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# Climate Finance Accountability Synthesis Report

By Cathy Shutt



# Acknowledgements

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**The TAP Room** is a small research, evaluation and learning consultancy founded in 2019 as a vehicle for collaboration to support complex social and systems change. We believe that by taking a participatory and power-aware approach with a strong learning focus, our research and evaluation work can provide valuable support to activists, civil society organisations, governments and donors to navigate the complex and often messy power dynamics and politics of social change. We do this in a number of ways, from placing a strong emphasis on learning in mid-term and end term evaluations, to working in a longer-term evidence generation and learning accompaniment model where we support practitioners and policymakers to engage with existing and emerging evidence to shape their current and future strategies and tactics. We apply power analysis to the way in which we work both to help navigate the politics of social change “out there” in society, but also in the way in which power dynamics within programmes play a part in the effective delivery. The TAP Room brings together skills, knowledge and many years’ experience working on complex governance and human rights programmes as evaluators, researchers, grant makers and practitioners. Collectively we bring substantial experience with grassroots, national and transnational civil society organisations, governments and donors to build evidence and facilitate learning to support citizen empowerment and responsive governance in many different countries across the world.

**Cathy Shutt** has over 26 years’ experience of research and practice within the international development sector, which has included program and evaluation work for a range of International NGOs, Foundations, commercial suppliers and complex multi-sectoral consortia. Much of her consultancy work has focused on international aid, NGOs and civil society; monitoring, evaluation and learning in governance, TPA programs; organizational results management, learning and change; and power analysis. Her wide experience includes work on fiscal transparency; open governance and contracting; open data and the use of innovative technology to increase its accessibility and use; and women’s empowerment.

# Introduction

Climate change is one of the greatest challenges facing the world today. Significant amounts of finance are and will be required to enable governments around the globe to support adaptation and mitigation efforts. There is growing interest among government, civil society, the private sector and international actors on how to mobilise finance, from both international and national sources, to address the climate crisis.<sup>1</sup> Climate finance creates opportunities to mitigate the worst effects of climate change on poor and marginalised groups. Whether it will do so or not depends on the strength of public finance accountability ecosystems through which funds – both domestic and from international donors – are allocated and executed to deliver climate-adapted local development.

In this paper, we will use the term “Climate Finance Accountability (CFA) ecosystem” to refer to the public finance accountability ecosystem, but with particular attention to climate-specific funding for inputs and development outcomes related to climate change adaptation. A strong CFA ecosystem is one that enables those who are most affected by climate change, such as women and marginalised groups, along with other relevant government and civic actors, to play meaningful roles in planning, monitoring, and auditing the use of funds intended to address their priorities for climate adaptation.

This report synthesises lessons learned from a two-year pilot project supported by the [Swedish Postcode Foundation](#) and implemented in Bangladesh, Nepal, and Indonesia by [ActionAid Bangladesh \(AAB\)](#), [Forest Resource Studies and Action Team \(ForestAction\) Nepal](#), the [Indonesian Traditional Union of Fisherfolk \(KNTI\)](#) and the [National Center for Indonesia Leadership \(INISIATIF\)](#) with support from the [International Budget Partnership \(IBP\)](#). The pilot explored approaches for ensuring that resources meet the needs of excluded groups to address challenges associated with climate change. It set out to explore the functioning of the CFA ecosystem in each location and the strategies employed by various actors, especially civil society organisations (CSOs), to strengthen and engage in accountability ecosystems. It also aimed to inform the field of public finance and climate change adaptation and mitigation.

## The pilot sought to test the following Theory of Action (ToA):

*Technical, strategic, and financial support from IBP will enable CSOs working on climate change to deepen their understanding of and ability to navigate CFA ecosystems and government budget processes, leading to more effective advocacy of CFA for marginalised groups. The adaptive learning supported in this pilot will serve to strengthen the CSOs’ ability to be more effective actors in the CFA ecosystem, improving accountability to women and marginalised groups.*

The pilot was informed by the results of a CFA landscape assessment that IBP and the United Nations Development Programme (UNDP) conducted in Bangladesh, India, Nepal, and the Philippines in 2016. The assessment aimed to determine whether national fiscal systems were sufficiently equipped to ensure formal accountability for climate finance. Under this process, IBP and UNDP engaged governments, donors and civil society at the regional and international levels. These efforts revealed several gaps in the formal accountability ecosystems, including civil society capacity to understand and track climate-relevant financial flows, particularly among environmental/climate-focused CSOs.

<sup>1</sup> United Nations Framework Convention on Climate Change. (2022). Introduction to Climate Finance: <https://unfccc.int/topics/climate-finance/the-big-picture/introduction-to-climate-finance>

This report synthesises insights from a review that explored the ToA through the questions below:

**CFA ecosystems are comprised of formal and informal components:**

**Formal** components are institutionalized transparency, participation and accountability procedures that enable citizens and other accountability-seeking actors to influence budgets and access information relating to funds that are allocated and spent on climate change projects.

**Informal** components of CFA ecosystems, on the other hand, can be defined in terms of norms and power relationships between state actors, citizens, media, private sector actors and diverse citizen groups with varied capacities and opportunities to influence whether, how and for whom accountability is realized.

- **Understanding CFA ecosystems:** What are we learning about weaknesses and blockages that undermine the establishment of strong, inclusive CFA ecosystems?
- **Navigating CFA ecosystems:** What are we learning regarding strategies and tactics that can be used to navigate and make gains?
- **Strengthening CFA ecosystems:** Based on the initial efforts of these organisations, what have we learned about what it would take to shift power and overcome blockages to make accountability ecosystems more responsive and accountable to the climate change mitigation and adaptation needs of women and marginalised groups?
- **What are the implications** for CSOs, international nongovernmental organisations (INGOs), donors and other international actors concerned with making accountability ecosystems more responsive to the climate change mitigation and adaptation needs of women and marginalised groups?

The report begins with a discussion of methods and limitations, followed by an explanation of the accountability ecosystems approach and a short discussion of evidence and debates that informed the researchers' analysis and conclusions. An introduction to the national accountability ecosystems in all three countries provides the context for partner projects that are then described. The report closes with findings and conclusions that are organised around the questions above.

## Methods and Limitations

This study was completed between August and December 2021 by a TAP Room research team and employed a desk review, interviews, and focus groups as data collection methods. The team reviewed project documents and notes from reflection sessions that IBP hosted with the implementing CSOs during the project. In addition, the team held interviews with IBP and the main implementing CSOs in English. In Bangladesh and Indonesia, these interviews and discussions were complemented by local-language interviews and focus groups with the staff of implementing CSOs and other community-level actors who acted as local facilitators during the project. In Nepal, the TAP Room supported ForestAction to undertake additional community-level research to deepen understanding on how local actors involved in the project viewed their accomplishments and whether they had plans to continue after it ended.

The fact that this report is based on insights that draw mainly on interviews with and documents produced by implementing organisations affects how it should be read and interpreted. While some triangulation was possible for Indonesia, the research team found triangulation more difficult in Nepal and Bangladesh. Moreover, disruption due to COVID-19 meant many project activities in Indonesia and Nepal were running concurrently to the study. As a result, opportunities to explore the implications of the project and local contexts on results were somewhat superficial.

In addition, not all the learning reflected here can be attributed to the project, and since the study was not an evaluation, the TAP Room team did not use a contribution analysis approach.<sup>2</sup> Insights reflected in the report are collective of learning prior to and during the project, as the implementing CSOs already had a good understanding of some of the issues discussed prior to this project. They are shared here because the TAP Room and IBP consider them to be of general interest to others concerned with deepening their understanding of CFA ecosystems.

In view of these limitations, the insights reported may not be useful for rigorous evidence reviews conducted by other practitioners. However, they do provide an overview of what the CSOs involved in the pilot are learning about CFA ecosystem efforts, and what IBP has learned with respect to key themes relating to the ToA for this project. In addition, the findings also support analysis on more general implications for future work and research in this area.

## Why an Accountability Ecosystems Approach?

The accountability ecosystems framing emerged from the limitations imposed by simplistic assumptions underpinning early transparency, participation and accountability (TPA) projects.<sup>3</sup> These assumptions, informed by principal agent theory, were that greater transparency by government would enable citizens assisted by oversight authorities to use information disclosed to hold government actors to account. Typical TPA social accountability ToAs tended to downplay politics and power relations that can make authorities (agents) unwilling or unable to disclose information to accountability-seeking actors (their principals). Likewise, they often overlooked complicated power relations that make it difficult for oversight actors (principals), ranging from audit authorities to marginalised groups, to use government information such as public budgets or citizen monitoring data for successful advocacy and other accountability demands.

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**"Those who are discriminated against on the basis of gender, disability, ethnicity, religion or age face multiple challenges in accessing and using information."**

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Formal accountability actors, such as parliamentary committees and audit authorities often lack capacity and motivation to access and use financial data to hold the government to account.<sup>4</sup> Anti-corruption agencies have also been found wanting.<sup>5</sup> It should come as no surprise then, that citizens, particularly those who are discriminated against on the basis of gender, disability, ethnicity, religion or age also face multiple challenges in accessing and using information. These challenges can include residence in marginalised areas, social norms that make it difficult to attend meetings where information is discussed, and access the education required to analyse any information disclosed.

<sup>2</sup>Contribution analysis is a methodology used to identify the contribution a development intervention has made to a change or set of changes. It aims to produce a credible, evidence-based narrative of contribution that a reasonable person would be likely to agree with, rather than to produce conclusive proof.

