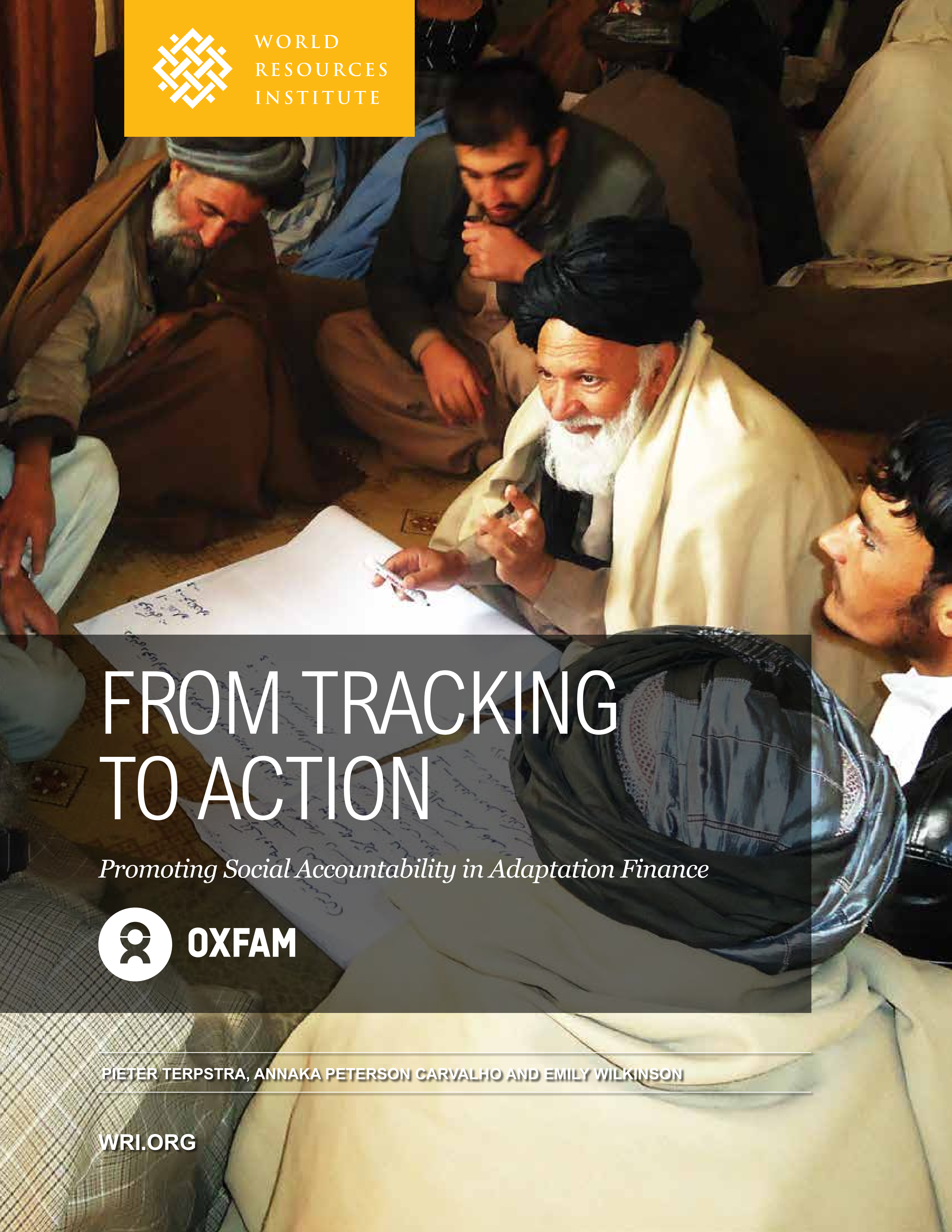

WORLD RESOURCES INSTITUTE

FROM TRACKING TO ACTION

Promoting Social Accountability in Adaptation Finance

OXFAM

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FOREWORD

Countries are spending increasing sums of money helping people adapt to the impacts of climate change. Developed countries have agreed that, by 2020, they will provide at least US$100 billion per year for climate finance. A large part of this funding will go to climate adaptation. At the same time, developing countries are allocating more and more funding to adaptation in their domestic budgets. Ensuring that these funds build more climate resilient societies is vital if we want people and communities to thrive under a changing climate.

However, at this moment, we cannot answer some of the most basic questions such as: How much funding is available for climate adaptation? How is this funding channeled to local communities? Is this funding reaching the most vulnerable people in a country? This is alarming because it means that we cannot hold providers and implementers accountable for their programming and use of funds for climate adaptation. If we want people to adapt to climate change, we need to enhance the transparency and accountability of climate adaptation funding. Not only will this ensure that funding reaches those who are most vulnerable to the impacts of climate change, but it will also build trust among providers and recipients of climate adaptation finance and strengthen the global climate finance regime.

The work of the Adaptation Finance Accountability Initiative (AFAI) shows that civil society organizations (CSOs) can play an important role in enhancing accountability. However, CSOs also face a number of barriers such as difficulty accessing information to track and analyze adaptation finance. National governments and providers of finance need to do more to enable civil society to engage actively in enhancing accountability for adaptation finance. CSOs themselves need to build partnerships and engage in a constructive, evidence-based dialogue. Together, all actors can create a virtuous cycle of accountability that will enhance the delivery of adaptation finance.

Climate change will impact everybody. Ensuring that support for adaptation is delivered in a transparent and accountable manner is vital if societies are to adapt to climate change. *From Tracking to Action: Promoting Social Accountability in Adaptation Finance* plots a way forward for all actors involved. When funding is spent effectively, all members of society benefit and will have a better chance to prosper, despite the impacts of climate change.

Andrew Steer
President and CEO
World Resources Institute

EXECUTIVE SUMMARY

Transparency and accountability of adaptation finance are critical to ensure that those who are most vulnerable to climate change receive the support that they need to adapt. However, the process of establishing local accountability for adaptation finance is just getting started, and there remains an accountability gap. Civil society organizations (CSOs) in countries receiving adaptation funding need support and advice in order to monitor and advocate for accountable use of adaptation finance. This report looks at emerging evidence of civil society engagement and identifies steps that providers of finance, governments, and CSOs themselves can undertake to close the adaptation accountability gap.

The amount of public finance available for climate adaptation is increasing. Under the United Nations Framework Convention on Climate Change (UNFCCC), donor countries agreed to mobilize $100 billion per year in climate finance by 2020. Transparency regarding the sources and use of this funding is one of the key issues that will be discussed during the Climate Summit in Paris (December 2015), where countries will negotiate a new agreement under the climate convention.

Apart from donor funding, developing countries are progressively spending more of their own funds to help people adapt to the impacts of climate change. Poor and marginalized people and communities are particularly vulnerable to climate change (Olsson et al. 2014). And climate change threatens to drive them deeper into poverty. However, it is unclear what fraction of funding for climate adaptation is actually reaching the poor and marginalized. The ability to account for how finance providers program, and spend, the increasing amounts of funding available for adaptation will be an important aspect of scaling-up support for vulnerable communities and helping the world to adapt.

Over the years, civil society organizations (CSOs) have played a large role in moving countries and providers of finance toward greater transparency. Transparency is one of the prerequisites for a well-functioning accountability process that is designed to hold decision-makers, in this case providers of funding, to account for their actions. Yet accountability also depends on public engagement in decision-making and monitoring. CSOs can play an important role in holding providers of adaptation finance to account for how funding is used; and, in the end, ensuring that adaptation finance reaches those people and communities that are most vulnerable to the impacts of climate change.

CSOs are increasingly becoming involved in ensuring the accountability of adaptation finance. However, they lack experience in this field. The process of establishing local accountability for adaptation finance is just getting started. And despite these nascent efforts, there is an accountability gap. CSOs in countries receiving adaptation funding need support and advice in order to monitor and advocate for accountable use of adaptation finance. The Adaptation Finance Accountability Initiative (AFAI) has been working with CSOs in Nepal, the Philippines, Uganda, and Zambia to strengthen their capacity to monitor adaptation finance flows and engage in national accountability processes related to adaptation. During the first phase of the initiative, the partners tracked international flows and mapped the national finance landscape. Tracking and monitoring adaptation finance flows at the national level formed an important part of this initiative. In the second phase, the partners tracked specific national flows and looked at accountability arrangements at the national and local levels. In all four countries, the AFAI partners developed and tested methods to track adaptation finance and lobbied for greater transparency and accountability of adaptation finance flows.

This report looks at emerging evidence of civil society engagement and identifies steps that providers of finance, governments, and CSOs themselves can undertake to close the adaptation accountability gap. The question is: What does "good" or "effective" civil-society engagement on accountability look like? Evidence suggests that, if CSOs engage in multi-pronged strategies, addressing accountability issues at different levels and through different means, they can contribute to building an enabling environment for collective action that can lead to more social accountability (Fox 2014).

There are several other organizations that have worked on tracking adaptation finance and promoting accountability. Not all organizations will face the same challenges as the AFAI partners. Therefore, some recommendations might not be applicable in certain countries or situations. Nevertheless, to close the accountability gap, organizations that work on climate, climate finance, budget monitoring, or transparency and accountability can learn from the experiences outlined in this report, analyze their own possibilities, and advocate or implement changes in their own national context.

For CSOs to engage in enhancing the accountability of funding, a number of conditions must be in place. Public information, spaces for participation, skills, citizen action, relationships between governments and nongovernment actors, and an effective official response to concerns are important elements of a functional accountability process. Accountability efforts are most successful if they are sustained over time, supported by government reform, and involve community and civil society organizations that can give voice to wider public opinion.

At the end of 2015, shortly after the release date of this report, the parties to the UNFCCC will negotiate a new climate agreement, which is likely to lead to more funding for adaptation in developing countries. Transparency and accountability of these funds are critical to ensure that those who are most vulnerable to climate change receive the support that they need in order to adapt to climate change. The AFAI work shows that accountability for adaptation finance can be enhanced when key actors take the following steps:

Civil society organizations:

- Build national-level partnerships with other non-governmental organizations across different sectors and expertise (such as budget tracking, adaptation and development), and with government at national and local level

- Be more transparent in their own efforts to help communities to become more resilient

- Engage in both upstream and downstream monitoring of adaptation finance flows and policies

- Support local governments and communities in building their capacity to assess, identify, and prioritize adaptation actions

Local governments:

- Convene organizations working locally to coordinate the implementation of adaptation activities at the local level

- Involve local communities in assessment of vulnerabilities and impacts, and in design, implementation, and monitoring of adaptation activities

- Invest in building the knowledge and capacity of local government officials to help them integrate adaptation into development planning

- Provide inputs to national-level policymakers about the improvements to planning and budgeting systems that are necessary to ensure effective integration of adaptation

- Communicate the adaptation needs of local communities to other local- and national-level decision-makers

National governments and parliaments:

- Recognize the beneficial contribution of CSOs to enhancing the effective use of adaptation finance

- Ensure proactive accountability by actively publishing information related to adaptation finance flows and decisions

- Enhance reporting of adaptation finance (flows, objectives, and results) at national and local level, including establishing clear definitions for what counts as adaptation in the national (and local) context

- Engage with communities to ensure that they are included in deciding how to use adaptation funds and monitoring adaptation finance flows and activities

- Involve and build capacity of local governments to participate in the entire lifecycle of adaptation actions, from assessment and design to monitoring and learning

International providers of adaptation finance:

- Work closely with recipient countries to share information about planned and current adaptation activities

- Publish project level climate/adaptation finance data and produce reports for each partner country that identifies adaptation support provided to the partner

- Provide more information on the rationale behind labeling finance as adaptation funding

- Specifically for bilateral donors:

    - Make project documents including contracts, review documents, and monitoring and evaluation reports available online

- Specifically for multilateral development organizations, multilateral banks, and international climate funds:

    - Provide project-level financial information and details

    - Collaborate with recipients of grants and loans to ensure transparency of the whole funding chain, including publication of financial information by recipients of on-lending or other sub-projects

    - Include transparency as a criterion in the accreditation process by which implementing entities are granted access to funds

UNFCCC:

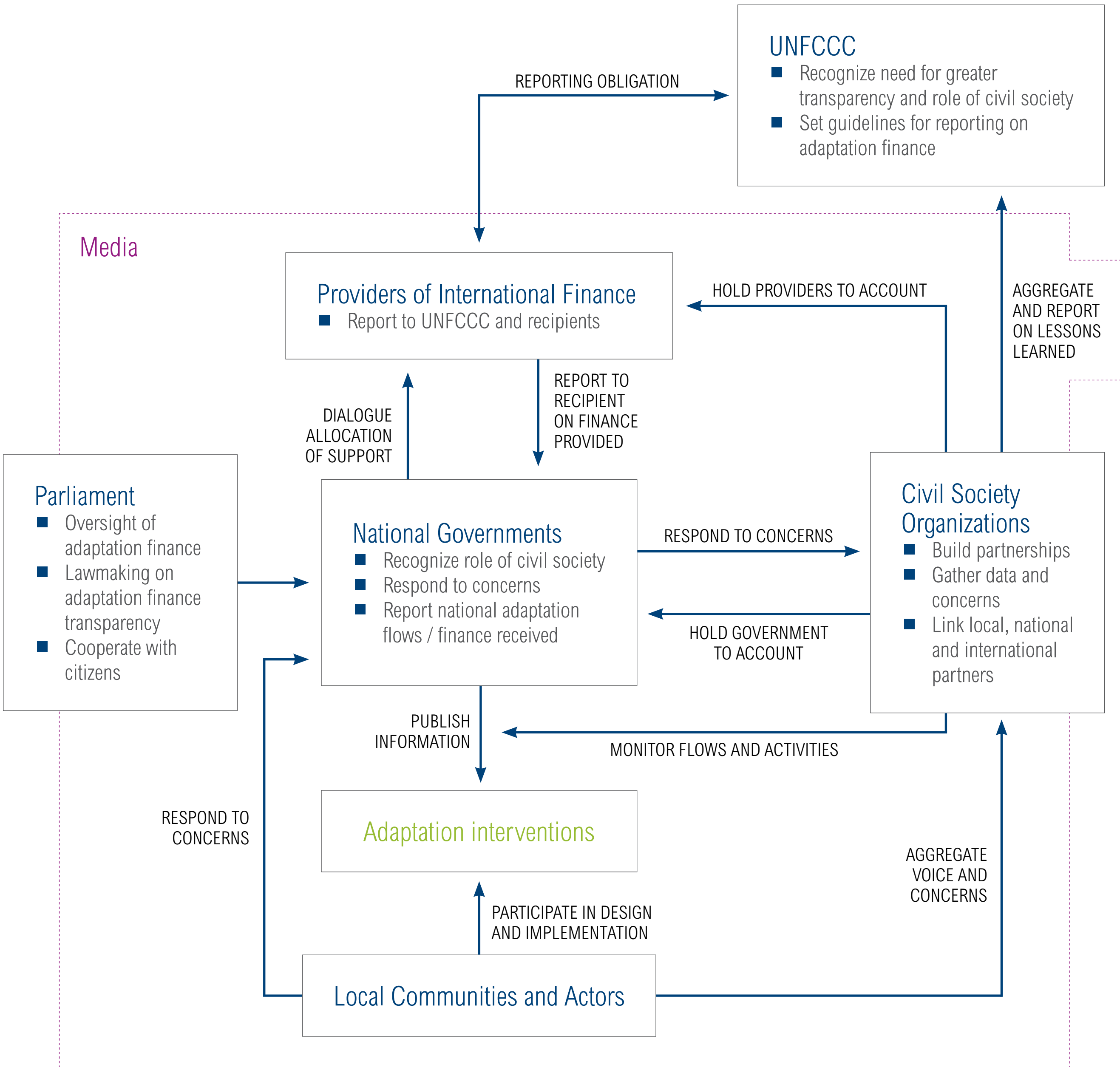
- Mandate the standing committee on finance to update reporting requirements to facilitate third-party monitoring

- Individual parties should commit to providing country-level information on adaptation finance

Effective engagement in accountability by CSOs requires an enabling environment. Figure ES-1 provides a schematic overview of actors in this process and their possible contribution to building a system that fosters greater accountability. If the recommendations outlined in this report are implemented by international and national stakeholders, CSOs will be better able to engage in a constructive dialogue on programming and implementation of adaptation activities at the national and local levels.

