

Performance Audit Report of the Auditor-General

On

Provision of Early Childhood Development and Education

by the County Government of Nakuru



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 Nakuru. 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 Nakuru 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 Nakuru and the Chairperson, Council of Governors.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

29 September, 2026

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LIST OF ABBREVIATIONS

ADP	Annual Development Plan
BoM	Board of Management
CBE	Competency-Based Education
CECEC	County Early Childhood Education Committee
CEB	County Education Board
ECDE	Early Childhood Development and Education
KICD	Kenya Institute of Curriculum Development
KSRAT	Kenya School Readiness Assessment Tool
NEMIS	National Education Management Information System
SDG	Sustainable Development Goal
TSC	Teachers Service Commission

GLOSSARY OF TERMS

Term	Definition
Aperture	The opening or drop hole in the slab or floor of a pit latrine through which human waste enters the pit
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	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.411B defines early childhood education as the pre-primary educational programs imparted to a child in an education Centre. Early Childhood Education is critical in ensuring that learners develop cognitive, social, emotional and psychomotor skills before transitioning to primary school. Kenya provides two (2) years of pre-primary education to children who have attained the age of four (4) years in early childhood education centres or pre-primary schools.
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, provision of early childhood education is directly linked to Sustainable Development Goal 4 Target 4.2 on quality education.
5. Despite the efforts by 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, under-recruitment and irregular remuneration of teachers, and inadequate infrastructure, which limited the ability of learners to access quality education.

Audit Objectives

6. The main audit objective was to assess whether the County Government of Nakuru was adequately 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 effective delivery of the 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), target 4.2, on access to quality pre-primary education for all children;
 - 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 Nakuru 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 and tracking on achievement of SDG 4 target 4.2 and quality assurance assessment in pre-primary education by the Ministry of Education. The audit covered the period from 2022/2023 to March 2026 which was considered sufficient to establish the trend in provision of pre-primary education.

Summary of Key Audit Findings

A. Provision of Infrastructure in Pre-primary Schools

i. Insufficient and Inappropriate Classrooms

8. The audit established shortage of classrooms with only four hundred and four (404) representing 38% of the 1,062 schools, meeting the recommended number of twenty-five (25) learners per classroom, while six hundred and fifty-eight (658), representing 62% exceeded the requirement. This resulted in congestion, limited space for learning activities and minimal one-on-one interaction between the teacher and learners, thereby limiting effective curriculum delivery.
9. Physical verification revealed semi-permanent and poor condition of classrooms, including damaged floors, leaking roofs, and cracked and unpainted walls. These conditions posed health and safety risks to the learners. Additionally, a significant number of the schools lacked ramps or rails, limiting accessibility for learners with disabilities. Insufficient and inappropriate classrooms was attributed to delays in completion of infrastructure projects, inadequacies in planning and budgeting for school infrastructure and low absorption of allocated funds.

ii. Insufficient and Inappropriate Latrines

10. The audit established insufficiency of latrines in the schools. Five hundred and seventy-three (573) representing 54% and five hundred and eighty-four (584) representing 55% of the schools lacked toilets or latrines dedicated to boys and girls respectively. In the schools that had dedicated latrines for pre-primary learners, the latrine-to-child ratio was 1:41 and 1:42 for boys and girls respectively, which exceeded the recommended standards of 1:10 for girls, and 1:30 for boys with a urinal. Physical verification revealed that none of the eighteen (18) sampled schools had disability-friendly latrines and five (5) had wide apertures exceeding the recommended dimensions of 20cm by 15cm, thus posing a risk of children falling in.
11. The insufficient number of 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 insufficiency was attributed to failure to prioritise construction of latrines, characterized by inadequate funding for infrastructure projects and delays in project completion.

iii. Insufficient Fixed Play Equipment

12. The audit established that only thirty-six (36) out of 1,062 schools representing 3.4% had fixed play equipment. Lack of play equipment limits learners' opportunities to develop psychomotor skills, potentially hindering achievement of developmental milestones. The insufficiency of play equipment was attributed to inadequate prioritization of provision of play equipment.

iv. Insufficient and Age-inappropriate Furniture for Learners

13. The audit established that four hundred and twenty-four (424) schools representing 40% of the 1062 schools in the County had insufficient furniture. Physical verification in the 18 sampled schools revealed age-inappropriate furniture, including high benches without backrest, as well as old and unstable desks. This shortfall resulted in many learners sharing the few available furniture, which compromised learners' comfort, posing risks to their physical development and limiting effective learning.

v. Delays in Completion of Infrastructure Projects

14. The audit established delays in implementation of infrastructure projects, with incomplete, stalled, or yet to commence projects. Out of four hundred and eighty-one (481) planned projects during the period under review, three hundred and twenty-three (323), representing 67% remained incomplete at the time of audit field work in July 2025. In the financial year 2022/2023, ninety (90) out of ninety-one (91) projects initiated, representing 99% were incomplete by year end, while in the financial year 2023/2024, one hundred and thirty-eight (138) out of two hundred and four (204) projects, representing 68% remained incomplete at the close of the financial year.
15. The delays were attributed to insufficient budget allocations arising from budget cuts, reallocation of funds to other votes, and low project costing that resulted in non-responsive tenders and contractors declining tender awards.

B. Provision of Sufficient and Qualified Teachers

i. Insufficient Number of Teachers

16. The audit established that 57% of the schools did not meet the recommended teacher to learner ratio of 1:25. Further, each pre-primary class had only one (1) teacher instead of the required two (2). Staffing data revealed that the County

had only employed eight hundred and forty-seven (847) teachers, representing 38% while 1,383 teachers, representing 62% of the total teaching staff, were employed by Boards of Management (BoM).

17. The high teacher to learner ratio limited individualized attention to learners, affected class control, and constrained preparation of improvised learning materials due to excessive workload. In addition, 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. The insufficient number of teachers was attributed to lack of prioritization and inadequate budget allocation for teacher recruitment.

ii. Employment of Unregistered Board of Management Teachers

18. The audit revealed that one hundred and eighty-one (181) teachers, representing 16% of the Board of Management teachers were not registered with the Teachers Service Commission. This posed a risk as such teachers may not be subject to the teachers' code of conduct in cases of misconduct. The employment of unregistered BoM teachers was attributed to limited oversight by the County Government and School Boards of Management in ensuring only registered teachers are employed.

iii. Partial Implementation of the Pre-primary Teachers' Scheme of Service

19. The audit revealed partial implementation of the Pre-primary Teachers' Scheme of Service, with teachers placed in job groups not corresponding to their qualifications. For instance, in the initial appointment all teachers were placed in Job Group G, assistant teacher II despite their academic qualifications in either a diploma or degree in ECDE, that warranted a placement at Job Group H and above. The partial implementation of the Scheme of Service was attributed to the County's failure to prioritise and allocate funds for its execution.

iv. Inadequate Teacher Retooling on Competency Based Education

20. The audit revealed that teacher trainings on Competency-Based Education (CBE) were conducted on a termly basis with duration of between one (1) and five (5) days. Despite the efforts, teachers expressed training gaps and need for continuous training to effectively deliver the CBE. Further, teachers were not facilitated to attend the trainings and had to meet their own transport and meal costs. In addition, the County reallocated funds for teacher training to other votes.

C. Insufficient Learning Materials

21. The audit established that the County Government procured activity books for learners while all other essential learning materials like exercise books, coursebooks, chalk, pencils, colours, and art books were left to parents to provide. The distribution of the activity books for learners was in the ratios ranging between 1:81 and 1:166 despite the expected ratio of 1:1. As a result, learners had limited interaction with the activity books, and there was loss of time needed to deliver the lessons due to sharing of available books. The insufficiency was attributed to inadequate prioritization of learning materials and low absorption of allocated funds. In addition, capitation grants for acquisition of learning materials were not provided despite being planned for in the County development plans.

D. Inadequate Mechanisms for Collecting, Documenting and Consolidating Data for Tracking Progress of SDG 4, Target 4.2

22. 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 incomplete. 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.
23. The gap in maintaining appropriate SDG data and information was attributed to lack of awareness on the requirements for tracking SDG 4, target 4.2, as well as failure by the Ministry of Education to enforce regular consolidation and transmission of data on access to quality pre-primary education.

E. Inadequate Monitoring and Evaluation of Pre-Primary Education

24. The audit revealed that the County assessed 96% and 38% of the 1,062 schools in 2023/2024 and 2024/2025 respectively. Although the County planning documents had provisions of Kshs.1 million annually for monitoring and evaluation, no funds were allocated in the budget. In addition, while a standard monitoring tool existed, reports from sub-county officers were incomplete, with

omissions of key areas such as curriculum delivery, whereas some reports were not available due to lack of proper record keeping.

25. Further, recommendations arising from monitoring and evaluation on infrastructure, staffing, and learning materials were not implemented by the County due to resource constraints. Limited monitoring and evaluation led to delayed identification of gaps and continued weaknesses in pre-primary education, undermining improvements on quality of education. The inadequacies in monitoring and evaluation were attributed to inadequate prioritization of monitoring and evaluation of pre-primary education by the County.

F. Limited Quality Assurance Assessment of Early Childhood Education

26. The audit revealed that the Ministry of Education's sub-county quality assurance workplans did not include explicit quality assurance assessment targets for pre-primary schools. Further, quality assurance assessments mainly focused on primary and secondary schools. Although some quality assessment reports for primary schools included aspects of pre-primary education, the assessments were limited to enrolment, and availability of classrooms and latrines. Key areas such as curriculum delivery, play equipment and materials, teacher qualifications, learner welfare, learning materials, leadership and management, community involvement, and inclusivity for learners with special needs were not assessed. Additionally, the quality assurance reports were not shared with the County Government.
27. The County had not established an Early Childhood Education Quality Assurance Committee to support follow-up and implementation of recommendations, neither had it established a County Early Childhood Education Committee to act as a forum for linkage and coordination of stakeholders in provision of pre-primary education.
28. Limited quality assurance assessments may result in inadequate oversight to ensure pre-primary schools meet and maintain required standards. Limited quality assurance was attributed to non-prioritization of assessment for pre-primary schools together with weak collaboration between the Ministry of Education and the County Government evidenced by lack of, information sharing and coordination of shared responsibilities between officials from the two entities.

G. Low Absorption of Funds

29. The audit revealed low absorption of funds allocated to ECDE with an absorption rate of 27%, 41% and 61% of the approved budget in financial years 2022/2023, 2023/2024 and 2024/2025 respectively. This was attributed to delays in exchequer releases, low project costing which did not match market pricing resulting to unresponsive tenders, declining of tender awards and cancellation of tenders by contractors as well as delays in completion of projects.

H. Allocation of Education Budget to Non-Core County Function

30. Contrary to the Fourth Schedule, part 2(9) of the Constitution of Kenya, 2010, the County allocated significant funds to bursaries, which is a non-core function. Allocations of 18%, 33% and 34% of the education budget in the financial years 2022/2023, 2023/2024 and 2024/2025 respectively, was made to bursaries. Allocation of funds to non-core functions such as bursaries contributed to inadequacies in infrastructure, teachers and learning materials among other essential requirements for provision of quality pre-primary education.

Conclusion

Infrastructure

31. The County Government of Nakuru has not provided sufficient and appropriate school infrastructure for the pre-primary learners. Majority of the pre-primary schools lacked sufficient classrooms, latrines, age-appropriate furniture, and fixed play equipment. Some of the existing infrastructure was dilapidated as the County did not prioritize maintenance. In addition, the absence of disability-friendly school infrastructure undermined inclusivity for learners with special needs.

Teachers

32. The County Government has not ensured provision of sufficient teaching staff for delivery of quality pre-primary education. Majority of the teachers in the County were employed by the schools Boards of Management.

Learning Materials

33. The County has not ensured sufficient allocation of learning materials to learners in pre-primary schools thereby compromising the quality of pre-primary education which is the foundation of primary education. The burden of providing ECDE learning materials had been shifted to parents as the County only provided activity books to learners.

School Feeding Programme

34. The County Government consistently provided porridge, which is important for learner's concentration and wellbeing.

Contribution to Tracking of Sustainable Development Goal 4, Target 4.2

35. The County lacked a structured mechanism for collecting, documenting and consolidating data necessary for tracking progress towards achievement of Sustainable Development Goal 4, target 4.2 on access to quality pre-primary education. The County lacked data to confirm whether all girls and boys in the County had access to quality early childhood development, care and pre-primary education in readiness for primary education. Further, the County could not confirm the proportion of children 5 years of age and below, by sex that were developmentally on track in health, learning and psychosocial well-being.

