WORLD RESOURCES INSTITUTE

WORKING PAPER

FOLLOWING THE MONEY ISN'T ENOUGH: HOW CIVIL SOCIETY ORGANIZATIONS PROVIDE ACCOUNTABILITY FOR CLIMATE ADAPTATION FINANCE

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EXECUTIVE SUMMARY

- Communities and their local governments are currently marginalized from national planning and financing decision-making processes, leading to ineffective and misaligned investments in adaptation.
- As countries increasingly deal with the effects of the climate and COVID crises, limited international and domestic financial resources will have to be used more equitably and effectively by involving communities in decisions to address their needs.
- Sweeping changes finance and planning are needed to accelerate on-the-ground adaptation action, and civil society organizations (CSOs) are essential in advancing these needed revolutions. They can track and monitor finance flows, facilitate community participation and leadership in decision-making, and advance transparency and accountability.
- This paper highlights how CSOs' capacities can be built to play these critical roles, drawing from the Adaptation Finance Accountability Initiative's (AFAI II) experiences in Ethiopia and Uganda. The paper builds on lessons learned from similar efforts in Bangladesh, Kenya, and the Philippines.
- These CSO experiences can inform urgent and ongoing efforts to scale up local participation and leadership in adaptation by changing how current financial and planning processes function and helping establish transparent and accountable climate finance systems that put communities at the center of decision-making.

CONTENTS

Working Papers contain preliminary research, analysis, findings, and recommendations. They are circulated to stimulate timely discussion and critical feedback, and to influence ongoing debate on emerging issues. Working papers may eventually be published in another form and their content may be revised.

Suggested Citation: Krishnan, N. "Following the Money Isn't Enough." Working Paper. Washington, DC: World Resources Institute. Available online at www.wri.org/publication/following-the-money

Context

The economic, human, and environmental imperatives to adapt to a changing climate are becoming clearer and more urgent as the Paris Agreement on climate change is implemented. Governments are increasingly dealing with the challenge of how to adapt both quickly and fairly (Global Commission on Adaptation 2019) and are grappling with where, how, and to whom to allocate their limited resources so that their economies and societies become more resilient.

As national and local governments increasingly address the challenges of the climate crisis, much more attention needs to be paid to whether and how decision-makers are prioritizing adaptation and resilience in their policies and plans, annual budgets, and investment frameworks. Little rigorous analysis has been conducted to understand the many steps involved in the allocation, utilization, and monitoring of funds within countries. For instance, how are climate priorities being reflected in budgets and investment plans? Whose priorities are reflected? Are all communities and stakeholders systematically consulted and included in or even empowered to lead adaptation policy development; or are some being left out? How are funds channeled, and do they reach subnational and local levels? How can communities and local actors be supported in engaging key decision-makers?

The AFAI II, a three-year program (2017–2019) funded by Irish Aid, aimed to address some of these very questions and build accountability around climate finance by supporting and building CSOs' capacities to participate in climate-related decision-making processes. It sought to strengthen community-government dialogues, and to improve budgeting, planning, and monitoring of relevant expenditures and investments within Ethiopia and Uganda. The program sought to facilitate CSOs' engagement with key government ministries by using evidence-based approaches to track and monitor how climate-related financial resources were allocated and used, identifying whether community priorities were being met, and promoting more ambitious national adaptation goals. This effort built on a previous phase of the program (2013–2016), which focused on helping CSOs in the Philippines, Uganda, Nepal, and Zambia trace international flows of adaptation-related finance within their respective countries, laying the foundation for active CSO engagement in ensuring accountability of climate finance flows and decision-making processes.

About This Paper

The paper provides suggestions as to how CSOs can be vital actors in ensuring the accountability of climate finance, by showcasing recent experiences in Uganda and Ethiopia. It draws out lessons for how the capacities of CSOs can be built and their role in helping improve adaptation planning and finance decision-making, while taking into account local political economy conditions (e.g., inter-ministerial relationships, informal and formal decision-making processes or rules, vested interests). This can inform global efforts like those of the Least Developed Countries Initiative for Effective Adaptation and Resilience (LIFE-AR) and the Global Commission on Adaptation and its partners that are calling for such devolution.

This paper draws on the program's on-the-ground experiences and numerous semi-structured interviews and group discussions with CSOs, government, and contributor (i.e., bilateral and multilateral donors and institutions) representatives, researchers and practitioners in Ethiopia, Uganda, Bangladesh, and Kenya. In addition, the paper relies on a broad review of literature on CSO involvement in governance and accountability, climate finance tracking, and opportunities for integrating climate considerations into CSO activities. The paper provides insights into why and how CSOs can play critical roles in improving the effectiveness of, and equity in, the way resources are used to build resilience.

Key Findings

Countries are increasingly dealing with the effects of the climate emergency. From the recent wildfires in Australia and California to floods in Indonesia and Uganda, the effects of climate change are increasingly felt across all countries, sectors, and levels of society. Systemic national responses are required to address these emergencies and to shift annual, medium- and long-term planning and investment decisions to equitably adapt to these effects.

Current investments in adaptation, whether domestic or international, pale in comparison to projected costs. The United Nations Environment Programme's (UNEP) latest estimates for global annual costs of adapting range from US$140 to $300 billion in 2030, rising to almost double that in 2050 (UNEP 2016). Yet, the latest United Nations Framework Convention on Climate Change (UNFCCC) Biennial Assessment found that in 2015 and 2016, international public climate finance for adaptation averaged only $14.79 billion per year (UNFCCC 2018).

Limited resources need to be used as effectively and equitably as possible to improve communities' resilience. Nationally Determined Contributions under the Paris Agreement, the Sustainable Development Goals, and other commitments are currently being integrated into national economic and social development agendas. CSOs and others outside the executive branch (e.g., media, independent audit institutions, etc.), can play critical roles in monitoring and evaluating proposed policies, budget allocations, and action on the ground to ensure that resources are allocated effectively and equitably and that they are spent as intended.

Climate finance resources are not reaching the places where they are most needed. It is unclear how much of internationally programmed or domestically allocated resources (e.g., those set aside through annual budgets or country investment programs) is led, shaped by, or reaches local communities as there currently is no standard methodology to track, monitor, and evaluate such finance flows or decision-making processes Existing methodologies generally track to which sectors adaptation finance flows, rather than scale or other qualities, making it difficult to state where and whom this finance reaches.

