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Performance Audit Report of the Auditor-General

On

Provision of Early Childhood Development and Education

by the County Government of Murang'a

PAPERS LAID
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SEPTEMBER 2026

VISION

Making a difference in the lives and livelihoods of the Kenyan people

MISSION

Audit services that impact on effective and sustainable service delivery

OUR CORE VALUES

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FOREWORD

I am pleased to present this Performance Audit Report on Provision of Early Childhood Development and Education by the County Government of Murang'a. My Office carried out the audit under the mandate conferred to me by Article 229(6) of the Constitution of Kenya, 2010, to confirm whether or not public money has been applied lawfully and in an effective way. In addition, Section 36 of the Public Audit Act, Cap.412B requires the Auditor-General to examine the economy, efficiency and effectiveness with which public money has been expended.

Performance, financial and compliance audits form the three-pillar audit assurance framework that I have established to give focus to the varied and wide scope of the audit work done by my Office. The framework is intended to provide a high level of assurance to stakeholders that public resources are not only correctly disbursed, recorded and accounted for, but that the use of the resources results in positive impact on the lives and livelihoods of the Kenyan people. The main goal of our performance audits is to ensure effective use of public resources and promote service delivery to Kenyans.

The Report is submitted to the County Assembly of Murang'a in accordance with Article 229(7) of the Constitution of Kenya, 2010 and Section 39(1) of the Public Audit Act, Cap.412B. In addition, I have submitted copies of the Report to the Chief of Staff and Head of Public Service, Principal Secretary, The National Treasury, Principal Secretary, State Department for Devolution, Clerk of the Senate, Governor, County Government of Murang'a and the Chairperson, Council of Governors.

FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

29 September, 2026

TABLE OF CONTENTS

FOREWORD i
TABLE OF CONTENTS iii
LIST OF TABLES iii
LIST OF FIGURES iv
LIST OF PICTURES iv
LIST OF ABBREVIATIONS v
GLOSSARY OF TERMS vi
EXECUTIVE SUMMARY ix
CHAPTER 1: BACKGROUND OF THE AUDIT 1
Introduction 1
Motivation of the Audit 1
CHAPTER 2: DESIGN OF THE AUDIT 3
Audit Objectives 3
Scope of the Audit 3
CHAPTER 3: DESCRIPTION OF THE AUDIT AREA 9
Legal and Policy Framework for Provision of Early Childhood Education 9
Institutional Framework for Provision of Early Childhood Education 9
The Learning Process and Support Activities in Early Childhood Education 10
CHAPTER 4: AUDIT FINDINGS 12
A. Provision of Infrastructure in Pre-primary School 12
B. Provision of Sufficient and Qualified Teachers 21
C. Insufficient Provision of Teaching and Learning Materials 26
D. Provision of School Meals 28
E. Inadequate Monitoring and Evaluation of Pre-primary Education 28
F. Limited Quality Assurance in Pre-Primary Education 30
G. Inadequate Mechanism for Collecting and Maintaining Data for Tracking the Progress of Sustainable Development Goal 4, Target 4.2 32
H. Allocation of Education Budget to Non-Core Functions 33
CHAPTER 5: CONCLUSION 36
CHAPTER 6: RECOMMENDATIONS 38
APPENDICES 40
Appendix 1: Assessment Criteria 40
Appendix 2: Management Response 42

LIST OF TABLES

Table 1. List of Documents Reviewed 5
Table 2: List of Personnel Interviewed 6
Table 3: Aspects Assessed in the School Environment 7
Table 4. List of Sampled Pre-primary Schools 7
Table 5: Key Legal and Policy Frameworks Governing the Provision of Early Childhood Development and Education 9
Table 6: Key Stakeholders in Provision of Early Childhood Education 10
Table 7: Comparison of Planned Constructions and Rehabilitations Against Work Done 13
Table 8: Classrooms Deficits in the Sampled Centres 14
Table 9: Shortage of Age-Appropriate Chairs and Tables in the Sampled Centres 19

Table 10: Fees Paid in the Sampled Centres 23
Table 11: Average Quantities of Learning Materials Provided to the Centres and to the Learners 27
Table 12: Early Childhood Development and Education Centres Overseen by Each Sub-County Program Officer 30
Table 13: Allocation of Education Budget to Different Programs 34

LIST OF FIGURES

Figure 1: The learning Process in Early Childhood Education 11
Figure 2: Condition of Classrooms in the Sampled Centres 15
Figure 3: Condition of Latrines in the Sampled the Centres 17
Figure 4: Teacher-to-Learner Ratios in Schools 21
Figure 5: Teacher-to-Learner Ratios in the Sampled Centres 22
Figure 6: Proportion of Board of Management Teachers per Sub-County 22
Figure 7: Number of Pre-Primary Schools Monitored Per Sub-County Annually 29
Figure 8: Education Budget Allocation Per Program 34

LIST OF PICTURES

Picture 1: State of a Classroom at Maji Kiboko Pre-primary School 15
Picture 2: Poorly Maintained Latrines in the Sampled Centres 17
Picture 3: Status of Furniture at Kimorori and Ngurwe-ini Centres 20

LIST OF ABBREVIATIONS

ADP	Annual Development Plan
BoM	Board of Management
CBE	Competency-Based Education
CIDP	County Integrated Development Plan
ECDE	Early Childhood Development and Education
ISSAI	International Standards of Supreme Audit Institutions
KSRAT	Kenya School Readiness Assessment Tool
NEMIS	National Education Management Information System
NECEC	National Early Childhood Education Committee
SDG	Sustainable Development Goal

GLOSSARY OF TERMS

Term	Definition
Capitation Grants	Funds provided by county governments to facilitate operations in early childhood education centres such as provision of learning materials and school meals, and repair and maintenance of infrastructure.
Cognitive Skills	Refers to the mental processes of acquiring knowledge and understanding through thought, experience and the senses. It encompasses processes like thinking, memory, perception, language, and decision-making, forming the foundation of how humans interact with their environment.
Competency Based Education	An educational approach in Kenya that focuses on holistic child development through child-centred and activity-based methods, designed around five key activity-based areas: language, mathematical, environmental, psychomotor, and creative activities.
Early Childhood Education	Pre-primary educational programs imparted to a child in an education centre, defined by the Early Childhood Education Act, Cap.411B, and critical for developing cognitive, social, emotional, and psychomotor skills before primary school.
Early Childhood Education Centres	Educational institutions providing pre-primary education also referred to as pre-primary schools, which can exist as stand-alone or as part of primary institutions.
Learning Corners	Designated physical stations within a classroom that encourage children to explore, play, and learn independently or in small groups.
Model centre	The model centres include two (2) classrooms, teachers' office, five (5) door latrines and fixed play equipment.
Psychomotor Skills	Skills involving the coordination of mental and muscular activity

Quality Assurance Assessments	A process conducted to assess the implementation of early childhood education activities against set standards and guidelines to advise on corrective actions and enhance quality.

EXECUTIVE SUMMARY

Introduction

1. The Early Childhood Education Act, Cap.211B defines early childhood education as the pre-primary educational programs imparted to a child in an education centre. The National Pre-Primary Education Policy, 2017 emphasises that Early Childhood Development and Education (ECDE) is critical for the holistic development of children. It ensures that children develop foundational skills and competencies that are vital for primary school readiness such as; cognitive, social, emotional, psychomotor and language skills as well as spiritual development. Foundational skills are also important for character and moral formation, as well as lifelong learning.

2. The total number of pupils enrolled in pre-primary schools in Kenya increased by 10% from 2,829,972 in 2022 to 3,121,429 in 2025. Despite the significant increase in enrolment, indicators of quality like sufficiency of teachers and infrastructure remains a challenge.

3. The Ministry of Education (MoE), through the State Department for Basic Education, is responsible for developing Early Childhood Education Policy, Standards, and Norms. County governments have the responsibility of overall governance and management of early childhood education centres within their respective counties.

Motivation of the Audit

4. Article 53 (1) (b) of the Constitution of Kenya, 2010, guarantees every child the right to free and compulsory basic education. In addition, the provision of early childhood education is directly linked to Sustainable Development Goal (SDG) 4, Target 4.2, on access to quality Early Childhood Development and Education.

5. Despite the efforts by the County Governments to provide early childhood education a Senate Report by the Standing Committee on Education (2022) identified challenges such as inadequate number of schools, inadequate infrastructure, under-recruitment and underpayment of teachers, and inadequate learning materials in the County.

Audit Objectives

6. The main audit objective was to assess whether, the County Government of Murang'a was providing quality pre-primary education to the young learners. Specifically, the audit assessed whether the County Government had:

   i. Provided and maintained appropriate and sufficient infrastructure to ensure access to quality pre-primary education. These included classrooms, latrines, furniture and play equipment.
   ii. Ensured provision of sufficient and qualified teachers for the delivery of Early Childhood Development and Education (ECDE) curriculum;
   iii. Provided sufficient essential learning materials to ensure the provision of quality pre-primary education;
   iv. Provided school meals to ensure access and retention of learners in pre-primary schools;
   v. Put in place adequate mechanisms for maintaining appropriate and adequate data to facilitate tracking of Sustainable Development Goal, (SDG) 4, Target 4.2, on access to quality pre-primary education for all children in the County.
   vi. Conducted monitoring and evaluation to ensure the provision of quality pre-primary education; and
   vii. Been assessed by the Ministry of Education to ensure provision of quality pre-primary education;

Scope of the Audit

7. The audit focused on measures put in place by the County Government of Murang'a to ensure provision of adequate school infrastructure, teaching staff, essential teaching and learning materials, and school meals for learners. The audit also assessed monitoring and evaluation, documentation, collection and collation of data for reporting on achievement of SDG 4, Target 4.2, and quality assurance assessments in pre-primary education by the Ministry of Education. The audit covered the period, 2022/2023 to March 2026. The period was considered sufficient to establish the trend in provision of pre-primary education by the County.

Summary of Key Audit Findings

1. Provision of Infrastructure in Pre-primary Schools

i. Insufficient and Inappropriate Classrooms

8. The audit established that the County constructed one (1) classroom each in one hundred and sixty-one (161) ECDE centres and rehabilitated classrooms in three hundred and twenty-seven (327) centres between financial years 2022/2023 and 2024/2025. Despite the achievement, the audit established that the number of learners per class exceeded the recommended twenty-five (25) learners per class. In addition, classrooms were in poor conditions including cracked walls, damaged floors, and leaking roofs. They were also not painted in primary colours and none of the sampled centres had disability-friendly classrooms.

9. Consequently, there was congestion, limited learning spaces, increased health and safety risks, reduced learner interaction, poor visual stimulation, and reduced effectiveness of classroom activities. Inadequate and inappropriate classrooms were attributed to inadequate prioritization of construction and maintenance of classrooms, and failure by the County Government to conduct comprehensive infrastructure needs assessments to guide planning and resource allocation.

ii. Inadequate and Inappropriate Latrines for Learners

10. The audit established that five hundred and eighteen (518) or 77% of the ECDE centres were located within primary schools and shared latrines with primary school learners, which was contrary to the National Pre-primary Policy requirement of separate latrines or toilets for pre-primary learners. Physical verification of the ten (10) sampled centres revealed that five (5) centres lacked dedicated latrines for ECDE learners. In addition, none of the five (5) centres with separate toilets met the required ratio of 1:10 for girls, while only two (2) met the required ratio of 1:30 for boys. Further, the centres lacked handwashing facilities and disability-friendly adaptations such as grab bars, adapted toilet bowls, and wash basins.

11. Inadequate and inappropriate latrines resulted in long queues during toilet breaks, loss of lesson time, instances of learners soiling themselves, and compromised hygiene that exposed learners to health risks. The situation was attributed to low prioritization of sanitation infrastructure and limited maintenance of existing facilities.

iii. Inadequate Provision of Fixed Play Equipment

12. Interviews with staff in charge of ECDE revealed that majority of the centres lacked fixed play equipment. Physical verification confirmed that only two (2) out of the ten (10) sampled ECDE centres had fixed play equipment. Lack of fixed play equipment limited opportunities for physical, cognitive, social, and emotional development and restricted play-based learning.

iv. Insufficient and Age-inappropriate Furniture for Learners

13. The audit established that despite distribution of 14,401 chairs and six hundred and twenty-nine (629) tables between financial years 2022/2023 and 2024/2025, there was shortage of age-appropriate furniture in schools. Out of the ten (10) sampled centres, seven (7) had deficits of age-appropriate chairs while none had adequate tables. Physical verification further revealed broken and unstable furniture, and use of benches and adult chairs by learners. This resulted in learner discomfort, poor sitting posture, reduced learner concentration and caused disruptions in classrooms, thereby interfering with effective learning.

2. Provision of Sufficient and Qualified Teachers

i. Insufficient Number of ECDE Teachers

14. The audit established that two hundred and four (204) schools representing 38% met the recommended teacher learner ratio of 1:25 while three hundred and twenty-nine (329) schools representing 62% of the schools did not meet the recommended ratio. In addition, each pre-primary class in the County had only one (1) teacher instead of the required two (2). To bridge the staffing gap, two hundred and fifteen (215), representing 17% of the teachers had been engaged by schools Boards of Management (BoM).

