IPF

INSTITUTE OF PUBLIC FINANCE

# HALF YEAR PERFORMANCE REPORT

**JANUARY – JUNE 2026**











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# CEO Remarks



The first half of 2026 was marked by a dynamic fiscal and governance landscape in Kenya. We experienced continued fiscal consolidation, growing public debt pressures, increasing demand for equitable public service delivery, evolving health financing reforms, and the urgency of climate adaptation reinforced the need for evidence-informed policymaking and stronger public finance institutions. Against this backdrop, we at the Institute of Public Finance (IPF) continued to advance our mission of strengthening fiscal governance by generating credible evidence, fostering inclusive policy dialogue, strengthening

Over this period, IPF's core work spanning across the economic pillar, climate financing, health financing and gender, equity and inclusion addressed distinctly key policy priorities. Our strategic focus anchored towards improved transparency, accountability, effectiveness, and inclusiveness of public finance systems in Kenya.

As a leading public policy think tank, we continued to generate timely research and policy analysis that informed national debates on fiscal sustainability, taxation, debt management, climate finance, health financing, and gender-responsive budgeting. At the same time, we fostered stronger relationships with Parliament, national and county governments, development partners, research institutions, and civil society organisations to ensure that the evidence we generated, gets to the right hands and is translated into practical policy action.

Beyond research, we invested in strengthening institutions responsible for public financial management. Technical assistance, capacity strengthening, analytical tools, and policy engagement supported reforms aimed at improving planning, budgeting, oversight, and accountability at both national and county levels. The Institute also continued expanding citizen engagement through simplified communication products, public dialogue, and innovative digital platforms that made complex fiscal issues more accessible to a wider audience.

Collectively, these achievements strengthened our position as a trusted fiscal governance institution and laid a strong foundation for increased policy influence during the remainder of the strategic period. I am therefore pleased to share with you, our partners and friends' key highlights from our first 6-months of the year.

**Daniel Ndirangu,**
Chief Executive Officer
Institute Of Public Finance

# 1. OUR WORK

Public finance lies at the heart of national development. Decisions on how public resources are raised, allocated, and spent directly affect the quality of health services, education, infrastructure, climate resilience, and economic opportunity available to citizens. Yet these decisions often take place within a complex environment characterised by fiscal constraints, competing priorities, political interests, and increasing public expectations for transparency and accountability.

IPF is Kenya's premier independent public finance policy research institute. We firmly believe that public money should serve the public good. In an era marked by dynamic macro-fiscal adjustments, mounting debt burdens, shifting climate vulnerabilities, and health system transitions, public finance management (PFM) is not simply an administrative function it is the central arena where equity, social justice, and economic resilience are realized.

Our work bridges the critical divide between complex fiscal policy and meaningful citizen action. By generating rigorous, non-partisan evidence, providing targeted technical assistance, and facilitating multi-stakeholder dialogues, we advocate that budgets reflect national priorities, foster economic equity, protect vulnerable populations, and drive sustainable development.

# 2. KENYA'S PUBLIC FINANCE CONTEXT

Debt Servicing Pressures: The reporting period of half year 2026 unfolded against a background of acute macro-fiscal choices and structural transitions. Debt Servicing Pressures, Domestic and external debt service obligations surpassed Kenya shillings 1.7 trillion in FY 2025/26. This structural bottleneck severely constricted discretionary fiscal space for essential social services.

While official statistics recorded steady GDP growth, public welfare and living standards deteriorated. A widening disconnect emerged between macroeconomic growth figures and household economic reality, stemming from heavy reliance on consumption rather than employment-intensive manufacturing and tradable services.



Taxation & Revenue Dynamics: Rapidly evolving tax proposals and compressed legislative calendars created an urgent demand for rapid-response, independent analysis of the Budget Policy Statement (BPS) 2026 and the Finance Bill 2026.

Health & Social Sector Transitions: Health financing faced acute pressures from declining external donor funding alongside structural transition challenges following the launch of Kenya's Social Health Insurance (SHI) reforms.

