



*Empowered lives.  
Resilient nations.*

# Programme Progress Report

(as responding to the 15 month-workplan)

**Strengthening Governance of Climate Change Finance**

**to Enhance Gender Equality**

**(2017-2022)**

**Reporting period: 1 October 2017 – 31 December 2018**

*(Project Reference number:00110732)*

**Submission Date**

**26<sup>nd</sup> February**

## **TABLE OF CONTENTS**

<b>1. INTRODUCTION .....</b>	<b>3</b>
<b>2. KEY ACHIEVEMENTS AND CHALLENGES .....</b>	<b>5</b>
<b>3. CUMULATIVE KEY RESULTS AT OUTCOME AND OUTPUT LEVEL.....</b>	<b>8</b>
<b>4. OPPORTUNITIES AND LESSONS LEARNED .....</b>	<b>30</b>
<b>5. EXPENDITURES AND FINANCIAL MANAGEMENT.....</b>	<b>32</b>
<b>ANNEX 1: MONITORING AND EVALUATION .....</b>	<b>40</b>
<b>ANNEX 2: RISK MITIGATION .....</b>	<b>40</b>
<b>ANNEX 3: COMMUNICATION AND KNOWLEDGE MANAGEMENT .....</b>	<b>44</b>
<b>ANNEX 4 : CLIMATE CHANGE BUDGET INTEGRATION INDEX SCORES.....</b>	<b>47</b>
<b>ANNEX 5: DECLARATION OF NOVEMBER DHAKA CONVENTION .....</b>	<b>48</b>
<b>ANNEX 6: UNDP-UNFCCC NDC DIALOGUE REPORT ASIA AND ARAB STATES 2018.....</b>	<b>49</b>

## 1. INTRODUCTION

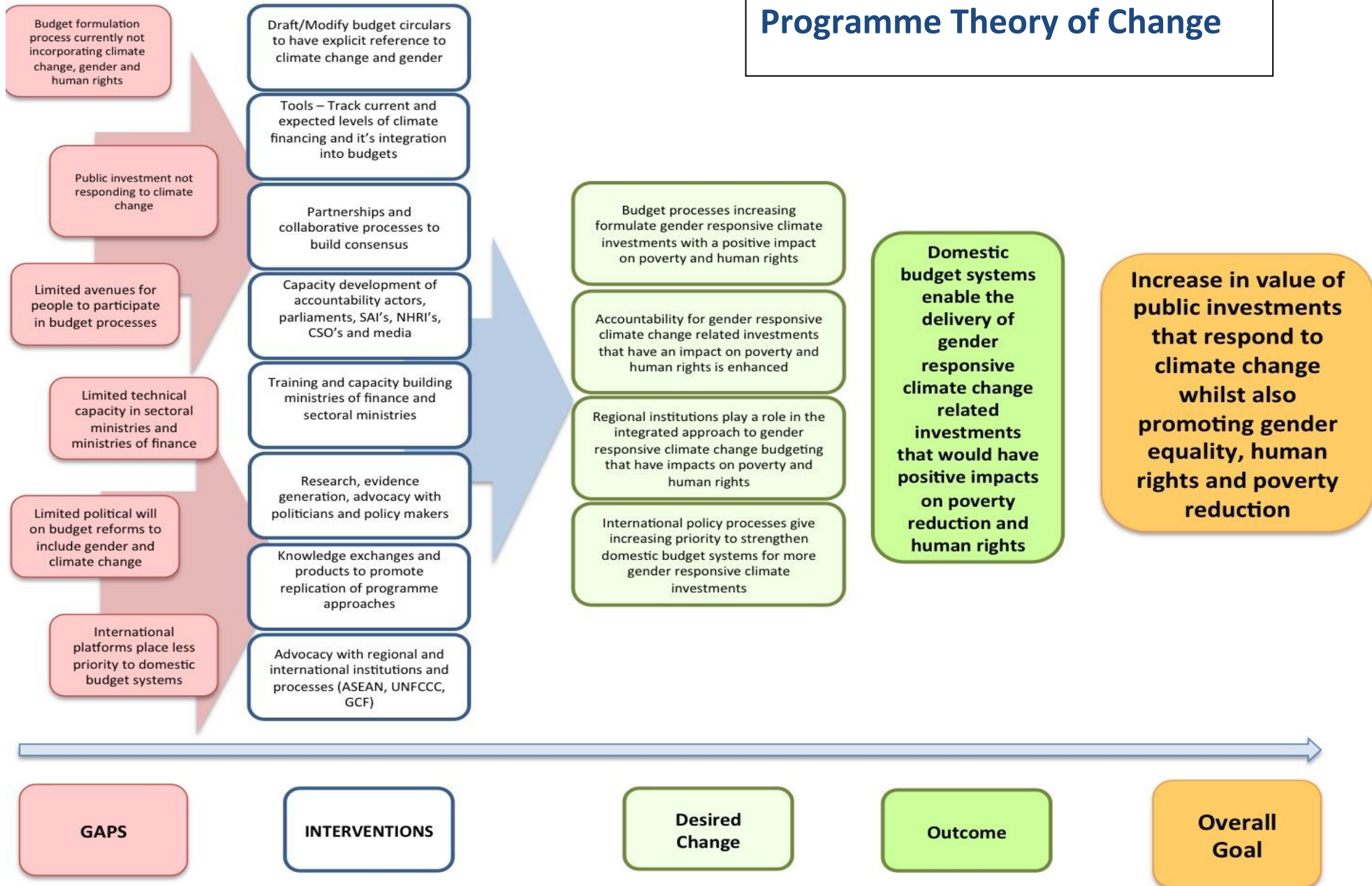
This progress report covers the period of 1<sup>st</sup> October 2017 – 31<sup>st</sup> December 2018. The report outlines the overall achievements and challenges that the programme experienced the past 15 months. The subsequent sections explain key results against the overall outcome and specific output including activity indicators, defined in the approved result framework. Following the narratives of the programme progress, key lessons learned along with opportunities are identified to rebuild the programme implementation, then inform the 2019 work planning processes. Following the programme progress and lessons learned sections, the overall programme expenditure and financial management report is provided. The five annexes in this progress report include (i) monitoring evaluation processes, (ii) risk mitigation, (iii) communications, (iv) baselines and targets for climate change budget integration; and (v) Declaration of November Dhaka Convention on the right of Plainland indigenous communities including their right to protection from climate change impact.

Over the past 15 months, the programme has continued to work with relevant ministries namely Ministries of Finance, Planning, Agriculture and Environment to operationalise comprehensive climate budget reforms including through Climate Change Financing Frameworks (CCFFs). Through these processes to influence, strengthen and implement systemic reforms for mainstreaming gender, poverty and human rights in climate change planning and budgeting systems in targeted countries, new areas of collaboration emerged. For example, with a successful implementation of the national budget reform in Indonesia, technical support on budget tagging helped nurture new areas for accessing international finance for climate change projects through Green Bonds or Green Sukuk. The country issued a green bond/Sukuk which generated USD 1.25 billion to finance and re-finance eligible green projects.

The programme expanded its partnerships with more national and regional civil society organizations namely the International Budget Partnership (IBP), NGO Forum in Cambodia, Centre for International Forestry Research (CIFOR), Pattiro based in Indonesia as well as the Swiss Inter-Church Aid Agency HEKS-EPER in Bangladesh to ensure the accountability aspect of Climate Change Financing. Existing partnerships with UNWOMEN, Women Organising for Change in Agriculture and Natural Resource Management (WOCAN), and the Asia Pacific Forum on Human Rights and Disability were broadened and deepened. These aim to strengthen the interlinkages between climate change finance, gender and human rights. As a platform for strengthening these partnerships a Regional Dialogue on Climate Resilient Growth and Development was organised in February 2018. This regional dialogue led to further collaboration between UNDP and Oxford Policy Management (OPM) in mobilizing resources for the Climate Change Finance Learning Network (CFLN), a regional project on which will be launched in March 2019. In addition, a video advocating for more integrated approaches to climate financing was developed to extend outreach globally.

The approved fifteen-month country workplans were implemented as responding to the overall programme's theory of change and result framework at different paces. Given different country contexts, each programme country implemented their individual theory of change and work plan whilst contributing to the overall results framework. For example, Pacific countries which have integrated disaster risk management and social inclusion into their policies and plans over some years already, have used regional programme resources to concentrate on budgetary reforms that will strengthen sector investments, including strengthening budget guidance and investment screening. In Bangladesh, where reforms had earlier focused at the national level, the programmatic interventions are being used to strengthen sub-national climate sensitive planning and budgeting and ensure this experience feeds into national level reforms. In Indonesia the programme will be expanding the Ministry of Finance focus on mitigation focused budgeting to include adaptation. The diagram of the programme theory of change is provided below as a further expansion on this narrative provided above.

# Programme Theory of Change



## 2. KEY ACHIEVEMENTS AND CHALLENGES

This section summarizes the key achievements and challenges over the past 15 months. The achievements already indicate a high level of delivery toward the impacts articulated in the theory of change for the programme and speak to potential opportunities and further progress to be made in the following 4 years. Challenges, as identified in the programme document, have also been assessed in relation to the results framework targets in order to assess the risk and likelihood of achieving the programme goals. The identified challenges will be further articulated as areas for attention in the upcoming 2019 work plan.

The achievements and challenges are articulated from progress in the country level work plans as well as the progress in delivering the regional programme. As articulated in the programme document, UNDP has adopted a portfolio approach whereby each country takes a tailored approach to their budget reforms working on different dimensions of the budget cycle most appropriate to their context. By looking across the full portfolio of countries we are able to aggregate a picture of the full range of reforms needed to achieve a systemic integration of climate, gender and human rights into the budget cycle. In turn, having aggregated this holistic picture, the programme can present to each country the full range for reforms that are needed and the options that can be taken in moving forward.

### Achievements:

- The Sustainable Development Financing Facility (SDFF) was set up in Indonesia in response to additional work on fiscal instruments such as the green Islamic bond (Green Sukuk). The programme supported the Ministry of Finance (MOF) in Indonesia to develop the framework for project selection of the Eligible Green Projects for the issuance of a USD 1.25 billion Green Sukuk in 2018. Under the SDF, UNDP has assisted the Directorate of Budget Financing and Risk Management (DJPPR) of the MOF on developing the campaign toolkit for the green sukuk and developing the first annual report. Many countries in the region face a climate financing gap and have expressed interest in learning from Indonesia's experience.
- A national budget tagging system was established and adopted by six mandated sector ministries in Indonesia to tag climate change mitigation activities. The programme provided extensive TA support in integrating of both climate mitigation and adaptation thematics within the KRISNA public planning and budgeting information management system. Guidelines on climate budget tagging for mitigation and adaptation have been finalized for sector ministries to use it more effectively in relation to capturing the data on climate change activities.
- The climate change and gender integrated sectoral policy at the Ministry of Rural Development in Fiji has been approved while the strategy is awaiting for final approval. The two documents will guide the ministry's programming and budgeting for the next five years. This new policy document has been adopted by the ministry in August 2018 with strong integration of climate change and gender. Support to improved resilience of rural water and road infrastructures has been included as one of the three top policy objectives for the ministry during this period. The 5-year strategy is currently in the final stages of approval.
- Participatory Action Research in Cambodia has been launched in cooperation with the Cambodia Development Resources Institute (CDRI). This exercise will strengthen the evidence base for the Ministry of Rural Development (MRD) to formulate climate change programmes and inform MRD budget submissions in future years to increase effectiveness in relation to higher impacts on gender and vulnerable groups.
- Key findings from the macro-economic research in Cambodia has yielded significant policy impact at the Ministry of Economy and Finance (MEF). With a projection that Cambodia's GDP could be 9.8% lower than anticipated in 2050, in the absence of additional climate action<sup>1</sup>, MEF supported the inclusion of climate

---

<sup>1</sup> In a 2°C temperature increase scenario.

change in the priorities of the new “Rectangular Strategy 4”, which will guide the Government for the next five years.

- In Bangladesh at Union Parishad (Deluti Union) in partnership with the Local Government Division and the Local Government Institution, the program has piloted an integrated livelihood program that is both climate change adaptive and gender responsive. This pilot is expected to have significant impact and inform the design of climate change adaptive and gender responsive investment in 72 Union Parishads with the support of the Local Government Initiative for Climate Change (LoGIC) program which is funded by Sweden’s bilateral program and the European Union.
- The National Convention on “Ensuring Rights of Plainland Adibashis and Dalit Communities in the light of the Constitutional Obligation” was organized on the First of November, 2018 at the Liberation War Museum in Dhaka. The Convention was organized to i. create national solidarity on establishing institutional mechanism in favor of Dalits and plainland Adibashis, ii. outline concrete proposals to ensure human rights and right based development for Dalits and plainland Adibashis and iii. identify areas of policy intervention in establishing the rights of plainland ethnic minorities in the context of climate change adaptation. The Convention led to the adoption of the November Dakha Declaration, highlighting the key demands regarding the human rights of Dalit and Adibashis’ in line with the commitments of the constitution.
- Four Tongan Ministry of Agriculture, Fisheries and Forestry Corporate Plan “projects” were risk informed and submitted as part of the ministries 2018-2019 budget proposal (funded by a combination of donor and government expenditure).
- The programme continued to deepen collaborations with both UN Women and WOCAN for capacity development/technical support to countries on gender-responsive climate finance. Two piloting countries have been selected with different modalities of collaboration based on the needs of each country. For Cambodia UN Women and UNDP are working on a joint workplan to: (i) support the capacity building of Economic and Finance Institution (EFI) on gender and climate change finance; (ii) provide technical and quality assurance on the research being conducted by CDRI to assess the impact of climate finance on gender equality and social inclusion; (iii) as well as capacity development for CSOs to engage in climate change budget reforms. For Bangladesh, UN Women and UNDP are cost-sharing a gender expert to support the implementation of this programmes as well as another one (EmPower).
- UNDP in partnership with a number of like-minded actors (including the UN Environment Programme (UNEP), the International Federation of Red Cross and Red Crescent Societies (IFRC), the International Confederation of Red Cross (ICRC), the Global Resilience Project (GRP), the Earth Institute at Columbia University and others) is designing a wider project on inclusion of people with disability in climate change adaptation and disaster risk reduction in Asia-Pacific region, under the framework of the UN Climate Resilience Initiative A2R. The initiative aims to strengthen the participation and voice of people with disabilities (PWD) in the climate change adaption movement at global, regional and country levels, resulting in greater inclusion of PWD in policies, frameworks and protocols for CCA and DRR, investment in disability-inclusive and accessible services and facilities, stronger national data frameworks in relation to PWD and CCA/DRR, and strengthened capacity of PWD to conduct evidence-based policy advocacy. A pre-concept note for a regional initiative covering Cambodia, Nepal, Philippines and Thailand was endorsed by the Global Adaptation Fund at its board meeting in October 2018, and a full proposal (covering the above

countries as well as Bangladesh, Indonesia and Pakistan) is expected to be submitted for approval at the Board Meeting in October 2019; UNDP is also developing a similar initiative for the Pacific.

- As a broader collaboration effort, the programme together with the DFID supported partner, OPM, held a Regional Dialogue on Climate Resilient Growth and Development in Bangkok in February 2018. The event emphasized the success of the programme on convening a regional platform for policy dialogues to influence the reform at the national level. More than 150 officials from different countries in South, South East Asia and the Pacific attended the dialogue. More importantly, the dialogue also led to a successful resource mobilization effort for the development of the regional programme on Climate Change Finance Learning Network (CFLN), where OPM and UNDP co-developed the proposal. The project will be launched in March 2019.
- Also as part of its collaboration effort, the program together with the International Center for Climate Change and Development (ICCCAD), International Institute for Environment and Development (IIED) and OPM organized a global capacity building event on climate finance for 26 government officials representing 13 countries from Africa, Asia and the Pacific.
- The programme has also provided climate finance data to the UNFCCC Standing Committee on Finance (SCF), which will publish the 2018 Biennial Assessment and Overview of Climate Finance Flows (2018 BA) which will present estimates of global climate finance flows (public and private).

### Challenges:

- **Some remaining reluctance to include gender and human rights in Climate Change budgeting** - Ministries of Finance in the target countries continue to be sceptical about integrating human rights and gender in climate change budgeting and how climate change affects gender and human rights. The programme in order to mitigate this challenge continues to engage in a policy discourse with Ministries of Finance and with the other ministries. Likewise, by increasing the capacity for integrated programming and budget submissions of the sector ministries the programme will aim to demonstrate to Ministries of Finance what an integration of climate change, gender and human rights into development projects looks like in practice. The regional training programmes with ICCAD and WOCAN and the regional exchange seminars are also designed to bring about some change in perceptions – as already evidenced at the regional dialogue organised in February 2018.
- **Need for more evidence on the benefits of gender and human rights responsive climate change budgeting** - Ministries of Finance and other stakeholders will need a better evidence base upon which to be convinced of the importance of integrated programming. Data on climate change, gender and human rights needs to be synthesised and analysed for effective utilisation in gender and human rights responsive climate change budgeting. For example, in Indonesia research is being carried out in partnership with Centre for International Forestry Research (CIFOR). It will be evidence-based research to measure impacts and effectiveness of climate change projects on the ground. It will specifically explore how and to what extent CC programmes/activities and finance have impacted gender and poverty outcomes.
- **Aligning with project implementation at country level can lead to some delay** - From a management perspective, aligning with country programming has also necessitated an alignment with different timeframes at the country level – for example slowing progress in Thailand to align with the final endorsement of the NDC Support Project, requiring discussion between Ministry of Natural Resources and

Environment and Ministry of Foreign Affairs. Likewise, efforts have been directed to mobilise additional finance at the country level – for example in Bangladesh, the regional programme help filling in the gaps during the transitioning period of the Inclusive Budgeting and Financing for Climate Resilience (IBFCR) project. It is also helping the IBFCR project integrate a stronger gender and human rights component to align it with the regional program theory of change and facilitate future resource mobilization efforts. The same scenario was in the Pacific when the regional programme help transitioning the Pacific Risk Resilience Programme (PRRP) to the next phase.