Monitoring and Evaluation of Pre-Primary Education

36. The County has not ensured adequate monitoring and evaluation of pre-primary education. There were inconsistencies in implementation of annual targeted monitoring and evaluation activities. Lack of adequate monitoring may lead to delays or failure to identify gaps and inefficiencies in delivery of pre-primary education. This can negatively affect the quality of education.

Quality Assurance of Pre-primary Education

37. The Ministry of Education has not prioritized quality assurance assessment of pre-primary education and has not adequately carried out quality assurance assessments to ensure provision of quality pre-primary education by the County Government. The Ministry did not disseminate quality assessments findings to the County Government and there was inadequate coordination and

collaboration between the Ministry of Education and the County Government to facilitate the required quality standards.

Allocation of Education Budget to Non-Core County Function

38. Despite an overall increase in the education budget over the audited period, the allocation for Early Childhood Development Education declined while allocation to bursaries progressively increased. This resulted to inadequate funding for Early Childhood Development Education programmes, leading to continued inadequacies in provision of pre-primary education.

Recommendations

Pre-Primary Infrastructure

39. To improve sufficiency of infrastructure in pre-primary schools, the County Government should prioritize infrastructure needs during budget allocation.
40. To maintain infrastructure in a safe and functional condition for learners, the County Government should establish capitation grant to ensure availability of funds for routine repairs and maintenance at school level.
41. To ensure effective budgeting and provision of funds for timely completion of infrastructure projects the County Government should ensure that the Bill of Quantities corresponds to the prevailing market price of construction materials.
42. To avoid delays in handover of project sites which expose projects to cost escalation, the County Government should ensure that project sites are identified and secured before awarding of contract.

Teacher Recruitment

43. To ensure sufficient number of teachers for effective delivery of the Competency Based Education, the County Government should prioritise recruitment of pre-primary school teachers and ensure that the teachers are properly placed for remuneration including career progression.

Learning Materials

44. 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.

45. 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.

Contribution to Tracking of Sustainable Development Goal 4, Target 4.2 Indicators

46. 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.

Monitoring and Evaluation

47. To facilitate adequate monitoring and evaluation of pre-primary schools the County Government should prioritize and allocate resources to the function. This will ensure timely identification and correction of performance gaps.

Quality Assurance

48. To ensure timely and effective quality assurance, the Ministry of Education should adequately prioritise quality assurance assessments for pre-primary schools so as to improve the quality of education.
49. To enhance information sharing and implementation of quality assurance recommendations, the Ministry of Education and the County Government should strengthen coordination and collaboration forums between the two levels of Government in the County.

Resource Allocation

50. To effectively provide pre-primary education the County Government should prioritise funding and utilization of the education budget on pre-primary education as a core function.

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 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 in 2025¹. Despite the significant increase in enrolment, indicators of quality like sufficiency of teachers and infrastructure remains a challenge².
- 1.3 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

- 1.4 The following factors motivated the Auditor General to carry out the audit:
 - i) Article 53 (1) (b) of the Constitution of Kenya, 2010, guarantees every child the right to free and compulsory basic education. Despite the effort by County Governments to provide early childhood education, a Senate Report by the Standing Committee on Education, 2022 identified challenges limiting the ability of learners to access quality education. The report cited challenges such as inadequate number of schools, under-recruitment and irregular remuneration of teachers, and inadequate

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

infrastructure. Newspaper articles also highlighted lack of sufficient infrastructure in pre-primary schools³ to support programs⁴.

- ii) The provision of early childhood education is directly linked to Sustainable Development Goal 4 on quality education. Specifically, Target 4.2 seeks to ensure that by 2030, all children have access to quality early childhood development, care, and pre-primary education, so that they are ready for primary education.
- iii) Between financial years 2022/2023 and 2024/2025, the County Government of Nakuru allocated approximately Kshs.1.7 billion to early childhood development and education, which represented 31.78% of the total County education budget.

³ The word Pre-primary schools has been used interchangeably with Early Childhood Development Education Centres

⁴ <https://www.standardmedia.co.ke/rift-valley/article/2001312866/dry-tiatys-forgotten-schools-cry-out-for-help>

CHAPTER 2: DESIGN OF THE AUDIT

Audit Objective

2.1 The main audit objective was to assess whether the County Government of Nakuru was adequately 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 effective 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. 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;
- 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 the quality pre-primary education.

Scope of the Audit

2.2 The audit focused on measures put in place by the County Government of Nakuru to ensure adequate provision of school infrastructure particularly classrooms, latrines, play equipment, and furniture; teaching staff; essential teaching and learning materials; and 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 assessment 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.

- 2.3 Due to incomplete data availed by the County and the Ministry of Education, the audit analyzed and presented the available and complete data. As a result, some of the findings are based on data from varying data sets and numbers of reports.

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: -

i. Document Review

- 2.6 To assess the extent to which the County Government of Nakuru 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 policies governing Early Childhood Development and Education (ECDE) including: i. The Constitution of Kenya, 2010; The National Pre-primary Education Policy, 2017; The Basic Education Act, Cap.411; The Early Childhood Education Act, Cap.412B; 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	i. To establish the provisions, requirements, standards, and procedures for pre-primary education services in the County. ii. To establish the Country's plans and priorities with regards to ECDE. iii. To determine the set timeliness for achievement of the country's key milestones in relation to ECDE.
County Planning Documents including; i. Nakuru County Integrated Development Plan, Annual Development Plans, Work Plans, Budgets, Needs Assessment Reports	i. To ascertain the extent and trends of the County's resource planning, allocation, expenditure, and priorities on pre-primary education.
Economic Surveys Report and Basic Education Statistical Booklet	i. To establish access, quality, and equity in pre-primary education.
Learner and teacher register i. Enrolment data ii. Learners' admission register iii. Teaching Staff Establishment	i. To analyse and establish learners' requirements for essential items and physical facilities, and to ascertain the sufficiency of teachers. To establish the access to school by the learners.
i. Scheme of Service for Early Childhood Development and Education (ECDE) Teachers, and reports on its implementation	i. To ascertain the extent of implementation of the scheme of service
Progress or Performance Reports including: i. Monitoring and Evaluation Reports ii. Quality Assurance reports iii. County Pre-primary Status Reports	i. To gather evidence on extent of implementation and performance of pre-primary education in the County

Source: Audit Team conceptualization of pre-primary Education regulatory frameworks, policies, and reports

ii. Interviews

- 2.7 Interviews were held with officials of the County and National Government, and teachers in the sampled pre-primary schools to gather evidence on early childhood education as highlighted in **Table 2**.

Table 2: List of Personnel Interviewed

Interviewee	Purpose of the Interview
County Government of Nakuru staff including: i. Director, Early Childhood Education ii. Directorate of Education Accountant iii. Sub-County Coordinators	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.
i. Teachers of pre-primary schools	i. To establish their sufficiency, registration status, continuous training, 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 conceptualization of interviews and objectives of interview conducted

iii. Physical Verification

2.8 The audit team conducted physical inspections of the state, adequacy, and appropriateness of pre-primary school infrastructure such as classrooms, furniture, play equipment, sanitation facilities, as well as learning and instructional materials in sampled pre-primary schools. Aspects assessed are presented in **Table 3**.

Table 3: Aspects Assessed in the School Environment

Area	Aspects Assessed
Classrooms	<ul style="list-style-type: none">i. Condition or state of maintenance of structure: roof, floor, walls, ventilation and lightingii. Availability of learning cornersiii. Stimulation for learningiv. Accessibility to learners with disabilityv. Class size
Furniture	<ul style="list-style-type: none">i. Availability of age-appropriate furniture and condition of furniture
Play Equipment	<ul style="list-style-type: none">i. Availability and adequacy of playground and fixed play equipmentii. Condition of playground and state of maintenance of play equipment in terms of functionality, safety, stimulation for learning.
Latrines	<ul style="list-style-type: none">i. Sufficiency in numbers of the latrinesii. Age appropriatenessiii. Availability of Water, Sanitation and Hygiene (WASH) facilitiesiv. Adaptability to learners with special needsv. Condition of the structure e.g., roof, wall, and floor

Source: Audit Team Conceptualization of the School Environment Checklist

Sampling

2.9 Nine (9) of the eleven (11) sub-counties 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 sub counties and schools are listed in **Table 4**.

Table 4: List of Sampled Pre-primary Schools in Nakuru County

No.	Sub-county	Ward	Pre-primary School
1.	Nakuru East	Menengai	St. John
2.		Nakuru East	Madaraka
3.	Kuresoi North	Nyota	Kaplelach
4.		Kamara	Muchorwe
5.	Naivasha	Mai Mahiu	Mai Mahiu
6.		Hells Gate	Mirera
7.	Bahati	Bahati	Jacaranda
8.		Lanet Umoja	Lanet Umoja
9.	Njoro	Njoro	Sosiot
10.		Kihingo	Njugu-ini
11.	Subukia	Waseges	Gakingi
12.		Subukia	Arash
13.	Molo	Molo	Molo Academy
14.		Turi	Kahuho
15.	Rongai	Visoi	Gorgar
16.		Mosop	Ngata
17.	Gilgil	Murendat	Karunga
18.		Gilgil	Gilgil DEB

Source: Audit Team Analysis of Nakuru County Pre-primary school data and demographics

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 or Key Provisions
Constitution of Kenya, 2010	Article 53 emphasizes the rights of children to free and compulsory basic education. Article 189 assigns pre-primary education as a county function, clarifying the county's role in planning, implementing, and supervising Early Childhood Education.
The Basic Education Act, Cap.411	Provides the legal basis for the provision, management, and quality assurance of ECDE, including the roles of county governments, standards for schools, and the safeguarding of learners' welfare.
The Early Childhood Education Act, Cap.411B	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 framework to guide National and County Governments in management of pre-primary education to ensure access to quality, equitable and inclusive education.
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.
SDG 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, for readiness for primary education.
The Nakuru County Integrated Development Plan (2023–2027)	Outlines the County's investments areas in provision of pre-primary education.

Source: Audit Team Analysis of the Pre-Primary Education Legal Framework

Key Stakeholders in the Provision of Early Childhood Development and Education

3.2 The key stakeholders and their respective mandate or roles on provision of early childhood education is presented in **Table 6**.