Devolved Climate Vulnerabilities, while local governments remain on the frontline of climate adaptation, fragmented funding channels (such as FLLoCA, Emergency Funds, and County Climate Change Funds) underlined the urgent need for consolidated, transparent subnational PFM frameworks.

# 3. OUR MODEL FOR BRINGING ABOUT CHANGE

Our approach to strengthening fiscal governance is anchored in the understanding that sustainable improvements in public finance are achieved when credible evidence informs policy dialogue, policy dialogue strengthens institutions, and stronger institutions implement reforms that deliver better outcomes for citizens. Our work is therefore designed to move beyond the production of evidence to ensuring that knowledge influences decisions, institutions, and public accountability.




To translate research into meaningful and lasting change, we applied an integrated four-tier intervention model that combines evidence generation, institutional strengthening, policy influence, and citizen engagement.

We begun by generating credible, policy-relevant evidence through rigorous fiscal analytics, shadow budgeting, tax modelling, and sector-specific analyses, including climate finance and health financing baselines. This evidence provided an objective foundation for identifying fiscal challenges, informing public debate, and shaping policy alternatives.

Building on this evidence, we provided targeted institutional technical assistance to strengthen the capacity of public institutions to design and implement sound fiscal policies. Our support includes developing technical guidelines, facilitating Sector Working Group processes, preparing policy submissions, and translating complex fiscal evidence into practical recommendations that decision-makers can adopt.

Recognising that evidence alone is insufficient to drive reform, we strategically convened policymakers, legislators, civil society, the media, and other stakeholders to foster dialogue, build consensus, and influence public finance decisions. Through joint policy briefs with partners such as KEWOPA, parliamentary submissions and hearings, media engagement, and sector forums, we created opportunities for evidence to shape legislative and policy processes.

At the same time, we empowered citizens to participate meaningfully in fiscal governance by making public finance information accessible and actionable. Through county budget infographics, Mwananchi budget reports, blogs such as #GiveToGain, podcasts, public education initiatives, and citizen training programmes, we strengthened public demand for transparency, accountability, and responsive public resource management.

By integrating evidence generation, institutional technical assistance, strategic convening, legislative advocacy, and citizen empowerment, we bridged the gap between research and action. This balanced approach ensured that public finance decisions were informed by credible evidence, supported by stronger institutions, enriched through inclusive dialogue, and reinforced by active citizen oversight, ultimately contributing to more transparent, accountable, and effective fiscal governance.



# 4. GENERATING EVIDENCE FOR BETTER FISCAL DECISIONS

During the first half of 2026, Kenya's fiscal landscape was characterised by mounting public debt, constrained fiscal space, declining external financing for essential services, growing climate financing needs, and increasing calls for a fairer and more inclusive tax system. These interconnected challenges demanded evidence that not only diagnosed emerging fiscal risks but also informed practical policy responses.

In response, we positioned evidence generation as a strategic driver of fiscal reform. Our research agenda was deliberately organised around five priority themes that addressed systemic constraints within Kenya's public finance management architecture.

Strengthening Macro-Fiscal Credibility and Debt Oversight: We examined the credibility of Kenya's fiscal framework, highlighting persistent optimism in revenue projections, recurrent supplementary expenditures, and increasing dependence on costly domestic borrowing. The research also demonstrated that oversight of public borrowing remained largely reactive, limiting Parliament's ability to influence borrowing decisions before commitments were made.




Based on these findings, we advocated for more realistic revenue forecasting, stronger controls on supplementary budgets, improved debt management practices, and enhanced parliamentary oversight of public borrowing. These recommendations informed deliberations during the 2026 Budget Policy Statement and Finance Bill processes. The National Assembly Finance and Planning Committee incorporated IPF's fiscal discipline metrics into its review, while comparative analyses undertaken with Mzalendo and AFRODAD elevated national debate