### 3. CUMULATIVE KEY RESULTS AT OUTCOME AND OUTPUT LEVEL

**Outcome: Domestic budget systems enable delivery of gender responsive climate change related investments that would have a positive impact on poverty reduction and human rights**

The programme has laid a solid foundation for making domestic budget systems both gender and climate change responsive and has attained some progress against the benchmarks and outcome targets defined in the interim report.

Outcome Indicators	Baseline	Targets	Means of verification
Climate Change Budget Integration Index (CCBII++) <sup>2</sup> scores in targeted countries	<ul style="list-style-type: none"> <li>Bangladesh: 80</li> <li>Cambodia: 78</li> <li>Fiji: 26</li> <li>Indonesia: 42</li> <li>Tonga: 30</li> <li>Vanuatu: 29</li> <li>Thailand: In-progress</li> </ul>	<ul style="list-style-type: none"> <li>Bangladesh: 110</li> <li>Cambodia: 90</li> <li>Indonesia: 71</li> <li>Thailand and the Pacific is TBD</li> </ul>	Baseline assessments and periodic updates
Increase in the percentage of climate-related investment that also ensures gender and human rights responsiveness.	<ul style="list-style-type: none"> <li>Thailand: No baseline</li> <li>Fiji: 17%</li> <li>Tonga: 10%</li> </ul>	<ul style="list-style-type: none"> <li>Bangladesh: 1.2% of MoDMR budget by 2020</li> <li>Cambodia: 10% for MPWT and 8% for MRD by 2020</li> <li>Indonesia: 10% by 2020</li> <li>The Pacific: TBD</li> </ul>	Climate investment project reports
Number of CCFFs developed that reflect increased integration of gender and human rights	0	3	CCFF documents

**Outcome Indicator 1: CCBII++ scores of the programme countries**

**TARGET:** For each country an increase of at least 10% over the baseline score. Detailed information on baseline scores and disaggregated targets by index components are provided in ANNEX 4.

**CURRENT STATUS:** Partially achieved

<sup>2</sup> The original CCBII did not include gender and human rights, now these dimensions have been added which makes it CCBII++



**CCBII++ Concept:** The CC-BII is a tool that was originally developed in the first phase of the Sweden regional program to assess and measure quantitatively the extent to which climate change is mainstreamed within the national policy and budget cycle as well as public finance management systems in a standardized way (as opposed to the earlier qualitative, ad-hoc and non-standard method that were used previously) and track the depth of the mainstreaming achieved across time allowing countries to get a better understanding of their own progresses and delays and help UNDP better prioritize its programmatic and support efforts regarding climate change mainstreaming in close coordination with governments. In other words, the CC-BII allows the government and UNDP to answer concisely the question: “how much” are the reforms efforts undertaken bearing fruit and “how much” concrete transformation is being witnessed in the government systems.

For the second phase of the Sweden regional program, the CC-BII++ was augmented with a gender and human rights component and has been implemented since as such. The CC-BII++ should therefore be seen as an instrument to support the mainstreaming reforms supported by the regional program and UNDP and not an objective of reform in itself.

**CCBII++ Implementation:** Benchmarking and target-setting using the CCBII diagnostic has been completed in Bangladesh, Indonesia and Cambodia. In the Pacific, baseline assessments have been completed for Vanuatu and Tonga while the work is still ongoing in Fiji. The work has also commenced in Thailand and a draft diagnostic completed. The current scoring can be viewed as generally favourable in terms of policy support in favour of integration of climate change into budget and planning while there are gaps in implementation.

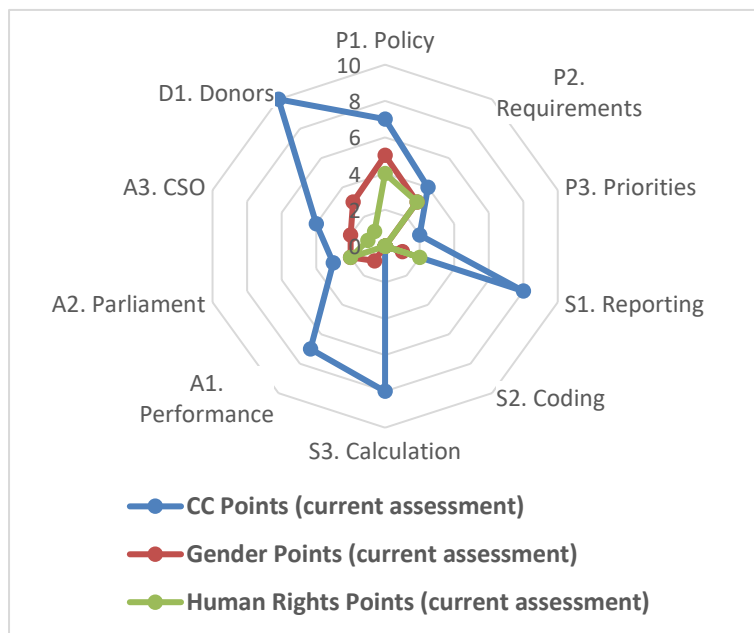
**CCBII++ and government ownership:** It is interesting to notice that in Bangladesh, where the government has a holistic mainstreaming program, the government has embraced the index and it was published on the website of the Economic Relations Divisions<sup>3</sup>. of the Ministry of Finance. In countries, where the baselines are lower such as Cambodia and Indonesia, governments have been presented with the findings, but the index has not been officially published by the government. It is likely, however, that as the index exercise is repeated in the coming years and scores improve, governments who started with lower scores will also start publishing and using officially the index to demonstrate their progresses. Finally, in the Pacific, the context is more complex given the lower capacity of government, and a certain “fatigue” from assessment tools promoted by development partners. The approach there has been to consult the government to derive the index accurately, however, presenting the government with the index results before certain key reforms such as climate budget tagging do start is likely to be counterproductive. The program will keep monitoring the evolution of the policy atmosphere and the appetite for such tools in the Pacific to ensure a successful presentation when the right opportunity arises.

Climate Change Budget Integration Index (CCBII++)	On-Going	Government Consulted	Government Presented	Government Owned
Bangladesh				x
Cambodia			x	
Fiji	x			
Indonesia			x	
Thailand	x			
Tonga		x		
Vanuatu		x		

In conclusion, where finalized, index results reveal that countries have not yet made significant progress on integration of climate finance and gender into the budgetary and planning systems, and as such there are

<sup>3</sup> For more information, please refer to the Economic Relation Division, Ministry of Finance website: [erd.portal.gov.bd/sites/default/files/files/erd.portal.gov.bd/page/1a7e22cf\\_6faf\\_488a\\_86ff\\_d57855ea38cc/Bangladesh%20Climate%20Change%20Intregation%20Index%20%28CCII%29%20%20Report.pdf](http://erd.portal.gov.bd/sites/default/files/files/erd.portal.gov.bd/page/1a7e22cf_6faf_488a_86ff_d57855ea38cc/Bangladesh%20Climate%20Change%20Intregation%20Index%20%28CCII%29%20%20Report.pdf)

significant opportunities for activities in the coming years. In Indonesia the assessment, finalized in February 2018, indicated that the country is making slow but steady progress in the integration of climate change finance, gender and special interest groups (SIGs) into the budgetary and planning systems.



In Bangladesh the baseline was 80 over a total possible score of 175. Of the 80 points obtained, 49 were due to progress in climate change integration into the national budget process and 36 were due to progress on linking women gender equality and human rights concerns to climate change policy and budget. Assuming continuous commitment of the Government to the mainstreaming policy and the smooth implementation of the climate budgeting reform program under the Inclusive Budgeting and Financing Program it would be reasonable to expect that the CCBII (including gender and human rights) could reach at least a score of 110 or an increase of slightly less than 40 percent by end of 2022.

Additional efforts are being placed to achieve the outcome through remaining baseline and target setting activities in remaining programme countries in early 2019.

**Outcome Indicator 2: Increase in percentage of climate change related investment that is both gender and human rights responsive**

**TARGET:** Each country to determine as appropriate based on inception phase reports/CCBII++.  
 Bangladesh: 1.2% by 2020  
 Cambodia: 10% for MPWT and 8% for MRD by 2020  
 Indonesia: 10% by 2020  
 Thailand: No baseline  
 Pacific: Fiji for 17% by 2020  
 Vanuatu

**CURRENT STATUS:** On track.

Overall, while some evidence of programme successes achieved to date can be cited, at this stage, baselines and methodologies for assessing progress against this indicator require refinement to robustly evaluate progress against the target. While the programme continues to shape the enabling environment for public climate investments and to advocate for their becoming more gender and rights-responsive, measuring this indicator objectively is complex. Absolute increases in investment need to be tracked alongside the integration of thematic considerations and performance indicators into the design of investment as a qualitative improvement to existing funding patterns. As such, some countries have opted to track and measure both percentage and absolute figures. In some countries, such as Thailand, baseline and target setting will require further baseline work to demonstrate impact, which shall be undertaken as part of 2019 work plan.

In Bangladesh, the Ministry of Disaster Management and Relief has expressed strong interest in mainstreaming climate change adaptation and gender concerns into its planning and budgeting i. Two programs at the national level have been selected and proposed totalling USD12 million. The Total Budget of MoDMR for 2018-19 is

USD 1 billion. The direct primary objective of the program is to start impacting 1.2 percent of the MoDMR budget. It is currently not possible to have a baseline on the value of programs that address gender and climate change concerns in an integrated way because Bangladesh does not track yet its spending on CC Gender Action Plan.

In Cambodia the baseline and targets are articulated as both percentage and monetary value for two sector line ministries (Baseline: 6.4% or 2.83 M USD (MPWT, 2017) 1.9% or 1.6 MUSD (MRD, 2017) with Target: 10% (MPWT) 8% (MRD). In Indonesia a baseline of 3% has been set for year 2018 with a tentative target of 10% to be reached by 2020.

Toward reaching the future achievement of this goal, Pacific countries have exhibited some progress in undertaking systemic reforms and implementing new policy processes to integrate climate risk and social inclusion considerations in sector budgets across the three countries. This is achieved through the development of risk screening guidelines for planning and budget formulation in Fiji, Tonga and Vanuatu.

In Fiji, two projects were risk assessed for climate, disaster and gender in the 2017-2018 budget for rural development and road construction in the Ministry of Rural and Maritime Development (MRMD) for a total of USD 0.4 million representing 3 percent of the ministry total budget (and 16 percent of its capital budget). In the 2018-2019 budget, 6 projects including the Urban Township Development flagship project of Seaqaqa and other government infrastructure are being risk assessed in partnership with the MRMD and Regional Commissioners Offices. The total budget allocated is USD3.4 million or 17 percent of the Ministry Budget (or 36 percent of the total capital budget).

In Tonga, four projects have been assessed for climate change risks. Projects for of a total value of USD 7.7 million were submitted from Ministry of Agriculture, Fisheries and Forestry representing 10 percent of the 2018-19 budget proposal. Of these projects, three have been completed and one has not started yet.

In Vanuatu, the project risk assessment was delayed because a significant part of the capital budget had to be reoriented for emergency and disaster related activities, but the regional program is continuing to work on the matter.

In Cambodia, climate change and gender integration strategies have been adopted by two line-ministries and for two sectoral policies, that will guide future programming and budgeting over the next 5 years. Building on this, technical support was provided to the Ministry of Rural Development (MRD) and Ministry of Public Works and Transport (MPWT) to integrate climate change and gender in their budget submissions, this support should result in an increase in the percentage of climate change projects and programmes that integrate gender into their design from 6.4 - 10% for MPWT and 1.9 % - 8% for 1.6 MUSD (MRD, 2017) with the target of 10% (MPWT) and 8% (MRD) ...

***Outcome Indicator 3: Number of CCFFs developed that reflect increased integration of gender and human rights [of vulnerable groups].***

TARGET:                      *At least three by the end of the programme.*  
CURRENT STATUS:        On track

Climate Change Financing Frameworks could effectively lay out a roadmap for gender and climate budget reforms to enable more gender- and rights-responsive climate public investment. Whereas Bangladesh, Cambodia, and Indonesia already have CCFFs, in Thailand, only some elements are in place and the programme is providing support to incorporate this impact through a revised national legal framework for climate change.

Recognizing existing gaps and unique country contexts, the programme has started to work on incorporating gender and human rights in existing CCFFs in Bangladesh, Indonesia, and Cambodia. The ongoing updating

process of the national CCFF in Indonesia and Cambodia and the localisation of the Bangladesh CCFF (which already makes clear references to gender, human rights and disability) have provided a solid entry point to achieve this target. Stakeholders are working to identify which CCFF components are most amenable to improvements in targeting climate finance delivery so as to better reach the most vulnerable groups such as women and girls. In Bangladesh, the new concept note for the IBFCR project developed with the support of the regional program designs a clear path for the inclusion of gender equality in the CCFF as well as bringing other human right related issues and specially the plight of people with disabilities, ethnic minorities, children and the elderly who are severely affected by climate change but its conversion into a full proposal is undermined by funding gaps. Further strategies are being developed for Cambodia and Indonesia. Bangladesh, Cambodia and Indonesia as part of the design of a regional programme on strengthening the climate resilience of people with disabilities for the Adaptation Fund. Through this programme, more dedicated focus can be brought to issues of effective inclusion and participation of people with disabilities in the implementation of national and local climate adaptation and disaster risk management plans, policies and programmes, including through the budget processes.

In **Thailand**, the programme is mainstreaming gender and rights considerations in its advocacy and policy advisory work with stakeholders to support enactment of new framework legislation (Climate Change Act). The draft contains provisions for climate budgeting, and gender and social inclusion entry points are being considered to enhance budgeting and planning guidelines that are expected to ensue after passage of the Act. The programme is advocating through ONEP and GiZ on ways to incorporate the issues in the GCF Country Programme strategy document which serves as a basis for increasing access to international climate finance. Finally, potential collaboration with the Energy Research Centre of the Netherlands (ECN) under the BMUB-IKI funded “Ambition to Action” program was advanced, around incorporating CCBA and gender mainstreaming activity results into knowledge products and tools that can be used for quantifying the SDG co-benefits of low emission development pathways congruent with revised NDC targets being developed. These tools would support a more integrated approach to budgeting linking climate action to other SDGs.

Another pillar of creating an enabling environment for CCFF includes deepening cooperation with GiZ. Information exchanges throughout 2018 yielded new areas to increase the effectiveness of policy advocacy, capacity building, and field-level piloting of investment design in relation NDC and NAP implementation and climate budget reforms. Additional collaboration was identified between Germany/BMUB-IKI funded projects and the programme at interactive dialogues on 18 December and 23 April 2018 where progress on the regional programme was shared by UNDP with ONEP and national stakeholders. On 15 August, a high-level GIZ-UNDP bilateral exchange followed by working meetings between management and staff on 7 September and 18 October facilitated synergies with GIZ’s NDC Programme including an agreement to align methods and activities on mainstreaming gender and exploration of joint capacity building and outreach events.

Finally, while not a target country, concrete recommendations to integrate human rights considerations into budgeting and private financing were advocated to stakeholders as part of a first-of-its kind public inquiry on climate change and human rights convened by the National Human Rights Commission of the **Philippines**. The testimony also advocated for the importance of frameworks to integrate rights-based approaches and needs of most vulnerable population groups into the country’s climate budgeting and fiscal transfer schemes. Initial discussions with the Commissioners and UNDP experts also took place on entry points to strengthen this.

**OUTPUT 1: Budget processes increasingly formulate gender responsive climate change related investments that will have a positive impact on poverty and human rights**

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
1.1 Number of budget submissions that have integrated climate change and takes into account differential impact on men, women and vulnerable groups including the poor			0	3	<b>Partially Achieved</b>
	1.1.1	Evidence from sectoral (such as Agriculture, Transport etc.) research using participatory techniques on Climate Change is reflected in budget proposals and submissions	0	4	Cambodia: Partially achieved Bangladesh: Partially achieved Indonesia: Partially achieved The Pacific: Partially Achieved
	1.1.2	Policy briefs based on research prepared for senior policy makers and ministers to influence budget submissions	0	2	Achieved (Cambodia – 1 ) (Pacific – On track)
	1.1.3	Number of sector ministries supported with training/coaching on preparing gender responsive climate change budgets (in partnership with where relevant National Institutions	0	6	Achieved (Cambodia – 2) (Fiji – 1) (Tonga – 2)
	1.1.4	Number of countries receiving UNDP's support for climate responsive budgeting as part of capacity building for direct access to the GCF	0	0	No target for the reporting period

### Output Indicator 1.1

The programme strives to promote and build an evidence-based approach to inform budget formulation and allocation with regard to gender and climate change. Significant progress during the past 15 months can be underlined in Cambodia, Indonesia and Bangladesh as well as some progress in selected countries in the Pacific.

In **Cambodia**, the programme supported the development of a sectoral policy and strategy for the Ministry of Rural Development (MRD) to render it more gender and climate change responsive. The policy was approved and will form the basis of subsequent budget formulation processes in MRD. Coaching on cost benefit analysis to input into budget formulation is also ongoing, as an entry point to reinforce strategy implementation as part of routine planning and budgeting processes. In cooperation with the Cambodia Development Resources Institute (CDRI) new research was initiated to strengthen the evidence base for MRD on the development benefits of their climate change programmes, with specific attention to impacts on gender and vulnerable groups to inform future MRD budget submissions in subsequent years.

Ministry of Economy and Finance (MEF) has also approved a letter of agreement (LOA) with the Economics and Finance Institute (EFI) to provide training to sector ministries on climate responsive budgeting, with an initial focus on MRD and MPWT. The programme is building EFI's capacity to deliver courses on climate responsive budgeting, tailoring the courses to the needs of MRD and MPWT. As an initial step, a training needs assessment has been launched in Q4 2018. This will inform the design and initial delivery of a tailored training programme for key staff from these line ministries.

