Inclusive Budgeting and Financing for Climate Change in Africa

Climate finance accountability in Africa

KEYNOTE PAPER

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Acronyms and abbreviations

ACPC	African Climate Policy Centre
AG	Auditor General
AMCEN	African Ministerial Conference on the Environment
CABRI	Collaborative Africa Budget Reform Initiative
CAHOSCC	Committee of African Heads of State and Government on Climate Change
CFA	climate finance accountability
CGIAR	Consultative Group for International Agricultural Research
ClimDev	Climate for Development in Africa
COP	Conference of Parties
CPI	Climate Policy Initiative
CSOs	civil society organisations
EPA	Environmental Protection Agency
GDP	gross domestic product
GHG	greenhouse gas
GIFT	Global Initiative for Fiscal Transparency
GNIPlus	The Global NDC Implementing Partners
IBFCCA	Inclusive Budgeting and Financing for Climate Change in Africa
IBP	International Budget Partnership
IIED	International Institute for Environment and Development
INDC	Intended Nationally Determined Contribution
ISC	Inter-Ministerial Steering Committee
MESTI	Ministry of Environment, Science, Technology and Innovation
MDAs	ministries, departments and agencies
MMDAs	metropolitan, municipal and district assemblies
MRV	monitoring reporting and verification
NAP	National Adaptation Plan
NDA	National Designated Authority
NCCAS	National Climate Change Adaptation Strategy
NCCSC	National Climate Change Steering Committee
NDCs	Nationally Determined Contributions
NDP	National Development Plan
NGOs	non-governmental organisations
OBI	Open Budget Survey and Index
OECD	Organisation for Economic Cooperation and Development
PEFA	Public Expenditure and Financial Accountability
PFM	public finance management
SAIs	supreme audit institutions
SDGs	Sustainable Development Goals
SEND	Social Enterprise Development Foundation
UNEP	United Nations Environment Programme
UNDP	United Nations Development Programme
UNFCCC	The United Nations Framework Convention on Climate Change
WMO	World Meteorological Organisation

Executive summary

This keynote paper on domestic climate finance accountability (CFA) synthesises findings from two domestic climate finance accountability landscape assessments, in Ghana and Uganda, and related research to make recommendations on strengthening domestic climate finance accountability.

Urgent action on climate change is needed in Africa as there is a threat that the impacts of climate change could reverse decades of development progress. African governments are under pressure to mobilise resources for climate action, which necessitates the trust of taxpayers, donors and investors in countries' domestic public financial governance systems. Open and strong domestic climate accountability systems can bolster the flow of resources from domestic and global sources to African countries' climate response, and can help to ensure that flows are not wasted.

Climate finance accountability is likely to be weak when public systems cannot account for routine resources and when, in practice, legislatures, supreme audit institutions (SAIs), the media, civil society, and citizens are not able to make government decision-makers account for public resource decisions. Even when routine public finance management (PFM) systems and public resource accountability are strong, however, climate finance accountability may be lacking. This is because of the complexity and opaqueness of global climate finance flows and the cross-cutting nature of climate expenditures, which make their volume and use difficult to track, even when on budget. Realising domestic climate finance accountability for public climate resources, therefore, depends on the strength of the underlying overall public resource accountability system and the presence of specific climate budget measures to make climate finance visible in the system, as well as the capacities of key accountability actors.

A quick analysis of PFM system outcomes, legal frameworks, and institutions intended to provide transparency, audit oversight and participation show that accountability actors face significant obstacles in fulfilling their roles in public financial governance. While legal frameworks are enabling, implementation is often lacking. Budget reliability is low and transparency and implementation of the right to information weak. This may be because PFM reform programmes have not yet been able to support transparency sufficiently, or because public transparency and participation has not been a realised political priority. The analysis thus shows that formal public accountability actors are constrained, partly because they lack adequate information and capacity, but also because the political context limits their effectiveness.

Conducive institutions are emerging in countries' executives for climate finance accountability. Most countries have made clear commitments in their nationally determined contributions under the Paris Agreement and in subsequent climate policies, strategies and national adaptation plans. These are accountability touchstones. Finance and planning ministries and institutions are starting to give climate change primacy in planning and budgeting instruments and are establishing specific mechanisms to make public climate spending more explicit in public budgets. They also act as coordinators of global climate finance flows and of aid information for aid-on-budget and accountability purposes. Environment ministries, departments and agencies often act as a check on the integration of climate action into institutions' budgets and spending, and build the capacity of parliamentarians and civil society. Multi-actor, multi-sector climate coordinating structures are in place, with representation from civil society and parliament. At community level, local authorities have significant climate expenditure responsibilities and are in principle key access points for citizens to demand accountability. However, they often lack the financing and capacities to fulfil their roles well.

Public accountability actors' capacities to engage with climate finance are also incipient. Some legislatures and supreme audit institutions are opting to establish climate-specific structures, such as environmental audit units and climate-change standing committees, and others mainstream climate mandates. It is not clear what institutional arrangements support impactful audit and oversight.

Civil society actors, too, are playing emerging roles in climate finance accountability, both as accountability actors engaging with climate decisions, monitoring policy implementation, tracking climate spending and participating in governments' climate forums, and as capacitators of other accountability actors – most importantly, communities and vulnerable groups. Commonly, however, civil society organisations' ability to fulfil these roles effectively is restricted by scarce funding, capacity gaps and lack of timely information. While the media plays an important role in amplifying messages, facilitating access to information and engaging citizens, climate-specific capacities and reporting appear to be low.

There are some specific, emerging, good climate finance practices that could be considered for replication: costing climate plans to provide benchmarks on desirable levels of spending; preparing community-based plans for adaptation with citizen participation and integration into the local authorities' main plans; mainstreaming climate as a priority in national development planning; providing specific-purpose intergovernmental grants to finance subnational climate coordination and engagement; integrating climate budget tagging and climate project monitoring, reporting and validation systems; and leading climate ministries to support accountability actors.

Overall, climate budget systems and associated climate finance accountability are nascent in Ghana, Uganda and most other African countries, and most robust in upstream policy setting and planning phases of the public resource cycle, and at the central level. Accountability for financing climate actions and ensuring that resources reach those who are most vulnerable and most affected by climate change is still weak, and significantly hampered by lack of information and underdeveloped capacities. The further away from the centre, and the closer to vulnerable communities, the less resourced the climate finance accountability system is and the weaker the capacities. Little attention to climate change in fiscal frameworks and debt reports undermine accountability for climate-related fiscal risks and for sound choices on what gets financed, by whom and for what purpose with limited fiscal space.

The paucity of climate finance and spending information is a binding constraint on engagement by parliamentary, civil society and media actors. Climate budget information systems are embryonic. Actors do not have the information they need, including on the volume of climate finance from global sources, the impact of climate risk and climate debt on countries' fiscal risks and positions, and the volume and purposes of climate spending. However, even with information available these actors are not yet sufficiently coordinated or capacitated to fulfil their roles well.

Domestic climate finance accountability would be strengthened by:

- **Ministries of finance prioritising the design and implementation of climate finance transparency reforms**, such as instituting periodic studies or developing routine systems to provide systematic information on climate-relevant spending, climate debt and global climate finance flows. Providing citizens with better guidance on their right to unpublished financial information on climate projects and flows, and their right to open public budget participation and to monitor processes would also assist domestic climate finance accountability.
- **Strengthened legislature and supreme audit institution oversight processes and capacities** for climate finance, including for legislatures on climate debt, budgets and projects.
- **More coordinated civil society engagement,** including through coalitions if possible, and a better balance between bottom-up support for citizen engagement and top-down technical engagement with policy-makers.
- **Donors providing** full, detailed, reliable and up to date information on their climate financing and projects online, and to country finance ministries. Donors could support domestic public accountability further through support for the development of country climate finance accountability capacities.
- **Further peer learning and research on key aspects of domestic climate finance accountability** in Africa, potentially supported by the IBFCCA, including (i) between finance ministries on climate budget tagging systems in Africa, integrating climate risks and climate debt into macro-fiscal projections and transparent debt management, and (ii) between legislatures and stakeholders on conducive arrangements for strengthened climate finance accountability legislature oversight.

> ***"Urgent action on climate change is needed in Africa as there is a threat that the impacts of climate change could reverse decades of development progress"***

Introduction

Urgent action on climate change is needed in Africa as there is a real threat that the impacts of climate change on its key economic sectors and people could reverse decades of development progress, affecting the livelihoods and quality of life of many of its citizens. Scaling up climate responses will require a commensurate step-up in resources from both global and domestic sources. African governments will therefore be under pressure to mobilise resources by increasing domestic revenues, accessing international funds and credit markets, and leveraging private investment. A contributing factor to this will be the trust of taxpayers, donors and investors in countries' domestic public financial governance systems. Open and strong domestic climate accountability systems have the potential to bolster the flow of resources from domestic and global sources to African countries' climate response, and to ensure that flows are not wasted.

This paper focuses on public accountability for climate finance[1] that flows through public budgets. It is the keynote paper for a peer learning and exchange event as part of the Inclusive Budgeting and Financing for Climate Change in Africa initiative (IBFCCA[2]), on domestic climate finance accountability (CFA), hosted by the Collaborative Africa Budget Reform Initiative (CABRI) in partnership with the United Nations Development Programme (UNDP), the International Budget Partnership (IBP) and the International Institute for Environment and Development (IIED). The event will bring together state and non-state accountability actors to discuss CFA and its strengthening in African countries. The paper synthesises findings from two domestic climate finance accountability landscape assessments, in Ghana and in Uganda,[3] and related research to make recommendations on strengthening CFA.

1.1 Impact of climate change in Africa

Building adaptive capacities and contributing to global greenhouse gas emission reductions are important policy priorities for Africa. Flooding, shortened drought and famine cycles, landslides and sea-level change as a result of climate change are increasingly affecting people's livelihoods and quality of life.[4] Unpredictable weather patterns continue to affect the agricultural sector, a significant contributor to the gross domestic product (GDP) of African countries, the anchor of food security on the continent, and a source of income and subsistence for over 50 percent of the working population in sub-Saharan Africa in 2019.[5] The continent has also seen an increase in the vector-borne disease burden (dengue fever, malaria and yellow fever) as a result of warmer temperatures and higher rainfall.[6]

1 Watson, C and Schalatek, L, 2021. *The Global Climate Finance Architecture,* Climate Funds Update, February 2021, Heinrich Böll Stiftung and the Overseas Development Institute, Washington, DC. The authors define climate finance as “the financial resources mobilised for actions that mitigate and adapt to climate change impacts” but note that there is no globally agreed definition of climate finance.

2 The IBFCCA initiative, implemented by CABRI, the UNDP regional office, the IBP and the IIED, aims to support reforms to integrate climate change mitigation and adaptation into the budget process and to increase public accountability for climate-related public finance management through peer learning, technical support to governments and work with oversight, transparency and accountability actors.

3 SEND-Ghana, 2021. Assessment of Ghana's Climate Change Finance Accountability Landscape, paper commissioned by the IBFCCA initiative, forthcoming; Civil Society Budget Advocacy Group, 2021. Domestic Climate Finance Accountability Landscape in Uganda, forthcoming.

4 WMO, 2020. *State of the Climate in Africa 2019*, WMO-No 1253, World Meteorological Organisation, Geneva.

5 Ibid.; World Bank's World Development Indicators, 2021. Agriculture Employment as a Share of Total Employment, sub-Saharan Africa, accessed 16 August 2021.

6 WMO, 2020.

The State of the Climate in Africa Report 2019[7] details the impacts on millions of people in one year only of the deteriorating food security situation and increased population displacement, mostly as a result of flooding, drought, cyclones and landslides in Ethiopia, Malawi, Mozambique, Somalia and Kenya. While these countries experienced major crises, the impact of climate change is felt in all countries; Box 1 provides an overview of impact in Ghana and Uganda, the two CFA landscape case countries. In 2020 and 2021, across the continent, the impact of climate change on food security has been sharpened by the COVID-19-driven economic downturn.[8]

Box 1: Impact of climate change on Ghana and Uganda

As elsewhere in Africa, the economies of Ghana and Uganda rely heavily on sectors that are affected by climate change. In both countries vulnerable communities will be the hardest hit, with women and children likely to be disproportionately affected. In Ghana, unpredictable weather conditions and heavy reliance on rainfed agriculture will lead to reduced harvests and increased vulnerability of households who depend directly or indirectly on farming, fishing, or forests for their livelihoods (about 70 percent of the population).[9] In Uganda, unpredictable rainfall is also a key driver of climate risk. A World Bank report found that water scarcity affects around 4.5 million people, equivalent to 10 percent of the population each year, mainly in the south-eastern and north-eastern regions of Uganda.[10] Water scarcity is exacerbated by recurring droughts: the country has experienced droughts in five of the last 20 years. Climate projections indicate that conditions will become even more severe in the 21st century affecting the key agriculture sector, contributing to a slowdown in economic growth and increased vulnerability for farming households and communities. On the other hand, landslides and flooding are of concern, with about 50 000 Ugandans affected annually by floods.