See <https://www.intrac.org/wp-content/uploads/2017/01/Contribution-analysis.pdf>.

<sup>3</sup>Halloran, B. (2016). Accountability ecosystems: directions of accountability and points of engagement, Brighton: IDS © Institute of Development Studies 2016.

<sup>4</sup>[https://opendocs.ids.ac.uk/opendocs/bitstream/handle/20\\_500\\_12413/11739/RB\\_ManilaBgnd\\_Accountability\\_final.pdf](https://opendocs.ids.ac.uk/opendocs/bitstream/handle/20_500_12413/11739/RB_ManilaBgnd_Accountability_final.pdf); Halloran, B. (2021). Accountability ecosystems: the evolution of a keyword. Accountability Research Center, American University, School of International Service. <https://accountabilityresearch.org/accountability-ecosystems-the-evolution-of-a-keyword/>

<sup>5</sup>Hassan, I. (2021). The EFCC and ICPC in Nigeria: overlapping mandates and duplication of effort in the fight against corruption. Working Paper. Anti-Corruption Evidence SOAS Consortium. <https://ace.soas.ac.uk/publication/charting-the-way-forward-for-nigerias-economic-and-financial-crimes-commission/>

IBP research highlights the weak interconnections between these diverse actors that lessens their collective ability to hold government actors to account in different sectors.<sup>6</sup> This is especially true for women and marginalised groups who often lack confidence to negotiate community power relations or government systems and express their opinions without fear of retribution. A review of 20 years of published evidence pertaining to gender in social accountability projects reveals that when women have been able to overcome some barriers to participation, they have felt empowered, yet this participation has not automatically led service providers to be more accountable to them.<sup>7</sup>

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**"Success relies on longer-term investment in strengthening ecosystems."**

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An accountability ecosystems approach aims to address some of the challenges that were often found in earlier project-level TPA theories of action and change. It takes a long-term view that anticipates that actors seeking accountability at different levels are likely to encounter **blockages in terms of weak capacities or incentives** on the part of service providers, government officers, and politicians. The approach also allows more space for assumptions relating to the **complex sets of brokering and intermediation relationships required to successfully navigate the accountability ecosystem**. This broader view makes it possible to 'join up the dots' to address blockages and power relations within different parts of civil society and at different levels of government. Lastly, it recognises the diversity of motives among accountability-seeking actors. In so doing, the approach acknowledges that supporting individual actors to understand and navigate ecosystems using specific accountability tools or tactics, such as scorecards, is not enough. Rather, **success relies on longer-term investment in strengthening ecosystems**. This can be pursued through the capacity development of individual actors together with approaches that enable collaboration between actors with shared interests. Such approaches can involve a) vertical integration supporting diverse coalitions and networks including government champions, CSOs, media and private sector operating at different levels or b) sandwich strategies where civil society and state champions collaborate to confront entrenched interests.<sup>8</sup>

While the above understanding informed the pilot approach, IBP did not mandate that the implementing CSOs explicitly use an accountability ecosystems framework. However, the ToA assumed that the implementing CSOs' projects would generate insights on some of the above areas as they relate to CFA ecosystems. Therefore, the framework informed research questions as well as the analytical approach used for this study. Although expectations of the very short-term CFA projects were modest, IBP anticipated that framing the CSOs' learning around this framework would help to inform recommendations on strategies and tactics that CSOs and donors could use to strengthen CFA ecosystems. Some of these conclusions and recommendations are also informed by evidence from ongoing debates within the field, discussed briefly below.

## Evidence and Debates

In recent years, practitioner learning has contributed to a growing theory and evidence base on factors that help and hinder work to strengthen inclusive accountability ecosystems. Though political contexts influence what is possible, information and data generated by both government and citizens play central roles in

<sup>6</sup>De Renzio, P. (2016). Creating Incentives for Budget Accountability and Good Financial Governance Through an Ecosystem Approach: What Can External Actors Do? Discussion Paper.

IBP and GIZ. <https://www.internationalbudget.org/wp-content/uploads/incentives-for-accountability-through-ecosystem-approach-may-2016.pdf>

<sup>7</sup>Nazneen, S., & Olivares, M. F. S. (2021). Strengthening Women's Inclusion in Social Accountability Initiatives. Policy Briefing Issue 174. February 2021. Institute of Development Studies.

[https://www.macfound.org/media/article\\_pdfs/pb174\\_strengthenwomeninclusion\\_online.pdf](https://www.macfound.org/media/article_pdfs/pb174_strengthenwomeninclusion_online.pdf)

<sup>8</sup>Fox, J. A. (2015) Social accountability: what does the evidence really say? World Development 72 (2015): 346-361.

vertically integrated accountability ecosystems approaches, often requiring complicated relationships and intermediation to make different kinds of data and evidence relevant and useful for pro-accountability actors with varying aptitudes and needs.<sup>9</sup>

Central to an ecosystems approach is the idea that coalitions and informal networks are likely to be motivated by a collective sense of power – ‘power with’ – to get issues on the agenda as well as to try to hold authorities to account. Research on intersectionality provides examples on how those facing multiple drivers of inequality and discrimination can be enabled to gain confidence as individuals – power to join groups and make alliances for ‘power with’ – and to connect with other groups facing multiple drivers of discrimination and inequality.<sup>10</sup> Ensuring that the wider coalitions could protect the most marginalised from blowbacks and using emotional tactics to engage duty bearers have been identified by researchers as vital for success.

Private sector actors are also often assumed to play important roles in strengthening accountability ecosystems, but evidence of CSO and private sector actors joining forces for such purposes is limited. Occasional examples include politically savvy brokering by CSOs that were able to leverage the mutual interests of local governments and businesses to increase competition and efficiency in procurement, including in areas relevant to climate finance.<sup>11</sup>

Likewise, media actors can play important roles at different levels of accountability ecosystems. Evidence shows that when media is involved in coalitions, the ways in which it influences accountable governance are multiple and complex. The main route is by shifting discourse and political accountability through voter behaviour.<sup>12</sup> However, the media’s role in increasing citizen access to information on the actions of the government can also contribute to social accountability demands for better services or climate finance governance. Data on how this works is getting ever more granular in examining the relative importance of factors such as the evidence base used by media, emotional resonance of pieces and trust of journalists or media houses, etc.

Although evidence on success is thin and not fully conclusive, that which does exist suggests that approaches in which CSOs and media collaborate to support government are more successful than confrontational approaches. This is partly because ‘naming and shaming’ powerful actors can elicit considerable blowbacks that make advancing advocacy or monitoring agendas both difficult and dangerous.<sup>13</sup> Risks associated with confrontational tactics may be partly reduced by journalists operating at the subnational level developing and leveraging relationships with national and international CSO or media partners. National-level media actors may be able to publish any sensitive content they develop anonymously.

In the context of a short-term accountability-focused project like the one that is the focus of this report, collaborative approaches that seek to build on shared interests and incentives are likely the only feasible option. However, such approaches may have little impact on structural power relations that impede accountability, therefore necessitating other strategies when these approaches reach their limits. Some

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**"Information and data generated by both government and citizens play central roles in vertically integrated accountability ecosystems approaches."**

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9 Brock, K. with McGee, R. (2017). More Accountable and Responsive Governance: How do Technologies Help Make it Happen? Making All Voices Count Event Report. The report provides useful definitions of infomediation that focuses on the specialised processes of analysing and communicating data, which is a distinct type of intermediation.

10 Howard, J., López Franco, E., & Shaw, J. (2018). Navigating the Pathways from Exclusion to Accountability: From Understanding Intersecting Inequalities to Building Accountable Relationships. Institute of Development Studies.

<https://www.ids.ac.uk/publications/navigating-the-pathways-from-exclusion-to-accountability-from-understanding-intersecting-inequalities-to-building-accountable-relationships/>  
11 Shutt, C. (2020) Evaluation of the Hivos Open Up Contracting Programme – Private sector engagement case study. The TAP Room Consultants Ltd, Article 19, IIED, and Hivos.

<https://hivos.org/assets/2020/11/EFE-OuC-Private-sector-engagement-Case-Study.pdf>

12 Earth Journalism Network. (n.d.) Harvesting the Impacts of Environmental Media. Internews. [https://earthjournalism.net/sites/default/files/2021-12/2pager-25x25-EJN\\_20211110.pdf](https://earthjournalism.net/sites/default/files/2021-12/2pager-25x25-EJN_20211110.pdf)

13 Aston, T. (2021, April 21). What actually is social accountability? Medium. <https://thomasmtaston.medium.com/what-actually-is-social-accountability-ac932a152772>

practitioners, such as those involved in open contracting work in the Philippines and Indonesia, argue that coalitions need to work in ways that allow them to pivot from collaborative to confrontational tactics.<sup>14</sup>

Some aspects of debates about the pros and cons of collaborative and confrontational approaches in the TPA field resonate with arguments by anti-corruption researchers such as Mushtaq Khan of SOAS ACE. Khan notes that local bureaucrats, politicians and elites may fail to change behaviours or impose sanctions because they must adapt to prevalent norms. According to ACE's research, including in Bangladesh on climate finance projects, horizontal accountability through elite peer mechanisms is the most effective means for accountability seeking actors in the immediate term.

The idea that accountability seeking strategies should differ depending on strength of the rule of law and broader accountability ecosystem has important implications, suggesting that those navigating and strengthening public finance accountability ecosystems need to learn to distinguish between discretionary one-off responses by politicians and civil servants that might be due to pressure from elites versus more institutionalised and equitable responsiveness underpinned by stronger accountability dynamics.<sup>15</sup> One-off responses on to specific asks or priorities may be read as government listening to citizens. However, they are not necessarily indications of the kinds of meaningful shifts in power, policy or practice that are required to achieve accountable responsiveness to the poorest and most marginal members of society.

