



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



**RAPID ASSESSMENT REPORT OF THE AUDITOR-GENERAL ON
NATIONAL GOVERNMENT'S ACTION
TO ADDRESS CLIMATE CHANGE**

NOVEMBER 2025



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FOREWORD

I am pleased to present this Rapid Assessment Report on the National Government's Action to Address Climate Change. My Office carried out the assessment under the mandate conferred on me by Article 229 of the Constitution of Kenya, and Section 34 of the Public Audit Act, 2015. Section 34 of the Public Audit Act, 2015 provides that the Auditor-General, "upon request or on own initiative to conduct periodic audits, which shall be proactive, preventive and deterrent to fraud and corrupt practices, systemic, and shall be determined with a view to evaluating the effectiveness of risk management, control, and governance processes".

This report is a rapid assessment of the National Government's response to climate change. The objective of the assessment was to evaluate whether the Government has put in place: a comprehensive governance structure to facilitate climate action; relevant public policies to govern climate action; and mechanisms to identify, mobilize, allocate, and track climate finance. The focus of the assessment was to establish whether the National Government has mechanisms, systems, or policies on response to climate change. The assessment did not therefore, evaluate the results achieved through their implementation.

The report is submitted to Parliament in accordance with Article 229 (7) of the Constitution of Kenya, 2010 and Section 39 (1) of the Public Audit Act, 2015. In addition, I have submitted copies of the report to the Chief of Staff and Head of Public Service, Principal Secretary, The National Treasury and Principal Secretary, State Department for Environment and Climate Change.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

27 November, 2025

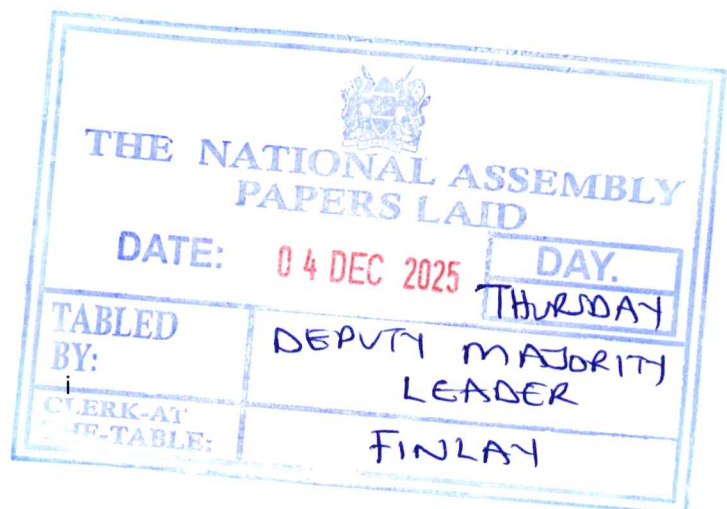


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ABBREVIATIONS

CO ₂ eq	Carbon Dioxide Equivalent
GCF	Green Climate Fund
GgCO ₂ eq	Gigagrams of Carbon Dioxide Equivalent
GtCO ₂ eq	Giga Tonnes of Carbon Dioxide Equivalent
INTOSAI	International Organisation of Supreme Audit Institutions
LULUCF	Land Use, Land Use Change and Forestry
MtCO ₂ eq	Metric Tonnes of Carbon Dioxide Equivalent
NCCAP	National Climate Change Action Plan
NDC	Nationally Determined Contribution
SAI	Supreme Audit Institutions
SDGs	Sustainable Development Goals
UNFCCC	United Nations Framework Convention on Climate Change

GLOSSARY OF TERMS

Adaptation	Adjustment in natural or human systems in response to actual or expected climatic stimuli or their effects, which moderates harm or exploits beneficial opportunities.
Anthropogenic Emissions	Emissions produced as a result of human activities.
Business as Usual Scenario	The scenario or projected level of greenhouse gas emissions that would likely occur if no new climate mitigation measures or policies are implemented beyond those already in place.
Carbon Dioxide Equivalent (CO₂eq)	A metric measure used to compare the emissions of the different greenhouse gases based on their global warming potential.
Climate Change	A change in the climate system which is caused by significant changes in the concentration of greenhouse gases as a consequence of human activities, and which is in addition to natural climate change that has been observed during a considerable period.
Climate Change Impacts	Climate-change impacts are the consequences of climate change, both expected and realised, for natural and human systems.
Climate Finance	Monies available for or mobilized by governments or non-government entities to finance climate change mitigation and adaptation actions and interventions.
Climate Mainstreaming	Integration of climate change actions into decision making and implementation of functions by ministries, departments, agencies, state corporations and county governments.
Climate Resilience	The capacity of social, economic and environmental systems to cope with a hazardous event, trend, or disturbance. It is manifested through responding or reorganizing in ways that assert the essential function, identity, and structure of the

system, while also maintaining the capacity for adaptation, learning and transformation.

Global Warming The increase in global surface temperature relative to a baseline reference period, averaging over a period sufficient to remove interannual variations, for instance twenty (20) or thirty (30) years.

Green House Gases Gaseous constituents of the atmosphere, both natural and anthropogenic, that absorb and re-emit infrared radiation, for example, carbon dioxide, methane, and nitrous oxide.

Mitigation An intervention to reduce the sources or enhance the sinks of greenhouse gases. For instance, tree planting, forest conservation and transition to green energy sources.

Nationally Determined Contribution (NDC) A document submitted to the United Nations Framework Convention on Climate Change Secretariat by a member party communicating its efforts to reduce national emissions and adapt to the impacts of climate change.

National Implementing Entity (NIE) A national legal entity that has been accredited by the Green Climate Fund (GCF) Board as meeting its criteria to access funding for the implementation of eligible activities approved by the GCF. The National Environmental Management Authority is approved as the National Implementing Entity for Kenya.

EXECUTIVE SUMMARY

1. Global warming and climate change are currently the most pressing challenges in the world. In response to climate change, national governments play a crucial role by allocating public resources, developing and implementing effective public policies, and engaging different actors through governance mechanisms. This requires oversight to ensure that functional governance structures exist, resources are properly identified and allocated, and relevant policies are developed and implemented.
2. The International Organization of Supreme Audit Institutions (INTOSAI), in collaboration with the INTOSAI Working Group on Environmental Auditing (INTOSAI-WGEA) initiated the ClimateScanner Project to develop a tool for use by Supreme Audit Institutions to assess national government response to climate change. The ClimateScanner Framework focused on three (3) areas; governance, public policies, and climate finance. The Framework borrows heavily from the United Nations Framework Convention on Climate Change (UNFCCC), the Paris Agreement, and Agenda 2030 for Sustainable Development.
3. The Office of the Auditor-General used the ClimateScanner Tool to undertake a rapid assessment of the National Government's climate action. Since this was a rapid assessment¹, the focus was limited to whether the National Government has put in place mechanisms, systems, or policies in each of the three (3) areas under assessment:
 - i) A comprehensive governance structure to facilitate climate action;
 - ii) Relevant public policies to govern climate action; and
 - iii) Mechanisms to identify, mobilize, allocate, and track climate finance, both from public and private sectors.

¹ Rapid assessment refers to a structured methodology designed to quickly evaluate how national governments are responding to climate change across three key dimensions: Governance, Public Policy and Finance.

Key Findings of the Assessment

4. Overall, the assessment revealed that the Government was doing well in the development of public policies and putting in place structures to facilitate climate governance. However, the Assessment noted challenges in monitoring, stakeholder engagement, coordination, and domestic climate finance. The key findings from the assessment are as outlined below: -

Climate Governance

5. The areas assessed under the Climate Governance Axis were: legislation; governance structures; long-term strategy; risk management; coordination and engagement with different stakeholders; monitoring; transparency; oversight and climate litigation. The assessment revealed that the Country had put in place a robust legal framework for climate change.
6. The Climate Change Act, CAP 387A provides a comprehensive legal foundation for national climate action, outlining institutional arrangements and responsibilities of all stakeholders. The Act also places strong emphasis on mainstreaming of climate action into the Government's planning processes. However, weaknesses were noted in coordination, stakeholder engagement and monitoring, as highlighted below:
 - i. The Act establishes the National Climate Change Council and the Climate Change Directorate as the key coordinators of climate action. However, the National Climate Change Council had not been operationalised creating a gap in overarching climate policy coordination. While the Agriculture Sector is the most vulnerable to climate change and the second-largest greenhouse gas emitter in the Country, representation of the Ministry of Agriculture and Livestock Development in the Council is not provided for in the Act;
 - ii. Section 15(c) of the Act requires each Government entity to establish Climate Change Units to spearhead the mainstreaming of climate action at the entity level. However, most entities had not established these units;
 - iii. The Act provides a comprehensive monitoring framework requiring annual reporting by all Government entities on their climate change activities to the State Department for Environment and Climate Change and the National

Climate Change Council. However, this mechanism had not been implemented at the time of the assessment;

- iv. The Act provides for stakeholder engagement and inclusiveness as guiding principles of climate action in the Country. However, implementation of these principles was limited to public participation during planning; and
- v. Climate risk mapping had been conducted across multiple sectors, including agriculture, tourism, population, urbanisation, gender, and manufacturing. However, these assessments focused primarily on potential, rather than actual climate change impacts and lacked active involvement of the scientific community.