Communities, counties, and other subnational entities are also often marginalized from decision-making processes. While the effects of climate change are often felt most acutely at the local level, communities are frequently left out of decision-making processes. They have less power to identify, prioritize, and implement their preferred adaptation solutions and to determine where and how limited finance is utilized.

With targeted capacity building and training, CSOs can play critical roles in facilitating community participation and leadership in decision-making, monitoring and tracking climate-related finance flows and policies, and spurring implementation. Experiences from the Adaptation Finance Accountability Initiative Phase II (AFAI II) in Ethiopia and Uganda show that with tailored support and training, CSOs can fulfill these necessary functions:

- Continually raise awareness and knowledge of climate-related issues within local governments and communities;
- Facilitate community-government dialogues on adaptation and resilience priorities to influence resource allocations;
- Support government efforts to devise climate finance tracking methodologies that enable more consistent resource tracking; monitoring policies and budget allocations; and
- Use this evidence to advocate for inclusion of community priorities.

AFAI II's capacity-building efforts learn from and leverage other similar experiences in building capacity and supporting CSO involvement in Bangladesh, Nepal, Kenya, and the Philippines.

These experiences can inform ongoing efforts to devolve and decentralize finance and decision-making to the lowest level of government possible. Effectively devolved and decentralized systems, which empower the most appropriate and local level of decision-makers, will require transparency and accountability frameworks, where communities, civil society actors, and governments participate in and contribute to discussions around priorities, monitor progress on policy goals, and ensure that resources do actually reach those who most need them.

Recommendations

CSOs and other nongovernmental actors involved in holding decision-makers accountable should continually assess the political economy context for improving climate finance accountability, including participation in decision-making. This would entail assessing the vested interests of communities, individuals, or government that are embedded in policies or decisions, community priorities for adaptation-related programming, available entry points for engagement with decision-makers and communities, and potential changes in these factors. CSOs can use multiple methods to understand the context—from leveraging existing relationships to conduct semi-structured interviews with a variety of governmental and nongovernmental actors to desk research and group discussions.

With civic participation, governments should establish a common definition for climate-related expenditures for the country to facilitate transparency and accountability. Climate-related expenditures, particularly for adaptation, need to be defined according to the local and national contexts of a country. While mitigation activities (i.e., reducing greenhouse gas emissions) are easily defined and identified, defining what counts as adaptation is more complex due to its context-specific nature. What counts as adaptation in one region in a country may not be the same as in another region of the same country. Thus, without transparent and agreed-upon definitions or processes to identify adaptation activities, tracking, monitoring, and reporting relevant expenditures across sectors and regions will be difficult. Therefore, governments should lead a participatory process involving subnational governments, sector officials, CSOs, and research institutes to reach a commonly accepted definition and process for identifying such activities and then apply it to analyzing budgets and national and subnational plans and policies.

With the support of CSOs, media, and other oversight institutions, governments should establish transparent ways for communities to engage in government climate-related policies. Tracking climate-related expenditures is only the first step in establishing greater transparency and accountability with regard to climate-related finance. Governments, including those at the subnational level, should regularly share budgetary data and annual climate-related expenditures with the public. Governments, contributors, research institutes, and CSOs should support the capacity of their peers, community leaders, and other actors to access and analyze available data, communicate their findings, and engage in dialogues around community, state or province, and national adaptation priorities.

CSOs, research institutions, and communities are critical for building and maintaining the momentum for transitioning to a more inclusive, transparent decision-making process for climate finance. They should leverage their existing networks and capacities to establish and strengthen climate-related finance management and accountability. There are already growing numbers of organizations and networks actively engaged in climate or finance discussions, and more may want to join. CSOs and others interested in improving the transparency and accountability of climate-related finance should engage these organizations' and networks' interests to build their capacities and embed such discussions into existing mechanisms, thereby paving the way for more effective and continued engagement with communities and key decision-makers over the long term.

BUILDING INCLUSIVE CLIMATE FINANCE SYSTEMS FOR ADAPTATION

Countries on the frontlines of climate change like Bangladesh, the Philippines, Ethiopia, Uganda, and others have long grappled with how to respond to increasing climate-change impacts and how to integrate community voices and climate risk and resilience into their existing planning, fiscal, budgetary, and monitoring processes. These countries are doing so to make the most of limited international financial flows for adaptation. In 2015–16, bilateral and multilateral contributors provided $14.79 billion on average for adaptation (UNFCCC 2018), but this is only a fraction of adaptation investment needs. According to UNEP, adaptation cost estimates in developing countries range from $140 to $300 billion per year by 2030 and $280 to $500 billion per year by 2050 (UNEP 2016).

The negative effects of this shortfall are made worse by the fact that little of what is available is making it to local governments and communities where it is most needed to implement solutions.

Much attention continues to be paid to tracking international climate finance flows, as seen in regularly published analyses and commentaries on climate finance trends (Climate Policy Initiative 2017, 2018; Buchner et al. 2019; Oxfam 2016, 2018; UNFCCC 2016, 2018). These analyses provide much-needed information on the largest contributors, purposes of the finance, and recipient profiles, including sectors and geographic focus. This information is critical to building the evidence base for informed global policy discussions on adaptation and finance.

However, more attention needs to be paid to whether and how governments are prioritizing adaptation and resilience in their own operations, including whether policies and plans and their respective annual budgets and investment frameworks integrate such considerations. Thus, not much is systematically known about—and best practices are only beginning to emerge around—the many steps involved in the allocation, utilization, and monitoring of funds within countries. For instance, how are climate priorities being reflected in budgets and investment plans? Whose priorities are reflected? Are all communities and stakeholders systematically consulted and included in, or even empowered to lead, adaptation policy development; or are some being left out? How are funds channeled, and do they reach subnational and local levels? How can communities and local actors be supported in engaging key decision-makers?

Countries are responding to these challenges in innovative ways, drawing from a combination of factors, including strong executive leadership, active civil society participation, donor support, and existing structures to support local government involvement. For example, in 2010, Bangladesh established its own Climate Change Trust Fund, allocating $400 million of its own domestic budgetary resources over the 2010–17 period (UNDP and UN Environment 2017) to plug the gap in investments. This spurred the development of a larger climate fiscal framework for the numerous ministries, agencies, and local institutions in Bangladesh (Government of Bangladesh 2014). Similarly, the Philippines has integrated climate actions into annual budgeting and established specific procedures to monitor its expenditures, spurred in part by community actors who analyzed climate finance flows and advocated for stronger accountability measures (Terpstra et al. 2015).