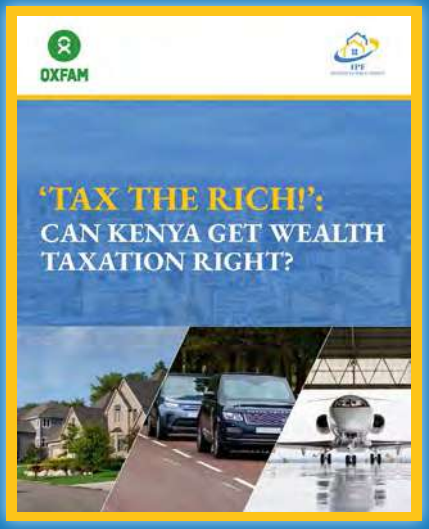
on domestic debt sustainability. Collaboration with the Public Debt Management Office further resulted in the development of a simplified Mwananchi Annual Public Debt Management Report, making debt information more accessible to citizens.

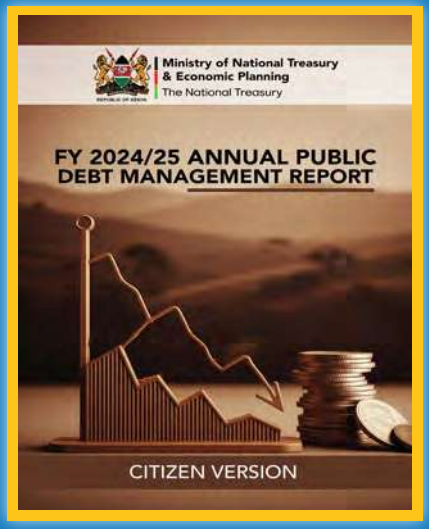
on promoting equitable and progressive revenue mobilisation, our research demonstrated that Kenya's tax system continued to rely heavily on indirect taxation, disproportionately affecting low-income households and micro-enterprises, while opportunities for taxing accumulated wealth remained underutilised. The analysis also highlighted the limited accountability surrounding tax expenditures and incentives.

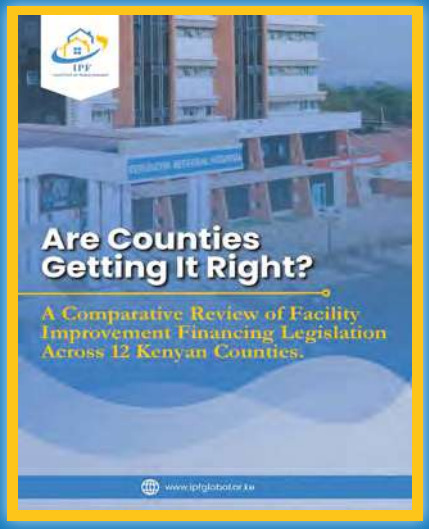
We proposed targeted wealth taxation measures, rationalisation of non-performing tax exemptions, and environmental taxation reforms that promoted both equity and sustainability. Through the flagship publication Tax the Rich! Can Kenya Get Wealth Taxation Right? and contributions to the Fair Tax Monitor, we helped reframe public discourse from increasing tax revenues to improving the fairness and progressivity of the tax system.

In supporting sustainable health financing as Kenya transitioned from external donor support, we generated evidence on the implications of declining health financing and the operational challenges experienced during implementation of the Social Health Insurance programme. The findings highlighted emerging financing gaps that threatened service delivery and progress towards Universal Health Coverage.

Our recommendation was strengthening domestic financing mechanisms and operationalising Facility Improvement Fund to enhance financial autonomy at primary healthcare facilities. The evidence informed policy dialogue between county governments and development partners, while technical support provided in Laikipia County contributed to the development of operational guidelines for implementing the Facility Improvement Fund Act. Baseline assessments undertaken in Nakuru, Laikipia, and Bungoma also informed improvements in county health budgeting processes.



Integrating climate resilience into public finance systems, our research on Climate finance undertaken during the reporting period showed that adaptation financing remained fragmented and insufficiently integrated into county public finance systems. As a result, many counties continued to depend on project-based financing and emergency humanitarian responses rather than sustainable institutional financing mechanisms.