The Global Climate Risk Index 2021, which analyses to what extent countries have been affected by the impacts of extreme climate-related weather events, ranked five African countries (Mozambique, Zimbabwe, Malawi, South Sudan and Niger) amongst the top ten most affected countries in the world in 2019, and ranked Uganda 31st and Ghana 42nd.[11] This index, however, does not take account of slow-onset processes like rising sea levels, ocean warming and acidification. A second index, the World Risk Index, captures measures of exposure (to floods, cyclones, droughts, and sea-level rise) and vulnerability (as a sum of coping capacity, susceptibility and adaptation measures and strategies) to assess climate risk across countries.[12] On this index 22 out of the 50 most at-risk countries are in Africa, including Ghana which is in position 50.[13] A further six African countries[14] follow before Uganda in position 58. In all these countries very high or high climate change exposure is coupled with high vulnerability scores. The five African countries ranked as least risk are Egypt (174th), São Tomé and Príncipe (163rd), Botswana (129th), Seychelles (111th) and Tunisia (108th).

The impact of climate change in Africa is gendered, because of deeply rooted sociocultural norms, religious, political and land rights, and institutionalised rules. Gender inequalities lead to differentiated access to social and economic capital, productive resources, education, training and skills development and information, and shape men's and women's response strategies differently.[15] As a result, climate change has continued to keep and drive women into deeper levels of poverty since they are the first and worst hit. Unequal access to information and knowledge also means women farmers are less likely to adapt farming practices to climate change, because they have less information and fewer resources.[16] Water scarcity impacts women and girls more than men in Africa because it is mostly they who undertake water collection for households.[17] To address these heightened vulnerabilities, it is critical to involve women in adaptation planning, capacity building on climate change and adaptive responses (including in agriculture), and the monitoring of expenditure and results. In practice, however, women are often excluded from decision-making processes at household, community, regional and national level.

7 Ibid.
8 Malhotra, S, 2021. *T20 Climate Forum: The Post-Pandemic Future of Foo*d, International Food Policy Research Institute Blog, 21 July 2021.
9 Government of Ghana, 2014. *Ghana National Adaptation Strategy*.
10 World Bank, 2019. Disaster Risk Profile, Uganda. Cited in Mukasa, J, Olaka, L and Yahya Said, M, 2020. Drought and households' adaptive capacity to water scarcity in Kasali, Uganda, *Journal of Water and Climate Change* 11 (S1): 217–232.
11 Eckstein, D, Künzel, V and Schäfer, L, 2021. *Global Climate Risk Index, 2021*, German Watch.
12 German Development Aid Alliance, 2020. *World Risk Index 2020*.
13 In order of ranking, Cape Verde, Djibouti, Comoros, Niger, Guinea-Bissau, Nigeria, Cameroon, the Gambia, Chad, Benin, Burkina Faso, Togo, Mali, Madagascar, Angola, Kenya, Burundi, Côte d?Ivoire, Senegal, Sierra Leone and Liberia.
14 In order of ranking, Zimbabwe, Mozambique, Mauritius, Tanzania, Democratic Republic of the Congo, Malawi.
15 Babugura, A, 2019. *Gender Equality in Combatting Climate Change: The African Context*, Africa Portal, South African Institute of International Affairs, Centre for International Governance Innovation, Policy Briefing: Women Power and Policy Making.
16 Gaddis, I, Lahoti, R and Li, W, 2018. *Gender Gaps in Property Ownership in Sub-Saharan Africa*, World Bank Policy Research Working Paper 8573; Global Gender and Climate Alliance, 2016. Facts from Gender and Climate Change: A Closer Look at Existing Evidence, Brooklyn, NY, Women's Environment and Development Organization factsheet.
17 Ibid.

1.2 Global and Africa climate change policy landscape

African states' climate change policies and interventions are framed in the global and continental agreements and frameworks. These are key anchor points for stakeholders seeking accountability from governments for their actions and associated spending in terms of commitments made. All African countries have joined the United Nations Framework Convention on Climate Change (UNFCCC), which came into force in March 1994. Many African states have also signed up to subsequent agreements and protocols on climate, including the 2015 Paris Agreement which was ratified by almost all African countries. The Agreement commits countries to dramatically reduce greenhouse gas (GHG) emissions (mitigation); protect communities and vulnerable people from the impacts of climate change and build related adaptive capabilities (adaptation); and communicate their mitigation and adaptation strategies in their nationally determined contributions (NDCs).

On the African continent, the African Union's Africa Agenda 2063 and the Africa Climate Change Strategy adopted by the African Ministerial Conference on the Environment (AMCEN), are key pan-African reference documents promoting climate action, in addition to several continental and regional initiatives and structures.[18] Agenda 2063, adopted by African Union member states in 2013, has environmentally sustainable and climate resilient economies and communities as a core goal.[19] It commits the Union to "act with a sense of urgency on climate" by, inter alia, putting in place national adaptation plans and capacity.[20] The African Strategy on Climate Change was adopted by the high-level body established for Africa under the United Nations Environment Programme (UNEP) in 2014.[21] It is organised around four thematic pillars, including integrating climate change imperatives in planning, budgeting, and development processes. This pillar is focused on stronger action on climate change adaptation (by mainstreaming into sectors) and integration of disaster risk management and reduction into climate change policies and programmes.

In the last decade issues of gender and climate change have also received specific attention at global and continental levels. In Africa, the African Working Group on Gender and Climate Change was established in 2013 by the Committee of African Heads of State and Government on Climate Change (CAHOSCC) to coordinate and lead Africa's engagement in regional and global gender and climate change processes. A few countries have developed plans and strategies specifically in the nexus of gender and climate change, including Egypt, Kenya, Liberia, Mozambique, Tanzania and Zambia, some as national climate change and gender action plans (ccGAPs). These aim to address the 'implementation gap' that persists between gender-equitable climate policies and gender-equitable climate actions on the ground.[22]

1.3 Global and Africa climate finance landscape and flows

The current climate finance landscape in Africa

Climate change adaptation needs in Africa far exceed the capacity of the African continent to respond through domestic resources.[23] A joint African Climate Policy Centre (ACPC)/UNDP report in 2017 estimated the adaptation gap in Africa, taking an estimate of public spending into account, to be 80 percent.[24] Global flows to Africa – in the region of USD1 to 2 million in 2015 against adaption needs that are about seven times larger[25] – do not close the gap.

The ability of individual countries to respond to the challenges of climate change and likely reliance on global sources differ significantly, depending on needs, GDP, tax effort and their share in global flows. Both Ghana and Uganda estimate that about 70 percent of their climate action to reach their NDCs between 2020 and 2030 would need to be externally financed.[26] For many countries however, the estimated gap is much higher than 70 percent. In Kenya, for example, the international funding requirement is estimated to be about 87 percent of total funding needed through to 2030, in order to fully implement its NDCs.[27] The ACPC/UNDP study estimated a gap of over 90 percent for eight countries in

18 ACPC, 2020. *Revised Draft Africa Climate Change Strategy*. Regional initiatives and structures include the Committee of African Heads of State and Government on Climate Change (CAHOSCC); regional economic communities' climate change strategies and initiatives; the Secretariat on the Climate for Development in Africa (ClimDev) in the UN Economic Commission for Africa (UNECA) which includes the Africa Climate Policy Centre.
19 African Union, 2021. *Overview and Goals and Priority Areas of Agenda 2063*.
20 African Union, 2015. *Agenda 2063: The Africa We Want*, popular version, p16.
21 AMCEN, 2015. *Draft Africa Climate Change Strategy*, AMCEN-15-REF-11.
22 Babugura, 2019.
23 Africa Climate Finance Hub, 2015. *Africa's Adaptation Gap 2*, UNEP technical report.
24 Nicholson, K and Fölscher, A, 2017. *Africa's Public Expenditure on Adaptation*, Africa Climate Policy Centre and UNDP Regional Office for Africa.
25 Africa Climate Finance Hub, 2015.
26 Government of Ghana, 2021. Climate Change Data Hub, accessed 10 August 2021, and Uganda Ministry of Water and Environment, 2015, *Economic Assessment of the Impacts of Climate Change in Uganda*, p36.
27 Government of Kenya, 2021. *The Landscape of Climate Finance in Kenya*, Government of Kenya, CPI, GNI[Plus] and KCIC.

Africa, including Nigeria and Niger, two of the highest climate risk countries in the world.[28] On the other hand, for some countries, like Namibia and Botswana, the gap is below 50 percent.

Current climate finance flows in Africa are also not necessarily related to the most urgent adaptation needs. In Kenya, for example, a 2021 Kenyan government study done jointly with the Climate Policy Initiative (CPI), the Kenya Climate Innovation Centre (KCIC) and The Global NDC Implementing Partners (GNI[Plus]) found that only about 12 percent of the USD2.4 billion invested in climate-related activities in 2018 was for adaptation, despite the Kenya NDCs being overwhelmingly oriented to adaptation.[29] The largest gap between needs and financing – about 85 percent – was in the water sector.

However, significant uncertainty surrounds any picture of the climate finance landscape in Africa, significantly because of the absence of comprehensive, systematic and regular information on countries' global and domestic climate finance flows, and what governments themselves spend. Better information from all sources is needed to build climate finance accountability as a pre-condition for scaling up financing to promote climate resilience in Africa.

The global climate finance landscape

The 2015 Paris Agreement reiterated earlier decisions, starting from the Copenhagen Accord reached in 2009, that developed countries should take the lead in mobilising climate finance, and target an annual additional flow of USD100 billion by 2020. The accompanying 2015 Conference of Parties (COP) decision agreed to set a new collective goal for flows to developing countries from public and private sources by 2025, scaling up from the USD100 billion floor.[30] However, while current flows are considerable, they are still well below target. The Climate Policy Initiative estimated in 2020 that, on average, only about USD50 billion flowed from the Organisation for Economic Cooperation and Development (OECD) to non-OECD countries per year in 2017 and 2018 (less than 10 percent of total climate finance).[31]

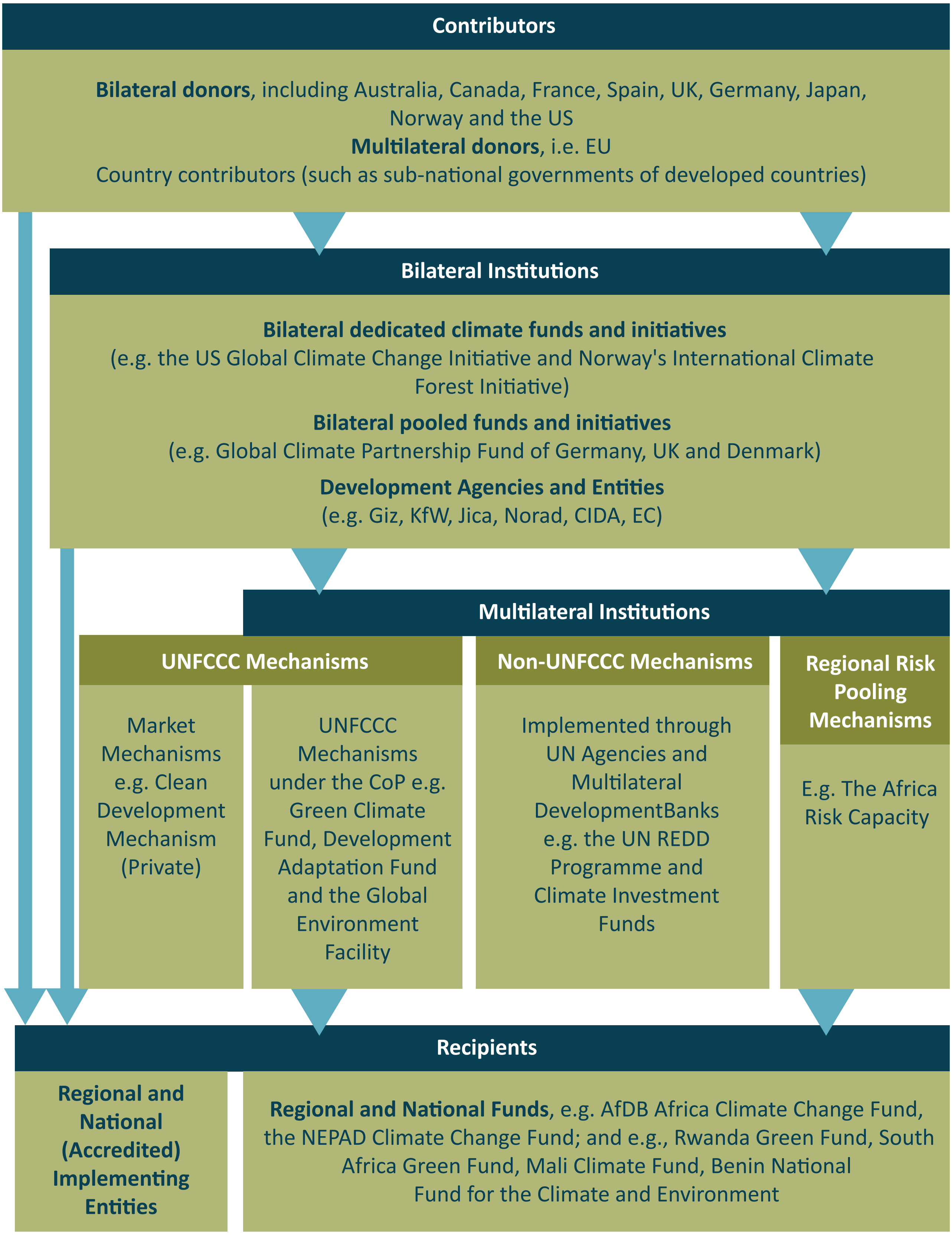
The architecture of global public climate-related financing mechanisms is ever evolving, and not transparent or fully tracked for lack of accounting conventions, lack of an agreed definition of what constitutes climate finance and lack of an agreed methodology for assessing whether funds that are marked as climate funds are additional or funds that would have been spent in any event for ordinary development objectives.[32]

Figure 1 presents a stylised map showing different channels of public climate finance flows from the contributors to eventual recipients at regional and country level. Public climate funds flow through multilateral channels – both within and outside of the UNFCCC and Paris Agreement financial mechanisms – and increasingly through bilateral as well as through regional and national climate change channels and funds, each with their own modalities, mechanisms and rules.[33] There are also funds that flow from private sources, including from commercial finance institutions, corporations, and households and individuals.[34] The types of public finance available vary, from grants to concessional loans, to guarantees and private equity investments.