Complementing this bottom-up approach, the program has also worked on strategic measures with the Ministry of Economy and Finance (MEF), including macro-economic research on the impacts of climate change on growth and the economic effects of climate-smart investment strategies. The headline finding is that Cambodia's GDP could be 9.8% lower than anticipated in 2050, in the absence of additional adaptation action<sup>4</sup>. The report also identifies impacts which had not been previously prioritized, such as temperature impacts on

<sup>4</sup> In a 2°C temperature increase scenario.

worker health and productivity. This research has already had a significant policy impact. MEF supported the inclusion of climate change in the priorities of the new National Development Strategy (“Rectangular Strategy 4”), which will guide the Government for the next five years. The programme also produced a policy brief in English and Khmer for advocacy purposes, and the ministers of Finance and Environment have announced their intention to jointly chair a formal launch of the research findings.

In **Indonesia**, the programme has partnered with two CSOs to undertake complementary participatory action research. Under the first activity, Pattiro a local CSO, shall develop a research study on the gender and poverty impacts of climate change relevant programmes/activities in Indonesia. The study will provide recommendations to improve the implementation of gender-responsive planning and budgeting system across both the KRISNA and PBB systems. Initial study to assess the gender impacts of climate change programmes in five-line ministries (Environment & Forestry, Public Works, Transport, Energy, and Agriculture) is underway. The preliminary findings will be tabled at a focus group discussion with MoF and Ministry of Women Empowerment and Child Protection (MoWECP) and will provide the following outputs:

- An analysis on gender and poverty impact of existing tagged climate programme/activities in two sectoral line ministries (potentially on energy and agriculture)
- An analysis of gap between regulation (required action) and practice on gender responsive planning and budgeting and poverty reduction of existing tagged climate programme/activities on two sectoral line ministries (potentially on energy and agriculture) using four criteria (Access, Participation, Control, and Benefit).
- A recommendation to make the existing tagged climate programme/activities in two sectoral line ministries (potentially on energy and agriculture) responsive on gender and poverty issues.
- An action plan for two sectoral line ministries (potentially on energy and agriculture) to improve tagged climate programme/activities responsive on gender and poverty issues by developing Gender Analysis Pathway (GAP) and Gender Budget Statement (GBS) for Fiscal Year 2019. The ultimate goal is to provide evidence for energy/agriculture Ministries to make more informed decision during budget formulation process.
- A recommendation to operationalize COP 23 decision on Gender Action Plan for Indonesia’s Nationally Determined Contribution (NDC).

The Programme has also partnered with CIFOR to generate evidence-based research and tools to measure the impact and effectiveness of climate change projects on the ground, including through:

- A comparative assessment of the implementation of various climate finance funding mechanisms on gender equality and poverty reduction co-benefits;
- Guidance on enhancing the contributions of sector pilot projects/programs on long-term transformational change beyond program/project cycle; and
- Communication products outlining key considerations for financing climate actions that contribute towards gender transformative change and pro-poor co-benefits.

The two components of action research will be complementary, with PATTIRO reviewing the planning and budgeting system at national level while CIFOR drills down into specific programming to assess impacts on the ground. Both studies are designed to provide evidence and feedback into the national budget formulation process and inform future budget allocations. Both studies are being conducted in partnership with the MoWECP. However, changes in staff in the partner department has resulted in some delays in project implementation. Focus group discussions with the new MoWECP staff are scheduled in early 2019.

In **Bangladesh** the program is aiming to help the government pilot 3 programs that are climate change adaptive and gender responsive. One of these is at the sub-national level and two will be at the national sectoral level (in the Ministry of Disaster Management and Relief).

In partnership with the Ministry of Disaster Management and Relief the program aims to develop the planning proposal templates of two project proposals in an integrated climate and gender responsive way. One on managing climate risks in Haor areas and one on resilient settlements in landslide risk areas.

In Deluti Union Parishad, in partnership with the Local Government Division and the Local Government Institution (*LoGIC*) program an integrated livelihood program is being piloted that is both climate change adaptive and gender responsive. *This is expected to inform the design and scale up of climate and gender responsive investment across 72 Union Parishads with the support of the LoGIC program funded by Sweden's bilateral program and the European Union.*

### ***Support to Plain Land Indigenous Communities***

A large number of indigenous people (Adibashi) live in the plainlands of Bangladesh. They are mostly spread across the north-west, north-east and southern part of the country. Santhal, Munda, Oraon, Mahato, Turi, Paharia, Koch, Garo, Hajong, Manupuris are some of them among those indigenous groups. According to government statistics, the number of the indigenous people are around 1.2 million, though some researchers dispute the number and claims to be much higher. Apart from the plainland Adibashis, a large number of Dalits live in Bangladesh. They are contributing great extent to Bangladeshi economy and society. They remain marginalized, stigmatized and excluded from the mainstream society. The number of Dalits are around 5.5 million according to the researchers. Dalits and the plainland Adibashis are among the most underdeveloped and marginalized communities in the country. They are left behind in terms of education, healthcare, income and employment, as well as human rights. They are also deprived of democratic rights, land rights and other essential services.

The plainland adibashis are also among the most vulnerable communities to the negative impacts of climate change. Most of them are landless and their livelihoods are fully dependent on wage labour. Climate change directly affects agricultural livelihoods and hence the wage market for ethnic minority communities is critically at risk. To combat the negative impacts of climate change, landowners and mainstream communities are taking various adaptation options. Paradoxically, these adaptation strategies are negatively affecting the livelihoods of the Santals, Orao, Ranjbongshi, Mahali, Munda, Mahato and other ethnic minority communities and are thus creating maladaptation. It is, therefore, required to sensitize policy makers for adopting relevant policy mechanisms for strengthening a culturally accepted adaptation technique for these communities. This will also create an opportunity for influencing the land-use policy in favor of the plainland ethnic minorities.

With the support of the regional program, UNDP has established a partnership with HEKS-EPER (the Inter Swiss Churches aid organization) to support plainland ethnic minorities in promoting their rights given their socio-economic vulnerability and the threats climate change is representing for them. The advocacy strategy developed is articulated around the following themes: i)- reaching out to the government at highest level through the Prime Minister Office, ii)- social "grassroots" mobilization and iii)-media advocacy. \_

The regional program therefore supported the organization on the 1st November 2018 of the National Convention on "Ensuring the constitutional rights of Dalits and plainland Adibashis." At War Liberation Museum in Dhaka. The Convention was the result of a partnership between All-Party Parliamentary Group (APPG) on Dalits and Plainland Ethnic Minorities, HEKS/EPER, UNDP, Peoples Empowerment Trust (PET), Center for Social Activism (CSA) and Creative Media Ltd.

UNDP has established a partnership with HEKS-EPER to support plainland ethnic minorities in promoting rights-based climate change adaptation actions. The regional program is supporting the Swiss Inter-church Aid Agency HEKS-EPER to advocate for these rights with the Prime Minister Office.

Therefore, the National Convention on "Ensuring Rights of Plainland Adibashis and Dalit Communities in the light of the Constitutional Obligation" was therefore convened on the November 1, 2018 at the Liberation War

Museum in Dhaka (the declaration is attached to the report as Annex 5). The support from the programme helped create national solidarity on establishing the institutional mechanism in favor of Dalits and plainland Adibashi. The objectives of the event were to create i)- national solidarity on establishing an institutional mechanism in favor of Dalits and plainland Adibashis, ii)- to outline a concrete proposal to ensure human rights and right based development for Dalits and plainland Adibashis and iii)- Identify areas of policy intervention in establishing the rights of plainland ethnic minorities in the context of climate change adaptation. Topics discussed, and research presented covered at the Convention were: Constitutional Rights & Human Rights; Land Rights and Access to Essential Services; and Climate Change Adaptation. The declaration will play a key role in future in formulating a national strategy for the development of Dalits and plainland Adibashis (see Annex 1 for details).

**In the Pacific**, the programme activities focused on strengthening climate change responsive planning and budget formulation both at the national level (in Tonga and Vanuatu) and the sub-national level (in Fiji).

This done using the following strategy:

- I. Using the risk screening guidelines tools developed for the planning and budget formulation of all three countries as a starting point.
- II. Introduce climate change adjusted cost-benefit analysis: for example, through workshop with both planners and engineers from the Northern Division and Water Authority of Fiji.
- III. iii. Use CC-CBA to support justification for additional budget to construct a new water supply for the Seaqaqa township, which manages potential future climate risks and considers varying needs of women, the elderly, youths who comprise part of approximately 13,000 beneficiaries.

Four Tongan Ministry of Agriculture, Fisheries Corporate Plan “projects” were risk informed and submitted as part of the ministries 2018-2019 budget proposal. Three of these has been completed, two are under construction, and the last has been delayed. Further, a policy brief on ‘Responding to Climate Change Cross-Cutting Issues’ was developed and used to inform legislators about climate budgeting and accountability instruments to respond to climate change risks that also affect gender equality.

Climate change and gender responsive planning and budgeting training workshops will be undertaken across three countries in preparation for the 2019 financial year, in:

- **Fiji:** by the Office of the Commissioner of the Northern Division; and by the Ministry of Rural Development for all sub-national level planners, and for planners from across all four sub-national divisions in December 2018.
- **Tonga:** by the Ministry of Finance and National Planning (MFNP) in 2017, and planned for early 2019; and separately the Ministry of Agriculture (MAFF).
- **Vanuatu:** the programme supported Directors and Planners in the Department of Strategic Policy, Planning and Aid Coordination (DSPPAC) and the Department of Finance and Treasury (DoFT) with support from the Department of Finance; and by the Ministry of Agriculture (MALFFB) in Vanuatu to include references to the improvement of climate change and disaster risk governance and implementation of gender responsive planning and budgeting in the 2019 Budget Policy Priorities Paper<sup>5</sup>.

In addition to workshops, ongoing, one-on-one coaching was provided to climate and disaster risk focal points from respective government departments and ministries across the region. A researcher is also undertaking a comprehensive literature review and developing a research proposal on the importance of considering climate change, disaster and gender within development activities. Once completed, this work will be used to inform policy and budget briefs across the Pacific programme countries.

---

<sup>5</sup> The Budget Policy Priorities Paper sets out spending and planning priorities for the coming financial year for Vanuatu, and it is intended to guide both government and development partner expenditure



In **Thailand**, two national consultants have drafted detailed outlines for a climate change benefits formulation policy brief and country gender and poverty assessment report that form the basis for advocacy and capacity building activities in 2019. Leveraging the policy processes for the new CC Act underway and the decision-support tools produced under NAP-Ag to date, UNDP and FAO will facilitate a pilot in three provinces to bring more alignment between national and sub-national plans and budgets that prioritize climate-smart agricultural adaptation investments which were already identified for key sub-sectors (i.e. crops, fisheries, and livestock) under the agriculture sector climate strategy and action plan. The sub-national budget formulation exercise will integrate gender equality and resource efficiency into ground-level responses and MoAC service delivery.

### Output Indicator 1.2

**Number of budget circulars that have explicit reference to climate change and take into account differential impacts on men, women and vulnerable groups including the poor**

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
1.2 Number of budget circulars that have explicit reference to climate change and takes into account differential impact on men, women and vulnerable groups including the poor			0	1	Achieved
	1.2.1	Review of existing budget circulars/draft new circulars to include reference to climate change, gender and HR	0	1	Achieved (Fiji, Tonga and Vanuatu: 4) (Indonesia: 1) (Cambodia: delayed)
	1.2.2	Increased capacity of Ministries of Finance supported through to draft/amend budget circulars and enforce them	0	0	Achieved Cambodia: Delivered Indonesia: Delivered

In **Indonesia**, through programme advocacy, the MoF has integrated climate finance as a strategic issue in the annual fiscal policy principles for 2019. A draft fiscal policy document on climate change finance has been produced that integrates aspects of gender-sensitive climate planning for the first time. The document was used as input to the “Macro Economic Framework and Primary Fiscal Policies of 2019,” document released by the Ministry of Finance in May 2018 and accessible on MoF Website. The programme also ensured inclusion of climate budget tagging results and the green sukuk into the policy document. This document will be a reference for government in preparing annual work plan as well as the new mid-term development plan.

In **Tonga**, Interim Guidance for the Preparation of Corporate Plans and Budgets requires planners to consider climate change and gender in their budget formulation. Similarly, the Budget Policy Priorities Paper for the 2019 financial year in **Vanuatu** references improvement of climate change and disaster risk governance and implementation of gender responsive planning and budgeting. Risk Screening Toolkits have been developed for use in all three countries, and formally endorsed through a sub-national planning SOP for the PSIP in **Fiji** and the Interim Budget Guidance in Tonga.

In **Cambodia** the budget circular already contains guidelines on climate change integration; however, the gender component is still to be fully integrated. Capacity is being built with the MOF to enable future guidelines to be more gender and rights-responsive.

### Output Indicator 1.3

Number of investment appraisal guidelines that support integration of climate change into the budget process and takes into account differential impact on men, women and vulnerable groups including the poor.

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
1.3 Number of investment appraisal guidelines that support integration of climate change into its process and takes into account differential impact on men, women and vulnerable groups including the poor			0	0	
	1.3.1	Synthesize lessons from piloting new integrated budgeting approaches to inform investment appraisal guidelines	0	0	No target for the reporting period

Although there was no specific target for this reporting period, significant progress was made in Indonesia and in the Pacific. In the Pacific, Risk Screening Toolkits have been endorsed and formalized as part of the sub-national planning Standard Operating Procedure for the Public Sector Investment Program in **Fiji** and Interim Guidance for Corporate Planning and Budget Preparation in **Tonga**.

Programme activities in **Fiji** have primarily been targeted at strengthening sub-national and sectoral planning and budget formulation activities, in partnership with the Ministry of Rural and Maritime Development (MRMD - who are responsible for sub-national government) and a broad range of sectors. Similar to Tonga, the team partnered with the MRMD to develop a screening tool and provide associated training to assess for potential climate change and gender risks. The tool was formally endorsed through a Sub-National Planning Standard Operating Procedure (SOP) for the country's Public Sector Investment Programme (PSIP), which is applicable to all projects captured by the MRMD. Subsequently, the team supported MRMD planners to integrate climate change, gender equality and poverty into 15 separate PSIP submissions for approval for the 2018-2019 financial year, and to ensure that risk management measures were budgeted into these submissions. These submissions came from a range of sectors, including infrastructure, agriculture and roads.

The **Vanuatu** Department of Strategic Policy Planning and Aid Coordination (DSPPAC) is developing a Risk Informed Development Framework that would be connected to the Development Committee of Officials (most senior government decision makers) based on learning from UNDP. The DSPPAC team will host a workshop on climate, disaster and gender risk screening in Corporate Plans for Director-General's from all ministries in late 2019.

**In Indonesia**, the Government issued the first global Green Sukuk (Islamic bond) in March 2018. The programme assisted the MoF in the development of the Republic of Indonesia's Green Bond and Green Sukuk Framework which guides selection of Eligible Green Projects for allocation of green sukuk proceeds. The selection process for the "Eligible Green Projects" builds on the budget tagging process and involves a detailed appraisal of the climate benefits of projects undertaken by relevant line ministries. The Programme provided TA to improve project selection, monitoring and reporting for the eligible projects to be financed and re-financed under the green sukuk and to monitor the use of proceeds. The support demonstrates the programme's added value in laying groundwork through PFM reforms (such as budget tagging) that allows government to leverage large scale investments through new financing mechanisms. With support from both UNDP and WB the Government of Indonesia held a parallel event in the margins of the IMF-WB Annual Meetings in Bali which showcased the example. The Honorable Minister of Finance attended which demonstrated the high level ownership of the work. In 2018 UNDP also assisted Indonesian MoEF in the development of a guideline for line ministries to determine climate actions to support the NDC. The guideline

has been published in early November 2018 and can be accessed on the MoEF website. This can serve as an entry point for integrating investment appraisal guidelines.

In **Thailand**, progress was made toward establishing CCBA as a key tool alongside for advancing implementation of Thailand's National Adaptation Plan (NAP) which was submitted at COP24. Agreement was reached between UNDP, FAO, and GIZ to join up efforts and resources of three programmes (NAP-Ag, GiZ NAP Risk Project, and UNDP NDC support programme) to pilot a model for adaptation planning and budgeting in agriculture that brings more coherency between the national and sub-national level through the application of CCBA in conjunction with participatory climate vulnerability assessments and multi-criteria analysis.

This is viewed by ONEP and stakeholders as pivotal for other sectors to endorse an approach to climate budgeting nationally, and for synchronizing effective implementation of the NAP and NDC at ground level to sectoral climate strategies and approaches such as the Ministry of Agriculture and Cooperative's (MOAC) new Strategic Plan on Climate Change in Agriculture. Under the piloting, MOAC will partner with sub-national governments at provincial and district level to identify, screen, and rank potential adaptation measures and investments to build farmer resiliency. Throughout this process, sensitization and capacity will be built with local and sectoral actors on how to apply the CCBA guidelines in a sectoral and sub-national context. In addition, gender and social inclusion data and considerations will be incorporated into the methods and evaluations to improve the final outputs including appraisal of budget proposals to be more economically sound. TORs for the team of experts who will participate in the roll out in three provinces between March and May 2019 were drafted. The results will support and feed into the design of GCF funded "NAP Readiness" programme submitted to GCF in 2018 and expected to be initiated by the end of 2019.

Preparatory work is also in process to strengthen the capacity of key government officials in budget formulation processes within the Ministry of Transport (MoT). In late 2018 and early 2019, barriers/gaps will be identified to incorporate socially inclusive, gender-responsive CCBA into climate-responsive investment linked to the approved sector Master Plan and forthcoming action plan. Discussions were held to sensitize budget and planning officials to the process and the programme team is working on an approach to support to the Ministry of Transport with climate-resilient analysis for related new infrastructure investment.