In Kenya, five counties have established county-level climate change funds, with active leadership of and support from CSOs and funded by the United Kingdom's Department for International Development that emphasize community leadership and participation in the investment planning cycle, from identification, prioritization, and design of investments to monitoring and evaluation (Caravani et al. 2018; Chaudhury et al. 2020). More recently, the Government of Kenya, with support from the World Bank, is scaling up the 5 county pilot by establishing similar mechanisms in and with the other 42 counties in the country.

While governments are beginning to integrate climate risk considerations into national and subnational economic and sector development plans; annual, medium-, and long-term budgets; and performance-monitoring frameworks, community participation and leadership are often overlooked in these prioritization and planning processes due to existing governance models, vested interests, or historical marginalization. As countries invest greater amounts of domestic resources in adaptation, more effective participatory processes will be necessary to ensure that communities and local government priorities are reflected in national-level plans and budgets, such that more funds make it to the local level. In countries like Kenya, where decision-making is devolved, communities and county governments, with the support of CSOs, have been key in shaping county-level climate action and investment plans, including leading design and prioritizing investments.

Increasingly, national governments, contributors, civil society, and research organizations are interested in establishing more inclusive and devolved mechanisms for adaptation-related decision-making and financing. Indeed, the 47 Least Developed Countries launched the LDC Initiative for Effective Adaptation and Resilience (LIFE-AR) at the UN Climate Action Summit in September 2019, committing to building such climate finance systems. Similarly, the Global Commission on Adaptation and its network of partners also committed to scaling up the level of devolved and decentralized finance and adaptation-related decision-making through its locally led adaptation action track.

Tracking and monitoring national climate-related spending is a necessary first step in maximizing the effect of these scarce resources and in establishing accountability. As this paper illustrates, effective accountability systems will enable countries and their partners to ensure that resources are flowing to where they are needed the most and to measure progress toward agreed-upon goals. CSOs, research institutions, and other nongovernmental actors are essential in establishing these accountability systems. They can serve as external facilitators of community-government dialogues; communicators of budget, policy, and adaptation data and information; and providers of additional capacity to already stretched communities. This paper highlights how CSOs in Ethiopia and Uganda have begun to play such roles.

THE ROLE OF CSOS IN IMPROVING ACCOUNTABILITY

CSOs and Their Role in Public Decision-Making

Across the globe, citizens, and in particular CSOs, are improving governance by participating in and monitoring public decision-making and resource allocation, showing that social accountability practices can make important contributions to improved governance, enhanced development, and citizen empowerment (McNeil and Malena 2010; Larsen 2016; Global Partnership for Social Accountability 2019). CSOs often are facilitators among national government, specialized institutions, private actors, and the public (WRI 2011). Evidence is building worldwide that giving CSOs access to information and opportunities to participate in decision-making "can contribute to sound decisions about public spending and efforts to hold governments to account for the use of public money, ultimately improving outcomes" (Ballesteros and Ramkumar 2010, p. 4). For example, the Institute for Climate and

Sustainable Cities (ICSC) in the Philippines found that more climate finance was flowing into the country than was being reported (by contributors) to the government, with less than half of committed resources being disbursed and only a fraction of those resources being channeled to local communities. This analysis provided ICSC and other CSOs with the necessary evidence to pressure the Philippine parliament to establish additional oversight of climate finance flows through the Oversight Committee on Climate Change (Soltoff et al. 2015).

While these efforts depend on accessible and available data and information, a meta-analysis by Fox (2015) aiming to understand the actual, tangible impacts from social accountability initiatives finds that the power of information alone is not enough to motivate collective action and influence public decision-makers. Rather, social accountability initiatives that pair citizen voices together with factors like civic space, access to decision-makers, and existing processes to voice support or dissent show much more promise when it comes to impacts on decision-making. The effectiveness of these social accountability processes and actors is heavily influenced by the local economic and political decision-making structures and systems—that is, the country's political economy. Thus, civil society actors should continually assess these dynamics as they affect how and when CSO efforts can be successful. For example, politicians, civil servants, or even private decision-makers may have implicit interests in maintaining a certain investment even if evidence from evaluations shows that the investment is not having the intended effects. This may be because this investment serves certain parts of the population that are integral to retaining the voting base for the current political party in power or because it supports a particular company or industry. These connections may not always be apparent, but they can affect the degree to which public information, collective action, and citizen voices affect financial flows.

Similarly, another systematic review of over 90 social accountability interventions finds that politics and context are critical to the success of these interventions, specifically the need to understand the extent to which nongovernmental actors are able to freely voice opinions on government policies and how citizens, civil society (including nongovernmental actors), and governments interact (Hickey and King 2016). For example, are nongovernmental actors able to advocate, without retribution, for policies other than those preferred by government? Without such open space for engagement, social accountability interventions are likely to be limited in their success. Based on nearly 30 case studies documenting country-level CSO budget campaigns across five continents, in its synthesis report *You Cannot Go it Alone,* the International Budget Partnership finds that CSOs are "inherently less powerful than the government stakeholders and officials they seek to influence" because government stakeholders have all the decision-making power (Larsen 2016). For this reason, CSOs often collaborate with other stakeholders and target certain decision-makers in their campaigns; these allies can be agencies, ministries, or departments that provide much-needed support and resources (Larsen 2016).

There are concerted efforts to build CSOs' capacities to play these social accountability roles. Often, these programs focus on bolstering CSOs' ability to research, analyze, build networks, and advocate on sectoral or regional issues from water to environmental protection, health, or general budgetary policies. For example, the Ethiopia Social Accountability Program has been strengthening the capacities of citizen and civil society groups and the government to enhance the quality of basic public services, including education, health, water and sanitation, agriculture, and rural roads, that are delivered to the citizens of Ethiopia (ESAP 2014). The multidonor-funded program, entering its third five-year period, delivers training and guidance to more than 100 CSOs in 223 *woredas*[1] (districts). The training covers establishing social accountability committees, participatory budget planning, and gender mainstreaming, among other skills necessary to support constructive dialogue among government, civil society, and citizens and to improve the quality of public service delivery in the country (Nass and Girma 2015). The program has improved citizen awareness of issues, promoted direct and constructive dialogue between citizens and local administration officials, and enabled citizens to bring issues to the attention of higher administration officials during a time when the government otherwise restricted civil society activity. CSOs were able to be instrumental in facilitating these improvements after receiving sustained long-term training (over 15 years) and support to facilitate such dialogue (Ayliffe 2018).