This complexity highlights the difficulty of tracking financing, for both global and country actors, as not all agencies, entities and funds are equally transparent. To illustrate, in 2020, the CPI could not ascertain whether the recipients of about half of the USD300 billion that flowed from public providers in 2017 and 2018 as climate finance, were public, private or public-private recipients.[35] While the existence of many funding channels increases the options for countries to access climate finance, it also brings a significant coordination and transparency challenge for optimal use of financing (avoiding duplication and overlap and leakage) at country level. This underscores the urgency for countries to put in place domestic climate finance accountability mechanisms.

28 Nicholson and Fölscher, 2017, p. 43.
29 Government of Kenya, 2021.
30 Watson and Schalatek, 2021; Westphal, M, Canfin, P, Ballesteros, A and Morgan, J, 2015. *Getting to $1Billion*, Washington, DC, World Resources Institute.
31 CPI, 2020. *Global Climate Finance Landscape 2020 Update*.
32 Watson and Schalatek, 2021.
33 CPI, 2020; Watson and Schalatek, 2021. The CPI 2020 brief lists altogether 23 active multilateral funds and financing initiatives/ programmes, and 8 bilateral funds.
34 CPI, 2020.
35 Ibid.

Figure 1: Stylised map of global flows to climate change action



Source: Adapted from Watson and Schalatek, 2021

1.4 Domestic climate finance accountability: an overview

Transparency and accountability are pivotal to ensure that resources invested in climate change are well spent and reach the people and communities most vulnerable to its impacts. In the absence of such openness and accountability, interventions are more likely to be poorly designed and targeted, and resources lost to corruption or wasted in implementation.

The degree to which domestic climate finance accountability for public climate resource can be realised, depends on the strength of the underlying overall public resource accountability system. Climate finance accountability is likely to be weak when public systems cannot account for routine resources, and in practice legislatures, supreme audit institutions (SAIs), the media, civil society, and citizens are not capable or not empowered to make g decision-makers account for public resource decisions. Even when routine PFM systems and public resource accountability are strong, however, climate finance accountability may still be lacking. This is because of the complexity of global climate finance flows, which may be managed outside of public budgets even when used or overseen by public institutions, and the cross-cutting nature of climate expenditures, which make their volume and use difficult to track even when on budget.

Robust domestic climate finance accountability therefore needs the following interdependent elements to function:

- **A functional underlying PFM system**, that channels resources as appropriated by law to public priorities and to service delivery as targeted, and which can deliver timely and reliable information on the volume and use of public financial flows (from both own and donor sources).
- **State accountability actors**, such as legislatures and SAIs, that have the necessary institutional structures, legal mandates, systems, and human resource capacities to play their legally mandated roles. State accountability actors also include public officials in the executive who have oversight responsibilities in the policy-budget-service delivery cycle.
- **Capacitated media and civil society actors**, including citizens and their organisations, professional bodies, non-governmental organisations (NGOs)and academia, who are sufficiently organised and active, and have the skills and knowledge to engage the state on its public resource decisions and hold the executive and accountability actors to account.
- **The internal and external timely availability of reliable, comprehensive and useful information** on resource flows, use and results to empower state, media and civil society accountability actors.
- **Effective formal opportunities for engagement and oversight by accountability actors**, especially non-state actors, on planned and realised public resource flows, uses and results.
- **An established or emerging culture of formal and informal political and technical accountability**, in which elected and appointed public actors understand themselves as accountable for the public resource decisions they make, notwithstanding the source of financing, and face consequences when public funds are wasted or diverted.
- **Open and transparent climate specific policy and budget measures** to ensure that climate finance and expenditures are (i) given appropriate attention in the public resource management cycle, (ii) accounted for in public reports and (iii) scrutinised by public, media, and civil society accountability actors.

External stakeholders' engagements with country governments should support the capability of accountability actors in such a domestic accountability eco-system. These stakeholders include global donors, peer groups and international investors. In practice, however, when global actors, especially global providers of loans and grants for public purposes, insist on confidentiality and/or exclusive parallel accountability mechanisms and reports, domestic accountability can be undermined. It is therefore important that the accountability of governments to global providers of funds for climate finance is anchored in overall state systems and capacities.

The CFA landscape assessments that contribute to the findings and recommendations in this keynote paper aimed to assess the degree to which these elements are present, how they jointly function to deliver better accountability for climate finance, and what the emerging good practices and critical gaps are. This keynote paper reflects on the findings of the two landscape assessments, supplemented by findings from relevant Africa-wide and country studies (Section 2 below), to synthesise conclusions on emerging good practices and critical gaps (Section 3 below), and provide recommendations to global and country actors to strengthen domestic climate finance accountability (Section 4 below).

The study acknowledged from the outset that an ideal system – where accountability actors hold governments to account for public expenditure generally, and are sufficiently empowered to do the same for climate finance with adequate information flows, opportunities to engage and their own capacities – was unlikely to exist yet in a coherent and effective way in any country. The framework was nonetheless useful to map out the terrain against which an assessment of progress could be made, and replicable practices identified.

Status of key domestic climate finance accountability institutions in African countries

2.1 Overall public financial accountability

Countries' overall accountability for public funds sets the context for climate finance accountability. This is because countries own-financed climate expenditures are managed within these systems, but also because governments are very often the recipients of global climate finance flows. This section considers the reliability of budgets, as an outcome indicator of PFM system functionality and accountability in the system. It then presents findings on the status of the central accountability enablers in PFM: the strength of the legal framework; public information flows; public participation opportunities; and audit and oversight institutions and what this means for climate finance accountability.

Status of PFM systems

Low budget reliability is common in African PFM systems, signalling issues in public financial accountability systems.

A litmus test of how well the PFM system functions is how much budget outturns deviate from planned budgets. If deviation is large, in addition to signalling weaknesses in the systems of budget preparation and execution, it signals that government is not accountable for delivering credible estimates and/or not accountable for budget execution according to budgets as appropriated.

Almost 80 percent of the 27 African countries with recent (after 2016) Public Expenditure and Financial Accountability (PEFA) Assessments reported budget deviation of more than 15 percent against distributional budgets (earning D scores).[36] Not a single country delivered reliable distributional budgets, showing where climate change financing would be allocated and managed. Performance was better at the aggregate level, suggesting that executives are more accountable for fiscal discipline than for how available resources are used. Ghana and Uganda followed this pattern, scoring Ds on the reliability of budget distribution, but faring better on aggregate reliability.

Furthermore, all six countries bar one, where outturns were within 15 percent of budgeted allocation, are much lower climate risk countries than the 21 with D scores, suggesting that weaker PFM management and accountability may often coincide with higher climate risk.[37]

Legal framework for PFM

Many African countries have strengthened their PFM legal frameworks in recent years.

For example, in both the CFA landscape assessment countries PFM is supported by a strong legal framework, starting with its anchoring in the country's constitution, which gives the finance ministry in each case a strong mandate to manage the country's public finances. Each country has a relatively recently updated organic budget law (the foundational law of the PFM system), namely the Public Finance Management Act (PFMA), originally adopted in 2015 in Uganda, and in 2016 in Ghana. Several complementary laws are in place in both countries, and the independence and powers of the Auditor General (AG, the form of SAI in each country) is guaranteed in law, including in the constitution and supporting audit service acts.

Many other African countries have also modernised their PFM legal frameworks in the last decade. In Kenya, the PFMA was adopted in 2012, based on clear roles and responsibilities for public finance set out in the 2010 Constitution, and is supported by regulations and sister acts managing procurement and the public audit function. Since 2010 at least a further 25 countries have passed new organic budget laws, or strengthened their laws, including introducing fiscal transparency codes.[38] While it is beyond the scope of this paper to assess how robust the laws are, legal frameworks are in place and updated to reflect modern PFM practices.

36 The PEFA assessment framework is a globally recognised framework, and comprises a series of indicators, where each indicator comprises different dimensions of a feature of a well-functioning PFM system. Each dimension is scored on an ordinal scale of A, B, C or D, where A is scored if the core PFM element meets an internationally recognised standard of good performance. See PEFA.org for more information.
37 PEFA, 2021. Assessment Scores.
38 See CABRI, 2021, Budget Enquirer, for selected new organic laws and amendments.

Transparency of public finances

Overall fiscal transparency is very low and the right of access to information not established in law in more than half of the countries in Africa, and even where it is, implementation lags, as is illustrated by practices in the case study countries.

Transparent budgets are essential for equitable outcomes. Effective climate-related public finance management and public accountability requires public access to comprehensive and timely climate budget information. Transparency can be proactive (government proactively publishing budget information) or reactive (based on citizens requesting information under right-to-information laws).

The rights and processes to access information from government are clearly outlined in the Access to Information Acts in Ghana (2019) and Uganda (2005), two of 25 countries in Africa.[39] Ghana's law was only passed in 2019. Laws, however, do not guarantee access: a study in Uganda in 2013 showed that requests for environmental information can be ignored and that ordinary citizens who request information may be threatened.[40] These findings reflect similar findings in other African countries.[41]

African civil society and citizens also have low access to proactively provided fiscal information. Of the 40 African countries surveyed for the 2019 Open Budget Survey and Index (OBI), only one – South Africa (which topscored on the index worldwide) – was found to provide extensive information. The survey measures the extent to which 117 countries around the world score with regards to transparency, public participation, and budget oversight. Apart from South Africa, African countries were found to provide limited (10 countries), minimal (18 countries), or scant (11 countries) information.[42]

The two landscape assessment countries are the top African performers in the OBI, after South Africa. The Ghana OBI score in the 2019 survey was 54 (its highest score ever) and Uganda's 58 (its lowest score since 2010). Both countries have strong transparency clauses in their public financial management law, but implementation could be improved. Ghana published all the routine reports of an open budget cycle in 2019 (one late), but with weaknesses in the coverage of the report contents, especially in the executive budget proposal, the enacted budget, the citizens budget and the year-end report. Uganda published all the documents on time, but the content of reports also had weaknesses, including in the citizens budget, mid-year review, and audit report.

A 2017 IBP study that investigated why some countries move and sustain scores above the 60 OBI score threshold of adequate information while others remain in the limited information band, included case studies of both Ghana and Uganda.[43] In both countries political factors played a role: in Ghana the 2016 change in government has contributed to improved transparency and in Uganda, the high-level backing for pro-transparency reforms have also helped to raise Uganda above the 60 threshold, even if it dropped just below the level in the most recent survey. PFM reforms supported better transparency in both countries, but in Ghana the extent of the improvements are limited by lagging implementation of the PFM reforms to help produce budget information timeously for publication.

Transparency on extra-budgetary funds and donor expenditures, both critical for climate finance accountability, is especially weak.

For transparency on climate finance and expenditure it is, however, not sufficient for public budgets to be transparent for on-budget expenditures only. In addition, good information is needed on public moneys expended through extra-budgetary funds and from donor resources that are not using country systems. This is because a high volume of climate financing is from global donor sources. Even when these sources are managed through country systems, they are often channelled through dedicated extra-budgetary funds.