In addition, the programme is establishing firmer linkages to other projects to enable financing of priority NDC actions at scale, and to support innovative climate finance including through public-private partnerships. The programme is pursuing opportunities for leveraging climate public investments in key NDC relevant sectors such as agriculture, energy and transport through efforts to build private co-financing of key public investment programmes. It is supporting the development of an ecosystem to support to climate and social entrepreneurs in Thailand to integrating climate action, gender equality and rights-based social development into their business models. UNDP is forging a partnership with the SEED Initiative, a global program founded by UNEP, UNDP and IUCN co-funded by Germany/BMUZ. UNDP participated in a series of Climate Finance Innovation Labs to incubate innovative financing structures and business models in clean energy, mangrove restoration, sustainable agriculture, and biodiversity conservation. UNDP is a product development host together with the UNFCCC Regional Collaboration Center and is fleshing out an innovative public-private financing solution for climate-resilient agriculture and irrigation. A prototype \$100 million green bond is under design with commercial actors that would leverage capital for agricultural banks and micro-finance organizations. Future work in 2019 will focus on concretizing the structure and partnerships with local intermediaries and the MOAC.

On 9 May 2018, an informal meeting was held to share information and exchange views on a potential co-ordinated NDC support programme for Thailand with the NDC Partnership. Thailand's experience was also shared with representatives of the NDC Partnership at a regional NDC Dialogue in October 2018.

**OUTPUT 2: Accountability for gender responsive climate change related investments that have impact on poverty and human rights is enhanced**

**Output Indicator 2.1**

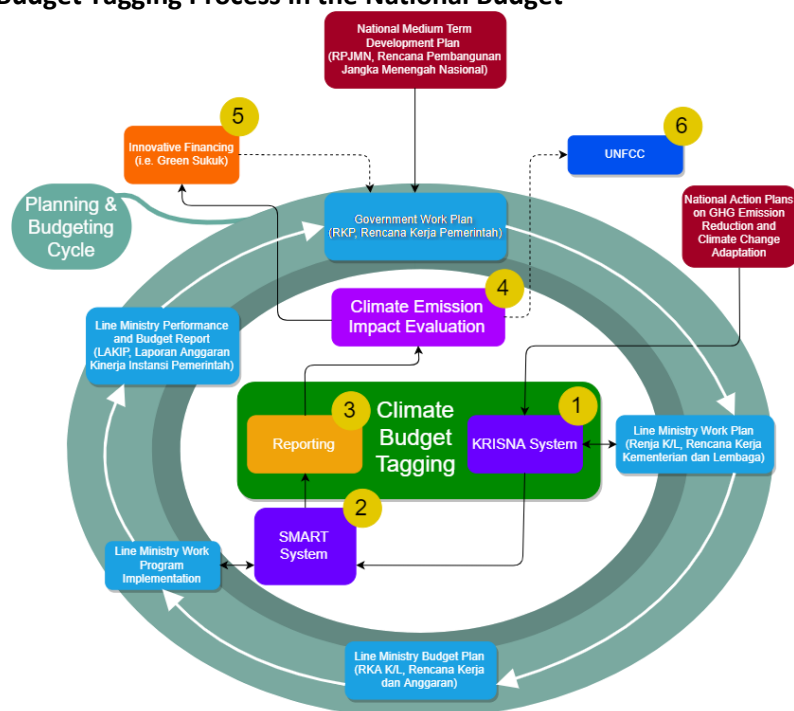
**Number of climate budget tagging systems measuring allocation and/or spending on adaptation and mitigation**

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
2.1 Number of climate budget tagging systems measuring allocation and/or spending on adaptation and mitigation			0	0	Not the target for this period
	2.1.1	Number of climate budget tagging systems developed and/or strengthened within information management systems of MOF	0	0	Not the target for this period

Even though there was no target for this period, significant progress has been made, particularly in **Indonesia**. The Sustainable Development Finance (SDF) project has provided extensive TA support in integrating both climate mitigation and adaptation themes within the KRISNA public planning and budgeting information management system. The tagging system provides public climate expenditure reporting data for both national policies such as the mitigation (RAN GRK) and adaptation (RAN API) national plans as well as the national medium development plan. It remains the backbone of the PFM reforms being developed by the SDF programme.

Capacity building for climate budget tagging is ongoing at national level and sector ministries are improving both the accuracy and consistency of climate expenditure tracking and reporting. The programme is in the process of finalizing a CC budget tagging guidance handbook as a key output for training staff in budget units and technical departments across all line ministries. The initiative was also recognized by the Ministry of Environment and Forestry (MoEF), as the national focal point to the UNFCCC, in the country’s Third National Communication.

**Indonesia’s Climate Budget Tagging Process in the National Budget**



In **Fiji** a partnership with the Ministry of Economy has been established. A Climate and Gender Budget Tagging Concept Note and Proposal were drafted. A broader reform of Fiji’s FMIS and Chart of Accounts is underway and tagging is planned to become one component, which is anticipated for implementation in FY 2020. The programme team joined a Pacific Island PFM donor roundtable that meets quarterly and provides an entrée for introducing climate change and gender considerations into broader PFM reform programmes.

The Finance Division of the **Bangladesh** Ministry of Finance developed a Climate Public Finance Tracking Methodology in April 2018 with support of UNDP’s Inclusive Budgeting and Financing for Climate Resilience (IBFCR) Project which is supported by the regional program. In addition to conducting several meetings with planning and budgeting officers at the national level, this methodology was also consulted upon in Deluti Union, Paikgaccha Upazila, Khulna District and conducted two FGDs (one with the UP members and the other with the occupational and religious groups) to check its validity and appropriateness. A national consultant was recruited to work with the Finance Division and provide technical support to develop a tagging criteria/tool/system to identify, monitor and track gender and poverty responsive climate budget allocations and expenditure.

**Output Indicator 2.2**

**Number of expenditure reports on climate related investments that include analysis of impacts on gender and poverty**

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
2.2 Number of sector ministries that report on Key Performance Indicators based on climate change including gender and human rights <sup>6</sup>			0	0	Not the target for this period
	2.2.1	Number of expenditure analysis conducted through CPEIR and PFMIS budget tags	0	0	Not the target for this period
	2.2.2	Number of expenditure reports reviewed to assess the impact it has on gender and poverty reduction	0	0	Not the target for this period

As per the last progress report, we proposed a change in wording of this indicator to strengthen sustainability of expenditure reporting. Since expenditure reports follow the systematic integration of gender and human rights lens in climate change in planning and budgeting documents, focusing on sector ministries adopting Key Performance Indicators (KPIs) to their expenditure plans in line with gender, human rights and climate change mainstreaming would be more appropriate than the number of expenditure reports.

**In Indonesia** the 1st annual report on national expenditure on CC of 2016-17, resulted from climate mitigation budget tagging exercise, has been released. The annual report for 2017-18 is being finalized, and includes mitigation and adaptation. The report shows that the expenditure of climate change related activities had increased for the past three years. Currently, the Government of Indonesia is spending 121.5 Trillion Rupiah (~8.7 billion USD) for Climate Change related activities. Out of this number, 41% is for adaptation actions while 59% is for mitigation. With the inclusion of adaptation there will be an opportunity to tag the expenditures related to poverty and gender. The scope of the report will expand to become the BKF flagship Climate Public Expenditure report.

<sup>6</sup> Refer to the last submitted progress report page 17, the output indicator 2.2 was proposed to be reworded from *Number of expenditure reports on climate related investments that include analysis of impacts on gender and poverty to the current one which is now replaced in the matrix above.*

**In the Pacific** a partnership has been established with the ADB Strengthening Public Financial Management programme in the Pacific Region. UNDP will support ongoing reform work of the FMIS in Fiji in relation to climate change and disaster in the coming reporting period. The programme team have recently joined a Pacific Island PFM donor roundtable, which meets monthly in Fiji. It is anticipated this forum will provide an avenue for introduction of climate change and gender considerations into broader PFM reform programmes.

Finally, though not a target country, in 2017 and 2018, with technical support from UNDP and GIZ, the Ministry of Planning and Investment (MPI) in **Viet Nam** undertook a Climate Change and Green Growth Public Expenditure Review covering 13 provinces in the Mekong Delta of Vietnam (Mekong-CPEIR) with supervision and input from a regional programme expert. This study was the first to apply and test MPI's "Guidelines for classification of public investment in climate change and green growth" issued in 2017 in consultation with UNDP, the World Bank, and other development partners. The report analysed spending and investment programmes being implemented and in the pipeline of provincial development plans, including links to provincial CC action plans, which take into account gender equality and poverty reduction into their design. The MPI guidelines follow the principles of the CPEIR approach but adopt a more detailed investment typology; in addition, financial volumes reported focus on capital **investment values** (i.e. not recurrent expenditures).

### Output Indicator 2.3

**Number of key institutions (such as Parliaments, SAIs and CSOs) holding government to account for climate related public investments that also integrate gender and poverty aspects**

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
2.3 Number of key institutions (such as Parliaments, SAIs and CSOs) holding government to account for climate related public investments that also integrate gender and poverty aspects  <i>Baseline: 0</i> <i>Target : 0</i>			0	0	Not the target for this period
	2.3.1	Number of Parliamentary debates of budget committees that scrutinise budget submissions to include gender and human rights	0	0	Not the target for this period
	2.3.2	Number of budget submissions reflecting evidence from collaborative research in partnership with CSOs and/or local governments	0	0	Not the target for this period
	2.3.3	Number of CSOs who have increased knowledge and skills to provide feedback on the climate budget process including the voicing of people's perspective and needs.	0	0	Not the target for this period

The programme made progress against achieving this output indicator, even though there was no formal target for this period. Collaboration was initiated with CSOs in Bangladesh, Cambodia and Indonesia either in supporting the integration of gender climate change budgeting in the system or in identifying the impact of investment on climate change on the vulnerable communities i.e. women, people with disabilities and other marginalized communities. And in the Pacific progress was made in integrating programme issues into Parliamentary hearings and committee work.

The **Tongan** Climate Change and Environment parliamentary standing committee has invited the programme to host a session with the committee on the case for risk-informing development in Tonga in early 2019. Similarly, in **Fiji**, the team are on standby to contribute to Parliamentary Briefs for the Fiji 2018/2019 Budget.

In **Bangladesh** the Office of Comptroller and Auditor General with the support of UNDP through the IBFCR project issued supplementary guidance in April 2018 to include climate dimensions in the form of *addenda* to government auditing standards, audit code and the performance audit manual. The new principles and

procedures will guide the undertaking of all Climate Performance Audits. Going forward, the regional program is planning to strengthen the Office of Comptroller and Auditor General work on climate change by bringing the effectiveness dimensions in terms of targeting the right beneficiaries and delivering climate change finance in a gender responsive, pro-poor and right based manner. In the future these approaches would be incorporated in respective sections of relevant documents in due course.

In **Cambodia** a partnership with the NGO Forum has been established to strengthen their capacity to gather and analyze data on climate finance. The initiative aims to raise climate change finance issues in a constructive manner in existing budget dialogue mechanisms with the government. Due to the challenges of budget advocacy in an election year, initial work focuses on data collection and analysis for producing a citizen’s climate budget. Participatory action research in Cambodia will provide data to CSOs for a dialogue with the government and strengthen CSO analytical capacity to influence the government budget making processes.

In the upcoming work plan, additional work will be undertaking to strengthen accountability mechanisms for gender responsive climate change related investment, particularly where they are missing in countries or very weak. Parliaments rarely get involved in debates on climate change actions or hold the government accountable for the nature and extent of investment in climate change. The programme continues to create platforms for CSOs to keep the government accountable. In almost all the programme countries the Audit Code, Government Auditing Standards, and Performance Audit Manual do not include a climate dimension, as a few years back it was not part of development discourse. This limits the performance and social audit with respect to climate change, gender and human rights.

**OUTPUT 3: Regional institutions play a role in the integrated approach to gender responsive climate change budgeting that have impacts on poverty and human rights**

**Output Indicator 3.1**

**Number of pacific island countries with increased capacity to implement climate change related budget reforms that integrate gender, human rights and poverty considerations**

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
3.1 Number of pacific island countries with increased capacity to implement climate change related budget reforms that integrate gender, human rights and poverty considerations  <i>Baseline: 0</i> <i>Target: 2</i>	3.1.1	Number of countries in the Pacific implementing climate audits in partnership with PASAI.	0	2	<u>Not Achieved</u> This activity has not started. PASAI committed to supporting Fiji to undertake a climate audit in 2019.
	3.1.2	Pacific Parliamentary Effectiveness Initiative Project establishes methodologies and approaches which enable at least 3 Pacific country budget committees to scrutinize budgets from a climate perspective.	0	0	Not a target for this year. Programme has partnered with PPEI to support Tongan Parliament on assessment and approval of budget.
	3.1.3	Performance indicators on gender responsive climate change investments included in the framework of PIFS ongoing PFM reform process	0	0	No target for the reporting period.

Whilst most of the activity targets for this output are proposed for later in the programme, there has been some specific progress around the engagement of Pacific countries beyond the programmatic focus on Tonga, Vanuatu and Fiji. The programme continues to engage with regional institutions highlighted in the project document such as Pacific Island Forum Secretariat (PIFS), Pacific Technical Assistance Center (PFTAC) and Pacific Association of Supreme Audit Institutions (PASAI) to engage them in the programme approach. The programme team have been working with PIFS and other regional partners on the roll out of the Framework for Resilient Development in the Pacific, (FRDP) in particular the team have developed standards of excellence for mainstreaming risk, as per the first principal of the FRDP. Within these standards, there is a deliberate focus on climate sensitive and gender responsive budgeting. In addition, the programme supported participants from the PIFS and two programme countries to attend the Regional Dialogue on Climate Resilient Growth and Development.

**Fiji** took up the issue of climate audit with PASAI and PASAI has agreed in principle to conduct the audit in 2019. A technical working meeting was hosted in the Pacific in February 2018 bringing together the Fiji Government, regional partners such as PASAI, UNDP and representatives from Vanuatu. This will be instrumental in continuing the dialogue for climate change audit in the region. A climate change and gender responsive planning and budgeting training workshop will be undertaken in Fiji in December 2019. At this workshop, auditors from the Fiji SAI will join planners from all four divisions to establish both a working relationship and process for undertaking climate and gender responsive audits

In **Tonga** the programme partnered with the Pacific Parliamentary Effectiveness Initiative (PPEI)<sup>7</sup> to support the Parliament with their assessment and approval of the Budget Statement<sup>8</sup>. The team supported PPEI to develop a brief titled 'Responding to Climate Change Cross-Cutting Issues', presented at a workshop on Budget Analysis for Parliamentarians in May 2018. The team supported PPEI in developing the brief for sensitising parliamentarians to the commitments made by the Government, and associated budgets, to respond to risks posed by climate change and associated with gender.

Co-funding from the EU has been secured to deliver a parliamentary reform programme on budget scrutiny, oversight of external audit, SAI reform and civil society involvement in budgeting. The programme team partnered with PPEI to ensure climate change, disaster and gender would be integral considerations to broader PFM reform project expected to commence inception in 2019. It is likely programming will be in Tonga and Vanuatu. Once this work commences, the outputs will include:

- Climate change and gender cross cutting issues briefs
- Pilot climate change budget tagging exercises
- Enhanced accountability and oversight, including for climate change and gender.

### **Output Indicator 3.2**

**Number of Programmes and Institutions in the region that are increasingly providing capacity development support to countries on climate change finance**

---

<sup>7</sup> The Pacific Parliamentary Effectiveness Initiative (PPEI) is a three-year programme designed to provide support to Parliaments in the Cook Islands, Papua New Guinea, Solomon Islands, Tonga and Vanuatu. The project's overall outcome is to meet citizens' expectations for voice, development and the rule of law and accountability, and through support to the partner parliaments to strengthen systems of democratic governance ([http://www.pacific.undp.org/content/pacific/en/home/operations/projects/democratic\\_governance/pacific-parliamentary-effectiveness.html](http://www.pacific.undp.org/content/pacific/en/home/operations/projects/democratic_governance/pacific-parliamentary-effectiveness.html))

<sup>8</sup> The Budget Statement is a summary level overview of the annual budget that is produced by the Ministry of Finance and National Planning, which is scrutinised and approved by parliament (a process which the budget briefs are produced to support).



Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
3.2 Number of Programmes and Institutions in the region that are increasingly providing capacity development support to countries on climate change finance			1	0	Not the target for this reporting period. The target for 2019 is 2.
	3.2.1	Asia Pacific Forum on Human Rights trained on gender responsive climate change finance in order to influence domestic budget processes at national level	0	0	not the target for this reporting period
	3.2.2	Increased capacity of Regional Institutions such as APAN, ACT, WOCAN, ASEAN, PIFS and ICCCAD that are supporting countries in Asia and Pacific on gender responsive climate change budgeting	1	0	not the target for this reporting period
	3.2.3	Knowledge products and original research for strengthening capacity of the regional institutions and implementing entities across countries.	0	2	Achieved

Refer to the last submitted progress report page 20, we proposed to add activity indicator 3.2.3 to capture the production of the knowledge products and all the studies conducted in the programme. The justification for inclusion of this activity indicator was that we considered knowledge products to be pivotal in strengthening capacity across the programme countries for implementation of reforms relating to mainstreaming climate change, gender and human rights concerns in planning and budgeting in an integrated manner.

