



CLIMATESCANNER

Handbook

May 2024



Coordination:



INTOSAI



INTOSAI
Working Group
on Environmental
Auditing

FEDERAL COURT OF ACCOUNTS TCU

Support:



Handbook

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I. INTRODUCTION

Global warming and climate change are the most pressing challenges of our time. These challenges are universal, long-term issues that encompass environmental, economic, political, and social aspects. Specifically, climate-related sea level rise and the increased frequency and intensity of extreme events (e.g., hurricanes, floods, and prolonged droughts) are causing harmful effects including deaths, population migration, economic losses, and irreversible damage to biodiversity. Global warming and climate change demand a consistent and unified worldwide response that goes beyond political ideologies and individual interests.

Public and private sector actors share responsibility to enhance climate resilience and to act on climate adaptation and mitigation. National governments play a key role by allocating public resources, developing and implementing public policies, and engaging different actors through governance mechanisms.

Supreme Audit Institutions (SAIs) share a mission to develop independent assessments of the use of public resources and the performance of public policies designed by the national governments. Therefore, SAIs are in a unique position to provide reliable and independent information and to contribute to transparency. SAIs can, for example, assess their national government's climate change actions by assessing adherence to the commitments their countries made under the United Nations Framework Convention on Climate Change (UNFCCC). They can also assess the performance of national public policies designed to achieve those commitments and the allocation of resources directed at finance climate action.

The Chairmanship of the International Organization of Supreme Audit Institutions (INTOSAI), in partnership with the INTOSAI Working Group on Environmental Auditing (WGEA), created the innovative ClimateScanner project. This initiative aims to develop a rapid assessment tool designed to evaluate national governments' climate change action.

II. BACKGROUND

Project Initiation

In 2022, the Brazilian Federal Court of Accounts (SAI Brazil)—the current chair of INTOSAI—initiated the ClimateScanner project with the following considerations:

- the ClimateScanner would be a rapid review tool and SAIs would not need to engage in full audits to use the tool;
- the tool would include three thematic areas to be assessed by SAIs: governance, public policies, and finance;
- the assessments would be conducted according to a standardized methodology applied by each SAI for its country; and
- the ClimateScanner would provide information in an accessible way using clear language and visual resources. This approach not only enhances

communication effectiveness but also ensures that information is understandable to different audiences, including civil society.

Project Launch

After the official project launch at the XXIV International Congress of Supreme Audit Institutions (INCOSAI) in November 2022, the ClimateScanner Executive Group (EG) was established. Under the leadership of SAI Brazil, the EG is comprised of 18 SAIs from different regions of the world responsible for building the ClimateScanner project assessment framework and supporting other relevant activities.

The SAIs in the EG are from Brazil, Canada, Chile, Colombia, Finland, India, Indonesia, Kenya, Maldives, Morocco, Philippines, New Zealand, Slovakia, Thailand, United Arab Emirates (observer), United Kingdom (observer) and United States of America, in addition to the European Court of Auditors. An additional participant is the Office of the Comptroller-General of Brazil (CGU-Brazil).

The development of the assessment framework also relied on the technical support from global organizations, including the United Nations Department of Economic and Social Affairs (UNDESA), the United Nations Development Program (UNDP), the Inter-American Development Bank (IDB), and the World Bank.

The EG includes four different teams. Three of them worked on the development of the assessment framework, for each axis: Governance, Public Policies, and Finance. The fourth team, Capacity Building, worked on the development of a global survey that was conducted in 2023 within INTOSAI.

- the Governance team: SAIs Brazil, Colombia, India, Indonesia, Maldives, and Thailand;
- the Public Policies team: SAIs Brazil, Canada, Finland, Kenya, Slovakia, and CGU-Brazil;
- the Finance team: SAIs Brazil, Morocco, New Zealand, United States, and the European Court of Auditors; and
- the Capacity Building team: SAIs Brazil, Chile, and Philippines.

Project Design

The EG conducted the majority of the ClimateScanner design work in 2023 (see fig. 1).

Figure. 1: ClimateScanner Design Timeline, 2023



On February 27 and 28, 2023, SAI-Brazil held a kick-off meeting with the EG SAIs. The EG then developed the framework from March to November 2023 remotely.

From May 22 to 26, 2023, the *ClimateScanner Technical Workshop: Tool Design* was hosted by SAI-Brazil in Brasilia, Brazil, as an in-person meeting with participation from the EG SAIs, as well as external partners and climate change experts. During this workshop, the EG members had the opportunity to discuss and advance the design of the assessment methodology.

From July 17 to 19, 2023, the *ClimateScanner: Summit of the Executive Group* was hosted by SAI-Brazil in Foz do Iguacu, Brazil as an event for the top management of the EG SAIs to approve the outline of the framework. During the same event, the *Global Survey: SAIs and Climate Change* was launched. The survey, which was sent to all 195 INTOSAI

member SAIs as well as the European Court of Auditors in August 2023, aimed to collect information about their previous experience with climate auditing and identify training related to climate change to better prepare them for the execution phase of the project in 2024. The global survey had responses from 104 SAIs around the world and helped the EG shape the project. EG SAIs were also asked to conduct pilot assessments to test the framework.

From September 25 to 28, 2023, the *ClimateScanner Technical Workshop: Final Adjustments* was hosted by the SAI of the United Arab Emirates (UAE) in Abu Dhabi, UAE as a technical in-person meeting relying on the participation of auditors from the EG SAIs, external partners, and experts. During this workshop, the EG discussed the pilot test findings and fine-tuned the framework, which led to changes in the metrics of the tool, recategorization of components and items, improvements to the Web Application design, and other minor adjustments. During this process, the external partners had the opportunity to review the drafts and contribute to the improvement of the methodology.

In November 2023, after the last steps of the review process, the assessment methodology was finalized. The final version of the framework was launched and made public during the 28th Climate Change Conference of the Parties (COP 28).

From November 2023 to March 2024, the EG prepared this Handbook for the 2024 execution phase of the project. Prior to the application of the tool, a training program will be conducted. The training program aims to minimize subjectivity and ensure a more standardized application of the tool.

III. OBJECTIVES OF THE PROJECT

The ClimateScanner has six main objectives.

1. Assess National Governments' Climate Action

The ClimateScanner tool will allow SAIs to assess their national governments' actions to address climate change. SAIs using the tool will demonstrate a broad range of how their countries address climate change and the strengths and challenges faced by their governments. Additionally, the national results of the ClimateScanner may help governments identify opportunities to prioritize climate action in their countries.

2. Consolidate Data into a Global Overview

National data from the tool will be used as part of a consolidated display of global data that will show strengths and challenges in governments' efforts to take climate-related action around the world.

3. Support Decisions for Future Audit Work

National results produced by the ClimateScanner will indicate the main challenges governments face related to climate and may help SAIs identify where they could consider conducting audits to address specific aspects.

4. Communicate Relevant Information

The ClimateScanner has a strong emphasis on the communication of results, focusing on relevant information and using plain language and visual resources to reach different audiences, including citizens. The results will be presented in a Web Application, designed to process data entered by SAIs and deliver interactive results panels that can be accessed by governments, SAIs, civil society, academia, private sector, and citizens. In addition to the Web Application, the results will also be communicated by other means, with messages tailored to specific audiences.

5. Share Knowledge and Experience

As this project involves many SAIs from different regions of the world, it will allow auditors from these SAIs to work together, exchanging knowledge and experience. This will strengthen the capacity of SAIs in addressing climate change related issues.

6. Contribute to INTOSAI's Global Voice

SAIs have strong and reliable messages to share. When SAIs coordinate their efforts, they have the potential to jointly address matters of global interest, such as climate change. In this sense, the ClimateScanner can contribute to making INTOSAI a stronger player in global forums dedicated to discussing and finding solutions to face the climate crisis.

IV. FRAMEWORK SCOPE, DESIGN AND METRICS

The ClimateScanner Framework

The tool includes a country profile, which is a descriptive section with general information about the country (such as geopolitical information and social and economic indexes) and about the country's climate profile (such as net greenhouse gas emissions, emissions targets, and key vulnerable sectors).

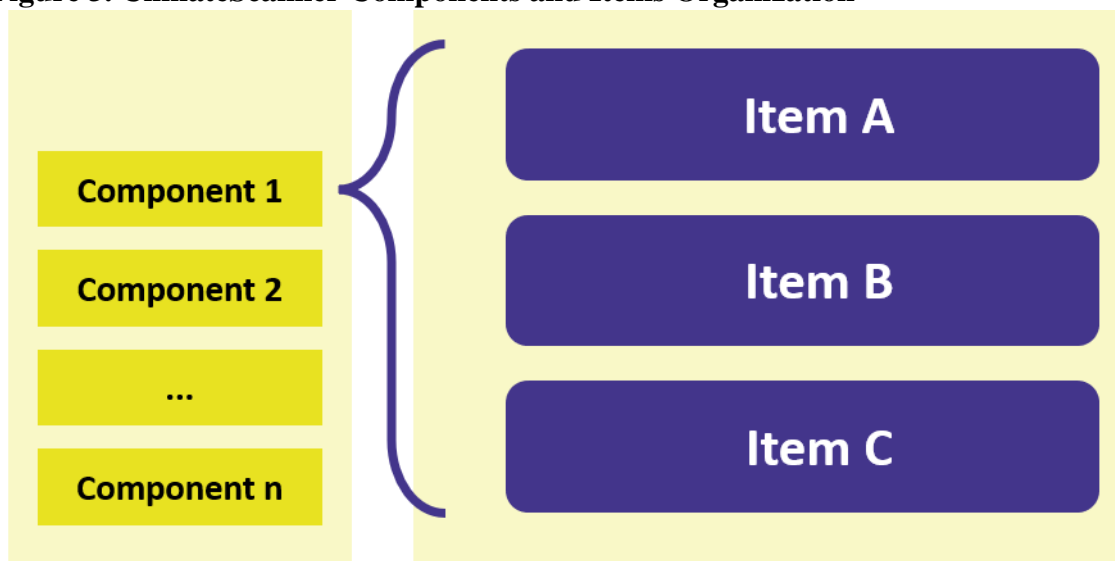
The core of the tool includes three axes for assessment: Governance, Public Policies, and Climate Finance. It also includes a section called Each axis is divided into categories (see fig. 2).

Figure 2: ClimateScanner Axis Organization



Each category is broken into components and each component is assessed by considering two to four items (see fig. 3).

Figure 3. ClimateScanner Components and Items Organization



The tables below set out the categories, components, and items for each axis.