The OBI provides summary information on how transparent countries are both on donor resources, and extra-budgetary funds. The results for African countries (see Table 1 below) suggest that the base systems are unlikely to support climate finance accountability in most countries, and only to a limited extent in the two countries studied. The Busan Commitments survey provides further confirmation: data from the most recent round (2016) note that African countries still lag behind other regions on how much of development funding, scheduled for disbursement, is recorded in the budget before parliament, and that especially least developed countries have very low shares.[44] To ensure climate finance accountability, specific measures would be needed for climate funds so that they are more transparent, or the overall system would need to be strengthened, or both.

39 Selvik, M, 2019. *Taking stock of citizens' right to access information in Africa*, on-line blog.
40 Veit, P, Lozovaya N and Easton, C, 2013. *Improving Freedom of Information in Uganda*, World Resources Institute, Washington DC.
41 See APAI, 2013. *Access to Information in Africa*, African Platform on Access to Information.
42 International Budget Partnership, 2020. *Open Budget Survey 2019*, *Results by Country*.
43 Fölscher, A and De Renzio, P, 2017. *The Road to Budget Transparency: Learning from Country Experience*.
44 OECD/UNDP , 2016. *Making Development Cooperation More Effective, 2016 Progress Report*.

Table 1: Overall transparency on donor funds and extra-budgetary funds

Open Budget Survey 2019 results	Ghana	Uganda	All sub-Saharan African countries surveyed Average score out of 100
Are estimates of donor funding presented in the executive budget proposal?	33 (estimates presented but without a narrative discussion)	33 (estimates of some but not all donors presented)	38
Is information on extra-budgetary funds presented in the executive budget proposal?	33 (excludes some core elements or funds)	33 (excludes some core elements or funds)	17.5
Does the year-end report present the differences between the original estimates of extra-budgetary funds and actual outcome?	0 – not presented	0 – not presented	7.5
What percentage of extra-budgetary funds within the mandate of the SAI has been audited?	100%	0 – no public information on audits of extra-budgetary funds	17.6

Source: International Budget Partnership, 2020

Audit and oversight

Audit and oversight practices are weak in most African countries, which signals poorly for these institutions to support effective climate finance accountability.

The capability of formal accountability actors – countries' SAIs and legislatures to hold the executive to account – is a cornerstone of good public financial governance. It is complements the accountability to citizens via elections and other vertical accountability mechanisms.

Whereas technical audit capacities appear somewhat stronger, poor legislature oversight and follow-up on audit reports are holding back the overall performance of public accountability mechanisms in African countries. As is reflected in Table 2, PEFA assessments have found performing audit systems, in which all dimensions were scoring at the upper end of the rating scale, in very few of the countries assessed. In particular, external follow-up dragged countries down. Countries fared much better on audit coverage and standards, and the submission of audit reports – functions that are more under the control of SAIs. Only about a fifth of assessed countries were found to be performing on legislature oversight, including holding hearings on audit findings, which is a critical step as it is in these hearings that public officials account for irregular expenditure and, in some countries, for wasteful or fruitless expenditure.

Table 2: Audit and oversight practices, PEFA and Open Budget Survey scores

PEFA indicators	Ghana 2018	Uganda 2017	Share of assessed African countries scoring above B[45]
External audit aggregate score	B+	D+	7%
Audit coverage and standards	B	A	42%
Submission of audit reports to the legislature	B	B	44%
External audit follow-up[46]	B	D	19%
SAI independence	A	A	33%
Legislative scrutiny of audit reports aggregate score	D	C	22%
Timing of audit report scrutiny	D	D	22%
Hearings on audit findings	D	C	19%
Recommendations on audit by the legislature	D	C	32%
Transparency of legislative scrutiny of audit reports	D	B	30%
OBI scores	**Ghana 2019**	**Uganda 2019**	**Average African country score[47]**
Legislature oversight (out of 100)	44	50	40
Audit oversight (out of 100)	61	78	49

Source: Government of Ghana, 2018; Government of Uganda, 2018; PEFA data repository, 2021; International Budget Partnership, 2020.

How these factors play out at the country level is well demonstrated in Ghana and Uganda. Both countries have the required legislative structures in place, such as legislative public accounts committees to scrutinise the public accounts and audit reports, and sector committees with oversight responsibilities, as well as auditor generals as SAIs. However, the PEFA scores in both countries suggest that while the audit system is independent and produces reliable reports with good coverage of the public finances, timely follow-up by the executive is lacking, at least partly because of weak oversight by legislatures (see Table 2). The Open Budget Survey oversight scores reflect a similar picture, with both countries performing better on audit oversight than legislature oversight.

When legislature oversight and follow-up is not in place, public accountability is crippled. Weaknesses in audit follow-up and legislature oversight are typical of Westminster audit systems, prevalent in anglophone African countries, in which audit reports are submitted to the legislature, for follow-up and sanction by the legislature. Typically, while the law requires follow-up and provides for sanctions, in practice these components are not functional because of prevailing political economy factors. Box 2 provides an example from Ghana, of the difficulties faced by accountability actors to change the prevailing ecosystem.

45 That fewer countries scored above a B on the aggregate score versus the subscores is because most countries scored poorly in at least one of the dimensions tested. PEFA measures performance on an ordinal A, B, C, D scale where A is performance in line with the international benchmark. A B-score signals that at least some aspects of sound performance is in place.

46 PEFA Indicator 30.3: an A score would require that there is clear evidence of effective and timely follow-up by the executive or the audited entity on audits for which follow-up was expected, during the last three completed fiscal years. A D-score indicates that the executive has not formally responded at all.

47 For assessed African countries out of a maximum possible score of 100.

Box 2: Allowing and disallowing SAIs their formal powers: the case of Ghana

In Ghana, the public audit provisions in the Constitution give the AG the power to "disallow any item of expenditure contrary to the law and impose a surcharge on the person responsible", making it a hybrid model of a Westminster-type AG (which audits and reports to the legislature for action) with sanctioning powers. In 2017, the Supreme Court ruled that the AG be required to exercise its powers of disallowance and surcharge to commence the recovery of public funds that had been found to be illegally spent or lost through negligence or misconduct. The ruling came in a case brought by pressure group Occupy Ghana, a civil society anti-corruption coalition, with the support of the incumbent AG, for the court to declare that the AG must exercise these powers. This enabled the AG, after the establishment of a task force to review all previous audit reports, to issue over 112 surcharge notices and recover over USD12 million from officials.[48] Other African countries, including South Africa, have since amended their legal frameworks to allow the SAIs similar powers.

In Ghana, however, acting on these powers most likely contributed to political pressure on the president – re-elected early in 2021 for a second term – to force the incumbent AG, who was committed to addressing corruption, into retirement. Other elements of the more open service that the AG had established, such as engagement with civil society organisations (CSOs), have also been reversed (see next section). This sequence of events in Ghana illustrates the barriers public accountability actors across African countries face – even when committed – to take up their formally constituted roles in public accountability for public funds.

Citizen participation and social accountability

Most African countries make scant or no provision for public participation in the public budget cycle. Instead, budget preparation, implementation and oversight processes remain largely closed to citizens, considerably weakening accountability of state actors to citizens.

Formal opportunities for citizens to engage in budget processes, across the budget cycle, are essential to the capability of citizens to hold government to account for the use of public funds. Budget transparency is one of the key enablers of such public participation, but citizens' take-up of these opportunities also depends on how these spaces are constructed, and the feedback that citizens get on their inputs. A final factor is citizens' capacities to use provided budget information to advocate for better budget allocations and use of existing allocations, and to articulate their needs and priorities clearly.

The Open Budget Survey results for 2019 demonstrate how closed public budget processes are in Africa. On average the 40 African countries surveyed score 10 out of a possible score of 100 (against a worldwide average of 45). Thirteen countries scored zero.

Often budget participation spaces might be created or mandated by law, but in practice they are not fully open and CSOs and citizens still face numerous challenges to participate, including lack of timely fiscal information and capacity. Both demand and supply side efforts have had success in addressing the issue.

In Uganda, the budget process offers several opportunities for citizen engagement, including through a portal on the finance ministry website to provide inputs; budget consultations at all levels (national, district and subcounty); and participation in the budget-sector working groups where CSOs participate alongside state actors. Citizens also have opportunities to report misspent funds, or query budget plans against expenditures. Cash releases to subnational levels of government are published to enable citizen engagement. The legislature holds budget hearings in which invited CSOs can make representations, and the AG maintains formal mechanisms through which the public can propose issues/topics for inclusion in its audit programme. In Ghana too, the executive calls for public submissions into budget preparation, and the legislature hold hearings. At the subnational level citizens have many opportunities for participation, including through townhall meetings and the standing committees of District Assemblies.

48 See discussion of the case in World Bank, 2020, *Enhancing Government Effectiveness and Transparency: The Fight against Corruption*, World Bank, Washington DC.

However, in both countries most of the provided opportunities are not fully open or not well publicised; no specific steps are taken to include vulnerable communities and citizens, especially at the national level;[49] and the state does not provide meaningful feedback on citizens' inputs, discouraging participation in practice, falling short of the Global Initiative for Fiscal Transparency (GIFT) principles for public participation.[50] The Ghana case study highlighted how participation is often under-resourced, especially at local government level, so that participation spaces turn out to be tokenistic and in practice limited to leaders of organised groups who may not be representative of citizens.

This is even more likely to be the case when citizens are also not well capacitated to engage meaningfully. In South Africa public participation in municipal governance has become largely dysfunctional, despite being mandated by the Constitution and in subsequent laws. Lack of capacity building for local communities and lack of information on local municipality functions and budgets are key contributing factors.[51] In Kenya too, public participation is enshrined in the Constitution and within the PFM Act. This has ensured that both county and national governments create formal spaces to consult and incorporate citizens' voices in public budgets, but ensuring that these spaces function has proven to be more difficult. In both South Africa and Kenya there has been a push from CSOs recently, including the IBP, to build the capability of communities from the ground up through information on public budgets, service delivery commitments and responsibilities, and through supporting communities to monitor services and engage local governments constructively, in and outside of formal spaces, with some early successes.[52]

Citizen engagement in monitoring and auditing the use of public funds, however, does not have to be citizen led. The Ghana Audit Service, for example, organises forums where audit reports are presented to CSOs to help them better understand the issues for onward communication to citizens. The service also has a toll line, email and social media apps that are accessible for citizens to suggest audits and give feedback. Recently, however, there collaboration between the service and CSOs and the media has deteriorated. The Ghana landscape assessment noted that CSOs perceive recent appointees to be doing the bidding of government and not engaging critical CSOs anymore. IBP Kenya has been working with the Citizens' Accountability Audit Department of the SAI, to allow citizens to contribute to the prioritisation of projects for audit and for the inclusion of community social audit data in public audit reports.

Conclusion

The analysis of PFM system outcomes, legal frameworks, and institutions for transparency, audit and oversight and participation show that in both countries' formal accountability actors still face significant obstacles to the fulfillment of their roles in accountability for public finance generally. While the legal frameworks are enabling, implementation is often lacking. This may be because PFM reform programmes have not yet been able to support transparency sufficiently, or because public transparency and participation has not been a realised political priority. The analysis also shows that the formal public accountability actors are constrained, partly because they lack the information to hold government to account, but also because they lack capacity and the political context limits their effectiveness. Emerging good practice examples from these countries include proactive transparency improvements; budget processes that give CSOs a seat at the heart of the executive budget process, alongside government actors; SAIs seeking direct cooperation with citizens and citizens taking the initiative on engagement.

2.2 Status of climate-specific public accountability mechanisms and practices in Africa

Specific climate change budget mechanisms can put accountability actors in a better position to hold government to account on climate finance, than on overall public accountability. In their absence, climate finance might be subject to even less scrutiny, given its nature. This section will look at which specific mechanisms of a climate-sensitive budget system are in place and how they enable key actors to fulfil their accountability roles in the system.

Ghana and Uganda global commitments and policy frameworks on climate change

Most African countries have signed up to the global climate accords, have policy frameworks for climate action and have filed at least their intended NDCs with the UNFCCC, thus providing benchmarks against which accountability actors can assess governments' funding commitments.

By far most African countries have ratified the Paris Agreement, besides the UNFCCC and many other accords.[53] Most, including the two CFA landscape study countries, have submitted their intended NDCs. Countries back their NDCs with national climate policies, strategies and/or adaptation plans, in line with the Paris Agreement commitments. Table 3 illustrates the availability of key documents and the year they were published for the CFA landscape assessment countries.

49 In Ghana more effort is made at the subnational level to include vulnerable groups and communities.
50 GIFT, 2021. *High-level Principles on Fiscal Transparency, Participation and Accountability*.
51 Masiya, T, Davids, Y and Mazenda, A, 2019. Effective public participation in municipal service delivery, *Administratio Publica* 27 (3): 27–47.
52 See, for example, https://asivikelane.org/, accessed 10 August 2021.
53 Only Libya and Eritrea have not ratified the Paris Agreement.