Table 6: Key Stakeholders in Provision of Early Childhood Education

Stakeholder	Mandate / Roles
Ministry of Education	<ul style="list-style-type: none"> i. Sets policy, standards, and norms for Early Childhood Development and Education (ECDE). ii. Conducts quality assurance. iii. Develops and approves curriculum through KICD. iv. Registers public & private ECDE institutions. v. Provides capacity building and technical assistance to counties.
National Early Childhood Education Committee (NECEC)	<ul style="list-style-type: none"> i. Provides policy direction & stakeholder coordination. ii. Mobilizes resources, monitors & evaluates programs. iii. Promotes advocacy, investment, research and innovation.
County Government of Nakuru	<ul style="list-style-type: none"> i. Provides ECDE services (pre-primary & childcare). ii. Ensures free & compulsory pre-primary education. iii. Provides infrastructure, learning materials, safe play equipment. iv. Offers capitation grants & feeding programs. v. Oversees curriculum implementation, teacher recruitment & training. vi. Maintains ECDE data in National Education Management Information System (NEMIS)
County Early Childhood Education Committee (CECEC)	<ul style="list-style-type: none"> 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 (CEB)	<ul style="list-style-type: none"> 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 (BoMs)	<ul style="list-style-type: none"> i. Manage ECDE programs & strategic plans. ii. Ensure infrastructure adequacy & adherence to standards. iii. Mobilize local resources & manage funds
Parents Association	<ul style="list-style-type: none"> i. Advocates for importance of ECDE. ii. Ensures nutrition & health of children. iii. Monitors school activities & supports child welfare.
Kenya Institute of Curriculum Development (KICD)	<ul style="list-style-type: none"> i. Develops, reviews & approves ECDE curriculum & support materials
Teachers Service Commission (TSC)	<ul style="list-style-type: none"> i. Registers trained ECDE teachers. ii. Exercises disciplinary control over teachers. iii. Provides code of conduct & ethics

Source: Audit team review of the regulatory frameworks and guidelines on pre-primary education in Kenya

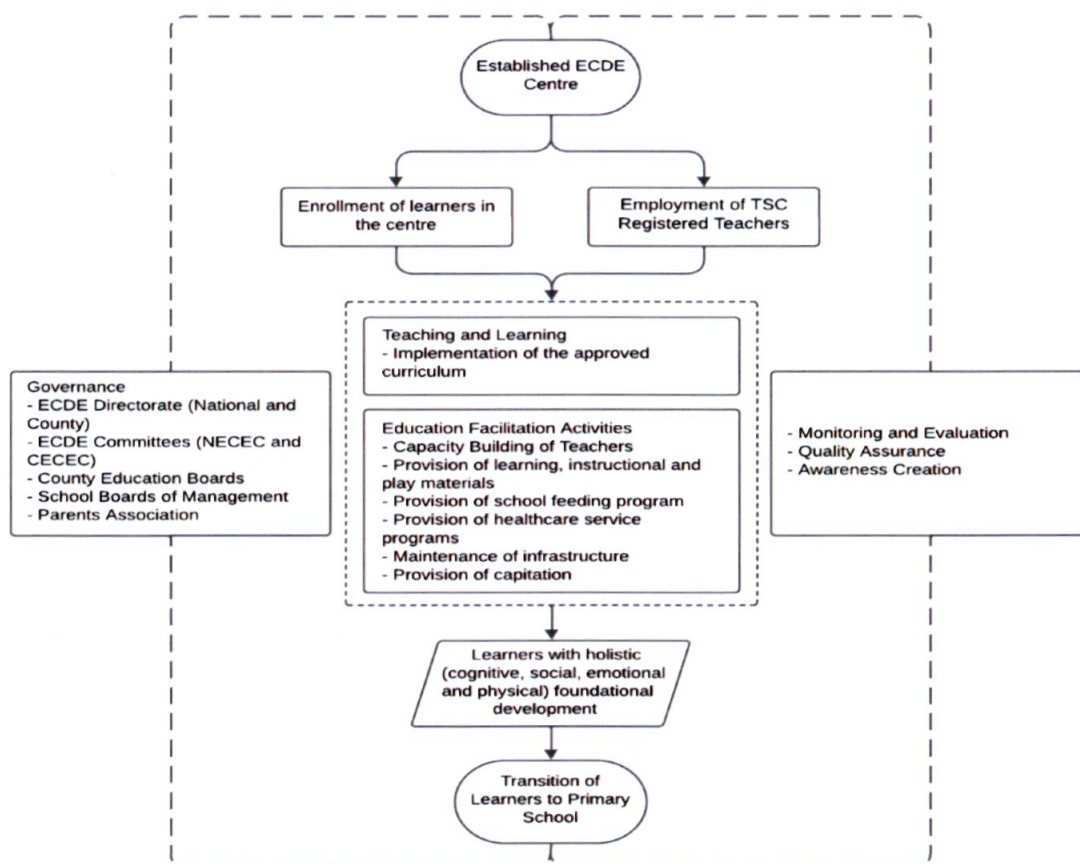
The Learning Process and Support Activities in Early Childhood Education

3.3 The Basic Education Act, Cap.411 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.

- 3.4 The learning process in early childhood education involves: establishment of ECDE centres; employment of teachers; enrolment of learners in the ECDE centres; provision of teaching and learning activities; learners support initiatives, maintenance of infrastructure in the centres; awareness creation for early childhood education; monitoring and evaluation; quality assurance, and transition of learners to primary school. The learning process in early childhood education is 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, Cap.211, and the National Pre-primary Policy, 2017 with its Guidelines, 2018

CHAPTER 4: AUDIT FINDINGS

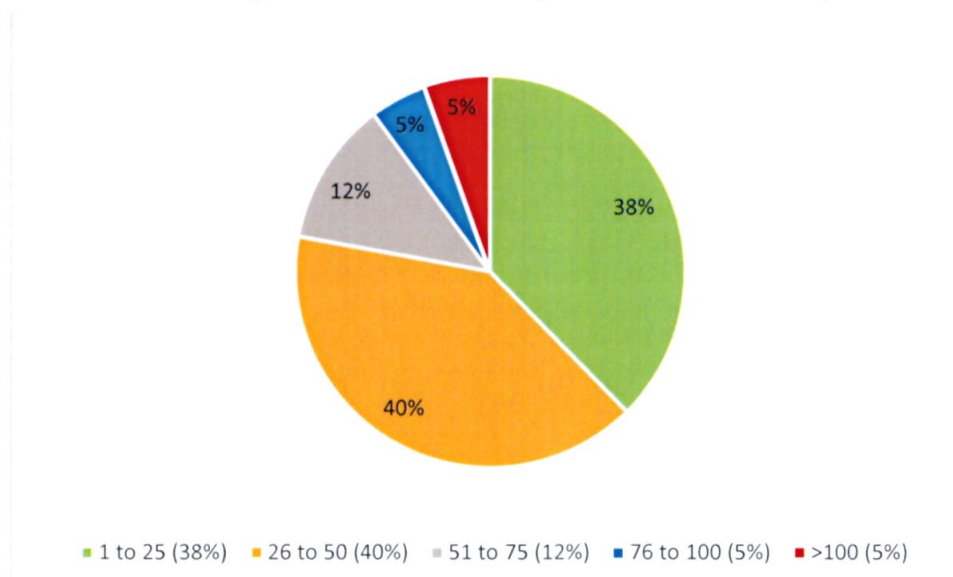
- 4.1 The County Government of Nakuru has made progress in the provision of early childhood education. As at October 2025, the County had 1,062 public pre-primary schools and learner enrolment had increased from 58,407 in the year 2022, to 65,951 in the year 2025, an increase of 12%. To enhance access to pre-primary education, the County introduced a school feeding program providing porridge every school day. Despite the progress, the audit revealed that provision of pre-primary education had shortcomings that affected service delivery as discussed below: -

A. Provision of Infrastructure in Pre-primary Schools

i. Insufficient and Inappropriate Classrooms

- 4.2 The National Pre-primary Education Policy Standard Guidelines (2018) requires that a pre-primary classroom should 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 schools shall be disability friendly by having ramps, rails and lower door handles in order to integrate learners with special needs and disabilities.
- 4.3 Analysis of the Nakuru County Early Childhood Education Status Report as at July, 2025, revealed insufficiency of classrooms in pre-primary schools across the County. The County had a total enrolment of 65,951 learners against 1,875 classrooms. An analysis of the number of learners per classroom showed that four hundred and four (404) schools representing 38% of the 1,062 schools were within the recommended classroom learner ratio of 1:25, while six hundred and fifty-eight (658) representing 62% exceeded the ratio. **Figure 2** shows percentage distribution of schools by number of learners per classroom.

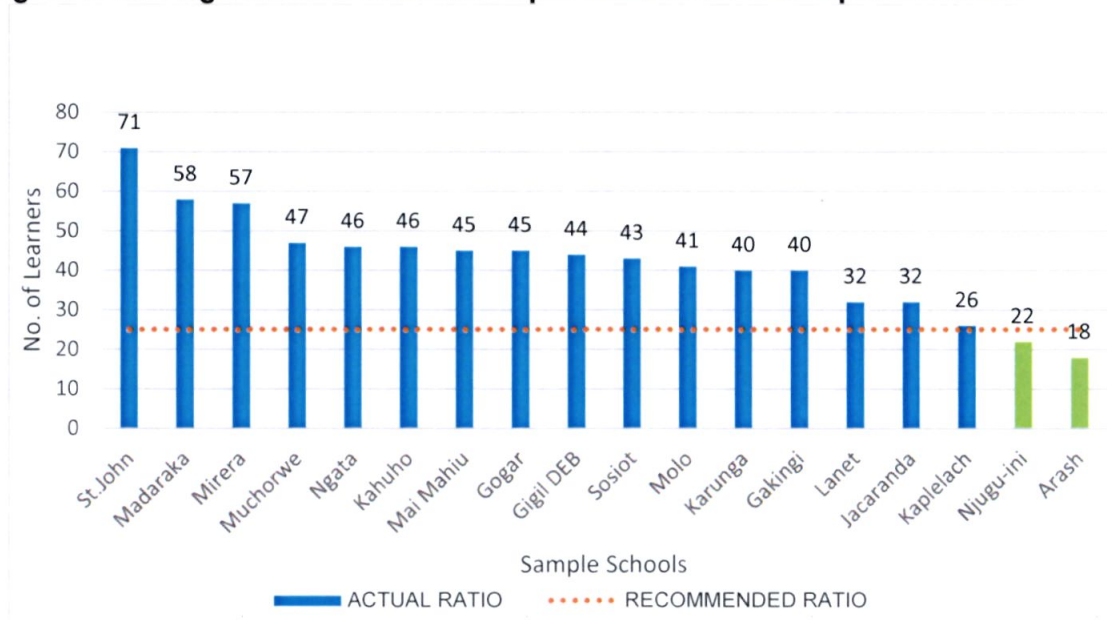
Figure 2: Percentage Distribution of Schools by Learners per Classroom



Source: Audit Team analysis of number of classrooms against enrolment data in Nakuru County

- 4.4 Physical verification in the eighteen (18) sampled schools revealed that fifteen (15) schools exceeded the recommended twenty-five (25) learners per classroom. The number of learners per classroom ranged from eighteen (18) to seventy-one (71) as shown in **Figure 3**.

Figure 3: Average Number of Learners per Classroom in Sampled Schools



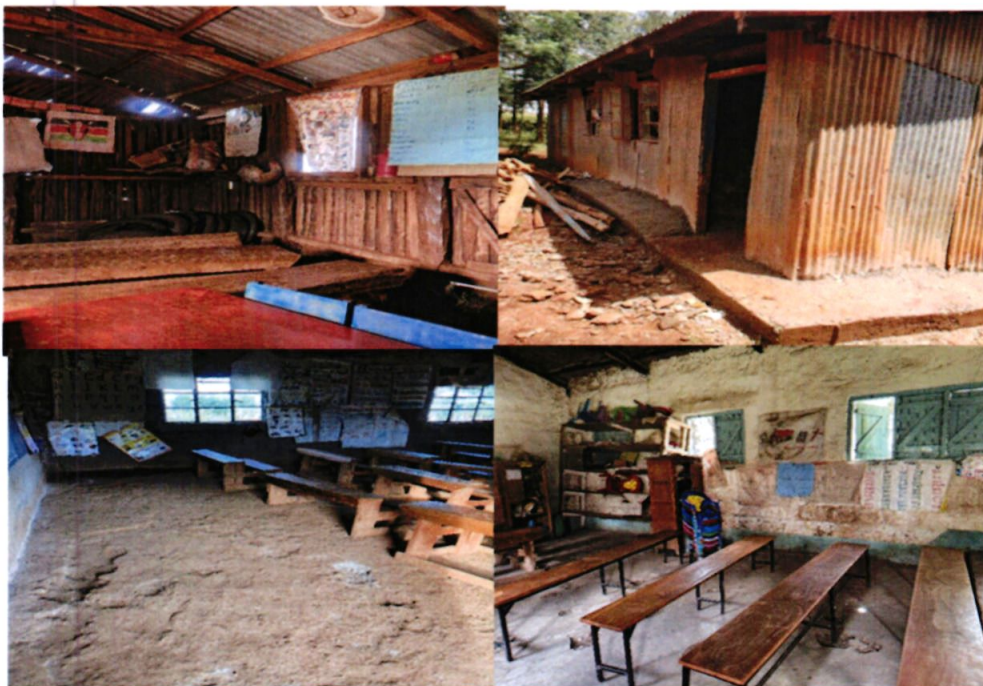
Source: Audit team analysis of number of classrooms against enrollment data in sampled schools

- 4.5 The insufficient number of classrooms led to congestion, limited space for learning activities and minimal movement within the classroom for one-on-one interaction between teachers and learners, thereby limiting effective curriculum

delivery. It also limited creation of learning corners and the recommended sitting arrangement for learner socialization could not be achieved.