## Context: National CFA Ecosystems

**"Women are found to spend three times more than men on climate and disaster management."**

Research supported by IBP prior to and during project implementation found that formal national CFA ecosystems in Bangladesh, Indonesia and Nepal share some similarities.<sup>16</sup> All three countries are extremely vulnerable to climate change hazards that have enormous impacts on poor and vulnerable populations. Research by the International Institute for

Environment and Development (IIED) demonstrates that rural households suffering the worst effects of climate change spend vast amounts on disaster preparedness and response. In Bangladesh, they spend more than \$2 billion a year in absolute terms. When household spending is measured as a share of income, women are found to spend three times more than men on climate and disaster management.<sup>17</sup>

In 2019, the Climate Risk Index ranked Nepal, Bangladesh, and Indonesia as the 12th, 13th, and 14th most climate-impacted countries in the world, respectively.<sup>18</sup> All three are seen as global leaders in climate change adaptation and mitigation given that they have made addressing climate change a national policy priority, supported by concrete plans to address it. National budget commitments have been significant in each case, averaging Indonesian Rupiah (IDR) 89.6 trillion (US\$6.3 billion) per year between 2016 and 2018 in Indonesia,<sup>19</sup> 14,200 Crore Taka (US\$1.7 billion) per year for the financial years 2016/2017 and 2017/2018, in Bangladesh,<sup>20</sup> and 372 billion Nepalese Rupee (US\$3 billion) per year for the financial years 2017/2018 and 2018/2019 in Nepal.<sup>21</sup>

14 Shutt, C. (2020). Evaluation of the Hivos Open Up Contracting Programme – Media and journalism case study. The TAP Room Consultants Ltd, Article 19, IIED, and Hivos. <https://hivos.org/assets/2020/11/ETE-OuC-Media-Case-Study.pdf>

15 Halloran, B. (2021, November 9). Response, Responsiveness and Accountability: Understanding Citizen-State Engagements. Politics, Governance, and Development. <https://politicsgovernancedevelopment.wordpress.com/2021/11/09/response-responsiveness-and-accountability-understanding-citizen-state-engagements/>

16 Much of this section comes from IBP, IIED & PEFA (2021). Climate Budgeting and Participation: Draft Synthesis Report. [Unpublished manuscript]

17 Eskander, S., Steele, P. (2020). Bearing the climate burden: how households in Bangladesh are spending too much. IIED, London. <https://pubs.iied.org/16643iied>.

18 Eckstein, D., Künzel, V. & Schäfer, L. (2021). Global Climate Risk Index 2021. Germanwatch e.V.

[https://reliefweb.int/sites/reliefweb.int/files/resources/Global%20Climate%20Risk%20Index%202021\\_1\\_0.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/Global%20Climate%20Risk%20Index%202021_1_0.pdf)

19 IBP, IIED & PEFA (n 16).

20 Based on figures from converted at 1 BDT = 0.0121USD in April 2018. <https://www.exchangerates.org.uk/BDT-USD-spot-exchange-rates-history-2018.html>

21 Freedom Forum (2019). Nepal's Citizen Climate Budget: Where is Nepal's Money Being Spent? 2018-2019.

<https://reliefweb.int/report/nepal/nepals-citizen-climate-budget-where-nepal-s-money-being-spent-2018-2019-enne>

Such significant climate finance budget commitments have been associated with new financial frameworks and systems. Climate Change Fiscal Frameworks that were established in 2012 in Nepal, and 2014 and 2017 in Indonesia and Bangladesh respectively, map out legal and institutional approaches for planning, execution, and reporting of climate finance at the federal level. There have also been efforts to extend these to the subnational level. In the case of Nepal, the Environment Friendly Local Governance (EFLG) Framework introduced in 2013 aimed to integrate climate change issues into local-level planning and budgeting to ensure that climate finance is effectively managed at the local level. Additionally, the 2011 Climate Change Policy commits at least 80% of the climate responsive budget be spent on local-level climate change priorities.

Fiscal frameworks adopted in each setting laid out roles and responsibilities for different ministries in budget processes. They also designated formal roles for parliamentary committees and auditing authorities in oversight of climate finance as well as provisions for citizens to participate in planning, monitoring and oversight of climate finance budgets during the budgeting, implementation and auditing cycles.

Such reforms have been accompanied by measures to track and monitor climate finance commitments. Governments in Bangladesh and Indonesia have set up Climate Change Trust Funds for the implementation of climate change plans. In addition, all three countries have, with support from UNDP, adopted computerised budget tagging systems that make it easier to report on budgetary provisions for climate change.<sup>22</sup> The Government of Nepal introduced a climate change budget code (CCBC) in 2012 in its fiscal planning and budgeting processes to help track climate change programs and related finance. The Indonesian government implemented a comparable system in 2016.<sup>23</sup> Likewise, the Ministry of Finance in Bangladesh has adopted similar codes within its integrated financial management information system IBAS++. In theory, the use of special budget codes in each country's FMIS should have enabled them to implement climate tracking from national to local levels. However, in 2019 the new budgeting code that was used by provincial governments in Nepal had not yet been implemented at the local government level. Research in Indonesia around the same time reported comparable findings.

It has been said that delays in implementing technical systems have undermined accompanying policy for oversight by parliamentary committees and audit authorities. However, this interpretation overlooks the broader capacity constraints of these institutions in Nepal and Bangladesh. Though oversight by parliament and audit authorities is fair at the federal level in Indonesia, oversight by the legislature and audit authorities at subnational levels in all three countries is weak.

Generally, progress in increasing citizen participation in planning, monitoring and audit has also been slow in all three countries. In Indonesia, spaces for citizens to participate in pre-budget consultations, as well as fairly nominal climate budget tracking and monitoring, have been limited at all three tiers of government. The same can be said in Bangladesh and Nepal. As a result, elite groups with ties to political and bureaucratic institutions are found to have more influence on the disbursement of climate funds than socially and ecologically marginalised groups.

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**"Elite groups with ties to political and bureaucratic institutions are found to have more influence on the disbursement of climate funds than socially and ecologically marginalised groups."**

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In Bangladesh and Nepal, civil society actors have sought to address some of these issues and strengthen

22 Cooke, K. (2018) To combat climate change, Bangladesh is the example to follow. Oxford Policy Management.

<https://www.opml.co.uk/blog/combat-climate-change-bangladesh-example-to-follow>.

23 Center for Climate Finance and Multilateral Policy. (2020). Climate Change in National Planning and Budgeting. Ministry of Finance of the Republic of Indonesia. [https://climatefinancenetwork.org/wp-content/uploads/2020/11/5-Indonesia\\_Integrating-Climate-Change-in-Planning-and-Budgeting-System.pdf](https://climatefinancenetwork.org/wp-content/uploads/2020/11/5-Indonesia_Integrating-Climate-Change-in-Planning-and-Budgeting-System.pdf).

participation in different phases of climate finance planning and budget cycles. AAB, for example, has partnered with the International Centre for Climate Change and Development (ICCCAD) in developing a CSO platform to critique the government-declared budget in efforts to support the government in adopting a pro-poor and accountable budgeting system. This was a parallel effort to UNDP's Inclusive Budgeting and Financing for Climate Resilience (IBFCR) project, which was designed to support the finance division of the Government of Bangladesh (GoB) in developing a climate budget. However, there was a mutual agreement in principle between the CSO platform and UNDP to raise the accountability profile of climate finance. In 2018, this resulted in the government publishing a citizens' climate finance budget that was analysed by CSO coalitions to assess equity and justice in the distribution of climate finance. In addition, the CSO platform led by ICCCAD and AAB began training journalists and CSOs at the subnational level to monitor and contribute to debates on these resource allocations.

In Nepal, UNDP and Freedom Forum, a national CSO, have also supported the government to produce a citizens' climate budget. Additionally, an alliance consisting of 35 CSOs submitted inputs to the Ministry of Forest and Environment and the Ministry of Foreign Affairs ahead of high-level global and national climate change events such as the UN Framework Climate Change Convention Council of Parties (COP) 26. Furthermore, cases of NGOs successfully using public hearings to enable citizens to demand accountability on climate finance have been documented at the subnational level. Functioning informal mechanisms for public engagement also exist. They include Kachahari (town hall meetings), social media (Facebook and Twitter), mothers' groups, youth groups, senior citizens forums, buffer zone committees around national parks and wildlife reserves, disaster response committees, flood-displaced struggle committees, small farmers' groups/cooperatives, and climate school of farmers. Though potentially powerful, institutionalisation has been difficult and many of these mechanisms are reported to be dominated by men from higher castes.

In all three countries, there have been efforts to build media engagement on climate change. However, until recently, few of these have directly focused on domestic CFA systems, except in relation to accessing international climate finance in Nepal. Such reportage frequently refers to the Global North's responsibility for causing climate change, making it responsible for financing adaptation and mitigation in the Global South. The argument made by CSOs covered in the media in Nepal is that local systems need strengthening if the country is to avail international climate finance. Yet, this has not led to independent, and systemic investigative work on climate change financing. In the absence of such reporting and debate, there has been little consolidated action by civil society actors on CFA at national and subnational levels. There are notable exceptions in Nepal, including the Nepalese Youth for Climate Action campaign and a program by Transparency International that uses media to press for the implementation of climate policy decisions.