CSOS' ROLES IN IMPROVING THE MANAGEMENT OF CLIMATE FINANCE

Early CSO efforts to establish accountability systems for climate finance focused on mapping the institutional context for implementing adaptation initiatives. For example, the first phase of the Adaptation Finance Accountability Initiative in Nepal, Zambia, Uganda, and the Philippines analyzed the national institutional context for adaptation finance and policies, available finance tracking systems and tools, and the civic space for engagement. The goal was to understand whether adaptation funds were reaching the local level (Terpstra et al. 2013). The initiative assessed accountability in terms of five key principles: transparency, ownership (of policies and programs), responsiveness (to climate vulnerabilities and risks), participation (in design, prioritization, and decision-making), and equity. Over the three-year effort to develop tracking methodologies and lay foundations for domestic accountability systems, the teams encountered common challenges across all cases: a persistent lack of access and unwillingness to disclose information on finance flows, inconsistent definitions and understandings of adaptation, a lack of focus on the most vulnerable populations, and incomplete information on how local priorities were being addressed (Wilkinson et al. 2014).

Similarly, in Bangladesh, Transparency International Bangladesh conducted an analysis of the country's climate funds governance architecture, including the policies and practices of the country's domestic climate change trust fund (Khan et al. 2013). It found that while select information on some climate finance flows was available (with corresponding information on the location and purpose of programs), there was inconsistency in transparency and reporting across the multiple contributors, government agencies, and external sources of adaptation finance information. It was also unclear how these programs addressed domestic and local priorities around adaptation and how community members were consulted in prioritization and planning processes (Khan et al. 2013).

In response to this report and other CSO pressure, the Government of Bangladesh, with help from the United Nations Development Programme (UNDP), has since established and published a climate fiscal framework that clearly outlines a framework for managing domestic and international climate finance transparently, including by instituting a climate budget tagging system (Government of Bangladesh 2014). The government has also taken steps to publish an annual citizen's climate budget report, analyzing the country's allocations and expenditures on climate-related priorities, thus making data on resources more readily available for public use (Government of Bangladesh 2018). This has spurred even greater CSO and public engagement as a coalition of CSOs, led by ActionAid Bangladesh, published a citizen's response that analyzed the government's citizen budget, engaged decision-makers, and provided recommendations for the next budget cycle (ActionAid Bangladesh et. al 2018).

Despite progress in the architecture of climate governance, more recent assessments continue to find inconsistencies in the availability of data, definitions of adaptation, and public participation in decision-making. The International Budget Partnership and UNDP's Governance of Climate Change Finance Team assessed climate finance accountability ecosystems in four countries: Bangladesh, India, Nepal, and the Philippines (IBP and UNDP 2018). The report, based on a combination of desk research and fieldwork, examined the roles of and interactions among the state and nonstate actors involved. It focused on the capacity of these accountability actors—from civil society organizations to media to audit institutions and the judiciary (where independent)—to participate in budget accountability processes that evaluate whether climate-related priorities were executed as intended, the current political economy and institutional architecture enabling such action within these countries, and the state of publicly available information on climate finance flows (IBP and UNDP 2018).

The report highlights that transparency, participation, and strong formal oversight institutions are necessary to establish and maintain climate-related accountability. Other findings include the need to establish clear definitions of climate change financing, and to make climate finance and budgetary information more accessible in a timely manner. The report also notes that current budget tagging methods (to indicate climate-relevant actions) are of limited use in improving public accountability, even in Bangladesh and the Philippines, where governments have taken steps to address CSO concerns and pressure. While tagging climate-related expenditures allows for understanding the volume and spread of spending across sectors and over time, strong comprehensive public accountability requires access to more detailed program and project-level data and external actor involvement to analyze and communicate such information.

In Kenya, the county climate change funds provide opportunities for communities to participate and design solutions based on their priorities and leverages existing resource transfer mechanisms. The active participation of communities and CSOs in decision-making processes has helped establish robust and transparent systems where priorities are discussed and disbursements and implementation monitored (Caravani et al. 2018; Murphy and Orindi 2017). The funds' governance structure embeds principles of transparency, ownership, responsiveness, participation, and equity, providing an alternative way to achieve accountability for scarce climate-related resources.

However, there are challenges in balancing the local and national levels, including the trade-offs between ensuring local-level participation and national accountability toward long-term climate change goals. Particular tensions arise from the need to meet more regional and national targets, which are often determined without local community participation, while remaining flexible enough to adapt to local contexts (Caravani et al. 2018). The county funds also created additional demands on county-level staff, including requiring them to understand how to manage participatory planning processes, with limited time to budget, plan, and support design of community-driven projects. Although CSOs have currently stepped in to bolster state capacities, it still remains necessary for additional investments to be made in improving county-level capacity to manage the needed processes.

BUILDING CSO CAPACITY TO ENHANCE CLIMATE FINANCE ACCOUNTABILITY IN ETHIOPIA AND UGANDA

Building on lessons learned from experiences of CSOs in social accountability processes and the first phase of the Adaptation Finance Accountability Initiative, the second phase, AFAI II, focused on supporting and building CSO capacity in Ethiopia and Uganda to track, monitor, and participate in climate-related decision-making processes, particularly those involving finance. These countries were chosen in part because of contributors' priorities, but also because of their vulnerability to climate change (and the need for adaptation) and differing levels of existing CSO capacity and available civic space. This section outlines the various steps undertaken to build such capacity, drawing out some of the lessons learned for establishing accountability ecosystems.

As one of its very first steps in scoping, the program compiled a list of organizations that were active in climate and public finance management issues in both countries. Through semi-structured interviews with a long list of organizations and with more than 45 experts across both countries, the potential list of core partners was narrowed. The partners—the Civil Society Budget Advocacy Group and Climate Action Network in Uganda and the Population Health and Environment Consortium and Consortium for Climate Change in Ethiopia—were chosen for their networks' reach, existing expertise, and potential to integrate climate finance tracking into their longer-term portfolios.