Public Policies

- 7. The Public Policies Axis assessed the existence of: international level commitments; national level strategies for mitigation and adaptation; and sectoral public policies for mitigation and adaptation. The assessment revealed that the Country had developed policies in response to international climate change commitments. The key findings were:
 - i. The State Department for Environment and Climate Change had developed and submitted an updated Nationally Determined Contribution (NDC) to the Secretariat of the UNFCCC, in 2020. The updated NDC had increased the Country's climate target, to reduce greenhouse gas emissions, consistent with the Paris Agreement. Further, the NDC raised the emissions reduction target from 30% to 32% by 2030. The updated NDC also covers all key mitigation and adaptation sectors.
 - ii. The State Department had also developed the National Long-Term Low Emission Development Strategy, 2022-2050, which establishes comprehensive goals and strategies for greenhouse gas reduction across all emission sectors. While this represents significant progress, the strategy only became operational in 2023 and lacks sector-specific implementation plans.
 - iii. The Government developed and submitted Kenya's National Adaptation Plan, 2015-2030, to the Convention Secretariat in 2016. The Plan has comprehensive coverage of key adaptation sectors, including agriculture, infrastructure, water,

and health. However, this plan has never been reviewed and updated since 2015.

- iv. Sectoral policies revealed mainstreaming of climate change in their goals and objectives. However, the policies had weak implementation frameworks and monitoring mechanisms.

Climate Finance

8. Climate change action involves huge financial flows, which requires governments to put in place mechanisms for effective identification, mobilization, tracking and reporting. The ClimateScanner assessed the mechanisms in place to facilitate public and private financing. The assessment results are highlighted below:

- i. While Section 25 of the Climate Change Act, CAP 387A defines climate finance and establishes a Climate Change Fund, the Fund was yet to be operationalized as at the time of assessment;
- ii. The Government had put in place mechanisms to access international climate finance. However, The National Treasury did not have a system for tracking and reporting international climate finance, and therefore, did not have comprehensive information on how much had been mobilised and spent on climate action, including the activities implemented.
- iii. The National Treasury had made attempts to track climate finance through inclusion of a segment in IFMIS and issuance of a circular in 2020 requiring private and Government entities to report on their climate expenditures. However, these mechanisms had not been implemented at the time of the assessment.

Conclusion

9. Kenya's actions to address climate change is characterised by a mix of strengths and weaknesses. Establishment of public policies on climate change emerged as the strongest area, followed by governance, while climate finance faces some challenges:
- i. The Government has established a strong legal foundation for climate action through the Climate Change Act, CAP 387A, which aligns with the Paris

Agreement objectives. However, not all the provisions provided in the Climate Change Act, CAP 387A, have been operationalized. The National Climate Change Council, designated as the overarching coordination body, has not been operationalised. Further, Climate Change Units, as envisaged in the Act, are also yet to be established in most MDAs, despite their key role in coordinating mainstreaming of climate action. These two (2) factors have not only affected coordination, but also the monitoring of climate action in the Country.

- ii. The Government has demonstrated a strong commitment in establishing and updating policies to reflect international climate commitments, as evidenced by Kenya's updated Nationally Determined Contribution (NDC), the National Long-Term Low Emission Development Strategy, 2022-2050 and the National Adaptation Plan, 2015-2030.
- iii. While actors have developed sector-specific policies, which would facilitate implementation of the international commitments, the assessment revealed that such policies have inconsistent implementation frameworks and monitoring mechanisms. For instance, the Agriculture Sector demonstrates a moderate level of policy readiness, with the Kenya Climate Smart Agriculture Strategy, 2017-2026, addressing both mitigation and adaptation needs. The Strategy recognises climate risks and outlines objectives and actions, but lacks measurable targets and comprehensive evaluation mechanisms.
- iv. Kenya's domestic public climate finance mechanisms exist in legislation but face operationalisation challenges. The Climate Change Act, CAP 387A establishes a Climate Change Fund that has not been operationalised. Similarly, The National Treasury has developed climate finance tracking systems, but they have not been implemented. The Government has identified the need for international climate finance and mechanisms to access the same. However, The National Treasury does not have information on the amount of funds mobilised, as climate finance is not tracked. In addition, while policy frameworks acknowledge the importance of private sector engagement, practical instruments to access private sector climate finance are underdeveloped.

Recommendations

10. In view of the findings and conclusion of the assessment, the following is recommended in order to improve the National Government's climate action readiness:-

- i) To enhance climate change governance in the Country, the State Department for Environment and Climate Change should:
 - a) Review and amend the Climate Change Act, CAP 387A in order to address the challenges in alignment with the Paris Agreement, governance structure, establishment of the Climate Change Fund, and any other gaps in the legal framework;
 - b) Implement the climate action monitoring and reporting requirements provided in the Climate Change Act, CAP 387A, in order to facilitate transparency, progress tracking, and timely corrective action;
 - c) Increase sensitization to Members of Parliament on climate change issues in order to facilitate effective oversight of climate action;
 - d) Collaborate with key actors to undertake a comprehensive science-based climate risk and vulnerability assessment in all sectors, and develop mechanisms to ensure that the identified risks and vulnerabilities are mainstreamed in government plans and strategies;
 - e) Work closely with the State Department for Gender and Affirmative Action to undertake a mapping of vulnerable and marginalized groups, and develop mechanisms for their inclusion in climate action;
 - f) Work closely with the Office of the President to address the challenges affecting operationalization of the National Climate Change Council;
 - g) Sensitize government entities on the importance of establishing Climate Change Units; and
 - h) Develop a Guideline on Coordination of Climate Action, clearly outlining mechanisms for coordination of actors at the National Government level and between the National Government and county governments.
- ii) To ensure that the Country has effective public policies for climate action, the State Department for Environment and Climate Change should:

- i. Sensitize all government entities on the Nationally Determined Contribution and climate change in general. This will ensure mainstreaming of mitigation and adaptation actions in sectoral planning documents, including the development of sector-specific mitigation plans;
 - ii. Review and align the National Long-Term Low Emission Development Strategy, 2022-2050 with the Sustainable Development Agenda 2030, in order to facilitate sustainable climate action; and
 - iii. Provide technical support to MDAs, to ensure that sectoral policies have measurable climate action targets, accompanied by strong monitoring and evaluation frameworks.
- iii) To strengthen mechanisms for climate finance, The National Treasury should:
- i. Work closely with the State Department for Environment and Climate Change to address the challenges affecting operationalization of the Climate Change Fund;
 - ii. Introduce and implement mechanism to ensure effective identification, classification, tracking and reporting of climate expenditure;
 - iii. Establish a centralized system for tracking and reporting of international climate finance to enhance transparency; and
 - iv. Fast-track the finalization and implementation of the Sovereign Green Bond Framework in order to unlock private sector climate finance.

INTRODUCTION

- 1.1 Global warming and climate change are currently the most pressing challenges in the world. These challenges are universal and long-term, encompassing environmental, economic, political, and social aspects. Specifically, increased frequency and intensity of extreme climate-related events such as hurricanes, floods, and droughts are causing harmful effects, including deaths, population displacement, economic losses, and irreversible damage to biodiversity.
- 1.2 In Kenya, climate change has manifested itself in the form of severe droughts, floods, and rising lake levels, resulting in damage of properties and loss of lives and livelihoods. The drought experienced in the year 2022/2023, the floods of 2024, and the rising lake levels in Lake Victoria and lakes along the Rift Valley are some of the challenges that the Country has faced in the wake of climate change.
- 1.3 In response to climate change, governments across the world adopted the United Nations Framework Convention on Climate Change (UNFCCC) in 1992, with the overall objective of stabilizing greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous human interference with the climate system. The Convention is implemented through instruments such as the Paris Agreement, adopted in 2015.
- 1.4 The Paris Agreement aims to strengthen the global response to the threat of climate change by: limiting global temperature increase to below 2°C above pre-industrial levels; adapting to the impacts of climate change; and providing financial assistance to developing countries to support the reduction of emissions and adaptation initiatives.
- 1.5 National governments play a key role in climate action by allocating public resources, developing and implementing public policies, and engaging different actors through governance mechanisms. As oversight bodies that audit governments' spending and implementation of policies, Supreme Audit Institutions

(SAIs) such as the Office of the Auditor-General play an important role in climate action.

- 1.6 It is in this context that the International Organization of Supreme Audit Institutions (INTOSAI), in collaboration with the INTOSAI Working Group on Environmental Auditing (INTOSAI-WGEA), of which OAG is a member, initiated the ClimateScanner Project to develop a tool for use by SAIs to assess national government response to climate change. The tool was developed by seventeen (17) SAIs, under the coordination of the Brazilian Court of Audit² and focuses on three key areas: governance, public policies, and climate finance.
- 1.7 The Office of the Auditor-General is among the SAIs that developed the ClimateScanner Tool and has used it to conduct this rapid assessment³, (here in referred to as the assessment) of the National Government's response to climate action. The results of the assessment are discussed in this report.

² The ClimateScanner tool was developed by Supreme Audit Institutions from the following countries: Brazil, Canada, Chile, Colombia, Finland, India, Indonesia, Kenya, Maldives, Morocco, Philippines, New Zealand, Slovakia, Thailand, United Arab Emirates (observer), United Kingdom (observer) and United States of America, in addition to the European Court of Auditors

³ Rapid assessment refers to a structured methodology designed to quickly evaluate how national governments are responding to climate change across three key dimensions: Governance, Public Policy and Finance

ASSESSMENT DESIGN

Assessment Objective

- 2.1 The overall objective of the assessment was to evaluate whether the National Government had put in place:
- i) A comprehensive governance structure to facilitate climate action;
 - ii) Relevant public policies to govern climate action; and
 - iii) Mechanisms to identify, mobilize, allocate, and track climate finance from public and private sectors.

Scope of the Assessment

- 2.2 The assessment was conducted in line with the ClimateScanner Framework. The Framework has three (3) axes, each broken down into categories and each category has several components. The Governance Axis has ten (10) components, while the Public Policies and Climate Finance Axis has five (5) and four (4) components, respectively. **Table 1(a), Table 1(b) and Table 1(c)** shows the scope of assessment for each of the axis.

