



Concluding management letter

addressed to the Federal Ministry for Economic Affairs and Climate Action, the Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection and the Federal Ministry for Economic Cooperation and Development

on the audit of the

ClimateScanner

International comparison of the INTOSAI member states' climate change mitigation, climate change adaptation and climate finance policies

This management letter comprises the concluding audit findings issued by the German SAI in accordance with Article 96 (4) sentence 1 Federal Budget Code. It is published on the website of the Federal Audit Office (www.bundesrechnungshof.de)

Ref.: III 1 - 0002646

14 October 2024

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List of abbreviations

A

APA Action Plan Adaption

I

IDB Inter-American Development Bank

INCOSAI International Congress of Supreme Audit Institutions

INTOSAI International Organization of Supreme Audit Institutions

N

NDC Nationally Determined Contributions

S

SAI Supreme Audit Institutions

SDG UN Sustainable Development Goals

U

UN-DESA Department of Economic and Social Affairs of the UN

UNDP United Nations Development Programme

0 Executive Summary

With the ClimateScanner initiative, the Supreme Audit Institutions (SAIs) of the International Organisation of Supreme Audit Institutions (INTOSAI) will, for the first time in 2024, assess the climate change mitigation, climate change adaptation and climate finance policies of the INTOSAI member states on the basis of uniform criteria. The German SAI participates in the initiative. We requested the information and data required for the ClimateScanner from the Federal Ministry for Economic Affairs and Climate Action, the Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection as well as the Federal Ministry for Economic Cooperation and Development, which respectively have lead responsibility for climate change mitigation, climate change adaptation and international climate finance. In our assessments, we gave consideration to the comments of the ministries. We posted such assessments in the ClimateScanner online application and summarised them in this concluding management letter.

- 0.1 The ClimateScanner is an analytical tool for collecting, analysing and publishing data on the progress of the INTOSAI member states' climate change mitigation, climate change adaptation and climate finance policies. It is designed to enable an international comparison based on uniform standards and, among other things, to serve as a basis for identifying and designing possible SAI audits in the areas of climate change mitigation, climate change adaptation and climate finance. The cross-country results of the first data collection and assessment are to be presented at the COP 29¹ in Baku in November 2024. Following the COP 29, INTOSAI plans to publish the results for the individual INTOSAI member states on the ClimateScanner website. (item 1)
- 0.2 The ClimateScanner analysis is based on the following three dimensions – so-called axes: Governance, Public Policies (in the sense of measures and instruments) and Finance. The Governance axis includes institutional aspects related to the reduction of greenhouse gas emissions and measures for adaptation to climate change. The Public Policies axis addresses the aspects of mitigation and adaptation separately. It also aims to assess the compatibility of national regulations with international standards in the area of mitigation and adaptation and analyses how measures are distributed across individual sectors. The Finance axis focuses on issues of national and international climate finance via public and private funds. The assessments carried out by the SAIs relate to the degree of implementation of the underlying items. All assessments must be supported by appropriate evidence. (item 1)
- 0.3 We assessed a total of 62 items. For 38 items, the implementation level of the Federal Government's climate change mitigation, adaptation and finance policies is advanced, intermediate in 15 and early in 5 cases, according to the ClimateScanner's

¹ 29th Climate Change Conference of the United Nations Framework Convention on Climate Change (Conference of the Parties).

assessment framework. Four items do not apply to Germany. The implementation is at different levels for each axis. For the Governance axis, it is largely advanced overall (75 per cent). We rated the implementation level under the Public Policies axis as conditionally advanced overall (65 per cent). By contrast, there is still considerable room for improvement concerning the Finance axis, as the implementation status is intermediate and early in 60 per cent of the cases. (item 3)

0.4 Analysis and assessment using the ClimateScanner is focused mainly on whether certain government structures and organisational processes, strategies and policies are in place in the areas of climate change mitigation, adaptation and finance. The ClimateScanner is intended as a rapid assessment tool and does not address questions of effectiveness and efficiency. This is fundamentally different from the criteria we apply in our audit work. The ClimateScanner assessment cannot be used to draw any direct conclusions as to the assessment of administrative action, as we do in our national audits. We give a few examples to show that there is still room for improvement in some areas, even given an advanced or intermediate implementation level according to the ClimateScanner. (item 4)