Assessing the Political Economy

With these core partners, the program assessed the political economy in Ethiopia and Uganda. Using a combination of desk research and semi-structured interviews with 54 governmental, academic, nongovernment, contributor, and multilateral organization representatives across the two countries, the assessment looked at multiple issues. These included subnational and national governance and decision-making structures; planning, budgeting, and financial management processes; trends in civic space and the opportunities for civil society and citizen engagement; and past and current climate, economic, and development policies. In exploring the governance architecture, the assessment also examined the formal and informal relationships among different levels and branches of government, political parties and electoral procedures, parliament, and key leaders, decision-makers, and influencers.

Civic Space and Entry Points for Government Engagement: A mapping of the available civic space for engagement helped identify active and effective CSOs in the budget and/or fiscal monitoring and climate areas, respectively. Here, we defined civic space as the ability for citizens and civil society organizations to organize, participate, and communicate without hindrance and being able to exercise their rights and influence the political and social structures around them. This mapping also identified the crucial actors and institutions within government hierarchy, as well as outside influencers, including potential champions, to engage in climate finance conversations. The champions were sometimes in the same institutions but, more often, were other sympathetic actors who were easier to access and more open to engagement from external (i.e., nongovernmental) actors. The mapping also included an identification of potential hurdles (and barriers) in advancing transparency, participation in, and management of climate-related financial and planning decisions. More important, it illustrated the policy mechanisms available for influence, if any. For example, at the time of this assessment in late 2017 to early 2018, the 2009 "Proclamation to Provide for the Registration and Regulation of Charities and Societies" in Ethiopia was still active and had severely limited CSO advocacy within the country. The law restricted any CSO that received more than 10 percent of foreign financing (i.e., from any bilateral, multilateral, or philanthropic donor) from participating in human rights or public policy advocacy activities (International Center for Not-for-Profit Law 2020).

Despite these restrictions, it was evident that CSOs were still active in the country and focused primarily on providing services (e.g., forest restoration, food security, and agricultural development support) alongside or in partnership with national or international governments. The review indicated that, while CSOs were interested in building their capacity to understand how Ethiopia's climate finance flowed and assessing the climate relevance of programs, they were likely less able and willing to engage with the government, given restrictions in place at that time. The Ethiopian Social Accountability Program, described previously in this paper, also operated during this time but with an explicit waiver from the government and was confined to discussing only service delivery issues. In 2019, the new prime minister and his administration repealed and replaced this law with a less restrictive one. How this new law will be operationalized over the longer run and, thus, how it will affect CSO activity are yet to be seen.

On the other hand, in Uganda, the assessment indicated more open civic space, with communities and CSOs actively advocating for policy change in a variety of sectors from water and environment to transportation, health, and budget management. Some of these organizations were well established in evidence-based advocacy. For example, several of the budget-related organizations that had emerged during the country's debt sustainability crisis in the late 1990s were well versed in budgetary processes and were known in the field. However, the review indicated that there were as yet no CSOs active in domestic climate finance tracking, which was an area of interest for several CSOs and their networks. These CSOs and other actors, including the media, bilateral and multilateral contributors, and academia, had established effective working relationships with government officials at different levels. However, interviews and other research also indicated that opportunities to engage and advocate (even with evidence) were limited when it came to more sensitive topics around elections and electoral politics and party or country executive leadership.

This civic space mapping was crucial for informing how the capacity-building programs in these countries could be framed, communicated, and implemented. Of the entry points identified, the mapping highlighted the institutions and administrators that would be more supportive and fruitful in the short term and those that were likely to be longer-term engagement targets. The mapping was also important in providing the historical context for how and why certain engagement mechanisms could be more effective than others.

Planning, Public Financial Management, and Transparency: Here, the assessment focused on understanding the planning, budgetary, and revenue transfer mechanisms within the countries. The assessment sought to understand how policies and annual budgets were planned, prioritized, and resourced; how line ministries and subnational governments provided input to these processes; and what were the relationships between central and subnational governments. It also looked at the differences between how these processes were designed versus how they were implemented, thus accounting for formal and informal practices. The assessment investigated how climate finance, whether international or domestic, interacted with domestic procedures. For example, do the country's line ministries or subnational governments specifically budget for climate-related projects (e.g., allocating resources for climate-specific training for staff), or do they integrate such considerations into other investments (e.g., build bridges to higher flood standards or integrate drought-resistant crops into agriculture programs), or do they use a mix of approaches? Does the government receive direct budget support from international contributors for climate-related investments? The assessment also looked at whether there were established tracking and monitoring systems for climate-related finance, such as a climate budget tagging system or an annual reporting scheme and, if so, how they could be improved. Such a tagging system could lay the foundation for evidence-based discussions with government and communities. Lastly, the assessment looked at whether budget and climate finance-related data were available and accessible in a regular and timely manner.

Policy Formulation and Monitoring: The findings helped shape understanding of the formal and informal decision-making and budget allocation systems, including the climate policy and finance architecture. For example, in Uganda, the assessment found that district policy actors were rarely included in national policy formulation, even though district governments are intended to have input into national priorities, which led to a mismatch and a lack of ownership of priorities and programs. This was due to several reasons, including insufficient lead time for district governments to prepare for consultations, few district-level officials being invited or consulted, and not being supported (financially or technically) in their continued engagement with national-level planning processes. This was further complicated in regions where national and district-level officials (or members of parliament) were from different political parties. And, while climate-related issues were rising as policy priorities, the institutional frameworks and capacity to finance these priorities were still in the beginning stages.

The Ugandan national government, with the help of CSO partners, had begun addressing some aspects of the institutional framework, including integrating climate-related indicators into the existing performance measurement framework to track adaptation-related outputs of investments. This engagement built on long-standing relationships with environmental CSOs, who, since 2014, have been helping examine and improve institutional processes. To complement this, the Ministry of Finance, Planning and Economic Development and the World Bank have been developing climate budget tracking systems to identify, ex-ante, annual expenditures on adaptation and mitigation. All line ministries and districts are expected to implement this system in the 2020–21 fiscal year, eventually providing a common annual tracking mechanism for both government and CSOs to use in planning and advocacy. Tracking expenditures, however, is just the first step in longer-term accountability and needs to be coupled with follow-on engagement from civil society, media, and other external actors to improve use of funds for community climate-related priorities.