The programme has used its broader association with other UNDP policy and programming to strengthen capacity in the region through forging partnership with regional entities, experience sharing and cross learning initiatives. Some of the key actions toward achievement of this output have been as follows:

- The programme has strengthened its partnership with both UN Women and WOCAN with respect to increasing capacity development/technical support to countries on gender-responsive climate finance. UN Women and UNDP are looking at cost-sharing of gender experts for Indonesia and Bangladesh as pilot countries while WOCAN will continue to provide technical support in Pacific region, Thailand and other countries as needed. A partnership was also developed with WOCAN to design a dedicated session focused on gender and climate mainstreaming.
- The programme is currently working with the global NAP support programme to integrate support to countries on climate finance readiness. Several NAP readiness proposals are in the pipeline for submission to the GCF board including Indonesia, Thailand, and Bangladesh. Also through together with the NAP team, the programme provided support to the FAO on their methodology for an Agriculture sector focused CPEIR in African countries.
- Regional Disability Programme: UNDP in partnership with a number of like-minded actors including but not limited to the UN Environment Programme (UNEP), the International Federation of Red Cross and Red Crescent Societies (IFRC), the Earth Institute at Columbia University and others) is designing a wider project

on inclusion of people with disability in climate change adaptation and disaster risk reduction in Asia-Pacific region, under the framework of the UN Climate Resilience Initiative A2R. The initiative aims to strengthen the participation and voice of people with disabilities (PWD) in the climate change adaptation movement at global, regional and country levels, resulting in greater inclusion of PWD in policies, frameworks and protocols for CCA and DRR. A pre-concept note for a regional initiative covering Cambodia, Nepal, Philippines and Thailand was endorsed by the Global Adaptation Fund at its board meeting in October 2018, and a full proposal (covering the above countries as well as Bangladesh, Indonesia and Pakistan) is expected to be submitted for approval at the Board Meeting in October 2019; UNDP is also developing a similar initiative for the Pacific. The proposed initiative will work closely with this project to ensure that issues related to disability inclusion in climate finance is mainstreamed in all countries supported by this project

- The programme has been supporting various regional bodies and institutions with capacity building on gender-sensitive and climate-responsive budgeting. Programme experts are contributing to a digital training platform on climate finance and the incubation of new regional learning network on climate finance in partnership with Oxford Policy Management (OPM). Also in collaboration with ACT and the International Institute for Environment and Development (IIED), the programme has been partnering with International Centre for Climate Change and Development (ICCCAD), based in Dhaka, Bangladesh on a continuous basis to build the knowledge base and capacity in the region.
- The UNDP in partnership with UNEP will be implementing a project titled Poverty Environment Action Support (PEAS) which will cut across climate change finance and poverty, because of overlapping areas with the GCCF programme it is envisaged that synergies will be developed with this programme for complementarity and strengthened delivery.

As per the last periodic progress report, UNDP has proposed to add an activity indicator under Output 3.2. [3.2.3] as following: ‘Knowledge products and original research for strengthening capacity of the regional institutions and implementing entities across countries.’ The rationale is that we consider these to be pivotal in strengthening capacity across programme countries for implementation of reforms relating to mainstreaming climate, gender and human rights concerns in planning and budgeting in an integrated manner.

A regional technical guidance note on *Climate Change Screening and Investment Appraisal* has been finalized and will be used in conjunction with regional dialogues and training events to replicate gender and rights-informed climate change public investment design. The programme is also finalizing guidelines for standardising budget tagging advice to take forward reforms based on country contexts. This work will also draw in experience from African and Latin America to ensure a global guidance is prepared.

### Output Indicator 3.3

#### Regional platforms strengthened for replication of tools and approaches in integrating climate change into the budget process

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
3.3 Regional platforms strengthened for replication of tools and approaches in integrating climate change into the budget process			0	2	<b>Partially Achieved</b>
	3.3.1	Number of policymakers with knowledge to influence domestic budget processes increased through regional events/south-south exchanges	0	1	5 to Date (Regional NDC, Regional Dialogue on Climate Resilient Grow, Asia-LEDS, ICCCAD, TI)

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
	3.3.2	Number of projects replicating best practices in integrated budgeting through use of knowledge management tools	0	0	not the target for this reporting period
	3.3.3	Number of countries that adapt the regional Gender and Human Rights Strategy to their country context	0	1	Partially achieved- the indicator is proposed to be removed from the RRF and reintegrated in all the CO's workplans.

The programme has actively contributed to various platforms and regional dialogues to shape the agenda and to influence discourse around climate finance governance and budgeting among policymakers and civil society. The programme also through regional forums and seminars has provided officials of Ministries of Finance, Planning and sector ministries the chance for knowledge sharing and learning on the best practices in other programme countries. These platforms and exchanges have also been opportunities to advocate for key messages in line with the updated programme strategic communication plan. Steps are underway to create a multi-stakeholder network on gender-responsive climate finance for Asia and Pacific Region with the primary objective of sharing knowledge, discussing ideas, developing partnership at the regional level, and replicating them at the national level as needed. The programme is already partnering with the International Centre for Climate Change and Development (ICCCAD) and Action on Climate Today/Oxford Policy Management on climate finance capacity building. In addition, as part of developing an integrated regional proposal for the Adaptation Fund focused on rights of disabled people in context of climate change, new regional partners have been identified and engaged such as the Asia Pacific Forum of National Human Rights Institutions.

- Lessons in budget reforms and integrating climate considerations into innovative climate finance were featured in the Regional NDC Dialogue for Asia and Arab states, which took place from 3 – 5 October 2018 in Bangkok (see Annex 6).
- The GCCF Programme and Sweden were co-sponsors of Asia LEDS Partnership Forum which took place in Ho Chi Minh City, Vietnam from the 5th to 6th of December 2017. It had over 230 representatives from government agencies, private, academic/research/NGOs and international organizations from across Asia to discuss different aspects of delivering on the Paris Agreement. The Program organized and moderated a prominent plenary session on “Climate Budgeting & Expenditure Tracking as a Tool for NDC Investment Planning”. The event attracted significant media coverage and social media engagement. More information is available here: <http://forum2017.asialeads.org/>
- The Programme also contributed to the Asia Pacific Climate Week at the United Nations commission for Asia-Pacific from 13-15 December 2017. The programme was designed to advance regional climate action through the promotion of market-based actions, economic instruments and climate finance in support implementation of the Paris Agreement. One of the programme’s key knowledge management products, the *Guidance Note on Climate Change Financing Frameworks*, was launched on panel presided by representatives of the private sector and other regional and international organizations including UNESCAP, the World Bank, and the International Emissions Trading Association.
- The UNDP co-organized *Regional Dialogue on Climate-Resilient Growth & Development* in February 2018 has positioned UNDP as an influential convener for various regional knowledge platforms to strengthen links between climate finance, gender and human rights including UNWOMEN, Women Organising for Change in Agriculture and Natural Resource Management (WOCAN) and Asia-Pacific Forum on Human Rights. The *Regional Dialogue* brought together governments, practitioners and experts from over 10 countries in Asia-Pacific, as well as international and regional organisations. The Dialogue was the most

successful platform organized by the programme to date for sharing successes, challenges, and lessons learned on climate finance governance and budget mainstreaming. It examined the state of climate finance in regard to flows, systems and impacts in the past 5 years and placed a strong emphasis on gender-equality, with an entire day of proceedings dedicated to the topic of why climate change finance systems need to ensure an inclusion of women and the vulnerable groups.

- Better transparency of climate finance means better accountability. Experts also contributed to the Climate Integrity Talks held in Bangkok from April 25-27 organised by Transparency International and its chapters in Bangladesh and the Maldives, with funding from the German Government.
- We have registered progress in the implementation of gender, human rights and conflict sensitive strategy for the Asia and Pacific. Key achievements among others are:
  - Organized a regional dialogue in Feb 2018 for broader stakeholder engagement where government budget and climate change experts/officials interacted with CSOs that represent women, people with disability, indigenous people and other marginalized groups.
  - The regional training that was conducted in Dhaka in Nov 2018 targeting officials from the Ministry of Finance/Planning, Ministries of Environment and Climate Change. The training had a strong component on gender/human rights and conflict sensitive themes.
  - In Cambodia we have been supporting collaborative research which looks into assessing the impact of ADB investment (infrastructure & water and sanitation) projects on gender, human rights and conflict issues in Cambodia.

**OUTPUT 4: International policy processes give increasing priority to strengthen domestic budget systems that enable delivery of gender responsive climate change investments**

**Output Indicator 4.1**

**Increase in number of countries climate budget data with gender and poverty dimensions reflected in UNFCCC Biennial assessment reports on climate finance flows**

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
4.1 Increase in number of countries climate budget data with gender and poverty dimensions reflected in UNFCCC Biennial assessment reports on climate finance flows			0	2	Achieved
	4.1.1	Number of countries producing climate budget data with gender and poverty dimensions which is reflected in UNFCCC Biennial Assessment reports on climate finance flows.	0	2	The 2018 UNFCCC Biennial Assessment Report contains data submitted by UNDP on domestic public finance expenditures (2015-16) in <b>Bangladesh, Cambodia, Vietnam, Nepal, Pakistan, Philippines, China, and Colombia</b>
	4.1.2	Numbers of countries that report on domestic finance in support of their NDC implementation including strengthening their database of domestic climate finance flows	0	0	not the target for this reporting period

The programme continues to provide inputs to the UNFCCC Standing committee on Finance (SCF), including updates on domestic climate finance data based on country reports, budget tagging systems and new CPEIRs supported by UNDP across Asia, Africa and Latin America. The SCF’s flagship publication, the *2018 Biennial Assessment and Overview of Climate Finance Flows (2018 BA)* was launched at COP24 and contains domestic climate finance estimates from data collected from 14 countries of which 8 were submitted through this

programme including Bangladesh, Cambodia, China (provincial data only), Colombia, Nepal, Pakistan, Philippines, Vietnam (provincial data only). Programme experts also provided a peer review of the draft 2018 BA that provides estimates global climate finance flows (public and private), including flows from developed to developing countries (public and available data on mobilized private finance through public interventions), domestic climate finance (and South–South cooperation, as well as the other climate-related flows and sub-flows that constitute global total climate finance flows for the period 2015-2016. The report also includes case studies and cites knowledge products emanating from the replication of innovations and good practice at regional level through the programme.

#### Output Indicator 4.2

**The UN commission on the status of women facilitates discussions on gender responsive climate change investments amongst policy makers.**

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Target 2018	Status
4.2 The UN commission on the status of women facilitates discussions on gender responsive climate change investments amongst policy makers			0	0	Not in target period
	4.2.1	Senior politicians and policy makers influenced through organizing a side event organized with UN CSW in 2019 on climate change finance	0	0	Not in target period

We are working to strengthen our collaboration with UN Women for the upcoming CSW in March 2019 to include session on gender -responsive climate change financing.

#### Output Indicator 4.3

**Integrated budgeting approaches replicated by ministries of finance in other regions.**

Output Indicators	SL No.	Activity Indicators	Baseline 2017	Targets 2018	Status
4.3 Integrated budgeting approaches replicated by ministries of finance in other regions				1	Not achieved
	4.3.1	Number of projects implementing/replicating similar activities in other regions (for example in Africa)	0	1	Not Achieved
	4.3.2	Number of practitioners (MOF) globally influenced through exchange of best practices on gender responsive climate change budgeting process	0	0	not the target for this reporting period

The programme has been continuously making efforts to support other regions and countries and to prepare for SDG financing agenda. The programme is engaging with the World Bank CAPE initiative to forge global partnerships around Ministry of Finance engagement on climate change reforms. Knowledge products such as the Climate Budget tagging guidance and work on NDC implementation including a chapter on financing NDCs continue to support other countries in replicating programme approaches. In Africa, Kenya as well as Morocco have also expressed a request for support and the programme team is considering how to respond.

## 4. OPPORTUNITIES AND LESSONS LEARNED

A strong foundation has been built in the last fifteen months for mainstreaming gender, human rights integration in climate change budgeting. The efforts put in place for the integration of gender and human rights into public investments design that are climate change relevant includes: supporting sector Ministries and Local Governments integrate gender and human rights concerns into the design of their programs through production of the relevant evidence on the climate change-gender nexus; leveraging existing processes and instruments in the planning and budgeting cycle to make them gender and human rights responsive; mobilizing oversight and accountability state actors and raise their awareness and capacity on the issue of gender responsive climate change (e.g. parliament and Supreme audit institutions). For example:

- **Financing Instruments** – As demonstrated in Indonesia, the programme’s PFM reforms can trigger the development of new financing instruments as was the case with the Issuance of the green sukuk where the programme was well positioned to support and advance additional investments in climate related projects. Other countries in the region could be supported on other possible financing instruments, the Islamic finance bond could be further taken forward in Bangladesh or DFID supported country Pakistan. This will also smoothly link up with financing for SDG initiatives.
- **Policy debate** and consequent reforms on climate change impact on poverty, gender and human rights has been limited. This discourse is necessary for ensuring that the linkages are clearly identified and then proposed actions based on these linkages policy reforms are proposed. This could also include an assessment of a supportive legal and governance regime to effectively address gender and human rights issues arising because of climate change. Informed policy making might also require collaborative research which can help identify the nexus between climate change and gender and strengthening adaptive capacity of women if the findings suggest a positive correlation between the two.
- **Trajectory of reforms** has been indigenised based on country needs. The South and South East Asian countries have concentrated more on improvement in the systems on the ‘supply side’ which meant primarily working with the Ministries of Finance and Planning and Reforms. Indonesia, Cambodia and Bangladesh have embarked on reforms in the line ministries but the appetite for such reforms is significant which means that this process can be rigorously strengthened. The Pacific has focused more on the demand side which has actually meant strengthening capacity of climate change relevant line ministries. This calls for strengthening the institutional base of reforms for sustainability.
- **The difference in trajectory of reforms** also provides an opportunity of transfer of knowledge and experience sharing because the South East and South Asian countries can learn from the Pacific countries and vice versa. This also underlines the need for continuing the regional initiatives on learning and peer learning.
- **Influencing the budgetary decisions** based on data and evidence for example linkages between gender and climate change, gender and human rights need to be further strengthened. Indonesia, Bangladesh and Cambodia where the CCFFs already exist and climate change coding work has been/ in the process of implementation need to use this information for policy decisions. It is also upon the Ministries of Environment and Climate Change to use this information for coordination and policy dialogue with the climate change relevant ministries. Bangladesh is already working on localising CCFFs and Indonesia is working on expanding the climate change tracking to include adaptation and biodiversity. This **vertical and horizontal expansion needs to be strengthened** ensuring linkages with poverty, gender and human rights are also addressed.
- **Domestic budgetary reforms** should be utilised for fulfilling the international agreements and conventions, particularly for the SDGs and NDCs. The planning and budgetary systems need to be aligned with the international agreements so that the country systems are responsive to the covenants. The country coding and tracking system can be an effective medium for monitoring of progress with regards to the country

commitments and as demonstrated in the submission to the 2018 BA, can directly link domestic actions with global reporting.

- **Sub-national Budget Tagging and Localising SDGs** – The recent request to support subnational budget tagging is very welcome as this will allow the programme to develop additional PFM reforms for subnational governments to manage and track public expenditures both for climate investments and for achieving wider SDG goals. This is a powerful narrative for the government. Additionally, the government want to develop new fiscal instruments that can deliver national annual budget to the local level aimed at targeting key national priorities including environmental protection, climate resilience and gender.
- **Inter-Ministerial Coordination** has been proved as key to success both in the case of Indonesia and Cambodia. The coordinating Ministry for Economic Affairs were involved in several events related with climate budget tagging and green sukuk. They highly appreciated the initiatives and willing to support the MoF with their role. The Ministry has a prominent role in inter-ministerial coordination and could elevate the initiatives to the President office. While the coordination in Cambodia was with Ministry of Climate Change who has been coordinating on integrating Climate Change Financing to different line ministries.
- **Additional Resource mobilisation** – the programme has leveraged additional resources in Indonesia and Thailand including the Pacific. In the case of Indonesia, more resources were provided due to the additional requests for support from MoF particularly for the Green Sukuk. Additional finance to co-finance some components of the SDF has been leveraged from three global programmes namely:
  - PAGE (Partnership for Action on Green Economy) (\$50,000 for 2018, \$25,000 for 2019)
  - Innovative Financing Facility (\$50,000-\$100,000 until 2019)
  - PEAS (Poverty-Environment Action for the Sustainable Development Goals) (\$100,000 for TA support for 2019)
  - Thailand got more than UD\$ 300,000 contribution from the Global NDC programme over three years.
  - The Pacific is building on the current programme Theory of Change that will significantly inform the design of the subsequent phase of the PRRP.
  - The programme has also provided support to Bangladesh to help integrate gender and human rights in the IBFCR project that leads on climate change mainstreaming efforts within the Ministry of Finance. The objective is to help mature IBFCR into a project that promotes climate change, gender equality, poverty reduction and human rights in an integrated way and has the potential to attract the additional required funding.

## 5. EXPENDITURES AND FINANCIAL MANAGEMENT

### Financial Report for Strengthening the Governance of Climate Change Finance to Enhance Gender Equality Programme (covering the period 1 October 2017 – 31 December 2018)

UNDP received the three payments during the reporting period. These three payments represent the second and the third tranche of the payment schedule as per Cost Sharing Agreement Amendment No. 1, as well as a partial contribution from the fourth tranche in the payment schedule of 2019, details as below:

- 2<sup>nd</sup> payment of SEK 10,900,000 / USD 1,340,548 (using UN exchange rate in October 2017 at 1 USD: 8.131 SEK)
- 3<sup>rd</sup> payment of SEK 9,000,000 / USD 1,001,001 (using UN exchange rate in July 2018 at 1 USD: 8.991 SEK)
- Partial 4<sup>th</sup> payment of SEK 12,000,000 at SEK 6,000,000 /USD 661,813.37 (using UN exchange rate in December 2018 at 1 USD: 9.07 SEK).

Cumulatively the programme received SEK 25,900,000 / USD 3,003,362.89 during the reporting period. From this amount, USD 661,813.37 was a contribution to the 2019 workplan budget which was transferred in December 2018 as a preparation for the 2019 activities.

Considering the approved 15 months workplan budget at USD 2,510,091, the actual contributions received in US Dollar for the 15 months project implementation was at **USD 2,341,550**, which was lower than the initial approved USD budget (as per CSA amendment #1) at USD 168,541. The exchange loss has been absorbed in the programme activities including the use of the approved contingency budget.

The cumulative fund balance can be explained below:

Item	SEK	USD	
Sida Contribution (April 2017)	8,700,000	977,199	A
Sida Contribution (October 2017)	10,900,000	1,340,548	B
Sida Contribution (July 2018)	9,000,000	1,001,001	C
<b>Total fund received during March 2017 - December 2018</b>	<b>28,600,000</b>	<b>3,318,748</b>	D=A+B+C
Inception Expense March - Sep.17		738,276	E
15 months Expense Oct.17-Dec.18		2,306,803	F
Commitments for payments to disburse in 2019		252,441	G
Unspent and uncommitted @ 31 Dec.18		21,228	H = D-E-F-G
<b>2019 contribution partially received in December 2018</b>	<b>6,000,000</b>	<b>661,813</b>	I
<b>Unspent balance@ 31 Dec.18 with partially 2019 contribution 2019 received</b>		<b>935,482</b>	J = G+H+I

From the contributions to the 15 months workplan at **USD 2,341,550**, the programme had disbursed **USD 2,306,803** or 99% of the total fund received.