In summary, the governments in Bangladesh, Indonesia and Nepal have made some progress in advancing formal and technical elements of their CFA ecosystems. However, there remains significant potential to improve the functioning of these systems to enable meaningful accountability. The pilot project that generated insights for this report aimed to enable learning on how CSOs might deepen their contributions to strengthening the CFA ecosystems in their respective countries. AAB, ForestAction Nepal, KNTI and INISIATIF all developed project strategies designed to improve their understanding of and ability to navigate the system and consequently, strengthen it. Each project sought to motivate more joined-up discussion among CSOs and other accountability-seeking actors operating at national and local levels.

The next section gives a brief description of each organisation and its experience working on climate change together with an overview of its project design.

# Partner Aims and Approaches

AAB, ForestAction Nepal, KNTI and INISIATIF's projects engaged government at different levels and at various stages in policymaking cycles, yet their project designs all aimed to contribute to strategic advocacy on CFA. Each CSO proposed collaborative multi-stakeholder approaches that generated evidence from community experiences on the extent to which climate budgets met their needs. Each also planned to use this evidence for deliberation at the subnational level and then to use both the evidence and analysis of deliberations for more strategic advocacy at the national level.

## Indonesia

In Indonesia, IBP collaborated with two existing partners,<sup>24</sup> INISIATIF, a strategic advocacy organisation with strong capacity in budget analysis, and KNTI, a nationwide fisherfolk organisation with more than 300,000 members and substantial experience working on social accountability initiatives and engaging media and government.<sup>25</sup> For INISIATIF, the project provided an opportunity to generate a deeper understanding of the problems caused by climate change as experienced by fishing communities in coastal areas. INISIATIF's research showed that the needs of these communities had not been adequately considered in government plans and that while some budget allocations may contribute to addressing their needs, the budget information available did not allow fisherfolk to monitor spending and impact or to weigh in on whether funding was being allocated appropriately. INISIATIF hoped KNTI might help clarify the delineation of provincial and regency-level roles and responsibilities by directing more demands to the provincial government.

Initially KNTI and INISIATIF proposed to target key actors based on a problem analysis that revealed that provincial-level policy on climate change adaptation and mitigation was weak. Thus, the Provincial Governor, Ministry of Fisheries, the national planning agency (Bappeda) and the Ministry of Environment and Forestry were all targets for engagement. Fisherfolk living in coastal communities, academics, media and journalists were identified as the main strategic partners in demanding more responsiveness. Other potential partners included select CSOs, the disaster risk reduction forum and student organisations.

## Bangladesh

AAB is an NGO renowned for its work with women and on climate change advocacy. Notably, the organisation's successes include having been part of a coalition that persuaded the GoB to report actual climate finance expenditure against previous allocations in the 2019 citizens' climate budget. AAB planned to continue its analysis and advocacy on the equity/appropriateness of resource allocation commitments across regions using collaborative multi-stakeholder approaches. At the same time, it sought to increase public access to information on climate budget processes, sources of funds, expenditure versus commitments and the impact of such spending. A key tactic for generating evidence was supporting local partners in developing capacity to use such information to track public spending on climate-related projects at the subnational level using social audits and public hearings.

Like KNTI and INISIATIF, AAB intended to use evidence and learning from the social audit process to establish a consolidated civil society CFA agenda for CSO advocacy. In addition, AAB's vision was that work at two distinct levels would provide synergies for a joint monitoring task force. The idea was that local evidence on

<sup>24</sup> KNTI and INISIATIF were collaborating in the SPARK Program that began prior to the CFA project, in which IBP is partnering with grassroots CSOs and budget-focused policy groups to undertake joint advocacy and accountability strategies.

<sup>25</sup> International Budget Partnership. (2021, October 27) KNTI: Fisherfolk advocate for fuel subsidies and COVID relief in Indonesia. <https://internationalbudget.org/2021/10/knti-fisherfolk-advocate-for-fuel-subsidies-and-covid-relief-in-indonesia/>

underperforming climate finance projects would provide further rationale for a joint CSO and government taskforce to monitor climate finance at different stages in the budget cycle: allocation, implementation and audit.

Based on its initial understanding of the CFA ecosystem, AAB planned to continue its work with established CSO coalitions such as the Democratic Budget Movement (DBM) and ICCCAD, as well as the Climate Action Network South Asia (Bangladesh Chapter). Additional targets, in the form of specific ministries, members of parliament (MPs) and private sector actors were to be identified as AAB gained a deeper understanding of their respective roles in the accountability ecosystem.

At the local level, activities to strengthen the ecosystem were to be undertaken by existing local partners working in areas heavily affected by climate change, including the Association of Voluntary Actions for Society (AVAS) – Barisal Division, BINDU – Satkhira District, An Organisation for Socio Economic Development (AOSED) – Khulna District and Songshoptaque – Chittagong District. AAB envisaged that its partners would use existing relationships with women-led community-based organisations (CBOs), farmers associations, local media and young people’s groups to engage local government (Union Parishad, Upazila Parishad and District office).

## Nepal

ForestAction Nepal is a learning-oriented civil society organisation that focuses on research and policy dialogue for productive, equitable and sustainable forest and natural resource management. Since its establishment in 2001, staff have blended professional knowledge with citizen power to build pressure for change. Its multi-disciplinary team combines knowledge of natural and social sciences in critical action research at the local level with national-level policy dialogue.

ForestAction’s problem analysis indicated that top-down policymaking on climate finance favoured high cast elites, avoiding political contestation and overlooking demands from poor and marginalised communities to have a say in how budgets were spent. Despite extensive experience supporting communities and CSOs to reflect on governance and impacts of climate and environmental policy at the local level, ForestAction had no prior experience working on climate finance. Participating in the pilot provided staff the opportunity to experiment with integrating climate finance into their work on resource governance issues including principles of equity, transparency and accountability.

ForestAction intended to use participatory action research that engaged women and vulnerable low caste groups such as Dalits to increase local government and civil society information on how funds intended to address climate change are managed at the local level. By enabling communities to assess local finance and generate community evidence on the impact of climate change budgets spent through large donor programs, ForestAction aimed to strengthen relationships between government, civil society, media and other stakeholders and increase their capacity to engage in the management and oversight of climate financing processes. Similar to partners in Bangladesh and Indonesia, ForestAction aspired to use learning and evidence generated by the project to engage national-level government and strengthen CFA mechanisms.

The project set out to build on the formally stated government agenda of reaching climate vulnerable groups and was in line with the local government’s policy objectives and the discourse to strengthen systems to access international finance. ForestAction’s proposal identified several government targets for engagement, including municipal officials, various national ministries and the Karnali Province Agriculture Knowledge Centre (*Krishi Gyan Kendra*). Associations of marginalised groups, local CSOs, cooperatives, and local media were identified as potential strategic partners.

# Understanding Blockages in the Project-level CFA Ecosystems

Efforts to implement activities and learn about the CFA ecosystem in Bangladesh, Indonesia and Nepal were severely hampered by COVID-19. High infection rates and local lockdowns meant that all three CSOs' plans to develop the relationships required to take their findings from subnational work to national advocacy were stymied. Though the ForestAction team was able to complete much of the work planned at the local level, at the time of writing it had not yet had the opportunity to reflect on its findings and make advocacy recommendations at the national level. Similarly, AAB and its partners had to conduct many activities online, which prevented AAB from completing all the steps of social audits or consolidating evidence from subnational work for advocacy at the national level. In Indonesia, implementing CSOs also had to adapt and deliver a number of training activities for community research online. However, they managed to complete most planned activities including engaging the Central Java Provincial Government by November 2021.

The remainder of this section provides a synthesis of implementing CSOs' key insights relating to challenges and blockages facing actors wanting to navigate or strengthen CFA ecosystems.

## National Level

**National-level components of CFA ecosystems are complex.** However, in Bangladesh, efficacy is undermined by limits in capacity to operationalise cross-cutting issues like climate finance as well as concerns about oversight among some in government. As mentioned earlier, pandemic-related disruptions meant CSO implementers in Indonesia and Nepal had insufficient time to use evidence generated at the subnational level to engage with national-level CFA ecosystems. AAB was similarly affected, but its established position in national climate change coalitions allowed it to generate insights while undertaking analysis and advocacy around the 2020-2021 and 2021-2022 budgets.

### Challenges of Understanding the National-level Accountability Ecosystem in Bangladesh

Immediately following the government's release of its 2020-21 climate budget alongside its budget proposals, AAB, together with ICCCAD and IBP, held a press conference on a wide range of issues including the equity of allocations across regions, particularly to regions badly affected by climate change. As it was the third in a series of such events organized by ICCCAD and journalists are interested in the topic of climate budgets, it garnered good media turnout and coverage.

Some government allies were supportive of AAB and other CSOs' calls for a joint monitoring taskforce to link local audits with national-level advocacy and oversight. Government representatives were cited in the press calling for improved monitoring of budgets that would require better links between national and subnational activities. CSOs also put forward arguments that any taskforce formed for this purpose should involve members of civil society, and AAB was widely viewed as the lead organisation with responsibility for taking this initiative forward.

While the press conference was a successful event, follow up was challenging. It was hard to penetrate some areas of government, which was likely due to the cross-cutting and sectoral nature of responses to climate change that made it difficult for staff in ministries to identify clear roles. A similar lack of understanding on climate finance and related roles and responsibilities may also explain why few MPs were engaging on the issue of climate finance.

AAB attributed the lack of engagement by the audit authority to resource constraints. However, it seems that the limited progress was not solely a function of capacity. While the government was prepared to be transparent on climate finance allocations and expenditures, it seemed less enthusiastic about working with CSOs on monitoring climate finance spending and its impact.