- 4.6 Further, of the 1,875 classrooms in the County, 1,140 representing 60.8% were permanent (made of bricks), while seven hundred and thirty-five (735) representing 39.2% were semi-permanent as they were made of iron sheets, mud or wood. In the eighteen (18) sampled schools, four (4) were semi-permanent, eight (8) had classrooms with damaged floors, five (5) had leaking roofs and nine (9) had cracked and unpainted walls. Further, thirteen (13) of the eighteen (18) schools did not have ramps or rails to enhance accessibility for learners with disability. **Picture 1** illustrates the conditions of classrooms in the sampled schools.

Picture 1: Semi Permanent and Dilapidated Classrooms



Top Row: Classrooms made of wood and iron sheets in Kahuho and Gakingi pre-primary schools

Bottom Row: Pot holes on the floors in Kaplelach and Gogar pre-primary schools

Source: Photos taken by the Audit team on 24th, 29th, 23rd July 2025 and 17th October 2024 respectively

- 4.7 The poor physical conditions of the classrooms posed health and safety risks to the learners. Damaged floors increased the likelihood of trips and falls, which can result in injuries. Leaking roofs and damp environment exposed children to mold,

increasing the risk of coughs and colds. Semi-permanent structures limited protection from extreme weather conditions, exposing learners to the effects of high and low temperatures, such as respiratory diseases. The poor physical conditions were attributed to non-prioritization of repair and maintenance.

- 4.8 Further, the audit established delays in completion of projects and inadequacies in planning and budgeting for school infrastructure, that had a significant effect on sufficiency of classrooms as detailed below: -

a) Delays in Completion of School Infrastructure Projects

- 4.9 Review of the Nakuru County Project Implementation Status Report, October, 2025 and departmental quarterly reports revealed that the County had incomplete, stalled, and yet to commence infrastructural projects. The analysis revealed that out of the four hundred and eighty-one (481) planned projects in the period under review, three hundred and twenty-three (323) representing 67% were incomplete as at the time of audit field work in July 2025. In the financial year 2022/2023, out of the ninety-one (91) projects initiated, ninety (90) representing 99% remained incomplete by the close of the financial year. Similarly, in the financial year 2023/2024, out of the two hundred and four (204) projects, one hundred and thirty-eight (138), representing 68% remained incomplete as at the end of the financial year. The implementation period for the projects was to be within one financial year.

- 4.10 The delays were attributed to insufficient budget allocation as a result of budget cuts, re-allocation to other votes, and inaccurate project costing. There was underestimation of initial project cost, which led to non-responsive tenders and non-implementation of the projects. In addition, there were instances of delayed site hand over, which further delayed commencement of projects, exposing projects to cost escalation.

b) Low absorption of Funds Allocated to School Infrastructure

- 4.11 The County only used 22%, 32% and 46% of the school infrastructure development funds allocated in the financial years 2022/2023, 2023/2024 and 2024/2025 respectively as shown in **Table 7**.

Table 7: Budget Allocation and Absorption of Infrastructure Funds

Financial Year	Annual Development Plan Kshs.	Approved Budget Kshs.	Expenditure Kshs.	% Absorption Rate
2022/2023	214,000,000	362,042,610	79,174,887.90	22%
2023/2024	1,066,000,000	412,469,735	133,452,748.85	32%
2024/2025	135,400,000	403,711,713	185,602,203.90	46%

Source: Audit team analysis of budgets and vote books

- 4.12 The low absorption of the funds was due to delays in exchequer releases resulting to delays in payment and completion of projects. In addition, low project costing and low allocations to projects at ward level during public participation led to unresponsive tenders or contractors declining tender awards thus limiting absorption of funds.

ii. Insufficient and Inappropriate Latrines

- 4.13 The National Pre-primary Education Policy Standard Guidelines, 2018 specifies that a pre-primary school should have adequate toilets and latrines for boys and girls, with specific standards: the toilet-child ratio for girls should be 1:10, and for boys should be 1:30 with a urinal. Further, the Policy requires that a pre-primary school latrine shall have an aperture of not more than 20 cm by 15 cm to prevent children from falling in, and it should be adapted to integrate learners with special needs and disabilities.
- 4.14 Review and analysis of the Nakuru Early Childhood Education Status Report, July, 2025 revealed insufficient sanitation facilities in the schools. Out of the 1,062 pre-primary schools in the County, five hundred and seventy-three (573), representing 54% and five hundred and eighty-four (584) representing 55% lacked toilets dedicated to boys and girls respectively. These schools shared latrines with the primary school learners. In the schools that had dedicated latrines, the latrine to learner ratio was 1:41 and 1:42 for boys and girls respectively. These exceeded the recommended ratio of 1:30 for boys and 1:10 for girls.
- 4.15 Analysis of enrollment data against the number of latrines in the eighteen (18) sampled schools revealed that five (5) did not have designated latrines thus learners shared latrines with the primary school learners. The latrine to learner ratio in the schools that had designated latrines ranged from 1:35 to 1:88 for boys

and 1:12 to 1:52 for girls. Further, seven (7) schools lacked urinals for boys. Inspection of the physical status of latrines revealed that five (5) of the eighteen (18) sampled schools lacked age-appropriate latrines as they had wide apertures exceeding the recommended dimensions of 20cm by 15cm. The wide apertures pose a risk of children falling in the latrines. Further, none of the sampled schools had disability friendly latrines.

- 4.16 Interviews with teachers in the sampled schools revealed that as a result of insufficient latrines, there were long queues, especially during toilet breaks, which consumed lesson time. The interviews also revealed instances of learners soiling themselves while waiting for their turn which could lower their self-esteem. The high number of users also compromised hygiene posing health risks to the learners. The insufficient number of latrines was attributed to failure by the County Government to prioritise construction of latrines. This was characterized by insufficient allocations of funds to infrastructure projects and delays in completion of projects. For instance, the County Government had planned to construct sixty (60) and thirty (32) latrines in the financial years 2022/2023 and 2023/2024 respectively but only constructed nineteen (19) and eighteen (18) latrines respectively in the two (2) years.

iii. Insufficient Fixed Play Equipment

- 4.17 The National Pre-primary Education Policy Standard Guidelines, 2018 requires Pre-primary schools to have adequate fixed play equipment that are age-appropriate, securely fixed, regularly maintained, and placed on soft landing surfaces to prevent injuries.
- 4.18 Analysis of early childhood education status data dated July, 2025 revealed that out of the 1,062 schools, the County Government had provided fixed play equipment in thirty-six (36) schools only, representing 3.4%. Physical verification in the eighteen (18) sampled schools revealed that eleven (11), did not have fixed outdoor play equipment. Further, in four (4) of the seven (7) schools with fixed outdoor play equipment, the equipment had broken down and was not in use. Review of the Fourth Quarter Progress Report for financial year 2023/2024 confirmed lack of outdoor fixed play equipment, poor quality of available equipment and lack of playgrounds in schools as some of the challenges affecting pre-primary education infrastructure.

4.19 Review of ADPs for period under audit revealed that the County had planned to equip pre-primary schools with play equipment as follows: one hundred and eighty (180) in the financial year 2022/2023, two hundred (200) in the financial year 2023/2024, and fifty (50) in financial year 2024/2025. However, review of departmental quarterly reports and budgets for the same period, revealed that only ten (10) schools were equipped with play equipment in the financial year 2022/2023, while none were equipped in the financial years 2023/2024 and 2024/2025.

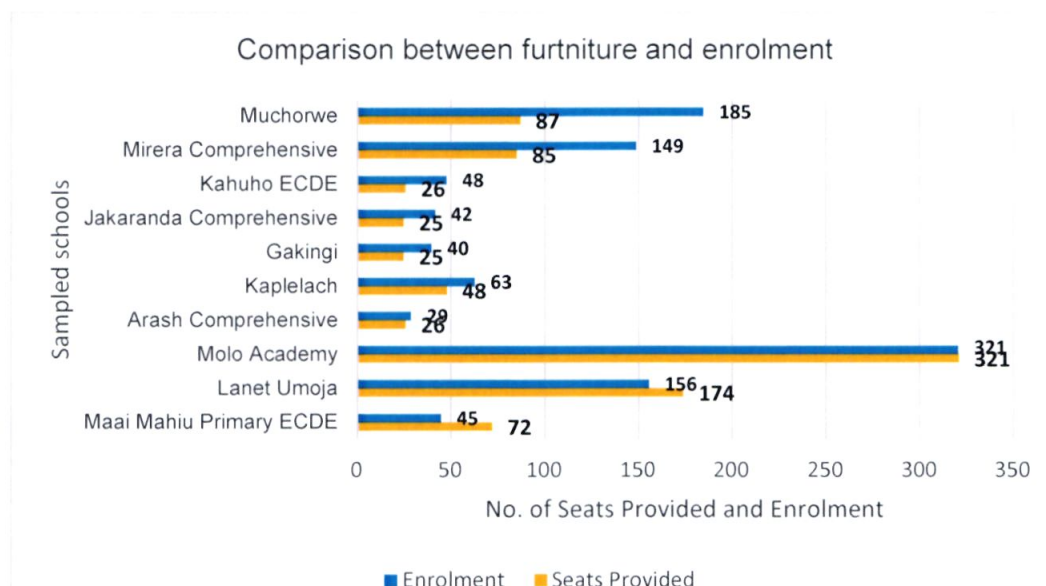
4.20 Lack of play equipment denied learners opportunities to develop psychomotor skills that are specifically enhanced through fixed play equipment, such as climbing, swinging, and sliding. This could result in them not fully meeting their psychomotor developmental milestones outlined in the pre-primary curriculum. Insufficiency of play equipment was as result of inadequate prioritization for provision of play equipment.

iv. Insufficient and Age-Inappropriate Furniture for Learners

4.21 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. Review of the Departmental Fourth Quarter Reports for the years under review, revealed that the County had equipped six hundred and nineteen (619) out of the 1,062 schools with furniture, representing 58%. Despite this effort, four hundred and forty-three (443) schools representing 42% had insufficient furniture, as per the Nakuru Early Childhood Education Status Data July, 2025. Analysis of enrolment data against the number of furniture available for ten (10)⁵ of the sampled schools revealed that seven (7) schools did not have sufficient furniture for learners as illustrated in the **Figure 4**.

⁵ There was incomplete data on furniture in eight (8) schools, hence the schools were not presented in the Figure

Figure 4 : Insufficient Furniture for Learners in Sampled Schools



Source: Audit team analysis of number of seats against enrollment data in sampled schools

4.22 Physical verification in the eighteen (18) sampled schools, revealed that ten (10) schools supplemented the insufficiency by using desks and benches that were not age appropriate. The benches did not have back rest, and were high for the young learners to place their feet on the floor. The audit team also observed a number of old, worn-out and unstable desks and benches. **Picture 2** illustrates the condition of furniture in some of the sampled schools.

Picture 2: Age-inappropriate Furniture in Sampled Schools



Desks used in Kaplelach and Broken furniture in Muchorwe pre-primary schools

Source: Photos taken by audit team on 23rd July 2025 respectively.

4.23 Review of ADPs for the period under audit revealed that the County targeted to equip one hundred (100) schools with furniture per year. In financial years 2022/2023 and 2023/2024, the County equipped one hundred and eighty-seven (187) and three hundred and ninety-five (395) schools with furniture respectively. However, in the Financial Year 2024/2025, only thirty-seven (37) schools were equipped with furniture. During the financial years 2023/2024 and 2024/2025, the furniture vote heads, experienced cumulative budget reduction totaling Kshs.50,450,251. This amount could have been used to equip schools with one hundred and sixty-eight (168) sets of furniture comprising of thirty-six (36) chairs and six (6) tables for learners, as well as a desk, a table and a cabinet for teachers at an estimated cost of Kshs.300,000⁶ per set.

4.24 The insufficiency of furniture led to learners squeezing to fit in the available tables, and resulted in use of age-inappropriate benches as tables and chairs by learners. This compromised comfort and limited space for reading, writing and placement of learning materials. The use of age-inappropriate furniture compelled the young learners to write while standing and their backs unsupported which posed a risk to their physical development. The insufficiency of furniture was attributed to non-prioritization of provision of furniture as evidenced by budget reduction, leading to inadequate implementation of plans to equip the schools.