Table 1(a): Scope of Assessment for the Governance Axis

Category	Component	Scope of Assessment as Reflected in the Items
Institutionalization	G1. Legal and Regulatory Framework	Existence of a legal framework for climate change that is consistent with the Paris Agreement and provides for the mainstreaming of climate change into government planning
	G2. Government Structure	Existence of a national government structure to address climate change with clearly defined roles and responsibilities
Strategy	G3. Long-term Strategy	Existence of a long-term climate change strategy that is aligned with the Country's Nationally Determined Contribution and has mainstreamed sustainable development goals
	G4. Risk Management	Existence of climate risk mapping guided by science. The component also checks for the incorporation of climate change risk in the government main planning documents
Coordination	G5. Horizontal and Vertical Coordination	Existence of mechanisms for coordination of actors at the National Government level and between national and local (County) government
	G6. Stakeholder Engagement	Existence of a participation mechanism that allows for representation of all key actors, state and non-state
Accountability	G7. Inclusiveness	Mechanisms in place for the inclusion of vulnerable groups in climate action
	G8. Monitoring Mechanisms	Existence of a monitoring mechanism that allows for feedback
	G9. Transparency	Existence of mechanisms that allow for global and national-level transparency
	G10. Oversight and Climate Litigation	Existence of bodies outside the executive arm of government to provide oversight and litigation on climate action

Source: ClimateScanner Framework, 2024

Table 2(b): Scope of Assessment for the Public Policy Axis

Category	Component	Scope of Assessment as Reflected in the Items
International Commitments	P1. Nationally Determined Contribution (NDC)	Existence of up to date and ambitious NDC
National Level Policies	P2. Mitigation Strategy	Existence of national mitigation strategy(ies) with clearly defined goals for greenhouse gas emissions across key sectors
	P3. National Adaptation Plans and Strategies	Existence of an up-to-date national adaptation plan/strategy that covers all the relevant sectors
Sectoral Level Policies	P4. Mitigation Sectors	Existence of sectoral policies that have mainstreamed the Country's climate change adaptation and mitigation goals
	P5. Adaptation Sectors	

Table 3(c): Scope of Assessment for the Finance Axis

Category	Component	Scope of Assessment as Reflected in the Items
Public Climate Finance	F1. Domestic Climate Finance	Existence of a clear definition for direct and indirect climate finance; inclusion of a Country's climate goals in the budget; a mechanism for tracking climate finance.
	F2. International Climate Finance – Provider Countries	Existence of international climate finance commitment; demonstrated progress towards fulfilling the commitment; and a mechanism for tracking and reporting on international climate finance.
	F3. International Climate Finance – Recipient Countries	Existence of climate finance needs assessment; capacity for mobilization and disbursement; and a mechanism for tracking and reporting.
Private Climate Finance	F4. Domestic and International Private Climate Finance Mechanisms	Existence of mechanisms for the mobilization of climate finance from the private sector, including its tracking and reporting.

Source: ClimateScanner Framework, 2024

2.3 Since this was a rapid assessment, the focus was limited to whether mechanisms, systems, or policies to facilitate climate action exist, as opposed to evaluating the results achieved through their implementation. As per the Framework, each component was to be assessed using a number of items. This was aided by a computer-based system, which generated the averages, once scores were input. Based on the average score, the components were marked and rated as shown in

Table 2. The results were then used to generate a sun chart diagram, depicting the performance of the National Government in the assessed components.

Table 4: ClimateScanner Scoring Guide

Level of Implementation	Percentage Score Associated	Definition
No Implementation	0%	No relevant aspects of the component are present
Early Implementation	1 - 33.3%	Few relevant aspects of the component are present, but there is considerable room for improvement
Intermediate Implementation	33.4 - 66.6%	Many aspects of the component are present, but there is still room for improvement
Advanced Implementation	66.7 - 100%	All or nearly all relevant aspects of the item are present

Source: *ClimateScanner Framework, 2024*

2.4 In addition to the three (3) axis, the assessment included gathering information to confirm the Country's contribution to global greenhouse gas emissions and whether it is already experiencing climate change.

Guiding Criteria

2.5 The ClimateScanner tool was based on various global-level policy documents that guide climate action. The key guiding criteria used in the assessment is as outlined below: -

- i) All Parties to the UNFCCC, committed to formulate, implement, publish and regularly update national and, where appropriate, regional programmes containing measures to mitigate climate change by addressing emissions and measures to facilitate adequate adaptation to climate change (Article 4(1)(b) of the Convention).
- ii) The Paris Agreement aims to strengthen the global response to the threat of climate change, in the context of sustainable development, including making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development (Article 2 (par. 1)).

- iii) Article 4 (par. 19) of the Paris Agreement encourages its Parties to formulate and communicate long-term low greenhouse gas emission development strategies, considering their common but differentiated responsibilities and respective capabilities.
- iv) Article 4 (par. 2-3) of the Paris Agreement requires its Parties to prepare, communicate, and maintain successive Nationally Determined Contributions (NDCs) that they intend to achieve towards mitigating climate change. The Contributions should be updated frequently with more ambitious targets.
- v) Article 7 (par. 9) of the Agreement requires Parties to, as appropriate, engage in adaptation planning processes and the implementation of actions, including the development or enhancement of relevant plans, policies and/or contributions.
- vi) Target 2 of Sustainable Development Goal 13 requires member states to integrate climate change measures into national policies, strategies, and planning.
- vii) Target 17 of Sustainable Development Goal 17 requires member states to encourage and promote effective public, public-private, and civil society partnerships, building on partnerships' experience and resourcing strategies.

Methods Used to Collect Data

- 2.6 To achieve the assessment objective, the team reviewed various documents, including; the Climate Change Act, CAP 387A, the Nationally Determined Contribution, the National Adaptation Plan, the Long-Term Low Emissions Development Strategy 2022-2050, the National Climate Change Action Plan, 2018-2022, the Technical Assessment Reports for the National Climate Change Action Plan, 2023-2027, and various sectoral policy documents.
- 2.7 The team also interviewed staff from the Climate Change Directorate, The National Treasury, and other key National Government ministries, specifically the Ministry of Agriculture and the Ministry of Water and Irrigation. The cut-off date for the assessment was 31 December, 2024.

RESULTS OF THE ASSESSMENT

A. Country Profile

3.1 Kenya, just like all other countries across the world, has experienced a change in its climate due to rising temperatures. The annual mean temperature rose by approximately 1.0°C. **Figure 1** shows the trend in temperature rise during the period 1901 to 2021.

Figure 1: Observed Annual Average Mean Temperature for Kenya from 1901 to 2021



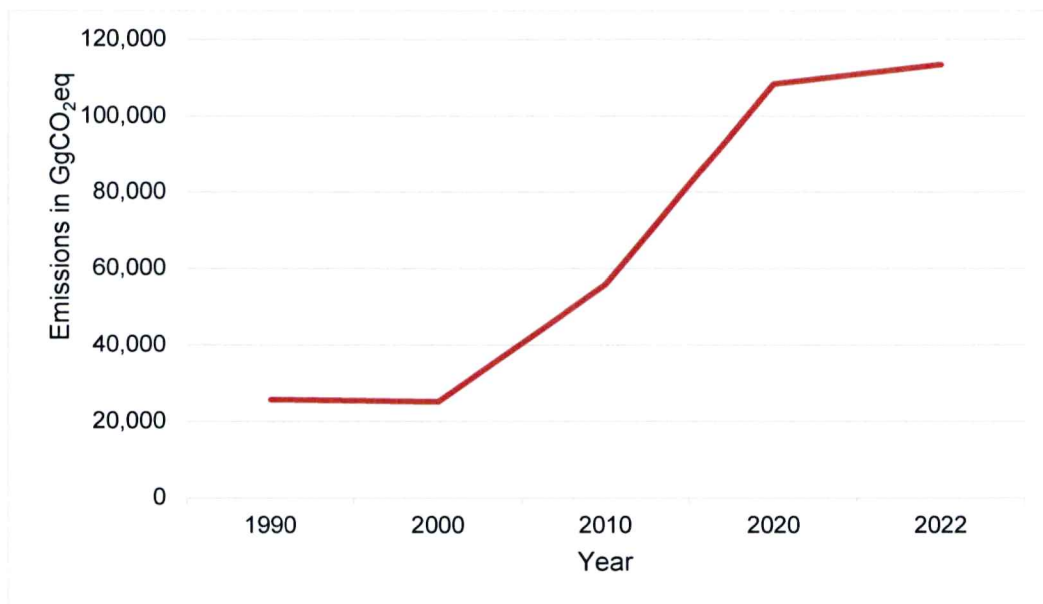
Source: *The Adaptation Technical Analysis Report, 2023*

3.2 The Country has experienced extreme climatic events attributed to climate change, such as droughts, floods, landslides, and rising lake levels. Water, agriculture, health, forestry, and wildlife sectors are the most vulnerable to the impacts of climate change.

3.3 According to Kenya's Third Greenhouse Gas Inventory and the 2023 United Nations Environmental Programme (UNEP) Emissions Gap Reports, Kenya emitted a total of

113,366 GgCO₂eq⁴ (Gigagrams of carbon dioxide equivalent) as of 2022, which is equivalent to 0.21% of global emissions of 57.4 GtCO₂eq (Giga tonnes of carbon dioxide equivalent) in the same year. However, the trend in annual emissions has been increasing since 2000, as shown in **Figure 2**. The Country committed to reduce its emissions by 32%, relative to the Business as Usual (BAU) Scenario of 143 MTCO₂eq (Metric tonnes of Carbon dioxide equivalent) by 2030⁵. According to the Long-Term Low Emission Development Strategy (2022-2050), the Country aims to achieve net zero emissions by 2050.