15. The insufficient number of teachers was attributed to inadequate planning and budget allocation for teacher recruitment and retention. The inadequacy in teachers resulted in limited individualized attention to learners, increased teacher workload and constrained classroom management. Reliance on BoM-employed teachers compelled schools to charge fees to cater for their salaries, thereby transferring the financial burden to parents for a service that should be free.

ii. Failure to implement the ECDE Teachers Scheme of Service, 2021

16. The audit established that out of the one thousand and fifty-two (1,052) teachers employed by the County, approximately ninety-three percent (93%) were on contract, while seven percent (7%) were interns. This was contrary to the ECDE Teachers Scheme of Service, 2021 which requires permanent and pensionable terms for all ECDE teachers. The teachers renumeration was also lower than the recommended rates and teachers received equal pay regardless of their academic qualifications. This was attributed to failure by the County Government to prioritize resources for teacher remuneration.

iii. Inadequate Teacher Retooling on Competency Based Education

17. The audit established that teachers had received training organized by the County Government on the Competency-Based curriculum teaching methodology through a one-day workshop conducted during the 2024/2025 financial year. Teachers indicated that this was insufficient to comprehensively cover all the required content, leaving them inadequately prepared to apply certain aspects of the curriculum. In addition, teachers stated that they lacked the necessary skills to effectively support learners with special needs. This was attributed to reduced budgetary allocations for teacher retooling compared to the Annual Development Plans (ADP) provisions, suggesting limited prioritization of continuous professional development.

3. Insufficient Provision of Teaching and Learning Materials

18. The County Government supplied learning materials such as exercise books, pencils, chalks, and registers to schools in the financial years 2023/2024 and 2024/2025, however, these teaching and learning materials were inadequate to last the entire year. In addition, the learning materials were delayed and adapted learning materials and assistive devices were not provided for learners with special needs.

19. Insufficiency of learning materials was attributed to failure by the County Government to prioritize provision of learning materials and delays in operationalization of capitation grants. This forced learners to share basic learning materials, disrupted lessons and hindered effective learning. It also shifted the burden of purchasing learning materials to parents.

4. Inadequate Mechanism for Collecting and Maintaining Data for Tracking the Progress of SDG 4, Target 4.2

20. The audit established that the County lacked comprehensive data necessary for tracking SDG 4, Target 4.2 Indicators. The County did not administer the Kenya School Readiness Assessment Tool (KSRAT), the national assessment tool for collecting data on indicator 4.2.1. In addition, the County did not have complete data required to assess indicator 4.2.2 because data for private ECDE centres was not collected. In addition, the County did not maintain records of children of school-going age who were out of school. This limited availability of timely and up to date information for tracking SDG 4 target 4.2 and for policy interventions.

21. The gap in maintaining appropriate SDG data and information was attributed to limited awareness on the need for the SDG data, lack of clear guidelines on reporting of such data and lack of centralized and integrated data collection and management.

5. Inadequate Monitoring and Evaluation of Pre-primary Education

22. The audit established that the County had seven (7) sub-county program officers overseeing programs in six hundred and sixty-nine (669) centres in nine (9) sub-counties. The sub-county program officers targeted to conduct monitoring exercises for each ECDE centre at least once a year but this was often not achieved. Further, the County lacked a monitoring and evaluation framework to guide the function. Inadequate monitoring and evaluation was attributed to shortage of programme officers and limited facilitation. Consequently, there was increased risk of performance gaps not being identified and addressed in a timely manner.

6. Limited Quality Assurance in Pre-Primary Education

23. The audit established that quality assurance assessments of ECDE centres were minimal. The target for assessing ECDE centres was not explicitly stated in the Ministry's work plan. In addition, stand-alone ECDE centres were not assessed for quality by the Ministry. Further, the County Government had neither established the County Early Childhood Education Committee, nor the Early Childhood Quality Assurance Committee, that would have facilitated coordination between the County Government and the Ministry of Education.

24. Limited quality assurance was attributed to non-prioritization of quality assurance assessments of pre-primary education by the Ministry, and weak coordination and collaboration between the Ministry of Education and the County Government, as well as inadequate staffing and facilitation for the quality assurance function.

7. Allocation of Funds to Non-Core Function

25. The Fourth Schedule of the Constitution of Kenya, 2010 assigns pre-primary education as a core function of County Governments and requires prudent utilization of resources towards core mandates. The audit established that a significant proportion of the County education budget was allocated to bursaries and scholarships, a non-core function, as well as administrative expenses. Allocation to bursaries accounted for 43%, 33%, and 35% of the education budget in the financial years 2022/2023, 2023/2024, and 2024/2025 respectively, while salaries and administration expenses accounted for 45%, 44%, and 41% respectively. During the same period, allocation to ECDE, was 8%, 22%, and 19% of the Education Budget.

Conclusion

Infrastructure

26. The County Government of Murang'a has not provided sufficient and appropriate infrastructure for provision of pre-primary education. A significant proportion of Early Childhood Development and Education (ECDE) centres lacked sufficient classrooms, latrines and play equipment while a number of those existing had not been well maintained and were not disability friendly. The County had not prioritised ECDE projects in the Annual Development Plans and budgets.

Teachers

27. The County Government has not ensured provision of sufficient and qualified teaching staff for the delivery of quality pre-primary education. ECDE teachers were underpaid and the County had not implemented the ECDE Teachers Scheme of Service. Teachers had also not been effectively retooled on the Competency-Based Education curriculum.

Learning Materials

28. The County Government does not provide sufficient essential learning and teaching materials to ECDE centres thereby compromising the quality of pre-primary education which is the foundation of primary education. The burden of providing ECDE learning materials has been shifted to parents. The County has also not provided adapted learning materials and assistive devices to learners with special needs and does not provide capitation grants for learning materials.

Monitoring and Evaluation of Pre-Primary Education

29. The County Government does not conduct adequate monitoring and evaluation to ensure quality pre-primary education. There was inconsistent monitoring and evaluation, and lack of a structured monitoring and evaluation framework. As a result, timely interventions were not undertaken, undermining the quality of early childhood education services.

Quality Assurance of Pre-Primary Education

30. The Ministry of Education has not adequately conducted quality assurance assessment in ECDE centres. Stand-alone ECDE centres were excluded from assessments whereas the ECDE centres attached to primary schools were not regularly and comprehensively assessed. Committees that would have acted as forums for collaboration had not been operationalized.

Contribution to Tracking of Sustainable Development Goal 4 Target 4.2

31. Murang'a County lacks a structured mechanism for collecting, documenting and consolidating data necessary for tracking progress towards realization of the Sustainable Development Goal 4 Target 4.2 on quality pre-primary education. The County could not confirm that all children aged 5 years and below were developmentally on track in health, learning, and psychosocial well-being. The County also lacked comprehensive data to confirm that all girls and boys have access to quality pre-primary education in readiness for primary education.

Allocation of Funds to Non-Core Function

32. The County allocated significant resources to non-core function, undermining provision of Early Childhood Development and Education.

Recommendations

Early Childhood Development and Education Infrastructure

33. To ensure provision of adequate and appropriate infrastructure for Early Childhood Development and Education Centres, the County Government should conduct a comprehensive needs assessment and develop a long-term plan for infrastructure development and maintenance.

34. To ensure safety, health, dignity and proper hygiene for the young learners, the County Government should construct and maintain sufficient, age-appropriate latrines including hand washing stations and accessibility features for learners with special needs.

35. To enhance play-based learning and comfort, the County Government should prioritize provision of sufficient outdoor play equipment and adequate classroom furniture to all ECDE Centres.

Teacher Recruitment and Retooling

36. To enhance effective delivery of the Competency Based Education, the County Government should prioritize the recruitment of registered and qualified teachers and implement the ECDE Teachers Scheme of Service, 2021.

37. To enhance the quality of curriculum delivery, the County Government should prioritise continuous retooling and professional development of teachers. The training should include management of learners with special needs.

Learning Materials

38. To ensure proper planning and adequacy of learning materials, the County Government should align plans with actual school enrolment and prioritize allocation of funds for provision of learning materials.

39. To secure funding for learning materials, the County Government should establish and operationalise capitation grants for pre-primary schools. This will ensure availability of learning materials in schools.

Monitoring, Evaluation, and Quality Assurance

40. To strengthen monitoring and evaluation for all ECDE centres, the County Government should develop a monitoring and evaluation framework, provide sufficient resources, and implement recommendations in a timely manner.

41. To ensure proper planning and prioritisation of quality assurance assessments, the Ministry of Education should explicitly set targets for assessment of ECDE centres in their annual work plans. The Ministry should conduct comprehensive quality assurance assessments of ECDE centres, compile findings from these assessments into detailed reports that should be shared with County Government and other stakeholders.

42. To ensure effective collaboration on quality assurance assessments for pre-primary education the County Government and the Ministry of Education should establish operational committees to create more forums for engagement. This includes County Early Childhood Education Committee and County Quality Assurance Committee.

Contribution to Tracking of Sustainable Development Goal 4, Target 4.2

43. To ensure availability of up to date and comprehensive data on access to quality pre-primary education, the Ministry of Education in collaboration with the County Government should create awareness amongst key stakeholders on the importance of maintaining such data. The Ministry of Education should also follow up on consolidation and regular transmission of the data so as to support evidence-based planning and inform policy decisions on access to pre-primary education.

Resource Allocation

44. To effectively provide pre-primary education, the County Government should review its budgetary resource allocation with aim of prioritising funding for Early Childhood Development and Education over non-core functions.

CHAPTER 1: BACKGROUND OF THE AUDIT

Introduction

1.1 The Early Childhood Education Act, Cap.211B defines early childhood education as the pre-primary educational programs imparted to a child in an early education centre. The National Pre-Primary Education Policy, 2017 emphasises that Early Childhood Development and Education (ECDE) is critical for the holistic development of children. It ensures that children develop foundational skills and competencies that are vital for primary school readiness such as; cognitive, social, emotional, psychomotor and language skills as well as spiritual development. Foundational skills are also important for character and moral formation, as well as lifelong learning.

1.2 The total number of pupils enrolled in pre-primary schools in Kenya increased by 10% from 2,829,972 in 2022 to 3,121,429[1] in 2025. Despite the significant increase in enrolment, indicators of quality like sufficiency of teachers and infrastructure remains a challenge[2].

1.3 The Ministry of Education, through the State Department for Basic Education, is mandated to develop Early Childhood Education Policy, Standards, and Norms. County Governments are mandated to provide pre-primary education and child-care facilities and services.

Motivation of the Audit

1.4 The Auditor-General authorized the audit after considering the following factors:

i) Article 53 (1) (b) of the Constitution of Kenya, 2010, guarantees every child the right to free and compulsory basic education. Further, the provision of early childhood education is directly linked to Sustainable Development Goal 4 target 4.2 on access to quality Early Childhood Development and Education.

[1] Economic Survey, 2026, Kenya National Bureau of Statistics
[2] Report on the inquiry into the Early Childhood Development Education (ECDE) landscape in the Country, Senate, 2022

ii) Despite efforts by the County Governments to provide early childhood education, a Report on Early Childhood Education, by the Senate Standing Committee on Education (2022), identified various challenges in the provision of early childhood education. The challenges included: inadequate number of schools, inadequate infrastructure, under-recruitment and underpayment of teachers, and inadequate learning materials.

iii) Media reports, including those by the Star Newspaper[3] and Standard Media[4] Group have reported that Murang'a County had persistently underpaid their ECDE teachers and not provided sufficient learning materials.

iv) According to Kenya's Vision 2030 social pillar, the provision of ECDE is fundamental to achieving a socially equitable and cohesive society. The social pillar of Vision 2030 emphasizes on the role of education in shaping the future workforce and driving social progress and focuses on reducing poverty, promoting equality and enhancing the well-being of all citizens. Early childhood education is a key part of this as it lays the foundation for lifelong learning, social integration and emotional development.

v) The County Government of Murang'a allocated approximately Kshs.383[5] million in its budgets between financial years 2022/2023 and 2024/2025 to ECDE, which represents 16% of the total County education budget.

1.5 Given the above factors, a performance audit on the provision of pre-primary education was necessary to assess the progress made by the County Government of Murang'a in ensuring access to quality pre-primary education.

[3] Star Newspaper of 23 May 2025
[4] Standard Newspaper of 7 Jan 2024
[5] The figure excludes salaries. The salaries for the entire education department were lumped together such that one could not segregate salaries for ECDE staff.

CHAPTER 2: DESIGN OF THE AUDIT

Audit Objectives

2.1 The main objective of the audit was to assess whether the County Government of Murang'a was providing quality pre-primary education to the young learners. Specifically, the audit assessed whether the County Government had:

i. Provided and maintained appropriate and sufficient infrastructure to ensure access to quality pre-primary education. These included classrooms, latrines, furniture and play equipment.
ii. Ensured provision of sufficient and qualified teaching staff for the delivery of ECDE curriculum;
iii. Provided sufficient essential learning materials to ensure the provision of quality pre-primary education;
iv. Provided school meals to ensure access and retention of learners in pre-primary schools;
v. Conducted monitoring and evaluation to ensure the provision of quality pre-primary education;
vi. Been assessed by the Ministry of Education to ensure provision of the quality pre-primary education; and
vii. Put in place adequate mechanisms for maintaining appropriate and adequate data to facilitate tracking of Sustainable Development Goal (SDG) 4 target 4.2, on access to quality pre-primary education for all children.