B. Provision of Sufficient and Qualified Teachers

i. Insufficient Number of Teachers

4.25 The National Pre-primary Education Policy Standard Guidelines, 2018 sets the requirement for a teacher-to-learner ratio of 1:25 in regular pre-primary classes, and an assistant teacher is required for each pre-primary class. This is to ensure each child receives adequate attention, which is essential for foundational learning.

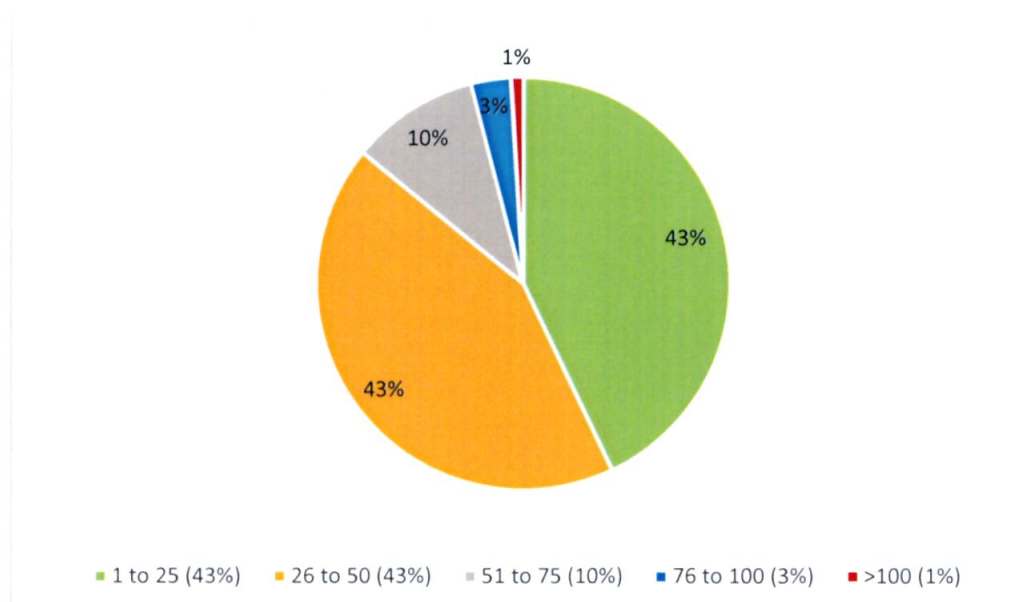
4.26 Review of the ADPs for the period under audit revealed that the County had planned to recruit three hundred and fifty (350) teachers in the financial year 2022/2023 and three hundred and fifty-five (355) in each of the financial years

⁶ Based on the standard estimated project costing by the County Government of Nakuru, Infrastructure Department

2023/2024 and 2024/2025. However, the departmental quarterly reports revealed that the County did not recruit teachers in 2022/2023 and 2023/2024 due to lack of budgetary allocation. In the financial year 2024/2025 the County recruited one hundred and ninety-two (192) teachers only.

4.27 Review of the County teachers staffing data revealed that the County had 2,230⁷ teachers serving a total number of 65,951 learners in the pre-primary schools. Forty three percent (43%) of the schools had teacher-learner ratios within the recommended 1:25, while 57% percent of the schools exceeded the recommended ratio. **Figure 5** shows percentage distribution of schools by teacher to learner ratio.

Figure 5: Percentage Distribution of Schools by Teacher–Learner Ratio Ranges

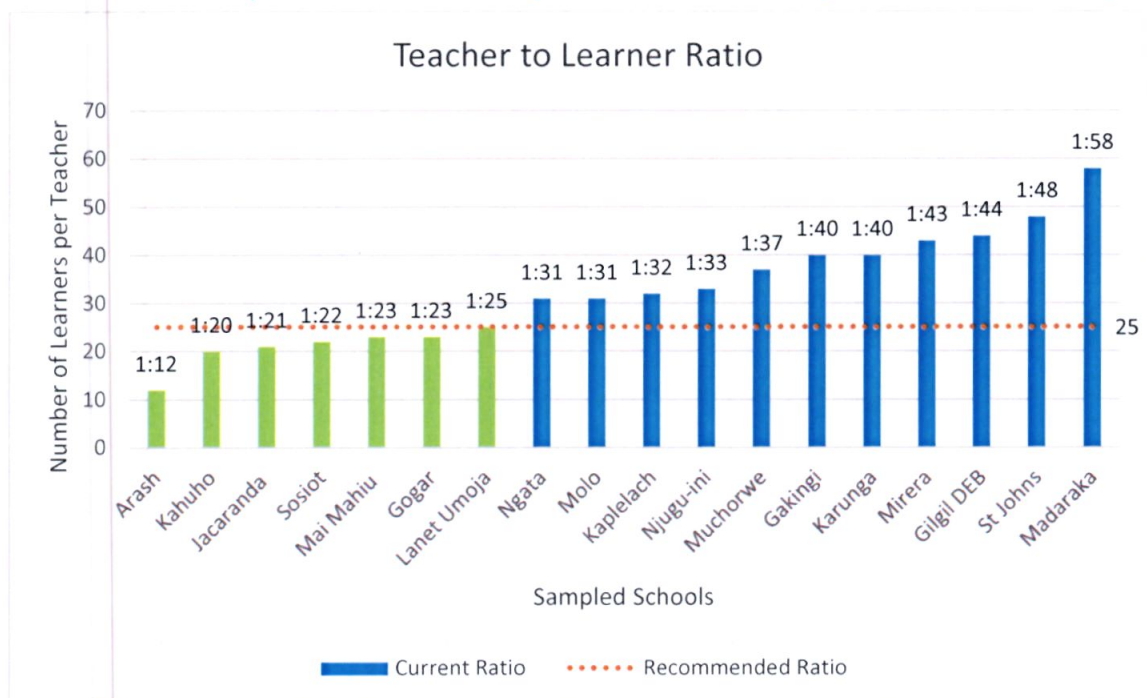


Source: Audit team analysis of number of teachers against enrolment in Nakuru County

4.28 Analysis of staffing data in the eighteen (18) sampled schools confirmed the insufficiency of teachers. Eleven (11) of the schools did not meet the recommended teacher to learner ratio, as shown in **Figure 6**.

⁷ Total number is inclusive of the 1,383 BoM teachers and 847 County Government teachers

Figure 6: Teacher to Learner Ratio in Sampled Schools



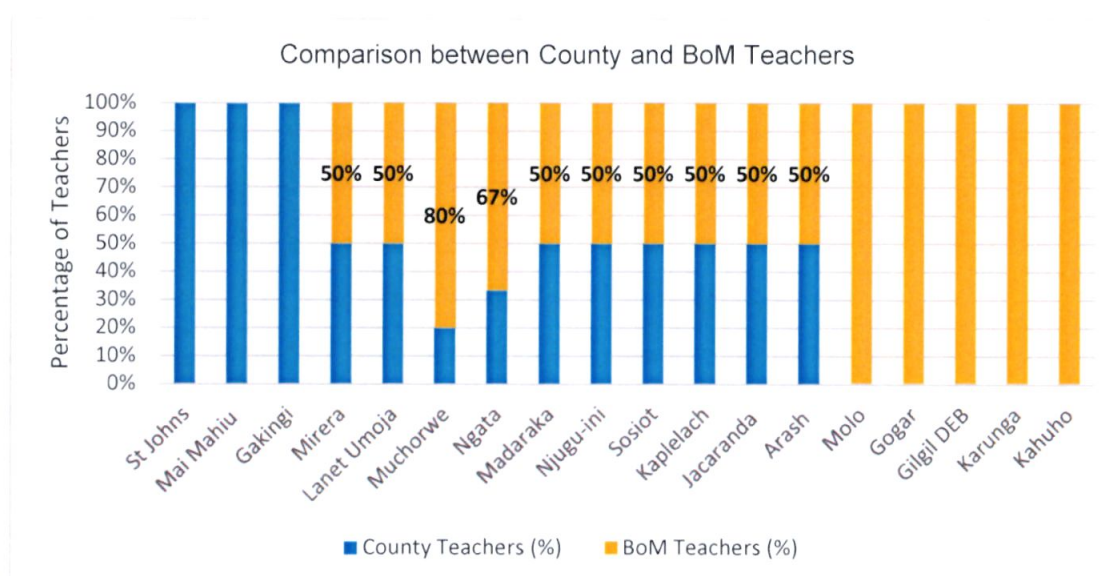
Source: Audit team analysis of enrolment against number of teachers in sampled schools⁸

4.29 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.

4.30 The County teacher staffing data revealed that the County had employed eight hundred and forty-seven (847) teachers, representing 38% while 1,383 teachers, representing 62% had been employed by Boards of Managements (BoM). In the eighteen (18) sampled schools, 63% of the teachers were employed by BoMs. A comparison of the percentage of County teachers against Board of Management teachers in sampled schools is shown in **Figure 7**.

⁸ Data used for the analysis includes both Board of Management and County employed teachers

Figure 7: Comparison of County Employed and Board of Management Teachers in the Sampled Schools



Source: Audit team analysis of teaching staff data in sampled schools

4.31 Interviews with teachers across the sampled schools revealed that there was lack of individualized attention to learners as a result of the high teacher learner ratio. Teachers were not able to attend to all the learners within the prescribed lesson time and they struggled with class control. Further, the teachers could not prepare sufficient improvised learning materials due to the high workload.

4.32 In addition, employment of teachers by BoMs instead of the County Government compelled the schools to charge fees to cater for teachers' salaries, hence parents bore the financial burden for a service that should be free. The insufficient number of teachers was attributed to lack of prioritization resulting to inadequate budget allocation for recruitment of teachers.

ii. Employment of Unregistered Board of Management Teachers

4.33 The National Policy mandates county governments to recruit and employ pre-primary school teachers who are registered by the Teachers Service Commission (TSC). Review of the Nakuru County Early Childhood Education Status Report, July 2025 revealed that all the teachers employed by the County Government were registered with TSC. However, the audit established that one hundred and eighty-one (181), representing 16% of the 1,147⁹ Board of Management (BoM) teachers were not registered by TSC. Presence of

⁹ The data was incomplete to cover all the 1,383 BoM teachers, hence available data for 1,147 was used in this analysis

unregistered teachers is a risk, as the teachers code of conduct may not apply to such teachers in case of misconduct. Employment of unregistered teachers was attributed to limited oversight by the County Government and Boards of Management to ensure hiring of registered teachers.

iii. Partial Implementation of the Scheme of Service

- 4.34 The Early Childhood Development and Education 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 pre-primary school teachers in the service. The scheme outlines the job description in each level, and establishes the standards for recruitment, retention, training, and advancement within the career structure.
- 4.35 Interviews and document review revealed that in the first appointment the County had placed all teachers in Job Group G, assistant teacher II despite their academic qualifications in either a diploma or degree in ECDE. The teachers should have been placed as ECDE teachers under Job Group H and above, depending on their qualifications as per the Scheme of Service.
- 4.36 Lack of full implementation of the Scheme of Service can lead to low morale which could negatively affect the quality of teaching services. Partial implementation of the Scheme of Service was attributed to failure by the County Government to prioritise the Scheme of Service and ensure that funds are provided for its implementation.

iv. Inadequate Teacher Retooling on Competency-Based Education

- 4.37 Section 4.3.2 (h) of The National Pre-primary Policy Standard Guidelines requires the County Government to facilitate capacity building for early childhood education teachers. Interviews with the staff in charge of Early Childhood Education revealed that trainings were conducted on termly basis through the support of development partners. The duration of the trainings varied between one (1) to five (5) days. In addition, interviews with the teachers in all the eighteen (18) sampled schools confirmed that they had been trained on Competency-Based Education, however, in seven (7) of the sampled schools' teachers expressed training gaps and need for more training to effectively implement the

Competency-Based Education (CBE) due to the dynamic nature of the Competency-Based Education.

4.38 Further, interviews with the teachers indicated that they were not facilitated to attend the trainings and had to cater for their own transport and meals. Review of the budgets for the financial years 2022/2023, 2023/2024, and 2024/2025 revealed that the County had not allocated funding for training of teachers. However, in the Financial Year 2025/2026, funds initially allocated as training allowance were reallocated to other votes.

4.39 In-adequate retooling of teachers on Competency-Based Education (CBE) limits teachers' ability to effectively implement the curriculum and apply the standard teaching and assessment approaches. This may lead to inconsistencies in instructional quality across the pre-primary schools, reduced learner engagement, and potential learning gaps among children.