Figure 2: Trend in Annual Greenhouse Emissions During 1990-2022



Source: *Third National Greenhouse Gas Inventory Report, 2024*

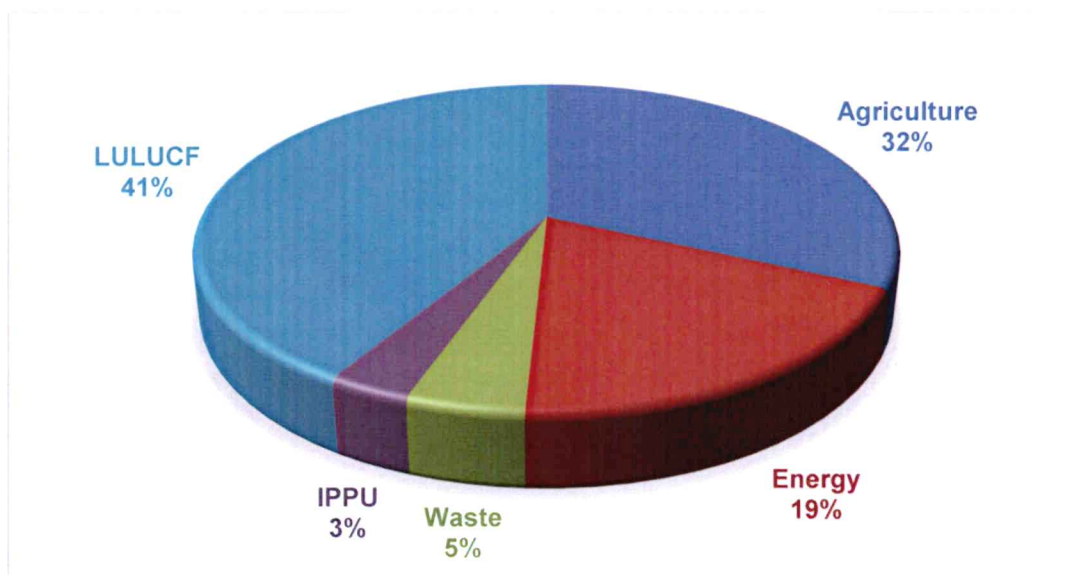
3.4 For the purpose of conducting Greenhouse Gas Inventory, sectors have been categorised into five (5): Agriculture; Land Use, Land Use Change, and Forestry (LULUCF); Energy; Industrial Processes and Product Use (IPPU), and Waste and

⁴ Greenhouse gases as measured in terms of carbon dioxide equivalent (CO₂eq). The units of measure are in terms of giga grams, giga tonnes or metric tonnes. 1Mt = 1000kg; 1Gg = 1000, 000kg; and 1 Gt = 100,000,000,000.

⁵ Emission targets presented in Kenya's updated Nationally Determined Contributions and the Long-Term Low Emission Development Strategy (2022-2050).

Waste Management. LULUCF⁶ is the leading emitter, followed by Agriculture and Energy, while Industrial Processes and Product Use is the least emitter, as shown in **Figure 3**.

Figure 3: Kenya's Emissions Percentage by Sector in 2022



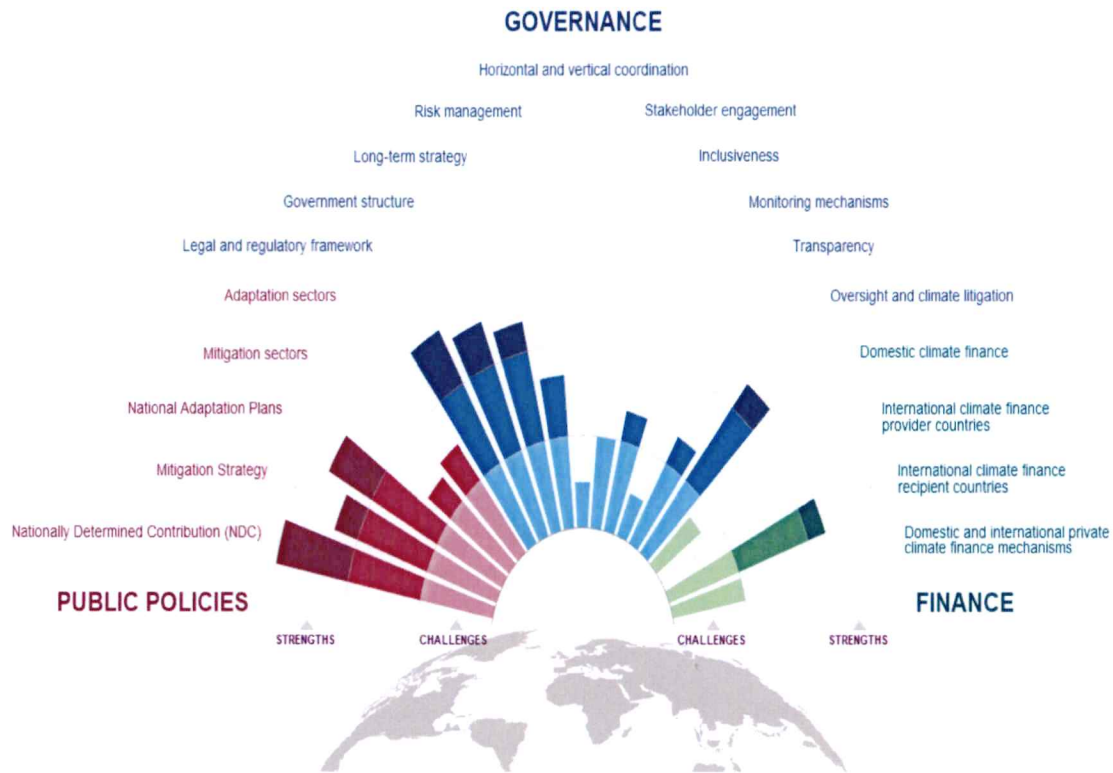
Source: Third National Greenhouse Gas Inventory Report, 2024

B. The Country's Performance on Climate Action

3.5 The assessment evaluated the National Government's response to climate change on three (3) axes: Governance, Public Policies and Climate Finance. Overall, the assessment revealed that the Government was doing well in the development of public policies and putting in place structures to facilitate climate governance. However, the Assessment noted significant challenges in monitoring, stakeholder engagement, coordination, and domestic climate finance, as shown in **Figure 4**.

⁶ LULUCF covers emissions of greenhouse gases resulting from direct human-induced land use such as settlements and commercial uses, land-use changes and forestry activities.

Figure 4: Kenya's Overall Performance in the ClimateScanner Assessment



Source: Generated by the ClimateScanner Assessment Web App

3.6 The detailed findings of the assessment are as discussed below: -

1. Climate Governance Axis

3.7 Good climate governance requires putting in place a structured national governance system. This includes: governance structures; legislation; coordination and engagement with different actors; monitoring; transparency; and planning and oversight. The assessment results on this axis were as follows: -

a. Legal and Regulatory Framework

3.8 Under this Component, the Office assessed whether the Government had in place a national-level climate change legal and regulatory framework that is aligned to the Paris Agreement and also provides for the mainstreaming of climate change aspects into national planning instruments and sectoral plans.

- 3.9 The assessment revealed that Kenya has a Climate Change Act enacted in 2016 and amended in 2023. The Act is comprehensive, outlining the institutional arrangements, as well as the obligations of all actors in climate action. It places strong emphasis on mainstreaming of climate change into the Government planning processes, including the development of a multi-sectoral five-year National Climate Change Action Plan. However, the Act does not have a provision for the preparation of the Nationally Determined Contribution, despite it being a requirement of Article 4 of the Paris Agreement.
- 3.10 Further, the Act has incorporated the overarching objectives of the Paris Agreement, as reflected in Section 3 of the Act, under Objects and Purposes, which broadly focuses on enhancing adaptive capacity, promoting low-carbon technologies and mobilizing and transparently managing climate finance. The Act also has requirements for internal and international reporting on climate action.

b. Governance Structure

- 3.11 The audit team assessed whether there was a governance structure to address climate change, with well-defined responsibilities related to leadership, coordination, implementation, monitoring, and transparency. The assessment revealed that the Climate Change Act CAP 387A outlines the governance structure for climate action in Kenya. The Act establishes two (2) institutions with distinct responsibilities to spearhead coordination of climate action in the Country: the National Climate Change Council and the Climate Change Directorate. However, the National Climate Change Council had not been operationalised as at the time of assessment, despite it being the overarching climate policy coordinator. Operationalization of the National Climate Change Council was delayed by a court case in 2017, challenging the nomination of representatives of Civil Society Organizations and the marginalised groups as members of the Council.
- 3.12 In addition, the Act places the responsibility for monitoring and enforcement of climate duties on the National Environment Management Authority, which is the Government's lead agency responsible for supervision of all environmental matters.

The roles of the different actors are also clearly defined with no overlaps, as shown in **Table 3**.

Table 5: Key Institutions in Climate Action in Kenya

	Institution	Role
1.	National Climate Change Council	Overarching climate policy coordination
2.	The State Department for Environment and Climate Change	Policy development and coordination
3.	The Climate Change Directorate	Operational coordination of climate change action
4.	The National Treasury	Hosts the Climate Change and Green Finance Unit and plays a key role in climate financing
5.	Climate Change Units in the National Government Ministries, Departments and Agencies	<ul style="list-style-type: none"> - Mainstreaming of the climate change action plan and other climate change statutory functions and mandates into sectoral strategies for implementation - Monitoring and reporting on performance of climate action
6.	National Environment Management Authority	<ul style="list-style-type: none"> - Monitoring and reporting on whether public and private entities comply with the assigned climate change duties - Designated National Authority for carbon credits
7.	County Governments	<ul style="list-style-type: none"> - Mainstreaming and implementation of climate action at county level - Monitoring and reporting on status of climate action

Source: OAG Review of the Climate Change Act CAP 387A

c. Long-Term Strategy

3.13 The assessment was on whether the Government had a long-term strategy for climate change, which is aligned with their Nationally Determined Contribution (NDC). The Strategy was also expected to consider the interlinkages between the Sustainable Development Goals (SDGs) and climate change.

