## CLIMATE FINANCE ACCOUNTABILITY

Tracking climate finance flows and holding governments accountable



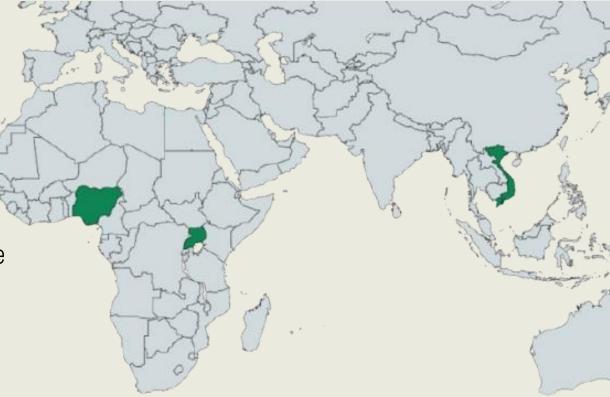
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#### THREE STUDIES: BRINGING OUR WORK ON FISCAL ACCOUNTABILITY & CLIMATE FINANCE TOGETHER

Empowering citizens to ensure that fiscal systems are more progressive and government policies on tax and spending benefit the many, not the few.

- Budget advocacy & monitoring
  - ightarrow Applying this to climate finance
- Climate finance accountability studies done by our fiscal justice partners in Vietnam, Nigeria, and Uganda.
  → How to hold government to account on just & transparent spending of climate finance



#### CONTEXT: CLIMATE FINANCE AT (SUB)NATIONAL LEVEL

- Majority of climate finance comes from international sources, mainly in the form of loans
- National policies help determine how budget allocations are made (Nationally Determined Contributions, different national climate action plans and policies)
- Gender equality is often not a principal or significant objective of climate finance projects (based on OECD database & gender markers)

#### **CHALLENGES & RECOMMENDATIONS**

No existing stand-alone climate finance tagging systems:

→ Climate finance **budget tagging tools**: (e.g. Lagos State)

- Need for more integration of gender equality in climate action plans
  - $\rightarrow$  participation of women & girls in decision-making
  - $\rightarrow$  climate & gender-responsive budgets
- Increase capacity of local governments (on how to access climate finance, how to develop technical proposals with input from relevant communities)
  → LoCAL pilot in Uganda



### WHAT CAN CIVIL SOCIETY DO

• Access to information:

 $\rightarrow$  Freedom of Information (FOI) requests to demand transparency

→ Develop citizen's budgets, train budget literacy, translate key documents

- Feedback on the quantity *and* quality of climate finance expenditure
  - ightarrow Participation in the budget cycle
  - ightarrow Budget monitoring groups
- Work in alliances across the fiscal justice and climate justice movement



Budget monitoring & reporting





Budget implementation

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