0.5 The INTOSAI intends to continue the ClimateScanner process beyond the presentation of the results at the COP 29 and the publication of the country results. The aim is to continuously take into account changes in the climate change mitigation policies of INTOSAI member states and thus to keep the ClimateScanner up to date. Accordingly, we also plan to update our assessments of the Federal Government's climate change mitigation policies carried out with the ClimateScanner at regular intervals. (item 5)

1 The ClimateScanner

At the XXIV INCOSAI in 2022, INTOSAI members decided to develop a mechanism to gather, assess and publish data on the progress of INTOSAI member states' climate change mitigation, adaptation and finance strategies. This decision resulted in the development of the ClimateScanner by a working group of 18 SAIs with the participation of UN-DESA, UNDP, IDB and the World Bank within the INTOSAI Working Group on Environmental Auditing.² The initiative is led by the current INTOSAI Governing Board chair in cooperation with the INTOSAI Working Group on Environmental Auditing.

The ClimateScanner is intended to help the SAIs of INTOSAI member states to assess the relevant policies of their governments. This includes issues of climate change governance in the broadest sense, climate finance measures as well as climate change mitigation and adaptation efforts. The aim of the ClimateScanner is to enable an international comparison of policies using uniform standards and, among other things, to serve as a basis for SAIs to identify and design possible audits in the areas of climate change mitigation, adaptation and finance. A further goal is to identify common strengths and challenges based on the individual country results of the participating INTOSAI members (cf. figure 1).

The cross-country results of the first ClimateScanner data gathering and assessment, which began this year, are to be presented at the COP 29³ in Baku in November 2024. At the same time, INTOSAI plans to disseminate the results concerning the individual INTOSAI member states on the ClimateScanner website.⁴

Based on the standardised ClimateScanner tool, each participating SAI gathers relevant data and assesses the policies implemented by the respective government on its own responsibility and while maintaining its independence.

The assessment conducted by the SAIs covers three axes: Governance, Public Policies (measures and instruments) and Finance, which are divided into nine categories. These categories are further divided into 19 components (cf. figure 1). For each component, three to four aspects are analysed. This results in a total of 62 items for which data are gathered to assess government action.

The ClimateScanner is designed to serve as a rapid assessment tool. The analyses and assessments carried out essentially focus on whether certain governmental structures and organisational processes, strategies and policies are in place in the areas of climate change

² The Department of Economic and Social Affairs of the UN (UN-DESA) is a department within the United Nations Secretariat. UN-DESA is responsible for issues related to development aid and the UN Sustainable Development Goals (SDGs). United Nations Development Programme (UNDP) is the UN's agency on international development. IDB, the Inter-American Development Bank, is the largest multilateral financial institution in Latin America.

³ 29th Climate Change Conference of the United Nations Framework Convention on Climate Change (Conference of Parties).

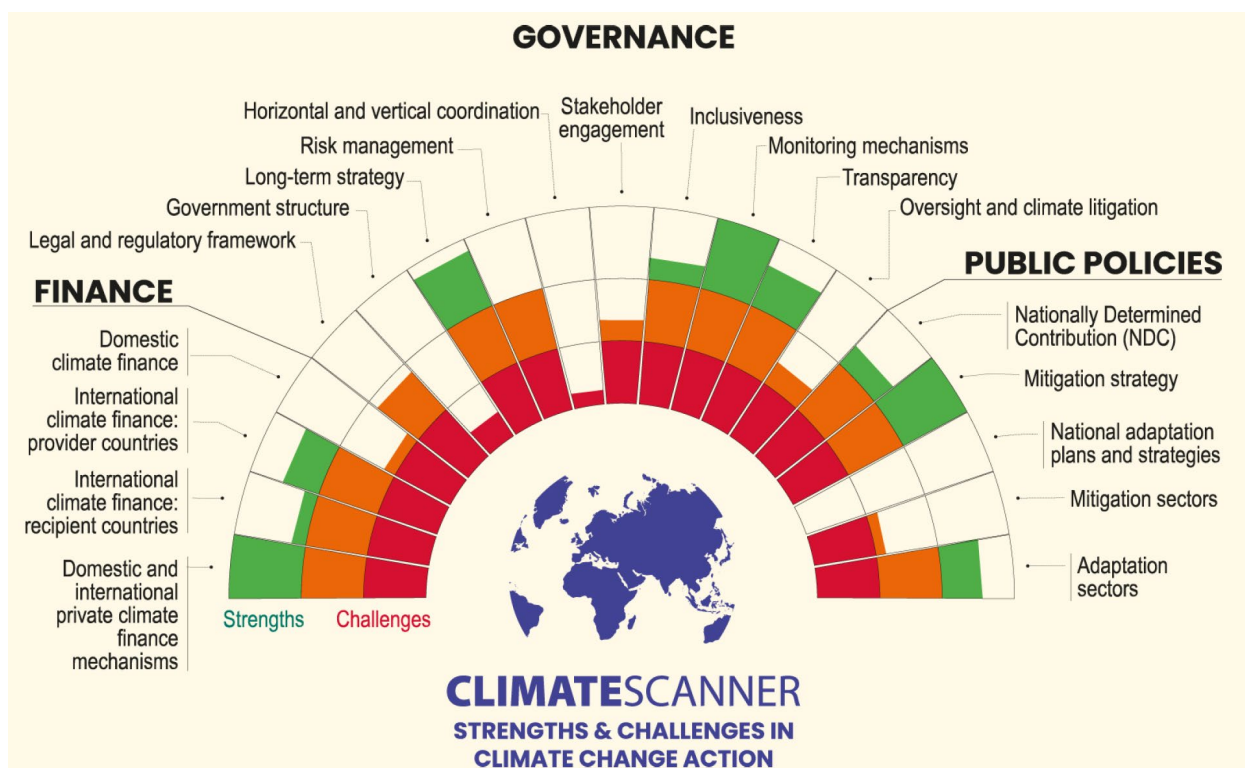
⁴ <https://sites.tcu.gov.br/climatescanner/ingles.html>.