Scope of the Audit

2.2 The audit focused on measures put in place by the County Government of Murang'a to ensure provision of adequate school infrastructure, teaching staff, essential teaching and learning materials and school meals for learners. The audit also assessed monitoring and evaluation, documentation, collection and collation of data for reporting on achievement of SDG 4 target 4.2 and quality assurance assessments in pre-primary education by the Ministry of Education. The audit covered the period 2022/2023 to March 2026 which was considered sufficient to establish the trend in provision of pre-primary education by the County Government of Murang'a.

Limitation of Scope

2.3 Due to incomplete data availed by the County Government of Murang'a and the Ministry of Education, the audit analysed the available data and presented findings based on the information provided. The County Economic Survey data on pre-primary schools that contained statistics on the number of learners, teachers, classrooms and latrines per school, had inaccuracies and was therefore not reliable. The County did not provide data on: play equipment; furniture; budgets and expenditure on school infrastructure; Board of Management teachers per school and monitoring and evaluation reports. The Ministry of Education did not provide Authorities to Incur Expenditure and expenditure reports for quality assurance for the three (3) years under review.

Audit Methodology

2.4 The audit was conducted in accordance with the Performance Audit Standard, ISSAI 3000, issued by the International Organization of Supreme Audit Institutions. The Standard requires that the audit is planned and performed to obtain sufficient and appropriate audit evidence. The Standard also requires that the audit should provide a reasonable basis for the findings, conclusions, and recommendations, based on the audit objectives.

Methods of Gathering Audit Evidence

2.5 The Audit Team used document reviews, interviews and physical verification to collect data. The collected data was analysed through content analysis, trend analysis and comparative analysis. The methods used to gather evidence are detailed below: -

a. Document Review

2.6 To assess the extent to which the County Government of Murang'a had ensured quality and accessible pre-primary education for learners, the Audit Team reviewed documents such as policies, regulatory frameworks, budgets, the National and County government planning documents, reports inclusive of registers and records on status of pre-primary education, and quality assurance as outlined in **Table 1.**

Table 1. List of Documents Reviewed

Document	Purpose of Review
Regulatory Frameworks and National Priorities Governing Early Childhood Development and Education including: The Constitution of Kenya, 2010; The National Pre-primary Education Policy, 2017; The Basic Education Act, Cap.211; The Early Childhood Education Act Cap.211B; The National Pre-primary Education Policy Standard Guidelines 2018; The National Education Sector Strategic Plan, 2023-2027; The Kenya Vision 2030; Fourth Medium Term Plan 2023-2027; The Bottom- Up Economic Transformation Agenda, 2022-2027	• To establish the provisions, requirements, standards, and procedures for pre-primary education services in the County. • To establish the Country's plans and priorities with regards to early childhood development and education • To determine the set timeliness for achievement of the country's key milestones in relation to early childhood development and education
County Planning Documents including; Murang'a County Integrated Development Plan, Annual Development Plans, Work Plans, Budgets, Needs Assessment Reports	To ascertain the extent and trends of County's resource planning, allocation, expenditure, and priorities on pre-primary education
Economic Surveys Report and Basic Education Statistical Booklet	To establish access, quality, and equity in pre-primary education.
Learner and teacher registers • Enrolment data • Learner's admission register • Teaching Staff Establishment	To analyse and establish learner's requirements for essential items and physical facilities, and to ascertain the sufficiency of teachers. To establish the access to school by the learners.
Scheme of Service for Early Childhood Development and Education (ECDE) Teachers, and reports on its implementation	To ascertain the extent of implementation of the scheme of service
Progress or Performance Reports including: • Monitoring and Evaluation Reports • Quality Assurance reports • County Pre-primary Status Reports • Sustainable Development Goal reports	To gather evidence on extent of implementation and performance of pre-primary education in the county
Stakeholder engagements reports, workshop records, and correspondences amongst key stakeholders on pre-primary education matters.	To determine if vital information is shared and disseminated in a timely manner among key stakeholders, and to assess the extent of coordination and collaboration in pre-primary education matters amongst key stakeholders.

Source: Audit Team's conceptualization of pre-primary education regulatory frameworks, polices, and reports

b. Interviews

2.7 To gather evidence on early childhood education, interviews were held with officials from the County and National Governments including at the sub-county level, and teachers at sampled pre-primary schools as highlighted in **Table 2.**

Table 2: List of Personnel Interviewed

Interviewee	Purpose of the Interview
The County Government of Murang'a staff including: i. County Executive Committee Member, Education ii. Chief Officer, Education iii. Director, Early Childhood Education iv. Budget and Projects officers v. Human resource officers vi. Sub-County Program Officers	i. To establish the extent of planning, funding, staffing, implementation, management and supervision of pre-primary education, as well as current status, progress, prioritization, success, and key impediments of provision of pre-primary education services in the County. ii. To establish the functionality of governance structures for pre-primary education in the County and key factors impeding the functionality of these governance structures. iii. To establish the extent of tracking, documentation and reporting, and key impediments to achievement of SDG target 4.2 on access to quality pre-primary education iv. To establish the extent of coordination and collaboration with key state entities on pre-primary education
State Department for Basic Education staff including: i. County Quality Assurance and Standards Officers ii. Sub-County Directors of Education and Sub-County Quality Assurance Officers	i. To establish the extent and prioritization of quality assurance activities on pre-primary education. ii. To establish the extent of collaboration and coordination and sharing of information and reports with the County Government and other key stakeholders.
Teachers of ECDE Centres	To establish their sufficiency, registration status, and extent of provision of pre-primary services, successes, and challenges at school level.
Key stakeholders: i. Kenya Institute of Curriculum Development ii. Teachers Service Commission	i. To establish how the stakeholders' activities are implemented, coordinated, and collaborated. ii. To establish factors contributing to the compromised quality of pre-primary school education. iii. To establish the root causes and effects of inadequacies in pre-primary education.

Source: Audit Team's conceptualization of interviews and objectives of interview conducted

c. Physical Verification

2.8 The Audit Team conducted physical inspections to assess the state, adequacy, and appropriateness of infrastructure such as classrooms, furniture, play equipment, sanitation facilities, as well as learning and instructional materials in sampled ECDE centres. Aspects assessed are presented in **Table 3.**

Table 3: Aspects Assessed in the School Environment

Area	Aspects Assessed
Classrooms	i. Condition or state of maintenance of structure e.g., roof, floor, walls, ventilation and lighting ii. Availability of learning corners iii. Stimulation for learning iv. Accessibility to learners with disability
Furniture	i. Availability of age-appropriate furniture and condition of furniture
Play Equipment	i. Availability and adequacy of playground and fixed play equipment ii. Condition of playground and state of maintenance of play equipment in terms of functionality, safety, stimulation for learning.
Latrines	i. Sufficiency in numbers of the latrines ii. Age appropriateness iii. Availability of Water and Sanitation and Hygiene (WASH) facilities iv. Adaptability for learners with special needs v. Condition of the structure e.g., roof, wall, and floor

Source: Audit Team's conceptualising of the school environment checklist

Sampling and Sample Size

2.9 Five (5) out of the nine (9) sub-counties in the County were sampled. Two (2) schools in different wards within each of the sampled sub-counties were purposively selected. The sampling was guided by the number of pre-primary schools, learner enrolment, urban-rural classification, and socio-economic context of the community. The sampled schools are listed in **Table 4.**

Table 4. List of Sampled Pre-primary Schools

Sub-County	Ward	ECDE Centre
1. Murang'a East	1. Mbiiri	Maragi
		Murang'a School for the Hearing Impaired (Special School)
2. Ithanga	2. Kakuzi	Matunda
	3. Mitumbiri	Mwana Wikio B
3. Kigumo	4. Muthithi	Gachathi-ini
	5. Kangari	Ngurwe-ini
4. Kandara	6. Muruka	Makindi
	7. Ruchu	Mukuria
5. Maragua	8. Kimorori	Kimorori
	9. Makuyu	Maji Kiboko

Assessment Criteria

2.10 The audit assessed the provision of early childhood development and education by the County Government using criteria derived from: the National Pre-primary Education Policy Standard Guidelines, 2018; the National Pre-primary Policy, 2017;

the Early Childhood Education Act, Cap.211B; the Basic Education Act, Cap.211 and the 2030 Agenda for Sustainable Development Goal. The detailed criteria are presented in **Appendix I** and under each finding in the finding chapter.

CHAPTER 3: DESCRIPTION OF THE AUDIT AREA

Legal and Policy Framework for Provision of Early Childhood Education

3.1 The provision of Early Childhood Development and Education (ECDE) is guided by legal frameworks, policies, regulations, and guidelines, as highlighted in **Table 5.**

Table 5: Key Legal and Policy Frameworks Governing the Provision of Early Childhood Development and Education

Policy/Legal/Instrument	Description / Key Provisions
Constitution of Kenya, 2010	Article 53 emphasizes the rights of children to free and compulsory basic education. Article 189 explicitly assigns pre-primary education as a county function, clarifying the county's role in planning, implementing, and supervising ECDE.
The Basic Education Act, Cap.211	Provides the legal basis for the provision, management, and quality assurance of Early Childhood Development and Education, including the roles of county governments, standards for schools, and the safeguarding of learners' welfare.
The Early Childhood Education Act, Cap.211B	Provides the legal framework for the coordination, management, financing, and quality assurance of Early Childhood Education, including standards for schools, teachers, curriculum delivery, and learner welfare.
The National Pre-Primary Education Policy, 2017	Provides a structured framework that combines constitutional rights, county responsibilities, and national standards to guide equitable, access, quality, and management of pre-primary education in Kenya.
The National Pre-Primary Education Policy Standard Guidelines, 2018	Provides policy direction and standards for the provision, management, and delivery of quality pre-primary education, including infrastructure, staffing, curriculum delivery, and learner welfare.
Sustainable Development Goal Target 4.2	Promotes access to quality pre-primary education by ensuring that all girls and boys have access to quality early childhood development, care, and pre-primary education, thereby preparing them for primary education.
The Murang'a County Integrated Development Plan, 2023–2027	Outlines strategic interventions, measures guiding the planning, management, and delivery of pre-primary education in the county.

Source: Audit Team's analysis of the pre-primary education legal framework

Institutional Framework for Provision of Early Childhood Education

3.2 The key stakeholders and their respective mandate or roles in provision of ECDE is presented in **Table 6** below:

Table 6: Key Stakeholders in Provision of Early Childhood Education

Stakeholder	Mandate / Roles
Ministry of Education	i. Sets policy, standards, and norms for ECDE ii. Conducts quality assurance iii. Develops and approves curriculum iv. Registers public & private ECDE institutions v. Provides capacity building and technical assistance to counties
National Early Childhood Education Committee (NECEC)	i. Provides policy direction & stakeholder coordination ii. Mobilizes resources, monitors & evaluates programs iii. Promotes advocacy, investment, research and innovation
County Government of Murang'a	i. Provides ECDE services (pre-primary & childcare) ii. Ensures free & compulsory pre-primary education iii. Provides infrastructure, learning materials, safe play equipment Offers capitation grants & feeding programs iv. Oversees curriculum implementation, teacher recruitment & training v. Maintains ECDE data in National Education Management Information System (NEMIS).
County Early Childhood Education Committee	i. Oversees governance & implementation of ECDE policy ii. Ensures access, quality, equity, inclusion, relevance, and efficiency iii. Monitors ECDE programs & supports children with special needs iv. Promotes stakeholder involvement v. Coordinates capacity building for ECDE personnel vi. Establishes Boards of Management & County Resource Centre vii. Collects reports from sub-counties & submits termly reports to NECEC
County Education Board	i. Oversees ECDE operations & management ii. Coordinates & monitors ECDE programs iii. Interprets national policies for County needs iv. Registers pre-primary schools & maintains NEMIS data v. Monitors assessments in ECDE institutions
School Boards of Management	i. Manage ECDE programs & strategic plans ii. Ensure infrastructure adequacy & adherence to standards iii. Mobilize local resources & manage funds
Parents Association	i. Advocates for importance of ECDE ii. Ensures nutrition & health of children iii. Monitors school activities & supports child welfare
Kenya Institute of Curriculum Development	Develops, reviews & approves ECDE curriculum & support materials
Teachers Service Commission	i. Registers trained ECDE teachers ii. Exercises disciplinary control over teachers iii. Provides code of conduct & ethics