Keeping abreast of different actors' positions in and influence on the national-level CFA ecosystem was a continuous and challenging job for AAB. This was partly because of inconsistencies in the commitments of individual ministries, meaning that AAB and other CSOs found it difficult to follow up on public commitments officials made in international spaces once they returned home. In addition, AAB's efforts to maintain and extend relationships with relevant officials were hindered by staff changing posts, in part due to illness and deaths from COVID-19.

## Subnational Level

**In their subnational engagements, all four implementing CSOs found authorities reluctant to share the budget information needed for their analysis.** ForestAction succeeded in obtaining financial information by adopting a cautious approach. As was also the case in Indonesia, local government officials in Nepal were hesitant to share such sensitive information due to concerns that the recipients might aim to find fault. Similar reluctance was seen in Bangladesh, where social audits are a new concept and are counter to norms and social-cultural practices. Despite long-term engagement in several areas and the involvement of elected officials in one audit team, each partner in Bangladesh was initially refused access to information.

**Challenges in accessing information reflect fragmented and politicized subnational financial ecosystems that limit the power, and sometimes the motivation, of many bureaucrats to share meaningful information.** AAB's partners, as well as KNTI and ForestAction, all found district-level authorities rather limited in capacity or motivation to disclose important information. In one district, it was found that elected officials are unable to access data from other elected officials. In some instances, local officials who leverage connections with political elites to access funds from provincial-level actors were unwilling to disclose related financial information. However, in Nepal and Bangladesh, many local government actors tended to have weak understandings of on-budget or off-budget financing relating to projects financed by actors at provincial levels.

Granular research by ForestAction found examples where local officials were not sufficiently informed, making it impossible for them to respond to community queries on such matters. One official described a provincial-level electricity infrastructure project that bypassed local authorities, leaving them unable to respond when the contractor failed to complete the work. ForestAction also discovered that user committees sometimes found it so difficult to access funds for local projects that they made their own contributions. It was projects like these, where local citizens or committees knew about the finances and had a stake, where ForestAction observed an increased sense of ownership and interest in accountability. That being said, other research supported by IBP and ForestAction suggests that this sense of ownership may not work in the interests of the poorest and most marginalised since user committees are often controlled by elites.

**Poor communities with lower levels of education are more vulnerable to manipulation through projects funded by provincial-level actors than are communities that include educated elites.** In ForestAction's experience, vulnerable communities in remote areas with little access to education face the greatest challenges in understanding and engaging the fragmented CFA ecosystem. In other communities, educated elites are more likely to challenge the lack of accountability by government actors, providing some kind of peer oversight

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**"Educated elites tend to support projects that reflect their interests rather than those of marginalised groups."**

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mechanism. Nonetheless, these educated elites tend to support projects that reflect their interests rather than those of marginalised groups.

**National project budget codes can limit local government's room to manoeuvre and fund climate change adaptation and mitigation activities.** Work by KNTI and INISIATIF found that

national-level coding protocols in Indonesia were too centralized and strict, failing to meet the needs of regency administrations. For example, the Ministry of Home Affairs' (MOHA) regulation tended to focus on disasters and did not include a categorization for adaptation and mitigation. As local governments can only allocate budgets that fit with line-item definitions established by MOHA, this proved a constraint for addressing the needs of poor coastal communities badly affected by climate change.

**Climate finance is not a meaningful category for accountability demands at the local level and capacity gaps need to be filled to make it work better.**

Capacity development on climate change and links to climate governance are preconditions for work on climate finance. Though many people experience the effects of climate change, they do not typically view it as an issue of local governance. Findings from participatory research in Nepal reveal that NGO debates on the Global North's responsibility for climate change may highlight the potential to access international climate finance and link it to the need for sound climate finance at the local level. While this is helpful, this discourse can undermine the potential for local communities to also associate responsibilities for climate change adaptation and mitigation with their own government.

National budget codes make it difficult to identify climate change projects. In Bangladesh, partners found it difficult to identify climate change projects to audit because infrastructure that played a role in mitigating hazards produced by climate change (e.g., culvert walls) were often only partly financed by budgets earmarked for climate change.

The cross-cutting nature of climate change projects makes it difficult for CSOs to identify the government actors who are responsible for climate change projects and finance at subnational levels. ForestAction found that several ministries it planned to engage had no presence at the subnational level. KNTI identified ministries with potential responsibility by analysing budget areas that covered different responses to climate change hazards faced by poor coastal communities. However, in the first round of budget analysis, they overlooked the Ministry for Housing, which was later found to be responsible for adaptation or mitigation interventions relating coastal communities' homes.

**Social-cultural norms create challenges for efforts aimed at enabling women and marginalised groups to have a voice or play leadership roles in strengthening local accountability ecosystems so their needs are addressed.**

In Nepal, quotas have resulted in more women being elected to roles such as mayor. However, this has had little impact on informal power relations and norms around gender roles in other spheres. Among local bodies such as community forest groups, 90% have a male chairperson, and women often occupy more subordinate positions such as treasurers. This means that even though women are apparently consulted on local projects, they may only have a significant influence on decisions if supported by allies, such as female mayors. In Indonesia, CSO implementers reported that despite some progress in empowering women to speak out in informal meetings, it is still rare for women to attend or speak out in formal public spaces.

### Complex Power Dynamics of Marginalisation

ForestAction explored the implications of other types of marginalization along with gender in-depth. They found, as they have in previous work, that members of low-caste Dalit groups who attended some of ForestAction's inception meetings were traditionally excluded from elite-dominated formal community meetings where budgets were discussed. Reasons reflect complex power dynamics. Elites downplay the interest of Dalits to participate, saying that they can't afford the opportunity costs associated with losing daily labour income. This leads to a self-fulfilling prophecy. While some Dalits indeed can't afford to participate, the fact that elites overlook their interest in participating acts as invisible power, making them assume that they won't be listened to or heard if they do attend. Their consequent failure to go to meetings operates as hidden power, biasing what is on the agenda and what questions are asked. Thus, these various operations of power serve to reinforce each other, contributing to marginalized people's views that they do not have the capacity to participate or that their opinions are not valued.

### Unmet expectations pose challenges to community engagement, especially for poor and marginalised groups.

Partners in Indonesia reported that it might be difficult to sustain community interest if they did not see immediate government responses to their requests for climate finance budget allocations. In Nepal, community members, who were used to receiving material benefits from CSOs, told ForestAction that they had initially been disappointed that the climate finance project did not deliver any. In some instances, this was thought to influence the willingness/ability of some marginalised people to participate in informal spaces such as climate action groups as well as in official processes, such as public hearings, which both had relatively high opportunity costs.

## Navigating the CFA Ecosystem

Despite many obstacles, CSOs in all three countries spotted potential opportunities to test their assumptions as they sought to navigate and address weaknesses in each country's CFA ecosystem.

**Community and local government interest in accessing climate funds can be leveraged to advance discussions around CFA.** ForestAction rightly assumed that framing the project in terms of climate change and finance would incentivise local government actors and communities to engage given their interest in availing international climate finance. In this way, ForestAction prepared participants to engage in training on climate change and successfully pivoted to discussions around domestic governance and the sensitive issue of CFA. This approach also laid the groundwork for discussions on public finance accountability in development projects generally.

**Relationships between CSOs and leaders or 'powerful contacts' helped to overcome obstacles to accessing budget information.** All partners found that relationships with key actors typically provided the means to gain access to the information sought. Prior to requesting access to budget-related information, ForestAction trained communities and leaders on the links between climate change, governance and climate finance. However, they found that longstanding relationships with communities and local government actors played a pivotal role in making budgets available.

In Bangladesh, several of AAB's partners called on social capital in the form of personal relationships with powerful figures or elites. When initial attempts to access budget information failed, the AAB partner

organisations had to enlist support from close personal connections in government or from senior AAB staff. In Indonesia, KNTI had to use the Right to Information Law to access mid-term plans for one regency and relied on INISTIATIF's informal networks to obtain regional and provincial-level details of the local government budgets (APBD) for financial years 2019, 2020 and 2021. Under Indonesian Law, these budgets should have been publicly available electronically.

**Collaborative multi-stakeholder approaches involving government and citizens were critical to overcoming challenges.** In each country, partners engaged with bureaucrats and mostly local politicians early on in their projects in order to actively involve them in project activities and discussions on local climate finance systems. In Bangladesh and Nepal, in particular, this was based on assumptions and experience consistent with evidence cited earlier that combative, dissenting approaches were unlikely to enable their objectives within the context of this short-term project.

**Knowledge of the political economy was useful in motivating bureaucrats and politicians to engage in the project in Indonesia and Nepal.** In Indonesia, KNTI mainly pursued a collaborative approach that was based on an assumption that their large membership meant they could count on the support of key politicians interested in running for national office. Local government officials and politicians in Nepal had various reasons for wanting to engage in activities and appear responsive to citizen demands. These included a desire to generate political support in the run up to local elections and the potential for their engagement to help them receive more funds through implementation of the Climate Change Policy 2011, which decreed that 80% of climate responsive budgets should be spent at the local level. Larger allocations would increase their power relative to provincial and district actors who might represent other political parties. Research suggested that the partisan nature of local government in Bangladesh, where local politicians are agents of their parties rather than constituents, meant such tactics were less likely to work at the local level than in the other two countries.

**Implementing CSOs all played useful brokering and intermediation roles between officials and communities.** Collaborative approaches were not always straightforward or sufficient for securing responses. However, in each setting, partners played useful brokering roles that led officials and politicians to have meaningful discussions on climate governance with local community groups, including KNTI members in Indonesia and more diverse community groups in Bangladesh and Nepal.