mitigation, adaptation and finance. The ClimateScanner does not address effectiveness and efficiency issues. Such issues can only be addressed through in-depth audits that go beyond the ClimateScanner.

Figure 1

The three axes of the ClimateScanner

The ClimateScanner is designed to offer a rapid assessment tool. The aim is to identify strengths and challenges of INTOSAI member states in different areas of their climate change mitigation, adaptation and finance policies.



Explanation: Based on a **fictitious** ClimateScanner global result, this figure shows how the cross-country results are expected to be presented at the COP 29. The aim is to display the strengths and challenges of the INTOSAI member states in the areas under review. Both the visualisation of the cross-country results and the dissemination of the country-specific results on the ClimateScanner website will be in English. For the German translation of the terms (axes and components) please refer to tables 1 to 3 [in the German version of this concluding management letter].

Source: SAI Brazil, INTOSAI Working Group on Environmental Auditing.

1.1 Axis 1 – Governance

The Governance axis covers institutional aspects related to the reduction of greenhouse gas emission and climate change adaptation measures. In this context, the aspect of reduction can be prioritised in the light of the temperature targets set by the Paris Agreement⁵. The different categories, components and items of this axis are listed in table 1.

Table 1

Governance

Axis 1 of the ClimateScanner: divided into categories, components and items.

Category	
Component	Item
Institutionalization	
G 1. Legal and regulatory framework	A) Existence of a legislation framework B) Consistency with Paris Agreement C) Mainstreaming
G 2. Government structure	A) Existence of national government structure B) Responsibilities defined C) No gaps or overlaps D) Leadership
Strategy	
G 3. Long-term strategy	A) Long-term strategy B) Alignment to NDC C) Synergies with Sustainable Development Goals (SDGs)
G 4. Risk management	A) Impact mapping B) Interface with science C) Climate risks in planning instruments

⁵ With the Paris Agreement, which entered into force in November 2016, the parties to the United Nations Framework Convention on Climate Change committed themselves for the first time under international law to limit global warming to significantly below 2 degree Celsius (if possible to 1.5 degree Celsius) as compared to pre-industrial levels.

Coordination	
G 5. Horizontal and vertical coordination	A) Horizontal coordination mechanisms B) Dynamic of horizontal interaction C) Vertical coordination mechanisms D) Dynamic of vertical interaction
G 6. Stakeholder interaction	A) Existence of participation mechanisms B) Representativeness C) Dynamic of interaction
Accountability	
G 7. Inclusiveness	A) Identification of vulnerable groups B) Inclusion of decision-making process C) Equitable policies
G 8. Monitoring mechanisms	A) Existence of mechanisms B) Feedback for policymaking
G 9. Transparency	A) Global transparency B) National transparency C) Publicly accessible reporting
G 10. Oversight and climate litigation	A) Parliament B) Audit institutions C) Climate litigation

Source: ClimateScanner Framework: <https://sites.tcu.gov.br/climatescanner/materiais/Framework-ENG.pdf>.