Making sure that funding reaches those who are most vulnerable to the impacts of climate change starts with engaging local communities in assessing climate change vulnerability as well as in the design, implementation, and monitoring of activities. CSOs can act as interlocutors, and provide a collective voice for communities. They can provide technical support, implement projects, and identify bottlenecks and weaknesses in the delivery of adaptation finance. In the end, civil society engagement contributes to ensuring that people and communities most vulnerable to climate change will receive the support that is necessary to protect them from the impacts of climate change.

Figure ES-1 | **Relationships Among Actors in Accountability for Adaptation Finance**



SECTION I

INTRODUCTION

The Adaptation Finance Accountability Initiative (AFAI) is a collaborative research and advocacy project that seeks to improve transparency and accountability for adaptation finance. Previous AFAI research focused on tracking adaptation finance flows and analyzing the national institutions that receive those flows, with case studies in four developing countries. This report focuses on the question of what constitutes an enabling environment for a more accountable adaptation finance regime, examining local-level funding and institutional context in those same four countries.

The amount of public climate finance is increasing. Under the United Nations Framework Convention on Climate Change (UNFCCC), donor countries agreed to mobilize $100 billion per year by 2020 for climate finance. At the same time, developing countries are progressively spending more of their own funds on helping people adapt to the impacts of climate change. Poor and marginalized people and communities are particularly vulnerable to climate change (Olsson et al. 2014). However, it is unclear how much funding for climate change adaptation is actually available to help them to build adaptive capacity and resilience. The ability to account for how providers of finance allocate and spend increasing amounts of funding for adaptation will be an important aspect of scaling-up support for vulnerable communities and helping the world to adapt to the impacts of climate change and build resilience. And yet, as a global community, we still are not able to answer some fundamental questions about adaptation funding.

Although climate change has been recognized as an important environmental issue for several decades, it is only recently that it has been recognized as a central development and economic issue. As the impacts of climate change and the risks that it poses have become increasingly understood, adaptation has become more prominent in the UNFCCC climate negotiations. It is therefore expected that, following the Paris climate negotiations later this year, funding for adaptation will continue to increase. Many of the policies and systems that govern climate change adaptation and financing are still in their formative stages, and are the subject of intensive debates and negotiations. It is in this context that three international non-governmental organization (NGO) members of the Adaptation Finance Accountability Initiative (AFAI) partnered with civil society networks in four countries to analyze how adaptation finance is being delivered at the local level and improve transparency and accountability for adaptation finance.

The Adaptation Finance Accountability Initiative

The AFAI is a collaborative research and advocacy project that seeks to improve accountability for adaptation finance. The Overseas Development Institute (ODI), Oxfam, and World Resources Institute (WRI) worked together with Clean Energy Nepal, the Institute for Climate and Sustainable Cities (Philippines), Climate Action Network Uganda, and the Zambia Climate Change Network. The country partners are organizations that work on climate change and environmental issues. They were therefore knowledgeable about issues surrounding adaptation but not necessarily working directly on tracking finance before the start of the collaboration. The objective was to analyze how much funding for adaptation is available, understand how it is delivered at the local level, and pilot new tools to improve transparency and strengthen accountability in the use of climate finance. The questions the AFAI examined include:

- How much adaptation finance is actually available within developing countries?

- How is it being directed and used, and by whom?

- Is it reaching the local level?

- Are the needs of the poorest and most vulnerable being met, and do they have a say in how the finance is used?

The primary focus of this work was to understand how resources are being directed to meet the needs and interests of vulnerable communities. However, this work also provides insights into what constitutes an enabling environment for effective delivery of adaptation funds to the local level.

The AFAI research was divided into two phases. The first phase focused on tracking adaptation finance flows from international to national level and analyzing national institutions involved in adaptation finance. The results of the first phase were published in Terpstra et al. (2013) and in country reports listed in Annex A.1. In the second phase, we carried out case studies in the four countries, which tracked a select group of funds at the local level and examined the local institutional context. The methods for the second phase of the research are described below.

Research Methods and Outline of the Report

The countries studied under the AFAI project do not have official mechanisms for identifying and collecting financial information on adaptation initiatives at subnational level. The AFAI teams therefore used a combination of research methods to collect data, including interviews and focus-group discussions (FGDs) with stakeholders at international, national, and local level; questionnaires; direct observations; and document reviews (see Table 1). Selection of interviewees and data collection methods varied by country and according to the types of funds being tracked. The case studies focused on the following questions:

a. How much money is being spent at the local level and on what types of projects?

b. What kind of information is readily available on projects labeled as adaptation?

c. What kind of difficulties are faced in accessing data?

d. To what extent is adaptation finance targeted to vulnerable communities?

Table 1 | **Focus Group Discussions, Interviews, and Questionnaires Undertaken by AFAI Country Teams**

COUNTRIES / INSTRUMENTS	NEPAL				THE PHILIPPINES				UGANDA					ZAMBIA			
	KAILALI	KASKI MAHOTTARI	MAHOTTARI	ROLPA	ILOCOS NORTE	MARINDUQUE	PASIG-MARIKINA	NUEVA ECIJA-PAMPANGA	APAC	BUNDIBUGYO	MBALE	NAKASONGOLA	PALLISA	NATIONAL LEVEL	LUANGWA	SENANGA	SINAZONGWE
FGDs (community)	**2**	**2**		**2**						**1**		**2**	**1**				
Interviews	**19**	**15**	**1**	**20**	**5**	**7**	**6**	**6**	**4**	**5**	**16**	**1**	**1**	**1**	**7**	**11**	**14**
Community										2	3						
District government agency	11	8		10	3	5	4	4	3	3	6	1			4	3	5
Donor agency							1	1									1
National government agency	3	2	1	3	2	2	1	1						1		3	6
CSO/ Community-based organization	5	5		7					1		7		1		3	5	2
Questionnaire					**1**	**1**	**1**	**1**							**1**	**1**	**1**
Community															1	1	1
Grand total	**21**	**17**	**1**	**22**	**6**	**8**	**7**	**7**	**4**	**6**	**16**	**3**	**2**	**1**	**8**	**12**	**15**

Note: Information as of October 2014.

To understand and begin to explore equity issues in adaptation finance, the AFAI teams looked explicitly for evidence of engagement with local communities and at whether climate change vulnerability assessments (CCVAs) were used to inform the design and/or implementation of projects that were identified as adaptation finance. An additional aim was to test and further refine different tracking tools with the hope that these could then be replicated and used by CSOs elsewhere (Wilkinson et al. 2014).

Selection of Projects for Tracking

In each country, the AFAI partners used different criteria for selecting funds to track and subnational locations on which to focus. Cases were selected for a variety of reasons including political relevance in each country; pre-existing knowledge about financial support to particular regions; practicality (including ease of access for researchers); and links with other work being conducted by the AFAI teams. In Nepal, Uganda, and Zambia, the entry point was to identify specific districts and then follow specific adaptation programs or projects. In the Philippines, the team decided to look into a national fund—as well as some other international funds—and identify districts and projects from its portfolio (Wilkinson et al. 2014). Beyond these broad entry points and methods, the AFAI partners adapted the actual tracking methodology to respond to the needs of the CSOs and other stakeholders (see Peterson Carvalho and Terpstra (2015) for more details on the tracking methodology). Therefore, the tracking experience was different in each country. The adaptation funds tracked include the following:

- Nepal: The USAID-funded Hariyo Ban Project; the Multi-Stakeholder Forestry Programme (funded by multiple donor agencies); the National Climate Change Support Programme (funded by multiple donor agencies); and the Pilot Program for Climate Resilience, funded by the Climate Investment Funds (CIF) of the World Bank

- The Philippines: The Performance Challenge Fund (funded with domestic resources); 16 different projects funded by the Korean International Cooperation Agency (KOICA); three projects funded by the Japan International Cooperation Agency (JICA); and two projects funded by the Asian Development Bank (ADB)

- Uganda: The Territorial Approach to Climate Change (TACC) project funded by United Nations Development Programme (UNDP); a project funded by DFID (UK Department for International Development); a project funded by the Red Cross; the Global Climate Change Alliance project in Nakasongolga; and NAPA pilot projects funded by the Danish International Development Agency (Danida)

- Zambia: Several projects in three districts, some funded by the World Bank, some funded jointly by the African Development Bank and the World Bank, and some funded jointly by the African Development Bank and the Finnish government

Outline of the Report

This report builds on the results of the AFAI research that has been published in several working papers and country reports (see Annex A.1). It focuses on the question of what constitutes an enabling environment for a more accountable adaptation finance regime. The report analyzes some of the key challenges and barriers to greater accountability and identifies approaches that actors, from local communities to the UNFCCC, should take to build a more accountable adaptation finance regime that will deliver for vulnerable communities on the front lines of climate change.

Section II of the report provides an overview of the adaptation finance landscape globally and in each of the four countries: Nepal, the Philippines, Uganda, and Zambia. The section highlights the level of investment in adaptation; it also illustrates some of the complexities of adaptation finance and the difficulties inherent in clearly identifying adaptation finance flows. Section III presents the theoretical grounding for discussions on enabling accountability for adaptation finance, and Section IV presents a summary of findings from the AFAI experiences. Section V outlines an agenda for building a more accountable adaptation finance regime and Section VI provides recommendations for action. In concluding, the report calls on all actors in the adaptation ecosystem to get involved in creating an enabling environment for greater accountability and to support CSOs in their efforts to contribute to improved accountability for adaptation finance.

SECTION II

THE ADAPTATION FINANCE LANDSCAPE

Adaptation finance flows through numerous mechanisms and channels as it passes from the international and national level to the local level. This section provides an overview of the adaptation finance landscape globally as well as in each of the four AFAI partner countries, highlighting the level of investment in adaptation in each case. It illustrates some of the complexities that cause difficulty in clearly identifying adaptation finance flows.

In response to the challenge posed by climate change, governments and development institutions have created a number of financial mechanisms to channel adaptation funding to developing countries. Figure 1 provides an overview of the main mechanisms that already exist. The main sources of adaptation finance are bilateral donors, where there is some overlap between official development assistance (ODA) and funding that is counted by donors as adaptation finance under their UNFCCC commitment (Westphal et al. 2015). The amount of private sector funding for adaptation is unclear. The private sector is known to be investing in adaptation but there is little information available—or incentive to report—on private adaptation flows. The AFAI partners, therefore, focused solely on public finance for adaptation.

Figure 1 provides an overview of the mechanisms, but not the amounts, of funding that flows through these mechanisms. Although the overall amount of funding provided by donors is known, it is not possible to identify the exact amounts that flow through various channels. Contributor-reported funds for adaptation from international sources have increased from $8.5 billion in 2010 to $16 billion in 2013 (see Table 2). This includes adaptation finance from several sources: bilateral donors reporting to the OECD; multilateral development banks and dedicated climate funds; and a range of financial instruments including grants, loans, and equity investments; as well as projects where adaptation is mainstreamed into development assistance. Bilateral donors are the biggest providers of adaptation finance, followed by multilateral development banks, and special climate funds.

Table 2 also shows that, although commitments for adaptation finance are known, disbursement data are largely unavailable.