In Ethiopia, the Climate Resilient Growth Economy (CRGE) strategy and its associated facility is intended to guide all climate-related policies and expenditures. While the strategy is spearheaded by the Environment, Forests and Climate Change Commission, the CRGE facility is managed by the Ministry of Finance and Economic Development[2]. Lack of formal monitoring and evaluation processes and poor coordination across the two different ministries responsible for the strategy and facility have led to relatively weak oversight and accountability and thus progress toward its outlined goals. Additionally, the country has also started to integrate climate considerations into other programs, including the Productive Safety Net Program and the Household Assets Building Program, which are large agriculture and safety net programs and fall outside the CRGE's purview. As in Uganda, a climate budget tagging system is under development but has not yet been implemented, complicating the tracking of national (or international) resources directed toward addressing climate adaptation. An earlier 2014 climate policy and expenditure assessment found that local planning and budgeting procedures were relatively rigid and were shaped by a regionally and nationally determined framework (Eshetu et al. 2014), leading to limited involvement of communities, their priorities not being reflected, and inflexibility to accommodate changing needs within planning and budgeting.

Public Financial Management and Budget Transparency: Budget transparency and the extent to which the public can participate in such decision-making processes is essential in enabling CSO engagement on climate finance priorities and decisions. This is also necessary for analyzing the extent to which adaptation concerns are addressed in budget allocations.

In 2019, Uganda scored 58 out of a possible 100 (and placed 36th out of 110 countries surveyed) in the International Budget Partnership (IBP) Open Budget Survey (IBP 2019). This regularly conducted survey is the only global comparative assessment of the three pillars of public budget accountability: transparency, oversight, and public participation. The scale indicates how transparent the government is, based on whether it publishes budgets and related documents in an accessible, timely manner, in advance of key decision points in the country's planning cycle. This score indicates that, while Uganda is more transparent than the average country (45 is global average), the amount of budget-related information provided is still considered to be insufficient and is three points away from the threshold of 61 where likely enough budget information is published to enable informed participation. Core partners confirmed their ability to access budget documentation as needed and, in particular, their ability to do so during budget formulation and decision-making stages. However, midterm reviews of budget disbursements and progress were harder to access, thus

challenging CSO-led tracking and monitoring efforts once budgets are allocated.
An active network of climate-related organizations was also involved in developing climate-related strategies and project delivery. However, none of these organizations was directly focused on domestic climate finance flows. Nor were those organizations focused on budget advocacy looking at climate finance flows in their analysis or engagement. These findings, coupled with the availability of budget information, indicated that Ugandan CSOs could build additional engagement on climate finance issues from their existing access and relationships with government officials and processes, where several organizations were active in evaluating annual budgets and engaging with communities in districts across the country, local and national government officials, parliamentary committees, and the media, among others. The assessments also found a lack of understanding of current flows, no common definition for adaptation, and no clarity around who ultimately was responsible for proposing and implementing climate-related activities. Key agencies in the government like the Ministry of Finance and the Local Government Department were also interested in building their own capacities to understand climate-relevant expenditures and to capacitate their own staff with such knowledge. Thus, the capacity building strategy was built around these entry points.

On the other hand, Ethiopian CSOs consistently were unable to access budgetary information in a timely manner. Ethiopia was also not surveyed in IBP's Open Budget Survey, due to similar constraints that restricted CSO activity and general lack of government transparency. This and previous budget-related assessments in Ethiopia indicate that budget information was difficult to access regularly and was not granular enough to aid in understanding how relevant the country's investments and expenditures were to climate-related objectives. For example, if published sectoral budgets only provide investment or expenditure titles, without any other description, it is difficult to understand and evaluate that expenditure for its likely relevance to climate objectives.

The assessment also found that despite a centralized strategy and facility to guide climate action, including on adaptation, there had been difficulty in translating the strategy into investable projects and action. As financing and climate-related planning responsibilities lie with different ministries, oversight of implementation and progress was weak. Other than through the multidonor-supported and government-approved Ethiopia Social Accountability Program, which did not focus on climate-related issues, CSOs were not able to monitor, track, or engage in evidence-based decision-making processes with the government. As in Uganda, there was no shared understanding of what constitutes adaptation within budgets, policies, or investment plans. Thus, to enable analysis, the capacity-building program had to accommodate political sensitivities, constrained abilities to engage directly with the government, and the need to establish a baseline understanding of adaptation within climate finance. These hurdles challenged CSOs interested in taking on a more active role. Without clear investments associated with the CRGE facility, access to information, or freedom to engage, they were not able to follow climate finance resource flows.

Lessons Learned from Formulating the CSO Capacity-Building Strategy

The political economy assessments described here helped identify different approaches to building the capacity of interested CSOs to understand, track, and monitor climate finance flows within their countries. These assessments allowed the subsequent capacity-building strategy to be tailored to each country's situation. In crafting its approach, the program aimed to support a longer-term accountability culture, and thus was designed to enshrine sustainability. These lessons learned applied across both countries, despite their differences with respect to the political context, civic space, climate policies, and CSO capacities. The approach was co-designed by the CSOs that were interested in participating in this effort to ensure that training, materials, and consequent organizational strategies for engaging with government and communities fit in with their existing agendas and operations.

Leveraging CSO partners and their networks: Early scoping and the assessments identified core CSO partners in both countries as anchors for the capacity-building effort. The organizations had established programs of work that were directly connected or adjacent to the climate finance discussions, thus allowing the capacity-building efforts to build on an existing foundation of knowledge and relationships with communities, other CSOs, and the government. For example, in Uganda, the assessment identified an organization whose core mission revolved around public finance and debt management and another that focused on adaptation and environmental issues. These organizations agreed to act as core facilitators to a larger countrywide network of like-minded organizations and are thus potentially able to transfer their knowledge and capacity through their networks and scaling efforts. In Ethiopia, both anchor organizations worked in the environment and climate space, primarily focusing on environment-related service delivery programs around reforestation, agriculture, health, and adaptation. This unfortunately limited how much the CSOs were able to discuss budget allocations, which were already hindered by a lack of access to necessary information. Again, these organizations were the hosts of a larger countrywide consortium of similar organizations, which would be useful in scaling training and building capacity.

Enabling engagement with public officials: As part of enabling CSOs to engage with government entities, the capacity-building program also needed to sensitize and engage government agencies and officials to pave the way for greater opportunities to engage on climate finance-related issues and promote longer-term collaboration. In both countries, the strategy leveraged the core CSO partners' established links with different agencies within the government. Based on the assessments, the partners in both countries were also aware of limited capacities within government agencies to engage and integrate community and local-level priorities for adaptation into planning processes, to design and implement relevant programs, and to track and manage associated climate finance flows. This, in turn, limited the ability of CSOs to engage in each of these intermediate steps of planning, allocating resources, and monitoring progress. While the program initially scoped out opportunities to build basic capacities of government representatives from relevant agencies to understand how climate adaptation could be integrated into investments, how finance could be tracked, and how this could be reported and shared, it was not able to fulfill these elements of the strategy due to limited resources.