Table 3: Ghana and Uganda: key climate change commitments and documents

	Ghana	Uganda
NDC	Intended NDC 2017 Update underway (2020)[54]	Intended NDC 2018
National Climate Change Policy	2014 (Targets effective adaptation, equitable social development and mitigation)	2015 (Targets adaptation, mitigation, monitoring and research, and sets up national climate structures)
National Climate Change Adaptation Strategy (NCCAS) or similar	2012 (Costed)	2015 (Costed) A Green Growth Development Strategy 2017/18–2020/21 is in place
National Adaptation Plan (NAP) or similar	2018 (Not costed)	2007 (Costed)
Renewable Energy Policy	2019	2007

Source: SEND-Ghana, 2021 and CSBAG, 2021

Climate change action is often anchored in constitutional clauses on the environment and supported by various national laws. The Constitutions of Ghana and of Kenya, for example, enshrine protection of the environment for future generations.[55] Uganda has a Climate Change Bill under discussion in Parliament, like many other countries (including Eswatini, Kenya, Nigeria and South Africa) that already have or are developing climate change laws to provide clarity on climate change governance and roles and responsibilities.

Countries have various relevant sector policies, regulations and frameworks in place. For example, in Ghana there are regulations on the use of ozone-depleting substances and Uganda has a host of policies and frameworks relevant to reducing greenhouse gas emissions, building carbon traps and building resilience to the effects of climate change.

Both Ghana and Uganda have mainstreamed climate change into their national development strategies. In Uganda the new National Development Plan (NDPIII: 2020/21 to 2024/25) has a chapter dedicated to natural resources, environment, climate change, land and water management (Chapter 9),[56] establishing climate change as a key cross-cutting policy issue for the State. As is explained further below, this is a critical step in embedding climate change into the core planning, budgeting, monitoring and evaluation, and oversight mechanisms in the country. The new long-term Ghana development plan (2018 to 2057) similarly puts climate change at the centre of its third goal (build well-planned and safe communities while protecting the natural environment).[57]

While countries' commitments and legal and policy frameworks therefore provide ample anchor points for public accountability actors, there is also a risk that multiple and overlapping documents can be contradictory or create confusion about key commitments.

54 The intent is for the new NDC to include, amongst others, a new commitment to bring subnational non-state actors on board, which would build CFA accountability. Ghana intends putting forward 20 mitigation and 11 adaptation actions in 7 priority sectors to be implemented in 10 years (2020–2030).

55 Republic of Ghana, 1996. Constitution of the Republic of Ghana 1992, as amended to 1996; Republic of Uganda, 2017. Constitution of the Republic of Uganda, 1995 as amended in 2017.

56 Uganda National Planning Commission, 2020. *The National Development Plan III*.

57 National Development Planning Commission of Ghana, 2017. *Long-term National Development Plan of Ghana, 2018–2057* (Outline). Government of Ghana, Accra.

Main government actors, their formal roles, and actual capacities for climate finance accountability

Finance ministries play a key role in coordinating and channeling climate financing, providing engagement spaces for non-executive, non-state actors in the budget process and gearing up to provide better climate finance and expenditure information.

In most countries, including in Ghana and Uganda, the finance ministry is responsible for mainstreaming climate change into national development planning and coordinating all sources of financial support for public climate actions. Finance ministries work closely with lead ministries on the environment. Some, such as the Uganda and South African finance ministries, incorporate climate change into budget circulars as a key cross-cutting concern. In Uganda the Ministry of Finance, Planning and Economic Development has also worked with the Ministry of Water and Environment, the technical lead on climate change, to produce climate change budget guidelines.

Finance ministries tend to be the National Designated Authority (NDA) for climate funds in the global climate finance architecture (see Figure 1) and as such often chair coordinating multi-sector and sometimes multi-stakeholder committees for climate finance, such as the NDA interministerial committee for climate finance in Uganda.

Critically, finance ministries in Ghana, Kenya, South Africa and Ethiopia are leading the development of climate budget tracking and other mechanisms for greater domestic transparency and better information flows on climate finance and budgeting. In Ghana the Ministry of Finance also intends to provide capacity support to CSOs on climate change finance tracking and reporting, while taking further steps to align the activities of the CSOs and the private sector to the ongoing NDCs. The section below on climate finance transparency elaborates on this function.

Finance ministries also often coordinate aid and collect the aid information critical for climate change financing accountability. In both Ghana and Uganda the finance ministries have set up and maintain mechanisms to track donor funding, such as the aid information management systems in Uganda,[58] and a manual system in Ghana, with an IT-based platform under development.[59] More than 30 African countries have such systems in place, managed by either the national planning ministry/body or the finance ministry.[60] With over 70 percent of climate financing expected to come from global sources, these systems would be critical to keep track of commitments, actual disbursements and implementing bodies' actual use of climate finance flows. They are, however, also notoriously difficult to maintain.[61] In Uganda the finance ministry also has dedicated capacity in the department of development assistance and regional cooperation to coordinate funding and financial performance on climate projects.

Finance ministries are also often responsible for setting up tracking systems to track budget performance, which would include targeted climate change actions, although this function can be shared with overall policy monitoring functions, which sits with developing planning bodies (such as in Namibia, Ethiopia and South Africa).

Finance ministries are central to the creation and strengthening of opportunities for participation in the budget process, as the custodians of the process. Many countries, such as Ghana and Uganda, want to mainstream climate change into policies and budgets. As a result, public participation opportunities for all non-state actors will be through the budget process.

Environment ministries and agencies are the technical coordinating bodies on climate change and the focal points for global coordination processes, acting as centres of expertise for the rest of the executive, formal accountability actors and external stakeholders, and are key in providing spaces for non-state actors to participate on climate policies and actions.

As is the case in South Africa and many other countries, coordination of Ghana and Uganda's participation in the UNFCCC and other global frameworks is the responsibility of capacitated environment sector institutions.

In Uganda the Ministry of Water and Environment: Climate Change Department was set up to strengthen Uganda's implementation of the UNFCCC and the Kyoto Protocol. It coordinates mainstreaming of climate change into policies and plans, and into budgets, in coordination with the Ministry of Finance. It also coordinates research and the development of key national documents on climate change.

58 The Aid Management Platform in Uganda provides information into the budget process, and for off-budget donor financing reported in the debt, guarantees and off-budget financing report. See Ministry of Finance, Planning and Economic Development, Uganda, 2020, *Report on Public Debt, Guarantees, Other Financial Liabilities and Grants for FY 2019/20-2023/24*, p. 46.

59 USAID, 2015. *Aid Transparency Pilot Study*; Park, KR, 2017. Why Do Aid Information Management Systems Fail?, PhD thesis, LSE.

60 Park, 2017.

61 Ibid.

In Ghana, responsibilities are shared between the Ministry of Environment, Science, Technology and Innovation (MESTI) and the Environmental Protection Agency (EPA). The ministry leads on climate policy formulation and regulation, coordinating and monitoring all climate change-related activities across the various sectors, and supporting sectors to mobilise climate finance. It manages the National Climate Change Steering Committee (NCCSC) and other coordination structures. The EPA represents Ghana on almost all the international climate-related issues on behalf of MESTI and is mandated to serve as the implementing agency for the National Climate Change Adaptation Strategy (NCCAS) with subnational governments. As such it coordinates the climate change adaptation plans of town councils, area councils and unit committees, which are incorporated into district plans. It has also established regional climate change adaptation coordination councils. The EPA backstops formal accountability actors on climate change, supports capacity building of non-state actors and manages multi-stakeholder working groups and other structures with CSO representation.

Many countries have put in place multi-sector and multi-stakeholder structures to coordinate climate change policy, action and financing, in which non-executive/non-state accountability actors participate.

Climate change is a cross-cutting policy concern. Coordinating climate action and expenditure across government sectors and levels and across state and non-state actors is an important climate change management and accountability function. Countries opt for different coordination architectures, but commonly have structures in place that are hierarchical, multi-sector and multi-stakeholder. For example:

- In Uganda the finance ministry is supported by a 12-member Inter-Ministerial Steering Committee (ISC) providing policy guidance and oversight. A multi-stakeholder Green Climate Finance Board, with representatives from relevant government ministries, departments (MDAs) and agencies, CSOs, the private sector and academia, sits under the ISC.
- In Ghana coordination is through the multi-sector, multi-stakeholder NCCSC which breaks into sub-committees and working groups as needed.
- In South Africa, coordination starts at the level of the Office of the President; in 2020 the President of South Africa appointed a multi-stakeholder, high-level Presidential Climate Commission to advise government on pathways to transition to a low-carbon economy and a climate resilient society. The pending Climate Change Bill establishes lower-level coordination structures.

The country planning authorities are important avenues to embed climate change into country plans, as a first step in the planning and budgeting cycle, and act as horizontal accountability actors to ensure climate action is mainstreamed.

The planning authority in both Uganda and Ghana play key roles insofar as they coordinate the planning of all MDAs and subnational government units and have elevated climate change as a key cross-cutting issue.

In Uganda the National Planning Authority has provided planning guidelines for climate change. The National Development Plan (NDP) III 2020/21 to 2024/25[62] has identified climate change mitigation and adaptation as a key cross-cutting strategic development issue which means it has been mainstreamed across the different NDP III programmes, and will be mainstreamed into the NDP programme implementation plans and district development plans (five-year plans). These plans form part of budget preparation and approval processes. Furthermore, because the climate is now a strategic issue in the NDP, it will be reviewing all budget policy documents for their relevance to the climate change objectives of the NDP from 2020 onwards. In addition, the National Planning Authority, in partnership with the Climate Change Department of the Ministry of Water and Environment and other stakeholders, coordinates the development and updating of guidelines for climate change mainstreaming.

Sector ministries mainstream climate change into their policies, strategies, plans and spending but there is little evidence of extensive opportunities for or information flows on climate action to facilitate social accountability of sector ministries, specifically, for climate change action.

Sector MDAs are pivotal to mainstream climate action into their policies and strategies and ensure that budgets are prioritised for financing such action. They should also have mechanisms to strengthen social accountability for overall spending, and climate-relevant spending more specifically. However, there was no evidence in either of the case studies or in other countries, of this being the case consistently apart from a legal requirement for public participation processes when policies are developed in some countries, such as South Africa.

62 Uganda National Planning Commission, 2020.

Being closest to communities and location-specific climate impacts, the local government authorities have a critical role to play in service delivery and accountability, but the intergovernmental system in many countries faces political and institutional challenges and is not geared to channel sufficient financing to this level.

Intergovernmental structures, financing mechanisms and local government authorities are critical to translate national climate policies and strategies into local action and ensure that local priorities and needs on account of climate change are channelled into national budget and intergovernmental fiscal decisions and mechanisms. The more fiscally decentralised a country is, the more important is coordination across levels of government on climate change financing flows, the systems to ensure that flows reach the most vulnerable communities, and that available funding is spent coherently.

In Uganda, for example, locally elected district councils are responsible for decentralised provision of critical climate relevant functions and services to communities, including health centres; the construction and maintenance of roads; the provision of water supplies; agricultural extension services, land administration and surveying; and community development. Even in Ghana, which in practice remains much more fiscally centralised, the metropolitan, municipal and district assemblies (MMDAs) play a critical role in developing and implementing climate change interventions at the lower level of governance. MMDAs serve as pivots of administrative and developmental decision-making: they prepare climate change adaptation plans, under the lead of the EPA. These plans are submitted to the district assemblies, where citizens and local CSOs can engage with them. They are then incorporated into district plans. The EPA has also established regional climate coordination councils, whose work is linked to existing subnational disaster management platforms.

Yet, the country CFA assessment findings suggest that often local government authorities are not able to take up strong accountability roles. In Uganda the country climate finance landscape assessment noted that because of their expenditure competencies and because climate pressures manifest differently for different communities, district councils may be best placed to respond to climate effects but are not in a financial position to do so. Block and conditional grants are the main source of funding for most district council responsibilities. Access to locally raised and spent revenue is limited, with any imposition of a local tax also needing to be approved by Cabinet.[63] Uganda has a climate-relevant intergovernmental grant programme, the Environmental and Natural Resource Grants, which could in principle be a significant channel to bring resources to local-specific climate actions. These grants are, however, under-resourced and are largely absorbed by wages and salaries, with little funding for programme activities. The interviews for the country landscape assessments confirmed that the natural resource departments, which are best suited to managing direct climate change interventions, work with relatively small budgets. One officer pointed out that their budgets do not allow them to do much more than raise awareness.

In Ghana too, a key challenge for the MMDAs is low revenue-raising capacities. The MMDAs receive only relatively small transfers from central government to finance limited service delivery responsibilities. However, they are an important interface for deconcentrated units of national government entities in climate relevant sectors, such as in environmental health, disaster management and agriculture. Additionally, as noted above, the MMDAs are important for citizen engagement in climate and other development issues, in principle. Some assemblies have designated departments that look at climate change specific issues, but officials interviewed for the CFA landscape assessment noted that their capability to fulfil their role in the climate policy and finance system is significantly constrained by a lack of funds.