Figure 1 | **Public Financial Mechanisms to Address Climate Change Adaptation in Developing Countries**

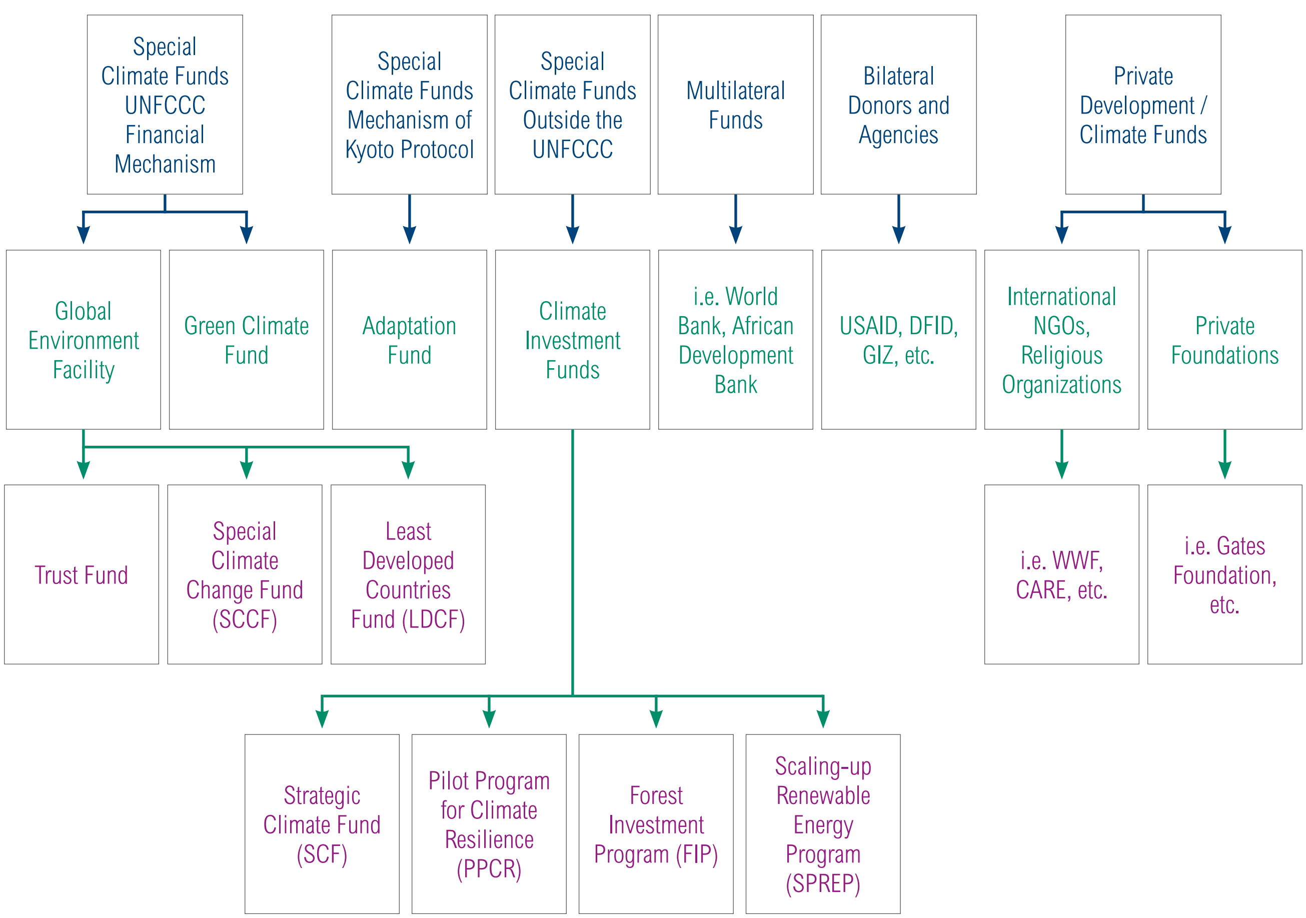


Table 2 | **Overview of Adaptation Finance Flows**

YEAR	OECD DAC DONORS[a] US$ BILLIONS				MDBS[b] US$ BILLIONS		SPECIAL CLIMATE FUNDS[c]		TOTAL US$ BILLIONS	
	COMMITMENT			DISBURSEMENT	COMMITMENT	DISBURSEMENT	COMMITMENT	DISBURSEMENT	COMMITMENT	DISBURSEMENT
	PRINCIPAL	SIGNIFICANT	TOTAL							
2010	2.7	5.8	8.5	4.6	NA	NA	0.06	NA	8.5	NA
2011	2.15	6.45	8.6	5.3	4	NA	0.52	NA	12.65	NA
2012	2.75	7.44	10.2	6.1	6	NA	0.55	NA	16.75	NA
2013	4.2	7.64	11.8	8.5	4.8	NA	0.52	NA	17.12	NA
Total	**11.55**	**27.33**	**38.88**	**24.5**	**14.8**	**NA**	**1.65**	**NA**	**55**	**NA**

Note: Climate related expenditure-disbursement data are not complete in the DAC statistics. The DAC is working with its members to improve reporting; the data represented here are therefore an underrepresentation of the actual disbursement data (OECD DAC Statistics 2015).

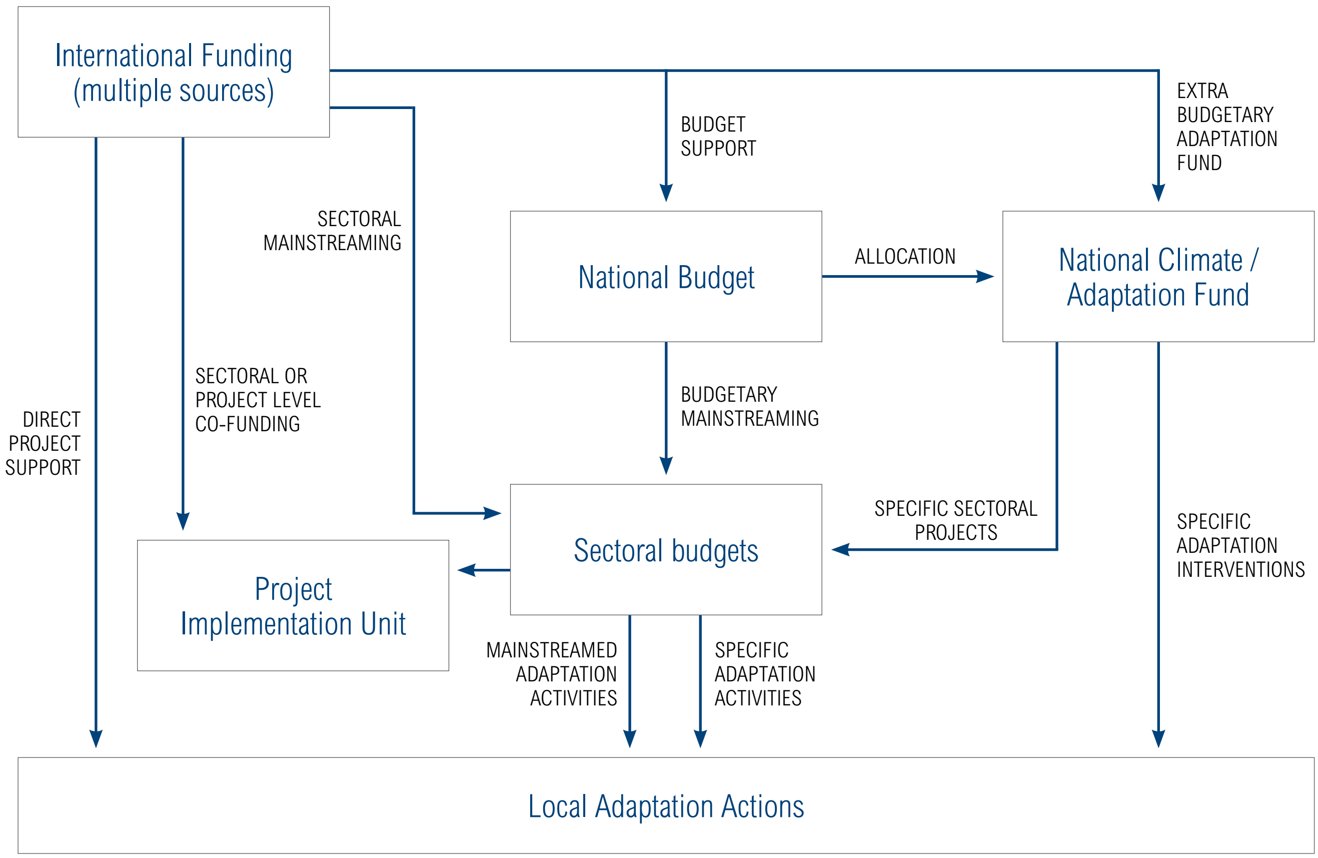
a. Data taken from the OECD DAC CRS database (accessed on 23 June, 2015). Includes all donors reporting to the DAC including the EU institutions; includes both projects marked having a principal (Rio marker 1) and significant but secondary (Rio marker 2) adaptation focus. Use of Rio Markers in OECD DAC CRS database differs from climate finance flows reported to the UNFCCC through the biennial reports.
b. Includes all types of capital, irrespective of origin, from the African Development Bank, Asian Development Bank, European Bank for Reconstruction and Development, European Investment Bank, Inter-American Development Bank, International Finance Corporation, and the World Bank. This therefore includes both multilateral development bank (MDB) own resources as well as external resources, such as from dedicated climate finance facilities (for example, PPCR, Adaptation Fund, LDCF). As a result, there is a possibility of double-counting of external sources and funding reported by the MDBs themselves. *Sources:* MDB 2012, MDB 2013, and MDB 2014.
c. Includes: Adaptation Fund, Special Climate Change Fund, Pilot Program for Climate Resilience, and the Least Developed Countries Fund (*Source:* Climate Funds Update (www.climatefundsupdate.org); accessed June 2014)

Despite progress on mobilizing funds for adaptation, there are a number of contentious issues in the definition of, and accounting for, these funds in light of developed country climate finance commitments in the UNFCCC. The purpose of this paper is not to address those debates, but it is important to note that different perceptions about what should count as climate finance, coupled with the lack of standard definitions and accounting practices, further complicate efforts to understand how much money is currently available for adaptation. At the national level, the picture becomes even more complicated.

Channeling Adaptation Funding from National to Local Level

The overview in Figure 1 shows only part of the landscape of adaptation finance. At the national level, governments blend these international funding streams with national funds. Recipient governments do this by mainstreaming adaptation finance (and climate finance in general) in regular development planning, implementing specific adaptation projects, or creating separate national funds to channel adaptation finance to specific locations or specific objectives (see Figure 2).

Figure 2 | **Options for Channeling International and National Adaptation Funding**



For example, the Philippines created the "People's Survival Fund" to channel funding directly to local governments, whereas Zambia has chosen to mainstream adaptation finance into its regular development processes.

Frequently, adaptation-related funding will be channeled to the local level using several of the modalities illustrated in Figure 2. Because finance flows from a variety of sources, both international and domestic, and through a range of vehicles that channel funds to the local level, it is very difficult to determine how much money is available at the national level. Different perceptions of what counts as adaptation and climate finance further complicate the picture. As discussed in Terpstra et al. (2013), recipient countries are just beginning to develop systems for tracking climate-related financial flows.

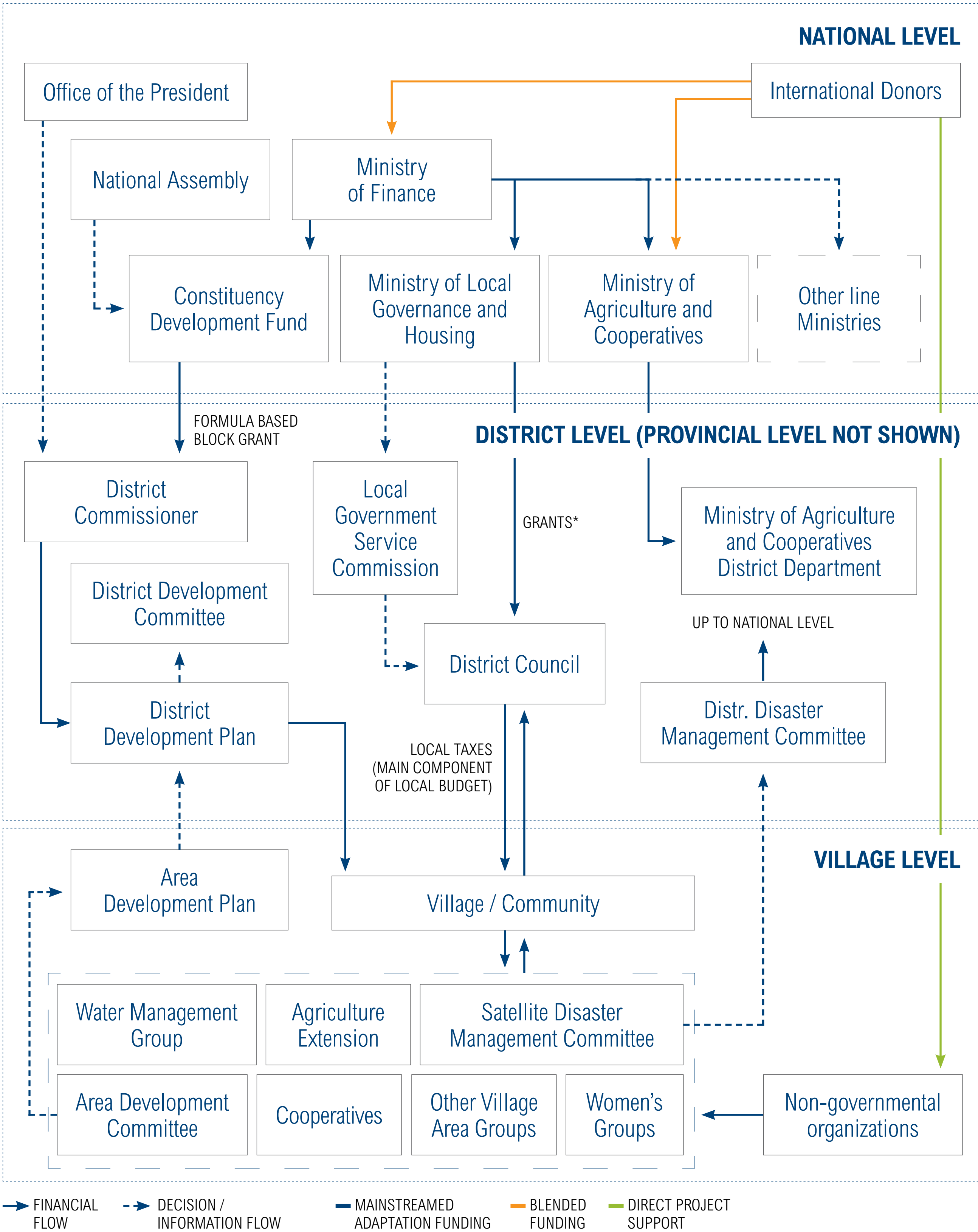
For example, in Zambia, there are three broad types of adaptation flows:

1. Adaptation funding mainstreamed in the government budget
2. Multilateral or bilateral funds blended with government funds
3. Funding directly channeled through projects by donors

The first category includes adaptation funding that is mainstreamed in the government budget and channeled to local government through the national public finance management system. The second category includes multilateral or bilateral funds blended with government funds at sectoral level. The co-funding from the government can come in the form of actual funding or as staff time. An example of this is the construction of a dam in Luangwa District. In this project, UNDP funds the capital investment component while the Ministry of Agriculture provides the staff for the project from its own budget. The third category includes funding targeted directly to projects or through a civil society organization.