Governance Axis

Category	Component	Item
Institutionalization	G1. Legal and regulatory framework	A. Existence of legislation framework
		B. Consistency with Paris Agreement
		C. Mainstreaming
	G2. Government structure	A. Existence of national government structure
		B. Responsibilities defined
		C. No gaps or overlaps

		D. Leadership	
Strategy	G3. Long-term strategy	A. Long-term strategy	
		B. Alignment to NDC	
		C. Synergies with Sustainable Development Goals (SDGs)	
	G4. Risk management	A. Impact mapping	
		B. Interface with science	
		C. Climate risks in planning instruments	
Coordination	G5. Horizontal and vertical coordination	A. Horizontal coordination mechanisms	
		B. Dynamic of horizontal interaction	
		C. Vertical coordination mechanisms	
		D. Dynamic of vertical interaction	
	G6. Stakeholder engagement	A. Existence of participation mechanisms	
		B. Representativeness	
		C. Dynamic of interaction	
	Accountability	G7. Inclusiveness	A. Identification of vulnerable groups
			B. Inclusion in decision-making process
C. Equitable policies			
G8. Monitoring mechanisms		A. Existence of mechanisms	
		B. Feedback for policymaking	
G9. Transparency		A. Global transparency	
		B. Transparency at the National Level	
		C. Publicly accessible reporting	
G10. Oversight and climate litigation		A. Parliament	
		B. Audit institutions	
		c. Climate litigation	

Public Policies Axis

Category	Component	Item
International commitments	P1. Nationally determined contribution (NDC)	A. Actualization
		B. Ambition
		C. Targets per sector
General strategies	P2. Mitigation strategy	A. Mapping

	P3. National adaptation plans and strategies	B. National strategy
		C. Sectoral plans
		A. Existence of national adaptation plans
		B. Coverage
Sectoral components	P4. Mitigation sectors	C. Up-to-date plans and strategies
		A. Climate policy design
		B. Specific actions
		C. Implementation challenges
	P5. Adaptation sectors	D. Monitoring and evaluation mechanisms
		A. Climate policy design
		B. Specific actions
		C. Implementation challenges
		D. Monitoring and evaluation mechanisms

Finance Axis

Category	Component	Item
Public Climate Finance	F1. Domestic climate finance	A. Planning and budgeting
		B. Direct finance tracking
		C. Indirect finance tracking
		D. Reporting
	F2. International climate finance – provider countries	A. Commitments set
		B. Resources allocated and disbursed
		C. Reporting
	F3. International climate finance – recipient countries	A. Needs assessment
		B. Sources identified and mobilized
		C. Disbursement overseen
		D. Reporting
	Private Climate Finance	F4. Domestic and international climate finance mechanisms
B. Private finance tracking		
C. Reporting		

Assessment Criteria

SAIs will assess each of the items above on a four-tier scale according to the level of implementation. The four categories are: “no implementation,” “early implementation,” “intermediate implementation,” and “advanced implementation.” In addition, “not applicable” and “not assessed” will be available to SAIs, as appropriate.

Because the ClimateScanner is a rapid assessment tool, in most components and items the focus is on whether mechanisms, systems, or policies exist in their country instead of evaluating their effectiveness and the results achieved through these mechanisms, structures and policies. The latter aspects would require a deeper assessment, which is not the purpose of this tool, but could lead to a formal audit in that area.

Therefore, the term “implementation” here should be understood as the presence or not of certain features related to each item, according to the definitions in the table below, and is being used to facilitate the communication.

Level of implementation	Numerical score associated	Definition
No implementation	0	No relevant aspects of item are present
Early implementation	3.33	Few relevant aspects of item present, but there is considerable room for improvement
Intermediate implementation	6.66	Many aspects of item are present, but there is still room for improvement
Advanced implementation	10	All or nearly all relevant aspects of item are present

The average of the scores of all items within a component will result in the score of the component, which may range from 0 to 10.

The individual items’ numerical scores will only be used internally in the Web Application for the purpose of calculating the average score for each component. Such scores will not be shown to teams responsible for the assessment, nor they will be disclosed to the public when accessing the results of the assessment. The components’ numerical scores will be publicly disclosed after the assessments. In addition to the components’ scores, the scores for each axis will also be calculated as the average of the components’ scores. The axis score will also be publicly disclosed.

Components assessed with a score of 3.33 or lower will be considered challenges for that country. Components evaluated with a score of 6.66 or higher will be considered strengths. Once the consolidated results of the assessments are accessible, it will also be possible to identify global or regional challenges and strengths.

Items and component scores will be used for cross-country calculations, such as the percentage of countries across each level of implementation in a certain item, or the average global score for a specific component.

V. GENERAL INFORMATION ABOUT THE ASSESSMENTS

While ClimateScanner aims to foster transparency by making information available to the broadest possible audience, SAIs may choose, in some specific cases, to keep certain scores hidden. For example, they may choose to do so if their results have not yet undergone the complete review, or when they are based on confidential information. The Web Application offers the option to mark the assessments for each item of the nineteen components as confidential. Any items that are not designated as confidential will have their results published on the internet. The evaluation of all items, whether they are public or confidential, will still be factored into the overall global average. SAIs may change the confidentiality settings of items at any time.

SAIs are encouraged to evaluate all items and components, but items can also be marked as “not applicable” or “unassessed.” The “not applicable” option will only be used when the assessment of that item does not make sense according to the circumstances or characteristics of that country. The “unassessed” option should be used for certain items for which the SAI does not have the mandate to do that particular assessment or when the SAI is not able to collect the information needed while doing the assessment. When items are "not applicable" or "unassessed," then the SAI must provide justification.

If all items in a component are designated as "not applicable," then the component's average will not be calculated. However, if some items in a component are marked as "not applicable" while others are assessed, then the component's evaluation score will be the average of the assessed items. If any items in a component are categorized as “unassessed,” then the component's average will not be calculated.

Please note, however, that even those items marked as “unassessed” will still be displayed in the national results in a standalone way, and will also be integrated into the cross-country calculations.

SAIs will be asked to upload evidence or provide a hyperlink for each item with a score higher than “no implementation.” It is also required that teams mark the category of each piece of evidence (i.e., audit, primary research, official information from government, academic research, non-governmental sources or other).

The ClimateScanner Web Application will process the data entered by each individual SAI and automatically calculate the country's results based on the information entered. The operation of the Web Application will be overseen by SAI-Brazil.

SAIs are encouraged to interact with national government agencies when filling out the tool, to get access to updated and accurate information and to ensure the assessments are fair, objective, balanced, and complete.

If you need further orientation in operating the Web App or have questions about how to fill out the evidence for the assessment, please refer to the *ClimateScanner Web Application User Guide*.

VI. GUIDANCE ON THE ASSESSMENT OF COMPONENTS

Due to the diversity of possible situations that SAIs can face in their countries, this section does not aim to provide comprehensive and fully objective guidance on how to assign the scores for each of the items, but rather suggest aspects that can be considered by SAIs to help them in the assessment. Therefore, the assessment will rely on the professional judgment of the auditors applying the tool.

Governance axis

Climate change is a broad and complex issue. Facing the climate crisis is a task that requires a structured national governance system that allows each country to respond adequately to the challenges posed by climate change, either to reduce its emissions or to adapt to the effects of climate change.

Aspects such as national government structures and legislation, planning, coordination, monitoring, transparency, engagement with different actors, oversight, etc., are pivotal to “good climate governance” and are assessed under this axis.

G1 – Legal and regulatory framework

This component reflects whether a country has a national legislation framework on climate change to support the achievement of mitigation and adaptation goals. This framework may include laws, national acts, decrees, executive orders, or other official government documents or instruments that are nationally recognized as binding.

Item A – Existence of legislation framework

In principle, item A would have a binary assessment (i.e., if the country has a framework, the score should be “advanced implementation,” and, if not, the score should be “no implementation”).

There are some nuances, however, that audit teams may consider to give an “early implementation” or “intermediate implementation” score, such as:

- there is a national law on climate change, but the audit team finds it is too generic or does not address relevant aspects (this might lead to a score of “intermediate implementation”); or
- there is no national law approved, but the national government has developed a bill and is trying to pass this bill (this might lead to a score of “early implementation”).

Note that the scope of this item is limited to the existence, sufficiency, and formalization of a legislation framework, where sufficiency is linked to the ability of the framework to

provide mandate/support to climate action planned by government. It does not delve into details of its elements, as most of them are already covered by other items and components (such as targets, roles and responsibilities, monitoring and evaluation mechanisms etc.). Including such elements in this item's assessment might result in overlapping assessments.

Item B – Consistency with Paris Agreement

The Paris Agreement is the most relevant international agreement on climate change and has been ratified by 195 of the 198 parties as of February 2024. Therefore, it is relevant that countries have a legal and regulatory framework that is aligned with the main mechanisms and rules established by the Paris Agreement.

If a national legal and regulatory framework was approved before the Paris Agreement, it is unlikely consistent with it, leading possibly to a “no implementation” score. If the framework was approved after Paris Agreement, there are some key aspects that should be considered to assess to what extent the framework is consistent with the Paris Agreement including:

- if Nationally Determined Contributions (NDCs) are enshrined into the legislation, including the main principles mentioned in article 4 of the Paris Agreement (NDCs presented every five years, with a rising level of ambition);
- if the legislation incorporates the overarching goals of the Paris Agreement established in its article 2;¹
- if the legislation recognizes the transparency and reporting obligations established by art 13 of the Paris Agreement and sets out general rules for their fulfillment, according to principles such as clarity and tracking of progress, flexibility according to each nation's capacities, support to developing countries, and external reviews, when that is the case;

If the SAI applying the tool belongs to a country that has not ratified the Paris Agreement, the audit team should mark this item as “non-applicable.”

Item C – Mainstreaming

Although a national legislation framework is very relevant, as climate change is a broad and crosscutting theme, it is also important to consider climate change aspects into relevant planning instruments in the country (e.g., national development plans, long term

¹See Paris Agreement, Article 2) 1. This Agreement, in enhancing the implementation of the Convention, including its objective, aims to strengthen the global response to the threat of climate change, in the context of sustainable development and efforts to eradicate poverty, including by: (a) Holding the increase in the global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5°C above pre-industrial levels, recognizing that this would significantly reduce the risks and impacts of climate change; (b) Increasing the ability to adapt to the adverse impacts of climate change and foster climate resilience and low greenhouse gas emissions development, in a manner that does not threaten food production; and (c) Making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development. 2. This Agreement will be implemented to reflect equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.

plans and strategies, and budgets) as well as in plans and policies for sectors that are closely linked to climate change. Therefore, it is important to assess if the national legislation framework contains specific provisions that enable climate change considerations in those plans and policies.

If there are no such provisions, the item should be assessed as “no implementation.” If they exist, teams should consider how specific and comprehensive these provisions are. See, as an example of mainstreaming, an article about Climate Change Act of the State of Victoria (Australia).² The table below summarizes the guidance to help teams in assigning the score for this item:

Situation	Suggested score
No specific provisions in the national legislation framework that enable climate change considerations in plans and policies	No implementation
There are some provisions, but they are too generic or loose	Early implementation
There are some more detailed provisions, with the specification of sectors, actors, and the climate aspects considered	Intermediate or Advanced implementation, depending on the assessment

G2 – Government Structure

This component shows the relevance of a country having a structure to address climate change issues.

Item A – Existence of national government structure

This item should have a binary assessment in most cases. Specifically, if the country has a structure to address climate change issues, then the assessment should be “advanced implementation.” If not, the score should be “no implementation.” The “qualifications” of this structure will be considered in the other items of the G2 component. A government structure might be a ministry, agency or body, a board or committee, or a system crossing different sectoral bodies with the stated goal of addressing climate change.

Item B – Responsibilities defined

This item aims to assess if the national government has assigned responsibilities for climate change activities including which entities are responsible for leading, coordinating, implementing, and monitoring these activities and providing transparency for these activities.

Teams shall assess which of these activities have responsibilities defined and how clear are they defined and assigned to different actors. A combination of these aspects will lead to the selection of the level of implementation to be chosen according to the assessment scale.

²See https://www.monash.edu/data/assets/pdf_file/0007/3291694/Climate-mainstreaming-in-practice.pdf

Item C – No gaps or overlaps

This item aims to assess if there are relevant gaps or overlaps in the assignment of climate-related responsibilities.

For this component, the existence of gaps means that relevant activities are not assigned to any actor, while overlaps mean that the same activity is assigned to different actors, even if partially.

Teams shall determine the number of gaps and overlaps identified and the relevance of these gaps or overlaps to their country's response to address climate action. A combination of these two aspects, and their potential impact on governmental action efficiency, will lead to the level of implementation to be chosen. The larger the number of gaps/overlaps identified is and the more relevant these gaps/overlaps are, the more likely governmental action is to be inefficient. Therefore, the assessment should be closer to “early implementation” and “no implementation”. On the other hand, the lower the number of gaps/overlaps is and the less relevant they are, governmental action tends to be more efficient, and, thus, the assessment should move to the “intermediate implementation”/ “advanced implementation” side of the scale.