Constraints on the capability of local authorities to facilitate accountable climate finance flows to local and often vulnerable communities in Ghana and Uganda is reflected in many other countries in Africa. In the last two decades, many African states have introduced fiscal decentralisation policies to bring services closer to the poor, but implementation of these reforms and their pro-poor impacts have lagged because of perverse political incentives, institutional challenges and fiscal constraints.[64] This does not bode well for strengthening climate finance accountability at the local level. In Kenya, for example, the high level of decentralisation introduced by the 2010 Constitution has not been followed by decentralisation of powers and financing in practice. Country actors have noted the urgent need to clarify how sector functions and roles are assigned and to align lower-order laws, so that fund flows and accountability for funds are aligned with constitutional responsibilities. This includes how external financing flows. One such sector, critical for climate change, is the water sector, where a 2019 study found that unclear roles and responsibilities for water resource management and provision is undermining public accountability.[65]

63 UCLG (United Cities and Local Governments) and OECD, 2016. *Global Observatory of Local Finance*, *Uganda Country Profile*.

64 Cabral, L, 2011. *Decentralisation in Africa: Scope, Motivations and Impact on Service Delivery and Poverty*, Working Paper 020, Future Agricultures.

65 See Fölscher, A, Liabwel, I, Malik, S, Moon, S and Feuerstein, L, 2019. *Pipes, Policy and Public Money: Integrity in Water Sector Public Financial Management in Kenyan Counties*. WIN, KEWASNET.

Formal accountability actors: their roles and capacities

Legislatures in Africa are starting to build climate-specific capacities that could contribute to strengthened oversight on climate finance flows and spending. There are no clear examples of how such oversight is at the same time mainstreamed effectively.

There are many examples of African legislatures putting in place capacity to scrutinise the relevance of budgets for climate change impacts. In 2019 the national legislature of Uganda opted to create the Standing Committee on Climate Change to provide oversight on government responsiveness on climate change; to scrutinise all bills presented regarding climate change mitigation and adaptation; and to coordinate parliamentary activities related to climate change. The Ghana legislature does not have climate-specific committees or oversight mechanisms, but performs its oversight functions for climate financing, alongside other public financial matters, through standing central and sector committees such as the finance, public accounts and sector committees. With support from the EPA's parliamentary affairs desk, it has appointed three legislators as climate champions.

In Burkina Faso a specialised Commission for Rural Development, Economy and Climate Change has been established,[66] which will review the budget from the perspective of climate change, and in Ethiopia the dedicated standing committee on climate change oversees policies and performance of agencies in the climate, agriculture and natural resource sectors, and issues reports to Parliament and international bodies like the UNFCCC. The budgets of the agencies are also reviewed by this committee.[67] In Kenya, capacity is developing in the Parliamentary Budget Office, which covers climate change in its reports.[68]

However, none of the examples provide clear evidence on how legislative institutions could best balance dedicated capacity for climate finance oversight with mainstreaming this oversight to all committees through their structures, rules and information mechanisms, nor on how climate specific committees would interface with finance and budget committees' oversight of loans, fiscal frameworks and expenditure generally. These are critical issues for effective climate finance oversight.

Climate audit capacities are very poorly developed, with limited capacity for green audits. Climate finance flows in many countries, however, can be audited when they fall within the mandate of SAIs, including for performance auditing.

For example, in the CFA landscape assessment countries, the SAIs are both mandated to undertake value for money audits that could be oriented to climate change. Their ability to deliver credible, impactful audits are, however, dependent on capacity and the auditee's quality of information. The Uganda assessment noted that the Uganda Auditor General does not undertake climate specific audits and does not have specific capacities to do so, even if it does audit climate programmes and projects routinely. In Ghana the Audit Service has established a special environmental audit unit, with capacity to audit climate change expenditures, especially infrastructure expenditure. The unit employs an array of expertise, including environmental scientists, chemical engineers, petroleum engineers, civil engineers, quantity surveyors and architects to address climate change-related issues. A major challenge highlighted by the service is related to access to information from institutions they work with to help them conduct their audits as mandated by law.

Non-state accountability actors: their roles and capacities

CSOs are playing emerging roles in climate finance accountability, including monitoring climate finance, supporting state accountability actors, facilitating communities' engagement with government, and being active in government multi-stakeholder structures.

Typically, across countries, CSOs undertake policy advocacy, implement climate relevant programmes and projects, and scrutinise climate actions to hold government accountable. The focus here is on CSOs' roles in policy engagement and advocacy, and public accountability.

There are two pathways for CSOs to engage with the quality of government's climate plans and budgets, and impact accountability for climate finance, through direct engagement in formal/informal forums and via the media and the public domain.

66 Allen, S and Nicholson, K, 2021. *Inclusive Budgeting and Finance for Climate Change in Africa: Keynote Paper*, IBFCCA.
67 Ibid.
68 Ibid.

- **Participation in formal forums:** In both Ghana and Uganda CSOs sit on the climate coordination bodies next to government actors (for example the NCCSC in Ghana and the Green Climate Financing Board in Uganda), which provides a channel to access information, and scrutinise and challenge decisions. There are also good examples of CSOs contributing directly to key climate policy processes, such as in Ghana, where CSOs were instrumental in designing a youth strategy that culminated in mainstreaming gender into the NAP, and are active in the ongoing NDC revision. Although the CFA assessments noted that CSOs in Uganda also participate in budget preparation sector working groups together with government actors, there is no evidence that they use the opportunity to mainstream climate concerns.
- **Public domain accountability actions:** At the same time, CSOs use public channels to provide information and advocate for better decisions, through publishing books, papers and articles, providing information to the media and providing platforms for public debate. In Uganda, for example, Oxfam, together with the World Resources Institute, has been instrumental in tracking the utilisation of adaptation finance. In South Africa a plethora of climate think tanks engage national, provincial and local government authorities on climate finance and budgets, putting climate budget information in the public domain that is otherwise not available while public-budget tracking mechanisms are developed.[69]

A third pathway directly involves CSOs in building capacities for public accountability, in the state and in civil society. In Ghana, for example, CSOs have played an important role in designing and building capacity on the emerging finance ministry/MESTI climate finance monitoring, reporting and verification (MRV) tool (see next section). Some 106 CSOs will participate in government roadshows to introduce MMDAs to the tracking tools. CSOs are likely to sit on the governing board for the MRV system, which will incorporate both global and government flows to all recipients. CSOs also frequently provide support to national parliamentarians and subnational legislators and councillors.

CSOs are important intermediaries for communities and vulnerable groups. They are critical to bridge the capacity gap for communities, by facilitating community engagement with government at national and district level on climate change issues, providing information to communities for this engagement, and building communities' knowledge about their entitlement to services, about existing budget allocations and gaps, and about responsible state actors. In Ghana interviews at community level for the CFA landscape assessment highlighted how communities' and vulnerable groups' lack of understanding and knowledge on about climate and budgets, have left public officials feeling discouraged about such processes in the absence of CSO support.

Commonly, however, CSOs' ability to fulfil their roles well, is restricted by scarcity of funding, capacity gaps and lack of timely information, not only on climate actions, budgets and expenditure, but also on participation opportunities themselves.

Both climate and budget expertise are needed to play an effective representation and accountability role in public processes. Existing CSOs working on climate change do not have the capacity to understand, track and analyse climate change budgets, and CSOs that have the capacity to work on climate financing often have insufficient climate expertise. Furthermore, CSOs have so far engaged in the climate finance landscapes only in a piecemeal manner, without significant strategy coordination and resource pooling. Access to funding to establish the high-level expertise needed to engage effectively with climate finance is an issue, as is funding to support communities and vulnerable groups to engage directly.

The Ghana CSOs also noted that whereas they are being engaged in many ways in government processes, there is no clear communication strategy from government; they often get involved too late to provide very meaningful inputs, and late communication from government on engagement limits their participation.

CSOs in Uganda face similar challenges to fully take up their roles: to date CSOs have embraced only piecemeal interventions and have not coordinated engagement amongst themselves. Their capacity to engage is constrained by a lack of funding, and only limited information on climate change finance.

Both CFA landscape assessments suggest that the media play a reactive rather than proactive role in climate finance accountability. **Capacity appears to be a key issue.**

Media play an important role in covering events and information releases, amplifying messages, facilitating access to information and engaging citizens. But the CFA assessments suggest that the media do not have the capacity for proactive in-depth reporting and investigative work. In Uganda, media engagement takes various forms. The media houses provide free airtime for talk shows on national TV and local radio

69 See, for example, Cassim, A, Radmore, J, Dinham N and McCallum S, 2021. *The Climate Finance Landscape in South Africa*, CPI, Bertha Centre and Green Cape, and the South Africa chapter in Africa Climate Finance Hub, 2015, *Africa's Adaptation Gap 2*.

stations to host government officials who engage citizens on government performance, including climate change, and cast a spotlight on spending. The periodic press briefings by government provide an opportunity for journalists to discuss national and sector-specific budget information. However, such opportunities have not been systematically used to demand accountability for public expenditure and specifically, climate change interventions. Additionally, media personnel have limited knowledge and capacities to report on climate finance concerns. This limits their ability to stimulate debate among the public. The Ghana domestic CFA landscape assessment delivers similar messages on the media with some key government actors expressing frustration at the lack of consistent engagement.

2.3 Availability of information on climate financing and expenditure

In Ghana and Uganda, as in many other African countries, there has been progress on improving the flow of public information on climate finance and expenditure. However, accountability actors' access to useful, timely, systematic and comprehensive information is still very limited, as many of the mechanisms are still a work in progress.

For governments to produce systematic, comprehensive, and reliable information on climate finance and expenditure, and the impact of climate on fiscal policy and risk, is not straightforward. Firstly, the global climate finance landscape is complex, with multiple interacting sources, channels, and recipients of financing, continuously evolving and not consistently transparent. As a result, the long-standing aid transparency problems countries face in monitoring donor inflows and coordination with their own development spending for mutual accountability purposes are exacerbated when it comes to climate financial flows. The information is fragmented between the providers of financing, intermediate beneficiaries and final implementers that spend the money on infrastructure, services, research and so on.

Secondly, on the expenditure side, apart from spending on climate units and coordination processes, very few climate-relevant budget programmes and projects are exclusively for climate action. Discerning what portion of public bodies' expenditure is for climate purposes requires a systematic process to assess and weight budgets, which may be periodic (ie through climate expenditure reviews) or embedded in routine budget processes (climate budget tagging).

Thirdly, to incorporate climate change effects in fiscal policy processes, the macro-fiscal models used by government to project the key macro-fiscal parameters, such as economic growth, inflation, exchange rates, revenue and expenditure, must be adjusted to include climate parameters, in order to assess the sensitivity of fiscal projections to climate events, and their impact. It is only then that climate can meaningfully be incorporated into government's fiscal frameworks and fiscal risk assessments, for the scrutiny of the legislature's committees (and the Budget Office in Uganda) and external public accountability actors.

Table 4 reflects the steps already taken by the two primary study countries, Ghana and Uganda, to address these challenges in climate finance information flows. The table demonstrates how climate specific measures build on existing system-wide measures and details remaining gaps.

Many other African countries are in a similar phase in the development of climate-sensitive budget information systems. For example, five other countries are in the process of developing climate budgets tags (Ethiopia, Kenya, Mauritius, Rwanda and South Africa) while others have produced climate expenditure reviews (Tanzania, Mozambique, Burundi, Benin and Morocco).[70] However, as these are still in implementation or development, or once-off studies, a lot of ground would still need to be covered for information flows to be adequate to support robust climate finance accountability systems. Especially at the local level, where ordinary citizens and communities, and local assemblies would depend on locality specific information, a big gap will remain for some time.

Many countries have recently strengthened their fiscal risk reporting and debt transparency, and there has been some progress on transparency of global climate finance flows in Ghana and Uganda. However, transparency on the impact of climate debt on country fiscal positions (even when concessional debt), especially from non-traditional creditors, can be significant. In Kenya, for example, 79 percent of international public climate finance was delivered through debt, with 55 percent of that being channelled to mitigation activities.[71] Many least developed and low-income countries are experiencing both debt distress and increasing climate impacts: there is a strong argument for increased transparency on the impact of especially debt-financed flows on fiscal positions.

70 Kirchhofer, Z and Fozzard, A, 2021. *Climate Change Expenditure Tagging: A Review of International Practices*, World Bank; Allen and Nicholson, 2021.