Figure 3 shows a schematic overview of the possible routes through which adaptation funding can flow from the international and national level to the local level in Zambia. Funds that are mainstreamed are difficult to track because, at the moment, Zambia has no system to track these funds in the national budget. Funds channeled by donors through projects and CSOs are often easier to track because they have a clear objective and recipients are more aware of the project. However, they often also have limited (geographical) impacts and are often not mainstreamed in national development programs.

Figure 3 | **Possible Routes for Adaptation Finance Flows in Zambia**



* Grants to District Councils are for the following services: Water and Sanitation; Health; Fire Services; Road Services; Police; Primary Education; Agricultural Services.
Source: WRI.

Tracking Funding in National Budgets

At the time research began, none of the AFAI countries had a national system for keeping track of adaptation finance. The figures presented below therefore do not provide a full picture of adaptation finance available in countries through the national budget. Nor do they capture funds from the "wider universe" of funding that do not go through the national budget at all.

Tracking adaptation finance through national budgets remains a challenge. Detailed studies, such as the Climate Policy, Expenditure, and Institutional Review (CPEIR), piloted by UNDP and the World Bank, are beginning to shed light on how much funding for adaptation is available in national budgets. However, they do not provide a framework for continuous tracking of adaptation finance. Adopting a budget-tracking system that labels adaptation-relevant funding will facilitate integration of adaptation into the budget and help with monitoring adaptation finance flows by both government and civil society organizations. It will also help CSOs to engage in accountability for adaptation finance. Nepal and the Philippines are introducing budget-tagging systems to track climate and adaptation spending in the budget. If successful, this could mean that adaptation finance flows become more transparent in the future.

Adaptation Funding in the Philippines

In December 2013, the Climate Change Commission (CCC) and the Department of Budget and Management (DBM) issued guidelines to ministries on tagging and tracking climate change expenditures in their budgets. In 2014, the CCC and DBM, in collaboration with the Department of Interior and Local Government (DILG), issued additional guidelines on tracking climate-related expenditures in local governments' budgets. The system allows for separate tracking of adaptation and mitigation spending and, if well implemented, should provide good information on national adaptation finance flows.

However, until 2014, information on national adaptation finance flows was not available. Following the Climate Public Expenditure and Institutional Review (CPEIR) that was carried out in 2014, the World Bank estimates that the Philippines' budget percentage going to climate objectives increased from 0.9 percent in 2008 to 1.8 percent in 2013. This money includes spending on mitigation, adaptation, and projects with mixed mitigation/adaptation objectives. The government allocated approximately 75 percent of its climate expenditures to adaptation throughout the study period, but more accurate estimates are not available.

Table 3 | **National Budget, Climate Appropriations, and Total Climate Spending in the Philippines, 2008–2013 (in Philippine Pesos (PHP), U.S. Dollars (US$))**

YEAR	TOTAL BUDGET		TOTAL CLIMATE SPENDING		CLIMATE SPENDING (%)
	PHP MILLIONS	US$ MILLIONS	PHP MILLIONS	US$ MILLIONS	
2008	1,314,613	29,810	11,832	268	0.9
2009	1,434,145	32,521	15,776	358	1.1
2010	1,472,977	33,401	17,676	401	1.2
2011	1,580,017	35,828	25,280	573	1.6
2012	1,816,000	41,180	34,504	782	1.9
2013	2,006,000	45,488	36,108	819	1.8

Note: Table uses an exchange rate of 1 PHP = 0.022676 US$ (exchange rate on February 27, 2015).
Source: World Bank (2013).

Climate Funding in Nepal

Table 4 shows a rough breakdown of the government budget made by Clean Energy Nepal—the AFAI partner in Nepal. It shows funding available from the national budget for climate purposes, based on budget reports from the Nepali government (National Planning Commission 2013). In the case of Nepal, the government introduced a climate change budget code beginning in fiscal year 2012/13. Therefore, the only information available before 2012 comes from estimates in the CPEIR (2011). The climate change budget code will aid in identifying climate-related activities in the budget. Unfortunately, the climate budget code does not differentiate between mitigation and adaptation so further research to identify only adaptation-relevant activities will still be necessary. The government classifies activities as addressing climate change directly (for example, Glacial Lake Outburst Flood Risk) or indirectly (for example, climate-proofing healthcare activities). The amounts shown are from the government budget and include both domestic and international sources (those that flow through the government budget system). There are no expenditure figures available for Nepal so it is unclear whether the government spent the budget completely by the end of the year or not.

Adaptation Funding in Zambia

In Zambia, adaptation considerations are fully integrated into all development spending. The government therefore has relatively few projects that are specifically labeled as "adaptation" or "climate." Because of this, it is difficult to estimate the total budget spent on adaptation. Under the Pilot Program for Climate Resilience (PPCR), the Zambia Climate Change Network (ZCCN) began compiling estimates of adaptation funding mainstreamed in the national budget. Their estimate is that the funding for adaptation increased from 115 billion Zambian Kwacha (ZMK) in 2007 to ZMK 241 billion in 2013 (see Table 5).

As can be seen from the Table, although the amount of funding on adaptation in Zambia more than doubled, the percentage of the national budget spent on adaptation stayed roughly the same.

Adaptation Funding in Uganda

Uganda, like the other study countries, does not have a system in place to track adaptation finance within the national budget. A study carried out by ODI and ACODE (Tumushabe et al. 2013) looked at spending in Uganda and estimated that the total funding spent on adaptation-related activities increased from 27.6 billion Ugandan shillings (UGX) in 2008/09 to UGX 46.9 billion in 2011/2012.

However, since the time of the ODI and ACODE study, no changes to the budget coding system have been made in Uganda that would enable easy identification of adaptation funds within the national budget. There are ongoing policy discussions about changes necessary to enable climate change to be better integrated into development planning and budget-related issues have been included in these discussions.

Due to the different methodologies used in the country studies it is not possible to compare these figures directly but it seems clear that there is a wide range of funding, in terms of absolute amounts and percentage of total funds, going to

Table 4 | **National Climate-related Funding Through the National Budget in Nepal**

YEAR	DIRECTLY CLIMATE-RELATED (% OF BUDGET)	INDIRECTLY CLIMATE-RELATED (% OF BUDGET)	TOTAL (% OF BUDGET)	AMOUNT (US$ MILLIONS)
FY 2012/13	NA	NA	6.74	273
FY 2013/14	5.36	4.98	10.34	535
FY 2014/15	5.66	5.07	10.73	663

Source: Analysis by CEN, based on reports from National Planning Commission, Government of Nepal.

Table 5 | **Estimates of National Budget Allocations for Mainstreamed Adaptation Activities in Zambia**

YEAR	TOTAL BUDGET		ADAPTATION SPENDING (ESTIMATE)		PERCENTAGE MAINSTREAMED
	ZMK BILLIONS	US$ MILLIONS	ZMK BILLIONS	US$ MILLIONS	
2007	1,597	230	115	16.6	7.23
2008	1,399	202	138	19.8	9.84
2009	1,825	263	145	20.9	7.94
2010	1,632	235	155	22.4	9.52
2011	1,858	268	154	22.1	8.27
2012	2,796	403	231	33.2	8.25
2013	3,099	446	241	34.6	7.76

Note: Table uses an exchange rate of ZMK 1,000 = US$ 0.1440 (exchange rate on February 27, 2015).
Source: ZCCN.

adaptation in the different countries. Our estimates suggest that Uganda spent an average of $12.3 million per year from 2008-2012, Zambia spent an average of $24.2 million a year from 2007-2013, the Philippines $400 million a year from 2008-2013, and Nepal $490 million a year from 2011 to 2013.[1]

Transparency of adaptation finance flows is a prerequisite for tracking financial flows. However, the most important thing is to hold governments and donors to account for how the finance is being programmed and used. This goes beyond financial flows and requires a normative set of principles to which providers of adaptation finance can be held accountable. The next sections describe how AFAI defined accountability for adaptation funding and defines the principles that the AFAI partners used to hold providers of adaptation finance to account.

Table 6 | **Adaptation Spending Through the National Budget in Uganda**

YEAR	TOTAL GOVERNMENT EXPENDITURE	ADAPTATION SPENDING		PERCENTAGE ADAPTATION
	UGX BILLIONS	UGX BILLIONS	US$ MILLIONS	
2008/09	3,901	27.6	9.5	0.71
2009/10	5,443	21.2	7.3	0.39
2010/11	8,213	46.6	16.1	0.20
2011/12	8,251	46.9	16.2	0.57

Note: Table uses an exchange rate of UGX 1,000 = US$ 0.346 (exchange rate on February 27, 2015).
Source: Tumushabe et al. 2013.

SECTION III

DEFINING ACCOUNTABILITY FOR ADAPTATION FINANCE

This section presents the theoretical grounding for discussions on enabling accountability for adaptation finance. Newell and Bellour (2002) define accountability as the ability of relevant actors to take responsibility for the actions they have taken or commitments they have made, as well as the ability of oversight actors to hold them to account for these actions or commitments. This report focuses on two principal levels of accountability—between providers and recipients and between national governments and their citizens. The five AFAI principles for assessing accountability at these levels are equity, participation, responsiveness, ownership, and transparency.

Accountability means different things to different people but, as a principle of good governance, accountability can be defined as the ability of relevant actors to take responsibility for the actions they have taken or commitments they have made and of oversight actors to hold them to account for these actions or commitments (Newell and Bellour 2002). Civil society organizations play an important role in this process.

What Do We Mean by "Accountability?"

The first question that needs to be answered is what "accountability" means in the context of adaptation finance. We know that human activity is the main cause of climate change. The question of who is responsible for the impacts of climate change and, subsequently, who has to pay, is highly contested within the UNFCCC negotiations. Nevertheless, it is recognized that developed countries have an obligation to provide financial resources to developing countries that are vulnerable to climate change.[2] At the national level, governments have an obligation to protect their citizens from harm (Cameron et al. 2013). This obligation emanates from international human rights laws and agreements that have been ratified by most countries.[3] This obligation to protect citizens is, in most cases, also enshrined in national legislation or in the national constitution.

The system of implicit obligations has created several levels of accountability relationships among different actors. For example, between developed and developing countries for programming funding, and within recipient countries for how adaptation funding (both international and national) is spent. There are other levels of accountability, for example, within donor countries themselves. Donor country governments are responsible to their citizens for effective spending of their taxes. These other kinds of accountability are also important; however, they are not the focus of this report. This report focuses on two principal levels of accountability, namely between providers and recipients, and between national governments and their citizens (see Table 7).

Assessing Accountability: The AFAI Approach

In the first working paper for AFAI, Terpstra et al. (2013) identified five principles that could be applied throughout a wide range of adaptation interventions using multiple finance channels as a basis for assessing accountability. These principles are:

1. **Equity.** Actions must consider social inequalities and promote equitable distribution of costs and benefits. This means that funds should be targeted at people or groups that are most vulnerable to climate change.

2. **Participation.** Processes allow stakeholders (government, private sector, civil society, and affected communities, especially the most climate-vulnerable) to provide informed, timely, and meaningful input in order to influence decisions that affect them.

3. **Responsiveness.** Resources are directed in response to the needs and interests of the most vulnerable people and communities.

Table 7 | **Two Principal Levels of Accountability**

ACTOR	COMMITMENT	ACCOUNTABLE TO WHOM?	EXISTING OVERSIGHT MECHANISM
Donor governments	Provide support to countries that are vulnerable to climate change	Recipient countries and citizens within those countries	UNFCCC reporting and negotiations, international non-governmental organizations' monitoring of donor governments, and right to information
Recipient governments	Protect citizens from harm	Citizens, especially those most vulnerable to climate impact	National accountability mechanisms (budget cycle, CSOs, formal oversight institutions like supreme audit institutions and parliaments)

4. **Ownership.** Stakeholders at the national and subnational levels, as opposed to outsiders, drive the agenda and decide what actions need to be taken. This also means involving communities in the implementation and monitoring of adaptation projects and programs.

5. **Transparency.** Stakeholders are able to gather information about how funding is allocated and spent. Information should be provided in such a way that it is useable and the government (or other actors handling adaptation funding) can be held accountable.

Civic engagement in tracking adaptation finance is important because the public, or CSOs as their representatives, can hold government accountable in applying the five principles. This should in turn help to ensure that funding reaches the people and communities that are most vulnerable to the impacts of climate change. Engaging in tracking adaptation finance flows and analyzing the institutional structures that are in place, or being designed, to program and channel funding also serves to:

- initiate a process of action-research through which, by being brought into the process, governments and donors are made more aware of problems in identifying and tagging adaptation projects, targeting support, and transparency;

- highlight problems in accessing data and areas where greater transparency is needed;

- provide an evidence base for further advocacy work on local factors that influence how adaptation funds are spent and whether they are indeed targeted at the most vulnerable groups;

- give an initial indication of the proportion of adaptation funding, committed at the international and national levels, that is actually being spent on adaptation projects (as opposed to unrelated projects).

Tracking adaptation finance is therefore the starting point and provides an evidence base for a national discussion on accountability of adaptation finance.

SECTION IV

HOLDING PROVIDERS OF ADAPTATION FINANCE TO ACCOUNT IN THE AFAI COUNTRIES

This section presents findings on how the five principles of the AFAI approach have been applied in the adaptation finance flows that were assessed. It summarizes some of the key barriers to accountability in adaptation finance. The results of the adaptation finance tracking work in the four AFAI countries can be used to discuss the status of accountability in adaptation finance and to inform steps that can be taken by different actors to enhance accountability.

Equity

Social inequality is one of the main factors in climate change vulnerability, so policies and programs designed to build resilience must consider inequalities in the affected population and address them. A good adaptation strategy starts with identifying the most vulnerable groups in order to effectively meet their needs and promote equitable distribution of costs and benefits. It must include attention to gender and other relevant social groupings that structure the way that people will experience the effects of climate change. It must also focus on opportunities to adapt to climate change and build resilience.