Teams should also be aware of the possibility of intentional overlaps; sometimes a certain actor is assigned a role in substitution or complementation to the original actor's role. In such cases, the overlap should not bring the assessment score down.

The ClimateScanner is a rapid review tool so there is no need to perform full audits to assign the scores and fill it in. However, teams can use different tools, techniques, guidelines to help them on the assignments. One example is the Duplication, Fragmentation, Overlap and Gap Analysis (DFOG). One very simple and quick way to conduct such an analysis is to:

1. identify ministries, agencies and bodies with roles related to climate change (which should have been done for item A of this component);
2. obtain the laws, rules, decrees and other regulatory documents that state these organizations' roles;
3. identify attributions referring to leading, coordinating, implementing, monitoring; and giving transparency to climate actions;
4. compare how responsibilities are laid out and identify overlaps and gaps between them; and
5. reflect on the amount and relevance of overlaps and gaps identified.

More information on the DFOG Analysis is available in the document *DFOG Analysis – Practical guide for the Application of the Duplication, Fragmentation, Overlap, and Gap Analysis*, adapted by the Special Technical Commission of the Environment (COMTEMA) of the Organization of Latin American and Caribbean Supreme Audit

Institutions (OLACEFS) from the original methodology developed by the United States Government Accountability Office (U.S. GAO).³

Item D - Leadership

Considering the complexity and crosscutting nature of climate change and the need for involving different government actors to address the issue, it is important to have a national government body with responsibilities for leading, steering, and coordinating national responses to climate change. A government without this body will likely have a “no implementation” score.

This coordinating body is considered stronger when it sits under the highest leadership of the government, which shows the political will to prioritize climate change issues and grants this body power to mobilize other governmental actors. If a national body exists but does not have this position in the government structure, the score will likely be “early implementation.”

It is also important that this coordination body is not exclusively composed by high-ranking actors, as the complexities of climate policy also require the formal participation of working level government officials. Therefore, if the coordinating body has the inputs of working level government officials, teams should likely assign an “advanced implementation” score. If not, a “intermediate implementation” score should be assigned.

G3 – Long-term strategy

Climate change is a problem that needs continuous actions to be developed over a long-time span. Countries are required, for example, to define emissions reduction targets for 2030, 2050, and even further. Therefore, it is important that countries establish plans and strategies that define the course of action in the long run to address climate change.

The Paris Agreement article 4 (19), establishes that all parties “should strive to formulate and communicate long-term low greenhouse gas emission development strategies,” referred to as Long Term Strategies (LTS). The UNFCCC maintains a website with each LTS available.⁴

Although the Paris Agreement does not define which period a LTS should cover, for the purposes of the ClimateScanner, a LTS should cover a period of at least until 2050. Top climate scientists consider that until 2050 carbon dioxide emissions must reach “net-zero” to have a likely chance of limiting warming to 1.5° C.⁵

For this assessment, teams can consider the LTS submitted to the UNFCCC and other national official documents produced by governments that establish long-term planning

³See <https://portal.tcu.gov.br/analise-fsdl-guia-pratico-para-aplicacao-da-analise-de-fragmentacoes-sobreposicoes-duplicidades-e-lacunas.htm> (click on English version – Guia FSDL-EN)

⁴See <https://unfccc.int/process/the-paris-agreement/long-term-strategies>

⁵See <https://www.wri.org/climate/long-term-strategies/what-is-long-term-strategy>

to address climate change, such as laws, national acts, decrees, or any other document that is considered official and binding.

Item A – Long-Term Strategy

This item should have a binary assessment in most cases. If the country has produced a LTS or other official documentation, then the score should be “advanced implementation” and, if not, the score should be “no implementation.”

Item B – Alignment to the NDC

NDCs are documents in which countries officially present their commitments for reducing greenhouse gas emissions, adapting to climate change impacts, and taking other climate actions. The LTS and NDCs should be consistent with each other. The CMA (Conference of the Parties serving as the meeting of the Parties to the Paris Agreement), by its decision 1/CMA, paragraph 40, encourage Parties to align their next NDC with long-term low greenhouse gas emissions development strategies.

There is no standard structure defined for a country’s NDC and LTS so their content can vary a lot from country to country, which makes difficult to establish some general guidance on how to assess the level of alignment between the two documents. When assessing the alignment of the NDC and LTS, audit teams can consider:

- if the long-term strategy contains provisions that are conducive to the results expressed in the NDC (e.g., if the NDC establishes the target of reducing the emissions from the agriculture sector by 50% until 2050, the LTS should indicate ways and measures to reduce the emissions in that sector);
- if the LTS is comprehensive of all or some of the mechanisms and activities expressed in the NDC; and
- if the NDC mitigation ambition raising mechanism of the Paris Agreement (Art 4) is included in the LTS.

The answers to these questions and the number and level of eventual inconsistencies identified will help to assign the score for this item.

Item C – Synergies with SDGs

Besides climate action being one of the SDGs (SDG 13), the SDG and climate agenda are closely linked. Taking that into consideration, national governments’ planning processes, strategies, and implementation frameworks must be cohesive, integrated and aligned to ensure that their climate actions contribute to the SDGs.

There is increasing evidence of strong interlinkages between climate action and the SDGs, both positive (co-benefits and synergies) and negative (trade-offs). As the long-term strategy aims to lay out national climate action for the future, it is important to assess to what extent this strategy identifies these interlinkages and indicates ways to leverage the positive effects and minimize the negative ones.

The table below gives some guidance to help teams in assigning the score for this item.

Situation	Suggested score
No references to SDGs in the long-term strategy	No implementation
There are references to SDGs in the long-term strategy, but they are too generic or loose	Early implementation
There are references to SDGs in the long-term strategy and they identify which SDGs are connected to climate change and whether the impacts are positive or negative	Intermediate implementation
There are references to SDGs in the long-term strategy, they identify which SDGs are connected to climate change and whether the impacts are positive or negative, and indicate ways to leverage the positive impacts and/or minimize the negative ones	Advanced implementation

G4 – Risk management

Climate change will produce relevant impacts in human life, in many ways. This component highlights the importance of national governments adequately considering the risks associated with climate-related impacts.

Item A – Impact mapping

In principle, this item should have a binary assessment in most cases – if the country has an updated mapping (developed or updated in the last 5 years) of climate change risks, the assessment should be “advanced implementation”. If they do not have the risks mapped or if the mapping is outdated, then the score should be “no implementation.”

In cases of large countries or countries that are dealing with multiple dimensions of climate impact (e.g., glaciers melting, coastal impacts, desertification, agriculture, etc.), it is possible that there is updated impact mapping for certain sectors but not for others. In these cases, teams can consider assigning “early implementation” or “intermediate implementation” scores.

Item B – Interface with science

Scientific knowledge is very important for addressing climate change. The Paris Agreement highlights several times that climate change action shall be based on the “best available science” (e.g., Articles 4(1), 7(5), 14(1)). Therefore, the identification of the risks related to climate change impacts should be based on scientific evidence as much as possible.

Two main aspects should be assessed by teams to guide the score of the item:

- the level of participation of scientific institutions in the process of mapping the risks; and
- to what extent available scientific information was used in this mapping.

Professional judgment is required from the teams for assigning a score for this item based on the assessment of these two aspects. A broader participation of scientific institutions in the process, involving different science fields, and a more extensive use of scientific information in the mapping will lead the score to “intermediate implementation” or “advanced implementation.” Less participation of scientific institutions and a lower use of scientific information in the mapping will lead the score to “no implementation” or “early implementation.”

Item C – Climate risks in planning instruments

As climate change will have a broad impact on societies around the world in several different areas, it is important that climate change risks are incorporated in the different governmental planning instruments.

Teams shall identify the most relevant long- and medium-term planning instruments used in their countries (such as national development plans, national adaptation plans, multi-year budget instruments, etc.). Teams should also assess to what extent climate risks are considered in these planning instruments.

This item should not have a binary assessment as it is important to consider the different planning instruments and to what extent climate risks are being considered. If these considerations are incidental and one-off, that should lead to an “early implementation” score. If these considerations are more systematic and comprehensive, that would likely lead to a “intermediate implementation” or “advanced implementation” score.

This item does not refer to sectoral policies and how climate risks are considered in these policies. Those aspects are assessed in the components of the public policies axis.

G5 – Horizontal and vertical coordination

Climate change is a crosscutting issue that involves distinct sectors and different levels of government. The coordination of these actors is of paramount relevance to produce an efficient and effective response to the challenges posed by climate change.

This component focuses on the mechanisms in place to enable both horizontal coordination (within the government’s national level) and vertical coordination (across different levels of government). Such mechanisms might include dedicated bodies (e.g., committees, commissions, cross-sector working groups, task forces), systems, processes, but also protocols for the communication of common goals, exchange of information, and joint decision making, among others.

Item A – Horizontal coordination mechanisms

Although the item is focused on the existence of institutional mechanisms for horizontal coordination, the assessment should not be necessarily binary. If no mechanisms exist the score should be “no implementation.” If the mechanisms exist, teams should consider two questions to assess the level of implementation for the item:

- Are the mechanisms placed under the highest leadership of the government?
- Are the most relevant actors involved in those mechanisms? For instance, the Ministry of Environment (or equivalent government department) is likely to be involved. In a country with a large volume of emissions coming from the agriculture sector, it is expected that the Ministry of Agriculture is involved.

The table below gives some guidance to help teams in assigning the score for this item.

Situation	Suggested score
Nonexistence of mechanisms	No implementation
Existing mechanisms, but negative answers to both questions above	Early implementation
Existing mechanisms, negative answer to one of the questions above and positive to the other	Intermediate implementation
Existing mechanisms, and positive answers to both questions above	Advanced implementation

Item B – Dynamic of horizontal interaction

This item assesses whether the mechanism is structured to allow relevant actors to interact properly to enable the mechanisms to work well.

In a case where the mechanisms are dedicated bodies, such as commissions, councils, commissions, it can be important to assess several aspects such as:

- if these bodies meet regularly;
- if these bodies discuss relevant issues related to climate change policies and activities; and
- if there are focal points defined in the relevant agencies that are part of the mechanism.

The general idea is to assess if these bodies are just formal or if they allow actors to engage in substantial discussions about climate action in the country.

The answer to the questions above and eventually others of the same nature will serve as a *proxy* to assess the adequacy of these mechanisms and will allow teams to make the assessment as “early implementation”, “intermediate implementation” or “advanced implementation”.

Item C – Vertical coordination mechanisms

Although the item is focused on the existence of institutional mechanisms for vertical coordination, the assessment should not be necessarily binary. In the case of non-existence, the score should be “no implementation.” If the mechanisms exist, teams should assess if there is adequate representativeness of the subnational (in the case of federal states) or local governments (in the case of unitary states). That does not mean that all subnational or local entities should be included in the mechanism (which might not be feasible in many countries), but if these entities are represented in the mechanism (e.g., by an association, a consortium, or other institutional arrangement that guarantees an adequate level of representation).

For example, if certain regions of the country are not included in the mechanism, or subnational or local governments are somehow underrepresented, according to the characteristics of the country, that would likely lead to an “early implementation” or “intermediate implementation” score. On the other hand, if there is a balanced level of representation that could lead to an “advanced implementation” score.

Item D – Dynamic of vertical interaction

Please look at item B above (dynamic of vertical interaction) as this item should have a very similar approach.

G6 - Stakeholder engagement

Climate change is a very complex subject and government agencies are not the only actors engaged in the design and implementation of measures to address it. This component recognizes the relevance of involving non-governmental actors and considers specifically civil society, the private sector, and academia.

Various procedural instruments can be used to engage with stakeholders, such as councils, inquiry commissions, public hearings, policy innovation labs, and advisory groups.