Reiterative training and engagement: The program's core CSO partners were primarily responsible for designing and delivering training to their peers. Training was delivered in a series of progressive modules that built on each other, with a refresher of basic concepts in each module. One-off workshops and training were not deemed as useful in the long run, as they were perceived more as events than as part of a sustained program designed to improve capacities. Participants were asked to commit to attending all the training in the series; however, there was no official enforcement mechanism other than concerted follow-up from the core partners. There was a limited number of participants in the training with fewer than 20 organizations in the first rounds, so this was easier to coordinate than large-scale efforts. The partners also worked to build a network of engaged peers who could also focus on climate-related issues relevant to their own agendas.

Training focused on a range of issues. Introductory sessions focused on basic definitions of climate finance, the international architecture for climate finance flows, including the United Nations Framework Convention on Climate Change, bilateral, and multilateral flows; other countries' experiences with respect to climate finance management; and the local or country contexts. Here, the program also stressed developing common definitions for what constituted adaptation and qualified as climate finance, particularly adaptation-related finance (and explored how other countries had approached this issue). This was key in developing a common framework for engagement. Subsequent sessions covered country-specific climate and planning architectures, where to find and access funds, and how to analyze climate finance and budgetary data. The training also covered the current context for CSO involvement in climate finance issues, including why and how they could be involved.

Training was targeted at national-level organizations based in the countries' respective capital cities. Because the training was designed as part of a longer-term capacity-building strategy and with an eye toward eventual expansion of this effort to build CSO capacities at the local level, the program initially focused on building a core network of organizational capacity at the national level before leveraging these organizations' respective networks to engage at the subnational and district levels. However, limited resources prevented such an expansion of similar training and at more granular levels to help support both district- or subnational-level CSO engagement and to feed into national policy discussions.

Conducting Reiterative Political Economy Assessments: Once undertaken, these political economy assessments within countries were never considered complete. They were iteratively updated as the country contexts for accountability and climate finance change often in terms of the kind of data made regularly available, climate-related policy changes, uptake by and interest from various ministries and subnational actors, and changes in the overall political architecture and civic space. These shifts in the larger context can change the opportunities for CSOs to engage decision-makers on planning and budget priorities; thus, CSOs' strategies should continually reassess whether their approaches are appropriately designed for the current context. The assessments described earlier were invaluable in understanding and identifying entry points for engagement, current practices and local sensitivities around climate finance, public financial management, planning, relationships between different levels of government, and the space for civil society engagement.

Partnering with Domestic Teaching Institutions: As part of the capacity-building strategy and CSOs' desire to sustain and expand their program reach, the capacity-building strategy looked for opportunities to connect CSO partners with universities or research institutions that trained the next cohort of professionals. This provided another way of raising awareness of domestic climate-related priorities, processes, and finance. It also helped build interest and engagement around climate adaptation, finance, and the accountability of these policies and resource flows. These programs engaged undergraduates, graduates, and even mid-career public-sector professionals who were receiving additional training. For example, in Uganda, core partners are working to develop a short course with Makerere University's Climate Change Research and Innovation Centre to focus on climate finance tracking, building off already - developed materials. Another eventual goal was to reach the local government finance and planning training institutes such that knowledge around climate finance management could be embedded within public finance management frameworks. However, due to time and capacity constraints, we narrowed the scope to focus more on building CSO capacity first.

KEY RECOMMENDATIONS FOR BUILDING A NATIONAL CLIMATE FINANCE ACCOUNTABILITY SYSTEM

Climate-related finance and investments are growing, albeit at much slower rates than needed to address the urgency and scale of the climate challenge. How investment priorities are decided, designed, and implemented—particularly with respect to who participates and leads in these decision-making processes—is just as important as the size and pattern of financial flows for resilience.

Lessons from the AFAI II program, and other efforts in Kenya, Bangladesh, the Philippines, Nepal, and other countries, are useful in understanding how CSOs can help track, monitor, and ensure accountability of climate finance such that it works for the communities and countries being served. Here are some of the steps taken and lessons learned in building CSO capacities to engage in these processes:

Recognize the importance of continually assessing the political economy contexts of the country or region in question: Conducting a political economy analysis of a country or sector is one of the most crucial initial and recurring steps in establishing or improving a climate finance-related accountability system. The multi-method assessment, using extensive semi-structured interviews, desk research, and group discussions where possible, can provide understanding of the policy architecture, finance, and planning decision-making; an overview of relationships between key decision-makers at all governance levels; and space for civil society, media, and other institutions to engage. This baseline knowledge is essential to understand entry points for engagement; sensitivities around policies, procedures, and actors; and the status quo. Continually adding to this assessment through follow-up interviews and additional or iterative research is useful to ensure that climate-related policy and finance research and engagement of decision-makers and key actors are framed within the appropriate contexts.

Establish a common understanding of what adaptation is and a shared definition for climate-related, especially adaptation, expenditures: In most sectors and regions, a commonly accepted definition of climate-related expenditures and adaptation-related expenditures does not yet exist. Indeed, understanding of what constitutes adaptation itself may be limited. Because of the inherently local nature of adaptation, each country will have to establish guiding principles or a definition that will help identify adaptation-related expenditures. Countries are building off existing methodologies that can be adapted to track domestic flows of climate finance related to adaptation. However, these methodologies differ in their specificity. For example, the Rio markers methodology followed by the Organisation for Economic Co-operation and Development tags investments with "principal" or "significant" adaptation relevance, based on whether the fundamental design and reason for the investment is adaptation-related. This method counts the value of the entire investment as related to adaptation, even if only a small portion pertains to adaptation.