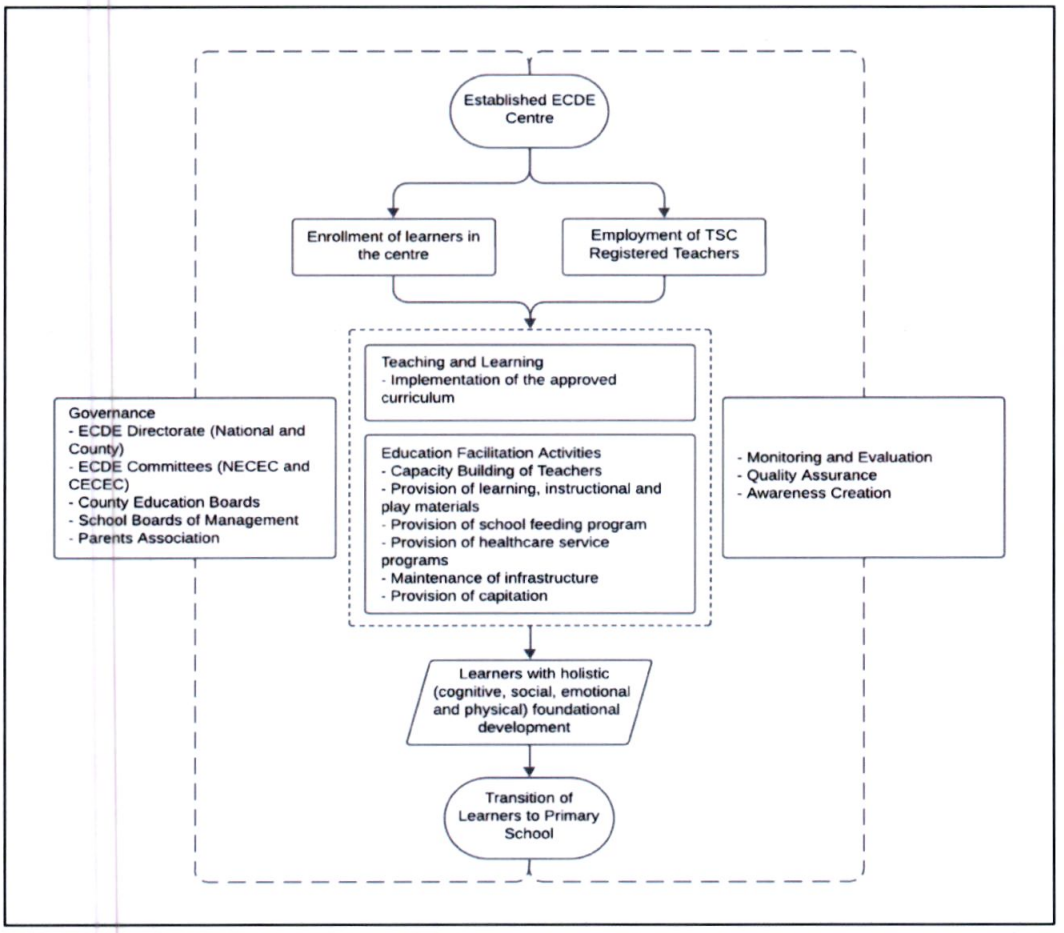
Source: Review of the regulatory frameworks and guidelines on pre-primary education in Kenya

The Learning Process and Support Activities in Early Childhood Education

3.3 The Basic Education Act, Cap.211, provides for two (2) years of Pre-primary education in early childhood education centres to children who have attained the age of four (4) years. This implies one academic year at Pre-primary 1 and one at Pre-primary 2. Children below three (3) years are to be handled at childcare facilities. The learning process in early childhood education involves: establishment of ECDE centres; employment of teachers registered by Teachers Service Commission; enrolment of learners in the centre; provision of teaching and learning

activities; learners support initiatives, maintenance of infrastructure in the centres; governance; awareness creation for early childhood education; monitoring and evaluation; quality assurance, and transition of learners to primary school as illustrated in **Figure 1.**

Figure 1: The learning Process in Early Childhood Education



Source: Audit Team Conceptualization based on the Early Childhood Education Act, Cap. 211B, the Basic Education Act, 2013, Cap. 211 and the National Pre-primary Policy, 2017 with its Guidelines, 2018

CHAPTER 4: AUDIT FINDINGS

4.1 The County Government of Murang'a has made significant progress in the provision of pre-primary education. In the three years under audit the County constructed and rehabilitated classrooms and toilets in various Early Childhood Development and Education (ECDE) centres. The County is also running a feeding programme where all learners receive mid-morning porridge every school day. The County has six hundred and sixty-nine (669) public ECDE centres, out of which five hundred and eighteen (518), representing 77% are attached to primary schools and one hundred and fifty-one (151), representing 23% are standalone. The total enrolment of learners as at July, 2025 was 33,901[6]. The County had employed 1,052 ECDE teachers at the time of the audit.

4.2 Despite the above achievements, the audit revealed that the provision of pre-primary education had several shortcomings that affected service delivery as discussed below: -

A. Provision of Infrastructure in Pre-primary School

i. Insufficient and Inappropriate Classrooms

4.3 The National Pre-primary Education Policy Standard Guidelines, 2018 requires county governments to provide classrooms to accommodate a maximum of twenty-five (25) children. The classrooms should have proper roofing, flooring, walls, doors and windows opening outwards and free of fixed grills. The Policy also states that pre-primary education institutions shall be disability friendly by having ramps, rails and lower door handles in order to integrate learners with special needs and disabilities. Further, the policy requires buildings, furniture and toys to be painted in attractive primary colours (red, blue yellow).

4.4 Review of the County Integrated Development Plan (CIDP), 2023-2027 and the Annual Development Plans (ADP) indicated that the County planned to establish six (6) model ECDE centres and to construct or rehabilitate 420 centres between years, 2022 and 2025. Further, the County planned to upgrade or rehabilitate 310 ECDE

[6] Murang'a County Early Childhood Development and Education Enrolment and Teacher Establishment Data, 2025

centres annually through ward-based prioritised projects. The audit revealed significant shortfalls in implementation of these plans as presented in **Table 7**, which indicates that the plans were not prioritized. The budgets and expenditure schedules for school infrastructure were not availed for audit verification, therefore the audit could not ascertain the adequacy of budget allocations and trends in expenditure.

Table 7: Comparison of Planned Constructions and Rehabilitations Against Work Done

	Construction			Rehabilitation		
Financial Year	**CIDP**	**ADP**	**Classrooms Constructed**	**CIDP**	**ADP**	**Rehabilitated Classrooms**
2022/2023	150	50[7]	40	310	*	96
2023/2024	150	150	55	310	310	138
2024/2025	150	210	66	310	*	93
Total	450	420	161	930	310	327

Source: Audit Team analysis of County planning documents and projects implementation reports

4.5 The County constructed one (1) classroom each in one hundred and sixty-one (161) ECDE centres and rehabilitated classrooms in three hundred and twenty-seven (327) centres. Despite this effort, analysis of enrolment data against the number of classrooms in the ten (10) sampled schools revealed that the number of learners per class exceeded the recommended maximum of twenty-five (25). The analysis further revealed that all except two (2) of the sampled centres had insufficient number of classrooms as shown in **Table 8.**

[7] This figure is quoted in the CIDP. However, it may have been revised with the entry of the new Government in 2022

Table 8: Classrooms Deficits in the Sampled Centres

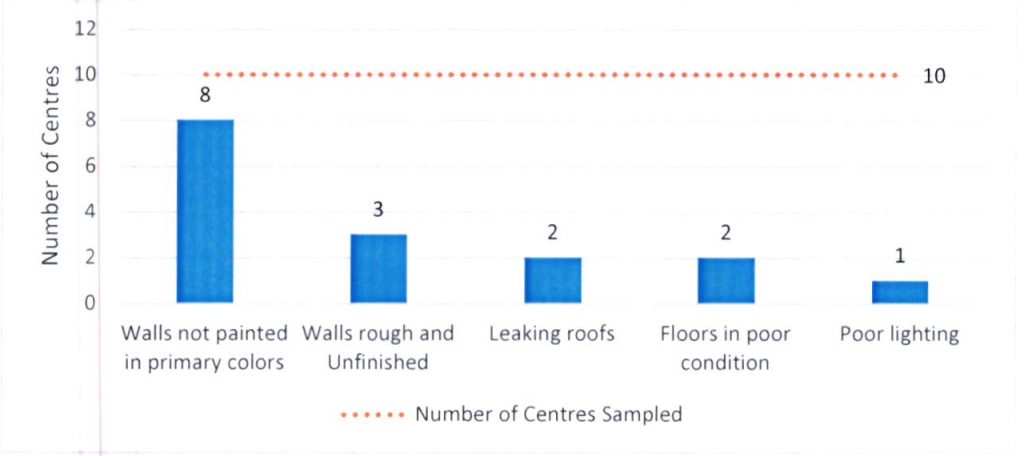
ECDE Centre	Total Enrollment	Available Classrooms	Classroom Learner Ratio	Expected No. of Classroom (Max 25 Learners)	Deficit
1. **Makindi**	141	2	**1:70**	6	**4**
2. **Kimorori**	192	5	**1:38**	8	**3**
3. **Matunda**	99	2	**1:49**	4	**2**
4. **Mukuria**	89	2	**1:44**	4	**2**
5. **Nurwe-ini**	85	2	**1:42**	3	**1**
6. **Gachathiini**	70	2	**1:35**	3	**1**
7. **Maragi**	134	4	**1:33**	5	**1**
8. **Mai Kiboko**	82	2	**1:41**	3	**1**
9. **Mwanawikio B**	52	2	**1:26**	2	**0**
10. **Murang'a School for the Hearing Impaired**	52	2	**1:26**	2	**0**

Source: School enrolment data and physical verification of classrooms in the ECDE Centres

4.6 The shortage of classrooms led to congestion as well as limited establishment of learning corners and interactive spaces, depriving learners of group work and exploratory play activities. Congestion also increases health and safety risks, including restricted mobility during emergencies, higher exposure to communicable diseases, and reduced attention to individual learner's needs.

4.7 Physical verification in the ten (10) sampled ECDE centres revealed that classrooms in three (3) centres had cracked walls, uneven and damaged floors, and leaking roofs, among other structural defects. Further, walls in eight (8) centres were not painted in primary colours and in three (3) centres walls had not been plastered. Further, none of the centres had disability-friendly classrooms. **Figure 2** and **Picture 1** illustrate the condition of classrooms in the sampled centres.

Figure 2: Condition of Classrooms in the Sampled Centres



Source: Audit Team analysis of physical verification checklist

Picture 1: State of a Classroom at Maji Kiboko Pre-primary School

Photo 1 & 2: A classroom with unplastered wall and unplastered floor at Maji Kiboko Pre-primary School

Source: Photos taken by the audit team in July 2025

4.8 The insufficient and inappropriate classrooms in ECDE centres was mainly caused by inadequate prioritization of construction and maintenance of classrooms, and lack of regular and comprehensive assessments of the schools' physical infrastructure to identify and prioritize infrastructure development. Dull, unattractive and unfinished classroom walls fail to provide learners with the visual stimulation needed for early learning. The rough, damaged, and uneven floors increase the risk of tripping and also produce a lot of dust that increases the risk of diseases. Further, poor lighting reduces visibility, especially in the morning, and limits the effectiveness of classroom activities.

ii. Inadequate and Inappropriate Latrines for Learners

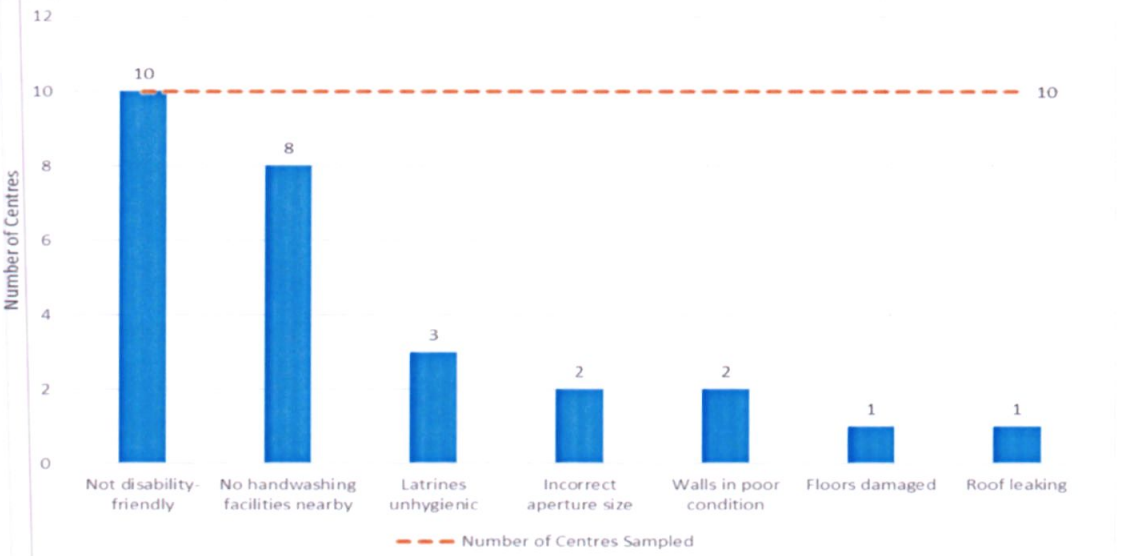
4.9 Section 3.1 of the National Pre-primary Education Policy Standard Guidelines, 2018 requires toilets for learners to meet the set ratios of 1:10 for girls, 1:30 for boys plus urinal. The aperture should not exceed 20cm x15cm to prevent children from falling in the toilet. Further, the latrines should be adapted to accommodate learners with special needs and disabilities.

4.10 Review of project status reports for the period under audit, indicated that between 2022/2023 and 2024/2025, the County constructed sixty (60) ablution blocks in various ECDE centres. Despite the effort, the audit established that the ECDE centres did not have adequate latrines. Interviews with the staff in charge of ECDE revealed that the County had a total of six hundred and sixty-nine (669) public ECDE centres, of which one hundred and fifty-one (151) were standalone, while five hundred and eighteen (518) centres were within primary schools. The centres within the primary schools did not have separate latrines and therefore, shared the facilities with the primary school learners.