1.2 Axis 2 – Public Policies

The Public Policies axis addresses the mitigation and adaptation aspects separately. It also aims to assess the compatibility of national regulations with international standards on mitigation and adaptation as well as the distribution of measures across sectors (cf. table 2).

Table 2

Public policies

Axis 2 of the ClimateScanner: divided into categories, components and items.

Category	
Component	Item
International commitments	
P1. Nationally Determined Contribution (NDC)	A) Actualization B) Ambition C) Targets per sector
General strategies	
P 2. Mitigation strategy	A) Mapping B) National strategy C) Sectoral plans
P 3. National adaptation plans and strategies	A) Existence of national adaptation plans B) Coverage C) Up-to-date plans and strategies
Sectoral components	
P4. Mitigation sectors	A) Climate policy design B) Specific actions C) Implementation challenges D) Monitoring and evaluation mechanisms
P5. Adaptation sectors	A) Climate policy design B) Specific actions C) Implementation challenges D) Monitoring and evaluation mechanisms

Source: ClimateScanner Framework: <https://sites.tcu.gov.br/climatescanner/materiais/Framework-ENG.pdf>.

1.3 Axis 3 – Finance

The Finance axis deals with issues of national and international climate finance from public or private sources and, like axis 1, covers mitigation and adaptation aspects jointly. Again, the reduction aspect can be prioritised.

Table 3

Finance

Axis 3 of the ClimateScanner: divided into categories, components and items.

Category	
Component	Item
Public Climate Finance	
F 1. Domestic Climate Finance	A) Planning and budgeting B) Direct finance tracking C) Indirect finance tracking D) Reporting
F 2. International climate finance – provider countries	A) Commitments set B) Resources allocated and disbursed C) Reporting
F 3. International climate finance – recipient countries	A) Needs assessment B) Sources identified and mobilized C) Disbursement overseen D) Reporting
Private Climate Finance	
F 4. Domestic and international private climate finance mechanisms	A) Mobilization mechanisms B) Private finance tracking C) Reporting

Source: ClimateScanner Framework: <https://sites.tcu.gov.br/climatescanner/materiais/Framework-ENG.pdf>.

1.4 Assessment methodology

The assessment of the components is based on the implementation level of the relevant items. In this context, the term implementation refers to the actual existence of the items to be assessed (cf. tables 1 to 3). The level of implementation is assessed on a four-level scale: no implementation, early implementation, intermediate implementation, advanced implementation (cf. table 4).⁶ In addition, an item may be “not applicable” if this is justified by country-specific reasons. Furthermore, an item may be “not assessed” if, for example, the SAI does not have a relevant audit mandate or if data gathering was not possible for other reasons. All assessments need to be supported by appropriate evidence.⁷ It is possible to provide further explanations on each assessment item.

⁶ According to the ClimateScanner framework.

⁷ Government documents, regulations, acts, strategies, (academic) publications, evaluations etc.

Table 4

Definition of the assessment criteria

Level of implementation	Definition
No implementation	No relevant aspects of item are present.
Early implementation	Few relevant aspects of item present, but there is considerable room for improvement.
Intermediate implementation	Many aspects of item are present, but there is still room for improvement.
Advanced implementation	All or nearly all relevant aspects of item are present.

Source: ClimateScanner.

Based on the assessments carried out by all participating SAI, a global overview is also produced on the status of the INTOSAI member states, broken down by strengths and challenges identified in the individual components (cf. figure 1).⁸

2 Data gathering in Germany

We asked the lead ministries in the areas of climate change mitigation, climate change adaptation and (international) climate finance – the Federal Ministry for Economic Affairs and Climate Action, the Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection and the Federal Ministry for Economic Cooperation and Development – about the items addressed in the ClimateScanner and carried out a preliminary assessment of the respective implementation level. In doing so, we also relied on our own audit findings. In our final assessment we considered the ministries' comments (cf. item 3).

The ClimateScanner provides a country profile for each participating country. Such country profile includes information on, among other things, population, GDP, UNFCCC membership⁹, climate targets, emissions and key legislation in the areas of climate change mitigation and adaptation. We discussed and agreed this data with the responsible ministries. Certain information, such as on GDP, is provided by the ClimateScanner based on a standardised data source (e.g. World Bank Group or OECD).