**Leveraging positive ideas and examples of the benefits of working together to build capacity in delivering better projects helped implementing CSOs overcome the reluctance of local government to disclose information and engage with CSO actors in audits.**<sup>26</sup>In both Nepal and Bangladesh, CSOs shared examples where authorities who were traditionally reluctant to share financial information opened up. They attributed the willingness of officials to participate in social audit and public hearing-type activities to the positive, forward-looking framings they used. Despite initial challenges that AAB's partners in Bangladesh faced in accessing relevant information, all managed to engage local politicians in discussions on social audit findings and to secure verbal commitments to cooperate on future audits. In Indonesia, KNTI suggested that community information would help local government do its job and be more responsive.

**Informal spaces created by partners in Indonesia and Nepal provided opportunities for underrepresented voices to gain confidence.** In Nepal, this enabled some of them to articulate interests in formal accountability spaces, which led to positive climate governance outcomes. There were some reports that women members of KNTI or spouses of members who participated in the CSO's income-generating activities tended to be more empowered and involved in the community mapping that influenced a government commitment. They started

<sup>26</sup> Approaches taken can be likened to the Appreciative Inquiry method. See [https://www.betterevaluation.org/en/plan/approach/appreciative\\_inquiry](https://www.betterevaluation.org/en/plan/approach/appreciative_inquiry).

to express their voices in informal spaces and were encouraged by KNTI to also speak out in formal spaces.

In Nepal, ForestAction's understanding that some Dalits will take the opportunity to voice their interests only if given the chance, pointed to the need to establish inclusive Climate Justice Action Groups. These proved in providing safe spaces for Dalits, as well as women, to gain the confidence needed to raise complaints with key actors in formal spaces, such as public hearings. In one instance, complaints that they were not benefiting from repairs to irrigation canals led to immediate repairs as well as commitments from authorities to hold more hearings on stretches of canals serving Dalits living on marginal lands. A female mayor with a commitment to increasing women's participation was also cited as important in encouraging women's participation.

**Carefully organized public hearings provided effective spaces for multi-stakeholder groups to deliberate on the strengths and weaknesses of local government financial systems.** Partners in Bangladesh reported having stimulated useful public discussions on some key points identified from the steps of a social audit process that they had managed to complete. In Nepal, ForestAction tested and validated its assumption that the often superficial and elite-controlled public hearing mechanism could be revitalised to play a more meaningful role in strengthening local public finance accountability ecosystems.

### Enhancing Local Fiscal Governance Systems with Public Hearings in Nepal

In October 2021, ForestAction organized a public hearing in Rasuwa for the local community to discuss whether a project designed to increase access to drinking water in a drought-affected area had achieved its aims. ForestAction took great care in preparing the agenda and facilitation process to ensure meaningful engagement. They organized the meeting in a central accessible location and publicized it widely. Local people were informed about the meeting by local officials, members of the organizing committee, and a newly formed Climate Justice Action Group.

Forty people attended the meeting, which began with a presentation of theoretical, legal and institutional aspects of public hearings followed by a presentation on the drinking water project and the role of public hearings in improving the governance of such projects. ForestAction shared examples of its experience encouraging good governance of projects in other areas. Following these presentations, the CSO facilitated an open discussion on weaknesses of local participatory mechanisms that impacted the effectiveness of the project. It included contributions from an indigenous woman who later reflected on having surprised herself by daring to ask questions of a local official. Those present remarked that a larger budget would have been required to reach the entire community and that regular local government budgets were inadequate to support the recurring costs associated with long-term maintenance of the infrastructure.

Community-level discussions highlighted various power dynamics that excluded residents from public discussions about such service delivery projects. Upon learning about the legal and institutional requirements for public hearings, residents raised questions on why such meetings had not been conducted before. Ordinary residents claimed they were seldom involved in municipal planning. This was partly because the culture of group discussions needed to build awareness and local ownership of service delivery projects had been lost. User committees who have often been captured by elites are not incentivised to engage broadly with residents. They tended to collect signatures from their members to approve projects rather than hold public meetings to deliberate on the pros and cons of plans and budgets for development projects. Employees of the municipality raised concerns that political leaders only cared about budget flows rather than the quality of local projects and that the spirit of public service and social work was fading.

Other power dynamics (hidden and invisible) that affect the ability of poor and marginalised groups to make meaningful contributions to budget planning and monitoring were discussed. Financial estimations of the projects provided by engineers in English were inaccessible to many. Additionally, projects funded by local governments tended to be executed late in the year when people were too busy in rice fields to bear the opportunity costs associated with playing a role in monitoring implementation.

At the end of the meeting, those present recognized that institutionalizing regular public hearings was one tactic that could encourage greater participation in the financial governance of climate and other development projects. According to recent updates, they have since advocated for this and the local government has responded by committing to holding more meetings. Local journalists also covered the event and recommended that future public hearings should be publicized in local radio and newspapers.

**Tactics using community-generated evidence sparked useful deliberations in multi-stakeholder groups. Such evidence contributed to eliciting positive responses from government actors in Nepal and Indonesia.** Delays due to COVID-19 meant partners had few opportunities to test assumptions that community-generated evidence would help navigate blockages to climate finance and influence responsiveness. However, the example above from Nepal suggests that evidence generated from the public hearing was effective for this purpose. Additionally, in Indonesia, KNTI was able to validate its assumptions that evidence from participatory mapping of coastal community mitigation and adaptation needs combined with other evidence, such as analysis of budget gaps to address them, was so compelling that the provincial government would be highly likely to respond.

### **KNTI and INISIATIF Get Coastal Communities' Climate Change Needs on the Planning Agenda**

In an effort to engage effectively, KNTI and INISIATIF consulted with the provincial government before undertaking any community mapping or budget analysis. After securing government support, INISIATIF trained KNTI on how to complete the mapping and analysis. Mapping activities revealed severe damage caused by tidal floods, and the budget analysis revealed that regional-level government development plans and budgets were inadequate for a proper response. Moreover, even when government plans and budgets covered relevant issues, fisherfolk were not properly consulted. This led to public finance expenditures that lacked sufficient efficiency and accountability, such as the construction of a sea wall that was too small to mitigate flooding.

When these findings were presented to district-level government officials, the district claimed they did not have authority or resources to respond. The provincial authority was far better placed to address root causes of tidal floods through solutions such as seawalls. Besides, according to KNTI, the provincial government had more resources and revenue-generating opportunities than district-level government by virtue of its authority to collect tax from large fishing vessels.

In response, KNTI and INISIATIF convened a multi-stakeholder forum (MSF) at the provincial level, leveraging KNTI's membership base and the existing relationships both CSOs had with relevant actors. They invited civil servants of ministries they had identified as having climate change-related responsibilities, academic allies, and a few CSOs. This provincial-level engagement did indeed prove more promising. KNTI presented its analysis with clear advocacy requests. One was that the Governor of Central Java should issue a Circular Letter instructing agencies to list coasts and fishermen as targets of climate change adaptation and mitigation in the local government's plan and ODP's work plan and budget. The other was to increase budget allocations for community-level climate change adaptation and mitigation.

Those present noted that they were impressed with the quality of KNTI's research and arguments, which were endorsed by respected academic allies. As a result, provincial representatives of the most powerful agency present, Bappeda, Indonesia's national planning agency, responded positively and agreed that climate change mitigation and adaptation should form a distinct program in provincial plans and budgets. In addition, the representative proposed mechanisms to increase the incentives of regional governments to make contributions to relevant budgets at the district level. These included offering mayors and district-level authorities grants from discretionary funds under the authority of the Governor. Bappeda suggested making access to grants conditional on district authorities including mitigation and adaptation of the coastal sector among the indicators used to assess the environmental sustainability of three-year development plans in Java, as well as mainstreaming coastal sector issues by including relevant provisions in the annual budget of each district-level agency.

INISIATIF believed that KNTI had succeeded in influencing the agenda and securing more durable responsiveness thanks to its vast membership and politically savvy approach to leveraging the Governor's political ambitions. KNTI, on the other hand, was not entirely convinced and saw the initial feedback as merely an initial response. Moreover, Bappeda acknowledged that its powers to incentivise a response were limited, as the Governor had no power to create disincentives or sanction should the regency agencies fail to respond to any incentives they put in place.

**The nature of the projects chosen may have biased opportunities for women to be involved in some audit activities.** Most of the projects chosen for audit involved infrastructure. There was some speculation that although infrastructure would be important to address the climate change adaptation and mitigation needs of women, focusing on these projects may influence women's motivation and perceived capacity to participate in discussions or audits, particularly in Bangladesh.

## Strengthening the CFA Ecosystem

Given the short-term nature of the pilot project and the disruptions caused by COVID-19, significant institutionalised power shifts such as increasing the responsiveness and accountability of the CFA system to women and marginalised groups were neither expected nor observed. Yet in each country, there is evidence of new capacities and relationships with potential to advance strategic advocacy for accountable climate finance in the future.

**In Indonesia and Nepal, authorities verbally committed to replicate spaces for engaging and listening to citizens' needs relating to climate finance.** These are encouraging signs that could lead to more significant power shifts in the future, if taken forward.

In Nepal, local government actors were willing to replicate public hearings and they expressed some interest in institutionalising them. Following a public hearing that focused on repairs to an irrigation canal affecting one group of Dalits living in a particular ward in Nawalparasi, other Dalits demanded that repairs also be conducted in other areas. Local representatives committed to further repairs and to conduct hearings for the entire canal to revisit and address similar issues elsewhere. Representatives in Rasuwa made similar commitments following discussions on the drinking water project.