4.11 Physical verification revealed that, out of the ten (10) sampled ECDE centres, five (5) did not have dedicated latrines for the learners in the ECDE section therefore shared the latrines with the primary section. None of the five (5)[8] centres that had separate latrines, met the required ratio for girls, while only Mwanawikio B and Maragi ECDEs met the required ratio for boys. The audit also revealed that although ECDE centres had structurally sound latrines, they lacked handwashing facilities and were not adapted for learners with special needs. They lacked adopted toilet bowls, wash basins, grab bars, and supported sitting. **Figure 3** and **Picture 2** present the conditions of the latrines in the sampled ECDE centres.

[8] Analysis could only be done for pre-primary schools with specific toilets for the pre-primary learners-(Mwanawakio B, Maragi, Makindi, Maji Kiboko, Kimwororo did not meet the ratios of 1:10 for girls

Figure 3: Condition of Latrines in the Sampled the Centres



Source: Audit Team analysis of physical verification checklist

Picture 2: Poorly Maintained Latrines in the Sampled Centres

1: Makeshift Latrine at Matunda ECDE Centre **2:** Dilapidated latrine at Ngurwe-ini ECDE Centre

Source: Photos taken by Audit Team in September 2025

4.12 Inadequate and inappropriate latrines for ECDE learners was attributed to inadequate prioritization for construction of latrines in ECDE centres, and limited repairs and maintenance of latrines.

4.13 Interviews with the teachers revealed that the limited number of latrines resulted in long queues, which led to wastage of time meant for learning activities and compromised hygiene due to the high number of users. Sharing latrines designed for older pupils exposed the young learners to intimidation, risk of falling as well as anxiety and stress. According to the teachers, the young learners avoid using the

latrines and therefore experience discomfort, sometimes soiling themselves which can contribute to psychological and health risks including low self-esteem and social isolation. Further, the absence of handwashing facilities near the latrines increased the risk of disease transmission among learners.

iii. Inadequate Provision of Fixed Play Equipment

4.14 Play is crucial for a child's growth and development and helps to build cognitive, social, emotional and physical skills. The National Pre-primary Education Policy Standard Guidelines, 2018 requires Pre-primary schools to have adequate play equipment that are age-appropriate, securely fixed, regularly maintained, and placed on soft landing surfaces to prevent injuries.

4.15 Review of CIDP, 2023-2027 revealed that, the County had planned to gradually equip ECDE centres with play equipment. Sixty percent (60%) of the centres were to be equipped at a cost of Kshs.6 million by the end of financial year 2024/2025. However, interviews with staff in charge of ECDE revealed that majority of the centres lacked fixed play equipment.

4.16 Physical verification of the ten (10) sampled schools revealed that eight (8) lacked adequate fixed play equipment while only two (2), Matunda and Maragi ECDE centres had fixed play equipment. Maragi ECDE centre, a model centre, had adequate equipment that were appropriately sized for ECDE learners. The lack of adequate fixed play equipment was attributed to the failure by the County Government to prioritize provision of play equipment for the learners.

4.17 Lack of sufficient and appropriate play equipment restricts opportunities for physical development, social interaction, and play-based learning. In addition, it can limit the development of psychomotor skills such as strength, speed, flexibility, precision, agility, and endurance.

iv. Insufficient and Inappropriate Furniture for the Learners

4.18 The National Pre-primary Education Policy Standard Guidelines, 2018 requires County Governments to provide age and disability friendly furniture to allow for back rest, arms to rest on the table and feet to touch the floor. The furniture should be

painted in primary colours. Review of ADPs for the period 2022/2023 and 2024/2025 indicated that procurement of furniture was not factored in the work plan. However, in the annual budget the County allocated Kshs.5 million in each of the financial years 2022/2023 and 2024/2025 and zero (0) in the financial year 2023/2024. Review of ECDE Sub-sector Annual Reports for the period revealed that a total of 14,401 chairs and 629 tables were distributed to schools.

4.19 Despite this effort, physical verification and review of furniture inventory in the ten (10) sampled ECDE centres revealed that seven (7) had deficits of age-appropriate chairs. Further, none of the centres had adequate age-appropriate tables. **Table 9** indicates deficits in age-appropriate chairs and tables in the sampled ECDE centres.

Table 9: Shortage of Age-Appropriate Chairs and Tables in the Sampled Centres

ECDE Centres	Chairs			Tables		
	Required	Available	Deficit	Required[9]	Available	Deficit
1 Nguruweini	85	0	85	21	6	15
2 Matunda	99	58	41	25	0	25
3 Kimorori	192	20	172	48	24	24
4 Mwana Wikio B	52	52	0	13	9	4
5 Gachathaini	70	62	8	18	3	15
6 Makindi	141	66	75	35	9	26
7 Mukuria	89	0	89	22	8	14
8 Maragi	134	134	0	34	21	13
9 MSHI	52	46	6	13	8	5
10 Maji Kiboko	82	82	0	21	9	12
Total	**996**	**520**	**476**	**250**	**97**	**153**

Source: Audit Team analysis of furniture inventory in sampled ECDE centres

Key: MSHI – Murang'a School for the Hearing Impaired

4.20 The shortage of age-appropriate chairs forced learners to use adult chairs and benches, which were also insufficient. This resulted in discomfort, pushing, and frequent disruptions during lessons. Further, the chairs had no backrest, and some learners were forced to stand or strain to reach the tables. In Murang'a School for the Hearing Impaired, older pre-primary learners (up to 14 years) could not fit on the

[9] Required tables was determined based on the assumption that one table accommodates four learners.

small chairs meant for 4- to 5-year-olds and had to sit on benches without backrests. **Picture 3** shows adult chairs and benches used by learners in some of the schools.

Picture 3: Status of Furniture at Kimorori and Ngurwe-ini Centres

Photo 1: Adult chairs in classroom at Kimorori ECDE centre. **Photo 2:** Benches in a classroom at Ngurwe-ini ECDE centre

Source: Photos taken by Audit Team in September 2025

4.21 The use of benches in place of tables and chairs interfered with the sitting arrangement in a standard classroom, therefore some learners sat facing away from the blackboard, forcing them to strain, which led to discomfort, loss of concentration, and affected their writing skills.

4.22 The audit also noted that, out of the ten (10) sampled ECDE centres, only three (3) had all the furniture in good condition. In the other seven (7) centres, various defects were observed, including rough table and desk surfaces, broken and unstable furniture, and furniture with sharp edges or protruding nails. In Kimorori ECDE centre, learners sat on a plank balanced on jerricans. Further only one (1) school, Maragi ECDE centre, a model centre, had furniture painted in primary colours. This situation negatively affected learners' overall participation in classroom activities. Lack of adequate supply of furniture to ECDE centres was attributed to failure by the County Government to prioritize provision of furniture.

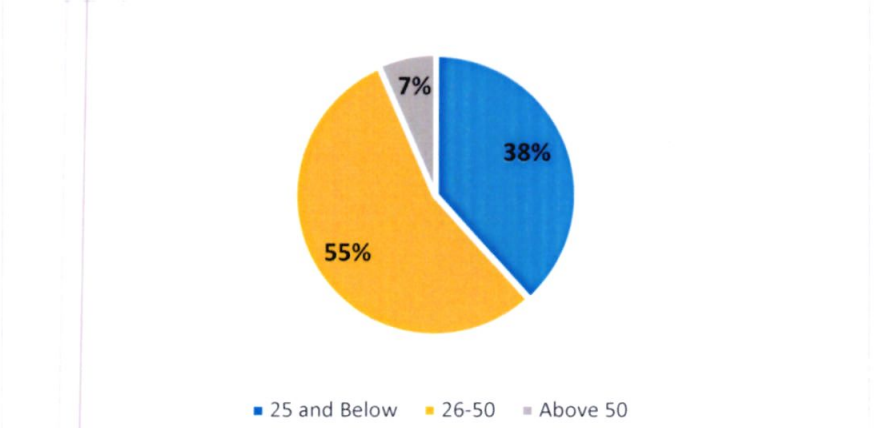
B. Provision of Sufficient and Qualified Teachers

i. Insufficient Number of Teachers

4.23 Section 3.3 of the National Pre-Primary Education Policy Guidelines, 2018 require the teacher-to-learner ratio to be 1:25 in regular pre-primary class and that an assistant teacher shall be required for each pre-primary class. For learners with hearing impairment, the recommended teacher-to-learner ratio is 1:12.

4.24 Analysis of the enrolment data of pre-primary learners against teacher's establishment revealed that as at the time of the audit in September, 2025, two hundred and four (204) out of six hundred and sixty-nine (669) schools representing 38% met the recommended teacher learner ratio of 1:25 while three hundred and twenty-nine (329) representing 62% of did not meet the ratio as shown in **Figure 4.**

Figure 4: Teacher-to-Learner Ratios in Schools[10]

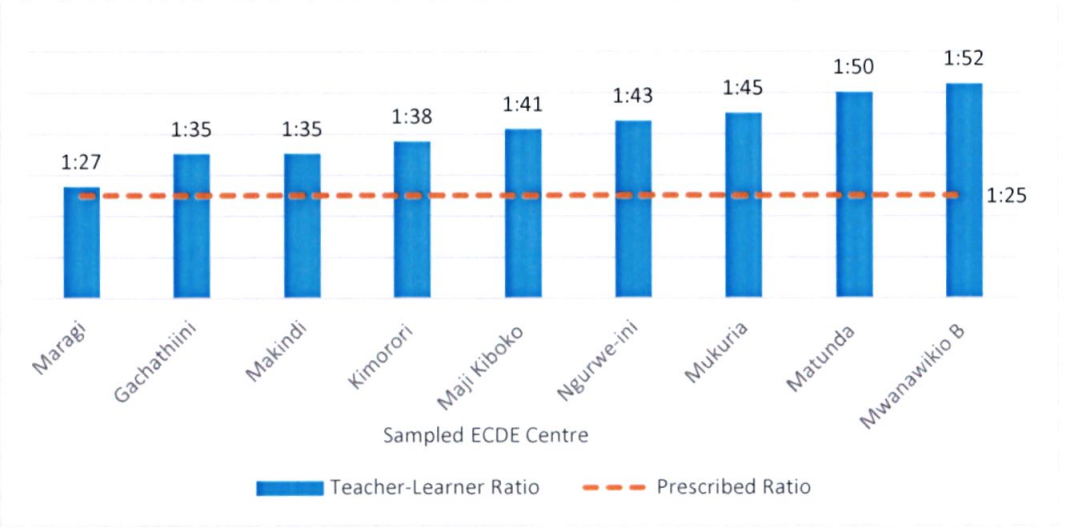


Source: Analysis of enrollment data against teacher staffing data in Murang'a County

4.25 Further analysis of the teacher-learner ratio in the sampled ECDE centres revealed that only Murang'a School for the Hearing Impaired met the required teacher-learner ratio of 1:17, which exceeded the required ratio of 1:12 for learners with hearing impairment. **Figure 5** shows the teacher-to-learner ratios across the other sampled nine (9) regular centres.

[10] Data used in the analysis contains only County Government employed teachers that is,1052 because the BoM teacher's data was not segregated by schools and therefore could not be presented in the chart.

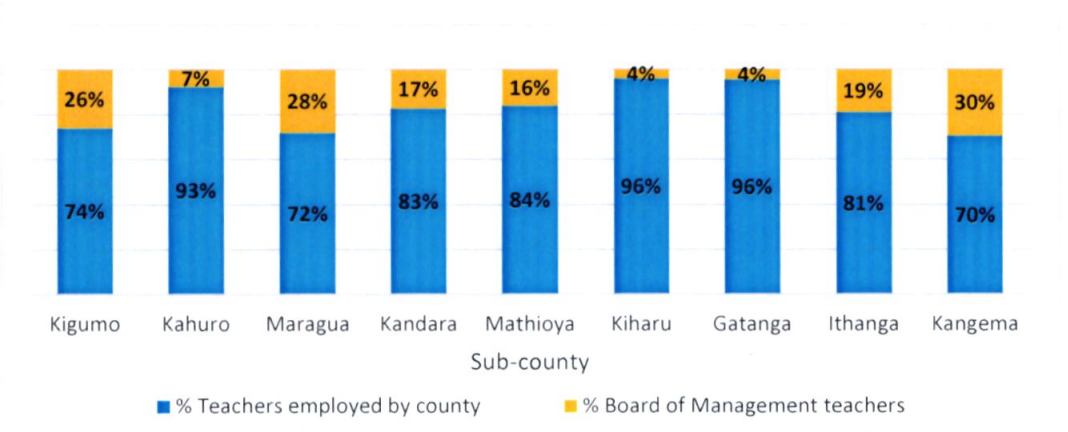
Figure 5: Teacher-to-Learner Ratios in the Sampled Centres



Source: Audit Team analysis of enrollment data against teacher staffing data in ECDE centres[11]

4.26 Further, the audit noted that for each pre-primary class there was one (1) teacher, contrary to the requirement of two (2) teachers per class. In addition, Mwanawikio B ECDE centre had one (1) teacher attending to Pre-primary 1 and Pre-primary 2. To fill the gap in the number of teachers, a total of two hundred and fifteen (215) teachers had been employed by the various Boards of Management (BoM). The proportion of BoM teachers per sub-county ranged from 4% in Kiharu and Gatanga to 30% in Kangema, as shown in **Figure 6.**

Figure 6: Proportion of Board of Management Teachers per Sub-County



Source: Audit Team analysis of teacher's employment data

[11] Data used in the analysis contains both BoM and County Government teachers

4.27 The audit revealed that there was lack of prioritization for recruitment of ECDE teachers. Review of the CIDP, 2023-2027 indicated that the County had planned to recruit five hundred (500) teachers and to absorb all the teachers on contract into permanent and pensionable terms. In the ADP for 2023/2024, the County had planned to recruit three hundred (300) ECDE teachers and interns at a cost of Kshs.50 million. Further, in the 2024/2025 ADP, two hundred (200) interns were to be recruited at a cost of Kshs.20 million. However, review of the budget revealed that in the financial year 2023/2024 Kshs.30 million was approved and eighty-eight (88) intern teachers recruited. In the financial year, 2024/2025 there was no budgetary provision and no interns were recruited[12].