Besides the reported actual expenditure, the programme also has commitments at **USD 252,441** representing remaining payments under existing contracts to be made to service providers and consultants in 2019. Below here are details of the actual expenditures and commitments, presenting by outputs, countries and activity indicators.



**Budget, Expenditure and Commitments Summary by Output (1 October 2017 – 31 December 2018)**

Output Indicators	Original Budget	Approved Workplan Budget 1Oct.17 - 31Dec.18	Cum. Exp. 1Oct.17 - 31Dec.18	Budget Balance against approved workplan budget	Fund Utilization Rate	Commitments
Output 1: Budget processes increasingly formulate gender responsive climate change related investments that will have a positive impact on poverty and human rights	905,622	827,969	824,854	3,115	100%	145,940
Output2: Accountability for gender responsive climate change related investments that have impact on poverty and human rights is enhanced.	565,434	492,654	488,563	4,092	99%	40,767
Output3: Regional institutions play a role in the integrated approach to gender responsive climate change budgeting that have impacts on poverty and human rights	437,476	434,159	415,194	18,965	96%	63,822
Output 4: International policy processes give increasing priority to strengthen domestic budget systems that enable delivery of gender responsive climate change investments and have a positive impact on poverty and human rights	171,576	156,924	155,898	1,026	99%	1,913
Programme management support	429,983	429,844	422,294	7,549	98%	-
<b>Total Budget Amount</b>	<b>2,510,091</b>	<b>2,341,549</b>	<b>2,306,803</b>	<b>34,747</b>	<b>99%</b>	<b>252,441</b>

**Budget, Expenditure and Commitments Summary by Country (1 October 2017 – 31 December 2018)**

Country	Approved Workplan budget October 2017 - December 2018 (USD)	Budget Period 1 October 2017 - 31 December 2018			
		Actual Expenditure Oct.2017 - Dec.2018	Fund Balance @ 31 December 2018	Utilization Rate against the overall 15 month budget	Commitments as of 16Jan.2019
Bangladesh	374,576	374,575.39	0	100%	7,457
Cambodia	286,476	286,294.64	181	100%	-
Indonesia	442,963	442,820.33	142	100%	68,010
Thailand	339,530	339,431.94	98	100%	59,482
The Pacific Countries	437,476	437,406.35	70	100%	-
Regional activities	264,476	230,219.88	34,256	87%	-
Programme Management Support	196,054	196,054.00	-	100%	117,491
<b>Total</b>	<b>2,341,550</b>	<b>2,306,803</b>	<b>34,747</b>	<b>99%</b>	<b>252,441</b>

### Expense report on GMS and ISS

The budget for ISS was underestimated while the GMS was overestimated in the approved 15 months workplan. The reported expense against the approved budget for ISS and GMS is rectified. As the allocation of ISS is based on average actual expenses per type of service, the average ISS fee allocated to the programme during this reporting period is around 4% against the total reported expenditure US\$ 2,067,568 (excluding GMS and ISS). Anyhow, the allocation of GMS at US\$ 164,018 was in line with the approved budget at 8%. Total allocation of GMS and ISS does not exceed the total approved 15 month-budget for GMS and ISS.

During the reporting period, the programme disbursed USD 71,270 to different CSO both at the country level i.e. CDRI and NGO Forum in Cambodia and the regional level namely IBP and WOCAN. Below here is the information related CSO contracts and payments that has been disbursed during the reporting period.

### 3<sup>rd</sup> Party Civils Society Contracts

Organization Name	Contract Period		Contract Amount (USD)	Disbursement amount (USD)
	Start Date	End Date		
CAMBODIA DEVELOPMENT RESOURCE INSTITUTE (CDRI)	1 June 2019	31 December 2021	150,000	33,745
INTERNATIONAL BUDGET PARTNERSHIP (IBP)	25 October 2018	31 March 2019	49,256	13,197
THE NGO FORUM ON CAMBODIA (NGO Forum)	1 June 2018	30 June 2020	50,000	10,000
Women Organizing for Change in Agriculture and Natural Resource Management (WOCAN)	17 September 2018	16 September 2020	108,321	14,329
<b>TOTAL</b>			<b>357,577</b>	<b>71,270</b>

## Budget, Expenditure and Commitments Summary by Activity Indicators (1 October 2017 – 31 December 2018)

Output Indicators	Act. Ref. No.	Activity Indicators	Budget Amount (15 months) 1 October 2017 – 31 December 2018	Cum. Exp. 1Oct.17 - 31Dec.18	Bud. Balance	Expenditure Rate against 15 months budget	Commitments as of 16Jan.20119
<b>Output 1: Budget processes increasingly formulate gender responsive climate change related investments that will have a positive impact on poverty and human rights</b>							
1.1 Number of budget submissions that have integrated climate change and takes into account differential impact on men, women and vulnerable groups including the poor	1.1.1	Evidence from sectoral (such as Agriculture, Transport etc.) research using participatory techniques on Climate Change is reflected in budget proposals and submissions	276,237	275,654	583	100%	74,666
	1.1.2	Policy briefs based on research prepared for senior policy makers and ministers to influence budget submissions	33,739	33,739	0	100%	48,062
	1.1.3	Number of sector ministries supported with training/coaching on preparing gender responsive climate change budgets (in partnership with where relevant National Institutions)	100,900	99,912	988	99%	8,157
	1.1.4	Number of countries receiving UNDP's support for climate responsive budgeting as part of capacity building for direct access to the GCF	-	-	-	0%	-
	1.1.5	No of countries using tools such as CCBII (adapted to include gender and human rights dimensions) to measure the current and targeted level of integration of Climate, Gender and Human Rights into PFM systems) tool	30,500	30,500	0	100%	10,990
1.2 Number of budget circulars that have explicit reference to climate change and takes into account differential impact on men,	1.2.1	Review of existing budget circulars/draft new circulars to include reference to climate change, gender and HR	25,739	25,255	485	98%	928
	1.2.2	Increased capacity of Ministries of Finance supported through to draft/amend budget circulars and enforce them	19,339	18,662	677	96%	928

Output Indicators	Act. Ref. No.	Activity Indicators	Budget Amount (15 months) 1 October 2017 – 31 December 2018	Cum. Exp. 1Oct.17 - 31Dec.18	Bud. Balance	Expenditure Rate against 15 months budget	Commitments as of 16Jan.20119
women and vulnerable groups including the poor							
1.3 Number of investment appraisal guidelines that support integration of climate change into its process and takes into account differential impact on men, women and vulnerable groups including the poor	1.3.1	Synthesize lessons from piloting new integrated budgeting approaches to inform investment appraisal guidelines	14,000	13,958	42	100%	-
	O1	Regional Technical Support for Output 1	191,961	191,961	0	100%	1,913
	O1	National technical coordinators & national Project Assistant for Output 1	135,553	135,213	340	100%	296
<b>Output2: Accountability for gender responsive climate change related investments that have impact on poverty and human rights is enhanced.</b>							
2.1 Number of climate budget tagging systems measuring allocation and/or spending on adaptation and mitigation	2.1.1	Number of climate budget tagging systems developed and/or strengthened within information management systems of MOF	77,522	76,890	632	99%	928
2.2 Number of expenditure reports on climate related investments that include analysis of impacts on gender and poverty	2.2.1	Number of expenditure analysis conducted through CPEIR and PFMIS budget tags	12,600	12,597	3	100%	688
	2.2.2	Number of expenditure reports reviewed to assess the impact it has on gender and poverty reduction	-	-	-	0%	-
2.3 Number of public debates that demonstrate increased accountability around gender responsive climate change budgets	2.3.1	Number of Parliamentary debates of budget committees that scrutinise budget submissions to include gender and human rights	34,974	34,887	87	100%	-
	2.3.2	Number of budget submissions reflecting evidence from collaborative research in partnership with CSOs and/or local governments	27,163	27,118	45	100%	-

Output Indicators	Act. Ref. No.	Activity Indicators	Budget Amount (15 months) 1 October 2017 – 31 December 2018	Cum. Exp. 1Oct.17 - 31Dec.18	Bud. Balance	Expenditure Rate against 15 months budget	Commitments as of 16Jan.20119
	2.3.3	Number of CSOs who have increased knowledge and skills to provide feedback on the climate budget process including the voicing of people's perspective and needs.	35,800	35,314	486	99%	36,942
	O2	Regional Technical Support for Output 2	190,544	190,544	0	100%	1,913
	O2	National technical coordinators & national Project Assistant for Output 2	114,052	111,213	2,839	98%	296
<b>Output3: Regional institutions play a role in the integrated approach to gender responsive climate change budgeting that have impacts on poverty and human rights</b>							
3.1 Number of pacific island countries with increased capacity to implement climate related budget reforms that integrate gender and poverty considerations	3.1.1	Number of countries in the Pacific implementing climate audits in partnership with PASAI	12,000	10,000	2,000	83%	-
	3.1.2	Pacific Parliamentary Effectiveness Project establishes methodologies and approaches which enable at least 3 Pacific country budget committees to scrutinize budgets from a climate perspective	-	-	-	0%	-
	3.1.3	Performance indicators on gender responsive climate change investments included in the framework of PIFS ongoing PFM reform process	20,000	4,086	15,914	20%	-
3.2 Number of Programmes and Institutions in the region that are increasingly providing capacity development support to countries on climate change finance	3.2.1	Asia Pacific Forum on Human Rights trained on gender responsive climate change finance in order to influence domestic budget processes at national level	-	-	-	0%	-
	3.2.2	Increased capacity of Regional Institutions such as APAN, ACT, WOCAN, ASEAN, PIFS and ICAAD that are supporting countries in Asia and Pacific on gender responsive climate change budgeting	100,000	100,000	(0)	100%	14
3.3 Regional platforms strengthened for replication of tools and approaches in	3.3.1	Number of policy makers knowledge to influence domestic budget processes increased through regional events/south-south exchanges	25,000	24,637	363	99%	-

Output Indicators	Act. Ref. No.	Activity Indicators	Budget Amount (15 months) 1 October 2017 – 31 December 2018	Cum. Exp. 1Oct.17 - 31Dec.18	Bud. Balance	Expenditure Rate against 15 months budget	Commitments as of 16Jan.2019
integrating climate change into the budget process	3.3.1	Number of projects replicating best practices in integrated budgeting through use of knowledge management tools	5,000	5,000	-	100%	-
	3.3.2	Number of countries that adapt the regional Gender and Human Rights Strategy to their country context	-	0	(0)	0%	37,912
	3.3.3	Production of knowledge products	31,500	31,500	0	100%	23,983
	O3	Regional Technical Support for Output 3	240,659	239,971	688	100%	1,913
<b>Output 4: International policy processes give increasing priority to strengthen domestic budget systems that enable delivery of gender responsive climate change investments and have a positive impact on poverty and human rights</b>							
4.1 Increase in number of countries climate budget data with gender and poverty dimensions reflected in UNFCCC Biennial assessment reports on climate finance flows	4.1.1	Number of countries producing climate budget data with gender and poverty dimensions which is reflected in UNFCCC Biennial assessment reports on climate finance flows.	5,000	3,974	1,026	79%	-
	4.1.2	Numbers of countries that report on domestic finance in support of their NDC implementation including strengthening their database of domestic climate finance flows	-	-	-	0%	-
4.2 The UN commission on the status of women facilitates discussions on gender responsive climate change investments amongst policy makers	4.2.1	Senior politicians and policy makers influenced through organizing a side event organized with UN CSW in 2019 on climate change finance	-	-	-	0%	-
4.3 Integrated budgeting approaches replicated by ministries of finance in other regions	4.3.1	Number of projects implementing/replicating similar activities in other regions (for example in Africa)	-	-	-	0%	-
	4.3.2	Number of practitioners (MOF) globally influenced through exchange of best practices on gender responsive climate change budgeting process	-	-	-	0%	-

Output Indicators	Act. Ref. No.	Activity Indicators	Budget Amount (15 months) 1 October 2017 – 31 December 2018	Cum. Exp. 1Oct.17 - 31Dec.18	Bud. Balance	Expenditure Rate against 15 months budget	Commitments as of 16Jan.20119
	04	Regional Technical Support for Output 3	151,924	151,924	0	100%	1,913
<b>Programme management support</b>							
	5.1	Programme Manager	39,007	39,007	(0)	100%	-
	5.1	Regional Programme Management officer	83,321	82,740	581	99%	-
	5.1	Regional Administrative & Procurement Assistant	33,750	33,030	720	98%	-
	5.1	BRH staff mission cost - Asia	16,520	16,520	1	100%	-
	5.1	BRH staff mission cost - Pacific	12,000	11,762	238	98%	-
	5.1	Programme Monitoring and Evaluation (2%)	-	0	(0)	0%	-
	5.1	ISS (2%)	11,456	75,217	(63,760)	657%	-
	5.1	Contingency (5%)	-	-	-	0%	-
	5.1	GMS (8%)	233,789	164,018	69,771	70%	-
<b>Total Budget Amount</b>			<b>2,341,549</b>	<b>2,306,803</b>	<b>34,747</b>	<b>99%</b>	<b>252,441</b>

## ANNEX 1: MONITORING AND EVALUATION

UNDP has adopted a multi-pronged approach for the monitoring and evaluation of the programme. Results framework provides a solid basis for monitoring of the outputs. However, the programme has made arrangements to undertake M&E at two levels, one is to look at the programmatic outcome and outputs and the other is putting in place systems within the programme for quality assurance and persistent improvement. The outcome indicators at a broader level and the output indicators provide benchmarks against which the programme performance has to be evaluated. The Climate Change Budget Integration Index for instance provides a comprehensive assessment of where the countries stand and a subsequent assessment will identify the improvements or otherwise which have happened in climate change integration in budgeting. The CCBIs will be carried out at regular intervals. The periodic review meetings are a regular phenomenon and both at the regional office and country offices progress against the output targets shall be evaluated.

All the programme countries have separate work plans and because of their alignment with the local programmes the UNDP country offices are also involved in quality assurance and monitoring of the outputs and deliverables as per the plan and of the required quality. The regional office stays closely engaged in quality assurance and in backstopping when required. Apart from the regular missions by the regional team there are periodic meetings, face to face or remotely, to discuss the progress and issues.

## ANNEX 2: RISK MITIGATION

### RISK MATRIX:

The matrix outlines the risks identified in the programme document and the risk mitigation measures that the programme has adopted so far. It also suggests minor changes in the risk factor and level of risk.

Risk Factor	Level <sup>9</sup>	Working Assumption(s)	Risk Mitigation Strategy	Risk Mitigation Measures
<p>Target Countries are not yet ready for policy and institutional changes towards gender and poverty responsive climate change related investments.</p> <p><i>We believe that the readiness is there however there are a few challenges. Therefore, we suggest changing it to:</i></p> <p>“Political and technical challenges towards gender and poverty responsive climate change related investments.”</p>	2	<ul style="list-style-type: none"> <li>While level of readiness varies between countries the programme’s strong advocacy approach can mitigate this as evidenced by progress in Phase 1, readiness is often higher for climate change than gender, however, an acceptable foundation exists to build further readiness for policy/institutional change to effectively govern gender responsive climate change finance.</li> </ul>	<ul style="list-style-type: none"> <li>Design of programme to have interventions that would increase political buy-in, country ownership, and building institutional capacity to take forward the policy and budget reforms.</li> <li>Country-level theories of change identify appropriate institutions for further advocacy, both bottom-up and top-down, to increase political buy-in and ownership of reforms.</li> <li>Developing communications and strategic advocacy and communication plan.</li> </ul>	<ul style="list-style-type: none"> <li>In order to address political challenges the country ownership of reforms has been strengthened through homing the project within the country programmes already agreed with the government, for example in Bangladesh ‘Strengthening the Governance of Climate Change Finance to Enhance Gender Equality’ is integrated in IBFCR programme which is based in the Ministry of Finance.</li> <li>Theory of Change is being integrated in the national programmes through which the project is being implemented for example in Pacific the theory of change is currently being integrated into the second phase of Pacific Resilience Programme.</li> <li>Strengthening evidence through research for laying down a strong basis and argument for climate change impact across vulnerable communities including poor and women. In Cambodia for example, research has been commissioned in cooperation with CDRI to strengthen the evidence base for MRD on the development benefits</li> </ul>

<sup>9</sup> Risk Level: Scale from 1-5 (1=Lowest and 5=Highest)