Item A – Existence of participation mechanisms

Although this item is focused on the existence of participation mechanisms for non-governmental actors, the assessment should not necessarily be binary. It will assess the existence of mechanisms of participation for both the design and implementation of climate-related activities. For example, a mechanism that allows the participation just in the design stage of policies or strategies, but not in the implementation, will likely result in a lower score in the assessment.

It is not the purpose of the item to assess the effectiveness of the mechanism, which would require an in-depth evaluation, but teams can use their professional judgment about the

adequacy of the mechanism. Mechanisms that allow more substantial participation should lead to higher scores than mechanisms that are just formal.

Item B – Representativeness

This item assesses if civil society, the private sector and academia are represented in participation mechanisms. The table below gives some guidance to help teams in assigning the score for this item.

Situation	Suggested score
No categories represented	No implementation
One category represented	Early implementation
Two categories represented	Intermediate implementation
All categories represented	Advanced implementation

Although the assessment proposed above is fully objective, teams can use their professional judgment to identify occasional distortions in the level of representativeness of the different segments. There are situations that can lead to lower scores, such as: a mechanism in which the only representative of the private sector is from the oil industry or a mechanism where private sector is overrepresented in comparison to the other categories.

Item C – Dynamic of interaction

Aside from the existence of the participation mechanism, it is also important to assess if the mechanism is structured in a way that allows the relevant actors to interact regularly with the national bodies involved in climate action.

In a case where the mechanisms are dedicated bodies, such as commissions, councils, committees, it is important to assess several aspects such as if:

- these bodies meet regularly;
- these bodies discuss relevant issues related to the design and implementation of climate change policies, plans, or activities;
- these bodies have clear decision-making processes; and
- the mechanisms have provisions to take into consideration the perspectives expressed by these actors.

The general idea is to assess if these bodies are just formal or if they allow actors to engage in substantial discussions about climate action in the country.

The answer to the questions above and possibly others of the same nature will serve as a *proxy* for the adequacy of these mechanisms and will allow teams to make the assessment as “early implementation,” “intermediate implementation,” or “advanced implementation.”

If the mechanisms are systems or processes (such as a consultation process), audit teams should consider if:

- these systems or processes are designed in a way that allow actors to regularly engage;
- these systems or processes allow actors to participate in the discussions about relevant issues related to climate change; and
- the mechanisms have provisions to take into consideration the perspectives expressed by these actors.

The answer to the questions above and possibly others of the same nature will serve as a *proxy* to assess the adequacy of these systems or processes and will allow teams to assess as “early implementation,” “intermediate implementation,” or “advanced implementation.”

G7 – Inclusiveness

The impacts of climate change are particularly severe to certain groups. This component assesses the extent to which low-income people, remote groups and communities, indigenous peoples, marginalized groups, women, children, elderly people more vulnerable to climate change risks are included in climate governance.⁶

Item A – Identification of vulnerable groups

This item assesses if national governments have identified vulnerable groups and considered their needs in climate strategies, policies, and plans.

If there is no identification of vulnerable groups, then the score should be “no implementation.” If there is such identification, auditors should consider if:

- all relevant vulnerable groups are included, considering the reality of each country (e.g., if women are included in this mapping in a country with significant gender inequality or if indigenous peoples are included in country that with a relevant number of indigenous communities); and
- if governments mapped the needs of vulnerable groups.

The more complete the identification of the groups and their needs, according to the reality of each country, the closer to “advanced implementation” the score will be.

Item B – Inclusion in decision-making process

⁶See Considerations regarding vulnerable groups, communities and ecosystems in the context of the national adaptation plans – Least Developed Countries Expert Group. December 2018. UNFCCC

The item assesses the existence of mechanisms to engage vulnerable groups in the decision-making process for climate strategies, policies, and plans.

If there are no mechanisms in place, then the score should be “no implementation.” If the mechanisms exist, auditors should consider if:

- the mechanism is formally established (a formal mechanism is relevant to assure a more systematic participation)
- relevant vulnerable groups are included (it is important that the identified groups participate and have their needs considered); and
- the mechanism provides substantial participation (it is important that these mechanisms allow substantial participation and are not just a “ticking the box exercise”, and the needs of the groups are effectively considered).

The more positive answers to these questions, the closer the score will be to “advanced implementation.”

Item C – Equitable Policies

The item assesses to what extent climate strategies, policies, or plans incorporate an equity perspective, in order to contemplate the needs of vulnerable groups.

It is important to highlight that the focus is on overarching climate strategies, policies, and plans and not on the monitoring of sectoral policies, which is considered in the public policies axis.

Teams should assess if equity is considered in three sets of documents: the legislation framework (see component G1), the NDC, and national adaptation plans. The number of documents with equity considerations should determine the implementation score. Teams should also consider whether all groups identified by the government (assessed in item A) are covered by these instruments.

G8 – Monitoring mechanisms

This component assesses the monitoring of the implementation of broad national laws, policies, or strategies related to climate and the progress towards achieving the commitments expressed at the National Determined Contributions (NDCs). It is important to highlight that the focus is on the monitoring of overarching instruments (see component G1) and not of sectoral policies, which are considered in the public policies axis.

Item A – Existence of mechanisms

This item assesses the existence of mechanisms for monitoring:

- the progress towards the achievement of commitments expressed in the NDC; and
- the implementation of overarching climate laws or regulations.

If there are no mechanisms for either element, then the score is “no implementation.” If there are mechanisms, auditors should consider:

- if the mechanisms cover both elements above or only one of them;
 - how structured these mechanisms are. It is not expected that teams conduct in-depth evaluations about how structured the mechanisms are but instead look for basic elements of a monitoring mechanism, such as measurable indicators and targets)
- The answers to these questions will lead the assessment in the range of “early implementation”, “intermediate implementation” and “advanced implementation”.

Item B – Feedback for policymaking

This item assesses whether the information produced by the monitoring mechanisms is used as feedback for improving climate change policies.

If there are no mechanisms for monitoring or if the information produced is not used, then the score should be “no implementation.”

If the information produced by monitoring mechanisms is used, teams should assess how structured and systematic the processes to use this information in policymaking are. Auditors should consider:

- how the information is used;
- who communicates it (e.g., government agencies or scientific advisory bodies);
- to whom and how often the information is communicated (e.g., to parliament, to society in general, or to policy designers); and
- to what extent assessments of progress are used to inform future policymaking.

The clearer this information is, the more structured and systematic the process of feedback tends to be, which will lead the score for this item to be closer to “advanced implementation.” On the other hand, the less structured the processes are, the score will be closer to “early implementation”.

G9 - Transparency

This component assesses the extent to which governments put mechanisms in place to ensure transparency of the policies, strategies, and activities to tackle climate change.

Item A – Global Transparency

According to the major international agreements, such as the UN Framework Convention on Climate Change and the Paris Agreement, country parties shall submit some documents to the UNFCCC about their actions to tackle climate change. The ClimateScanner assessment focuses on the following documents:

- National communications – NC
- Biennial reports – BR (for Annex-I countries)
- Biennial update reports – BUR (for Non-Annex I countries)
- Biennial Transparency Reports – BTR (instrument that will replace the two previous ones for all countries, starting December 31, 2024⁷ – therefore it should not be considered for the first round of application of the tool in 2024)

This item assesses if the country prepared and submitted to the UNFCCC and if the documents were updated. Decisions under the conventions establish the frequency with which those reports should be submitted:

- NCs – every four years
- BR – every two years
- BUR – every two years (except for Least Developed Country Parties (LDCs) and Small Island Developing States (SIDS), which may submit such reports at their discretion)

Teams should assess both the submission of the reports and how up-to-date the reports are. Professional judgment should be used to make the scores, combining these two aspects. In the case of a document is not updated, teams should also consider how outdated the document is. For example, if a Non-Annex I party (who is neither an LDC nor a SIDS) submitted its last BUR in 2020 (a two-year delay), then this country should receive a higher score than another Non-Annex I country (also neither LDC nor SIDS) that submitted its last BUR in 2017 (a five-year delay).

For LDC or SIDS, the score should be based mostly on the production of the documents rather than on how updated the documents are.

Item B – Transparency at the national level

Aside from the fulfillment of the international commitments regarding transparency, it is important that governments also have national transparency mechanisms in place that allow society to follow up how the country is progressing towards the defined national objectives related to climate change. These objectives can be defined in instruments like the NDCs and in national plans or strategies.

⁷See https://unfccc.int/FAQ-moving-towards-the-ETF#__Linkages-between-Communication-of-Nationally-Determined-Contributions-under-Article-4-and-the-Enhanced-Transparency-Framework

Teams can consider the if:

- there are systems, reports, websites, or other tools that can provide the information required to follow up on the progress towards national climate objectives;
- how complete and updated these systems, reports, websites, or other tools are; and
- there are regulations about access to information that ensure the right of non-state actors to request information from the government about the implementation of climate policy.

Teams should use their professional judgment to determine a score. The more positive answers a country has to the questions above, the closer the score will be to “intermediate implementation” or “advanced implementation”. The more negative answers, the closer it will be to “no implementation” or “early implementation”.

Item C – Publicly accessible reporting

Climate change is an issue that requires engagement from different sectors of society, including governments of different levels, the private sector, non-governmental organizations, universities, and citizens. It is a problem that requires, among other things, changes in people’s behavior. For that, it is important that citizens understand the nature and the severity of the problem and how it affects their daily lives. It is also important that citizens are informed about what governments are doing to tackle the problem.

Unlike item B above, this item assesses how easy these transparency mechanisms are to be accessed and understood by the public. In component B, the information provided by the mechanisms can be more technical and more directed to people closely engaged in climate action. For this item, teams should assess if the information can be easily found by the public and if the information is provided in a format and language that non-experts can understand.

The combination of the assessment of these two aspects (easy access and easy understanding) will lead to the assigned score. The easier to access and to understand, the higher the score will be. The more difficult to access and to understand, the lower the score to be assigned.

G10 – Oversight and Climate Litigation

Various countries have different governmental bodies that are primarily responsible for climate action, including designing, implementing, and evaluating policies and plans to tackle climate change (that are mostly likely to be part of the executive branch). However, other governmental bodies can play an important role in fostering climate action.

Item A – Parliament

This item assesses if the country’s legislative body is actively engaged in matters related to climate change.

Auditors can consider if:

- a) there are bodies in the parliament, such as commissions or committees, that deal with climate change issues;
- b) these bodies are focused specifically on climate change or climate change issues are addressed within bodies that work with other issues as well, such as environment and energy; and
- c) these bodies engage in activities related to climate change, for example, by calling public hearings or other public debates and producing reports about governmental actions related to climate.

The table below gives some guidance to help teams in assigning the score for this item.

Situation	Suggested score
“No” to all considerations	No implementation
“Yes” to consideration a and “No” to b and c	Early implementation
“Yes” to consideration a and c and “No” to b	Intermediate implementation
“Yes” to consideration a and b and “No” to c	Intermediate implementation
“Yes” to all considerations	Advanced implementation

There are countries in which the parliament is composed of two bodies (e.g., a Lower Chamber and Upper Chamber or a Senate and House of Representatives). For these countries, the assessment and score should include considerations about both bodies.

Item B – Audit Institutions

Supreme Audit Institutions occupy a unique position in governmental structure, as they should be independent from the government and have the competence to oversee public expenditures, enhance government transparency, assess public policies, and have the prerogative to make recommendations to national governments. Therefore, regarding climate change, they can play an important role in fostering climate action.

The assessment of this item is binary in most cases. If the SAI conducted in the last five years (or is currently conducting) at least one audit that has climate change as its primary focus, then the score should be “advanced implementation.” If not, then the score should be “no implementation.”

An “advanced implementation” score for this item means that climate change is the central aspect of the audit. For example, an audit that assesses the structures and mechanisms for climate governance in the country or assesses what the government is doing to achieve the commitments expressed in its NDC can be considered “climate change-focused.” On the other hand, an audit on the energy or agriculture policy of a

country should not be considered “climate change-focused” unless it includes mitigation or adaptation aspects as central topics.