⁸ The transfer of the individual national results into a global overview covering all participating countries, and the categorisation into strengths and challenges is based on the following assessment scale: All scores of the items within a component are summarised into an average score, whereby "no implementation" means scoring 0, "early implementation" scoring 3.33, "intermediate implementation" scoring 6.66 and "advanced implementation" scoring 10. Components assessed with an average score of 3.33 or lower will be considered "challenges". Components evaluated with a score of 6.66 or higher will be considered "strengths".

⁹ The United Nations Framework Convention on Climate Change (UNFCCC) classifies countries into the following groups: Annex I Parties (OECD member states in 1992 and economies in transition i.e. EIT states), Annex II Parties (Annex I Parties without EIT states) and Non-Annex I Parties (developing countries). Germany is an Annex I and Annex II Party.

3 Results

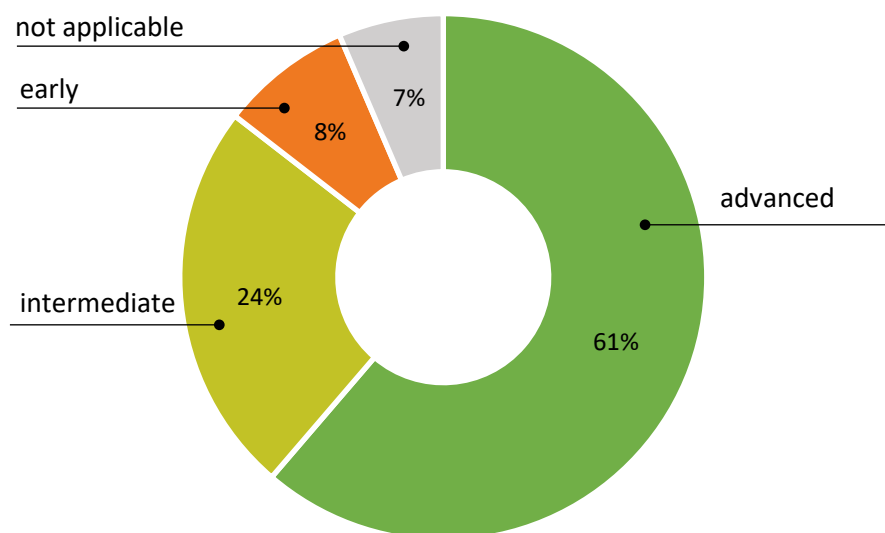
3.1 Overview

Based on the ClimateScanner assessment framework, we consider the implementation level of the Federal Government's climate change mitigation, adaptation and finance policies to be advanced in 38 out of a total of 62 items (61 per cent), intermediate in 15 items (24 per cent) and early in 5 items (8 per cent). Four items are not applicable to Germany, as they refer to recipient states of international climate finance (cf. figure 2).

Figure 2

Strengths and challenges of climate action implementation in Germany

According to the ClimateScanner framework, there is still room for improvement in about a third of the reviewed items.



Source: ClimateScanner. German SAI.

The national results for the three axes are presented in the next chapters. The items for which we have assessed the implementation level as early or intermediate in our preliminary conclusion are presented in detail in **annex I** to this concluding management letter. In the annex we also provide the reasons for our respective preliminary conclusions as well as the corresponding comments submitted by the federal ministries and our final conclusions.

We have posted all the results on the ClimateScanner website. An extract can be found in **annex II**.