C. Insufficient Learning Materials

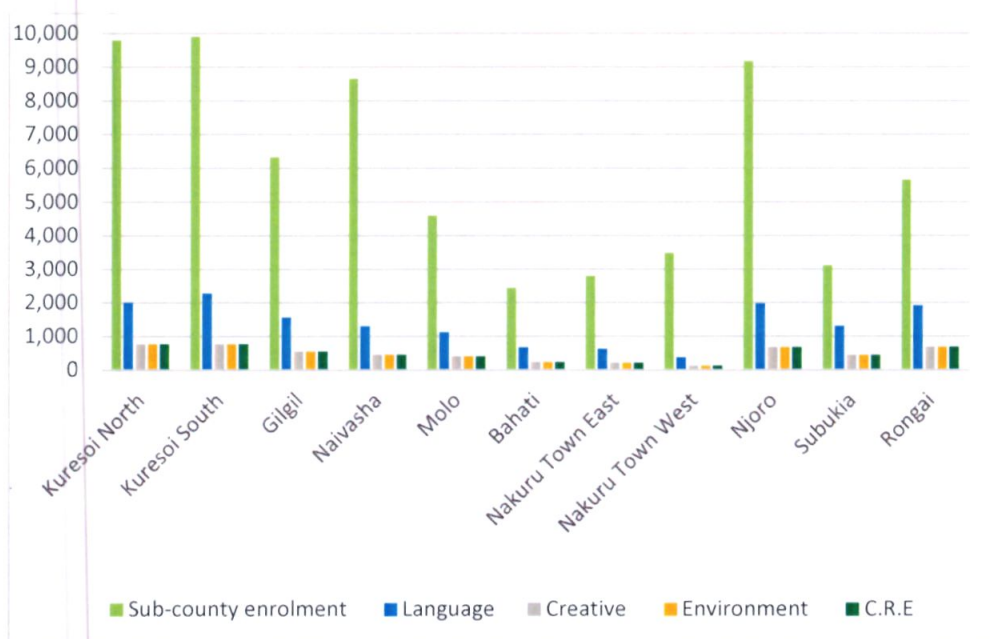
4.40 The Early Childhood Education Act, Cap.411B, states that county governments shall, in promoting the right to early childhood education, ensure the provision of learning resources to facilitate the provision of early childhood education. The Act, further states that the learning materials are to be provided through capitation grants by the County Government. Interviews with the County officials revealed that in the period under audit, the County procured learners activity books¹⁰ in the financial years 2023/2024 and 2024/2025. However, all other essential learning materials such as exercise books, storybooks, coursebooks, chalk, pencils, colours, and art books were left to parents to provide. Some of the parents did not provide the materials on time, while others were unable to provide.

4.41 Despite distribution of learner's activity books to schools, the County did not meet the activity book learner ratio of 1:1 in all the learning areas in the sub-counties. For instance, with an enrolment of 9,896 learners, Kuresoi South Sub-County received seven hundred and seventy (770) books for Creative, Environment and Religious Education Activities, and 2,280 for Language Activities. The distribution

¹⁰ Learner's activity books are also commonly referred to as textbooks for the learners

of books in the sub-counties is as shown in **Figure 8**. The County did not provide mathematics books for the period under review.

Figure 8: Insufficiency of Learners Activity books per Sub-County



Source: Audit team analysis of sub county enrolment against book distribution data

4.42 Analysis of enrolment data against the number of available learner's activity books in the sampled schools¹¹ showed that schools did not meet the recommended activity book to learner ratio of 1:1 as shown in **Table 8**.

Table 8: Activity book¹² to Learner Ratio in Sampled Schools

	Schools	Activity book to Learner Ratio per Activity Area				
		Mathematical	Language	Environment	Creative	CRE
1.	Muchorwe	1:15	1:8	1:31	1:14	1:9
2.	Kaplelach	1:3	1:6	1:8	1:16	1:4
3.	Kahuho	*	*	1:11	1:14	1:18
4.	Molo Academy	1:54	1:23	1:46	1:81	1:27
5.	Lanet Umoja	1:5	1:17	1:5	1:43	1:14
6.	Jacaranda	1:4	1:4	1:4	1:11	1:3
7.	Arash	1:2	1:1	1:2	1:5	1:2
8.	Mai Mahiu	1:4	1:3	1:4	1:3	1:8
9.	Mirera	*	1:17	*	1:166	1:28

Source: Audit team analysis of enrolment against number of text books

* Data not availed

¹¹ Complete data to facilitate the analysis was only available in nine (9) schools

¹² Learner's activity books are also commonly referred to as textbooks for the learners

4.43 Further, the audit established that the schools lacked capitation grants meant for acquiring learning materials. Although there were plans in the ADP and County Integrated Development Plan for provision of capitation, these were never actualized.

4.44 Review of the budgets and ADPs for the period under audit revealed allocation of funds to learning material fell short of the plan as per the ADP. For instance, the allocation for financial year 2023/2024 was approximately half the amount in the ADP, with the County spending 79% of this allocation. Although learning materials was allocated more than the planned amount in financial year 2024/2025, the County reduced the allocation by Kshs.8.3 million. **Table 9** shows the plan, approved budget and expenditure on learning materials.

Table 9: Amounts Allocated for Provision of Learning Materials

Financial Year	Estimated cost as per ADP (Kshs.)	Approved Budget (Kshs.)	Expenditure (Kshs.)	% Absorption
2022/2023	5,000,000	5,000,000	*	*
2023/2024	20,000,000	10,500,000	8,342,500	79%
2024/2025	15,000,000	18,222,277	7,561,600	41%

Source: Audit team analysis of Annual Development Plans, Budgets and Vote books

*Data not availed

4.45 Interviews with teachers revealed that due to insufficient number of learner's activity books, learners had to share and take turns using the available copies, resulting to minimal interaction with the books as well as loss of time needed to deliver the lessons.

4.46 The insufficiency of learning materials was attributed to lack of prioritization of learning materials in the budget allocation, budget cuts during supplementary reviews in financial year 2024/2025, and low absorption of funds occasioned by delays in exchequer releases.

D. School Feeding Program

4.47 Section 4.3.2 (e) of the National Pre-primary Education Policy Standard Guidelines, 2018 stipulates that county governments should 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).

- 4.48 The County Government introduced the school feeding program in the financial year 2023/2024 which entailed provision of fortified porridge to learners. The County ensured consistency of the program through funding. Interviews with teachers in charge across the sampled schools revealed that since inception of the program, the learners were provided with porridge every school day.

E. Inadequate Mechanisms for Collecting, Documenting and Consolidating Data for Tracking Progress of Sustainable Development Goal 4, Target 4.2

- 4.49 Kenya is a signatory to the Sustainable Development Goals (SDGs). The indicators for achievement of Target 4.2 are: 4.2.1, on 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 on participation rate in organized learning (one year before the official primary entry age), by sex. Further, section 4.2.2.2(i) 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.
- 4.50 Interviews with the County Government officials revealed that the County had not administered the Kenya School Readiness Assessment Tool (KSRAT), a standard national competency assessment tool developed by the Ministry of Education to assess pre-primary learners' readiness for primary school across key domains: literacy, numeracy, social-emotional, and physical development. Instead, learners progress was recorded in the learner's portfolio and assessment progress report. KSRAT 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. Further, teachers did not record learner's psychosocial matters hence there was no data for purpose of tracking psychosocial well-being of the learners.
- 4.51 To assess SDG indicator 4.2.2, data of all learners enrolled in pre-primary schools and those of school going age in the County is required. The audit established that the County Government kept records of learners enrolled in public and private schools. However, the data on private schools was not

accurate due to challenges in data collection such as many mushrooming private ECDE centres, inconsistent data submitted by the schools, while many private schools in the County lacked official registration. Further, the County did not have data on the estimated proportion of school going age children in the County. This data is important for follow up on those not attending school, tracking access to pre-primary education and for policy intervention.

- 4.52 Despite having some of the data at school level the County Government did not regularly compile and consolidate data for assessment of progress towards achievement of SDG 4, Target 4.2 on access to quality early childhood development, care, and pre-primary education. As a result, the County lacked comprehensive and up to date data to facilitate assessment of progress towards realization of the goal and to inform policy decisions on access to pre-primary education. This was attributed to lack of awareness on the expectations towards tracking of the SDG 4, target 4.2 on access to quality early childhood development. In addition, the Ministry of Education did not enforce the need to regularly consolidate and transmit data on access to quality pre-primary education.

F. Inadequate Monitoring and Evaluation of Pre-Primary Education

- 4.53 The National Pre-Primary Education Policy, 2017 requires the County Governments to, develop and implement a monitoring, evaluation and reporting framework and ensure regular monitoring and evaluation of pre-primary education. Further, county governments are required to utilize the monitoring and evaluation reports to improve the quality of pre-primary education.
- 4.54 Interviews with the County officials revealed that the County targeted to have each pre-primary school assessed at least once a year. In the financial year 2023/2024 the Sub-County programme officers assessed 1,024 of the 1,062 schools representing 96%. In financial year 2024/2025, four hundred (400) schools were assessed representing 38% of the schools¹³. The County's workplans for the period under review had factored monitoring and evaluation of pre-primary schools at a cost of Kshs.1 million per financial year. However,

¹³ Data on number of schools assessed for M&E in Financial Year 2022/2023 was not indicated in the reports nor was it provided for audit verification

review of the budgets revealed that no funds were allocated for monitoring and evaluation activities.

4.55 Although the County had provided a standard tool for use in monitoring and evaluation, monitoring and evaluation reports availed by the sub-county program officers did not capture all the aspects in the tool. Critical aspects such as curriculum delivery were not captured in the reports. In addition, not all sub county programme officers provided the audit team with monitoring and evaluation reports for the period under review, due to lack of proper record keeping. Further, the audit revealed that the schools faced challenges in implementing recommendations arising from the monitoring and evaluation reports particularly on infrastructure, staffing, and learning materials as they required more resources.

4.56 Inadequate monitoring and evaluation of early childhood education was attributed to inadequate prioritization of monitoring and evaluation of pre-primary schools. Limited monitoring and evaluation results in delays or failure to identify gaps and inefficiencies in delivery of pre-primary education preventing timely interventions which may compromise the quality of education. Further, inadequate implementation of the recommendations resulted to continued gaps in pre-primary education which could hinder improvement in the quality of education.

G. Limited Quality Assurance Assessment of Early Childhood Education

4.57 The Pre- Primary Education Policy Standard Guidelines, 2018 requires the Ministry of Education in collaboration with county governments to assess all pre-primary schools on regular basis. This is in line with the quality index and the Inspector's Handbook Manual, to enhance a culture of quality standards. In addition, it requires the two (2) entities to document quality assurance reports, disseminate findings to the stakeholders and carry out follow up actions on the quality assessment reports. Further, the Early Childhood Education Act, Cap.411B requires County Governments to establish Early Childhood Quality Assurance Committees which in consultation with the Quality Assurance Council is meant to ensure adherence to standards and guidelines on quality assurance in education centres.

- 4.58 Review of the sub-county quality assurance workplans from five (5) sub-counties indicated that they did not include targets for pre-primary schools. Interviews with the quality assurance officers from the five (5) sampled sub-counties revealed that, the focus of assessment was mostly on primary and secondary schools.
- 4.59 The audit established that aspects of pre-primary education were contained in some of the quality assessments reports for primary schools, however only enrolment, classrooms and sanitation facilities were checked. Other important aspects such as: curriculum delivery, play equipment and materials, teacher qualification, learner welfare, learning materials, leadership and management, and community involvement were not assessed. Further, the reports did not have aspects on inclusivity of learners with special needs.
- 4.60 In addition, the audit established that quality assurance reports were not shared with the County Government. The County had not formed an Early Childhood Education Quality Assurance Committee neither had the County established the County Early Childhood Education Committee to act as a forum for linkage and coordination of stakeholders in provision of pre-primary education, and which could have assisted with the follow up and implementation of recommendations from quality assurance assessments. The County Government attributed the lack of an Early Childhood Education Quality Assurance Committee to lack of quality assurance and standards officers.
- 4.61 Limited quality assurance was attributed to non-prioritization of quality assurance assessments for pre-primary schools and minimal collaboration between the Ministry of Education and the County Government in the quality assurance of pre-primary schools. There was lack of, information sharing and coordination of shared responsibilities between the two levels of government. As a result, oversight to ensure that pre-primary schools meet and maintain the required standards is weakened. Further, there is no assurance that the curriculum is implemented as designed and that learners receive quality early pre-primary education in preparation for transition to Grade One (1).