Teams could consider assigning “early implementation” or “intermediate implementation” scores when the SAI has carried out at least one audit in the last five years touching on climate aspects as significant components of the audit, although not as the primary focus.

Item C – Climate Litigation

In its 6th assessment report, the IPCC recognized, for the first time (with medium confidence), that climate litigation has influenced the outcome of climate governance. Therefore, climate litigation can play a relevant role in compelling governments and even the private sector to adopt more ambitious measures to fight climate change⁸.

This item assesses if judicial and quasi-judicial bodies are considering and adjudicating claims related to climate change, including climate change mitigation, adaptation or the science of climate change. This item does not include cases where the reference to climate change is incidental.⁹

Teams should look for information on national and international reports and judicial and quasi-judicial bodies’ databases to see to what extent they are considering climate change cases.

To assign a score for this item, teams can consider the number of cases adjudicated and if a larger or smaller number of courts and quasi-judicial bodies are adjudicating these claims. Of course, this last aspect would also depend on the administrative structure of the country, particularly the judicial branch. Alternatively, teams might look for the adjudication of cases in international courts for cases that involve cross-border climate-related issues.¹⁰

Even in the absence of cases, teams might look for other evidence showing that judicial and quasi-judicial bodies acknowledge the importance of engaging in the promotion of climate justice¹¹. Evidence might include formal recognition of “climate rights” or initiatives within these bodies to get acquainted with climate justice.¹² For example,

⁸ See https://report.ipcc.ch/ar6syr/pdf/IPCC_AR6_SYR_LongerReport.pdf

⁹See Global Climate Litigation Report: 2023 Status Review. United Nations Environmental Programme

¹⁰See <https://www.undp.org/future-development/signals-spotlight/can-courts-save-us>

¹¹ Climate justice means putting equity and human rights at the core of decision-making and action on climate change. See <https://climatepromise.undp.org/news-and-stories/climate-change-matter-justice-heres-why>

¹²See Global Climate Litigation Report: 2023 Status Review. United Nations Environmental Programme, “Climate rights encompass the ways in which national constitution, human rights law and other laws in

formal recognition could include participation in networks for climate, seminars, and debates with other institutions, and participation in educational activities.¹³

If there are no cases or initiatives similar to those listed above in the country, then the score will be “no implementation.” If teams find a large number of cases in a country across a number of different bodies, that will likely lead to a “advanced implementation” score. Few cases in a single court, or early initiatives for engaging in the promotion of climate justice, for example, can indicate an “early implementation” score. A larger number of cases and advanced initiatives in a few different bodies will likely lead to an “intermediate implementation” score.

Public Policies axis

Given the seriousness of the climate crisis, there is an urgent need for a robust response from all countries to adopt the necessary measures to tackle it. In this context, national governments play a crucial role in implementing public policies that can spearhead efforts to mitigate greenhouse gas emissions and take adaptation measures in their countries in response to new climate conditions.

In this setting, it is important to assess relevant aspects that are related to the countries’ public policies to address climate change. Factors such as established international commitments, overall strategies for mitigation and adaptation will be assessed within this framework. Additionally, aspects related to the most significant sectoral public policies for mitigation and adaptation will also be assessed.

P1 – Nationally Determined Contribution (NDC)

This component assesses if the Nationally Determined Contribution (NDC) articulates ambitious and updated commitments for the country, in line with the requirements of the Paris Agreement, and if these commitments are broken down into sector-specific targets.

Item A – Actualization

This item aims to assess if the NDC is updated according to art. 4 (9) of the Paris Agreement, that establishes that “Each Party shall communicate a nationally determined contribution every five years...”.

general, imbue individuals and communities with rights to climate mitigation and adaptation action. It refers to both international and domestic commitments made to ensure that people will enjoy a safe and stable climate as well as other rights that do not explicitly focus on climate but have an impact in addressing climate change.”

¹³See examples including the Asian-Pacific Judicial Conference on Climate Change: Adjudication in the Time of Covid-19 (<https://www.iucn.org/news/world-commission-environmental-law/202102/judges-keep-fight-health-people-and-planet>) and the Climate Judiciary Project (<https://cjp.eli.org/about>)

This item should have a binary assessment for most cases. Considering that the Paris Agreement is from 2015, if the country has already submitted its second NDC, updating the first one, the score will be “advanced implementation”. If not, a “no implementation” score should be assigned.

Item B - Ambition

According to art. 4 (3) of the Paris Agreement, the current NDC must be more ambitious than the previous one. In this regard, this item should assess whether the current NDC is more ambitious than the previous one.

Although “raising the NDC ambition” can be sometimes understood as rising the targets of reduction of greenhouse gases emissions, NDCs are not only about mitigation. They can include adaptation, finance, and information aspects. Several factors can be considered to assess the level of ambition of the current NDC compared with the previous one, including:

- For mitigation, the overall commitment of reduction of emissions is the main parameter to be considered. If the country commits itself to a higher percentage of reductions in the current NDC or the same level of reduction under a shorter period, it is likely more ambitious. If percentual targets are higher than the previous ones, but have their deadlines pushed forward, it is not possible to conclude if ambition was raised, thus leading to a lower score in this assessment.
- For adaptation, there might be cases where the comparison is straightforward. For example, the first NDC may not have adaptation commitments and the second does, or vice versa. In some other cases, the comparison between NDCs may not be as simple, and teams should use their professional judgment to make the assessment. Teams can consider the level of detail in the different NDCs and the inclusion or exclusion of sectors.
- For finance, for provider countries, the inclusion of financial commitments (or an increase in the amount of funds) indicates a more ambitious NDC. For a recipient country, for example, the first NDC could establish that the reduction of emissions would depend on the availability of international finance and the second NDC could not include this condition, which means it is more ambitious and the country can use its own resources to achieve the NDC.
- For information, teams can consider if the NDC provides additional information for clarity, transparency, and understanding. They can also consider if it sets out a national system or a proposal for a system that allows for progress to be tracked and verified.

The overall assessment of the item should include the assessment of these different dimensions.

For some countries, articles or reports produced by academia or other institutions may be available to help support the assessment on the ambition of NDCs. Teams can use the articles or reports as relevant sources of information.

Using the information available, the above criteria and their professional judgment, auditors should assess the ambition of their country's NDC compared to the previous one.

If there has been no change or a change to decrease climate goals, then the score should be "no implementation." If there has been little "positive" change, then the score should be "early implementation." If there has been considerable "positive" change, then the score should be "intermediate implementation." If there has been significant "positive" change, then the score should be "advanced implementation."

The assessment to assign the scores should consider the context of each country. For a low-income country with a small level of emissions, being more ambitious in mitigation is probably not as relevant as being ambitious on adaptation measures. Therefore, for this country, the "weight" of adaptation on assessing this item should be higher than mitigation or finance. On the other hand, for a high-income country with high levels of emissions, the "weight" of mitigation and finance should be higher than adaptation, when assessing the level of ambition of the current NDC compared to the previous one.

Item C - Targets per sector

The specification of targets by sector is an important element to engage the different sectors in the achievement of the countries' climate goals. It is perceived that the division of the overall goals into sector-specific objectives indicates the extent to which each sector should contribute, both in terms of mitigating emissions and adapting to new climatic conditions.

This item assesses if there are sectoral goals for the achievement of the overall goals established in the country's NDC. These sectoral goals can be included in the NDC itself. However, it is also possible that goals by sector are expressed in other governmental instruments such as national plans, programs, regulations, or laws.

If the objectives are clearly defined for at least the main sectors of mitigation and adaptation in the country, then the score should be "advanced implementation." These main sectors should align with the sectors chosen for the evaluation of components P4 and P5. If there are no such sector-specific objectives, then the score should be "no implementation."

The "early implementation" or "intermediate implementation" scores should be assigned if the defined objectives lack clarity, the objectives refer only to mitigation or adaptation and not both, or the objectives do not encompass all the main sectors.



P2 – Mitigation Strategy

This component assesses the approach employed by countries to mitigate greenhouse gas emissions. It considers whether the national government has mapped the relevant policies for greenhouse gas emissions, the existence of mitigation strategies, the formulation of plans to achieve sector-specific targets, and the consistency of these plans with national strategies.

Item A - Mapping

To establish measures for the mitigation of emissions, countries need to identify public policies that impact the countries' emissions. In this context, this item evaluates whether the government has effectively mapped these policies.

Teams should use their professional judgment to assign the score based on how comprehensive and updated are the mapping produced. The more comprehensive and updated the information available is, the closer the score will be to “intermediate implementation” or “advanced implementation”.

Item B – National Strategy

Another crucial aspect for accomplishing the emission mitigation objectives is the formulation of a dedicated national strategy. This item assesses whether the country has delineated clear goals and strategies aimed at curbing the release of greenhouse gases. It also assesses whether pivotal policies and activities have been identified to facilitate the achievement of these goals and the execution of the proposed strategies.

If there are no overall strategies and goals, then the score should be “no implementation.”. If there are strategies and goals, auditors scoring this item should consider:

- the coherence of the strategies and goals with the commitments set in the NDC;
- and
- the comprehensiveness and clarity of the strategies, with the identification of key policies to implement the strategies and achieve the goals.

Item C – Sectoral Plans

For the achievement of mitigation goals, it is pertinent that there are sectoral plans establishing objectives to be achieved by each of the relevant sectors. It is also necessary that the sectoral objectives are consistent and aligned with the established national strategies.

Auditors can consider the following questions to score this item:

- a) Are there sectoral plans/programs contemplating the reduction of emissions in the main sectors;

b) Do the sectoral plans/programs detail the actions needed for achieving the sectoral emissions targets?

c) Are the sectoral plans/programs aligned with the national strategies?

The table below gives some guidance to help teams in assigning the score for this item:

Answers	Suggested score
“No” to question a (and consequently b and c)	No implementation
“Yes” to question a and “no” to questions b and c	Early implementation
“Yes” to questions a and b and “no” to question c	Intermediate implementation
“Yes” to questions a and c and “no” to question b	Intermediate implementation
“Yes” to all questions	Advanced implementation

P3 – National Adaptation Plans and Strategies

This component assesses the strategy adopted by governments in adapting to climate change and reducing its adverse impacts on socioeconomic sectors and the population's well-being. It assesses whether the country has official national adaptation plans or strategies in place, the extent of these plans or strategies, and if they are updated.

Item A – Existence of National Adaptation Plan

The item aims to assess whether the country has national adaptation plans or strategies, which includes the document presented to the UNFCCC according to the Paris Agreement, art. 7 (9) or an official document that has the same purpose.

This item should have a binary assessment in most cases. If the country has a national adaptation plan, then the score will be “advanced implementation” and if not, then the “no implementation” score should be assigned.

Item B – Coverage

This item assesses whether governments have identified the main sectors for adaptation in the country and if these main sectors are included in the plan.

To undertake the assessment, teams could look for academic papers, grey literature¹⁴ and governmental reports to understand the most relevant sectors for adaptation in that country. Teams also should check if the official national adaptation plans include all the relevant sectors. If so, the score for this item will be “advanced implementation.” If not, teams should use their professional judgment to assign the score, depending on how complete the national adaptation plans are in terms of including the main sectors.

¹⁴ Grey literature is information produced outside of traditional publishing and distribution channels, and can include reports, policy literature, working papers, newsletters, government documents, speeches.

Item C – Up-to-date plans and strategies

The aim is to assess whether the adaptation plans or strategies were developed or updated in the last five years.

This item should have a binary assessment in most cases. If the plans or strategies were developed or updated in the last five years, then the score will be “advanced implementation,” and if not, then the “no implementation” score should be assigned.