In Indonesia, the Provincial Government of Java expressed willingness and has the capacity to be more responsive to climate change issues facing fisherfolk and their coastal communities. Minutes of the provincial

MSF indicate that Bappeda was not only keen to create financial incentives for agencies to address community needs, but also for coastal communities to be involved in more regular government consultations. In order for this to be realized and their issues featured in three-year development plans, however, it is vital that KNTI sustain engagement with Bappeda at the provincial level. This might require the development of a memorandum of understanding and the institutionalisation of the MSFs. KNTI and INISIATIF both realise that despite these positive signs, they are likely to compete for resources and prioritization with other, potentially powerful, constituents and interests.

### **Incremental changes in capacities and relationships were also reported by the CSOs in each setting.**

These incremental changes attributed to the CFA project built on strong foundations.

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**"Increased capacity to disclose and track climate finance allocations and expenditure at the national level does not necessarily represent a significant change in the enabling environment for accountability."**

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In Bangladesh, AAB partners' experiences of trying to overcome government resistance in their attempts to access budget information and undertake some social audit steps provided useful learning. Persistent efforts supported by AAB meant its local partners were able to make slight breakthroughs that begin to show how an approach, such as social audit, might be adapted and repackaged to strengthen the accountability ecosystem in a context like Bangladesh. However, efforts to create an enabling environment for climate finance or public finance accountability work that

links this subnational auditing with strategic accountability at national level is likely to be challenging. Strong national CSO coalitions, led by AAB and ICCADD, that work effectively with the media have made important contributions to the government's increased transparency regarding climate finance spending and expenditure. However, increased capacity to disclose and track climate finance allocations and expenditure at the national level does not necessarily represent a significant change in the enabling environment for accountability.

In Indonesia, KNTI and INISIATIF both increased their understanding and ability to navigate the public finance accountability ecosystem and engage others in coalitions to work on blockages to climate finance. KNTI staff learned which documents they need to access to influence development plans and budgets and how to access them from relevant government departments. They also gained confidence and legitimacy in analysing data and presenting evidence to support strategic advocacy demands. It remains to be seen whether initial government responses will eventually bear fruit. But they are confident that they can replicate the process in other agencies and provinces to grow a coalition of accountability-seeking actors.

INISIATIF, which enjoys influence at the national level due to its budget analysis skills, is also well-positioned to apply learning on the climate finance needs of coastal communities in its strategic advocacy. Staff involved in the pilot project plan to raise the profile of coastal communities in the national-level environmental networks that have tended to overlook such human impacts of climate change. In addition, they are supporting CSOs to write concept notes that, if successful, will generate resources to build the capacity of other CSOs to work on the issue.

In Nepal, ForestAction has enhanced its capacity to work on climate finance and is well-placed to use the evidence generated through its participatory action research to strengthen the CFA ecosystem at local and national levels. Although ForestAction had not worked on climate finance prior to the pilot, its staff are gaining confidence on how to navigate the space, inclusive of asking general questions on climate governance to

engaging on issues of financial systems and accountability, including public expenditure tracking. Gaining a better understanding of the challenges facing the subnational CFA ecosystem has also confirmed that the local level is the most strategic point of engagement for actors interested in balancing unequal power relations across different levels of government. In the view of ForestAction, the nature of power relations and political cycles at the provincial and federal levels mean that actors at these levels change frequently, making the comparatively stable local government a more promising entry point. The local level is also where funds are actually spent. Yet, this stability at the local level can also undermine incentives for change and entrench the status quo.

**Communities and citizens' groups enhanced their capacity to participate in formal climate governance spaces in both Nepal and Indonesia.** In Nepal, ForestAction's partner communities have started to internalize climate change and see it as part of their own society, their own politics and as a governance issue. Though communities were long familiar with the science and symptoms of climate change, they tended to see it as an NGO issue. As a result of this project, they have begun to see climate change not just as the responsibility of the Global North to the Global South, but also as a domestic governance issue. Government and citizens reported being better informed on climate change and the roles and responsibilities of different levels of government for adaptation and mitigation activities as well as implementing environmental standards relating to local projects.

Informal multi-stakeholder Climate Justice Action Groups represent new capacities and opportunities to take over ForestAction's role in brokering relationships between communities, citizens and local government. These groups appear to have been accepted and their watchdog role endorsed by the local government. They have chosen to remain informal so that they can be more inclusive in challenging power relations and welcoming marginalised groups, in addition to avoiding risks of becoming bureaucratized and/or succumbing to elite capture. Members are ordinary citizens, journalists, local government representatives, male and female local leaders, and representatives of lower caste groups. They do not claim to be experts on CFA, however, training received from ForestAction has raised their awareness of how important it is for them to play an intermediary role and keep climate finance, or climate governance on the local planning agenda.

Local citizens have experienced the value of a well-facilitated public hearing mechanism and can now imagine it being more than a performative space controlled by elites. They have thus requested local authorities repeat the exercise. Hence these mechanisms may prove more meaningful spaces for citizen dialogue on the effectiveness of budget allocations, including on climate finance.

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**"Local citizens have experienced the value of a well-facilitated public hearing mechanism and can now imagine it being more than a performative space controlled by elites."**

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In Indonesia, KNTI reports their local chapters are now better equipped to make accountability demands. As a result of engagement in this project, KNTI district chapters have stronger research skills and an understanding of climate science as well as the realisation that government responsibilities around climate finance are not being met. A brief interview with KNTI chapters suggested that local fisherfolk will continue to raise these issues with local-level authorities and play more effective roles in making collective accountability demands. One community has already enjoyed success in using evidence from the community mapping to trigger a response from local authorities, and this quick win might encourage continued efforts.

**In Nepal, there were encouraging signs that inclusive and informal Citizen Justice Action Groups form potential mechanisms for building the confidence of women and marginalised groups to participate and exert influence in formal climate finance decision-making spaces.** In each country, implementing CSOs included representatives of women and marginalised groups in tactics and accountability mechanisms. However, in Bangladesh and Indonesia, there was little evidence that women and other actors typically marginalised in these contexts had developed their capacity to play leading roles in engaging the government on their climate change concerns. It might be that a tendency for the CSO projects to focus on infrastructure made women's engagement less likely or that in Bangladesh and Indonesia, the project ToAs could have benefitted from additional elaboration on how inviting women and marginalised groups to participate would lead to increased influence on climate finance decisions that affect them. By contrast, the ForestAction model, which mirrors the approach suggested in literature, paid careful attention to developing the capacities of women and marginalised groups in informal settings before engaging them in formal spaces.

**CSOs described local media as allies in their efforts to strengthen ecosystems in all three countries, however, assumptions on exactly how media accompaniment would work and capacitate communities or influence motivations of government officials tended to be somewhat implicit.** In Nepal, media was described as being a channel for increasing local citizens' awareness of climate change as a governance issue, implying that its purpose is perhaps to stimulate more proactive interest and action. In addition, some people mentioned that coverage of climate finance would also act as a 'name and shame' deterrent for financial misconduct by local bureaucrats or politicians. In Bangladesh, AAB's partners described local media as playing a 'carrot or stick' role in encouraging authorities to disclose budget information. One reported that inviting media to draw attention to their work helped break down power barriers with local governments. They assumed the government was wary of being 'named and shamed' for failing to share financial information. Similarly, KNTI reported that local media – with whom they had excellent relations – were interested in a new and increasingly relevant issue: limited government response to the climate change adaptation and mitigation needs of fisherfolk. According to IBP Indonesia, KNTI has a sophisticated approach to media, finding it easy to switch from 'naming and faming' to 'naming and shaming' according to the government's responses to their demands.

**Incremental gains are fragile. Additional funding and support will be needed to sustain gains, join dots between actors who have increased their understanding of climate finance issues and amplify effects in order to convert incipient responses to meaningful responsiveness.** Implementing CSOs all agreed that project gains were nascent. It is unlikely that positive government responses will evolve into responsiveness without concerted and strategic efforts by actors that worked together under the project. Such efforts will require additional support for CSOs, local communities and CBOs.

## Concluding Insights and Lessons

**Despite challenges wrought by the COVID-19 pandemic, the study's findings largely validate the projects theory of change.** Though TAP Room did not conduct a contribution analysis, the learning and adaptive project did enable politically savvy CSOs, experienced in working on climate change-related issues to deepen their understandings of gaps and blockages in CFA ecosystems. It also provided opportunities for them to experiment with approaches to navigating and overcoming them. In all three countries there was evidence that this led to learning, capacity development and improved relationships that might be seen as modest, incremental steps in strengthening public finance accountability ecosystems relating to climate change.

**The CFA ecosystem framing provided the flexibility CSO implementers needed to learn about, navigate and begin to ‘join up dots’ relating to an issue on which they had little prior experience.** Accountability ecosystems approaches are sometimes criticised for being too vague and ambitious, making it difficult to assess whom held to account.<sup>27</sup> In the case of the pilot, the contours of the CSO implementers’ projects were initially rather vague and quite ambitious, but this was appropriate given the newness of climate finance governance. Moreover, each CSO found a concrete focus for advocacy that aimed to leverage subnational and national linkages as their country-level projects evolved. Overall, the pilot provided the CSOs opportunities to test tactics, learn and establish entry points and accountability targets that could be used for more concrete projects to enhance accountability for climate change adaptation and mitigation in the future.