3.14 The assessment revealed that the State Department for Environment and Climate Change had developed the Low Emissions Development Strategy, 2022-2050. The Strategy is elaborate and consistent with the actions identified in the NDC, considering a longer period that extends beyond the period of NDC. The actions and

activities are detailed across all key mitigation sectors and incorporates the NDC mitigation ambition raising mechanism. However, the strategy makes minimal reference to interlinkages with Sustainable Development Goals, only mentioning Goal 6 on clean water and sanitation, without identifying the interlinkages.

d. Risk Management

3.15 Under the Risk Management Component, the audit team assessed whether the National Government had mapped risks and vulnerabilities associated with the impacts of climate change, based on scientific information. The risks were to be incorporated in the national planning instruments.

3.16 The assessment revealed that mapping of risks had been done for: agriculture; tourism; population; urbanisation and housing; gender; vulnerable groups and youth, and manufacturing and trade as part of the technical analysis of climate change impacts⁷. However, the mapping was limited to potential impacts, leaving out actual impacts. In addition, while the mapping of risks refers to reports and data produced by scientific bodies such as the Intergovernmental Panel on Climate Change and academia, there was no evidence of active involvement of the scientific community in mapping of the risks.

3.17 Further, the assessment revealed limited mainstreaming of climate change in the Government planning documents. For example, the Vision 2030 Medium Term Plan, 2023-2027 has mainstreamed climate change in the form of flagship projects targeting adaptation and mitigation, but does not make reference to climate risks. It is only the National Adaptation Plan and Climate Change Action Plans that highlight climate risks and priority adaptations in each sector. Mainstreaming of climate risk

⁷ Technical Analysis Report (2020) for the updated NDC and Adaptation Technical Analysis Report (2023) for the development of the National Climate Change Action Plan (2023-2027).

in planning documents would ensure that projects that address the risk are prioritised in the plans.

e. Horizontal and Vertical Coordination

3.18 The focus of the Horizontal and Vertical Coordination Component was on whether the National Government had put in place mechanisms for intragovernmental and intergovernmental coordination. This would be reflected in the existence of structured mechanisms that allow horizontal and vertical coordination across different sectors and levels of Government on climate change.

3.19 The assessment revealed that Section 5 of the Climate Change Act CAP 387A, establishes the National Climate Change Council as an overarching national coordination organ. However, the Council is yet to be operationalised. Membership of the Council includes representatives of different key ministries, while county governments are represented by the Chairperson of the Council of Governors. The Ministry of Agriculture is, however, not represented in the Council, despite Agriculture being a critical adaptation and mitigation sector in the Country.

3.20 Further, Section 15(c) of the Act also provides for the establishment of Climate Change Units in each National Government entity. However, out of the twenty-three (23) national government entities engaged during the assessment, only eight (8) had a climate change unit.

f. Stakeholder Engagement

3.21 Under the Stakeholder Engagement Component, the audit team assessed whether the National Government had a structured mechanism for engagement of stakeholders, including non-governmental actors (for instance, civil society, private sector, academia) in the design and implementation of climate strategies, policies, and plans.

3.22 The assessment revealed that one of the guiding principles of climate action in Kenya, as outlined in Section 4(2)(f) of the Climate Change Act CAP 387A is to

ensure participation and consultation with stakeholders, in accordance with the Schedule on Provisions on Public Consultation. However, the Schedule is limited to public participation, which mostly happens during the planning stage. While the Act provides for the involvement of youth, civil society organizations, vulnerable and marginalized groups and academia in climate action, as members of the National Council for Climate Change, the Council had not been operationalised.

g. Inclusiveness

3.23 The National Government was to identify groups that are most vulnerable to the impacts of climate change, include them in the decision-making process, and incorporate an equitable perspective in climate strategies, policies, and plans.

3.24 The assessment revealed that inclusion in climate action is provided for in the Climate Change Act, CAP 387A. One of the guiding principles of climate action in Kenya, as outlined in Section 4(2)(d) of the Act, is to ensure equity and social inclusion in the allocation of effort, costs and benefits to cater for special needs, vulnerabilities, capabilities, disparities and responsibilities. The Act also provides for the representation of marginalised groups in the National Climate Change Council.

3.25 Further, the National Climate Change Action Plan, 2018-2022, the Nationally Determined Contribution (NDC) and the National Adaptation Plan, 2015-2030 have to some extent addressed the equity consideration, as far as vulnerable groups are concerned, by identifying interventions to address their vulnerabilities. However, the Government had not mapped out vulnerable and marginalized groups for inclusion in decision-making on climate change.

h. Monitoring Mechanisms

3.26 The audit team assessed whether the National Government had put in place mechanisms for monitoring the implementation of the Nationally Determined Contribution (NDC) and the national climate overarching law. In addition, the

Government was expected to have in place a feedback mechanism to inform policymaking.

- 3.27 The assessment revealed that the Climate Change Act, CAP 387A provides an elaborate monitoring mechanism for climate action, which requires annual reporting of climate change activities implemented by each government entity, as well as reporting of greenhouse gases emitted. However, this mechanism had not been operationalised. Data for monitoring climate action was requested from actors on a need basis, only as a way of facilitating reporting requirements under the United Nations Framework Convention on Climate Change (UNFCCC) and its Paris Agreement.
- 3.28 Further, the Act has a provision for feedback through evaluation of progress reports prepared by entities and discussion of progress by the National Assembly. However, this mechanism had not been operationalised as at the time of assessment.

i. Transparency

- 3.29 Under the Transparency Component, the audit team assessed whether the National Government had put in place mechanisms to ensure transparency of the actions carried out, resources spent, and results achieved in relation to climate change mitigation and adaptation. The mechanisms should ensure both national and international transparency levels.
- 3.30 The assessment revealed that Kenya submitted the Third National Communication, the First Biennial Transparency Report and the Initial Biennial Update Report in December 2024. However, the Third National Communication Report was submitted ten (10) years after submitting the Second National Communication Report in 2015. The National Communication is a transparency requirement under the Convention and is supposed to be submitted after every four (4) years, as per Decision 17/CP.8 of the Convention.
- 3.31 The Climate Change Act, CAP 387A provides for annual reporting on climate actions both by the National Government entities and county governments to the State

Department for Environment and Climate Change and the National Climate Change Council. The Act also requires the State Department to annually report to Parliament on the status of implementation of national and international climate change obligations. However, these provisions were yet to be implemented as at the time of the assessment in December 2024.

3.32 Further, the State Department for Environment and Climate Change had a web-based Climate Change Knowledge Portal, from where the public would access information on climate change. However, the website was not operational at the time of the assessment.

j. Oversight and Climate Litigation

3.33 Under Oversight and Climate Litigation, the audit team assessed whether there were institutional mechanisms outside the Executive Arm of Government providing oversight to enhance the implementation of climate actions. The assessment revealed that there was a Departmental Committee on Environment, Forestry and Mining in the National Assembly. The mandate of the Committee, as per the Second Schedule of the Standing Orders, cuts across various subject areas, including climate change, environment management and conservation, and forestry. Review of the Committee's reports listed on the National Assembly website revealed that the Committee had discussed climate change issues on two occasions; during the enactment of the Climate Change (Amendment) Bill, 2023, and Consideration of the National Green Fiscal Incentive Policy Framework, 2024.

3.34 Both the Office of the Auditor-General and the Judiciary were involved in climate oversight and litigation, respectively. The Office of the Auditor-General had conducted climate change-related audits in the areas of: Disaster Risk Management, Forest Conservation and Water Resources Management. An audit on the Implementation of the National Adaptation Plan was also ongoing at the time of the assessment. Similarly, the Judiciary had the Environmental and Lands Court responsible for hearing and determining disputes relating to the environment and the use, occupation and ownership of land. According to the UNEP's 2023 Global

Climate Litigation Report, Kenya recorded two (2) climate change litigations as of December 2022.

2. Public Policies for Climate Action

3.35 Given the serious effects of climate change, there is an urgent need for a robust response from all countries to adopt the necessary measures to tackle it. The audit team assessed public policies relating to climate change to check whether the Government had established: international level commitments; national level strategies for mitigation and adaptation; and sectoral public policies for mitigation and adaptation. The assessment results for the axis are as detailed below: -

a. Nationally Determined Contribution

3.36 The National Government was expected to have up-to-date Nationally Determined Contribution that states ambitious commitments which are broken down into sectoral targets. The assessment revealed that Kenya submitted its updated Nationally Determined Contribution (NDC) to the UNFCCC in the year 2020. A comparative analysis of the initial and updated NDC revealed that Kenya increased its mitigation targets on emission reduction from 30% to 32% by 2030. Further, the updated NDC had expanded sector-specific adaptation programmes compared to the initial one. The initial NDC identified financial requirements for mitigation and adaptation measures as a block amount, while the updated NDC had a breakdown of financial requirements: 13% from own source and 87% from international support. In addition, the updated NDC had additional information for clarity, transparency, and understanding. It also outlines an integrated monitoring, reporting and verification system.

3.37 The updated NDC did not have sector-specific targets. However, this was reflected in the National Climate Change Action Plan (NCCAP), 2018-2022, which is the NDC's implementation vehicle. NCCAP 2018-2022 had priority climate change actions, with objectives and targets for each of the main mitigation and adaptation sectors. NCCAP, 2023-2027, has sector-specific mitigation objectives and targets.

b. Mitigation Strategy

3.38 Countries were expected to have mapped the relevant policies for greenhouse gas emissions, developed strategies for mitigation, and established plans to achieve sectoral mitigation targets. The sectoral plans are expected to be consistent with national strategies.