We advocated for integrating County Climate Change Funds, FLLoCA resources, and emergency financing into mainstream county planning and budgeting frameworks. During the reporting period, we completed a nationwide assessment across all 47 counties examining climate finance integration within county PFM systems. In partnership with ODI, we produced four policy briefs that provided county governments with practical guidance for embedding climate resilience into Medium-Term Expenditure Frameworks and county budgeting processes.

In advancing gender-responsive and inclusive fiscal policy, our research found that gender equality considerations continued to receive inadequate attention within fiscal policy and budgeting processes, limiting investment in Women's Economic Empowerment and constraining opportunities for women-led enterprises.

We recommended integrating dedicated Gender-Responsive Budgeting and Women's Economic Empowerment chapters into national and county budget processes, alongside targeted interventions to strengthen financial inclusion and enterprise development for women entrepreneurs. These recommendations culminated in the 2026 Annual National Shadow Budget introducing Kenya's first standalone chapter on Women's Economic Empowerment. Working alongside partners, our evidence informed parliamentary engagement on gender-responsive budgeting while entrepreneurship programmes equipped 160 women across four counties with business skills and access to SACCO and microfinance services.

Recognizing that evidence achieves greater impact when it reaches both decision-makers and citizens, we expanded our knowledge dissemination and public engagement efforts during the reporting period. Technical analyses were translated into accessible media products through partnerships with Defrontera Media, generating wider public discussion on issues including Kenya's bursary system and the country's economic growth trajectory. We also partnered with New York University to pilot behavioural research exploring how visual presentation of fiscal information could improve citizen participation and budget prioritisation during public participation forums.



# 5. STRENGTHENING INSTITUTIONS THROUGH TECHNICAL ASSISTANCEDECISIONS

We translated analytical evidence into systemic resilience through direct technical assistance to key institutions. Legislative technical support during the legislative review of the Finance Bill 2026 and the Budget Policy Statement 2026, we provided direct technical briefs and data support to KEWOPA and the National Assembly Finance Committee. As a result, the National Assembly Finance & Planning Committee adopted 33 out of 46 recommendations we submitted during public participation on Finance Bill 2026 which is a 71 percent adoption rate that directly shaped national tax policy legislation.

County Sector Working Group (SWG) reform in partnership with Bajeti Hub and county executive leadership, we conducted baseline institutional audits of Health Sector Working Groups in Nakuru, Laikipia, and Bungoma counties. This exercise informed standardized operational guidelines to enhance SWG functionality, inclusivity, and budget prioritization. Health Facility Governance In collaboration with the Financing Alliance for Health, we delivered technical support to the Laikipia County Department of Health to draft operational guidelines for the Facility Improvement Fund (FIF) Act, ensuring health centers retain and re-invest point-of-care revenues.

# 6. WORKING WITH CITIZENS AND COMMUNITIES

In women's enterprise mentorship, delivered capacity-building and financial literacy training to women entrepreneurs running micro, small, and nano enterprises across four counties: Samburu, Homa Bay, Kitui, and Taita Taveta.



Sustainable fiscal governance depends not only on effective institutions but also on informed and engaged citizens. Throughout the reporting period, we strengthened citizen participation by producing simplified policy information, supporting public dialogue, promoting financial literacy, and creating opportunities for citizens to engage more meaningfully in public finance processes.

Our particular attention was given to ensuring that women, community organisations, and other underrepresented groups were better equipped to understand public budgets, participate in policy discussions, and advocate for equitable allocation of public resources.

These efforts contributed to greater public awareness of fiscal governance issues and strengthened the relationship between citizens and public institutions. The programme delivered practical guidance on cash-flow management, asset building, and strategic planning, while linking participants directly to microfinance institutions and local SACCOs (such as Unison SACCO).

