.8.1 Teacher Capacity Development Sub-Programme

Issues / Concerns	Recommendations
55. Teacher professional development underfunded and not linked to classroom practice In FY2025/26, Teacher Capacity Development spent its full Ksh 980.39m; the CBE training target was exceeded (83,278 teachers) only because private school teachers paid for their own training, and no SBTSS training took place. In FY2026/27, the sub-programme was cut by 2.9% to Ksh 952m. In FY2027/28, it receives Ksh 1.0bn, below both the Ksh 1.54bn projected in the PBB and the Ksh 1.66bn required, while 90,000 teachers are to be trained on CBE. Foundational learning and CBE require teachers to identify learning gaps, use formative assessment, differentiate instruction and provide remediation. The proposals do not show sustained CPD in these skills, and the KPIs count teachers trained rather than whether the skills are applied in classrooms. Data conflict: SBTSS training for secondary teachers is targeted at 14,000 in FY2027/28 in the Sector Report but 25,000 a year in the PBB. Data gap: The teacher numbers used here are not disaggregated by sex, disability or subject combination, so it is not possible to tell whether shortages in specific subjects, such as STEM and special needs education, are being addressed.	1. We urge the National Treasury to fund Teacher Capacity Development at no less than the Ksh 1.54bn projected in the PBB. 2. We recommend that TSC ring-fence CPD in foundational literacy and numeracy, formative assessment, differentiated instruction and remediation (including after KPEEL), and confirm that public school teachers will not pay for mandatory CPD. 3. We encourage TSC to add KPIs on the share of teachers reached each year and on the application of these skills in classrooms (from lesson observation by curriculum support officers), linked to learner outcomes. 4. To resolve the data conflict, we request that TSC state which SBTSS target is authoritative and how it will be funded after KPEEL. 5. To close the data gap, we recommend that TSC report teachers trained by sex, disability, subject combination and county, in line with the standard proposed in Issue 47.
56. Inclusive, gender-responsive and ICT-integrated teaching In FY2025/26, the Controller of Budget reports 50,214 teachers trained on ICT integration, while the Sector Report records none. No specific provision for inclusive or gender-responsive teaching appears in FY2026/27. In FY2027/28, only 2,552 SNE personnel are to be trained, and ICT integration training for 50,000 teachers a year depends on KPEEL, which closes in June 2027, with no device budget for schools. Data conflict: For FY2025/26, the Controller of Budget reports 50,214 teachers trained on ICT integration, while the Sector Report records none. Data gap: The teacher numbers used here are not disaggregated by sex, disability or subject combination, so it is not possible to tell whether shortages in specific subjects, such as STEM and special needs education, are being addressed.	1. We recommend that TSC state the allocation for inclusive and gender-responsive teaching, and finance ICT integration training from the exchequer once KPEEL closes. 2. We encourage SDBE to provide a school device budget so that ICT-trained teachers can apply their training (linked to Issue 20). 3. To resolve the data conflict, we request that TSC reconcile the ICT training figure with the Controller of Budget and publish the verified number. 4. To close the data gap, we recommend that TSC report teachers trained by sex, disability, subject combination and county, in line with the standard proposed in Issue 47.

3.8.2 Quality Assurance and Standards Sub-Programme

Issues / Concerns	Recommendations
57. TSC quality assurance near-unfunded In FY2025/26, TSC's Quality Assurance and Standards sub-programme spent its full Ksh 81.75m. In FY2026/27, it was cut by 95.4% to Ksh 3.75m. The FY2027/28 proposals allocate only Ksh 4m against Ksh 85m required, leaving the function almost unfunded.	1. We request that TSC explain the cut and state where standards and teacher appraisal functions are now funded. 2. We urge the National Treasury and TSC to restore the allocation to at least the FY2025/26 level of about Ksh 82m.

3.9 TSC Programme 3: General Administration, Planning and Support Services

3.9.1 Field Services Sub-Programme

Issues / Concerns	Recommendations
58. TSC field services and teacher wellbeing underfunded In FY2025/26, TSC Field Services spent Ksh 212.54m of Ksh 231.19m (92%). In FY2026/27, it was held flat at Ksh 231.3m. In FY2027/28, it receives Ksh 255m against Ksh 2.12bn required, there is no teacher wellness programme, and the National Minimum Resourcing Framework for field offices proposed in Recommendation 3 of the Sector Report is not costed.	1. We urge the National Treasury to narrow the Field Services gap, prioritising the functions needed for teacher supervision and support in the field. 2. We recommend that TSC introduce a funded teacher wellness programme. 3. We encourage SDBE and TSC to cost the National Minimum Resourcing Framework for field offices and prepare a joint teacher workforce plan.

3.9.2 Automation of TSC Operations Sub-Programme

Issues / Concerns	Recommendations
59. Very low absorption in TSC automation In FY2025/26, TSC Automation absorbed only 48% of its budget (Ksh 115.68m of Ksh 239.71m) because of problems with the e-GP rollout; no computers were procured against 200 targeted, and county offices in Kwale and Kitui had not started. In FY2026/27, Ksh 237.8m was approved, and in FY2027/28 Ksh 249m is allocated against Ksh 714m required, without a plan to fix the procurement problems. Stakeholders noted that bureaucratic processes are limiting the use of available funds more widely.	1. We request that TSC explain the under-spending and publish a procurement recovery plan, agreed with the National Treasury's e-GP team, before additional funds are allocated.