Risk Factor	Level <sup>9</sup>	Working Assumption(s)	Risk Mitigation Strategy	Risk Mitigation Measures
				<p>of their climate change programmes. In Indonesia too CIFOR will conduct a review of two key programmes in two key ministries. The macroeconomic research in Cambodia for example provides a strong justification and strong narrative to the programme for convincing the policy makers to invest in climate change. This research is an evidence for policy makers in other programme countries as well for investment in climate change.</p> <ul style="list-style-type: none"> <li>• The regional and country offices have had consistent and persistent policy dialogue and advocacy with the government for the need to look at climate change in a wider context.</li> </ul>
Implementation of gender responsive CCFF reforms are delayed due to new partnerships e.g. ministries of women affairs to be forged.	2	<ul style="list-style-type: none"> <li>• UNDP Country Offices have already had some engagements with these ministries, providing entry points and speed up the partnerships with the programme.</li> </ul>	<ul style="list-style-type: none"> <li>• Country-level theories of change identify existing national programmes or institutional platforms (e.g. NESDB in Thailand) that would provide appropriate entry points to work with the new ministries.</li> <li>• Formal interagency platforms to be created to engage these ministries.</li> <li>• National think tanks and academicians enjoying high credibility and reputation to be recruited to support the engagement process.</li> <li>• Increased advocacy materials and communication strategy.</li> </ul>	<ul style="list-style-type: none"> <li>• Sector ministries being engaged for CC gender and poverty responsive investments which are at times better placed to understand and demonstrate integration. Engagement with the Agriculture and Local Development ministries in the Pacific is a case in point.</li> </ul>
Existing budget systems and processes cannot be easily modified.	2	<ul style="list-style-type: none"> <li>• Existing budget cycles and processes can be modified to facilitate gender-responsive climate change analysis.</li> </ul>	<ul style="list-style-type: none"> <li>• Design of interventions anticipate timing to align very closely to key milestones in budget calendars and align with other PFM reforms if possible.</li> <li>• Interventions in each country will go through adequate consultation to ensure the most effective and efficient modification to the budget systems.</li> <li>• High level governmental bodies will be involved such as National Climate Change Committees to advocate changes with Ministries of Finance.</li> <li>• Influential Economists, Academicians and PFM</li> </ul>	<ul style="list-style-type: none"> <li>• Climate Change Financing Frameworks approved by the government provide a commitment and a roadmap for steady reforms in climate change finance.</li> <li>• Prioritisation of reforms and suitable entry points is being done for integration in budget as per the country needs. For example Indonesia in the first phase tagged only the investments in mitigation but now tagging of investments in adaptation is also being planned. This is different from Bangladesh where the government wanted the system to capture both adaptation and mitigation.</li> <li>• Simultaneously working with the Ministries of Finance and the sector ministries for saving time and for demonstrating success in</li> </ul>

Risk Factor	Level <sup>9</sup>	Working Assumption(s)	Risk Mitigation Strategy	Risk Mitigation Measures
			<p>think tanks will be involved in the reform process.</p> <ul style="list-style-type: none"> <li>Knowledge products, Regional Meetings and RPLN to facilitate South South Exchanges that will disseminate good practices.</li> </ul>	<p>the sector ministries in mainstreaming gender responsive CC reforms to the Ministries of Finance and vice versa.</p> <ul style="list-style-type: none"> <li>Knowledge products and South-South exchange helping in time and cost saving of investment in budgetary reforms.</li> </ul>
Counterparts cannot effectively carry out and sustain the reforms introduced in the programme	2	<ul style="list-style-type: none"> <li>Whilst the capacity gaps are evident and also vary amongst countries, programme timeframe of 5 years will be adequate to address this risk if materialized.</li> </ul>	<ul style="list-style-type: none"> <li>Strategic approach to capacity building to reflect functional, on-the-job training.</li> <li>Implementation of TA activities (e.g., improved budget coding, tracking and expenditure reporting processes) undertaken in partnership with central and provincial level MOF and extension activities.</li> <li>Adopt a 'training of trainers' model and partner with notable regional CSOs/think tank institutions to ensure that technical training, participatory action research, and capacity building activities are of high quality, locally appropriate, and well targeted to beneficiaries.</li> <li>Adaptive learning and training design approaches to be undertaken, informed by surveys results measuring relevance, utility, and satisfaction of participants in programme events (e.g. knowledge exchanges, media workshops etc.).</li> </ul>	<ul style="list-style-type: none"> <li>The programme is undertaking dedicated capacity building programmes for instance the ICCAD training in Bangladesh and also need based and on the job trainings for the officials of Ministries of Finance and Planning and for the sector ministries for example technical assistance and on-the-job coaching to sector ministries (Bangladesh, Indonesia, Cambodia, Thailand in Asia and Fiji, Tonga and Vanuatu in the Pacific), local governments (Bangladesh, Fiji and Indonesia) and other stakeholders like civil society (Bangladesh, Cambodia and Indonesia).</li> <li>Implementation of TA activities (e.g., improved budget coding, tracking and expenditure reporting processes) are undertaken in partnership with MOF and extension activities. An example of this is the ongoing TA support in Bangladesh on tagging to the Ministry of Finance.</li> </ul>
CSOs cannot or will not engage constructively with government on reforms agenda or governments are reluctant to create spaces to engage CSOs.	2	<ul style="list-style-type: none"> <li>Programme activities on building capacity and engaging CSOs in partnership that would add value and do not antagonize Ministries of Finance.</li> <li>The programme will create the appropriate platforms to help government and CSOs engage in constructive dialogue and start the building of positive relationship.</li> </ul>	<ul style="list-style-type: none"> <li>MOFs to endorse country work plans including activities and outputs involving CSO partnerships.</li> <li>Selecting CSOs with excellent national and/or international reputation, respected within government circles.</li> <li>Interventions include dialogue between MoF, line ministries and CSOs to identify the collaborative research that would benefit both groups of stakeholders.</li> <li>Collaborative research outputs and results will focus on ensuring</li> </ul>	<ul style="list-style-type: none"> <li>Citizen Budget in Cambodia has been developed in partnership with a CSO providing a very good example of constructive and informed engagement with the people and government.</li> <li>Through collaborative research the programme is able to forge partnerships with credible CSOs. CSOs with excellent national and/or international reputation and respected within government circles are being selected. For example CIFOR has been selected in Indonesia which is a reputable international organisation.</li> </ul>

Risk Factor	Level <sup>9</sup>	Working Assumption(s)	Risk Mitigation Strategy	Risk Mitigation Measures
			performance and spending effectiveness on the part of key service-delivery line ministries in line with key MOF policy priorities.	
The focus on delivery and results is diverted from regional programme.	1	<ul style="list-style-type: none"> <li>A focus on delivery and results is not diverted as a result of regional programme alignment to UNDP country programme objectives</li> </ul>	<ul style="list-style-type: none"> <li>Strong reflection of results orientation in annual work plan.</li> <li>Regional team to maintain strong oversight of progress on results and alert management to any loss of focus or uneven spending levels.</li> </ul>	<ul style="list-style-type: none"> <li>Work plans are agreed with the Country Offices which clearly enunciates the outputs as outlined in the regional programme. This ensures that the regional programme remains focus of attention.</li> </ul>
Operational results are affected by currency fluctuations.	3 <i>(We suggest raising the level to 3 owing to the trends in currency exchange and the associated risks in programmatic implementation)</i>	<ul style="list-style-type: none"> <li>Over 5-year timeframe of implementation, major exchange rate fluctuations could be anticipated. UNDP operates in U.S. dollars whereas funding tranches are released in SEK.</li> </ul>	<ul style="list-style-type: none"> <li>Contingency budget has been established.</li> <li>Closer alignment of anticipated spending needs to tranches of funding are reflected in future disbursement schedule.</li> </ul>	
Unable to track results and activities with stakeholders because there are too many partners.	1	<ul style="list-style-type: none"> <li>The programme is built on Phase 1 including 4 countries. Many of the partnerships (including the key one with MoFs) are not new.</li> </ul>	<ul style="list-style-type: none"> <li>Building a regional advisory team to provide the regional oversight and coordination in implementing the programme</li> <li>The national and regional M&amp;E mechanisms of the programme will ensure the regional programme to keep track of results and partnerships.</li> </ul>	<ul style="list-style-type: none"> <li>Regional Advisory team has been put in place.</li> <li>Periodic follow ups and oversight ensures tracking of results and activities.</li> <li>Periodic reports are also developed which helps in keeping track of progress.</li> </ul>

## ANNEX 3: COMMUNICATION AND KNOWLEDGE MANAGEMENT

With support from the government of Sweden, the team successfully developed a number of communications tools and conducted outreach activities relating to various climate change finance initiatives. These included:

- **Website updates:** [www.ClimateFinance-DevelopmentEffectiveness.org](http://www.ClimateFinance-DevelopmentEffectiveness.org) or [www.CFADE.org](http://www.CFADE.org) This portal continues to attract visitors seeking climate finance and budgeting information. During the Regional Dialogue hosted by ACT/UNDP in February 2018, we created a specific conference page on the website that was updated every hour with presentations, videos, photos and speaker information: <https://www.climatefinance-developmenteffectiveness.org/regional-dialogue-event/> It allowed us to offer QR codes to delegates, as opposed to printing 200 conference schedules, so they could access conference information with speed during the event and resulted in a significant increase in visitors to our website.
- **Publications:** A number of reports and publications were launched over the reporting period including:
  - [Hard Choices Integrated Approaches: A guidance Note on Climate Change Financing Frameworks](#)
  - [Budgeting for a Green Planet: Assessment of climate change finance accountability in Bangladesh, India, Nepal and the Philippines](#)
  - [A Review of Domestic Data Sources for Climate Finance Flows in recipient countries](#)
  - [Addressing Climate Change Impacts on economic Growth in Cambodia](#)
  - [A Review of Domestic Data Sources for Climate Finance Flows in Recipient Countries](#)
  - [Bangladesh's Citizen Budget Report 2018-2019](#)
- **News Updates:** We have posted a number of new stories on our website which we then promote via our social media pages. They include:
  - [Bangladesh Draws on Indonesian Expertise to Optimize Benefits of Climate Finance](#)
  - [Government Representatives from Across Asia Pacific Gather in Dhaka for Climate Finance Training and Discussion on New Financing Opportunities](#)
  - [New UNDP, GFLAC study highlights a gap in finance for climate change adaptation and innovative ways to foster transparency](#)
  - [Governments and their partners in Asia Pacific converge to discuss gender-equality and climate finance](#)
  - [New report highlights risks posted by closed budgeting](#)
  - [Building demand for transparency of climate finance](#)
  - [Op Ed on climate finance success in Asia Pacific](#)
  - [Impacts to Cambodian economy from climate change could be worse than first predicted](#)
  - [Climate Change Responsive Investment in Disaster Management](#)
  - [Financing The Response To Climate Change - We All Need To Play Our Part](#)
  - [Bangladesh boosts citizens' climate change participation with new report](#)
  - [Pakistan's first provincial strategy for climate change financing launched](#)
  - [Climate Cents & Sensibility: Asia demonstrates how making climate finance smarter can change Paris Agreement's aspirations into reality](#)
  - [Launch of Climate Budget Review Guide for KP Assembly](#)
  - [Government of Nepal initiates systematic reform process for climate finance](#)
  - [Governments and their partners in Asia Pacific converge to discuss gender-equality and climate finance](#)
  - [Government of Nepal endorses country's first Climate Change Financing Framework](#)
  - [Pakistan Launches Strategy to Improve Climate Finance Management, While New Report Highlights Climate Budget Allocations](#)
  - [Understanding Climate Finance to Turn the Tide on Climate Change](#)

- **Videos:** We launched a number of innovative videos during the reporting period including:
  1. **Mainstreaming Climate Finance into national budgets** – Four minute video with comments from Ministries of Finance, CSOs, Journalists and UNDP spokesperson <https://youtu.be/za5pME4NEfo>
  2. **Sketches from Regional Dialogue** – Visual summary of the key messages from the Regional Dialogue for Climate Resilient Growth held in Bangkok in February 2018. We contracted to graphic rapporteurs to document the sessions and the result is this video <https://youtu.be/2r0GW1lySel>
  3. **Regional Dialogue Event Video** – Over the three day event the consultant worked with a videographer to capture interviews with key spokespeople and government representatives <https://youtu.be/q1hdF7XkPhM>
  4. **Gender Messaging and Climate Finance** – Day one of the Regional Dialogue focused on gender and the importance of inclusiveness when it comes to climate finance. The consultant conducted a range of interviews with spokespeople from SIDA, UNDP, CSOs, NGOS to create this video which was finished within 24 hours and shown on screens throughout the event [https://youtu.be/KPg\\_n1ij9LI](https://youtu.be/KPg_n1ij9LI)

Other new videos can be found here: <https://www.climatefinance-developmenteffectiveness.org/publications>

- **Innovation:** To inspire speakers at the Regional Dialogue event and to ensure key messages were not forgotten, two graphic rapporteurs created live sketches in the main ballroom. Their work was displayed at an on-site gallery and then turned into online resources: <https://www.climatefinance-developmenteffectiveness.org/regional-dialogue-event/Regional-Dialogue-Graphic-Rapportuers.html>
- **Redeveloping Web Pages:** Redesigning and creation of new content for various sections of the website including creating 'new look' templates for the following Country Pages: <https://www.climatefinance-developmenteffectiveness.org/countries/cambodia>  
<https://www.climatefinance-developmenteffectiveness.org/countries/indonesia>
- **Media Coverage:** Number of press releases issued which included an Op Ed written and pitched to the South China Morning Post and published in May 2018: <http://www.scmp.com/comment/letters/article/2144023/fighting-climate-change-smart-finance-pakistan-and-cambodia-show-way>
- **Bangladesh field trip:** A range of press stories resulted in the UNDP/SIDA field trip to Deluti Union Parishad to assess the climate change adaptation project:
  - [Daily Star-Where women lead climate change adaptation](#)
  - [Independent-Swedish envoys visit climate change adaptation initiative at Deluti](#)
  - [Dhaka Tribune- Swedish envoys visit women led climate change adaptation initiative in Khulna](#)
  - [Financial Express-Swedish envoys visit climate change projects for women in Khulna](#)
  - [Observer-Swedish envoys visit Khulna to see climate adaptation initiative](#)
  - [Daily Sun-Swedish envoys visit women-led climate change adaptation initiative in Khulna](#)
  - [New Age- Swedish envoys visit women-led climate change adaptation initiative in Khulna](#)
  - [UNB-Swedish envoys visit women-led climate change adaptation initiative in Khulna](#)
  - [New Nation: -Swedish envoy visits women-led climate change adaptation initiative in Khulna](#)
  - [Kaler Kantho-Swedish envoys visit climate change adaptation initiative in Khulna](#)
  - [খুলনায় নারীদের জলবায়ু অভিযোজন কার্যক্রম পরিদর্শনে সুইডিশ রাষ্ট্রদূত](#)
  - [Ittefaq- সুইডিশ রাষ্ট্রদূতের নারীদের জলবায়ু অভিযোজন উদ্যোগ প্রকল্পের কার্যক্রম পরিদর্শন](#)
  - [BanglaNews24- জলবায়ু প্রকল্প পরিদর্শন করলেন সুইডিশ রাষ্ট্রদূত](#)

[BdNews- জলবায়ু প্রকল্প পরিদর্শন করলেন সুইডিশ রাষ্ট্রদূত](#)

[All](#)

[NewsBd- সুইডিশ রাষ্ট্রদূত চারলোটা স্কালাইটা পাইকগাছার দেলুটি ইউনিয়নের নারীদের জলবায়ু অভিযোজন উদ্যোগ প্রকল্পের কার্যক্রম পরিদর্শন](#)

[Protidiner Sangbad- জলবায়ু ঝুঁকিতে নারীদের পাশে থাকবে সুইডিশ সরকার](#)

[Somoyer Khobor- সুইডিশ রাষ্ট্রদূতের পাইকগাছার বিভিন্ন প্রকল্পের কার্যক্রম পরিদর্শন](#)

[JonotarBangla- খুলনায় জলবায়ু প্রকল্প পরিদর্শনে সুইডিশ রাষ্ট্রদূত](#)

[BideshBangla- খুলনায় জলবায়ু প্রকল্প পরিদর্শনে সুইডিশ রাষ্ট্রদূত](#)

[CTGPost- সুইডিশ রাষ্ট্রদূত চারলোটা স্কালাইটা পাইকগাছার দেলুটি ইউনিয়নের নারীদের জলবায়ু অভিযোজন উদ্যোগ প্রকল্পের কার্যক্রম পরিদর্শন](#)

[Bangladesh's citizens: Climate budget report 2018 - 19](#)

[`Stigma has been attached to Dalit`](#)

[Govahar Rizvi's suggestion for the rights of Dalit-indigenous people by voting](#)

[It is important to ensure that the constitutional rights of the indigenous Dalits of the plain are guaranteed](#)

[The rights of Dalits will be realized politically](#)

[Everyone will have to work together to achieve the SDG. Gowher Rizvi](#)

[Call for separate ministries for indigenous people of the plain'](#)

- **Social Media:** The programme's Twitter account (@APRC\_CF) continues to increase in size. During the Regional Dialogue the programme live tweeted throughout the event using relevant hashtags which resulted in the most successful social media campaign so far for our Twitter account. During the month of February we achieved 107K Impressions (compared to average monthly impressions of around 40K), 100 Mentions, 72 New Followers and 1,786 Profile Visits. As of 13 December 2018, our account has 1722 followers.
- Our Facebook page (<https://www.facebook.com/ClimateFinance>) also was very active during the Regional Dialogue month. Quality of Tweet images/messaging improved, and this had led to more users re-tweeting posts.

## ANNEX 4 : Climate Change Budget Integration Index scores

Country	Area	Current score	2022 Target
<b>Bangladesh</b>	Climate Change	49	69
	Gender	18	23
	Human Rights	13	18
	<b>Total</b>	<b>80</b>	<b>110</b>
<b>Cambodia</b>	Climate Change	42	50
	Gender	22	24
	Human Rights	14	16
	<b>Total</b>	<b>78</b>	<b>90</b>
<b>Thailand</b>	-	-	-
<b>Indonesia</b>	Climate Change	42	54
	Gender	11	14
	Human Rights	2	3
	<b>Total</b>	<b>55</b>	<b>71</b>
<b>Pacific Tonga</b>	Climate Change	30	To be defined during the 2019 project implement
	Gender	5	
	Human Rights	4	
	<b>Total</b>	<b>39</b>	
<b>Fiji</b>	Climate Change	26	
	Gender	7	
	Human Rights	2	
<b>Vanuatu</b>	<b>Total</b>	<b>35</b>	
	Climate Change	29	
	Gender	8	
	Human Rights	6	
	<b>Total</b>	<b>43</b>	

## Annex 5: Declaration of November Dhaka Convention



This declaration has adopted demands in favor of Dalit and Adibashis' rights in line with the commitments of the constitution. The major demands are-

- To ensure sustainable development of Dalit and Adibashi who are lagging behind for various reasons- need institutional mechanisms. For that, the model of Chittagong Hill Tracts can be followed to for separate ministry and or human rights commission for D/A
- This declaration is adopting a demand for having a separate land commission for plainland Adibashi as one of the long pending demand
- Major Political parties should include rights-based demand of Plainland Adibashis and Dalits in their election manifesto
- The Dalits should get permanent housing facilities with legal ownership through government initiatives in respective places where they are currently living
- Government should preserve certain quota for Dalits and Plainland Adibashis to avail government services and facilities as they are lagged behind from mainstream community
- Special allocation should be within the system of Social Safety Net Programme (SSNP), so that they can get it easily
- Priority initiatives should be taken for D/A people in habitat areas so that they get affirmative benefits of education
- Special allocation should be in national budget in favor of D/A
- Pass the anti-discriminatory law in the Parliament without any further delay
- Conduct a rigorous National survey programme to assess the actual number of Plainland Adibashis and Dalits
- Develop a comprehensive plan of action for ensuring graduation from negative impacts of climate change and sustainable adaptation for the plainland Adibashis
- Develop an action plan for ensuring access to finance for the plainland Adibashis to combat with negative impacts of climate change and formulate necessary policy and institutional frameworks
- Establishment of a time-bound specific national development plan for the plainland Adibashis and Dalits
- Start positive dissemination of knowledge about D/A in the mass media with a view to stop negative attitude towards the D/A.