H. Low Absorption of Funds

4.62 Analysis of the County financial documents for the period under audit revealed low absorption of funds allocated to ECDE. For instance, the Department's budget absorption rate ranged from approximately 27% to 62% over the period under review, as shown in **Table 10**.

Table 10: Absorption Rates of Funds Allocated to Early Childhood Development and Education

Financial Year	Total Education Budget Kshs.	Approved Budget to ECDE Kshs.	ECDE Expenditure Kshs.	Percentage Absorption of ECDE Funds
2022/2023	1,006,582,919	543,212,864	148,202,248	27
2023/2024	1,152,964,267	519,264,114	213,912,839	41
2024/2025	1,353,149,991	611,028,506	377,889,294	62

Source: Audit team analysis of County Government of Nakuru financial documents

4.63 Low absorption of funds was attributed to delays in exchequer releases, low project costing which did not match market pricing resulting to unresponsiveness tenders, declining of tender awards and cancellation of tenders by contractors as well as delays in completion of projects.

I. Allocation of Education Budget to Non-County Function

4.64 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. Review of the County Education Budget revealed that while a substantial portion of the education budget was allocated to ECDE, which is a core function of the County Government, the County allocated significant amounts of the total education budget to bursaries, for students in high school and tertiary institutions, which is not one of its core functions. Allocation to bursaries was approximately 18%, 33% and 34% in the financial years 2022/2023, 2023/2024 and 2024/2025 respectively, as shown in **Table 11**.

Table 11: Allocation of the Education Budget per Directorate

Financial Year	Total Education Budget Kshs. million	Early Childhood Education		Bursaries		Vocational	
		Approved Budget Kshs Million	% of Total Education Budget	Approved Budget Kshs Million	% of Total Education Budget	Approved Budget Kshs. Million	% of Total Education Budget
2022/2023	1,007	543	54	178	18	285	28
2023/2024	1,153	519	45	386	33	248	22
2024/2025	1,353	611	45	454	34	288	21
Totals	3,513	1,673		1,018		821	

Source: Audit team analysis of County Education Budgets

4.65 There was no explanation as to why the County had failed to prioritize the core functions in the Education Department. Allocation of funds to non-core County functions such as bursaries results in inadequacies in infrastructure, teachers and learning materials among other essential requirements for provision of quality pre-primary education. For instance, the County had a deficit of an estimated seven hundred and sixty-three (763) classrooms while five hundred and seventy-three (573) and five hundred and eighty-four (584) pre-primary schools lacked dedicated latrines for boys and girls respectively. Had the allocations for Bursaries for the period under review been channeled to ECDE, the County would have provided three hundred and thirty-nine (339) pre-primary schools each with one classroom equipped with furniture, four (4) door latrines and a urinal at an estimated cost of Kshs.3 million.

CHAPTER 5: CONCLUSION

Infrastructure

- 5.1 The County Government of Nakuru has not provided sufficient and appropriate school infrastructure for the pre-primary learners. Majority of the pre-primary schools lacked sufficient classrooms, latrines, age-appropriate furniture, and fixed play equipment. Some of the existing infrastructure was dilapidated as the County did not prioritize maintenance. In addition, the absence of disability-friendly school infrastructure undermined inclusivity for learners with special needs.

Teachers

- 5.2 The County Government has not ensured provision of sufficient teaching staff for delivery of quality pre-primary education. Majority of the teachers in the County were employed by the schools Boards of Management.

Learning Materials

- 5.3 The County has not ensured sufficient allocation of learning materials to learners in pre-primary schools thereby compromising the quality of pre-primary education which is the foundation of primary education. The burden of providing ECDE learning materials had been shifted to parents as the County only provided activity books to learners.

School Feeding Programme

- 5.4 The County Government consistently provided porridge which is important for learners' concentration and wellbeing.

Contribution to Tracking of Sustainable Development Goal 4, Target 4.2

- 5.5 The County lacked a structured mechanism for collecting, documenting and consolidating data necessary for tracking progress towards achievement of Sustainable Development Goal 4, target 4.2 on access to quality pre-primary education. The County lacked data to confirm whether all girls and boys in the County had access to quality pre-primary education in readiness for primary education. Further, the County could not confirm whether all children aged 5 years and below were developmentally on track in health, learning and psychosocial well-being.

Monitoring and Evaluation of Pre-Primary Education

- 5.6 The County has not ensured adequate monitoring and evaluation to ensure provision of quality pre-primary education. There were inconsistencies in implementation of annual targeted monitoring and evaluation activities. Lack of adequate monitoring may lead to laxity of teachers in their work which can affect the quality of education.

Quality Assurance of Pre-Primary Education

- 5.7 The Ministry of Education has not adequately carried out quality assurance assessments to ensure provision of quality pre-primary education by the County Government. The Ministry did not disseminate quality assessments findings to the County Government and there was inadequate coordination and collaboration between the Ministry of Education and the County Government to facilitate the required quality standards.

Allocation of Education Budget to Non-Core County Function

- 5.8 Despite an overall increase in the education budget over the audited period, the allocation for Early Childhood Development Education declined while allocation to bursaries progressively increased. This resulted to inadequate funding for Early Childhood Development Education programmes, leading to continued inadequacies in provision of pre-primary education.

CHAPTER 6: RECOMMENDATION

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

Pre-Primary Infrastructure

- 6.2 To improve sufficiency of infrastructure in pre-primary schools, the County Government should prioritize infrastructure needs during budget allocation so as to enhance funding for development of infrastructure.
- 6.3 To maintain infrastructure in a safe and functional condition for learners, the County Government should establish capitation grant to ensure availability of funds for routine repairs and maintenance at school level.
- 6.4 To ensure effective budgeting and provision of funds for timely completion of infrastructure projects the County Government should ensure that the Bill of Quantities corresponds to the prevailing market price of construction materials.
- 6.5 To avoid delays in handover of project sites which expose projects to cost escalation, the County Government should ensure that project sites are identified and secured before awarding of contract.

Teacher Recruitment

- 6.6 To ensure sufficient number of teachers for effective delivery of the Competency Based Education, the County Government should prioritise recruitment of pre-primary school teachers and ensure that the teachers are properly placed for remuneration including career progression.

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.

Contribution to Tracking of Sustainable Development Goal 4, Target 4.2 Indicators

- 6.9 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.

Monitoring and Evaluation

- 6.10 To facilitate adequate monitoring and evaluation of pre-primary schools the County Government should prioritize and allocate resources to the function. This will ensure timely identification and correction of performance gaps.

Quality Assurance of Early Childhood Development and Education

- 6.11 To ensure timely and effective quality assurance, the Ministry of Education should adequately prioritise quality assurance assessments for pre-primary schools so as to improve the quality of education.
- 6.12 To enhance information sharing and implementation of quality assurance recommendations, the Ministry of Education and the County Government should strengthen coordination and collaboration forums between the two levels of Government in the County.

Resource Allocation

- 6.13 To effectively provide pre-primary education the County Government should prioritise funding and utilisation of the education budget towards pre-primary education as a core function.

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. 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).
e) To what extent had the County Government conducted monitoring and evaluation to ensure the provision of	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

Audit Questions	Audit Criteria
quality pre-primary education?	evaluation reports to improve the quality of pre-primary education
f) To what extent had the County Government put in place adequate mechanisms for maintaining appropriate and adequate data to facilitate tracking of SDG 4.2, on access to quality pre-primary education for all children.	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 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.

Source: Audit team Compilation of Relevant Pre-primary Acts, Policies and Guidelines

Appendix 2: Management Response

Audit finding	Management response	Auditor's comments
<p>Paragraph 4.2 - 4.7: i. Insufficient and Inappropriate Pre-primary School Classrooms.</p> <p>The County had a total enrolment of 65,951 learners against the 1,875 classrooms in public pre-primary schools. An analysis of the number of learners per classroom revealed that 38% of the 1,062 schools were within the recommend classroom ratios of 1:25, while 62% exceeded the ratio.</p>	<p>We wish to state as follows: during inception of devolution the County Government of Nakuru inherited insufficient and dilapidated school pre-primary classrooms. Over the years, the County has allocated resources to address these challenges.</p> <p>The County continues to allocate more funds on infrastructure for Early Childhood Development and Education (ECDE) improvement. It has also constructed ECDE Classrooms through partners, for instance, Kingdom Seekers Church 3 Classrooms at Kasambara ECDE, Village Impact 5 Classrooms at Amani ECDE, Kimugul ECDE and Gitare ECDE.</p> <p>In the period under review the County has been able to construct a total of two hundred and thirty (230) classrooms. In addition, the County endeavors to allocate more resources towards construction of classrooms to meet the recommended ratio. Further the County has developed a standardized Bill of Quantities that is child friendly and special needs compliant for learners.</p>	<p>The Office acknowledges the progress towards provision of classrooms by the County.</p> <p>However, the evidence provided does not affect the audit finding in terms of number of learners per classroom or condition of the classrooms, the finding remains as reported.</p> <p>In addition, the development budget provided as evidence (Appendix 1.2) is for the entire education department and not specific to ECDE.</p>
<p>Paragraph 4.9-4.10 ii. Delays in completion of school infrastructure projects</p> <p>The audit established delays in completion of projects and inadequacies in planning and budgeting for school infrastructure.</p>	<p>During the time of audit, the projects in question were ongoing, currently most of the projects are complete, while others are at different stages of completion as per attached current project implementation status.</p>	<p>The Office acknowledges the progress made by the County. However, the finding remains as reported as that was the observation as at the time of the audit fieldwork,</p>
<p>Paragraph 4.11-4.12 iii. Low absorption of funds Allocated to school Infrastructure</p>	<p>The under absorption was brought about by; Low project costing/Budget allocations at ward levels during Public Participations compared to the recommended Bill of Quantities (BQ) for constructing ECDE projects.</p> <p>This has led to unresponsiveness of advertised projects and decline of Project tenders by contractors leading to low absorption of allocated budgets.</p> <p>There was delay in exchequer release which affected absorption of funds.</p>	<p>The Office acknowledges the challenges in absorption of funds and has incorporated the additional causes into the audit report.</p>
<p>Paragraph 4.14-4.16 iv. Insufficient and Inappropriate Latrines</p> <p>Review and analysis of the Nakuru Early Childhood Education Status Report, July</p>	<p>Before devolution, most ECDE centres had insufficient toilets while others were sharing with primary school learners. The County has continuously allocated funds for the construction of ECDE toilets to meet the recommended ration as The National Pre-</p>	<p>The Office acknowledges the progress towards provision of latrines by the County. However, the evidence provided does not affect the</p>