71 Government of Kenya, 2021.

Table 4: System-wide and climate-specific mechanisms for improved internal and public flows on climate finance and expenditure

Ghana	Uganda
Tracking and transparency of global financing for climate actions	
System-wide mechanisms:	
A manual, Excel-based tracking of donor inflows. An aid information management system is being designed. Partial coverage of donor spending on budget only, thus weak public transparency on donor funding. There is no separate public aid report. The budget document provides an annex on new aid support.	Has an existing aid information management system. But only partial coverage of donor funding on budget, thus weak public transparency on donor funding. The annual report on debt, guarantees, extra-budgetary funding and grants provides aggregate information on new grants, and specific off-budget grants. The budget document reflects information on external financing by programme and output (but not by donor).
Climate-specific mechanisms:	
The MRV tool and documentation was developed in 2017/18 by the finance ministry, the MESTI and the EPA to track funding for climate action to public recipients, the private sector and CSOs. The tool included plans and documentation from the finance ministry to also track budgets and financing for projects but was never fully implemented across national and subnational spending units. The original MRV tool is in the process of being merged with the climate budget tracking system. The revised tool will then also track the financing of climate projects. It will therefore be a bespoke climate system to track financing and expenditure that is embedded in budgets, but not in a parallel aid management tool.	A website on climate financing that includes a portal with summary and project-level information on climate projects. Some documentation is also uploaded, such as financing proposals. However, the portal does not provide information on disbursements, spending or implementation reports. Currently there are 46 projects loaded, some in 2021, which suggests that the portal is up to date, but it is not known whether all relevant projects are being reported. The Ministry of Water and Environment lists all the projects and programmes related to climate change on its website, including the name of the donor. This list also does not provide information about spending on and implementation of projects, so current mechanisms are only partially useful.
Tracking country expenditure on climate action	
History and roll-out:	
An integrated, climate-budget-tracking and climate project MRV system is under development, drawing on a 2015 Climate Public Expenditure and Institutional Review on spending 2011 to 2015, the climate budget tagging system that was developed subsequently, and the MRV tool of MESTI/EPA. It is not clear what the timeline is.	A climate budget tagging methodology was developed in 2018 by the finance ministry. Government ownership of earlier studies, conducted by external teams, was poor. Tagging was piloted in four ministries and districts in 2019/20 and was expected to be rolled out to all ministries and districts in 2020/21, but it is not clear whether this timeline was met.
Coverage	
The budget tracking tool was at central level only, but the MRV integrated tool will roll out to subnational authorities too.	All sectors, national and subnational.

Ghana	Uganda
Tracking country expenditure on climate action	
Methodology	
In the climate budget tracking tool, relevant expenditure is measured by the extent to which it contributes to actions in the National Climate Change Policy and is scored and weighted accordingly as of high (100%), medium (50%) or low (20%) relevance, and classified as mitigation, adaptation, or both. The finance ministry is in the process of developing a manual, and in the meantime is undertaking a follow-up climate expenditure review.	Climate budget tagging in Uganda assesses the extent to which all public expenditure is climate relevant, based on an assessment of the objectives of programmes and projects. Relevance is identified with the use of reference lists and the system follows a simple binary (yes/no) approach. In other words, it does not weight spending for an estimate of the degree of relevance. Climate relevant spending is then classified according to the National Climate Change Policy. The budget and actual expenditure will be tagged through a new 5-digit segment in the integrated financial management system. Guidelines have been produced.
Tagging and validation	
The weighting is done by the finance ministry's climate change and natural resource unit, based on policy objectives and operational codes in the chart of accounts, through which ministries indicate how they have mainstreamed climate change. The 2020 budget circular included an instruction to mainstream climate change using the chart of accounts in this way.	Spending ministries will identify the codes; the National Planning Authority will review the investment project tags, and the Climate Change Department (in the water ministry) will provide technical support.
Reporting and audit	
The resulting climate budget is not presented in the national budget document, or separately. But the intent is to develop a publicly available dashboard that will draw on the system. Tags are not audited.	The expectation is that annual reports will be presented. It is not yet clear whether the intent is to audit tags.
Including climate into fiscal policy and fiscal risk documentation	
Ghana does not have a fiscal risk statement that is released with the budget. The budget document includes discussion of the macro-fiscal outlook and risks. Climate change was not explicitly mentioned in the most recent statement available. Climate debt is not clearly reported, including how loans may be earmarked relative to country policies.	Climate is incorporated into government fiscal risk statements, and has been since 2019/20, but without specific sensitivity analysis. Climate debt is not clearly reported, including how loans may be earmarked relative to country policies.

2.4 Gender in climate finance accountability systems

Gender and the inclusion of vulnerable groups as specific issues for climate change action are central to countries' climate policies and strategies. Integrating gender into climate actions, budgets and accountability is proving difficult.

The incorporation of gender considerations in the design of global financing mechanisms lagged incorporation in policy frameworks and it is only in the last few years that gender has been integrated into global climate funds' guidelines, criteria and structures.[72] In African countries, gender is also fairly well mainstreamed in policies. Available evidence from countries in Africa, however, suggests that whereas longer histories of gendered perspectives in public policy and financing[73] may at times have helped to keep gender central in climate budgeting, full translation to gender-responsive climate budgets and accountability is far off.

In Ghana for example, the focus on mainstreaming gender and equity issues in Ghana's climate change policies and strategies has translated into national and local level institutions taking steps to integrate gender in their programming and oversight. MESTI mainstreams gender in its own climate programming and oversees the integration and prioritisation of gender considerations in plans and budgets by departments and agencies under its control. As part of what MESTI calls 'enhanced transparency framework' all these agencies are expected, during reporting, to clearly explain how their interventions have impacted vulnerable people and women, and how much funding was expended on those related activities.

In South Africa, the finance ministry is just starting to consider how its gender budget tagging and climate budget tagging projects might be integrated to deliver better information on both. Based on the lack of institutionalisation and poor information generated from its gender tag, which was rolled out fast across government, the climate budget tag is being designed and piloted through a highly consultative process and will likely roll out more slowly, with much effort to build the capacities and ownership of lead ministries and spending agencies.[74]

In Uganda the gender-sensitive climate budgeting builds on long-standing gender-responsive budgeting institutions in the country. This includes a gender tag and gender-responsive budgeting guidelines from the finance ministry for central ministries and district councils to implement; reporting on gender budgets, using gender disaggregated results and statistics in budget processes; and building the capacity of finance ministry officials to encourage ministries towards better integration of gender in their policies and budgets. Studies have, however, noted constraints on implementing gender-responsive budgeting and climate project planning. At the district level for example, districts councils are very dependent on narrowly specified conditional grants from national level, with the result that there is little space for them to implement gender-responsive budgeting.[75] Despite the commitment to mainstream gender in climate action, therefore, in practice few projects do.

In both Uganda and Ghana, the CFA landscape assessments found that there are insufficient efforts to ensure that women and vulnerable groups participate in formal spaces for engagement with the budget, to bolster bottom-up demand for more gender-responsive action. In Ghana, some provisions are made at local MMDA level to reach women and vulnerable groups such as people living with disabilities and communities living in remote areas, but the capacities of these groups to participate in processes are low. In Uganda, prioritising gender as a cross-cutting issue for climate change may also mean that the issue is not well financed, and the close association of gender with women and vulnerability in climate policies has not helped meaningful participation by women or other vulnerable groups.[76]

Overall, early mechanisms to boost gender-responsive climate accountability are just emerging, and will be contingent on more gendered participation in climate efforts and presentation of climate finance data. Key barriers reflect the necessary enabling conditions for progress on mainstreaming gender-responsive climate budgeting listed in the IBFCCA's keynote paper on coordinating the integration of gender and climate change into budgeting: political leadership, a strategic framework, good policy dialogue, clear guidelines and tools, incentives and accountability, financial and human resources, and a learning culture.[77]

72 Schalatek, L, 2020. *Gender and Climate Finance*, Climate Finance Fundamentals 10, Heinrich Böll Stiftung.

73 Stotsky, J, Kolovich, L and Kebhaj, S, 2016. *Sub-Saharan Africa: A Survey of Gender Budgeting Efforts*, IMF Working Paper, WP//16/152, listed 14 African countries that have initiated gender-responsive budgeting initiatives, some as early as in the 1990s. Two countries were seen to have made the most progress in institutionalising efforts, namely Rwanda and Uganda.

74 Magazi, G, 2021. Climate Budget Tagging in South Africa, presentation at the CABRI Peer Learning Event on Gender and Climate Change Financing; Cele, P, 2021. IMF GRB Mission: Implementation Update, presentation at the CABRI Peer Learning Event on Gender and Climate Change Financing.

75 Mushemeza, E, Lukwago, D and Bogere, G, 2019. *Review of Gender Budgeting at Sub-national Level in Uganda*, ACODE Policy Research Paper Series 90.

76 Acosta, M, Ampaire, E, Okolo, W and Twyman, J, 2015. *Gender and Climate Change in Uganda: Effects of Policy and Institutional Frameworks,* CGIAR.

77 Enseadas, S and the EnGen Collaborative, 2021. *Opportunities for Coordinating the Integration of Gender and Climate Change into Budgeting and Finance*, IBFCCA.

3 Emerging good practices and remaining gaps on climate finance accountability

In Africa specific measures for climate finance accountability are grafted onto emerging and often weak and unaccountable overall public finance accountability systems. While some PFM systems have progressed, the resulting overall public accountability is far from perfect. This section examines, based on the evidence in Section 2, what emerging climate-specific budget practices have leveraged emerging PFM system strengths or overcome persistent weaknesses to augur better climate finance accountability.

3.1 Emerging good climate finance accountability practices

The evidence suggests that progress can be made when enabling factors coincide with good climate budget practices. As climate disasters occur more frequently, there is increased pressure on governments and in political systems to prioritise climate action. The Ghana CFA landscape assessment especially, highlights how strong political will across key government and accountability actors have driven interventions to strengthen the climate financing system. Both the country assessments, however, documented emerging good practices, including:

Political and cross-cutting institutional practices and factors

- The Parliament of Uganda has put in place a standing committee on climate change, which will enable a climate change focus in policy and public resource oversight processes of the legislature. A regular report on climate financing, from the finance ministry to the committee, is on the cards.
- In Ghana the EPA supports public accountability actors technically, on climate issues.
- CSOs are formally part of climate coordinating bodies and committees, in both countries.
- The media plays an important role in ensuring access to information for citizens, in both countries.
- Donors have supported the development of systems and capacities for domestic climate finance accountability in both countries.

Planning and policy institutions for climate change

- Both Ghana and Uganda, like many other countries in Africa, have clear, well-consulted and publicly available climate strategies in place, cascaded into costed action plans, that provide a benchmark against which accountability actors can hold governments to account. To some degree, international accountability for implementing these plans supports domestic accountability.
- Climate policy and strategy processes in both countries place heavy emphasis on the participation of CSOs, but also citizens and vulnerable groups.
- Climate change is being mainstreamed into country planning instruments. In Uganda the National Planning Authority has provided climate planning guidelines. The inclusion of climate as an explicit NDP priority, means that the Authority will actively ensure that it is mainstreamed in plans.
- In Ghana, subnational authorities prepare climate adaptation plans from the lowest level, for inclusion in district plans. The EPA coordinates this.
- CSOs facilitate community and citizen engagement with climate strategies and plans.

Revenue institutions

- The Uganda finance ministry has a climate finance portal that makes global climate finance flows transparent to the public. In Ghana the MRV tool is expected to fulfil this function, when operationalised, and when the intended dashboard is operationalised.

Intergovernmental institutions

- Uganda has a conditional grant mechanism to finance natural resource and climate finance specific interventions.

Public expenditure institutions

- In both countries, as in many other African countries, the finance ministries are incorporating climate change into budget circulars and instructions, enabling their accountability role in climate mainstreaming.

- In Ghana the MESTI and the EPA drive an emerging MRV system on implementation of climate actions, which, once fully operational, could support accountability for climate projects.
- Many countries, including Ghana and Uganda, have climate budget tagging systems in development. In Ghana the system is linked to the climate MRV system and will therefore integrate main budget expenditure with flows to non-state or off-budget state actors. Some systems weight expenditures, providing more precise information.
- In Ghana it is expected that CSOs will be part of the governance/oversight of the integrated climate budgeting tagging/MRV system.
- The budget tags will apply to both national and subnational budgets in Uganda, and eventually in Ghana.
- The budgets tags will be embedded in the integrated PFM system of both countries so that real time climate expenditure reports can be drawn. In Ghana these are expected to be publicly available through a dashboard.
- In Ghana the Auditor General has dedicated environmental audit capacity, including climate expenditure audits. In Uganda climate programmes have been audited as part of value for money audits.

Despite these emerging good practices, climate finance accountability is still nascent. The CFA landscape assessments showed that climate finance accountability is closer in the planning and budgeting phase of the public resource management cycle, with more mechanisms in place to strengthen oversight of climate policy, planning and budgeting, especially within the executive. For the remainder of the cycle, there are still significant gaps.