P4 – Mitigation Sectors

This component assesses some elements related to the mitigation policies in sectors deemed most significant for the country.

Teams should select the primary sectors responsible for at least 40% of the total greenhouse gas emissions. If a single sector is responsible for more than 40% of the total emissions, teams have the discretion to select only that specific sector. The sectors must be chosen from the following list, based on IPCC criteria:

- agriculture;
- energy;
- land-use change and forestry;
- waste; and
- industrial processes.

Auditors may assess a narrower scope within each sector. This is recommended when auditors wish to assess only a sub-set of policies related to a sector, or if the country uses a distinct classification for emissions. The ClimateScanner Web Application offers auditors the option to add a subtitle to each of the sectors above indicating the chosen scope. In this case, the subtitle should be associated with the sector that bears the most resemblance to the classification used by the country. For example, if the country has the transport sector as representative in terms of emissions, auditors can mark the "energy" option for the evaluation, and then add "transport" as a subtitle.

Each chosen sector will be evaluated as a separate component, all according to the same scale. For example, if the chosen sectors are agriculture and energy-transport, then the country will have two P4 components and teams shall assess items A, B, C and D for both sectors.

Item A – Climate Policy Design

This item assesses whether the national policies related to the chosen mitigation sector takes into account the reduction of emissions within that sector and whether these national policies include objectives for reducing emissions in that sector.

Teams should consider when assigning the score if:

- a) the national policies related to the chosen mitigation sector consider the reduction of emissions for that particular sector;
- b) there are objectives established for the reduction of emissions; and
- c) how clear the objectives are.

The table below gives some guidance to help teams in assigning the score for this item:

Answers	Suggested score
“No” to question a (and consequently b)	No implementation
“Yes” to question a and “no” to question b	Early implementation
“Yes” to questions a and b	Intermediate or advanced implementation*

*in this case teams should use their professional judgment to assess how clear the objectives are (e.g., if the objectives have numeric targets or deadlines). This assessment will lead to an “intermediate implementation” or “advanced implementation” score.

Item B – Specific Actions

This item assesses the extent to which policies, programs, and plans detail specific actions that show how the country intends to achieve the set objectives.

If the plans, programs, and policies for that specific sector do not detail the specific actions that need to be implemented, the score is likely to be “no implementation.” If there are actions specified, teams could check for four elements to assess how robust and comprehensive these actions are:

- inputs;
- activities;
- outputs;
- roles (who is responsible for what)

If the actions contain all the four elements, the score is likely to be “advanced implementation.” If they contain a smaller number of elements, the score would be “intermediate implementation” or “early implementation.”

Item C – Implementation challenges

In addition to the existence of specific actions, it is also important to map out the challenges that hinder the implementation of the policies as well as the achievement of set objectives. This item assesses whether these challenges have been mapped.

If the challenges have not been mapped, the score should be “no implementation.” If there is some mapping of the challenges, teams should consider if:

- the mapped challenges are detailed;
- there are measures identified to address or overcome these challenges; and
- the impacts of these challenges are identified.

The table below gives some guidance to help teams in assigning the score for this item:

Answers	Suggested score
“Yes” to all three aspects	Advanced implementation
“Yes” to two aspects and “no” to one aspect	Intermediate implementation
“Yes” to one aspect and “no” to two aspects	Early implementation

Item D – Monitoring and evaluation mechanisms

Another important factor for the effectiveness of public policies is the existence of evaluation and monitoring mechanisms for assessing the outcomes of the plans/programs to achieve the mitigation objectives for that specific sector. These mechanisms should inform the review and the decision-making process. In this context, this item assesses the existence of such mechanisms.

According to the Organisation for Economic Co-operation and Development (OECD), monitoring and evaluation are different but complementary practices. Monitoring is the systematic collection of performance data to assess the progress and achievement of policy objectives against set targets and to identify and lift implementation bottlenecks. Policy evaluation refers to the structured and objective assessment of the design, implementation and/or results of a future, ongoing or completed public intervention.¹⁵

If there are no mechanisms in place either for monitoring or for evaluation, then the score will likely be “no implementation.” If there is only one kind of mechanism (i.e., a monitoring or an evaluation mechanism), then teams will likely assign a “early implementation” or “intermediate implementation” score.

If both mechanisms are in place, teams could consider different factors. For monitoring, teams could consider if there is a party responsible, if key indicators are established, and if there is a determined period for monitoring. For evaluation, teams could consider if there is a party responsible, if there is a defined process, and if the results used in the review and decision-making process are referred to in the country’s plans or policies.

If teams find that a country has more of these factors, they will score the country higher or closer to “advanced implementation.” Fewer factors will lead to a lower score.

P5 – Adaptation Sectors

¹⁵ See <https://www.oecd.org/governance/budgeting/monitoring-and-evaluation/>

This component evaluates various aspects related to the adaptation policies in the sectors deemed most relevant for the country.

Teams are required to select at least the two most pertinent sectors for climate change adaptation in their country based on a governmental evaluation or an analysis by the SAIs itself of academic papers, grey literature, previous audits, etc.

The sectors must be chosen from the following (adapted from the IPCC):

- land and ocean ecosystems;
- agriculture and food security;
- urban development and infrastructure;
- energy;
- human health;
- living standards and equity;
- peace and human mobility;
- disaster risk management;
- water management; and
- other cross-cutting risks.

Auditors may assess a narrower scope within each sector. This is recommended when auditors wish to assess only a sub-set of policies related to a sector, or if the country uses a distinct classification for adaptation. The ClimateScanner Web Application offers auditors the option to add a subtitle to each of the sectors above indicating the chosen scope. In this context, the subtitle should be associated with the sector that most closely aligns with the classification adopted by the country. For instance, if the Buildings sector is highly indicative of the country's needs for adaptation, the country may select the "Urban development and infrastructure" category for evaluation, and then designate "Buildings" as a subtitle. The subtitle is optional for any of the marked sectors, except for "Other cross-cutting risks," when the use of a subtitle is mandatory. Some examples of cross-cutting risks include Climate services, including Early Warning Systems; Social safety nets, Risk spreading and sharing.

Each chosen sector will be evaluated as a separate component according to the same scale. For example, if the chosen sectors are agriculture and energy-transport, the team will have two P5 components and the team shall assess items A, B, C and D for both sectors.

Item A – Climate Policy Design

This item assesses the existence of policies the implementation of necessary activities in the adaptation of that sector.

In several sectors, for many countries, the responsibilities for designing and implementing some of the measures for adaptation may rely on subnational or local governments. Teams should focus their assessment on the sphere of responsibility of the national government.

Teams are required to assess if:

- the national government have designed policies for the adaptation of the selected sector; and
- these policies consider the country’s key vulnerabilities in their design.

If the first criteria (and consequently the second one) is met, a “no-implementation” score should be assigned.

If teams find that the first criteria is met, then they should use their professional judgment to assess if the link of the policies to adaptation is robust. For example, if the chosen sector is agriculture and there is some kind of national plan for the agricultural sector in the country that includes aspects of adaptation of the sector, then the first criteria is met. Teams would then assess if the adaptation aspects in the plan are comprehensive, include the details of actions to be taken, etc., which will lead to a higher score than if the adaptation aspects in the plan were not comprehensive. The table below gives some guidance to help teams in assigning the score for this item:

Answer to the 1st criteria	Link to adaptation in the policy	Answer to the 2nd criteria	Suggested score
No	-	No	No implementation
Yes	Weak	No	Early implementation
Yes	Strong	No	Intermediate implementation
Yes	Weak	Yes	Intermediate implementation
Yes	Strong	Yes	Advanced implementation

Item B – Specific Actions

It is important that public policies detail specific actions that clarify how the country intends to achieve its objectives.

If the policies for that specific sector do not detail the specific actions that need to be implemented, the score is likely to be “no implementation.”

If there are actions specified, teams could check the existence of four elements in those actions to assess how robust and comprehensive these actions are:

- inputs;
- activities;
- outputs;
- roles (who is responsible for what)

If the actions contain all four of these elements, then the score is likely to be “advanced implementation.” If they contain a smaller number of elements, then the score would be “intermediate implementation” or “early implementation.”

Item C – Implementation challenges

In addition to the existence of specific actions, it is also important to map out the challenges that hinder the implementation of the policies as well as the achievement of set objectives. This item aims to assess if these challenges have been mapped.

If the challenges have not been mapped, then the score should be “no implementation.” If there is some mapping, teams can consider if:

- the mapped challenges detailed;
- there are measures identified to address or overcome these challenges; and
- the impacts of these challenges are identified.

If more of these considerations are present, teams can rank the score for this item higher.

Item D – Monitoring and evaluation mechanisms

Another important factor for the effectiveness of public policies is the existence of evaluation and monitoring mechanisms for assessing the outcomes of the plans/programs to achieve the adaptation objectives for that specific sector. These mechanisms should inform the review and the decision-making process. In this context, this item assesses the existence of such mechanisms.

See component P4, item D, for the distinction between monitoring and evaluation.

If there are no mechanisms in place either for monitoring or for evaluation, then the score will likely be “no implementation.”

If there is only one kind of mechanism (i.e., monitoring or evaluation), then teams will likely assign an “early implementation” score.

If there are mechanisms for both monitoring and evaluation, teams could check if certain factors are present in those mechanisms. For monitoring, teams should consider if there is a responsible party, if key indicators are established, and if there is a determined period for monitoring. For evaluation, teams should consider if there is a responsible party, if there is a predefined process, and if the results are used in the review and decision-making process in plans and policies. The more factors that a team finds to be in place, the closer the assessment will be to “advanced implementation,” and fewer factors will be closer to “intermediate implementation.”

Finance Axis

According to the UNFCCC, climate finance refers to local, national or transnational financing, drawn from public, private and alternative sources of financing – that seeks to support mitigation and adaptation actions that will address climate change¹⁶.

Climate actions to mitigate greenhouse gases emissions and to adapt societies to the impacts of climate change require large-scale investments. All countries should mobilize, to the extent possible, national resources for this purpose. However, low- and middle-income countries are not able to implement the objectives of the UNFCCC with domestic resources alone. Therefore, as set out in the Convention, developed countries should provide financial resources to assist developing countries. The Paris Agreement, reaffirms the obligations of developed countries and encourages voluntary contributions for other parties.

F1 – Domestic Climate Finance

This component examines if the national government has committed or sourced funds related to its climate action goals, if these funds align with the plans and strategies for achieving those goals, and if it has mechanisms for tracking and reporting on those funds.

Item A – Planning and budgeting

This item assesses if budgetary instruments are aligned with domestic climate goals, plans, and strategies. Teams should identify funds that are designed to achieve climate goals and comply with national climate plans and strategies. Teams should also assess if public budgets identify funds related to carbon-intensive activities, as these can detract from the nation’s climate goals. The Climate Finance Group of Latin America and the Caribbean (GFLAC) defines carbon-intensive budgets as those “dedicated to fossil fuel extraction, including expenditure on oil companies where they exist.”¹⁷

In addition, as budgets are one of the main instruments governments use for policy-making, it is important to consider subsidies for economic activities that can hinder the achievement of climate goals (i.e., perverse subsidies). Subsidies represent a waiver of public incomes and are often harder to track and report on as opposed to actions taken through budgets. Teams should consider if the national government:

- assigns funds in national budgets for achieving their climate goals and if these funds align with the plans/strategies the government is implementing to achieve those goals;
- identifies carbon-intensive actions in its budgets; and
- identifies and calculates the amount of subsidies that negatively affect the achievement of climate goals, and the implementation of plans/strategies for climate (perverse subsidies).