3.39 The assessment revealed that the Government had mapped key policies and laws relating to climate change, as presented in NCCAP, 2018-2022, and the Third National Communication Report, but this was yet to be submitted to the UNFCCC. The Government had the National Long-Term Low Emission Development Strategy, 2022-2050, that clearly sets out goals and strategies on greenhouse gas emissions reduction, as well as actions to be implemented in all the sectors contributing to greenhouse gas emissions. However, the Strategy only became operational in 2023 and does not have sector-specific implementation plans. The Country, however, had sectoral mitigation policies and plans geared towards emissions reduction, as mapped out in the Third National Communication Report.

c. National Adaptation Plans and Strategies

3.40 The audit team assessed whether the Government had up-to-date adaptation plans that cover the most relevant adaptation sectors. The assessment revealed that Kenya had a National Adaptation Plan, 2015-2030, that was presented to the Convention Secretariat in 2016. The Plan included all key sectors for adaptation: Agriculture and food security, infrastructure and transport, water and sanitation, and health. However, the plan had not been updated since 2015, but relied on National Climate Change Action Plans (NCCAP) to respond to any emerging issues in climate change. The assessment noted that the NCCAP, 2023-2027, had been launched for implementation, following the lapse of the one that covered the period 2018-2022. However, it had not been approved by the National Climate Change Council, as required by Section 13(2) of the Climate Change Act, CAP 387A.

d. Mitigation Sectors

3.41 The National Government was expected to have in place effective sector-level policies that are aligned to the Country's mitigation goals. To assess this, the team sampled two (2) sectors considered the most important for climate change mitigation in the Country; Agriculture and Forestry.

3.42 The assessment revealed that the Ministry of Agriculture and Livestock Development had developed the Kenya Climate Smart Agriculture Strategy, 2017-2026, which outlines goals, objectives and strategies for the reduction of emissions in the Agriculture Sector. The Strategy had an implementation matrix with information on strategies, activities, indicators and responsibilities. However, information on output with clear measurable targets was lacking. The Strategy had mapped implementation challenges as weaknesses under the SWOT analysis, and outlined possible solutions, but did not have information on how the weaknesses are likely to affect implementation. Additionally, the Strategy had a monitoring and evaluation framework, however, it was biased towards monitoring, leaving out evaluation, despite it being a critical element for successful policy implementation.

3.43 Similarly, the Ministry of Environment, Climate Change and Forestry had developed the National REDD+8 Strategy, 2021, which recognizes the role of forestry in emissions reduction. However, it did not outline specific emission reduction objectives and targets. The Strategy did not map implementation challenges, neither did it outline a monitoring and evaluation mechanism.

e. Adaptation Sectors

3.44 The National Government was expected to have in place effective sector-level policies that are aligned to the Country's adaptation goals. To assess this, the team

⁸ REDD stands for Reducing Emissions from Deforestation and Forest Degradation

sampled two (2) sectors considered the most vulnerable to climate change in the Country: Agriculture and Water Management..

- 3.45 The assessment revealed that the Kenya Climate Smart Agriculture Strategy recognises climate risks and vulnerabilities in the Agriculture Sector and details a number of adaptation actions to be undertaken in the Sector. The Strategy outlines goals, objectives and strategies for building resilience of the Agriculture Sector. The Strategy had an implementation matrix with details on strategies, activities, indicators and responsibilities. However, the Strategy lacked output with clear measurable targets. The Strategy had a monitoring and evaluation framework and had some mapping of implementation challenges.
- 3.46 The Sector also had the Agriculture Policy, 2021, which advocates for crop diversification and irrigation in order to enhance food production and food and nutrition security. However, the Policy only outlined activities and responsibilities for implementation and does not detail targets, outputs, and indicators. In addition, the implementation challenges had not been mapped, and monitoring and evaluation mechanisms had not been detailed.
- 3.47 Similarly, the Ministry of Water, Sanitation and Irrigation had developed the National Water Policy, 2021, the National Water Resources Strategy, 2020-2025, and the National Water Harvesting and Storage Strategy, 2020-2025, all of which considered issues related to building resilience in the water sector. The policy documents had information on intended objectives and strategies, activities for achieving them, responsibility for implementation, and to some extent, indicators for measuring achievement.
- 3.48 Both the National Water Resources Strategy, 2020-2025 and the Water Harvesting and Storage Strategy, 2020-2025 had some provisions on monitoring. However, the strategies did not have provisions on evaluation. Further, while the policy documents state what needs to be monitored, they did not detail how monitoring was to be carried out. In addition, the policy documents did not incorporate the expected implementation challenges and the mitigation strategies.

3. Climate Finance

3.49 Climate change action involves huge financial flows, which require governments to put in place mechanisms for effective identification, mobilization, tracking and reporting. The ClimateScanner assessed the mechanisms in place to facilitate both public and private financing. The assessment results were as follows: -

a. Domestic Public Climate Finance

3.50 The National Government was expected to have committed or sourced funds for achieving its climate goals, and have mechanisms for tracking and reporting on the funds. Tracking of funds was to include funds spent on carbon intensive projects and subsidies that are pervasive; subsidies that lead to more emissions, for instance, fuel subsidies. The Government was expected to have a definition of what constitutes direct and indirect domestic climate finance and have mechanisms in place for tracking and reporting both categories.

3.51 The assessment revealed that the Climate Change Act, CAP 387A defines climate finance as “monies available for or mobilized by the Government or non-government entities to finance climate mitigation and adaptation actions and interventions”. However, The National Treasury did not have a definition of what is considered as direct and indirect climate finance, which would facilitate tracking and accurate reporting on climate finance. The Act also establishes the Climate Change Fund, under Section 25, as a financing mechanism for priority climate change interventions. However, the Fund was yet to be operationalized at the time of assessment.

3.52 The Government had included climate-related activities in budgets, geared towards realizing the Country’s adaptation and mitigation goals. However, The National Treasury had not mapped out carbon-intensive actions in the budget nor had it calculated the perverse subsidies.

3.53 Further, The National Treasury had developed a Climate Finance Tracking System in the Integrated Financial Management System (IFMIS). However, this had not been operationalised at the time of assessment. The National Treasury had also issued two (2) Circulars in 2020 requiring all state and non-state actors to track and report on their climate expenditures, but the objective of the circulars have not been achieved which indicates challenges in implementation. Further, The National Treasury last published a report on climate finance expenditures in 2021.

b. International Climate Finance: Recipient Countries

3.54 The audit team assessed whether the National Government had identified financial needs, mobilized international funding for climate mitigation or adaptation projects, implemented mechanisms to evaluate the use of these funds and fulfilled the reporting requirements for the financial support received and needed.

3.55 The assessment revealed that the Government had identified sources of international climate finance, as presented in the Second Nationally Determined Contribution and NCCAP 2018-2022. However, the implementation matrix for NCCAP did not segregate the source of funding for the activities per sector, into international and domestic climate finance.

3.56 Further, the National Policy on Climate Finance, 2017, had outlined the alternative sources of international climate finance and the possible activities that can be supported using the funds. One of the identified sources is the Green Climate Fund (GCF), that designated The National Treasury as a National Designated Authority. Further, the Fund designated NEMA as the National Implementing Entity, to allow the entity access to funds for implementation of eligible activities approved by the GCF.

3.57 The Government had also put in place a mechanism to mobilize and disburse international climate finance. However, The National Treasury did not have information on the amount mobilized, as the mechanism for tracking climate finance had not been implemented. The assessment also revealed that the Government did

not have a reporting mechanism in place for international climate finance that the Country had received. Interviews with The National Treasury revealed that reporting was done as per the specific requirements of the donor.

c. Domestic and International Private Climate Finance Mechanisms

3.58 The National Government was expected to have in place instruments for mobilizing private finance to support mitigation and adaptation activities. The Government was also expected to have the capacity to track and report on these funds.

3.59 In the National Policy on Climate Finance, 2017, the Government had proposed to develop a robust and flexible public financial instrument to support and leverage private sector investments in low carbon and climate resilient activities. To achieve this, the Government drafted the Kenya Sovereign Green Bond Framework, which once finalized, will be used to mobilize private finance. The assessment did not find any evidence of private climate finance being exploited by the Government. Even though The National Treasury had issued a Circular in 2020 requiring non-state actors to track and report on their climate expenditures, this had not been enforced.

Auditee's Response to Assessment Findings

3.60 At the conclusion of the assessment, an exit meeting was held, and subsequently the draft report was sent to the Management of the State Department for Environment and Climate Change, requesting for their comments on the findings. The State Department's response is presented in **Appendix 1**.

CONCLUSION

4.1 Kenya's actions to address climate change is characterised by a mix of strengths and weaknesses. Establishment of public policies on climate change emerged as the strongest area, followed by governance, while climate finance faces some challenges:

Climate Governance

4.2 The Government has established a strong legal foundation for climate action through the Climate Change Act, CAP 387A, which aligns with the Paris Agreement objectives. However, not all the provisions provided in the Climate Change Act, CAP 387A, have been operationalized. The National Climate Change Council, designated as the overarching coordination body, has not been operationalised. Further, Climate Change Units, as envisaged in the Act, are also yet to be established in most MDAs, despite their key role in coordinating mainstreaming of climate action. These two (2) factors have not only affected coordination, but also the monitoring of climate action in the Country.