# Annex 6: UNDP-UNFCCC NDC Dialogue Report Asia and Arab States 2018

## Regional NDC Dialogue for Asia and Arab States

September 4, 2018 | Bangkok, Thailand

### Overview

The **Regional Dialogue on Nationally Determined Contributions (NDCs) for Asia & the Arab States**, which is co-organised by the UN Development Programme ([UNDP](#)) and the Secretariat of UN Climate Change ([UNFCCC](#)), in coordination with the NDC Partnership, seeks to advance the exchange of knowledge and ideas on the implementation of country climate targets for the Paris Agreement on Climate Change.

The conference is hosted in partnership with the [Ministry of Natural Resources and Environment of the Royal Government of Thailand](#) and is made possible through the support from the [European Union](#) and the Governments of [Germany](#), [Japan](#) and [Norway](#).

The Dialogue is part of a series which was launched in 2014 to provide a forum for peer-to-peer exchange on the design of intended NDCs, before transitioning to address issues of NDC implementation.

### Objectives

- Exchange emerging good practice and experiences on how countries are aligning NDC and SDG processes;
- Identify approaches / strategies / ideas for raising ambition and identify NDC implementation processes that support long-term development strategies, the adaptation-mitigation nexus and climate resilience;
- Identify priorities and action points to move NDC implementation forward;
- Improve understanding of financial tools, private sector incentives, and investment drivers;
- Identify solutions and practical approaches to address barriers to climate finance; and investments in clean energy;
- Identify appetite for ongoing regional conversation and leadership to drive forward;
- Introduce gender considerations for NDC implementation and investments in the energy sector.

### Expected Outcomes

At the end of the NDC Dialogue participants will have:

- Identified new ideas or good NDC implementation practices to apply in own country;
- Identified options for raising ambition, aligning NDC implementation processes with long-term development strategies, the SDGs, the adaptation-mitigation nexus and climate resilience;
- Articulated priorities and action points to advance NDC implementation;
- Learned about financial and fiscal tools applied to specific country settings;
- Shared challenges or peer recommendations on climate finance and investments in clean energy

### Presentations

- [Where are we?](#) - Ms. Fan Xing, China
- [Where do we want to go?](#) - Ms. Hershey Tapia Dela Cruz, Ms. Sandee Recabar, Mr. Macario Torres Jusayan and Ms. Mary Jane Arellano Alvarez, Philippines (country case)
- [How do we get there? Routes to investing in clean or efficient energy solutions - Solar Energy Solutions](#) - Mr. Shuaib Ali Abdullah Al-Zaghir, Yemen (country case contributor)

- [How do we get there? Routes to investing in clean or efficient energy solutions - Wind and River Hydro Solutions](#) - Ms. Bethany Speer, National Renewable Energy Laboratory (NREL)/LEDS Global Partnership
- [How do we get there? Routes to investing in clean or efficient energy solutions - Wind and River Hydro Solutions](#) - Ms. Tegshjargal Bumtsend, Mongolia (country case contributor)
- [How do we get there? Routes to investing in clean or efficient energy solutions - Energy Efficiency in Buildings](#) - Mr. Tran Thuc, Viet Nam
- [How do we get there? Routes to investing in clean or efficient energy solutions - Energy Efficiency in Industry](#) - Mr. Manuel Soriano, UNDP
- [Enabling environment for unlocking investments - Policy and Regulations](#) - Ms. Bethany Speer, National Renewable Energy Laboratory (NREL)/LEDS Global Partnership
- [Enabling environment for unlocking investments - Technology Transfers](#) - Mr. Jung-Hwan Kim, Green Climate Fund (GCF) Previous

## Annex 7: Revised Result Framework with key results during 1 October 2017 – 31 December 2018

**Outcome:** Domestic budget systems enable the delivery of gender responsive climate change related investments that would have positive impacts on poverty reduction and human rights

Outcome Indicators	Baseline	Targets	Means of verification
Climate Change Budget Integration Index (CCBII++) <sup>10</sup> scores in targeted countries	<ul style="list-style-type: none"> <li>Bangladesh: 80</li> <li>Cambodia: 78</li> <li>Fiji: 26</li> <li>Indonesia: 42</li> <li>Tonga: 30</li> <li>Vanuatu: 29</li> <li>Thailand: In-progress</li> </ul>	<ul style="list-style-type: none"> <li>Bangladesh: 110</li> <li>Cambodia: 90</li> <li>Indonesia: 71</li> <li>Thailand and the Pacific is TBD</li> </ul>	Baseline assessments and periodic updates
Increase in the percentage of climate-related investment that also ensures gender and human rights responsiveness.	<ul style="list-style-type: none"> <li>Thailand: No baseline</li> <li>Fiji: 17%</li> <li>Tonga: 10%</li> </ul>	<ul style="list-style-type: none"> <li>Bangladesh: 1.2% of MoDMR budget by 2020</li> <li>Cambodia: 10% for MPWT and 8% for MRD by 2020</li> <li>Indonesia: 10% by 2020</li> <li>The Pacific: TBD</li> </ul>	Climate investment project reports
Number of CCFFs developed that reflect increased integration of gender and human rights	0	3	CCFF documents

Output Indicators	SL No.	Activity Indicators	Baseline	Targets	Status by 31 December 2018 (as per progress report)	Annual Target				Cu m. targ ets by 202 2	Means of Verification
			2017	2018		2018	2019	2020	2021		
<b>Output 1: Budget processes increasingly formulate gender responsive climate change related investments that will have a positive impact on poverty and human rights</b>											
1.1 Number of budget submissions that have integrated climate change and takes into account differential impact on men, women and vulnerable groups including the poor			0	3	Partially Achieved	0	2	0	0	5	CCBII reports, Budget submission documents,

<sup>10</sup> The original CCBII did not include gender and human rights, now these dimensions have been added which makes it CCBII++

Output Indicators	SL No.	Activity Indicators	Baseline	Targets	Status by 31 December 2018 (as per progress report)	Annual Target				Cu m. targ ets by 202 2	Means of Verification
			2017	2018	2018	2019	2020	2021	202 2		
											Research Reports, Policy briefs
	1.1.1	Evidence from sectoral (such as Agriculture, Transport etc) research using participatory techniques on Climate Change is reflected in budget proposals and submissions	-	4	Cambodia: Partially achieved Bangladesh: Partially achieved Indonesia: Partially achieved The Pacific: Partially Achieved	0	2	1	-	7	Budget submission reports
	1.1.2	Policy briefs based on research prepared for senior policy makers and ministers to influence budget submissions	-	2	<b>Achieved</b> (Cambodia – 1) (Pacific – On track)	1 (the Pacific)	1	1	1	6	Policy briefs
	1.1.3	Number of sector ministries supported with training/coaching on preparing gender responsive climate change budgets (in partnership with where relevant National Institutions)	-	3	<b>Achieved</b> (Cambodia – 2) (Fiji – 1) (Tonga – 2)	1	1	2	-	7	Consultant reports and budget submissions from concerned ministries ministry budget submissions, Knowledge products with National Institutions
	1.1.4	Number of countries receiving UNDP's support for climate	0	-	No target for the reporting period	-	-	-	1	1	

Output Indicators	SL No.	Activity Indicators	Baseline	Targets	Status by 31 December 2018 (as per progress report)	Annual Target				Cu m. targ ets by 202 2	Means of Verification
			2017	2018	2018	2019	2020	2021	202 2		
		responsive budgeting as part of capacity building for direct access to the GCF									
			0	1	<b>Achieved</b>	3	2	3	-	9	<b>Approved guidelines and circulars</b>
1.2 Number of budget circulars that have explicit reference to climate change and takes into account differential impact on men, women and vulnerable groups including the poor	1.2.1	Review of existing budget circulars/draft new circulars to include reference to climate change, gender and HR	0	1	<b>Achieved</b> (Fiji, Tonga and Vanuatu: 4) (Indonesia: 1) (Cambodia: delayed)	1 (the Pacific)	1	1	0	4	Budget circulars
	1.2.2	Increased capacity of Ministries of Finance supported and sector ministries to use the revised budget circulars. (REVISED INDICATOR)	0	0	<b>Achieved</b> Cambodia	1 (Bangladesh)	1	1	1	4	Training reports
1.3 Number of investment appraisal guidelines that support integration of climate change into its process and takes into account differential impact on men, women and vulnerable groups including the poor			0	0	No target for the reporting period	1 (the Pacific)	1	1	-	3	Investment appraisal guidelines
	1.3.1	Synthesize lessons from piloting new integrated budgeting approaches to inform investment appraisal guidelines	0	0	No target for the reporting period	1 (the Pacific)	1	1	-	3	Investment appraisal guidelines
<b>Output2: Accountability for gender responsive climate change related investments that have impact on poverty and human rights is enhanced</b>											
2.1 Number of climate budget tagging systems measuring allocation and/or spending on adaptation and mitigation			0	0	No target for the reporting period	2 (the Pacific)	3	1	-	6	PFMIS reports
	2.1.1	Number of climate budget tagging systems developed and/or strengthened within	0	0	No target for the reporting period	1 (Fiji)	2	2	-	5	PFMIS reports

Output Indicators	SL No.	Activity Indicators	Baseline	Targets	Status by 31 December 2018 (as per progress report)	Annual Target				Cu m. targ ets by 202 2	Means of Verification	
			2017	2018	2018	2019	2020	2021	202 2			
		information management systems of MOF										
2.2 Number of sector ministries that report on Key Performance Indicators based on climate change including gender and human rights (REVISED OUTPUT)			2	0	No target for the reporting period	0	0	1	2	3	Sector investment proposals and Sector progress report	
	2.2.1	Number of sector investment proposals including KPI on climate change including gender and human rights (REVISED INDICATOR)	2	0	No target for the reporting period	1	2	1	1	5	Sector investment proposals.	
	2.2.2	Number of sector progress reports including analysis on impact on climate change including gender and human rights (REVISED INDICATOR)	2	0	The 2019 target is proposed to be postponed to 2022. The revised target is to cover KPI in BDG, IND and CAM.	0	0	1	2	3	Sector progress report	
2.3 Number of key institutions (such as Parliaments, SAs and CSOs) holding government to account for climate related public investments that also integrate gender and poverty aspects. (REVISED OUTPUT)					No target for the reporting period	4 (2 the Pacific, 1 Cambodia, 1 Bangladesh)	4	3	1	12		
	2.3.1	Number of Parliamentary debates of budget committees that scrutinise budget submissions to include gender and human rights	0	0	No target for the reporting period	1 The pacific)	2	2	0	5	Parliament committee reports	
	2.3.2	Number of budget submissions reflecting evidence from collaborative research in	0	0	No target for the reporting period	1 (Indo)	2	1	0	4	Research reports	

Output Indicators	SL No.	Activity Indicators	Baseline	Targets	Status by 31 December 2018 (as per progress report)	Annual Target				Cum. targets by 2022	Means of Verification
			2017	2018	2018	2019	2020	2021	2022		
		partnership with CSOs and/or local governments									
	2.3.3	number of CSOs who have increased knowledge and skills to provide feedback on the climate budget process including the voicing of people's perspective and needs.	0	0	No target for the reporting period	2 (NGO Forum, SAI BDG)	-	-	-	2	CSO training /consultation reports
<b>Output 3: Regional institutions play a role in the integrated approach to gender responsive climate change budgeting that have impacts on poverty and human rights</b>											
			0	2		0	2	0	0	4	Progress reports
3.1 Number of pacific island countries with increased capacity to implement climate related budget reforms that integrate gender, human rights and poverty considerations	3.1.1	Number of countries in the Pacific implementing climate audits in partnership with PASAI.	0	1	<b>Not Achieved</b> This activity has not started. PASAI committed to supporting Fiji to undertake a climate audit in 2019.	0	2			3	Climate audit reports, climate audit methodology
	3.1.2	Pacific Parliamentary Effectiveness Project establishes methodologies and approaches which enable at least 3 Pacific country budget committees to scrutinize budgets from a climate perspective	0	0	No target for the reporting period	1	1	1	0	3	PPEI progress reports, budget committee reports
	3.1.3	Performance indicators on gender responsive climate change investments included in the framework of PIFS	0	0	No target for the reporting period	0	0	0	1	1	PIFS frameworks and reports

Output Indicators	SL No.	Activity Indicators	Baseline	Targets	Status by 31 December 2018 (as per progress report)	Annual Target				Cu m. targ ets by 202 2	Means of Verification
			2017	2018	2018	2019	2020	2021	202 2		
		ongoing PFM reform process									
3.2 Number of Programmes and Institutions in the region that are increasingly providing capacity development support to countries on climate change finance			1	0	No target for the reporting period	2	1	1	0	5	
	3.2.1	Asia Pacific Forum on Human Rights trained on gender responsive climate change finance in order to influence domestic budget processes at national level	0	0	No target for the reporting period	0	-	-	1	1	Workshop reports, NHRI national consultation reports
	3.2.2	Increased capacity of Regional Institutions such as APAN, ACT, WOCAN, ASEAN, PIFS and ICAAD that are supporting countries in Asia and Pacific on gender responsive climate change budgeting	1	0	No target for the reporting period	2	0	1	0	4	Training reports
	3.2.3	Knowledge products and original research for strengthening capacity of the regional institutions and implementing entities across countries. (REVISED INDICATOR)	0	2	<b>Achieved:</b> 1 Regional technical guidance note on Climate Change Screening and Investment Appraisal. 2. Guidelines for standardising budget tagging.		1	1	1	5	completed knowledge products
3.3 Regional platforms strengthened for replication of tools and approaches in			0	2	<b>Partially Achieved</b>	3 (1 the reg. dialogue, CFLN launch and	2	2	1	9	



Output Indicators	SL No.	Activity Indicators	Baseline	Targets	Status by 31 December 2018 (as per progress report)	Annual Target				Cu m. targ ets by 202 2	Means of Verification
			2017	2018	2018	2019	2020	2021	202 2		
integrating climate change into the budget process						NAP Readiness - Indo or BGD, Cambodia)					
	3.3.1	Number of policy makers knowledge to influence domestic budget processes increased through regional events/south-south exchanges	0	1	1. Regional NDC 2. Regional Dialogue on Climate Resilient Grow 3. Asia-LEDS 4. ICCCAD, 5. TI	1	1	1	1	4	Regional event reports
	3.3.2	Number of projects replicating best practices in integrated budgeting through use of knowledge management tools	0	0	No target for the reporting period	1	0	1	0	2	Website visitors, users survey reports, project progress reports
	3.3.3	Number of countries that adapt the regional Gender and Human Rights Strategy to their country context	0	1	Proposed to remove from the regional RRF	1	1	-	-	3	Country specific implementation reports on the gender and human rights strategy
<b>Output 4: International policy processes give increasing priority to strengthen domestic budget systems that enable delivery of gender responsive climate change investments and have a positive impact on poverty and human rights</b>											
			0	2	<b>Achieved</b>	0	2	0	2	6	
4.1 Increase in number of countries climate budget data with gender and poverty dimensions reflected in UNFCCC Biennial assessment reports on climate finance flows	4.1.1	Number of countries producing climate budget data with gender and poverty dimensions which is reflected in UNFCCC Biennial assessment reports on climate finance flows.	0	2	The 2018 UNFCCC Biennial Assessment Report contains data submitted by UNDP on domestic public finance expenditures	0	2	0	2	6	

Output Indicators	SL No.	Activity Indicators	Baseline	Targets	Status by 31 December 2018 (as per progress report)	Annual Target				Cu m. targ ets by 202 2	Means of Verification
			2017	2018	2018	2019	2020	2021	202 2		
					(2015-16) in Bangladesh, Cambodia, Vietnam, Nepal, Pakistan, Philippines, China, and Colombia						
	4.1.2	Numbers of countries that report on domestic finance in support of their NDC implementation including strengthening their database of domestic climate finance flows	0	0	No target for the reporting period	0	5	0	0	5	Country NDC reports to UNFCCC, NDC registry
4.2 The UN commission on the status of women facilitates discussions on gender responsive climate change investments amongst policy makers	4.2.1	Senior politicians and policy makers influenced through organizing a side event organized with UN CSW in 2019 on climate change finance		0	No target for the reporting period	0	1	0	0	1	Side event report
				1	<b>Not Achieved</b>	1	1	1	1	5	
4.3 Integrated budgeting approaches replicated by ministries of finance in other regions	4.3.1	Number of projects implementing/replicating similar activities in other regions (for example in Africa)	0	1	Not Achieved	0	0	0	0	1	Programme proposals
	4.3.2	Number of practitioners (MOF) globally influenced through exchange of best practices on gender responsive climate	0	0	No target for the reporting period	1	0	1	0	2	Event reports

Output Indicators	SL No.	Activity Indicators	Baseline	Targets	Status by 31 December 2018 (as per progress report)	Annual Target				Cum. targets by 2022	Means of Verification
			2017	2018	2018	2019	2020	2021	2022		
		change budgeting process									