On the other hand, the multilateral development banks use a process-based methodology to account for investments in adaptation. Project proposals must showcase which climate risks are being addressed and how so before a part of or the whole investment can be counted as adaptation. Only the portions of the investments that are directly addressing climate risks can be counted as climate finance. Applying either of these methodologies requires government agencies to publish enough detailed project-level information for such analysis and tagging. CSOs can play leading roles in this effort as a facilitator of such conversations. These process-related principles, such as identifying the specific climate risks being addressed and how the proposed intervention addresses the identified risks and/or a more specific adaptation definition, are integral in setting up a climate budget tagging system that can be sustainably implemented by various ministries, agencies, and local governments and that can allow other stakeholders to validate and track public and eventually private investments. The process to define such expenditures should be participatory, involving subnational governments, sector officials, CSOs, and research institutes.

Understand that climate-budget tagging is only the first step: Several countries like Bangladesh and the Philippines have begun systematically tracking climate-related expenditures based on country-specific definitions. Designing and implementing these systems is only one of the first steps in establishing greater transparency and dialogue on climate finance. Budgetary data and information on annual climate-related expenditures need to be more accessible to citizens, community groups, and media. More importantly, communities, CSOs, media, and other oversight institutions need transparent ways to engage with government policy and decision-makers on priorities and expenditures and to shape investments. These stakeholders also need to have the capacity to access, analyze, and communicate their findings. For example, an early lesson from iCSC in the Philippines shows that CSOs with such capacities can influence how governments and communities engage on priorities, monitor disbursements of allocated funds, and follow up on the effectiveness of programs. Thus, developing or strengthening these additional capacities can improve the accountability of climate finance planning and flows.

Leverage existing networks and capacities: As preliminary assessments showed, typically there are existing networks of CSOs, academic institutions, and other stakeholders that may be actively engaged in climate and/or finance or budget discussions. Even if their experience has not been squarely in these spheres, these stakeholders still bring valuable experience of working within the country's domestic policy and political contexts, have established relationships with communities and decision-makers, and may be willing to integrate climate-related concerns into ongoing work programs. Leveraging these existing networks and building their capacities, if possible, to engage in climate finance-related discussions will likely be more effective in the long run than establishing new mechanisms for engagement.

CONCLUSION

The experiences and insights gained through the three-year AFAI II project provide early evidence that underscores the importance and feasibility of building the capacities of CSOs to track, monitor, and evaluate adaptation finance flows and policies. CSOs also need support in using evidence-based research to advocate for policy and resource allocation changes that can lead to greater participation, engagement, and oversight on adaptation-related issues.

Efforts in Uganda and Ethiopia demonstrated that the available civic space—that is, the ability of CSOs and communities to freely engage with their governments—has a direct effect on the extent to which they are able to track, monitor, and engage on priorities vis-à-vis climate finance flows. Assessing the changing civic space will be critical to understanding whether CSO-led efforts to ensure the accountability of climate finance flows will be successful. Without the engagement of communities and decision-makers, tracking finance alone will not result in effective use of resources.

Programs that build capacity of CSOs to monitor and track climate finance flows and facilitate community-government discussions on adaptation-related issues are in their infancy. Further practice and research is needed to expand our knowledge base on the different mechanisms through which CSOs can engage their communities and governments, understand how CSOs maintain their efforts to track and monitor finance flows, engage in shaping policy, and understand how greater global and domestic attention on climate finance flows influences accountability of scarce resources.

As initiatives like LIFE-AR and other efforts to promote locally led adaptation action gain traction, interested actors, from practitioners and research institutions to countries and communities, can leverage lessons from these early efforts to build climate finance accountability systems that work for them. The steps taken here to understand the existing political, economic, administrative, and civic structures can help inform the needed elements of an accountability system, including whether tracking methodologies, suitable engagement methods, and additional capacities are needed.

These capacity-building efforts empower communities, CSOs, and other stakeholders with the information and capacities to ensure that scarce finance, whether international or domestic, is more efficiently and effectively used to address the needs of the most vulnerable and poor, directing resources to where they matter the most. Most importantly, these efforts help to build climate finance ecosystems that are led by and serve communities, as well as local and national actors.

ENDNOTES

1. Program coverage has increased to 500 *woredas* in the ESAP third phase, launched in May 2019 (VNG International 2019).

2. At the time of the assessment in 2017 and early 2018, the EFCCC was the Ministry for Environment, Forests, and Climate Change. Later in 2018, the ministry became a commission under the auspices of the Office of the Prime Minister. This reorganization did not change the core responsibilities of the commission, which continues to oversee environment, forests, and climate-related policy issues.

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ACKNOWLEDGMENTS

The Adaptation Finance Accountability Initiative would not have been possible without the leadership and contribution of our donor, Irish Aid, and our in-country partners: in Uganda, the Civil Society Budget Advocacy Group and Climate Action Network Uganda, and in Ethiopia, the Population Health Environment Consortium of Ethiopia and Consortium for Climate Change Ethiopia. Additional thanks go to Michelle Winthrop, Tracy Kajumba, and Rebecca Carter for their guidance over the course of the program. And lastly, thank you to Stefanie Tye for support and to our reviewers for making this paper stronger: Gaia Larsen, Joe Thwaites, Cristina Rumbaitis del Rio, Delaine McCullough, Jesse Worker, and Sirgai Magara Luyama.

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ABOUT WRI

World Resources Institute is a global research organization that turns big ideas into action at the nexus of environment, economic opportunity, and human well-being.

Our Challenge
Natural resources are at the foundation of economic opportunity and human well-being. But today, we are depleting Earth's resources at rates that are not sustainable, endangering economies and people's lives. People depend on clean water, fertile land, healthy forests, and a stable climate. Livable cities and clean energy are essential for a sustainable planet. We must address these urgent, global challenges this decade.

Our Vision
We envision an equitable and prosperous planet driven by the wise management of natural resources. We aspire to create a world where the actions of government, business, and communities combine to eliminate poverty and sustain the natural environment for all people.

Our Approach
COUNT IT
We start with data. We conduct independent research and draw on the latest technology to develop new insights and recommendations. Our rigorous analysis identifies risks, unveils opportunities, and informs smart strategies. We focus our efforts on influential and emerging economies where the future of sustainability will be determined.

CHANGE IT
We use our research to influence government policies, business strategies, and civil society action. We test projects with communities, companies, and government agencies to build a strong evidence base. Then, we work with partners to deliver change on the ground that alleviates poverty and strengthens society. We hold ourselves accountable to ensure our outcomes will be bold and enduring.

SCALE IT
We don't think small. Once tested, we work with partners to adopt and expand our efforts regionally and globally. We engage with decision-makers to carry out our ideas and elevate our impact. We measure success through government and business actions that improve people's lives and sustain a healthy environment.