A climate change vulnerability assessment (CCVA) is an analysis of the exposure, sensitivity, and adaptive capacity of a given system. It is a broad type of assessment used to identify populations, sectors, and other entities that are vulnerable to climate change. Because vulnerability to climate change depends on a multitude of geographical, social, economic, institutional, political, environmental, and cultural factors, a CCVA should inherently highlight issues of inequality and thus can be used as a proxy to assess equity. AFAI partners used finance providers' consideration of CCVAs as a key indicator of the extent to which the providers addressed equity. If certain providers looked at previously conducted CCVAs or carried out CCVAs of their own, then they were more likely than others to have identified and focused on groups who bear an inequitable portion of climate change impacts. In addition to the use of a CCVA, the quality of the CCVA used was also taken into account: At what level did the assessment take place (local, regional, or national)? Did it consider gendered differences in vulnerability? And to what extent were vulnerable people able to participate?

AFAI partners in each of the four countries found that many adaptation projects do not use CCVAs to identify and resolve equity issues. For some projects, there was no information or evidence that any CCVA had been carried out. And even when vulnerability assessments had been undertaken, they were not always considered in activities and project plans. An example of good practice is the two-tiered approach that the government used in Zambia to identify communities that are most vulnerable to climate change (see Box 1). A first assessment identified vulnerable regions or sectors and then a second identified the most vulnerable people within those regions or sectors. Such an approach can help ensure that the inequalities underpinning vulnerability are addressed at the same time as larger scale risks.

BOX 1 | CLIMATE CHANGE VULNERABILITY ASSESSMENTS THROUGH THE PILOT PROGRAM FOR CLIMATE RESILIENCE (PPCR), ZAMBIA

In Zambia, a number of climate change vulnerability assessments have been carried out by different organizations including WWF, IUCN, CONCERN, and CARE. These cover specific regions or wards. National risk maps also exist, focusing on droughts and floods, but these cannot be used to assess vulnerability at the local level because they have a low spatial resolution and therefore do not provide sufficiently detailed information to be useable.

As part of the Pilot Program for Climate Resilience (PPCR), the Zambian Disaster Management and Mitigation Unit (DMMU) assessed hazards, risks, and vulnerability in the target districts in collaboration with civil society and private sector representatives. At the national and local levels, more than 40 organizations were involved in the design of the project.

During the first phase, the project partners made a global assessment of the vulnerability of the country. Based on this broad assessment a number of districts were chosen that were highly vulnerable to droughts and floods. DMMU will now work on mapping key assets and population at risk in these districts at a scale that can inform ward- and community-level planning.

Participation

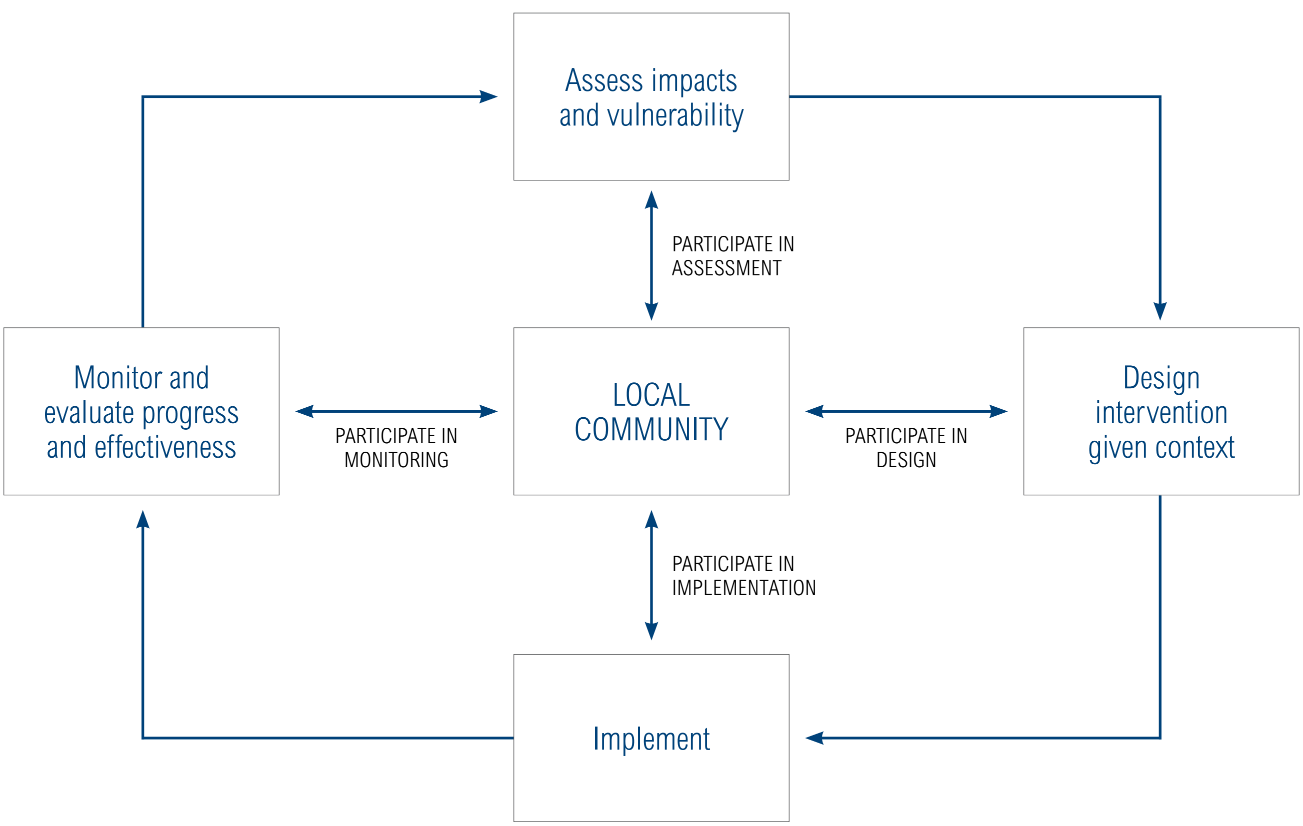
Participation is a key principle that governments need to operationalize. In addition to the rights of citizens to participate in decisions that affect their lives and livelihoods, participation affects the quality and efficiency of service delivery.[4] Participation is also a prerequisite for greater accountability.

People and natural systems can be vulnerable because of the physical location, economic situation, governance, and developmental aspects such as levels of education and healthcare. To ensure that interventions help people adapt to a future climate, providers of finance need to analyze the likely impacts and the reasons for people's vulnerability to those impacts, usually this is done through CCVAs. Affected people should participate in this analysis to ensure that they understand and that the analysis incorporates all relevant aspects of the local context. The next step is to design interventions that help people to adapt. Again, involving people is important to ensure that the interventions are appropriate to their lives and are feasible given their capacity. An intervention may be designed to reduce direct physical threats (such as storms or flooding) or enhance the capacity to plan for, overcome, or reduce impacts (for example, by enhancing the knowledge base or access to information). Affected communities should also be involved in monitoring and evaluating the interventions, both to ensure their effectiveness and to provide valuable feedback.

Generally, processes throughout the adaptation cycle in Figure 4 must allow stakeholders (government, private sector, civil society, and affected communities, especially those most vulnerable to climate change) to provide informed, timely, and meaningful input to influence decisions that affect them. In the specific case of climate change adaptation, this implies that effective participation is necessary at multiple levels:

- **Local community members,** both men and women, are able to participate in vulnerability and impacts assessments: designing interventions, implementing activities, and monitoring and evaluating progress and impacts.
- **Local government** is able to convene local stakeholders, coordinate across local government departments, engage local communities, and influence higher-level decision-making processes that affect their ability to carry out adaptation activities.

Figure 4 | **Cycle of Adaptation-Relevant Interventions**



- **National government** is able to convene stakeholders at national level, coordinate across national government departments and within line agencies, and respond to the adaptation needs of local communities.

Local community participation in adaptation projects varies across the four countries. Overall, the level of participation tends to be low in project design, with the exception of the Philippines where the involvement of Barangay (village) councils in municipal plans is mandated. Elsewhere, there are examples in Nepal and Zambia of communities being involved in planning when projects are implemented through local government. In Uganda, communities are involved through the UNDP Territorial Approach to Climate Change (TACC) project, but do not necessarily influence key project components. Communities in all districts studied were involved in implementation of projects (except for one project in Uganda, where only planning took place), contributing their own time and financial resources to official government-funded activities.

The ability of local governments to engage local stakeholders and coordinate with other local agencies varies significantly across the four countries. In the Philippines, local-level government institutions are already able to engage communities and other stakeholders in the design of adaptation activities. The local government consults villagers affected by environmental stresses. Officials report information on any incidents experienced, such as river flooding, to the municipalities. This creates a mutual process where communities have the possibility to voice their concerns and local government officials have the possibility to design and receive funding for projects that fit the local context.

Gaps in coordination adversely affect the quality of adaptation projects. Coordination challenges, both vertically between the national and local levels and horizontally at each level, exist among both funders and implementers (Wilkinson et al. 2014). For example, CSOs and local governments with adaptation projects demonstrated very limited awareness of other initiatives in their area, so they did not establish any links between them. Local actors can do much more to share information and coordinate projects to ensure that different projects can use information from the same climate change vulnerability assessment and optimize resource allocation.

Lack of involvement of stakeholders, especially at the local level, in the formulation of adaptation projects creates a mismatch between what the government does and what the people see as their main priorities. Community participation in adaptation projects across the four countries generally reflects the local governance characteristics of each country, and levels of decentralization. However, even in the Philippines, which has a highly sophisticated decentralized system of governance, local government capacity for adaptation is limited. For the other

countries, where decentralization is still partial, limited local government capacity in general, and limited capacity for adaptation specifically, pose a twin challenge to greater accountability for adaptation finance.

Responsiveness

Communities and adaptation practitioners in the countries felt strongly that adaptation activities must respond to the climate change adaptation context locally and should respond to citizens' needs as they articulate them. The AFAI teams consistently found that not all projects categorized as adaptation by donors or governments were actually adaptation-relevant. They also found projects where the relevance to adaptation was clear, but where the interventions did not necessarily respond to communities' needs, due partly to different perceptions and priorities (Wilkinson et al. 2014).

In order to assess the responsiveness of adaptation activities to the local climate change adaptation context and the needs of local communities, we relied on two approaches. The first was to assess the extent to which adaptation activities aligned with climate change vulnerability assessments and identified priorities. The second was to consult community members using focus-group discussions and service-delivery scorecards to gather people's perceptions.

It is difficult to understand the extent to which funds are responding to local priorities and/or helping to implement national or local adaptation plans. Analysis of interviews and focus-group responses suggests that, in Nepal, respondents perceived the link between adaptation activities and national policies and priorities more clearly than in the other three countries (Dixit et al. 2015). In the Philippines, there were cases of both donor-funded projects and government-funded activities where there was no obvious connection to climate change adaptation (for example, a "solar dryer" that was in practice used as a basketball court). In the case of the Performance Challenge Fund (PCF) in the Philippines, municipal governments identify their own needs and priorities in a process that includes village-level consultations. However, these projects were developed without any consideration of the national-level adaptation plan and were based on local priorities. On the other hand, there were other projects that followed the reverse logic: local implementers were often not even aware that funds were intended for climate change adaptation (Wilkinson et al. 2014).

At the community level, the results of interviews and focus-group discussions were similarly mixed. For example, in Uganda, some projects appeared to respond to the needs of the communities, although this could reflect a selection bias (Lukwago and Muhumuza 2014). Participants in project activities were selected based on their interest in the proposed activities rather than on their vulnerability

or identification of their specific needs. Similarly, there were instances reported in Nepal where adaptation plans, although developed with community members' inputs, were out of date and no longer met their needs (Dixit et al. 2015). Nepal, Uganda, and Zambia all reported examples of activities that communities felt did not respond to their needs (see Lukwago 2015; Dixit et al. 2015; and Caritas Zambia 2015).

Ensuring that adaptation finance responds to the climate change adaptation context and the needs of local communities requires both synergy between national- and local-level policies and priorities, and participatory processes to engage communities and other stakeholders in project design and budgeting decisions.

Ownership

Ownership of the decisions taken at national, sub-national, and community levels is a key ingredient for success. External requirements or demands imposed in exchange for finance or support are not a substitute for endogenous commitment. The aid community recognized the positive association between ownership, the quality of service delivery, and sustainability of outcomes through the Paris Declaration on Aid Effectiveness.[5] And the AFAI teams found that people who were interviewed judged projects to be most effective when there was joint or collective ownership among civil society organizations, local government, and community members.

AFAI partners assessed ownership by gathering stakeholders' perceptions through interviews, focus-group discussions, and, in some cases, community scorecards. There were positive examples of ownership in Nepal, the Philippines, and Uganda (see Lukwago 2015 and Dixit et al. 2015). In Zambia, decision-making was largely concentrated at the national level, resulting in limited ownership on the part of local stakeholders. This ultimately affected the project outcomes by increasing costs and leading to investment in activities that communities perceived to be of little benefit (Wamunyima and Miga 2014).

In one project in Nepal, all the local stakeholders (government, CSOs, and community members) were able to collaborate and work together, which led to more positive associations among interview- and focus-group participants regarding the activities (Dixit et al. 2015). However, in many other cases in Nepal and elsewhere, one or more of the key stakeholders was insufficiently involved in project activities. For example, in one project in Uganda, community members felt a high degree of ownership over the activities that they led and managed themselves, but they raised concerns about the lack of support or commitment from local government (Lukwago and Muhumuza 2014). On the other hand, concerns were raised by community members who perceived externally introduced programs as belonging not to them, but rather to the agency that introduced the project (Lukwago 2015). Similarly, concerns about effectiveness were raised in an example from Uganda where both local government and communities were involved in climate change vulnerability assessments and development of an adaptation plan. Other stakeholders in civil society at the district level were unaware of this work and duplicated the effort by undertaking their own climate change vulnerability assessments (Lukwago 2015).

The experience in AFAI countries highlights both the need for ownership by all local-level stakeholders—communities, CSOs, and local government—and the difficulty of cultivating a sense of ownership. In the case of livelihood-related activities, especially, community ownership is an essential ingredient for success. In Zambia, a dam project designed to help deliver irrigation services to community members was met with hostility, because the intended beneficiaries had not had the opportunity to participate in the project design or decision-making process and were forced to relocate (Caritas Zambia 2015). On the other hand, the positive effects of ownership were illustrated in Uganda during the NAPA implementation. When local government was directly involved in the implementation of project activities, the activities were included in the district development plan and there was close engagement throughout the project (Lukwago and Muhumza 2014). And when activities were implemented directly by communities, rather than by external service providers, there was a greater sense of ownership and the intended beneficiaries were more likely to continue the activities after the end of the project (Lukwago 2015).