The table below gives some guidance to help teams in assigning the score for this item:

¹⁶ See <https://unfccc.int/topics/introduction-to-climate-finance>

¹⁷ See Proposals for the determination of a New Collective Quantified Goal on Climate Finance, GFLAC

Answers	Suggested score
“No” to all questions	No implementation
“Yes” to only one question	Early implementation
“Yes” to only two questions	Intermediate implementation
“Yes” to all questions	Advanced implementation

Item B – Direct finance tracking

Direct climate finance refers to funds that are assigned to the specific objective of mitigating the emissions of greenhouse gases or enabling the adaptation of certain sectors to the negative impacts of climate change.

Teams should consider:

- if the national government has a definition of direct climate finance. This would usually be done through having a classification system (taxonomy) for identifying investments (or funding) that is considered to be directly contributing to achieve its climate goals, and investments (or funding) that directly hampers the achievement of climate goals. This taxonomy could be developed nationally, or the national government could be using a classification system developed internationally; and
- if the national government has systems that track and account for different types of direct climate finance.

The table below gives some guidance to help teams in assigning the score for this item:

Answers	Suggested score
No taxonomy of what can be considered as direct climate finance (and consequently no tracking and accounting)	No implementation
Climate taxonomy exists but systems and mechanisms that allow the tracking and accounting of these funds are not in place	Early implementation
There is no formal taxonomy, but there is an attempt to define and identify direct climate finance	Early implementation
Climate taxonomy exists and systems and mechanisms are in place, but the government does not effectively track these funds	Intermediate implementation
Climate taxonomy exists, systems and mechanisms are in place, and government effectively tracks these funds	Advanced implementation

Item C – Indirect finance tracking

Indirect climate finance refers to the funds that are not assigned primarily to mitigation or adaptation but contribute to achieving the government’s climate objectives.

Teams should consider:

- if the national government has a definition of indirect climate finance. This would usually be done through a taxonomy (classification system) identifying what kind of investments (or funding) indirectly contribute to achieving its climate goals. This taxonomy could be developed nationally, or the national government could be using a classification system developed internationally. It is likely to be developed in conjunction with the taxonomy for direct climate finance.
- if the national government has systems that track and account for different types of indirect climate finance.

The assessment of indirect finance tracking is likely to be informed by your findings for direct climate finance. The table below gives some guidance to help teams in assigning the score for this item:

Answers	Suggested score
No taxonomy of what can be considered as indirect climate finance (and consequently no tracking and accounting)	No implementation
Climate taxonomy exists but systems and mechanisms that allow the tracking and accounting of these funds are not in place	Early implementation
There is no formal taxonomy, but there is an attempt to define and identify indirect climate finance	Early implementation
Climate taxonomy exists and systems and mechanisms are in place, but the government does not effectively track these funds	Intermediate implementation
Climate taxonomy exists, systems and mechanisms are in place, and government effectively tracks these funds	Advanced implementation

Item D - Reporting

The item assesses if governments have mechanisms to regularly report on the use of domestic climate finance (i.e., direct and indirect climate finance, carbon-intensive budget, and perverse subsidies) and if they issue those reports.

Teams should consider: - if governments issue the reports on a regular basis;

- if these reports are public; and

- if these reports cover all the four categories: direct climate finance, indirect climate finance, carbon-intensive budgets, and perverse subsidies.

The table below gives some guidance to help teams in assigning the score for this item:

Answers	Suggested score
Governments do not issue reports on a regular basis	No implementation
Governments issue reports, but they are not public	Early implementation
Governments issue reports, they are public, but do not cover all four categories mentioned above	Intermediate implementation
Governments issue reports, they are public and cover the four categories mentioned above	Advanced implementation

F2 – International climate finance (Provider countries)

This item assesses how the national government of a provider country is managing the resources assigned to international climate finance, which includes direct financial resources, technology transfer, and capacity building.

The Paris Agreement encourages all parties to provide financial support for climate objectives (Article 9 (2)) and some middle-income countries are already doing so through multilateral development banks. However, for the purposes of the ClimateScanner, provider countries are the developed countries included in Annex II of the UNFCCC¹⁸, that shall provide financial resources to assist developing countries to achieve their climate objectives, as mentioned in Article 4 (3) of the UNFCCC and in Article 9 (1) of the Paris Agreement.

Item A – Commitments set

The item assesses if the country has established commitments for international climate finance that are new and additional as required by the UNFCCC (article 4(3)).¹⁹

Teams should consider if:

- there are such commitments for international climate funding, formally expressed;
- these commitments are expressed in documents presented to the UNFCCC, such as NDCs, National Communications and Biennial Reports; and
- these commitments are increasing overtime, being new and additional.

If the government has not formally made commitments for international finance, then a “no implementation” score should be assigned. If there are commitments expressed in international documents presented to the UNFCCC and if they are increasing over time,

¹⁸Annex II parties are: Australia, Austria, Belgium, Canada, Denmark, European Union, Finland, France, Germany, Greece, Ireland, Iceland, Italy, Japan, Luxembourg, Netherlands, New Zealand, Norway, Portugal, Spain, Sweden, Switzerland, United Kingdom and U.S.

¹⁹ There is no universal definition of what it means to be new and additional, but most providers consider funding to be new and additional in each year based on the understanding that annual appropriations are “new” to that years’ budget. See <https://www.jstor.org/stable/resrep30950.12>.

then the score is likely to be “advanced implementation”. The “early implementation” score is likely to be assigned in cases where there is a commitment but that is neither expressed in a document presented to the UNFCCC nor is “new and additional”. The “intermediate implementation” score is likely to be used in two cases:

- the commitment is expressed in an international document but is not “new and additional”;
- the commitment is not expressed in an international document but is “new and additional.

Item B – Resources allocated and disbursed

The item assesses if the national government has mechanisms to allocate the resources (financial or not) towards climate related commitments and if it is making progress towards the achievement of these commitments.

Teams should consider:

- a) if the government has mechanisms in place to allocate the resources earmarked to meet its commitments. Such mechanisms might include budget allocations for transfer of resources and execution of activities for technology transfer and capacity building, dedicated funds and implementing agencies, public-private partnerships, international alliances (networks), among others;²⁰
- b) if financial or other resources (e.g technology and capacities building) are being disbursed; and
- c) if the country is making progress to fulfill the commitments set.

The table below indicates the likely score to be assigned depending on the answers to the three aspects above.

Answers	Suggested Score
“No” to question “a” (and consequently “No” to questions “b” and “c”)	No implementation
“Yes” to question “a” and “No” to questions “b” and “c”	Early implementation
“Yes” to questions “a” and “b” and “No” to question “c”	Intermediate implementation
“Yes” to all three questions	Advanced implementation

Item C – Reporting

The item assesses if governments have mechanisms to regularly report on their international climate finance commitments and whether or not they have issued reports on how they have been meeting their commitments.

Teams should consider:

²⁰ See more on [UNCTAD/ITE/IPC/2004/5 - Facilitating Transfer of Technology to Developing Countries: A Survey of Home-Country Measures](#)

- if governments have put in place mechanisms so they can report on how they have met their international climate commitments;
- if governments issue these reports on a regular basis; and
- if these reports are public.

The table below gives some guidance to help teams in assigning the score for this item.

Answers	Suggested score
There are mechanisms in place for reporting	No implementation
There are mechanisms but governments do not produce reports	Early implementation
There are mechanisms, governments issue reports, but they are not public	Intermediate implementation
There are mechanisms, governments issue reports, and they are public	Advanced implementation

F3 – International climate finance (Recipient countries)

The component assesses how well the national government of a recipient country is prepared to identify, mobilize, and manage international resources that are available for climate mitigation and adaptation projects.

For the purposes of the ClimateScanner, recipient countries are developing countries (i.e., all countries not included in the Annex II of the UNFCCC).

Item A – Needs Assessment

The item aims assesses if national governments have identified their own needs for international climate finance.

The assessment teams will use their professional judgment to assign the scores, but teams should consider:

- the level of detail of the identified needs (the more detailed, the score is higher);
- if costs have been estimated (if yes, the score is higher);
- if the identification of the needs is systematic (i.e., if there is some kind a structured mechanism) (if yes, the score is higher); and
- if the government has reported on its climate finance needs (if yes, the score is higher).

More of these considerations will lead to a higher score, and fewer will lead to a lower score.

Item B – Sourced identified and mobilized

This item assesses if the national government has the capacity to identify and mobilize climate finance sources and whether or not it has been successful in doing so. There are a variety of bilateral and multilateral sources of international public climate finance. This

item assesses the extent to which the government has identified these sources and is prepared to mobilize these funds.

Teams should consider:

- whether governments have identified the alternative sources of international climate finance, the characteristics and requirements of each, and what possible activities they can provide support for;
- whether governments have mechanisms and structures to enable the mobilization of the funds (e.g., if there are dedicated areas for interacting with the institutions responsible for the funds, if governments have the capacity to prepare the projects and documents that are needed to access the funds); and
- if governments have been able to mobilize these funds to finance climate activities.

Teams should use their professional judgment to assign the score, but the more positive answers to those questions, the higher the score should be and the more negative answers to those questions, the lower the score should be.

Item C – Disbursement overseen

This item assesses the extent to which the government has the capacity and mechanisms or systems in place to oversee the use of the international climate funds.

Teams should consider if:

- it is possible to track international climate funding received;
- it is possible to identify which activities the funds were used for; and
- it is possible to identify the objectives for the use of the funds and whether these were accomplished.

Teams should use their professional judgment to assign the score, but the more positive answers to those questions, the higher the score should be and the more negative answers to those questions, the lower the score should be.

Item D – Reporting

This item assesses if governments have mechanisms to regularly report on the use of these funds, if they meet the reporting requirements—established by the institutions that manage the resources—and if the reports are public.

Teams should consider:

- if governments have put in place mechanisms so that they can report on the international climate finance received and how it has been spent;
- if the government's reporting meets the reporting requirements established by the institution that manages the funds;
- if governments actually issue these reports on a regular basis; and
- if these reports are public.

As there are different sources of international climate finance, the answers to the questions above can vary depending on the source. It is possible, for example, that a national government meets the reporting requirements from a certain source, but not from another one.

On the other hand, it is possible, for example, that a certain source of funding represents 90% of the total international climate finance a country received in the last five years. In this case, the answers for the questions above related to that specific source should have a higher weight for the scoring than the answers related to another source.

Teams should use their professional judgment and consider all the aspects to assign the scores. The more positive answers the country have to those questions, the higher the score should be and the more negative answers, the lower the score should be.

F4 – Domestic and International Private Climate Finance Mechanisms

The component assesses how well the national government is prepared to mobilize, track, and report on private climate finance for mitigation and adaptation projects.

The amount of resources needed to finance climate mitigation and adaptation activities is very high. It is widely recognized that public finance will not be enough to face all the challenges ahead and that there is a need to scale up private climate finance.

OECD estimates that in 2021, the total climate finance provided and mobilized by developed countries for developing countries was US\$ 89,6 billion and the mobilized private climate finance amounted to US\$ 14,4 billion (only around 16% of the total), showing an overall stagnant trend since 2017. ²¹

Item A – Mobilization mechanisms

The item assesses how prepared national governments are to mobilize private finance to fund climate mitigation and adaptation activities.

Governments have a multitude of possibilities to mobilize private finance, notably improving risk-return profiles of projects. Here is a table summarizing the mechanisms that the ClimateScanner methodology covers.