Audit finding	Management response	Auditor's comments
<p>2025, revealed insufficient sanitation facilities in the schools. Out of the 1,062 pre-primary schools in the County, five hundred and seventy-three (573) and five hundred and eighty-four (584) lacked toilets dedicated to boys and girls respectively. These schools shared latrines with the primary school learners. For the schools that had dedicated latrines the latrine to learner ratio was 1:41 and 1:42 for boys and girls respectively. These exceeded the recommended ratio of 1:30 for boys and 1:10 for girls.</p>	<p>primary Education Policy Standard Guidelines, 2018 In addition, the County endeavors to allocate more resources towards construction of toilets to meet the recommended ratio. Further, the County has a structural design for construction of learner friendly toilets.</p>	<p>finding, therefore, it remains as reported.</p>
<p>Paragraph 4.18- 4.20 Insufficient Fixed Play Equipment:</p> <p>Analysis of early childhood education status data dated July, 2025 revealed that out of the 1,062 schools, the County Government had provided fixed play equipment in thirty-six (36) schools only, representing 3.4%. Physical verification in the eighteen (18) sampled schools revealed that eleven (11), did not have fixed outdoor play equipment.</p>	<p>The County is faced with budget constraints as a result; we prioritize the construction and equipping of classrooms which has led to insufficient acquisition of playing equipment. However, the County continues to acquire more of out-door fixed play equipment in the budget.</p>	<p>The Office acknowledges the effort; however, the finding remains as reported as there was no new evidence of acquisition of new play equipment</p>
<p>Paragraph 4:21-4:24 Insufficient and Age-Inappropriate Furniture for Learners:</p> <p>Twenty-four (424) schools representing 40% had insufficient furniture, as per the Nakuru Early Childhood Education Status Data, July, 2025. Analysis of enrolment data against the number of furniture available for ten (10) of the sampled schools revealed that seven (7) schools did not have sufficient furniture for learners.</p>	<p>The County has allocated funds for the purchase and supply of age-appropriate furniture to schools. Measures have been put in place to ensure all newly constructed County ECDE Classrooms have age-appropriate furniture in the bills of quantities. The County has so far equipped a total of two hundred and fifty-nine (259) ECDE centres in the financial year 2025/2026. Further the County has planned to equip two hundred and eighty-three (283) classrooms in the financial year 2026/2027 budget.</p>	<p>The Office acknowledges the response. However, the evidence remains as reported as there was no new evidence of acquisition of new furniture.</p>
<p>Paragraph 4.26-4.32 Insufficient Number of Teachers</p> <p>Forty three percent (43%) of the schools had teacher-</p>	<p>In the County Integrated Development Plan 2022-2027 the County had planned to recruit a total of three hundred and fifty (350) teachers in each financial year for five years as captured in ADP. However, budgetary constraints have hampered</p>	<p>The Office acknowledges the response. However, the evidence provided does not affect the</p>

Audit finding	Management response	Auditor's comments
<p>learner ratios within the recommended 1:25, while fifty-seven (57%) of the schools exceeded the recommended ratio.</p> <p>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.</p>	<p>realization of the vision. The County hopes to realize adequate staffing ratios progressively.</p>	<p>finding, therefore it remains as reported.</p>
<p>Paragraph 4.33 Employment of Unregistered Board of Management Teachers: Review of the Nakuru County Early Childhood Education Status Report, July 2025 revealed that one hundred and eighty-one (181) teachers representing 16% of the 1,147 Board of Management (BoM) teachers in the County were not registered by TSC.</p>	<p>The one hundred and eighty-one (181) BOM teachers that had not registered with TSC at time of audit were still under training and worked as assistant ECDE teachers under strict supervision of head teachers and were mostly in rural remote set up where we have few trained ECDE teachers.</p>	<p>The Office takes note of the response. However, these teachers were unregistered by TSC and there was no other registered Pre-primary teacher in the class as required by the Policy. The audit finding remains as reported.</p>
<p>Paragraph 4:35-4.36 Partial implementation of the schemes of service: Interviews and document review revealed that the County had placed all teachers in Job Group G, assistant teacher II despite their academic qualifications of either a diploma or degree in ECDE at the time of employment. The teachers should have been placed as ECDE teachers under Job Group H and above, depending on their qualifications as per the Scheme of Service.</p>	<p>The County partially implemented the scheme of service by prioritizing classroom teachers since majority of ECDE centres are domiciled in primary schools where the headteacher provides the requisite leadership, administrative and supervisory support. The scheme of service will be progressively implemented.</p> <p>In the financial year 2024/2025, the County employed a total of one hundred ninety-two (192) teachers on permanent and pensionable terms and three hundred and six (306) others confirmed who previously were on contract.</p> <p>In the financial year 2025/2026, twenty-two (22) positions of Graduate Teacher II – Job Group K have been internally advertised. In addition, five hundred and ninety-nine (599) teachers have been promoted at common cadre, with sixty-four (64) others pending with the County Public Service Board.</p>	<p>The Office acknowledges the response. The paragraph on delay of promotions has been deleted based on the evidence provided on recent promotions. However, the other findings remain since the recent promotions and planned promotions do not change the fact that during the audit period (initial placement) all teachers were placed in the same job group regardless of their qualifications.</p>
<p>Paragraph 4.37-4.38 Interviews with the teachers indicated that they were not facilitated to attend the trainings and had to cater for their own transport and meals. Review of the budgets for the audit period revealed that the County did not allocate funding for training of teachers.</p>	<p>The Directorate had budgeted for trainings but due to insufficient funding the funds only catered for a few ECDE Officers. The Directorate will allocate more funding in the training vote to cater for all ECDE Officers and teachers.</p>	<p>The Office acknowledges the response. The finding has been amended to reflect the budget reallocation in the financial year 2025/2026.</p>
<p>Paragraph 4.40 – 4.46 Insufficient Learning Materials</p>	<p>The Directorate prioritized the purchase of the new rationalized curriculum to all our public pre-primary centre and some few</p>	<p>The Office acknowledges the efforts made to provide</p>

Audit finding	Management response	Auditor's comments
<p>The County procured activity books in the financial years 2023/2024 and 2024/2025. However, all other essential learning materials such as exercise books, storybooks, coursebooks, chalk, pencils, colours, and art books were left to parents to provide. Instead.</p>	<p>activity books. The County has come up with draft policy paper on Free Pre-Primary Education which if passed will ensure learners get free pre-primary education through capitation grants which will cover all expenses to ease the burden from the parents.</p> <p>The County Government of Nakuru procured and distributed activity books in phases. In the first phase, mathematics and language activity books were distributed to all public ECDE centres across the County. During procurement of the activity books, the enrolment was considered although budget allocation was not sufficient for 1:1 ratio.</p> <p>The County Government, requisitioned Curriculum Design from Kenya Institute of Curriculum Development but they were out of supply at the time of audit. Currently the County has procured the said books.</p> <p>The Department allocated enough funds for learning materials. During supplementary budget the allocation for the same was reduced at the County Assembly which is independent from the Executive.</p>	<p>the curriculum designs and develop a draft policy on free pre – primary education. However, the recommended workbook to learner ratio of 1:1 had not been met as outlined in the audit report. The Audit Team will amend the sentence indicating that the County did not consider enrolment in distribution of books, this is after considering the management response on the phased approach. In addition, the paragraph on the lack of curriculum design has been amended considering that the County has now distributed physical designs to teachers.</p>
<p>Paragraph 4.47-4.48 School Feeding Programme</p> <p>The County ensured consistency of the program through funding. Interviews with teachers in charge across the sampled schools revealed that since inception of the program, the learners were provided with porridge every school day. However, the County Government did not provide lunch for the learners. The audit observed learners in some schools staying past the official noon time due to reasons such as parent's schedules and attending remedial lessons.</p>	<p>The official program for pre-primary centres runs from 8.00am to 12.00pm. The national pre-primary policy standard guidelines on health and nutrition state that pre-primary school shall provide children with a mid-morning snack during 10.00 a.m. break thereafter, learners are picked by their parents/ guardians.</p> <p>In cases where learners are required to stay in school past official hours, parents make local arrangement with school to ensure learners are given lunch.</p>	<p>The audit finding has been amended.</p>
<p>Paragraph 4.50-4.52 Inadequate Mechanisms for Collecting, Documenting and Consolidating Data for Tracking Progress of Sustainable Development Goal 4.2</p> <p>The audit revealed that teachers were not using the Kenya School Readiness Assessment Tool (KSRAT), a</p>	<p>The County Government of Nakuru has ensured that there is adequate and effectively utilization of approved national competence-based assessment tools. However, due to insufficient funding the County has not been able to procure the tool.</p> <p>Appendix 6.1: Extract Standard Guideline Early Childhood Education Policy</p> <p>Through capacity building and retooling, teachers are now using the Kenya School</p>	<p>The Office acknowledges the response and the effort in training teachers to utilize KSRAT. However, during the audit period the Tool was not utilized. The finding remains as reported.</p>

Audit finding	Management response	Auditor's comments
<p>standard national assessment tool developed by the Ministry of Education to support effective monitoring of learners' progress in pre-primary education. Teachers also kept learners' health records; however, learner's psychosocial matters were not formally recorded. The audit established that the County Government kept records of learners enrolled in public and private schools. However, the data on private schools was not accurate due to challenges in data collection. In addition the County did not have data on the estimated proportion of school going age children in the County. This data is important for follow up on those not attending school, tracking access to pre-primary education and for policy intervention.</p>	<p>Readiness Assessment Tool and recording all learners' aspects of child growth and development. Appendix 7.1: Kenya School Readiness Assessment Tool The data on Private schools was not accurate due to many mushrooming private ECDE centres which submitted inconsistent data due to fear of being charged high fees in trading licenses while other schools are not registered by Ministry of Education. Appendix 7.2: Extract of Finance Bill on School Licenses We purpose to regularly compile and consolidate data for assessment. The Directorate of education purchased assessment books for monitoring and recording assessments by Officers approved by Ministry of Education.</p>	<p>Appendix 6.1 is not attached to the response</p>
<p>Paragraph 4.54– 4.56 Inadequate Monitoring and Evaluation Interviews with the County officials revealed that the County targeted to have each pre-primary school assessed at least once a year. In financial year 2023/2024 the Sub-County programme Officers assessed 1,024 of the 1,062 schools representing 96%. In financial year 2024/2025, four hundred (400) schools were assessed representing 38% of the schools.</p>	<p>The County had planned and budgeted to undertake the said activity but due to budget cuts and insufficient funding, only twenty-two (22) Programme Officers were taken for capacity building. The Nakuru County Education Department will improve on the existing tool to capture all critical aspects as captured in the new rationalized curriculum design. We endeavor to ensure all assessment records are well organized. Appendix 7.3: Lesson Observation Tool Pre-primary Quality Assurance</p>	<p>The Office acknowledges the response and considerations for improvements on the areas of concern. However, since no additional evidence has been provided, the finding remains as reported.</p>
<p>Paragraph 4.58 – 4.61 Limited Quality Assurance Assessment Interviews with the quality assurance Officers from the five (5) sampled sub-counties revealed that, the focus of assessment was mostly on primary and secondary schools.</p>	<p>We have one Sub-County quality assurance Officer from Ministry of Education who is supposed to assess schools from Pre-Primary to Secondary schools. Although the County officials are supposed to work as a team with the Ministry of Education quality assurance Officers, it has not been possible due to work overload. The County will deploy and train ECDE Officers to Sub-Counties to perform duties of quality assurance Officers. The County will also form Early Childhood Education Quality Assurance Committee in</p>	<p>The Office acknowledges the response and challenges facing quality assurance, as well as the way forward suggested by the County Government. However, since no additional evidence has been provided, the finding remains as reported.</p>

Audit finding	Management response	Auditor's comments
	consultation with the Quality Assurance Council to ensure adherence to standards and guidelines on quality assurance in education centres to act as a forum for linkage and coordination of stakeholders in provision of pre-primary education.	
<p>Paragraph 4.62-4.63 Low absorption of funds Analysis of the County financial documents for the audit period revealed low absorption of funds allocated to ECDE. For instance, the Department spent Kshs.148.20 million out of the total approved budget of Kshs.543.21 million, representing an absorption of approximately 27%, while in 2023/2024 the absorption was 41% and in 2024/2025 it was 62%.</p>	<p>The under absorption was brought about by; Low project costing/Budget allocations at ward levels during Public Participations compared to the recommended BQs for constructing ECDES projects. This has led to unresponsiveness of advertised projects and decline of Project tenders by contractors leading to low absorption of allocated budgets. Appendix 8.1: Letter requesting review of Bill of Qualities Appendix 8.2 Sample letters of declined projects</p>	<p>The Office takes note of the main causes to the low absorption of funds as indicated and evidenced in the responses. The report has factored in this causes.</p>
<p>Paragraph 4.64-4.65 Review of the County Education Budget revealed that while a substantial portion of the education budget was allocated to ECDE, which is a core function of the County Government, the County allocated significant amounts of the total education budget to bursaries, which is not one of its core functions.</p>	<p>The County Budget by law is done through public participation and that happens in every ward in the County. During public participation the community demands for Bursaries. The County acknowledges allocation of funds to non-core functions such as bursary resulting inadequacies in ECDE Infrastructure and learning facilities. The bursary was implemented as a social support aim at improving access to education to needy learners within the County. The County will allocate more funds to support programmes and the urgent needs to improve facilities and learning environment across the County. Appendix 8.3: Inter Governmental Agreement</p>	<p>The Office acknowledges the response, However, the evidence provided (Appendix 8.3) and the provisions of the Constitution of Kenya, do not explicitly state that the County can issue bursaries. The finding remains as reported.</p>

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