Transparency

Transparency, the ability to access information about how funds are allocated and spent and how decisions are made, is a necessary though not sufficient condition for accountability. The AFAI teams assessed transparency issues based on their project-tracking experience, and whatever relevant data they were able to access and collect. While there were some good examples of public disclosure in each of the four countries, data on adaptation finance flows were not easy to obtain. All actors need to do more to make information available and openly accessible to the public.

Transparency depends on a number of factors including institutional policies, national and local governance structures, and individual prerogative. Table 8 summarizes some of the transparency issues experienced by the AFAI teams.

In all the study countries, stakeholders experienced difficulties in accessing information. The Philippines team had the most success in accessing detailed budget information held by both local government and donors for select projects, because they were able to leverage relationships to open doors. Across the four countries, much of the information was not publicly available; AFAI partners had to request information on a project-by-project basis. When information was available it was only partial. Information was not always disaggregated by location and it was rarely possible to find information on actual expenditures. For the most part, community-level knowledge of adaptation finance was limited but there was some evidence

Table 8 | **Accessibility of Information to CSOs in the AFAI Countries**

COUNTRY	ACCESS TO INFORMATION ABOUT DONOR-FUNDED PROJECTS	NATIONAL BUDGET	LOCAL BUDGET	CSOs
Nepal	Able to access project documents upon request, but budget not disaggregated by geographic location	National budget published No separate information on climate change or adaptation	District budget published No separate information on climate change or adaptation District budget dialogues utilized	Some shared basic project budget information
Philippines	Able to access contracts upon request, separate contracts for specific sub-projects	Difficult to identify climate expenditures (piloting budget code)	Able to access project details and budgets at municipal level	Not applicable, AFAI focused on government-implemented initiatives
Uganda	Difficult to access project budgets	No separate information on climate change or adaptation in national budget	Not able to get approval from Administrators to share budget even though theoretically available under Access to Information act	Contracts involve non-disclosure agreements so frequently not willing or able to share financial information
Zambia	Responses to requests for clarification varied from no response to full compliance with the request	National budget published, have to pay No separate information on climate change or adaptation	No freedom of information law No separate information on climate change or adaptation in the budget; only select local government staff involved in climate change projects aware of adaptation funds	Organizations were willing to share information

of good practices in terms of disclosure of financial information at community level. Examples include community engagement in financial management in Nakasongola, Uganda, and the mandatory public hearings held at district level in Nepal.

Donor information is often scattered, unavailable in an easily accessible format, or lacking the details necessary to be able to track funding. Donor organizations publish most of their data online but, despite their commitment to publish their information, none of the bilateral donors that are active in the Philippines, for example, publish detailed project documents. High-level data are available, but often scattered over multiple databases. Because of this, it is difficult for civil society organizations to get a good overview of all funds with an adaptation objective that are flowing into the country. Furthermore, without project details or project documents, it is not possible to assess the extent to which a certain activity fits within the local or national adaptation strategy. Obtaining additional information is often difficult. In all countries, the AFAI partners approached representative offices of the different donors for more information. Several donor representatives did provide additional information. In some cases local donor offices were not aware that certain projects were tagged as adaptation-related in, to take one example, the OECD DAC Creditor Reporting System (CRS) database. In these cases, their headquarters tagged the project without consulting the local office.

If donors are concerned about domestic accountability, they should provide country-level information, in a coordinated and structured way, about the funding that they provide. By enhancing transparency, they allow this information to be accessed and utilized in discussions on national accountability and targeting of adaptation funds. A good example is the initiative taken by Irish Aid to publish country-level climate finance reports.[6] The organization's Bilateral Climate Finance Reports outline the amount of adaptation and mitigation finance provided, the climate context, and the principal recipients and objectives. This kind of detailed project information allows civil society actors at the national and local levels to hold both the donor and the government accountable for the use of such funding.

In order to help civil society (and government) to track bilateral funding provided by donors for adaptation, donors should provide, at a minimum, an overview of the total level of funding per recipient per year (commitment and disbursement), broken down by activity. For individual interventions, donors should provide:

- Project name
- Project objective(s)
- Climate objective including specific vulnerability to be addressed and how activities link to the assessment of the climate context, impacts, and vulnerability of the target group
- Costed project components and activities per year
- First implementing organization/contracting partner
- Geographical coverage and target groups
- Duration
- Contact person

Ideally, donors should also distinguish between interventions that count toward the bilateral organization's commitment under the UNFCCC and adaptation projects that do not. This would further facilitate tracking of overseas development assistance against climate finance commitments under the UNFCCC.

SECTION V

CREATING AN ENABLING ENVIRONMENT FOR ACCOUNTABILITY

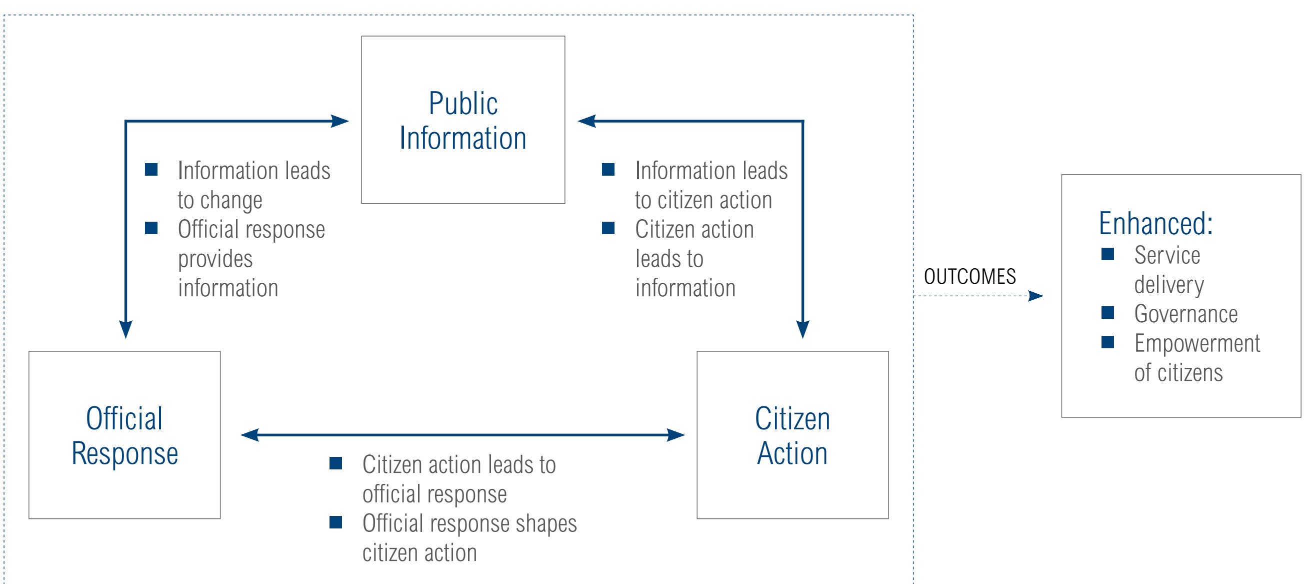
Simply uncovering and publishing information will not necessarily lead to change and improvement. Change, when initiated by CSOs, needs an enabling environment that allows for a continuous cycle of improvement that is built on trust and cooperation among different partners. This section lays out an agenda for creating such an enabling environment and thereby building a more accountable adaptation finance regime.

The objective of the Adaptation Finance Accountability Initiative is to support CSOs in performing their role as third-party oversight organizations that review providers of adaptation finance (both international and national) within countries, and ensure that funds reach the most vulnerable. The previous section showed that the AFAI partners were able to use publicly available information, combined with interviews and surveys, and engage in discussions about accountability for adaptation finance. However, they encountered barriers in the form of restricted access to information and lack of transparency concerning the information that donors and governments did provide. Furthermore, simply uncovering and publishing information will not necessarily lead to change and improvement. Change, when initiated by CSOs, needs an enabling environment that allows for a continuous cycle of improvement that is built on trust and cooperation among different partners. This section discusses the theory behind such a continuous cycle of change and discusses the role of different stakeholders in the adaptation finance regime in creating such an enabling environment.

AFAI focused on gathering public information about adaptation finance flows and using this information as leverage to enhance effective delivery of support for adaptation measures in local communities. This approach assumes that public information, when available, can be used by citizens to take action which triggers an official response (see Figure 5).

However, social accountability processes—essentially, who can be held accountable for what, and how—are not straightforward because they are deeply political in nature (Gaventa and McGee 2013). Processes of participation, transparency, and accountability change power relationships and therefore encounter resistance. Often the anti-accountability forces are stronger than pro-accountability forces (see Figure 6), which can lead to entrenched low-accountability traps (Fox 2014). To break this cycle, pro-accountability civil society organizations and reformist actors should work together to bridge the state-society divide. Both CSOs and the state can initiate change but whether or not this leads to more accountability depends on whether these processes are mutually empowering and beneficial. Finding common ground and common objectives between CSOs and reform-minded elements in the government is therefore a key ingredient of successful social accountability processes (see Box 2).

Figure 5 | **Components of Social Accountability**



Source: Based on Joshi 2013.

BOX 2 | STRENGTHENING OVERSIGHT FOR ADAPTATION FINANCE IN THE PHILIPPINES

In the Philippines, there is a growing movement against corrupt or "pork-barrel" politics and toward more transparency and accountability. The current President, Benigno S. Aquino III, has made fighting corruption one of his main objectives in office. To show his commitment, in his first executive order,[a] the president created a Truth Commission tasked with investigating allegations of corruption against government officials and private sector companies. The opening paragraph states that "…[the] Constitution… enshrines the principle that a public office is a public trust and mandates that public officers and employees, who are servants of the people, must at all times be accountable to the latter…" Within this environment, the Institute for Climate and Sustainable Cities (iCSC and AFAI partner) published a paper on the need to establish an adaptation funding mechanism dedicated to supporting the adaptation agenda of local governments and communities (iCSC and Oxfam 2010).

From the beginning, iCSC emphasized that the mechanism must involve direct access by local communities, transparency, and a focus on the most vulnerable. The group also emphasized the need to set up an independent oversight commission that would monitor climate finance flows in the country. Realizing that institutional changes take time and that trust was a key issue in making these changes happen, iCSC invested in building good relationships with a wide range of stakeholders including key lawmakers and leading policy offices of the House of Representatives, particularly the Congressional Policy Budget Research Department (CPBRD). This is one of the most important institutions with respect to annual national appropriations in the House of Representatives, because it gives final approval for the country's annual budget.

Because of its strong reputation as a partner in developing climate policy, iCSC was involved in drafting a law for the creation of the People's Survival Fund.[b] Under AFAI, iCSC began gathering information on adaptation finance flows coming into the country. Together, World Resources Institute (WRI) and iCSC found that much more funding for adaptation was flowing into the country than was being reported by the government. This showed that the government did not have a good overview of how much money was already going into adaptation in the country. Without this oversight, coordination is not possible and there is a high risk of duplication, waste, and inefficiency. By this time, several organizations had already requested parliament to create an Oversight Committee for Climate Change (OCCC)[c] for the House of Representatives, which would work in parallel with the Senate's existing oversight committee. Due in part to this pressure, the government created the OCCC in the first quarter of 2014.

The CPBRD is now partnering with iCSC to exercise oversight of the government agencies through which adaptation funding is channeled. In addition to the People's Survival Fund (PSF), CPBRD and iCSC are now monitoring adaptation funding flows going through the Department of Finance, the Department of Interior and Local Government, the Department of Public Works and Highways, and the Department of Agriculture. iCSC is also in the process of empowering the Climate Change Commission to become the information hub of climate finance in the country, which is its legal mandate, by supporting the design of a monitoring system. The CPBRD is instrumental in linking the work of the OCCC with its national budget and climate finance agendas. By strengthening the capacity of the CPBRD and OCCC, both the Philippine Senate and House of Representatives will be better able to monitor adaptation finance flows. The hope is that, over time, more funding will reach vulnerable communities and strengthen their resilience.

a. Executive Order No. 1, s. 2010. Available online at: http://www.gov.ph/2010/07/30/executive-order-no-1/

b. Republic Act No. 10174 People's Survival Fund. Available online at: www.ejeepney.org/pdf/climate-policy/RA-10174_Peoples-Survival-Fund.pdf

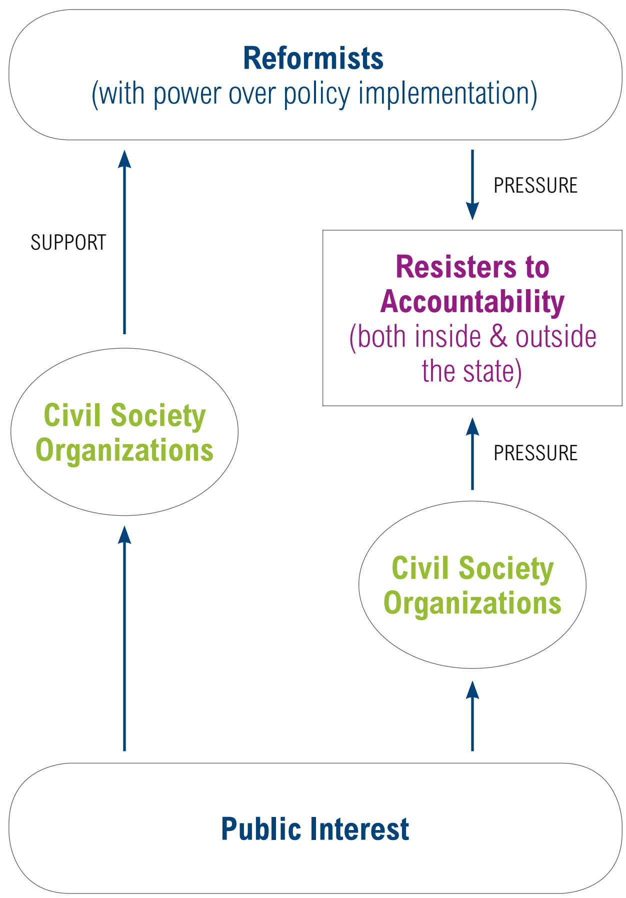
c. Philippine's Climate Change Commissioner met with Climate Legislators: http://www.globeinternational.org/network/asia-oceania/philippines/item/philippines-climate change-commissioners-met-with-climate-legislators

Social accountability processes are most effective when they are accompanied by activities that promote enabling environments for collective action and strengthen the capacity of the state to respond to concerns (Fox 2014). Therefore, if we want to enhance the accountability of adaptation finance, action and change are required from all stakeholders including the UNFCCC, international providers of adaptation finance, governments, local institutions, implementers of adaptation projects, media, and civil society.