Modality	Factor category	Example	Effect on project-level private finance
Direct mobilization	Public climate co-finance individual projects	Grants, loans, direct equity investments, guarantees	Improve the risk-return profile of specific projects and contribute to convincing private financiers to invest
Intermediated-direct mobilization	Public climate finance intermediated through upstream instruments	Credit lines, fund-level investments	Increase upstream funding availability to then contribute to finance

²¹See Climate Finance Provided and Mobilised by Developed Countries in 2013-2021: Aggregate Trends and Opportunities for Scaling up Adaptation and Mobilised Climate Finance. OECD. 2023

			and de-risk specific projects
Financial incentivization	Public financial support (financial incentive) as a result of climate policies or programs	Subsidy schemes, tax breaks	Improve the risk-return profile or specific projects and contribute to convincing financiers to invest

Source: adapted from OECD.²²

Teams should assess if governments have any of the strategies listed above for the mobilization of private climate finance, with the identification of possible sources of funds and mechanisms for mobilizing them. Teams should also consider:

- if governments have mapped possible alternatives for private funding, the characteristics of each one and what possible activities they can provide support for, etc.;
- if governments have mechanisms and structures to enable the mobilization of these funds; and
- if governments have been able to mobilize these funds to finance climate activities in the last years.

Teams should use their professional judgment and consider all the aspects to attribute the scores. The more positive answers the country has to those questions, the higher the score should be and the more negative answers, the lower the score should be.

Item B – Private financing tracking

The item assesses if governments can track the use of these funds and identify what activities they are being used for.

If there are no tracking mechanisms at all, then the score should be “no implementation,” but the assessment of the item is not binary. As seen in the previous item, there are several mechanisms for mobilizing private climate finance, such as grants, loans, and subsidies. It is possible that governments can track the funds mobilized by some of these mechanisms but not by others. It is also possible that governments can track private funds mobilized for mitigation but not for adaptation.²³

In the case there is some level of tracking, teams should consider these aspects to assign the score. The more governments can track private climate finance, both in quantitative and qualitative terms, the closer the assessment will be to “advanced implementation,” and the less they are able to track, the closer the assessment will be to “no implementation” to “early implementation.”

Item C – Reporting

²²See Private finance for climate action: Estimating the effects of public interventions. OECD. 2017

²³See <https://www.wri.org/insights/adaptation-finance-explained>

This item assesses the reporting of the use of private climate financing. Teams should consider:

- if governments have mechanisms in place to report on the use of private climate finance and what it has achieved;
- if governments issue these reports on a regular basis; and
- if these reports are public.

As in the previous item, it is possible that governments report on funds mobilized by some of these mechanisms but not by others. It is also possible that governments report on resources mobilized for mitigation but not for adaptation. Teams should consider these aspects to assign the scores. The broader and more comprehensive is the reporting, the higher the score.

Glossary

Adaptation

Adaptation refers to adjustments in ecological, social, or economic systems in response to actual or expected climatic stimuli and their effects. Adaptation refers to changes in processes, practices and structures to moderate potential damages or to benefit from opportunities associated with climate change.²⁴

Biennial Reports (BRs)

Biennial reports outline Annex I Parties' progress in achieving emissions reductions and the provisions of financial, technology, and capacity building support to non-Annex I Parties.²⁵

Biennial Update Reports (BURs)

BURs are submitted to the UN by non-Annex I Parties and contain updates of national greenhouse gas inventories, including a national inventory report and information on mitigation actions, needs, and support received. They provide updates on actions undertaken by a Party to implement the Convention, including the status of its greenhouse gas emissions and removals by sinks, as well as on the actions to reduce emissions or enhance sinks.²⁶

Climate change mainstreaming

Climate change mainstreaming relates to the integration of priority climate change adaptation responses into development, so as to reduce potential development risks and take advantage of opportunities.²⁷ It refers to efforts to address and manage climate change risks within existing programs and operations²⁸.

Climate Finance

²⁴See <https://unfccc.int/topics/adaptation-and-resilience/the-big-picture/introduction>

²⁵See <https://www.climatewatchdata.org/pathways/models/22>

²⁶See <https://unfccc.int/biennial-update-reports>

²⁷See **Mainstreaming Climate Change in National Development Processes and UN Country Programming**. United Nations Development Programme (2012). Available at <https://www.undp.org/publications/mainstreaming-climate-change-national-development-processes-and-un-country-programming>. (access at 6/2/2024)

²⁸ See **Climate Resilience Options to Enhance the resilience of Federally Funded Roads and Reduce Fiscal Exposure**. US Government Accountability Office <https://www.gao.gov/assets/720/716709.pdf>

Climate finance refers to local, national, or transnational financing—drawn from public, private and alternative sources of financing—that seeks to support mitigation and adaptation actions that will address climate change.²⁹

Climate Litigation

Climate litigation includes lawsuits brought before administrative, judicial, and other investigatory bodies in domestic and international courts and organizations, that involve material issues of climate change science, policy, or law.³⁰

Climate Resilience

Climate resilience is the ability to anticipate, prepare for, and respond to hazardous events, trends, or disturbances related to climate.³¹ It is about successfully coping with and managing the impacts of climate change while preventing those impacts from growing worse³².

Climate risk

Climate risk is the potential for negative consequences for human or ecological systems from the impacts of climate change.³³

Governance³⁴

Governance refers to the exercise of political, economic, and administrative authority in the management of a country. Governance comprises the complex mechanisms,

²⁹See <https://unfccc.int/topics/introduction-to-climate-finance>

³⁰See **Global Climate Litigation Report: 2023 Status Review**. United Nations Environment Program (2023). Available at <https://www.unep.org/resources/report/global-climate-litigation-report-2023-status-review> (access at 6/2/2024) and Setzer, J and Higham, C. **Global Trends in Climate Litigation: 2021 snapshot – Policy Report**. The Centre for Climate Change Economics and Policy. The Grantham Research Institute on Climate Change and the Environment. (July, 2021) - https://www.lse.ac.uk/granthaminstitute/wp-content/uploads/2021/07/Global-trends-in-climate-change-litigation_2021-snapshot.pdf. (access at 6/2/2024)

³¹See <https://www.c2es.org/content/climate-resilience-overview/>

³²See <https://www.ucsusa.org/resources/what-climate-resilience#:~:text=Climate%20resilience%20is%20about%20successfully,those%20impacts%20from%20growing%20worse>

³³See **Climate Change 2022: Impacts, Adaptation and Vulnerability. Contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change. Annex II: Glossary**. IPCC 2022 - <https://www.ipcc.ch/report/ar6/wg2/>

³⁴ There is a broad academic literature around governance in social sciences and public administration. There is no consensus on the concept – it can mean different things in different contexts. We are using a specific definition here, that is connected to the objectives of this project, particularly for the governance axis of the framework.

processes, and institutions through which citizens and groups articulate their interests, mediate their differences, and exercise their legal rights and obligations.³⁵

Long-term strategy

In the context of the Paris Agreement, a long-term strategy is a formal document a country uses to communicate its plans for long-term emission development.³⁶

Mitigation

Mitigation refers to the efforts to reduce the greenhouse gas emissions and enhance sinks that absorb those gases.³⁷

National Adaptation Plans

National Adaptation Plans are documents produced by countries to identify medium and long-term adaptation needs and where they establish strategies and programs to address those needs.³⁸

National Determined Contribution (NDC)

The NDC is the official document that should be prepared by each Paris Agreement country party that embodies efforts to reduce national emissions and to adapt to the impacts of climate change.³⁹

National communication

A national communication is a report that each Party to the Climate Change Convention prepares periodically in accordance to guidelines developed and adopted by the Conference of Parties, with the elements of information set out in article 4, paragraph 1, of the Convention.⁴⁰

Paris Agreement

³⁵See **Governance for sustainable human development A UNDP policy document**. UNDP (1997).

³⁶See <https://www.wri.org/climate/long-term-strategies/what-is-long-term-strategy#:~:text=In%20the%20context%20of%20the,%2Dterm%20low%2Demission%20development>.

³⁷See <https://unfccc.int/topics/introduction-to-mitigation>

³⁸See <https://unfccc.int/topics/adaptation-and-resilience/workstreams/national-adaptation-plans>

³⁹See <https://unfccc.int/process-and-meetings/the-paris-agreement/nationally-determined-contributions-ndcs>.

⁴⁰See UNFCCC Resource Guide for preparing the national communications of Non-Annex I Parties

The Paris Agreement is a legally binding international treaty on climate change. It was adopted by 196 Parties at the UN Climate Change Conference (COP 21) in Paris, France, in December 2015. It entered into force on November 2016.⁴¹

Public Policies

Public policies are governmental actions developed directly or through agents, that impacts the life of citizens.⁴²

Quasi-judicial bodies

Quasi-judicial bodies are non-judicial entities with the power to interpret the law. They have similar authority and norms of procedure to courts of law. They are essentially judicial in character but not within the judicial power or function. It includes bodies such as arbitration tribunals, national human rights institutions, administrative courts^{43 44 45}

Risk management

Risk management relates to plans, actions, strategies or policies to reduce the likelihood or magnitude of adverse potential consequences, based on assessed or perceived risks⁴⁶.

Sustainable Development Goals (SDGs)

The SDGs refer to 17 integrated goals adopted by the UN in 2015 as a universal call to action to end poverty, protect the planet and ensure that by 2030 all people enjoy peace and prosperity⁴⁷.

Tagging

⁴¹See <https://unfccc.int/process-and-meetings/the-paris-agreement> and <https://unfccc.int/process/the-paris-agreement/status-of-ratification>

⁴²See Peters, G. **American public policy: promise and performance**. 8^a Ed. Washington, DC: CQ Press. 2010.

⁴³ Setzer, J and Higham, C. **Global Trends in Climate Litigation: 2021 snapshot – Policy Report**. The Centre for Climate Change Economics and Policy. The Grantham Research Institute on Climate Change and the Environment. (July, 2021). See https://www.lse.ac.uk/granthaminstitute/wp-content/uploads/2021/07/Global-trends-in-climate-change-litigation_2021-snapshot.pdf.

⁴⁴ **West's Encyclopedia of American Law**, edition 2. Copyright 2008 The Gale Group, Inc

⁴⁵ **Merriam-Webster Dictionary**. Available at <https://www.merriam-webster.com/dictionary/quasi-judicial>

⁴⁶ **Climate Change 2022: Impacts, Adaptation and Vulnerability. Contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change. Annex II: Glossary**. IPCC 2022. See <https://www.ipcc.ch/report/ar6/wg2/>

⁴⁷ See <https://www.undp.org/sustainable-development-goals>

Climate change tagging refers to the identification of expenditures that are related to climate change mitigation and adaptation⁴⁸.

Tracking

Climate change tagging refers to the monitoring and reporting on expenditures that are related to climate change mitigation and adaptation⁴⁹.

Transparency

Transparency refers to the need for data and information from the public sector to be easily accessible and understandable, timely, complete, and reliable⁵⁰.

UNFCCC

The UNFCCC was adopted in 1992, during the United Nations Conference and Development, also known as Rio92, and entered into force on March 1994. It has universal membership of 198 parties⁵¹.

UNFCCC Secretariat

The UNFCCC Secretariat is the United Nations entity tasked with supporting the global response to the threat of climate change. It was established in 1992, placed in Geneva. Since 1996, the Secretariat is located in Bonn, Germany⁵².

Vulnerable groups (to climate change)

Vulnerable groups, in the context of climate change, encompass poorer people, remote groups and communities, marginalized groups, women, children, and older people that are likely to be more exposed to climate change risks⁵³.

⁴⁸ **Environmental Governance and Green Fiscal Policy.** Petrie, Murray (2021). Palgrave Studies on Green Finance.

⁴⁹ Ibid

⁵⁰ **Open Government and Climate Change: Leveraging Transparency, Participation and Accountability for Effective Climate Action.** World Bank Group. 2022. See [Open Government and Climate Change: Leveraging Transparency, Participation, and Accountability for Effective Climate Action \(worldbank.org\)](#).

⁵¹ See <https://unfccc.int/process-and-meetings/what-is-the-united-nations-framework-convention-on-climate-change>

⁵² See <https://unfccc.int/about-us/about-the-secretariat>.

⁵³ **Considerations regarding vulnerable groups, communities and ecosystems in the context of the national adaptation plans** – Least Developed Countries Expert Group. UNFCCC (2018).