On strengthening climate finance constituency and policy influence, the Climate Finance Unit focused on building a credible constituency around IPF's distinctive proposition that climate adaptation is not only a financing challenge, but also a public financial management, governance and accountability issue. The Unit mapped and engaged key stakeholders, including national and county government institutions, FLLoCA and

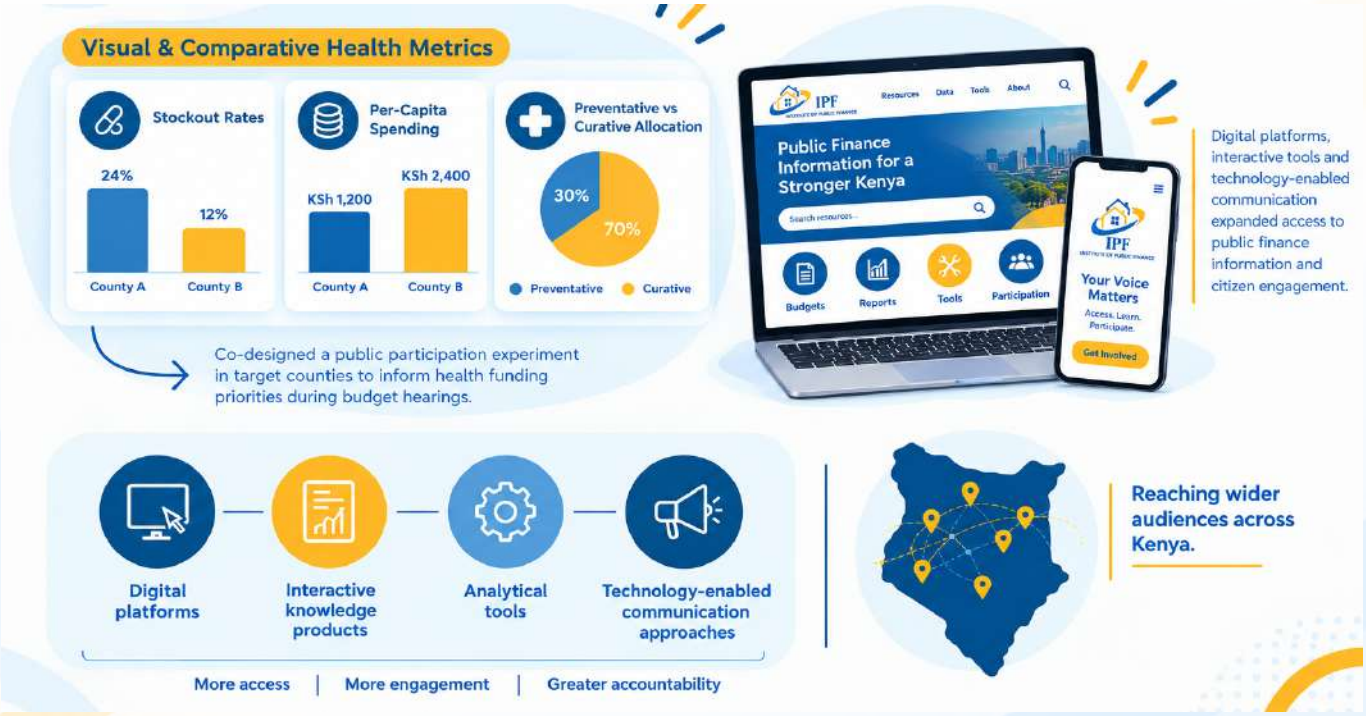
County Climate Change Fund (CCCF) actors, humanitarian organisations, development partners, civil society organisations, researchers and policy institutions such as the ODI.

Through evidence-based policy engagements, technical workshops and the launch of the Humanitarian Systems Transformation (HST) study with ODI, IPF strengthened relationships with these stakeholders and introduced its public finance and governance perspective into wider climate finance and humanitarian policy discussions. These engagements have created foundations for future collaboration, collective advocacy and policy influence, while strengthening IPF's credibility within the emerging climate finance policy community.

## Public Debt Citizen Translation.

Building on our strategic partnership with the policy makers, we translated the technical Annual Public Debt Management Report (APDMR) into a simplified, citizen-friendly Mwananchi Version. This document breaks down complex debt ratios, borrowing terms, and repayment risks into accessible infographics for civic engagement.