In the absence of a willing government, social accountability processes can work by aggregating the concerns and voices of many different stakeholders through local, national, and international organizations. Fox (2004; 2014) describes this as the "sandwich strategy," whereby civil society creates demand from the bottom up and works together with reform-minded parts of the government from the top (see Figure 6).

The terms "accountability" and "accountable use of funding," like structural reforms and privatization of public services, are often associated with donor conditionality. Providers of finance often view conditionality as demonstrating commitment from both provider and recipient to support a mutually agreed reform process (World Bank 2000). However, countries and CSOs often criticize conditionality for undermining ownership because it imposes reforms that are not "owned" by the recipient country (Dreher 2002). This can lead to failed implementation at best, or the undermining of democracy and aggravation of poverty at worst (Dreher 2002; Eurodad 2006). This does not mean that accounting for funds to donors is unimportant. However, it can shift the focus of accountability toward the international level, away from domestic accountability. Given the importance of local context, domestic accountability can drive international accountability but, ultimately, it is domestic accountability that will lead to more effective use of adaptation finance.

Figure 6 | **Sandwich Approach to Social Accountability**



Source: adapted from Fox 2014.

Work on accountability for adaptation finance has just begun but, in the case of the Philippines (see Box 2), the AFAI project has shown that accountability does not have to be a contentious issue. Accountability for adaptation finance is an issue of national importance and, in the Philippines, it has the support of civil society, parliament, and the government, creating a virtuous cycle of accountability. Civil society tracking of adaptation finance has helped the government to identify gaps, improve coordination and management, and learn lessons about the effectiveness of different instruments that inform the development of new policies to address adaptation.

AFAI's tracking work in the Philippines shows that civil society can play an important role in demanding and creating domestic accountability. For example, using publicly available information, iCSC identified a large number of donor-funded projects that were tagged as adaptation-relevant but were not captured by the government (see Box 2). This sparked interest from the Philippine House of Representatives which, in response, strengthened the oversight of adaptation finance flows.

These national processes and dynamics show that domestic accountability is important, not just to satisfy demands from donors, but to ensure that funding reaches the people who are most vulnerable to climate change. By building coalitions, using relatively simple tools, asking the right questions and engaging in national debates on adaptation finance, CSOs can strengthen domestic accountability. While the AFAI experience was most striking in the Philippines, more modest gains were also made in Nepal, Uganda, and Zambia, where conditions, both in terms of civil society capacity and enabling environments for accountability, differed significantly. Both national governments and providers of finance can support the process by providing a space for engaging with CSOs and responding to their recommendations. In all cases, a country's broader system of governance and degree of decentralization will structure the ways in which accountability can be pursued at the national and local levels. The next section outlines some of the difficult issues in this process and shows how different actors can work together to promote greater accountability in adaptation finance and set an agenda for the coming years.

SECTION VI

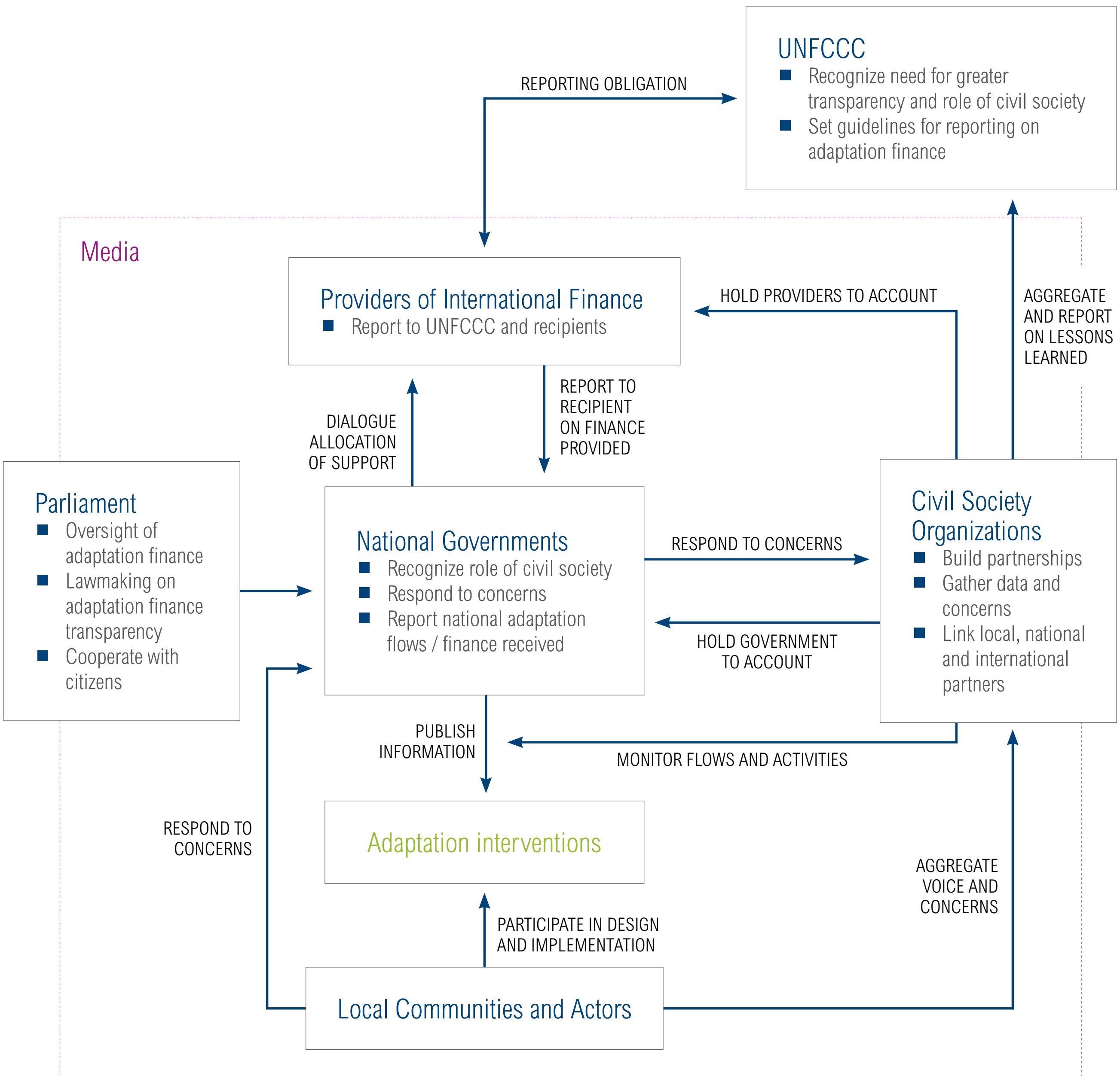
RECOMMENDATIONS FOR ENHANCING ACCOUNTABILITY

This section provides recommendations for action to improve the transparency and accountability of adaptation finance. It includes actions for CSOs, local governments, national governments, providers of international adaptation finance, and the UNFCCC. In concluding, the report calls on all of these actors to support CSOs and create an enabling environment for greater accountability.

To improve accountability for adaptation funds, all stakeholders from global to local level need to make changes in the way that they design, implement, and report on adaptation activities. Figure 7 shows how different actors can work together to ensure that funding is spent in a transparent, accountable way and benefits local communities.

The recommendations in this section outline what different actors can do to create an enabling environment for CSO engagement in the process of improving the transparency and accountability of adaptation finance.

Figure 7 | **Relationships Among Actors in Accountability for Adaptation Finance**



Civil Society Organizations

Tracking adaptation finance requires multiple skills and expertise in different subjects. Individual CSOs rarely possess the different skills that are required to track adaptation finance and engage in a process to enhance accountability and transparency. Therefore, CSOs that want to engage in tracking adaptation finance need to build partnerships with a diverse set of CSOs that have knowledge of subjects such as budget tracking, development, and climate change. Building a good, constructive relationship with government actors at national and local level is necessary to be able to engage the government in monitoring adaptation finance flows and addressing possible barriers. International NGOs can support this process by providing technical expertise, taking experiences from one country and encouraging civil society organizations in other countries to replicate the process, and using the results of the tracking work in international advocacy. Oxfam (Peterson Carvalho and Terpstra 2015) published a set of guidelines for CSOs that want to engage in monitoring adaptation finance. The guidelines provide information on how to structure the process, identify monitoring objectives, and develop an advocacy strategy.

CSOs can also play a role in bringing communities and local government institutions together. Building capacity at the local level to better understand the impacts of climate change and identify adaptation options is necessary to ensure that local communities are able to influence development decisions. Direct support to communities is also necessary, to help them build their resilience. Support should integrate local knowledge and be based on priorities set by the communities in cooperation with other stakeholders at the local level, including local government.

CSOs also need to be more transparent themselves: some groups have shown reluctance to share information on their activities. Several larger CSOs are already voluntarily publishing information on their projects, for example through the International Aid Transparency Initiative (IATI). For smaller CSOs, this kind of reporting is too costly but they can still provide more information on their activities at the national and local levels. Such action would enhance their own transparency with respect to national actors, and facilitate coordination at the local level.

Some CSOs need to build essential capacities to be able to process, analyze, or use available information. Partnerships with other civil society organizations and the media can strengthen civil society capabilities. In order to strengthen their voice, CSOs can work collectively and deploy different strategies to reach their objective. They can, for example, combine litigation, protests, and data analysis. In general, strategic approaches that take a broad view of political and bureaucratic processes, identifying multiple causal links and entry points in the causal chain, are more successful than "tactical" or one-off approaches that focus on symptoms or single links in the chain. And finally, CSOs that engage "upstream" in the policymaking process seem to have more success in monitoring and promoting accountability than organizations that focus on "downstream" ex-post monitoring (see also Gaventa and McGee (2013) on success factors for CSO engagement in social accountability).

The media can be an important ally in reinforcing the efforts of CSOs that advocate for greater transparency. Media, CSOs, and local communities could work together to highlight challenges of programming and channeling adaptation finance. Investigative journalism, in-depth stories about challenges facing vulnerable people, and reporting on efforts by CSOs can help bring adaptation and adaptation finance to the level of a national debate.

Civil society organizations should therefore:

- Build partnerships at national level with other non-governmental organizations across different sectors and areas of expertise (budget tracking, adaptation, and development) as well as with government at national and local level
- Be more transparent in their own efforts to help communities to become more resilient
- Engage in both upstream and downstream monitoring of adaptation finance flows and policies
- Support local governments and communities in building their capacity to assess, identify, and prioritize adaptation options

Local Governments

The AFAI research shows that local government engagement and leadership in adaptation are important success factors. However, the ability of local governments to engage local stakeholders and coordinate with other local agencies varied significantly across countries. The role of local governments is critical in enabling local communities to participate in the entire cycle of adaptation-relevant interventions, from assessment of vulnerability and impacts to project design, implementation, and monitoring. Local governments also have an important convening function, coordinating across different local government departments and with other organizations operating at the local level. Lack of community participation in adaptation projects and gaps in coordination among local stakeholders adversely affect the quality of adaptation projects.

Local government actors need to do more to ensure that men and women in local communities are involved in the design of interventions. They need to coordinate work across different projects to make adaptation more effective and efficient. National governments, civil society and donors can support local governments by creating a strong enabling environment and implementing a structure of large-scale projects. However, local governments can be more proactive in engaging local stakeholders and working with national-level officials to develop planning and budgeting systems that help them to fulfill these key roles.

Local governments should:

- Convene organizations working locally to coordinate the implementation of adaptation activities at the local level
- Involve local communities in assessment of vulnerabilities and impacts, and design, implementation, and monitoring of adaptation activities
- Invest in building the knowledge and capacity of local government officials to better integrate adaptation into development planning
- Provide inputs to national-level policymakers about improvements to planning and budgeting systems necessary to ensure effective integration of adaptation
- Communicate the adaptation needs of local communities to other local- and national-level decision-makers

National Governments and Parliaments

AFAI research shows that governments in Nepal, the Philippines, Uganda, and Zambia have a limited overview of how much funding is coming into the country for adaptation and how much money from the national budget is reaching vulnerable communities. Better data and information about adaptation-finance flows would itself be beneficial for governments. It would allow them to identify

gaps, improve coordination and management, draw lessons from the use of different financial instruments, and develop strategies and policies that aim to expand adaptation finance (Tirpak et al. 2014).

CSOs can support this process by gathering information and monitoring implementation of adaptation-relevant projects and programs. At the same time, CSOs can bring information from communities to local- and national-level discussions to better prioritize adaptation funding from national and international sources. Governments should reach out proactively to CSOs that are engaging in monitoring adaptation to build partnerships around increasing transparency, accountability, and effectiveness of adaptation spending.

The PPCR, implemented through the Climate Change Commission in Zambia, provides a good example of how governments can engage CSOs in creating monitoring frameworks, and in actual monitoring of projects and programs. During the design of the PPCR in Zambia, the World Bank provided training to CSOs in the country and worked with them to establish a monitoring system to track adaptation finance in the national budget. Reaching out to CSOs includes proactive accountability in the form of providing information on national adaptation finance flows. Processes such as developing budget indicators for climate-relevant spending can be a useful means of providing information to CSOs for implementation monitoring.

Governments can also play a role in ensuring that those most vulnerable to climate change have the ability to voice their needs and concerns early on in the process of designing and implementing adaptation activities. Governments and international providers of adaptation finance do not always do this consistently. Making sure that design and implementation of adaptation activities is inclusive and involves vulnerable communities, as well as local institutions, is necessary in order to identify and scale adaptation actions and increase the effectiveness and accountability of adaptation finance.

Central governments can strengthen the capacity of local government offices to design and implement adaptation activities. In all countries surveyed, local governments struggled to understand the impacts of climate change and especially to identify proactive adaptation strategies. This is due to the way that government systems are organized, with many decisions taken at the national level. By channeling funding directly to local governments, as is the case in the Philippines, central governments can strengthen the capability of local governments to design and implement interventions directly.