4.28 The high teacher-learner ratio limited individualized attention, making it difficult for teachers to engage all learners and deliver the curriculum effectively. In addition, hiring of BoM teachers compelled ECDE centres to charge fees to cover their salaries, placing a financial burden on parents for a service that should be free. In six (6), of the ten (10) sampled ECDE centres' parents were paying fees for their children to cater for payment of BoM teachers, cleaners and cooks among other expenses as shown in **Table 10.** The requirement for parents to pay fees created inequality in access to early childhood education.

Table 10: Fees Paid in the Sampled Centres

	ECDE Centre	Fee Paid Per Term (Kshs)	Purpose
1	Matunda	-	
2	Mwanawikio B	300	Essential Materials
3	Makindi	300	Cleaner
4	Mukuria	1,265	BoM teacher, Watchman
5	Gachathi-ini	-	
6	Ngurwe-ini	400	BoM teacher
7	Kimorori	500	BoM teacher, Cleaner, Learning materials
8	Majikiboko	800	BoM teacher
9	Maragi	2,500	Lunch, learning materials, BoM teacher, Minor repairs
10	Murang'a School for Hearing Impaired	21,000	Boarding fees, learning materials, medical fees, food, caregivers, cooks, watchmen

Source: Audit Team analysis data on fees paid in sampled ECDE Centres

[12] The Early Childhood Development and Education Sub-Sector Annual Report for 2024/2025

ii. Failure to implement the ECDE Teachers Scheme of Service, 2021

4.29 The ECDE Teachers Schemes of Service, 2021, requires county governments to provide a well-defined career structure that would attract, motivate, and retain suitably qualified and competent ECDE teachers. The scheme outlines the job description in each level, and establishes the standards for recruitment, retention, training, and advancement within the career structure. The Schemes also require permanent and pensionable terms for all ECDE teachers with the lowest cadre under the Scheme of Service being paid a salary of about Kshs.20,000 per month.

4.30 Review of data on teacher establishment revealed that, out of the total 1,052 teachers, approximately 93% were on contract and 7% on internship as at the time of the audit in September 2025. The intern teachers were paid Kshs.10,000 per month, while teachers on contract terms earned Kshs.17,520 per month without allowances or additional benefits. Further, all teachers received the same salary regardless of their level of education, whether certificate, diploma, or degree without annual salary increments.

4.31 Review of the County work plans and budget documents for the financial years under review revealed that there were no plans or budgetary provisions for implementing the ECDE Teachers' Scheme of Service an indication that the County Government did not prioritize the implementation of the ECDE Teachers' Scheme of Service. Unfavourable employment terms are likely to demotivate teachers, making them less effective in delivering the curriculum and potentially resulting in poor learning outcomes. Further, the County Government risks contempt of Court as it had not honoured a ruling by the Employment and Labour Relations Court, in May 2025 to pay ECDE teachers as per the salary structure recommended by the Salaries and Remuneration Commission as at the time of the audit.

iii. Inadequate Retooling of Teachers on Competency Based Education

4.32 Section 1.2 (b) of the ECDE Teachers' Scheme of Service, 2021, provides that in administering the Scheme of Service, the Chief Officer will ensure that appropriate training opportunities and facilities are provided to assist ECDE teachers acquire

the necessary additional qualifications or specialization required for both efficient performance of their duties and career advancement.

4.33 Review of ADPs for the period under audit revealed that Kshs.2 million and Kshs.5 million, had been provided for teacher retooling for financial years 2023/2024 and 2024/2025 respectively. However, the budget for the same period indicated that only Kshs.12,000 and Kshs.2 million were allocated for the two (2) years respectively. There was no provision in the ADP and budget during the financial year 2022/2023

4.34 Interviews with the staff in charge of ECDE and a review of the ECDE Department annual reports, for the period under audit revealed that, the County Government in collaboration with the Kenya Literature Bureau organized a one (1) day workshop in the financial year 2024/2025, where all County employed teachers attended. The teachers were retooled on the content of the new curriculum design and the Competency-Based Education (CBE) teaching methodology.

4.35 The sub-county program officers and teachers in all the ten (10) ECDE centres sampled confirmed that they had been trained, however, they stated that they had training gaps in effective implementation of the CBE and that the one (1) day training was not adequate to cover all the content comprehensively. In six (6) of the sampled schools, teachers indicated that they lacked the necessary training to effectively handle learners with special needs.

4.36 The reduction of the amount planned in the ADP, indicated that the County did not prioritize teacher retooling. Retooling programs are intended to update teachers on curriculum changes and education reforms. Quality teaching is closely linked to a teacher's ability to effectively interpret the curriculum and assess learners. Lack of adequate retooling and professional development opportunities limits teachers' ability to effectively implement the current curriculum and apply the standard teaching approaches. This may lead to inconsistencies in instructional quality across the ECDE centres, reduced learner engagement, and potential learning gaps among children.

C. Insufficient Provision of Teaching and Learning Materials

4.37 The Early Childhood Education Act, Cap.211B states that the County shall, in promoting the right to early childhood education, ensure the provision of learning resources to facilitate the provision of early childhood education. Section 4.3.2(b) of the National Pre-Primary Education Policy Standard Guidelines, 2018 obligates county governments to provide adequate instructional and safe play materials. Further, Section 6.2(a) outlines that the instructional materials are to be provided through capitation grants by the County Government.

4.38 The audit revealed that the County did not plan or budget for learning materials in the financial year 2022/2023. In the financial years 2023/2024 and 2024/2025 the County planned to provide Kshs.100 million and Kshs.25 million respectively in the ADP. However, only Kshs.8 million was allocated in the budgets in each of the two years.

4.39 Review of teaching and learning materials distribution schedules for the period under audit, revealed that the County supplied various learning materials in the financial years 2023/2024 and 2024/2025. These included registers, biro pens, manila papers, chalks, exercise books and pencils. However, interviews with teachers in the sampled ECDE centres revealed that teaching and learning materials were insufficient to last the entire year in all the ten (10) sampled centres. For instance, according to the teachers, learners require five (5) exercise books per term, but each learner received at most two (2) exercise books for use throughout the year. Learners were not provided with learning materials in the financial year 2022/2023. **Table 11** presents the average quantities of materials supplied per centre and per learner.

Table 11: Average Quantities of Learning Materials Provided to the Centres and to the Learners

Category	Material	Average Quantity Distributed			Unit of Allocation
		2022/2023	2023/2024	2023/2024	
Per Centre	Registers	-	2	-	Pieces
	Biro Pens	-	4	8	Pieces
	Manila Papers	-	38	-	Sheets
	Chalks	-	5	7	Packets
Per Learner	Exercise Books	-	1	2	Piece
	Pencils	-	2	1	Pieces

Source: Audit Team analysis of interview responses of teachers

4.40 Further, the learning materials were delayed. For instance, in the financial Year 2024/2025 learning materials were provided in April, 2025 after the first school term had ended. In addition, the County did not provide assistive devices and adapted learning materials for learners with special needs.

4.41 Insufficient provision of essential teaching and learning materials was attributed to the County Government's failure to adequately prioritize learning materials as evidence by low allocation in the approved budgets compared to the ADP. Further, the County did not provide capitation grants to the ECDE centres, which would have been used for purchase of learning materials. Lack of capitation grants was attributed to delays by the County Government in finalizing the Murang'a County Early Childhood Development Regulations, 2022, and the Murang'a County Early Childhood Development and Education Policy, 2023.

4.42 Inadequate provision of learning materials shifted the burden of purchasing teaching and learning materials to parents, with some delaying the provision of the necessary items while others were unable to provide. Further, the ECDE teachers also relied on the primary section for supplies of items such as chalk and biros, which were only provided when available. Consequently, learners were forced to share basic stationery like pencils, colours, and books. As a result, learners struggled to follow lessons, or complete assignments, which disrupted the lessons and hindered effective learning.

D. Provision of School Meals

4.43 Section 4.3.2 (e) of the National Pre-Primary Education Policy Standard Guidelines, 2018 stipulates that County Governments shall provide a sustainable feeding programme in pre-primary schools. Further Section 1.3 (a) requires provision of a mid-morning meal (snacks, enriched porridge or milk) during the 10:00 am break and lunch where the school runs for a full day (3.00p.m).

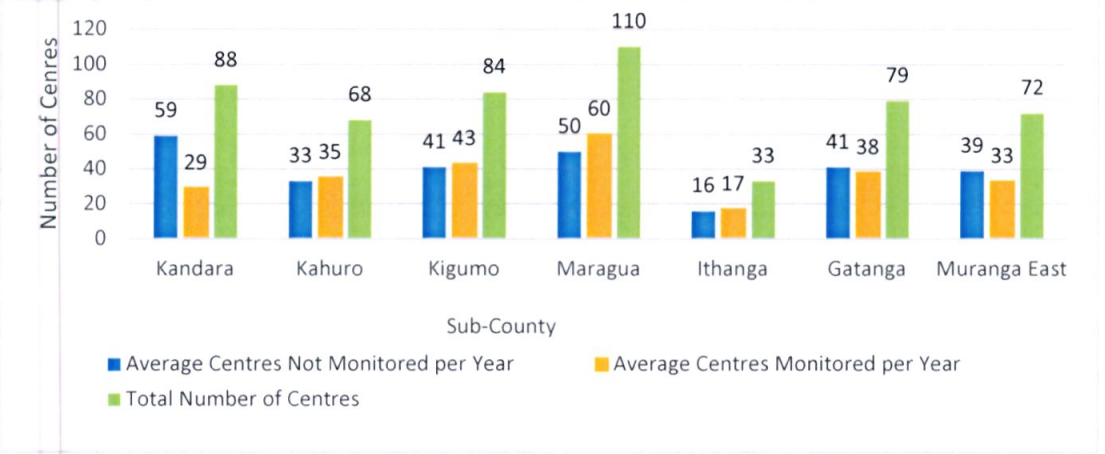
4.44 Interviews with the staff in charge of ECDE revealed that the County Government provided a mid-morning cup of fortified porridge to all learners in its ECDE centres through the school year. The porridge provided was generally sufficient in quantity and delivered on time. Interviews with teachers across sampled ECDE centres revealed that the school porridge had contributed to increased enrolment and retention.

E. Inadequate Monitoring and Evaluation of Pre-primary Education

4.45 The National Pre-Primary Education Policy, 2017 requires county governments to ensure regular monitoring and evaluation of pre-primary education and to utilize the monitoring and evaluation reports to improve the quality of pre-primary education. Review of the ADPs for the period under audit indicated that the County had planned to provide Kshs.5 million for monitoring and evaluation in each of the financial years 2023/2024 and 2024/2025, no provision was made in 2022/2023. Despite the plan in the ADP, only Kshs.550,000 was allocated in 2023/2024 and Kshs.1 million in 2024/2025. Further, despite the National Pre-Primary Policy Guidelines, 2018 recommending establishment of a monitoring and evaluation framework, the County lacked a monitoring and evaluation framework to guide the function

4.46 Interviews with program officers in the five (5) sampled sub-counties indicated that despite the sub-county program officers targeting to conduct monitoring exercises for each ECDE centre at least once a year; this was often not achieved. In addition, analysis of monitoring data, indicated that, two hundred and seventy-nine (279), representing 52% of the five hundred and thirty-four (534) ECDE centres across seven (7) of the nine (9) sub-counties whose data was obtained, were not monitored annually. **Figure 7** shows average number of ECDE centres monitored per sub-county in a year.

Figure 7: Number of Pre-Primary Schools Monitored Per Sub-County Annually



Source: Audit Team analysis of the number of centres assessed through monitoring and evaluation exercises

4.47 The program officers in the five (5) sampled sub-counties indicated that while recommendations concerning teachers' delivery of the curriculum were generally implemented, those related to other aspects such as infrastructure and learning materials were often not implemented, owing to budgetary constraints.

4.48 The inadequate monitoring and evaluation was attributed to shortage of officers. The audit established that Murang'a County had seven (7) sub-county program officers overseeing programs in six hundred and sixty-nine (669) centres in nine (9) sub-counties. Due to the shortage, two (2) of them managed two (2) sub-counties each, with one program officer managing programs in one hundred and fifty-two (152) centres in Kigumo and Kahuro sub-counties, while another program officer managed programs in one hundred and twelve (112) centres in Gatanga and Ithanga sub-counties. Further, the officers were not facilitated with travel logistics and working materials. **Table 12** shows the number of centres overseen by each sub-county program officer.

Table 12: Early Childhood Development and Education Centres Overseen by Each Sub-County Program Officer

Sub-county	Number of Centres
Kigumo	84
Kahuro	68
Maragua	110
Kandara	88
Mathioya	78
Kiharu	72
Gatanga	79
Ithanga	33
Kangema	57

Source: Audit Team analysis of the number of pre-primary schools and sub-county program officers

4.49 Inadequate monitoring and evaluation increases the risk of performance gaps not being identified and addressed in a timely manner. Consequently, the County may be unable to make informed and timely decisions, leading to continued deterioration in programme performance and compromising the quality of early childhood education.