3.2 Remaining gaps in climate finance accountability

This section highlights some of the challenges faced by accountability actors.

The legal and policy frameworks for both public finance and climate finance are extensive, but not consistently implemented. Implementation of and accountability for climate finance policies are overly centralised. The raft of legal and policy frameworks in place to plan, budget, execute and audit climate change action are not fully implemented in either country. The further away from the centre, and the closer to communities, the more issues arise with availability of resources and capacities. What financing there is, is reactive and for disaster risk reduction, as opposed to budgeting for climate change as a development priority. Except for the EPA's mandate to coordinate climate policy and action at subnational level in Ghana, most of the coordination structures are at the central level of government.

In both countries there is yet insufficient attention to climate in intergovernmental fiscal relations and accountability. An additional concern raised in the reports is the lack of clarity and delayed cash-flow processes from national to district level, which then means funds are received late. There is good experience in Uganda on transparent intergovernmental cash disbursements. The same principles could be applied to climate funds to address this issue.

Climate finance coordination is poorly resourced. Both assessments noted that key climate coordination functions, especially at subnational level, is poorly resourced. There are several issues to consider, namely (i) resourcing the key climate ministries and their climate change departments well to play the strong coordination role that is needed at national level and across levels, and to support other departments and accountability actors; (ii) ensuring that subnational coordination is well-resourced; and (iii) investing in the development of mechanisms or systems to manage climate action and finance information well.

Currently, there is still a paucity of information on climate finance flows, limiting the capability of accountability actors to hold government to account. There are no clear timelines on full implementation of the climate budget tagging system in Uganda, and the integrated tagging/MRV system in Ghana. What will be covered in any reporting from the systems, and how web portals may look, is not known. While such systems can deliver valuable information, their implementation is technically challenging, and difficult to institutionalise and sustain. Without strong, dedicated capacities and capacity-building efforts, they run the risk of producing unreliable information and not being used.

Climate change is poorly integrated into the countries' macro-fiscal projections and debt reporting. Even when mentioned, the likely impact and sensitivity of the budget is not quantified, and climate debt is not transparent. This means that parliaments, CSOs and think tanks have little information for engagement. On the other hand, there is no evidence in the case studies of any pressure on finance ministries to incorporate climate change fully into macro-fiscal projections and risk assessments.

Underlying budget transparency is weak and citizens' right to information is not realised, despite increasingly robust country financial management information systems. More commitment to public fiscal transparency remains critical, including on donor financing and extra-budgetary funds, in order to provide a robust base for transparency on climate finance. The rights and processes to access information from government are clearly outlined in the access to information Acts and regulations, but not implemented in practice. Given that non-state actors would often need information on climate finance that is not proactively published – such as procurement information including contracts and bills of quantity so that citizens can actively monitor climate projects – reliable government processes to respond to requests for information should be in place.

While public participation in the budget process is

somewhat developed, it is much weaker in budget implementation and subnational level and should be strengthened. The engagement of citizens in implementing climate change programmes and projects will be crucial. As climate financing through budgets ramps up, it would be important to strengthen public engagement mechanisms in budget implementation, especially at the local level. At this level, public engagement mechanisms are poorly resourced and therefore limited. The capacities and interest of communities for engagement in implementation monitoring also needs to be developed.

Civil society does not coordinate well and does not use existing participation space for climate accountability in a coordinated, systematic manner. The only mention in the CFA landscape studies of inter-CSO coordination is in Ghana, around the Sustainable Development Goals (SDGs) platform structures, which include a climate relevant platform for SDG7. The Uganda assessment notes that there is need for better coordination and more collaboration amongst CSOs on the different projects being designed and implemented. The consensus is that there is a need to move away from 'piecemeal' interventions to taking a holistic approach.

CSOs in the climate space, as elsewhere, are not able to build their capabilities on climate finance in terms of staff, skills, knowledge on climate change, and expertise in public finance. There are significant differences amongst CSOs in how well they are connected and what information they can access. International NGOs tend to be better resourced and implement activities with local CSOs. However, the financing streams for local CSOs are project-based and do not support the development of sustained capacities and a track record of climate change interventions. This affects their capacity to understand, track and analyse climate change plans, budgets, and expenditures for accountability.

The media have limited technical capacity with regards to climate change and climate finance. This leaves writing and reporting on climate change to very few reporters, of whom even fewer are specialists undertaking proactive research, investigation, and reporting. Media representatives in Ghana and Uganda shared that they cannot access climate change budget information easily and, in most instances, when they do receive it, they find it difficult to understand and distill.

Parliament's oversight of budget implementation is not well developed. Expanded legislature capabilities to oversee budget implementation could strengthen budget credibility, and by extension climate budget credibility. Public participation opportunities in such monitoring, especially in situ, would strengthen community engagement in public finances. There is no evidence in the two CFA landscape assessments that parliamentary sector committees ensure climate and its intersection with gender is mainstreamed in sector plans and budgets through scrutiny of plans and budgets. Developing technical approaches – such as checklists or other tools – and building capacities to undertake this scrutiny would strengthen incentives for the executive.

Despite good attention to the issue in climate policies and strategies, the intersection of climate and gender is poorly considered in practice. It is not clear how public consultation and government budgeting processes in practice ensure that the differentiated needs and priorities of women and men are considered. The Ghana and Uganda country assessment reports suggest that women and other vulnerable groups remain under-represented in public participation spaces and decision-making processes. They are rarely involved in planning, allocating public funds and implementing adaptation and mitigation interventions. While climate and gender are tracked in Uganda's budgets, it is not clear how they integrate.

> ***"As climate disasters occur more frequently, there is increased pressure on governments and in political systems to prioritise climate action"***

Recommendations to strengthen oversight, transparency, and accountability

Climate budget systems, and associated climate finance accountability, are only nascent in Ghana, Uganda, and most other African countries. There are more robust provisions for climate finance accountability in the upstream policy-setting and planning phases of the public resource cycle and at the central level. Accountability for financing climate actions and ensuring that resources reach those who are most vulnerable and most affected by climate change, is still weak and significantly hampered by lack of information and underdeveloped capacities. The further away from the centre, and the closer to vulnerable communities, the less resourced the climate finance accountability system is and the weaker the capacities. This last section considers what recommendations arise from the study for different stakeholders to strengthen climate oversight, transparency, and accountability. It identifies possible future interventions that could help ensure that accountability actors, particularly parliamentarians, government auditors and CSOs, have the information, opportunities and capacities needed to contribute to more transparent and accountable use of climate change funds. The recommendations are structured as options for key actors to consider.

4.1 Recommendations for stronger climate finance accountability systems in executive government

To strengthen domestic climate finance accountability, executive governments, including ministries of finance, could firstly consider the following interventions.

Finance ministries designing and implementing climate finance transparency reforms would close the gap experienced by legislatures, civil society and the media on climate finance information. Such reforms may include:

- Making available systematic climate expenditure information through periodic studies to estimate climate spending or through climate budget tagging systems and data. If underlying data are available for public download in machine-readable form, it would enable accountability actors to investigate climate spending. Where climate budget tagging systems are underdeveloped, committing to clear timelines for implementing systems and producing public information and data would assist.
- Improving the availability of public, disaggregated and up-to-date information on climate change projects' budgets, spending and results, and procured implementation parameters and timelines.
- Strengthening public access to unpublished information, in line with right-to-information laws, through central finance ministry guidance to spending ministries about on-demand access to unpublished planning, financial and results information.
- Improving the availability of public macro-fiscal and public debt information on the sensitivity of projections to climate impacts and on climate debt, including providing clear information on the fiscal impact of climate debt, and on the debt itself – who the creditors are, what the terms are and what the purposes of associated projects are.

Furthermore, finance ministry guidance and capacity building support for better budget participation and monitoring mechanisms, would strengthen the role of CSOs and citizens as a building block of climate finance accountability. The country case studies suggest support may be needed, especially for line ministries and subnational governments, towards more open and well-publicised participation opportunities, followed by meaningful feedback to citizens.

Setting climate change mitigation and adaptation as core goals in national plans, could strengthen internal and external accountability for mainstreaming climate change actions across spending units and levels of government, as it would necessitate reporting against them, under standard national plan reporting mechanisms.

Better resourcing of climate finance coordination, tracking and accountability processes could help build the capacities for climate finance accountability, especially at subnational level. Conditional grants would be one targeted way of assisting local authorities to undertake more extensive consultation and engagement with vulnerable and removed communities and to invest in building the capacities of these communities for engagement. This function is critical to improve how climate interventions pay attention to the differentiated gendered impact of climate change, because it is the most likely place for communities to interact on the issues that affect them directly.

4.2 Recommendations to strengthen the role of public accountability actors

Strengthened legislature arrangements to oversee climate finance and spending would contribute to better climate finance accountability. Such arrangements might include climate finance-specific research capacity and specific steps in legislature oversight processes to include a focus on climate finance. It could also include having open climate finance public participation opportunities, aligned to global principles on public participation, including on climate debt, climate budget allocations and the implementation of climate projects. National and subnational legislatures would be key in outreach to communities.

Strengthened public audit capacities to audit climate budgets and projects would also contribute, including to audit climate budget information. This should also include the development of protocols to work with citizens on audits of climate projects.

4.3 Recommendations to strengthen the role of non-state actors

CSOs could play a more effective role if their climate finance interventions were better coordinated, and less piecemeal and fragmented. CSO coalitions might be an option, even if loose and informal, to pool CSO human resources and skills; to coordinate the mix of bottom-up citizen support and top-down technical engagement better; and to present a more united advocacy front. Such coalitions should ensure that community-based CSOs with local-level representation are included, to strengthen engagement and support communities at this level better. They should also include capacitated technical NGOs, to ensure that advocacy efforts are supported by good evidence and data, for effective engagement.

Climate-specific, citizen-led accountability processes could be strengthened, including through CSOs building the capacities of citizens and communities on climate financing, gender and budgets, so that they have more agency in budget engagements and climate consultations. Such efforts could be focused especially on women and vulnerable groups. CSOs, for example, could work with these groups to help them understand their needs and priorities, and to provide basic information about what financing is available, what projects and services should be implemented in their localities and who is responsible.

4.4 Recommendations on donor support to strengthen domestic climate finance accountability

Comprehensive, detailed, reliable and up-to-date public information on donor climate financing and projects is necessary for climate finance accountability. If this information were shared with country finance ministries, it could be integrated with country-level information for a more complete picture.

Bottom-up capacity building for climate finance accountability will need financial and technical support in African countries, as well as top-down processes, to help close capacity gaps for climate finance accountability. There are several aspects:

- Building the local capacities of state and community actors for community engagement on resilience, climate adaptation strategies and the finance flows would be key, in order to address the adaptation needs and priorities of the most vulnerable.
- Seed financing for CSO collaboration could help overcome disincentives for collaboration and demonstrate the benefits of collaboration to CSOs.
- More consistent and longer-term financing to suitable non-state institutions would support the development and retention of the high-skill capacities needed for credible climate finance engagement.
- The strengthening of public government-driven climate finance coordination and accountability mechanisms in countries where they are not well developed, would also be key for support.

Donor support is needed to build media capacity for their role in climate finance accountability. To strengthen media capacities for climate finance accountability donors could: (i) support local climate change experts to train journalists on climate change and financing; (ii) provide challenge funds for independent, innovative national and local media shows on climate change and response; and (iii) support investigative journalism that would raise awareness about the impact of climate change on countries and the importance of transparency and accountability in relation to climate change funds.

4.5 Recommendations on IBFCCA support to strengthen domestic climate finance accountability

The IBFCCA could consider supporting the development of improved domestic climate finance accountability ecosystems in Africa through further research on specific emerging practices and the provision of peer-learning opportunities. These could include:

- *Peer learning between finance ministries on climate budget tagging systems in Africa*, backed by research on the systems that are being rolled out, so that good practice lessons about appropriate systems, workable methodologies and effective oversight and verification in different contexts can be distilled. This would ease the way for other countries embarking on the process.
- *Research and advice on methodologies to integrate climate into macro-fiscal projections and debt management*, especially on (i) forecasting climate risks better, alongside improved contingency planning, so that risks are incorporated more explicitly and accountably into macro-fiscal and budget frameworks; and (ii) recording and reflecting the impact, purpose, holders, end-recipients, and transparency of climate debt to strengthen domestic accountability for climate debt decisions.
- *Research and exchange on improving institutional arrangements for climate finance oversight in legislatures*. How legislatures organise themselves and their access to information are key factors in the quality of oversight. Different African countries are opting for different mechanisms to practise oversight over climate finance. Collection of lessons learnt could be followed by peer exchanges between members of the legislature and public benefit organisations, the SAIs, climate and budget CSOs, finance ministries and climate-change lead ministries on arrangements for effective climate finance oversight.

> ***“The further away from the centre, and the closer to vulnerable communities, the less resourced the climate finance accountability system is and the weaker the capacities”***

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