Public Policies

4.3 The Government has demonstrated a strong commitment in establishing and updating policies to reflect international climate commitments, as evidenced by Kenya's updated Nationally Determined Contribution (NDC), the National Long-Term Low Emission Development Strategy, 2022-2050 and the National Adaptation Plan, 2015-2030.

4.4 While actors have developed sector-specific policies, which would facilitate implementation of the international commitments, the assessment revealed that such policies have inconsistent implementation frameworks and monitoring mechanisms. For instance, the Agriculture Sector demonstrates a moderate level of policy readiness, with the Kenya Climate Smart Agriculture Strategy, 2017-2026, addressing both mitigation and adaptation needs. The Strategy recognises climate

risks and outlines objectives and actions, but lacks measurable targets and comprehensive evaluation mechanisms.

Climate Financing

4.5 Kenya's domestic public climate finance mechanisms exist in legislation but face operationalisation challenges. The Climate Change Act, CAP 387A establishes a Climate Change Fund that has not been operationalised. Similarly, The National Treasury has developed climate finance tracking systems, but they have not been implemented. The Government has identified the need for international climate finance and mechanisms to access the same. However, The National Treasury does not have information on the amount of funds mobilised, as climate finance is not tracked. In addition, while policy frameworks acknowledge the importance of private sector engagement, practical instruments to access private sector climate finance are underdeveloped.

RECOMMENDATIONS

5.1 In view of the findings and conclusion of the assessment, the following is recommended in order to improve the National Government's climate action readiness: -

Climate Governance

1. To enhance climate change governance in the Country, the State Department for Environment and Climate Change should:
 - i. Review and amend the Climate Change Act, CAP 387A in order to address the challenges in alignment with the Paris Agreement, governance structure, establishment of the Climate Change Fund, and any other gaps in the legal framework;
 - ii. Implement the climate action monitoring and reporting requirements provided in the Climate Change Act, CAP 387A, in order to facilitate transparency, progress tracking, and timely corrective action;
 - iii. Increase sensitization to Members of Parliament on climate change issues in order to facilitate effective oversight of climate action;
 - iv. Collaborate with key actors to undertake a comprehensive science-based climate risk and vulnerability assessment in all sectors, and develop mechanisms to ensure that the identified risks and vulnerabilities are mainstreamed in government plans and strategies;
 - v. Work closely with the State Department for Gender and Affirmative Action to undertake a mapping of vulnerable and marginalized groups, and develop mechanisms for their inclusion in climate action;
 - vi. Work closely with the Office of the President to address the challenges affecting operationalization of the National Climate Change Council;
 - vii. Sensitize government entities on the importance of establishing Climate Change Units; and

- viii. Develop a Guideline on Coordination of Climate Action, clearly outlining mechanisms for coordination of actors at the National Government level and between the National Government and county governments.

Public Policies for Climate Action

2. To ensure that the Country has effective public policies for climate action, the State Department for Environment and Climate Change should:
 - i. Sensitize all government entities on the Nationally Determined Contribution and climate change in general. This will ensure mainstreaming of mitigation and adaptation actions in sectoral planning documents, including the development of sector-specific mitigation plans;
 - ii. Review and align the National Long-Term Low Emission Development Strategy, 2022-2050 with the Sustainable Development Agenda 2030 to facilitate sustainable climate action; and
 - iii. Provide technical support to MDAs, to ensure that sectoral policies have measurable climate action targets, accompanied by strong monitoring and evaluation frameworks.

Climate Finance

3. To strengthen mechanisms for climate finance, The National Treasury should:
 - i. Work closely with the State Department for Environment and Climate Change to address the challenges affecting operationalization of the Climate Change Fund;
 - ii. Introduce mechanism to ensure effective identification, classification, tracking and reporting of climate expenditure;
 - iii. Establish a centralized system for tracking and reporting on international climate finance to enhance transparency; and
 - iv. Fast-track the finalization and implementation of the Sovereign Green Bond Framework in order to unlock private sector climate finance.

APPENDICES

Appendix 1: Auditee's Management Response on the Assessment Findings

Para.	Assessment Observation	Management Response	OAG's Consideration of Management Comments
1.1	Global overview of climate change, highlighting its impacts.	<ul style="list-style-type: none"> • Consider global warming and climate change as one phenomenon • Omit hurricanes from impacts of climate change • Replace "population migration" with "human mobility" 	The paragraph reflects global overview, hence retained as it was except for "population migration" which has been changed to "population displacement".
1.2	In Kenya, climate change has manifested itself in the form of severe droughts and floods, resulting in loss and of properties, lives, and livelihoods.	<ul style="list-style-type: none"> • Insert additional information in Kenyan context and agreed language: "In Kenya, climate change has manifested itself in the form of severe droughts, floods, raising lakes, sea level rise resulting in loss and damage of properties, lives, and livelihoods." 	"Rising lake levels" inserted but "rising sea levels" declined since there is no evidence supporting it as an impact already felt in Kenya. "Damage of property" also accepted.
1.3	The Convention is implemented through the Paris Agreement, adopted in 2015.	The Convention is implemented through instruments such as its Paris Agreement, adopted in 2015.	Suggested editorial adopted.
1.4	The Paris Agreement aims to strengthen the global response to the threat of climate change by: limiting global temperature increase to 1.5°C above pre-industrial levels.	Insert temperature goal 2°C	Rephrased the sentence to read: "The Paris Agreement aims to strengthen the global response to the threat of climate change by: limiting global temperature increase below 2°C above pre-industrial levels."
2.5	The Paris Agreement aims to strengthen the global response to the threat of climate change	Insert UNFCCC	Suggested editorial declined. This is a criterion from the Paris Agreement not UNFCCC.
3.2	Water, agriculture, health, forestry, and wildlife are the most vulnerable to the	Delete "the most" and insert "among others are all"	Suggested editorial declined. OAG acknowledges that all sectors in Kenya are

Para.	Assessment Observation	Management Response	OAG's Consideration of Management Comments
	impacts of climate change.		vulnerable to climate change. However, the most vulnerable are as listed in the report based on information from various Government documents.
3.3	The Country committed to reduce its emissions by 32% relative to the Business as Usual (BAU) Scenario of 143 MTCO ₂ eq (Metric tonnes of Carbon dioxide equivalent) by 2030 and achieve net zero emissions by 2050.	Delete net zero commitment	2030 commitment retained and statement on net zero edited to read as follows: Kenya aims to achieve net zero emission by 2050 as per the Long-term Low Emission Development Strategy 2022-2050.
3.5	Kenya performed well in public policies, followed by governance, while climate finance was lagging behind. The Country's overall score was 57%, reflecting intermediate implementation.	Kenya scores excellently high in these parameters unless the right questions were not posed to the right people. This is not where Kenya is. Need explanation, because after reading the documents most information which was used to give scoring is not factual. This overall rating needs to be revisited, given Kenya's global profile in policy, governance and climate finance.	The documents used were provided by the auditee. The auditee has not provided additional documents to replace the ones it considers non-factual The paragraph has, however, been rephrased to omit the scores but highlight areas of improvement.
3.7	The Country's overall score on governance axis was 55%, reflecting intermediate implementation.	The score is low based on the progress on governance structures, legislations and policies on climate change both at national and county levels.	OAG acknowledges the government's efforts in putting in place a comprehensive legal and governance structure for climate action. However, the score was informed by the non-operationalisation of these structures. The paragraph has been rephrased to omit the score.
3.8	The Office assessed whether the Government had in place a national-level climate change legal	Insert UNFCCC	OAG appreciates the auditee's concern. However, the criteria assessed the alignment of

Para.	Assessment Observation	Management Response	OAG's Consideration of Management Comments
	and regulatory framework that is aligned to the Paris Agreement.		the National legal and regulatory framework to the Paris Agreement, not UNFCCC.
3.10	The Climate Change Act, CAP 387A is silent on international reporting, despite it being a transparency requirement under Article 13 of the Paris Agreement.	<p>The expression is not factual</p> <p>Section 9, para 8(e) of the Act states that: "Without prejudice to the generality of the foregoing subsection, the Directorate shall perform the following duties and functions — ... (e) co-ordinate adherence to the county's international obligations including associated reporting requirements;"</p> <p>The NDC, is one among many obligations of Parties to the UNFCCC. All Treaties and Agreements that Kenya ratify become part of the applicable Laws of Kenya.</p>	Amended to acknowledge the provision for international reporting.
3.11	<p>The National Climate Change Council was not yet constituted.</p> <p>Listed various institutions response for climate action and their roles in a table.</p>	<p>The National Climate Change Council is constituted but not yet operationalised.</p> <p>The Act Established Several institutions:</p> <ul style="list-style-type: none"> • The National Climate Change Council, and its Secretariat; • The Climate Change Directorate; • The Climate Change Fund; • Climate Change Units of all MDAs; • NEMA's Enforcement role; • County CECMs in charge of Climate change matters in each County; • County Climate Change Units; and • (RECENTLY – NEMA as the DNA from Carbon Markets). 	Amended to use "National Climate Change Council not operationalised" instead of "not constituted". included NEMA as the Designated National Authority under the Act and CCUs under MDAs.