F. Limited Quality Assurance in Pre-Primary Education

4.50 The National Pre-Primary Education Policy Standard Guidelines, 2017 require the Ministry of Education to collaborate with County Governments to; assess all pre-primary schools on a regular basis to enhance a culture of quality standards; document quality assurance reports and disseminate the findings to stakeholders; and carry out follow-up actions on the quality assessment reports.

4.51 Interviews with the County quality assurance and standards officers and the sub-county quality assurance officers together with the respective sub-county directors of education in the five (5) sampled sub-counties, revealed that an annual target to assess 25% of all the schools in the County was set. However, the audit established that the target for assessing ECDE centres was not explicitly stated in the work plans. Further, the Ministry officers indicated that ECDE centres that were located within a primary school were assessed together with the primary schools and one report generated, while stand-alone ECDE centres were not assessed.

4.52 Interviews with head of schools revealed that out of the ten (10) sampled ECDE centres only two (2), had been assessed by the Ministry in the past three (3) years.

In addition, review of thirteen (13) quality assurance reports for the primary section for the period under review indicated that ten (10) ECDE centres were assessed. The reports did not include critical issues such as learners' welfare, play equipment and materials, teachers, curriculum implementation, learning materials, community involvement, and leadership and management were not explicitly addressed. The reports further indicated that, the assessments were mainly for registration of schools rather than regular quality assurance assessment. This was also confirmed through interviews with the sub-county directors and quality assurance officers.

4.53 The audit also established that feedback on quality assessments was shared with the teacher in charge of ECDE centre and with headteachers but not with the County Government leadership. This limited timely corrective actions as some issues identified during the quality assessments, such as teacher gaps, and inadequate infrastructure, could only be addressed by the County leadership and not schools.

4.54 Inadequate quality assurance of ECDE centres was attributed to inadequate staffing as compared to the number of schools to be assessed. Twelve (12) quality assurance and standards officers were responsible for 1,163 schools, including pre-primary, primary and secondary schools. Further, the officers lacked adequate vehicles and funds for fuel and maintenance. The five (5) sampled sub-counties had 1 (one) functional vehicle each, three (3) of these sub-counties did not have drivers.

4.55 Interviews with the Ministry officers at the County and sub-county level revealed that the County Government had neither established the County Early Childhood Education Committee, nor the Early Childhood Quality Assurance Committee, that would have facilitated coordination between the County Government and the Ministry of Education. The absence of these structures resulted in a weak linkage between the two (2) levels of Government.

4.56 Lack of comprehensive assessment of ECDE centres for quality standards affects identification of issues for timely correction to meet and maintain the required quality standards. Inadequate sharing of quality assessments reports with the County Government limits timely corrective actions as well.

G. Inadequate Mechanism for Collecting and Maintaining Data for Tracking the Progress of Sustainable Development Goal 4, Target 4.2

4.57 Kenya is a signatory to the Sustainable Development Goals (SDG). The indicators used to measure progress toward achievement of SDG 4 Target 4.2 are; 4.2.1-proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial well-being, by sex; and 4.2.2-participation rate in organized learning (one year before the official primary entry age), by sex. Countries are required to keep track and document progress of these indicators. Further, section 4.2.2.2(l) of the Pre-primary Education Policy Guidelines, 2018 requires county governments to ensure approved national competence-based assessment tools are adequate and effectively utilized in all pre-primary schools.

4.58 Interviews with the County Government officials revealed that the County had not administered the Kenya School Readiness Assessment Tool (KSRAT), a standard competency assessment tool to assess pre-primary learners' readiness for primary school across key domains: literacy, numeracy, social-emotional, and physical development. Teachers developed their own assessment tools, therefore, there was no standardized assessment. This tool would have helped the County to gather data for assessment of indicator 4.2.1; data on learner's progress in learning, health and psychosocial well-being. The Interviews further revealed that teachers maintained individual health records for each learner, however they were not regularly updated especially for health incidents. Further, teachers did not keep records of psychosocial matters of the learners, hence there was no data for purpose of tracking psychosocial well-being of the learners.

4.59 The absence of standardized learning assessments, incomplete health records and lack of psychosocial monitoring meant that the County did not have comprehensive data for tracking of Indicator 4.2.1: the proportion of children 5 years of age and below who are developmentally on track in health, learning and psychosocial well-being, by gender.

4.60 To assess SDG indicator 4.2.2, data of all learners enrolled in ECDE centres and those of school going age in the County is required. Interviews with County officials

revealed that the County Government maintains data on learners who are enrolled in the public ECDE centres which was submitted to the County Government on a monthly basis. However, the County did not compile data for learners in private ECDE centres and did not keep a record of children of school-going age (4 years and above) who were out of school. Therefore, there was no complete data on the estimated proportion of children of school going age in the population who were either attending or not attending school. This data is important for follow up on those not attending school, tracking participation rate in organized learning, one year before the official primary entry age and for policy intervention.

4.61 Failure to collect, document and consolidate data for purposes of documenting SDG 4 target 4.2, was attributed to limited awareness on the need for such data. In addition, the lack of a centralized and integrated data collection and management system in the County made it difficult to collate and share the data with stakeholders in the education sector. There was also lack of a clear guideline directing the County Government to expressly collect data for the purpose of tracking SDGs. Further, the County Government lacks clear structures and mechanisms to collect accurate data from private and informal ECDE centres, resulting in incomplete information on enrolment and access. Consequently, the County lacks timely and up to date information to facilitate tracking the progress of SDG 4 target 4.2.

H. Allocation of Education Budget to Non-Core Functions

4.62 The fourth Schedule, part 2(9) of the Constitution of Kenya, 2010, assigns pre-primary education, village polytechnics, homecraft centres, and childcare facilities as functions of County Governments. Best practice requires proper utilization of budgeted funds on the core functions.

4.63 Review of the County Education Department budget revealed that, while a portion of the education budget was allocated to pre-primary education which is a core function of the County Governments, the County also allocated a significant proportion of the education budget to bursaries and scholarships for students in high schools and colleges which is not one of its core functions. The County also allocated a significant portion of the education budget to salaries and administration expenses.

4.64 Allocation to bursaries and scholarships was approximately 43%, 33% and 35% in the financial years 2022/2023, 2023/2024 and 2024/2025 respectively. Allocation to salaries and administrative expenses was the highest at 45%, 44% and 41% in the three years respectively. However, allocation to Early Childhood Development and Education was only 8%, 22% and 19% in the three years respectively as presented in **Table 13**.

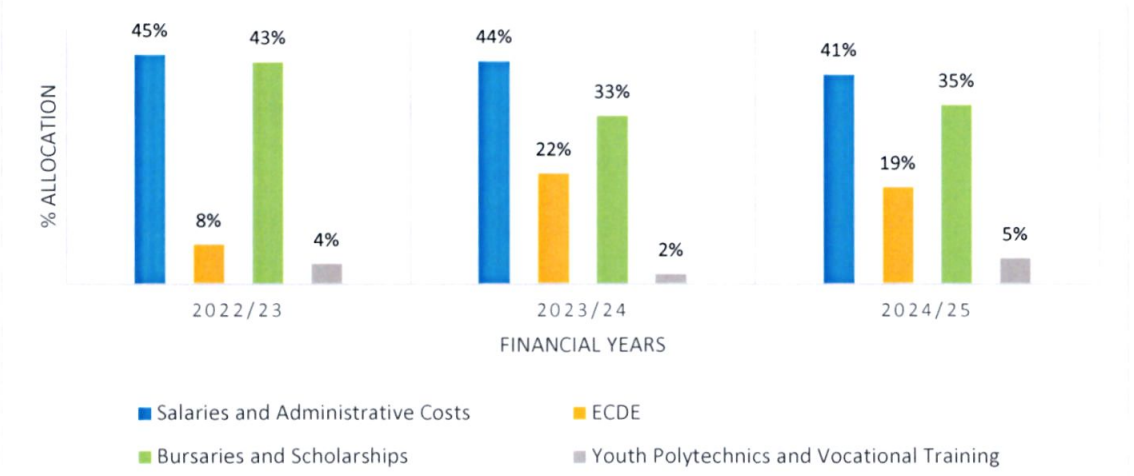
Table 13: Allocation of Education Budget to Different Programs

Financial Year	2022/2023		2023/2024		2024/2025		Totals
Amount	Kshs. Million	As %	Kshs. Million	As %	Kshs. Million	As %	Kshs. Million
Pre-Primary Education	57	8%	175	22%	151	19%	383
Bursaries and Scholarships	316	43%	266	33%	279	35%	861
Youth Polytechnics and Vocational Training	29	4%	15	2%	40	5%	84
Salaries and Administrative Costs	327	45%	353	44%	327	41%	1007
Total Education Budget	**730**		**809**		**797**		**2,336**

Source: Audit Team analysis of Murang'a county budget schedules

4.65 The summary of allocation to the different programmes under Education Department are shown in **Figure 8.**

Figure 8: Education Budget Allocation Per Program



Source: Analysis of County Government of Murang'a budget and expenditure schedules

4.66 Allocation of funds to non-core County functions such as bursaries and scholarships results in non-prioritization of the County's core mandate for education. These funds could have been utilized to improve the infrastructure for ECDE centres, provide adequate learning and instructional materials and to recruit and remunerate teachers in adherence to the Salaries and Renumeration Commission guidelines. There was no explanation as to why the County had failed to prioritize the critical functions in the Education Department.

CHAPTER 5: CONCLUSION

Infrastructure

5.1 The County Government of Murang'a has not provided sufficient and appropriate infrastructure for provision of pre-primary education. A significant proportion of Early Childhood Development and Education (ECDE) centres lack sufficient classrooms, latrines and play equipment while a number of those existing had not been well maintained and were not disability friendly. The County had not prioritised ECDE projects in the Annual Development Plans and budgets.

Teachers

5.2 The County Government has not ensured provision of sufficient and qualified teaching staff for the delivery of quality pre-primary education. ECDE teachers were underpaid and the County had not implemented the ECDE Teachers Scheme of Service. Teachers had also not been effectively retooled on the Competency-Based Education curriculum

Learning Materials

5.3 The County Government does not provide sufficient essential learning and teaching materials to ECDE centres. The annual stationery supplied are not adequate for the learners in the centres thus interrupting teaching and learning activities. The County has also not provided adapted learning materials and assistive devices to learners with special needs and does not provide capitation grants for learning materials.

School Feeding Programme

5.4 The County Government consistently provided porridge, which has increased enrolment and retention.

Monitoring and Evaluation of Pre-Primary Education

5.5 The County Government does not conduct adequate monitoring and evaluation to ensure quality pre-primary education. There was lack of a structured monitoring and evaluation framework. As a result, timely interventions were not undertaken, undermining the quality of early childhood education services.

Quality Assurance of Pre-Primary Education

5.6 The Ministry of Education has not adequately conducted quality assurance assessment in ECDE centres. Stand-alone ECDE centres were excluded from assessments whereas the ECDE centres attached to primary schools were not regularly and comprehensively assessed. Committees that would have acted as forums for collaboration had not been operationalized.

Contribution to Tracking of Sustainable Development Goal 4, Target 4.2

5.7 Murang'a County lacks a structured mechanism for collecting, documenting and consolidating data necessary for tracking progress towards realization of the Sustainable Development Goal 4.2 on quality pre-primary education. The County could not confirm that all children aged 5 years and below were developmentally on track in health, learning, and psychosocial well-being. The County also lacked comprehensive data to confirm that all girls and boys have access to quality pre-primary education in readiness for primary education.

Allocation of Funds to Non-Core Function

5.8 The County allocated significant resources to non-core functions, undermining provision of Early Childhood Development and Education.

CHAPTER 6: RECOMMENDATIONS

6.1 In view of the findings and conclusions of the audit, the following recommendations are proposed for implementation by County Government of Murang'a, in the provision of Early Childhood and Development Education (ECDE): -

Early Childhood Development and Education Infrastructure

6.2 To ensure provision of adequate and appropriate infrastructure for Early Childhood Development and Education Centres, the County Government should conduct a comprehensive needs assessment and develop a long-term plan for infrastructure development and maintenance.

6.3 To ensure safety, health, dignity and proper hygiene for the young learners, the County Government should construct and maintain sufficient, age-appropriate latrines including hand washing stations and accessibility features for learners with special needs.

6.4 To enhance play-based learning and comfort while learning, the County Government should prioritize provision of sufficient outdoor play equipment and adequate classroom furniture to all ECDE Centres.

Teacher Recruitment and Retooling

6.5 To enhance effective delivery of the Competency Based Education, the County Government should prioritize the recruitment of registered and qualified teachers and implement the ECDE Teachers Scheme of Service, 2021.

6.6 To enhance the quality of curriculum delivery, the County Government should prioritise continuous retooling and professional development of teachers. The training should include management of learners with special needs.

Learning Materials

6.7 To ensure proper planning and adequacy of learning materials, the County Government should align plans with actual school enrolment and prioritize allocation of funds for provision of learning materials.

6.8 To secure funding for learning materials, the County Government should establish and operationalise capitation grants for pre-primary schools. This will ensure availability of learning materials in schools.