## Understanding and Defining CFA Ecosystems

**Insights generated by implementing CSOs illustrate the complexity of public finance accountability ecosystems and the gaps and blockages encountered when trying to ensure that the climate change adaptation and mitigation needs of vulnerable populations are met.** Addressing the impacts of climate change will require much more than mobilising vast amounts of international and domestic finance to implement top-down development plans. Strengthening formal and technical components of CFA ecosystems by employing sophisticated digital accounting systems that enable the tracking of funds dedicated for climate finance is likely to help. However, CSO learning indicates such measures are unlikely to be sufficient on their own.

The experiences of the implementing CSOs highlight that there is potential to improve clarity around the boundaries of climate finance systems and to more clearly identify the actors within them. Moreover, CSO insights reveal the varied sources of funds that flow through public finance systems that are made available to finance climate change mitigation, adaptation and response activities. These may include international climate finance and funds allocated through federal budgets, but are also likely to include funds from donor-funded projects, locally raised revenues, off-budget political funds and large contributions made by poor households and communities themselves.

**Regardless of this complexity, pilot results provide insights on how actors can begin to understand the system and engage with it more effectively.** In the absence of clearly defined systems and roles and responsibilities around climate finance, citizens and vulnerable groups must engage a range of government actors who often have limited capacity and incentives to respond to their accountability demands. Insights from the implementing CSOs indicate that this presents both challenges and opportunities, including moving towards vertically integrated approaches that use local experiences of climate change and climate finance governance to inform national policies and priorities.

## Navigating CFA ecosystems

**In each setting, CSOs chose similar strategies and tactics that reflected their assumptions on what most likely to work within local political economies and in the context of short-term projects.** All four CSOs sought to generate evidence on citizens’ experiences of CFA and engage actors at different levels with their findings. As it would have been counterproductive to be confrontational in an exploratory short-term project, each CSO identified actors with mutual interests who were likely to be open to collaborating. AAB, ForestAction Nepal, KNTI and INISIATIF all pursued multi-stakeholder approaches, aiming to leverage incentives and/or relationships in efforts to access government information as well as in approaches to combining citizen and government evidence to make accountability demands. Additionally, they sought to engage media and take approaches that would benefit poor and marginalised people.

<sup>27</sup> Aston (n 14).

**Collaborative approaches worked to an extent, however differences in political contexts, CSO capacity and the nature of their influence led to varying results across the three countries.** INISIATIF and KNTI arguably made the most progress because KNTI's large membership conferred them the influence needed to take advantage of political incentives at the provincial level. In Nepal, ForestAction's experience working with marginalised groups led to a sophisticated and fairly successful approach to engaging with citizens. AAB's local partners, on the other hand, faced challenges, because the concept of social audits was new to the local organisations and they were viewed as more confrontational by local officials.

## Strengthening the Public Finance Accountability Ecosystem

**Projects enhanced capacities of and relationships between CSOs and other local actors, leading to initial government responses, yet these will be impossible to sustain and deepen in the absence of additional funding.** One of the main aims of an ecosystem approach is to encourage change agents to reflect on how they can strengthen accountability ecosystems by learning and developing their own capacity to apply lessons from work at one level or location strategically at other levels. This project demonstrated the potential of this approach.

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**"Empowering women and marginalised groups to raise issues, be heard and access meaningful responses means supporting them to engage in tactics that shift perceptions and behaviours towards them."**

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In all three countries, the CSOs are more confident about working on projects related to climate finance. Such assurance, particularly in Nepal and Indonesia, is partly due to securing promising initial responses from government actors that might have a bearing on climate change outcomes. In addition, there are nascent signs that some of the gains might be more durable through institutionalising or sustaining spaces created for building confidence and or engaging government. With continued engagement by the stakeholders the CSOs brought together, this could help translate initial responses into more sustained responsiveness to the climate adaptation needs of marginalized communities, though this would likely require ongoing funding of civic actors to maintain their strategic facilitative role.

**Gender inclusion and intersectionality need to be prominent in work to strengthen climate finance and other components of public finance accountability systems.** The CSOs concur that enabling women and marginalised groups to benefit from climate finance outcomes is the end goal. During the final learning exercise, they identified several tactics consistent with those identified in the literature for future research and testing.<sup>28</sup> These included paying attention to language, creating dedicated spaces for women and marginalised groups to exercise leadership, and trying to address gender norms that constrain women's mobility and ability to participate and interact with men. Such tactics will require, at the outset, developing an understanding of the local context and conditions under which women can exercise a collective voice and express their needs. Importantly, experiences in Nepal highlight the need to link women to other intermediaries, actors and networks so they have support to counter pressure from local elites.

There was broad agreement that this work needed to go beyond simply engaging women and marginalised groups and advocating for the adoption and implementation of formal laws and institutions that enable their representation in budget oversight processes. Rather, empowering women and marginalised groups to raise issues, be heard and access meaningful responses means supporting them to engage in tactics that shift perceptions and behaviours towards them. Such tactics must also increase access to resources and material benefits that at least match the opportunity costs that women and marginalised people bear as a result of their participation.

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<sup>28</sup>Nazneen (n 7).

# Recommendations

The report ends with recommendations for CSOs working at the national and local level on climate finance governance as well as donors and international actors.

## National and Local CSOs Should:

**Develop action research proposals to deepen understandings of blockages and gaps in different parts of public finance ecosystems concerned with climate finance while seeking to extend the range of actors working on the issue through longer-term, multi-level strategies.**<sup>29</sup> Insights from this project demonstrate the potential interest of citizens and government actors at the local level to collaborate on CFA. The experience of KNTI and INISIATIF suggests that broad coalitions combining technical skills for budget analysis with evidence from communities and organisations representing large numbers of citizens affected by climate change have the potential to meaningfully engage government at different levels. Future programs should be designed to incorporate these lessons, particularly for longer-term, multi-level strategies. In addition, such proposals might explore expanding the role of media, including through nuanced strategies that link media actors working at different levels. Opportunities to link up with private sector actors interested in more open and competitive tendering processes for climate-related infrastructure, which has worked elsewhere, might also be explored.

**Ensure that future efforts to strengthen CFA ecosystems build on lessons from this project as well as recent evidence reviews on gender, inclusion and intersectionality.** Findings from this pilot suggest that CSOs need to continue to deepen their analysis of factors that influence whether and how women and marginalised groups are willing and able to participate meaningfully and raise their concerns or lead activities in different formal and informal spaces. This entails considering tactics that enable these groups to develop individual and group confidence in informal spaces before they engage government in more formal spaces. Such proposals should be explicit about tactics that will be used to change attitudes and behaviours of elites and government towards these marginalised groups and should factor in quick wins or material benefits that encourage participation by these groups.

<sup>29</sup> These lessons align with broader evidence and insights gathered in IBP's SPARK program. See <https://internationalbudget.org/about-us/learning/> and <https://accountabilityresearch.org/wp-content/uploads/2017/09/U4Issue-2016-04-20160921-b.pdf>.

## Donors and International Development Actors Should:

**Make sure that donor-funded climate change programs include components for strengthening the CFA ecosystem.** Donor programs are useful entry points for multi-stakeholder coalitions to better understand and navigate CFA ecosystems. Incorporating components that support CSOs to 'audit' finance and outcomes at the local level could provide opportunities to ensure that donor climate finance supports those most vulnerable to climate change. Such approaches would also enable CSOs and other actors to develop the relationships and capacity needed to play a role in strengthening the CFA ecosystem within which donor-funded programs are embedded.

**Provide long-term funding for multistakeholder coalitions to develop their capacity to engage with the full complexity of public finance system components that influence CFA.** The potential for civic actors to engage in and strengthen the CFA ecosystem goes beyond donor-financed climate resources and projects. Insights from Bangladesh and Indonesia indicate that navigating and strengthening CFA ecosystems is likely to involve cross-sectoral work and engaging a wide range of actors at different levels and in different ministries. CSOs need long-term support for such work, whereas many efforts to support CSO roles in advocacy and accountability are currently short-term, project-focused, and fragmented.

**Ensure that long-term funding for CFA emphasises intersectional approaches to work on gender and inclusion.** Support CSOs and other actors to develop capacity for intersectional approaches to strengthening climate finance and other aspects of public finance accountability ecosystems so that they become more accountable to women and other marginalised groups. CSOs working at local levels are keen to increase their capacity to work on the 'leaving no one behind agenda', but this is challenging and time-consuming work, requiring considerable investment at the local level.

# Annex: Informants

The TAP Room core team would like to thank the following individuals for sharing their insights and making key contributions to the analysis and sense-making processes:

|   |  |   |  |   |  |
|---|--|---|--|---|--|
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| <b>Krishala Sapkota</b><br>Daunne Weekly Newspaper;<br>Media person<br>Nepal                          | <b>Bhumi Sara Thapa</b><br>Devchuli Drinking Water<br>Committee Chair<br>Nepal   |   | <b>Rahul Karki</b><br>ForestAction<br>Nepal  | <b>Naya Sharma Paudel</b><br>ForestAction<br>Nepal                                  | <b>Krishna Sapkota</b><br>Freedom Forum<br>Nepal                           |
| <b>Balananda Aryal</b><br>Irrigation Canal<br>Committee Chair<br>Nepal                                | <b>Khemraj Neupane</b><br>Langatang National Park Buffer Zone<br>Committee member<br>Nepal                                   |   | <b>Binu Gurung</b><br>Member of Climate Justice Action Group; Namuna<br>Women Community Forest User Group Chair<br>Nepal                         |   |  |
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# Climate Finance Accountability Synthesis Report

By Cathy Shutt