Parliament can play a role by improving its oversight function and becoming an important driver of greater transparency and accountability for adaptation finance flows. Parliaments can request or, if necessary, legally require the executive to provide information about progress toward adaptation policy goals. By requesting information and providing

oversight, they also ensure that more information is available for CSOs wishing to monitor adaptation finance flows at the national level. When parliaments and CSOs work together, CSOs can inform parliaments on specific issues at the local level, thus informing better law-making and strengthening oversight by parliament.

National governments and parliaments should:

- Recognize the beneficial contribution that CSOs can make to enhancing the effective use of adaptation finance
- Ensure proactive accountability by actively publishing information related to adaptation finance flows and decisions
- Enhance reporting of adaptation finance (flows, objectives, and results) at national and local level, through measures including the use of clear definitions
- Engage with communities to ensure that they are included in programming and monitoring of adaptation finance flows and activities
- Involve and build capacity of local governments to participate in the entire life-cycle of adaptation actions, from assessment and design to monitoring and learning

Providers of International Adaptation Finance

Despite their good intentions and commitments to greater transparency, most providers do not make available enough information to identify and track adaptation finance or projects that have an adaptation objective. For example, not one of the donors that indicate in the OECD CRS database that they provide adaptation-related funding in the Philippines publishes detailed project documents. A number of donors have websites, where they publish more information than is available through the OECD CRS database. But they do not provide enough detail to facilitate tracking or documentation supporting projects. Most multilateral development organizations have online, accessible systems that publish information about their support for development purposes. However, although many organizations provide funding for climate or adaptation, they provide little information on why a certain project was labeled as adaptation-relevant. Without these documents, civil society organizations are not able to identify project details and establish whether the project is indeed building resilience in the affected communities.

The current reporting by bilateral donors to the UNFCCC through their biennial reports is no substitute for good information on adaptation finance. In general, biennial reports are too high-level to allow adaptation projects to be tracked at the national level. Currently, only Irish Aid provides detailed country reports that outline project objectives, recipients, funding level, and rationale for including this funding as adaptation- or mitigation-relevant. The kind of reports published by Irish Aid are much more useful for civil society organizations trying to monitor international aid that flows into a country for adaptation. At the national level, bilateral development organizations should provide more information, possibly through a donor platform on climate change, on the amount of funding, the objectives, rationale, recipients, and target beneficiaries of their support. Other donors could follow Irish Aid's example and publish this information at national level.[6]

A particular problem with funding from multilateral development banks (MDBs) is that recipients—for example, Zambia—sometimes blend funds with national finance flows. In these cases, the AFAI partners often encountered difficulty in obtaining information about blended adaptation finance flows from both the government and the MDBs. The MDBs declined to give information because, according to them, it is the obligation of the borrower or implementing partner to provide this information; the Zambian government referred questions back to the MDB because it does not have the capacity to monitor these finance streams. Although the MDB in this case is not legally obligated to provide details about funding flows from the government to implementers, both recipient and MDB should actively work together to ensure maximum disclosure of funding flows. Providers of finance can do this by, for example, publishing district- or village-level information about project implementation including funding, project objective, and implementing agency. This kind of information can help local communities understand how much funding they should be receiving and for what purpose.

International climate funds are relatively new elements in the development field; it is therefore possible to learn and build on good practices when it comes to transparency and accountability. Transparency should not be limited to providing information about how much funding was transferred to the first recipient. Climate funds should work with implementing entities and executing agencies to make the entire chain of project funds from source to final application transparent. This focus on transparency starts with accreditation, and funds such as the Green Climate Fund should set high standards when it comes to their own information disclosure and that of the implementing entities they accredit.

As this report argues, CSOs play an important role in ensuring accountable use of adaptation finance. Because of this, the presence of an active and engaged civil society contributes to the overall “readiness” of a country to receive and spend adaptation finance. International funds such as the GCF, and other donors, could therefore provide support to enhance the capacity of CSOs to monitor adaptation finance flows and to improve the enabling environment for their engagement.

International providers of adaptation finance should:

- Work closely with recipient countries to share information about planned and current adaptation activities
- Publish project level climate/adaptation finance data and produce reports for each partner country that identify adaptation support provided to the partner
- Provide more information on the rationale for labeling funding as adaptation
- Specifically for bilateral donors:
    - Make project documents–including contracts, review documents, and monitoring and evaluation reports–available online
- Specifically for multilateral development organizations, multilateral banks, and international climate funds:
    - Provide project-level details explaining why projects are labeled as adaptation-relevant
    - Collaborate with recipients of grants and loans to ensure transparency of the whole funding chain, including publication of financial information by recipients of on-lending or other sub-projects
    - Include transparency as a criterion in the accreditation process by which implementing entities are granted access to funds

UNFCCC

There are no formal requirements in the UNFCCC to ensure transparency and accountable use of funding provided under the convention. However, as the overarching rule-setting body, the Conference of the Parties can set standards and provide guidelines to signatories for reporting on financial commitments. This task has constituted a large part of the work of the Standing Committee on Finance and has led to the Biennial Reports. In Durban, the COP17 decided that, in addition to information on greenhouse gas emissions, developed country parties should also provide information on financial, technology, and capacity-building support to developing countries.[7] Developing country parties should also report on finance received. The guidelines for reporting on finance provided by developed countries and received by developing countries were agreed the next year.[8]

To date, only developed country parties have submitted their biennial update reports; no reports from developing countries are currently available. Unfortunately, in their present form, the biennial reports are not adequate for tracking efforts at the national level because they do not contain the necessary detail (see Annex 2 for suggestions on details to be included in reporting). The lack of a good and consistent framework to track adaptation finance undermines, to some extent, the objectives of the convention. Without such a framework, parties cannot ensure that funding is actually contributing to the achievement of the convention’s objectives—

including, specifically, adaptation to climate change. Parties providing information on adaptation finance data need to enhance its accessibility and usability if it is to make a genuine contribution to monitoring of financial flows at the national level. The adoption of minimum reporting guidelines, along the lines suggested in Annex 2 of this paper, standardized reporting, and publication of results in an electronic format would all be helpful steps.

To support accountability processes in countries, the UNFCCC should:

- Mandate the Standing Committee on Finance to update reporting requirements to facilitate third-party monitoring

Parties to the UNFCCC should:

- Commit to providing country-level information on adaptation finance

Conclusions

With the growing number and variety of funds for adaptation flowing from international and national sources, it is difficult to develop a good overview of whether countries are making progress in helping vulnerable people and communities to adapt. The AFAI research shows that donors and governments can and should make more progress on ensuring that adaptation finance contributes to equity, and that interventions are designed and delivered with participation of local communities, are responsive to local needs, and use processes driven by local actors. But, most of all, funds need to be delivered in a way that is transparent, so that providers of finance can be held accountable for the way funding is programmed and used. This is an area where much improvement is necessary. Evidence from the AFAI countries makes clear that interventions labeled as adaptation do not always contribute to adaptation, and that data are not always available to hold providers of adaptation finance to account.

There is a clear role for civil society to play in ensuring that finance providers strive to program funds in an accountable manner. Accountability for adaptation funds is important from both the national and international perspectives. It requires trust, cooperation, and an open dialogue aimed at making adaptation finance flow more efficiently to those who are most in need of support.

CSOs should focus on bridging the state-society divide and building strong partnerships with reform-minded elements in government that have an interest in ensuring that funding reaches local communities. All actors, including communities, CSOs, media, national governments, parliaments, international providers of adaptation finance, and the UNFCCC, have a role to play in creating an enabling environment for accountability.

To promote accountability, CSOs need to have sufficient capacity to engage in an evidence-based discussion on adaptation finance. Improved citizen awareness about the need to hold governments (and donors) to account for how adaptation finance is spent is also necessary, so citizens can reinforce the demand for more transparency.

The process of tracking adaptation finance and holding providers of finance to account is really just getting started. Making sure that adaptation finance reaches those who need it the most will be a key challenge in the coming years. Globally, there is considerable scope to enhance the role that CSOs play in ensuring accountability in adaptation finance. Not only will this build trust between recipients and providers, it can also drive the transformation that is needed to adapt to climate change. Together, CSOs, media, local and national governments, international providers of adaptation finance, and the UNFCCC can create an enabling environment for this transformation to take place. Key priorities are to ensure that CSOs have adequate information and space to engage in accountability processes at the national level. Through their engagement, and a supporting and receptive environment, CSOs can improve the way that adaptation finance is programmed and delivered and ensure that it is helping those who are most vulnerable to the impacts of climate change.


HITACHI

ANNEX A | AFAI REPORTS

A.1. Country Reports

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ENDNOTES

1. Averages were estimated based on annual data for each country. In the case of the Philippines, the World Bank finding that approximately 75% of the climate budget was directed toward adaptation was used to estimate the share of adaptation in the overall climate budget.
2. UNFCCC Convention Text Article 4.4.
3. See Cameron et al. (2013):7 for an overview of the relationship between climate change and human rights.
4. Convention on access to information, public participation in decision-making and access to justice in environmental matters. Aarhus, Denmark. 25 June, 1998.
5. Paris Agenda on Aid Effectiveness. Available online at: http://www.oecd.org/development/effectiveness/34428351.pdf
6. See for example: https://www.irishaid.ie/media/irishaid/allwebsitemedia/20newsandpublications/140902-Malawi-Climatefinance-Report-Final.pdf.
7. UNFCCC/CP/2010/7/Add. 1/paragraph 40 c.
8. UNFCCC/CP/2011/9/Add. 1.

ACRONYMS

AFAI	Adaptation Finance Accountability Initiative
AfDB	African Development Bank
CAN-U	Climate Action Network Uganda
CAP	Coalition for the Alleviation of Poverty (in Mbale district in Uganda)
CBA	Community-Based Adaptation
CBGA	Centre for Budget and Governance Accountability
CCA	Climate Change Adaptation
CCAPS	Climate Change and African Political Stability
CCVA	Climate Change Vulnerability Assessment
CEN	Clean Energy Nepal
CPBRD	Congressional Policy Budget Research Department (in the Philippines)
CPEIR	Climate Public Expenditure and Institutional Review
CRS	Contributor Reporting System (OECD database containing information on aid projects from development aid donors)
CSO	Civil Society Organization
DAC	Development Assistance Committee (of the OECD)
DBM	Department of Budget and Management (in the Philippines)
DENR	Department of Environment and Natural Resources (in the Philippines)
DFID	Department for International Development (In the United Kingdom)
DFO	District Forest Office (in Nepal)
DILG	Department of the Interior and Local Government (in the Philippines)
DRM	Disaster Risk Management
DRR	Disaster Risk Reduction
EbA	Ecosystem-based Adaptation
GFLAC	Grupo de Financiamiento Climático para América Latina y el Caribe
IATI	International Aid Transparency Initiative
iCSC	Institute for Climate and Sustainable Cities
IPCC	Intergovernmental Panel on Climate Change
ISET	Institute for Social and Environmental Transition
ITCP	Integrated Territorial Climate Plan (in Uganda)
IUCN	International Union for Conservation of Nature
JICA	Japan International Cooperation Agency
KOICA	Korea International Cooperation Agency
LDCF	Least-Developed Country Fund
LGU	Local Government Unit
LoCAL	Local Climate Adaptive Living Facility
MDB	Multilateral Development Bank
MDFO	Municipal Development Fund Office (in the Philippines)
NAPA	National Adaptation Programme of Action
NGO	Non-Governmental Organization
OCCC	Oversight Committee for Climate Change (in the Philippines)
ODI	Overseas Development Institute (in the United Kingdom)
OECD	Organisation for Economic Co-operation and Development
PAGASA	Philippine Atmospheric, Geophysical and Astronomical Services
PCF/PC Fund	Performance Challenge Fund (in the Philippines)
PPCR	Pilot Program for Climate Resilience
PSF	People's Survival Fund (in the Philippines)
TACC	Territorial Approach to Climate Change (in Uganda)
TI	Transparency International
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
VCA	Vulnerability and Capacity Assessment
VDC	Village Development Committee (in Nepal)
WRI	World Resources Institute
ZCCN	Zambia Climate Change Network

PHOTO CREDITS

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ABOUT THE AFAI PARTNERS

The Overseas Development Institute (ODI) is Britain's leading independent think tank on international development and humanitarian issues. Our mission is to inspire and inform policy and practice which lead to the reduction of poverty, the alleviation of suffering, and the achievement of sustainable livelihoods in developing countries. We do this by locking together high-quality applied research, practical policy advice, and policy-focused dissemination and debate. We work with partners in the public and private sectors, in both developing and developed countries. In partnership with the Heinrich Böll Foundation North America, ODI coordinates Climate Funds Update, an independent website monitoring and verifying dedicated public climate finance (http://www.climatefundsupdate.org).

Oxfam is an international confederation of 17 organizations networked together in more than 90 countries, as part of a global movement for change, to build a future free from the injustice of poverty.

World Resources Institute (WRI) focuses on the intersection of the environment and socioeconomic development. We go beyond research to put ideas into action, working globally with governments, business, and civil society to build transformative solutions that protect the earth and improve people's lives.

Climate Action Network-Uganda (CAN-U) is a civil society coalition with a membership of over 200 CSOs and individuals. These include both local and international CSOs, which are spread all over Uganda and divided into six regional nodes/chapters. CAN-U's mission is to actively promote positive climate change action through advocacy, networking, and program development.

Clean Energy Nepal (CEN) is a leading national NGO engaged in national policy dialogues on climate change, including the country's National Adaptation Programme of Action and its Strategic Program on Climate Resilience. CEN has strong relationships with key ministries and is included in the government's Climate Change Council and Core Negotiation Team to the UNFCCC. CEN also serves as the secretariat of the Climate Change Network Nepal.

The Institute for Climate and Sustainable Cities (iCSC) is a Philippine-based nonprofit organization working on sustainable energy solutions and fair climate policy, focused on climate adaptation finance and low-carbon development, and pioneering long-term policy transformation and sustainable social enterprise.

The Zambia Climate Change Network (ZCCN) is a national coalition established in 2009 with over 80 member organizations representing civil society, intergovernmental institutions, the private sector, and academic and research institutions. ZCCN has undertaken comprehensive studies of climate finance in Zambia over the past three years and is also a civil society representative on Zambia's national technical committee on climate change.

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