# 7. INNOVATION TO PROMOTE CITIZEN PARTICIPATION, GOOD GOVERNANCE AND PUBLIC VOICE



We continually test innovative methodologies to make PFM processes more inclusive, dynamic, and engaging. Co-designed a public participation experiment across target counties testing how presenting visual, comparative health performance metrics (e.g., stockout rates, per-capita spending, preventative vs. curative allocations) influences how citizens prioritize health funding during statutory budget hearings.

Innovation continued to enhance the Institute's ability to promote transparency and citizen engagement. Digital platforms, interactive knowledge products, analytical tools, and technology-enabled communication approaches expanded access to public finance information while improving opportunities for public participation.

By combining traditional policy research with digital innovation, IPF strengthened its ability to communicate evidence, support accountability, and reach wider audiences across Kenya.



# 8. WHAT WE LEARNED




One of the strongest lessons was that timing is as important as the quality of evidence. Research achieved the greatest influence when it was generated and communicated ahead of key decision-making moments, particularly during the Budget Policy Statement and Finance Bill processes. Early engagement with policymakers enabled evidence to inform debates before policy positions had crystallised, significantly increasing the likelihood of adoption.

The reporting period also reaffirmed that strategic partnerships amplify policy influence. Collaboration with Parliament, government institutions, civil society organisations, academia, development partners, and the media expanded the reach and credibility of IPF's evidence. These partnerships transformed technical analysis into collective advocacy that was more likely to influence fiscal policy and institutional reform than isolated interventions.

The implementation of our gender-responsive fiscal work highlighted that tax policy is an important enabler of Women's Economic Empowerment. Beyond raising revenue, tax systems influence the growth and sustainability of women-led enterprises. Simplified tax regimes, targeted tax literacy, and equitable fiscal policies therefore emerged as critical components of an inclusive economic development agenda.

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Climate financing initiatives reinforced the lesson that climate adaptation is fundamentally a public finance management challenge. Sustainable climate resilience depends not only on mobilising additional resources but also on integrating climate priorities into mainstream planning, budgeting, expenditure management, and accountability systems at county level. Strengthening these core PFM systems proved more sustainable than relying on fragmented, project-based financing mechanisms.

The reporting period also demonstrated that simplifying complex fiscal evidence significantly expands its influence. Translating technical analyses into accessible products including Mwananchi reports, infographics, blogs, podcasts, and media features increased public understanding, strengthened media engagement, and enabled citizens to participate more meaningfully in budget and accountability processes.

Our engagement with Parliament underscored the importance of institutionalising relationships beyond electoral cycles. Working closely with Parliamentary Clerks emerged as a critical sustainability strategy, providing continuity in legislative oversight and preserving institutional memory despite changes in political leadership. This lesson reinforced the value of investing in permanent institutions alongside technical personnel to sustain long-term fiscal governance reforms.

These lessons will continue to inform IPF's programming during the remainder of 2026, strengthening our ability to generate timely evidence, influence policy processes, build resilient institutions, and promote transparent, equitable, and accountable public finance systems.









# 9. PARTNERSHIPS THAT EXPANDED OUR REACH

No single entity can transform public finance systems in isolation. During the first half of 2026, we leveraged strategic collaborations across government entities, legislative bodies, international non-governmental organizations, development partners, and civil society networks to expand our policy influence and reach.

Together with the **State Department for Gender Affairs and Affirmative Action (SDGAA)**our focus was to align national gender priorities. The engagement strategically brought together **Members of Parliament, UN Women, Departmental Committee on Social Protection** and other key stakeholders to strengthen collective commitment to implementing the **National Policy on Women's Economic Empowerment (NPWEE).** This created an important platform for dialogue, enabling participants to develop a shared understanding of the policy's strategic intent and its role in advancing women's economic empowerment in Kenya. A significant achievement of the engagement was the consensus that the NPWEE should serve as a unifying coordination framework rather than a competing policy instrument, helping to align government, parliamentary, and partner interventions around common priorities.