Para.	Assessment Observation	Management Response	OAG's Consideration of Management Comments
3.11	Listed various institutions response for climate action and their roles in a table.	Insert Climate Change Fund in the table.	Section 25 of the Climate Change Act, CAP 387A presents the Climate Change Fund as a financing mechanism, we have therefore, discussed it under the Climate Finance Axis. The Act does not present the Fund as an institution.
3.14	The Low Emissions Development Strategy 2022-2050 makes minimal reference to Sustainable Development Goals, only mentioning Goal 6 on clean water and sanitation.	This is implied in the entire document because it speaks on SDG 13, and all reference to improve livelihood and creation of jobs touches others. Each sector was reflecting on SDGs. The strategy itself is on SDG13	OAG agrees that the Low Emissions Development Strategy 2022-2050 is on SDG 13-Climate Action. However, the criteria assessed whether the strategy identified interlinkages with other SDG targets and identified mechanisms for addressing the interlinkages. The paragraph has been amended for clarity, and the score removed.
3.16	Mapping of climate risks had been done for: agriculture; tourism; population; urbanization and housing; gender; vulnerable groups and youth, and manufacturing and trade as part of the technical analysis of climate change impacts.	This has been done for all counties through PCRAs. The sentence is not factual.	The assessment was done at the National Level and not County level, the Office will conduct County level assessment in future.
3.17	The Country scored 56%, reflecting intermediate implementation in climate risk management mechanisms.	Low score The Climate Change Act, CAP 387A Section 13 paragraphs 4 and 9 clarifies the role of the NCCAP within this context:- (4) Without prejudice to the foregoing, the National Climate Change Action Plan shall	We appreciate that the National Adaptation Plan and Climate Change Action Plans highlight climate risks, however, the assessment evaluated whether the risks have been mainstreamed in the Government planning documents, for instance, the Kenya Vision 2030.

Para.	Assessment Observation	Management Response	OAG's Consideration of Management Comments
		<p>address all sectors of the economy and provide mechanisms for mainstreaming of the National Climate Change Action Plan into those sectors.</p> <p>(9) The Cabinet Secretary, all public bodies, and any person or entity engaged in climate change governance and administration shall, when exercising any power or discharging any statutory duty or function, be bound by the contents of the National Climate Change Action Plan.</p>	
3.18	<p>The Ministry of Agriculture is not represented in the National Climate Change Council, despite the Agriculture Sector being one of the leading contributors to greenhouse gas emissions and most vulnerable to climate change in the Country.</p>	<p>Emissions level was not the criteria for consideration of the council – and there is no such requirement.</p>	<p>OAG agrees that emission level was not a criterion for membership of the Council but given the critical role that Agriculture Sector plays in adaptation and mitigation, good practice expects that it is represented. The assessment was on whether all the critical players are represented in the Council. However, the paragraph has been rephrased to remove the score.</p>
3.20	<p>Most of the entities were yet to establish climate change units.</p>	<p>The information is not accurate</p> <p>All the 47 counties have robust climate change units. In March 2023, all the exiting 50 state departments communicated their CCU members, these members were trained. The operationalization of the CCUs at the National level, though not as robust as those in Counties, but still have strong units for some of the ministries, for example for energy, TNT, agriculture, transport, water,</p>	<p>OAG appreciates the effort to establish CCUs at County level, however evidence gathered during the assessment shows low level of compliance at the National Level, which was the focus of the assessment.</p> <p>The paragraph has been amended to indicate the performance of MDAs in establishing CCUs.</p>

Para.	Assessment Observation	Management Response	OAG's Consideration of Management Comments
		<p>health, housing, etc. This score therefore, is not reflective of this impressive progress, even as the Climate Change Directorate works to improve performance of the national level CCUs.</p>	
3.22	<p>The Act provides for stakeholder engagement through public participation, which is only limited to planning phase of climate action.</p> <p>Involvement of the youth, civil society organizations, vulnerable and marginalized groups and academia in climate action is provided for through the National Climate Change Council. However, the Council is yet to be operationalised.</p> <p>The Country scored 33%, reflecting early implementation.</p>	<p>Low score</p> <p>The delayed operationalization of the Council is not the measure of public engagement in climate action. We have serious frequent engagement with climate change stakeholders as evidenced in most climate change policy and planning documents, as well as implementation projects such as PCRA in FLLoCA, PSPs, country position workshops, town hall sessions with media, among others .</p>	<p>OAG appreciates that the State Department has had public engagement with various stakeholders. However, evidence of the same at the national level has not been provided to warrant changing the observation.</p>
3.25	<p>The Government had not mapped out vulnerable and marginalized groups (VMGs) for inclusion in decision-making on climate change.</p> <p>The Climate Change Act, CAP 387A provides for their representation in the National Climate Change Council, but the Council had not been operationalised.</p>	<p>There is the National Gender and Climate Change Hotspot Mapping that we did with the State Department for Gender and Affirmative Action.</p> <p>The Council should not be the basis for assuming that we are doing nothing.</p>	<p>OAG appreciates the efforts. However, review of the report shows that the mapping focused on identifying climate hotspot areas in Kenya, with respect to water, agriculture and energy. The mapping did not go a step further to identify VMGs, which was the subject of the assessment.</p>

Para.	Assessment Observation	Management Response	OAG's Consideration of Management Comments
3.27	<p>The Climate Change Act, CAP 387A outlines a comprehensive monitoring mechanism, in the annual reporting by government entities. However, this had not been operationalized.</p> <p>The Country scored 17%, reflecting early implementation.</p>	<p>Low score</p> <p>Kenya submitted BTR, we have implementation status report for NCCAP.</p> <p>The Climate Change Directorate has been reporting on the progress of implementation of the NCCAP, we have the updated GHG inventory tracking our emissions in the main mitigation sectors. This score does not capture these efforts that Kenya has made on this issue.</p> <p>We have the Kenya Enhanced Transparency Program Unit within the Climate Change Directorate that coordinated Kenya's First Biennial Transparency Report (BTR1) with the Third GHG Inventory. Systems are in place. This report is referred in this document, Stakeholder consultations and validation sessions in these processes provided for effective feedback.</p>	<p>OAG appreciates that the State Department prepares status reports on climate change, however, the mechanism provided for in the Climate Change Act, CAP 387A to ensure MDAs report on annual basis to the National Climate Change Council had not been operationalised.</p> <p>Par. 3.28 has been revised to acknowledge existence of a feedback mechanism in the Act and also remove the score.</p>
3.30	<p>Kenya submitted the Third National Communication and the Biennial Update Report (BUR) in December 2024, almost ten (10) years after submitting the Second National Communication in 2015.</p>	<p>There is need to understand these in the context of the progression from the Transparency reporting under the Convention, and the Enhanced Transparency Framework (ETF) under the Paris Agreement, with special focus on the differentiated obligations and responsibilities of Kenya as a Non-Annex I Party. Noting on the provisions of support for reporting, the National circumstance that</p>	<p>OAG acknowledges the National circumstance for the delay, however, the assessment was based on the timely reporting requirement as a criterion.</p>

Para.	Assessment Observation	Management Response	OAG's Consideration of Management Comments
		occasioned the delay of the reporting should not be punitively considered.	
3.37	The updated NDC did not have sector-specific targets. However, this was reflected in the National Climate Change Action Plan (NCCAP), 2018-2022, which is the NDC's implementation vehicle. NCCAP 2023-2027, also has sector-specific mitigation objectives and targets.	There are targets for all mitigation sectors.	Paragraph remains as reported.
3.41-3.43	Both the Agriculture and Forestry Sectors had policies relating to climate change. However, the policies had not mapped implementation challenges, nor did they have comprehensive monitoring and evaluation mechanisms. The Country scored 46%, reflecting intermediate implementation.	Low score The country has been developing periodic NCCAP implementation status reports for monitoring implementation progress of climate action in the country. These reports also outline the challenges.	The assessment acknowledged that policies exist (National REDD+7 Strategy, 2021, Kenya Climate Smart Agriculture Strategy. Agriculture Policy, 2021), and various policies and strategies in the water sector. hence assessed their adequacy to facilitate climate action at sector level. The score has, however, been removed.
3.45-3.48	Both the Agriculture and Water Sectors had policies relating to climate action. However, the policies had not mapped implementation challenges, nor did they have comprehensive monitoring and evaluation mechanisms. The Country scored 50%, reflecting intermediate implementation.	Low score Both water and agriculture have put in place the requisite policies and plans, this score is on the lower side and does not reflect these efforts by the sectors.	
3.51	The Government had a definition for climate finance but did not have a	Kindly expound – not required anywhere.	OAG acknowledges that definition of climate finance is still a grey area globally.

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	definition for "direct" and "indirect" climate finance.	Globally, there is no agreed definition of climate finance. In Kenya, we at least have an agreed decision of climate finance and put it in the Act. The score is too low. The Drought and Flood event only is beyond the score quoted. Government has contributed a lot.	However, as a good practice, it would be expected that a Country has its own operational definition of these terms to facilitate accurate tracking and reporting.
3.52	The National Treasury had not mapped out carbon-intensive actions in the budget, nor had it calculated the perverse subsidies.	Mapping carbon-intensive sectors done in NDC as sector emissions analysis.	This observation refers to mapping of carbon intensive actions in the national budget and not mapping of emission-intensive sectors in the NDC.
3.53	Kenya scored 25%, reflecting early implementation in putting in place mechanisms to facilitate domestic public climate finance.	Low score Kenya did landscape of climate finance in 2021, maybe 50% will be better.	OAG acknowledges that Kenya did the Landscape of Climate Finance. However, the observation was based on other weaknesses in climate finance tracking as reported in the paragraph. The paragraph has, however, been rephrased to omit the score.
5.1	Review and amend the Climate Change Act, CAP 387A to identify and address the gaps in the legal framework. Collaborate with key actors to undertake a comprehensive science-based climate risk and vulnerability assessment in all sectors and develop mechanisms to ensure that the identified risks and vulnerabilities are mainstreamed in the Government's plans and strategies.	It will be helpful if you can elaborate further on these gaps to help improve the Act in the next amendments. The Climate Change Directorate is closely working with various actors such as the Kenya Meteorological Department, on Participatory Scenario Planning, and the academia to ensure science-based response to climate change issues seasonally.	The paragraph has been amended to include the gaps identified. The Office acknowledges the effort made by the State Department and encourages that it works with the relevant actors to conduct a participatory science-based risk assessment.

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