Monitoring, Evaluation, and Quality Assurance

6.9 To strengthen monitoring and evaluation for all ECDE centres, the County Government should develop a monitoring and evaluation framework, provide sufficient resources, and implement recommendations in a timely manner.

6.10 To ensure proper planning and prioritisation of quality assurance assessments, the Ministry of Education should explicitly set targets for assessment of ECDE centres in their annual work plans. The Ministry should conduct comprehensive quality assurance assessments of ECDE centres, compile findings from these assessments into detailed reports that should be shared with County Government and other stakeholders.

6.11 To ensure effective collaboration on quality assurance assessments for pre-primary education the County Government and the Ministry of Education should establish operational committees to create more forums for engagement. This includes County Early Childhood Education Committee and County Quality Assurance Committee.

Contribution to Tracking of Sustainable Development Goal 4, Target 4.2

6.12 To ensure availability of up to date and comprehensive data on access to quality pre-primary education, the Ministry of Education in collaboration with the County Government should create awareness amongst key stakeholders on the importance of maintaining such data. The Ministry of Education should also follow up on consolidation and regular transmission of the data so as to support evidence-based planning and inform policy decisions on access to pre-primary education.

Resource Allocation

6.13 To effectively provide pre-primary education, the County Government should review its budgetary resource allocation with aim of prioritising funding for Early Childhood Development and Education over non-core functions.

APPENDICES

Appendix 1: Assessment Criteria

Audit Questions	Audit Criteria
a) To what extent had the County Government provided and maintained sufficient and appropriate school infrastructure to ensure access to quality pre-primary education?	Section 3.1 of the National Pre-primary Education Policy Standard Guidelines, 2018 requires county governments to provide classrooms that accommodate a maximum of twenty-five (25) children and age-appropriate furniture. Further, it requires provision of toilets to meet set ratios of 1:10 for girls, 1:30 plus urinal for boys, and an aperture of not more than 20cm by 15cm. In addition, Section 1.4.4.2 of the Guidelines requires schools to have adequate play equipment that are age-appropriate, securely fixed, maintained, and placed on soft landing surfaces to prevent injuries.
b) Had the County Government provided sufficient qualified teachers to ensure delivery of quality pre-primary education?	The National Pre-primary Education Policy Standard Guidelines, 2018, stipulates that the recommended teacher-to-learner ratio in a regular pre-primary class should be 1:25, and an assistant teacher is required for each pre-primary class. Section 3.4.3 and 3.4.4 of the National Pre-primary Education Policy Standard Guidelines, 2018 requires a Pre–primary school teacher to possess a minimum qualification of Diploma in Early Childhood Education, whereas a Pre-primary school Assistant Teacher should possess a minimum professional qualification of a Certificate in ECDE. In addition, the National Policy mandates the county governments to recruit and employ Pre-primary school teachers who are registered by the Teachers Service Commission. Further, the ECDE Teachers Schemes of Service, 2021 outlines and establishes the standards for recruitment, retention, training, and advancement within the career.
c) Had the County Government provided sufficient essential learning materials to ensure provision of quality pre-primary education?	Section 6 of the Early Childhood Education Act, Cap.211B requires counties to ensure provision of learning resources to facilitate Early Childhood Education. Further Section 6.2 of the Policy Guidelines, 2018 outlines that adequate learning materials are to be provided through capitation grants.
d) Had the County Government provided school meals to ensure access and retention of learners in pre-primary school?	The National Pre-primary Education Policy Standard Guidelines, 2018, requires county governments to establish a sustainable feeding program and to provide capitation grants for children in public pre-primary schools for meals and nutrition.
e) To what extent had the county government conducted monitoring and evaluation to ensure the provision of quality pre-primary education?	The National Pre-primary Education Policy, 2017 requires County Governments to ensure regular monitoring and evaluation of pre-primary education. Further the Policy requires county governments to utilize the monitoring and evaluation reports to improve the quality of pre-primary education.
f) To what extent had the county government put in place adequate	Kenya, is a signatory to the SDGs, the indicators for achievement of Goal 4.2 are: *4.2.1* Proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial

Audit Questions	Audit Criteria
mechanisms for maintaining appropriate and adequate data to facilitate tracking of SDG 4.2, on access to quality pre-primary education for all children.	well-being, by sex; and *4.2.2* Participation rate in organized learning (one year before the official primary entry age), by sex. Countries are required to keep track and document progress of these indicators. Therefore, regular collection and collation of data is necessary for tracking of the SDG.
g) To what extent had the County Government been assessed by the Ministry of Education to ensure provision of quality pre-primary education?	The Basic Education Act, Cap 211 mandates the Ministry of Education to carry out quality assurance in basic education. Further, the Pre-Primary Policy Guidelines, 2018, requires the Ministry of Education in collaboration with the County Governments to regularly assess all pre-primary schools to enhance quality standards, document quality assurance reports and disseminate findings to the stakeholders.

Appendix 2: Management Response

Audit finding	Management response	Auditor's comments
Paragraph 4.4 – 4.22 and 5.1 **A. Inadequate Infrastructure in the Early Childhood Development and Education Centres** **i. Insufficient and Inappropriate Classrooms** The number of learners per class exceeded the recommended maximum of twenty-five (25). Enrolment data for the sampled ten (10) Early Childhood and Education Centres (ECDE) centres showed that all except two (2) centres had insufficient number of classrooms. Physical verification in the ten (10) sampled ECDE centres revealed that classrooms in three (3) centres had cracked walls, uneven and damaged floors, and leaking roofs, among other structural defects. **ii. Insufficient and Inappropriate Furniture for the Learners** Physical verification and review of furniture inventory in the ten (10) sampled ECDE centres revealed that seven (7) had deficits of age-appropriate chairs. Further, none of the centres had adequate age-appropriate tables, forcing many learners to share a table.	Infrastructure department manages budgets for constructing new classrooms and maintaining existing ones. Significant progress had been made in renovating classrooms, which, along with murram roads, are prioritized by the community in each ward through the Member of County Assembly. In financial year 2022/2023, 2023/2024, and 2024/2025, equal allocations were given to every ward, with Kshs.18 million allocated to each ward last year and Kshs.21 million this year for both roads and ECDE classrooms. Each ward has renovated or constructed at least fifteen (15) classrooms. To date, five hundred and thirty (530) centres have new or renovated classrooms, with the remaining one hundred and seventy (170) scheduled for completion within two years. Significant improvements have been made since the current County Government took over, with only a few classrooms still needing renovation. The County has made notable progress in supplying chairs, having procured three lots of furniture to improve learner comfort. Budget allocations for furniture will be increased in the coming years. It is important to note that not all 42,000 learners required new chairs and tables, as many centres already have furniture and the county continues to add more progressively. The stated figure of 42,000 learners therefore reflects a target for a specific period, not an immediate requirement. The county will prioritize ECDE projects in the Annual Development Plans (ADP) and in budgeting in the subsequent years.	The Office of the Auditor-General takes note of the progress made, However, no additional evidence has been provided to show the increase in renovated and newly constructed classrooms to date. The audit finding is therefore retained Regarding furniture, the figure 42,000 referred to in the County's response is not mentioned in the audit report.
Paragraph 4.24 – 4.36 and 5.2 **B. Provision of Early Childhood Development and Education Teachers** **i. Insufficient Number of Teachers**	Agreed with the findings but currently we have ongoing negotiations between the county government and the ECDE teachers, some teachers with proficiency certificates are not registered but are nearing retirement, while others hold certificates, diplomas, or degrees; the County will	The Office acknowledges the ongoing plans by the County Government to ensure that teachers are duly registered as well as

Audit finding	Management response	Auditor's comments
ii. Failure to Implement Teachers Scheme of Service Review of data on teacher establishment revealed that, out of the total 1,052 teachers, approximately 93% were on contract and 7% on internship as at the time of the audit in September 2025. This was contrary to the ECDE Teachers Scheme of Service which requires permanent and pensionable terms for all ECDE teachers. **iii. Inadequate Retooling of Teachers on Competency Based Education**	follow up to ensure they are registered. On retooling, little has been done, but the County plans to seek increased budgetary allocations and explore partnerships to retool teachers continuously on the changing treads of education, including management of learners with special needs.	retooled and the negotiations in place. The audit finding is retained.
Paragraph 4.37 – 4.41 and 5.3 **C. Insufficient Provision of Teaching and Learning Materials** The audit revealed that the County did not plan or budget for learning materials in the financial year 2022/2023. In the financial years 2023/2024 and 2024/2025 the County planned to provide Kshs.100 million and Kshs.25 million respectively in the ADP. However, only Kshs.8 million was allocated in the budgets in each of the two years.	We agreed with the finding and acknowledged that budgetary allocations for teaching and learning materials have been limited, with approx. Kshs.5-7 million per year budgeted to supply materials to each centre. The County planned to continue lobbying for higher allocations and ensure learning materials are provided earlier in the year for both regular and special learners. We have a digital learning programme which assist in provision of digital content in two learning areas, it was initially a pilot targeting a limited number of centres, but currently the County has worked out with the partners to expand it to all ECDE centres hence supplementing E-learning materials. As for the adapted curriculum, the county plans to design it alongside the curriculum for regular learners. We are also in the fast-tracking finalization and approval of ECDE capitation grants guideline to ringfence the fund.	The Office acknowledges the response on the plans to increase the budgets, improve the curriculum designs and fast-track finalization of capitation grants. The audit finding is retained.
Paragraph 4.43 and 5.4 **D. Provision of School Meals** The County Government provided a mid-morning cup of fortified porridge to all learners in its ECDE centres through the school year. The porridge provided was generally sufficient in quantity and delivered on time.	We agree that we provide porridge to all the learners and there is need for hot meal but plans are underway with the Devolution and Linkages Department to source partners for a hot lunch programme, as the County alone cannot fund both porridge and lunch due to the high budgetary requirements. To improve enrolment, enhance growth and development and support	The Office takes note of the County Government's intention to mobilize partners to support the lunch programme, as well as efforts to fast-track the development of the school feeding

Audit finding	Management response	Auditor's comments
	learner concentration for effective learning. To ringfence the fund we are at the final stages of approval of a school feeding policy by county assembly hence the implementation guidelines to facilitate sustainable school feeding program.	policy that will facilitate ringfencing of funds. The audit finding has been amended.
Paragraph 4.45-4.48 and 5.5 **E. Inadequate Monitoring and Evaluation of Pre-primary Education** Interviews and review of documents revealed that despite the sub-county program officers targeting to conduct monitoring exercises for each ECDE centre at least once a year; this was often not achieved The inadequate monitoring and evaluation was attributed to shortage of officers. Further, the officers lacked motor vehicles and allowances to facilitate easier and quicker movement for monitoring and evaluation activities.	We agreed with the findings brought about by inadequate number of officers and facilitation which we are working on to develop a monitoring and evaluation framework, lobby for sufficient resources, and recruitment of more officers.	The audit finding remains as reported.
Paragraph 4.50-4.55 and 5.6 **F. Limited Quality Assurance in Pre-Primary Education** Out of the ten (10) sampled ECDE centres only two (2), had been assessed by the Ministry in the past three (3) years. standalone centres were not assessed Interviews with the Ministry officers at the County and sub-county level revealed that the Ministry and County Government operated independently with no joint deliberations to enable effective collaborating and coordination. Further, the County Government had neither established the County Early Childhood Education Committee, nor the Early Childhood Quality Assurance Committee, that would have facilitated coordination between the County Government and the Ministry of Education.	We agreed to ensure effective collaboration on quality assurance assessments for pre-primary education the County Government and the Ministry of Education will establish operational committees to create more forums for engagement. This includes County Early Childhood Education Committee and County Quality Assurance Committee soonest possible.	The Office acknowledges the response and takes note of County's way forward to enhance collaboration on quality assurance assessments for pre-primary education, as well establish relevant committees for structured engagements. The audit finding is retained as it reflects the correct position.
Paragraph 4.57-4.60 and 5.7	We acknowledged that limited progress had been made, largely due	The Office takes note of the County's

Audit finding	Management response	Auditor's comments
G. Inadequate Data for Tracking the Progress of Sustainable Development Goal 4.2 Failure to collect, document and consolidate data for purposes of tracking Sustainable Development Goal (SDG) 4.2 was attributed to limited awareness on the need for such data. There was also lack of a clear guideline directing the County Government to expressly collect data for the purpose of tracking Sustainable Development Goals.	to limited awareness of the sustainable goals among officers. We noted the need to reflect on our roles, revisit relevant policies, and understand what is expected of them, so as to facilitate timely collection, sharing, and analysis of data on access to education and learner participation, and development in early childhood education, the Ministry of Education together with the County Government will put in place an integrated electronic management system including my Murang'a app, to enhance data availability for tracking of SDG 4.2.	management intentions to take measures to understand what is expected of them with regards to SDG 4.2. The audit finding is retained as the auditee agrees with it.
Paragraph 4.62– 4.65 and 5.8 **H. Allocation of Education Budget to Non-Core Functions** While a portion of the education budget was allocated to pre-primary education the County also allocated a significant proportion of the education budget to bursaries and scholarships for students in high schools and colleges which is not one of its core functions.	We agreed to effectively provide pre-primary education; the County Government should review its budgetary resource allocation with aim of prioritizing funding for Early Childhood Development and Education over non-core functions.	The auditee agrees with the finding and it is therefore retained.

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