The discussions also resulted in a strong convergence on the need for the NPWEE to function as a coordination and resource mobilization framework, particularly in light of the chronic underfunding of the gender sector. Stakeholders agreed that effective implementation of the policy will require stronger institutional coordination, reduced duplication of efforts, and more efficient use of limited financial and technical resources. This shared commitment provides a stronger foundation for harmonized planning, implementation, and accountability across institutions working to advance women's economic empowerment.

The workshop further enhanced the visibility and profile of the NPWEE through extensive media coverage, including features in The Star newspaper and the official Bunge Weekly publication.

On strengthening fiscal sustainability and debt transparency, we worked directly with the **National Treasury** and the **Public Debt Management Office (PDMO)** to co-host key public debt dissemination platforms. These engagements created opportunities to communicate evidence on Kenya's debt situation to a wider range of stakeholders and to strengthen dialogue between government institutions, technical actors and the public around debt sustainability and transparency.

We also partnered with **Christian Aid Kenya** to strengthen domestic debt transparency. This collaboration produced a substantive report on domestic debt transparency, providing an evidence base for continued engagement on the transparency and accountability of domestic borrowing. The partnership demonstrated our approach of combining technical research with strategic partnerships that can extend the reach and policy relevance of its fiscal governance work.

We deepened structural cooperation with the **Kenya Women Parliamentary Association (KEWOPA)** and the **National Assembly Departmental Committee on Finance and National Planning** as part of its broader objective of strengthening legislative engagement with fiscal policy and promoting gender-responsive and accountable public finance.

**KEWOPA** is a particularly strategic partner because it provides a structured platform through which we can engage women parliamentarians around issues at the intersection of fiscal governance, gender-responsive budgeting and women's economic empowerment. The partnership therefore connects our evidence and technical expertise with legislators who have a direct role in budget scrutiny, legislation and oversight, while also supporting stronger attention to the gender dimensions of fiscal decisions.

This engagement had a direct policy result during the Finance Bill 2026 process, with 33 of 46 IPF fiscal recommendations adopted, representing a 71 percent adoption rate. This demonstrates the value of moving beyond evidence production to sustained engagement with the institutions and actors responsible for translating fiscal analysis into legislative and policy decisions.

We partnered with the **Overseas Development Institute (ODI)** on the launch of the **Humanitarian Systems Transformation (HST) study**; The launch brought together humanitarian practitioners, government representatives, development partners and researchers to examine how humanitarian response systems can become more sustainable by strengthening public institutions rather than relying primarily on externally financed projects.

For the Climate Finance Unit, the significance of the HST launch extended beyond dissemination of the study's findings. It provided an opportunity to introduce a public finance and governance perspective into humanitarian policy discussions, highlighting that resilience depends not only on the availability of humanitarian financing, but also on the strength of government institutions, fiscal systems and accountability mechanisms responsible for delivering public services before, during and after crises.

Our partnership with the **New York University (NYU)** on health prioritization experimentsextending our health financing work through collaboration with an academic partner and creating opportunities to strengthen the evidence base informing health prioritisation. Taken together, these partnerships demonstrate a deliberate shift from working primarily through standalone research and advocacy products towards using strategic institutional relationships to increase the uptake, reach and influence of IPF's evidence.

The partnerships connected IPF to government decision-makers, legislators, counties, development partners, civil society and technical institutions, enabling evidence to travel further and creating stronger pathways from analysis to policy engagement and institutional action.

Partnered with the **Council of Governors (CoG)**, **Financing Alliance for Health (FAH)**, **HECTA Consulting** and **Bajeti Hub** to standardize and scale Sector Working Group (SWG) and Facility Improvement Fund (FIF) reforms across subnational units including **Nakuru, Laikipia, Bungoma, Samburu, Homa Bay, and Taita Taveta counties**. The partnership brought together government, technical and civil society actors to support more

consistent approaches to health planning, budgeting, resource allocation and facility-level financial management across counties.

The collaboration is particularly significant for our health financing work because stronger SWG and our systems can improve the link between planning, budgeting, resource allocation and actual service delivery at facility level. The partnership therefore provided a pathway for translating our health financing analysis and technical support into practical improvements in county-level public financial management and accountability.

# 10. CONSTRAINTS WE FACED AND HOW WE RESPONDED




Like many policy institutions operating in dynamic environments, we faced several implementation challenges during the reporting period, including competing government priorities, evolving policy processes, resource constraints, leadership transitions, and coordination challenges across multiple institutions.

Rather than slowing implementation, these challenges encouraged the Institute to strengthen internal coordination, adopt flexible implementation approaches, expand virtual engagement, prioritise high-impact activities, and leverage strategic partnerships to sustain programme delivery.

The Institute's ability to adapt while maintaining the quality of its research, partnerships, and technical support demonstrated both organisational resilience and a strong commitment to delivering value despite a changing operating environment

# Looking Ahead

The FY 2026/2027 fiscal planning cycle will be a critical area of focus as Kenya approaches the upcoming elections. The shortened planning time and potential electoral pressures could influence revenue mobilisation, expenditure priorities, borrowing and public investment decisions. We will monitor how fiscal planning evolves, including which sectors and programmes are protected, which may be exposed to reductions or delays, and how the government balances electoral pressures with fiscal sustainability and critical development priorities. This will provide an important opportunity for us to generate timely evidence and influence public and policy dialogue on fiscal choices during the election period.

Building on the progress achieved, we will continue to strengthen our role as a trusted partner in generating evidence, shaping policy, strengthening public institutions, and empowering citizens to participate in fiscal decision-making.




**During the remainder of 2026, our efforts will focus on five strategic priorities.**

1. **Advancing Gender-Responsive Revenue Mobilisation:** We will support county governments to integrate Gender-Responsive Budgeting (GRB) principles and the National Policy on Women's Economic Empowerment (NPWEE) into own-source revenue frameworks, ensuring that local revenue policies promote both fiscal sustainability and inclusive economic growth.

2. **We are strengthening the ANSB analytics to provide timely, credible and actionable evidence on government spending priorities and alternative resource allocation options.** The analysis will be aligned with key budget decision points, including Sector Working Groups, the Budget Policy Statement and parliamentary budget review processes, enabling IPF to influence priorities before budget decisions are finalised.

3 **Scaling Institutional Technical Assistance.** Building on the lessons from our county engagements, we will finalize and roll out standardized Sector Working Group operational guidelines and Facility Improvement Fund technical support modules to additional county governments. These efforts will strengthen planning, budgeting, and public finance management systems across the devolved sector.

4 **Strengthening Own-Source Revenue Capacity.** We will complete and operationalize the Own-Source Revenue training curriculum, equipping county officials with practical tools for evidence-based revenue forecasting, revenue administration, and the application of gender-responsive approaches to local revenue mobilization.

5 **Deepening Climate Finance Integration and creation of active constituency.** We will expand its support for climate-responsive public finance by publishing the national 47-county climate finance database, producing additional policy briefs from the county mapping exercise, and strengthening partnerships that promote the institutionalization of climate finance within county public finance management systems.

Strengthening Evidence-to-Impact Learning. Recognising that institutional influence extends beyond the production of research, we will establish a strengthened Monitoring, Evaluation, and Learning framework to systematically track policy uptake, legislative influence, institutional reforms, and public engagement. This will enable us to better understand how evidence contributes to long-term change and continuously improve the effectiveness of our interventions.

As Kenya continues to navigate an increasingly complex fiscal and governance landscape, we are committed to providing credible evidence, strategic partnerships, and technical leadership that strengthen fiscal governance. By working collaboratively with government, Parliament, civil society, development partners, and citizens, we will continue to contribute to more transparent, accountable, equitable, and sustainable management of public resources for the benefit of all Kenyans.

We are preparing for the launch of the **TaRIFA programme,** with its first course on climate finance scheduled for **9–11 November 2026**. The course will strengthen participants' understanding of the climate finance landscape, including its financing mechanisms, institutional arrangements, governance challenges, and implications for public financial management.

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