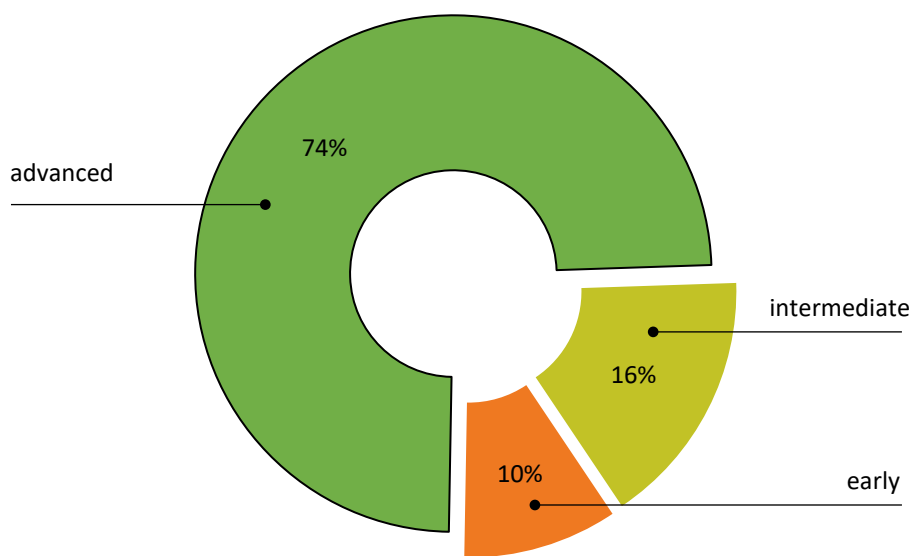
3.2 Axis 1 – Governance

Based on the ClimateScanner assessment framework, we consider the implementation level of the Federal Government's climate change mitigation and adaptation policies concerning axis 1 to be advanced in 23 out of a total of 31 items (74 per cent), intermediate in 5 items (16 per cent), and early in 3 items (10 per cent) (cf. figure 3 and table 5).

Figure 3

Implementation of climate-related governance is largely advanced

Three quarters of the items under axis 1 are at an advanced level of implementation. There is still room for improvement concerning the remaining items.



Source: ClimateScanner. German SAI.

In summary, we rate the overall implementation level under the Governance axis as mostly advanced.

The “legislation framework”, “government structure”, “coordination”, “monitoring mechanisms” and “transparency” components show an intermediate level of implementation in some cases. Our assessment relates in particular to the following issues:

- To which level of detail does the legislation framework stipulate that the requirements of climate change mitigation and adaptation need to be duly regulated in all areas affecting the Federal Government? (mainstreaming)
- Are there gaps and/or overlaps in the assignment and definition of climate-change-related mitigation and adaptation responsibilities? (government structure)
- Does a regular exchange take place within the Federal Government on climate change mitigation and adaptation issues, and what, if any, are the concrete results? (coordination)
- What specific findings have been obtained from the monitoring carried out over the past two years and how have these been used for (re)adjustment? (monitoring)
- Are there mechanisms in place to provide information on progress towards national mitigation/adaptation targets, and how up-to-date is this information?

Based on the ClimateScanner results, we see still room for improvement in the above-mentioned areas.

Table 5

Governance

Final assessment of the issues.

Category	
Component	Item
Institutionalization	
G 1. Legal and regulatory framework	A. Existence of legislation framework
	B. Consistency with Paris Agreement
	C. Mainstreaming
G 2. Government structure	A. Existence of national government structure
	B. Responsibilities defined
	C. No gaps or overlaps
	D. Leadership
Strategy	
G 3. Long-Term strategy	A. Long-term strategy
	B. Alignment to NDC
	C. Synergies with SDGs
G 4. Risk management	A) Impact mapping
	B) Interference with science
	C) Climate risks in planning instruments
Coordination	
G 5. Horizontal and vertical coordination	A. Horizontal coordination mechanisms
	B. Dynamic of horizontal interaction
	C. Vertical coordination mechanisms
	D. Dynamic of vertical interaction
G 6. Stakeholder engagement	A. Existence of participation mechanisms
	B. Representativeness
	C. Dynamic of interaction

Accountability	
G 7. Inclusiveness	A. Identification of vulnerable groups
	B. Inclusion in decision-making process
	C. Equitable policies
G 8. Monitoring mechanisms	A. Existence of mechanisms
	B. Feedback for policymaking
G 9. Transparency	A. Global transparency
	B. Transparency at the national level
	C. Publicly accessible reporting
G 10. Oversight and climate litigation	A. Parliament
	B. Audit institution
	C. Climate litigation

Explanation: As to the colour scale, see figure 2.

Source: ClimateScanner. German SAI.

For all three inclusiveness-related items, we identify early implementation levels. This applies in particular to the following issues in the area of climate change adaptation:

- Has the Federal Government identified vulnerable groups that will be particularly affected by climate change impacts and, if so, what criteria has the Federal Government used to define these groups?
- Are the affected groups involved in decision-making and/or do the relevant mechanisms allow for their participation?
- Do the measures taken consider the needs of vulnerable groups?

Based on the results of the ClimateScanner, we still see considerable room for improvement in these areas. This is because the Federal Government is still revising its climate change adaptation strategy, which, among other things, addresses inclusiveness-related issues.

Comments submitted by the responsible federal ministries

The ministries have only commented on those items where we had initially assessed the implementation level as early or intermediate. The ministries argued in favour of a higher score.

Final conclusion

Giving consideration to the comments submitted by the ministries, we have changed the assessment of the mainstreaming item from early to intermediate. For all other issues, we maintain our initial assessment.

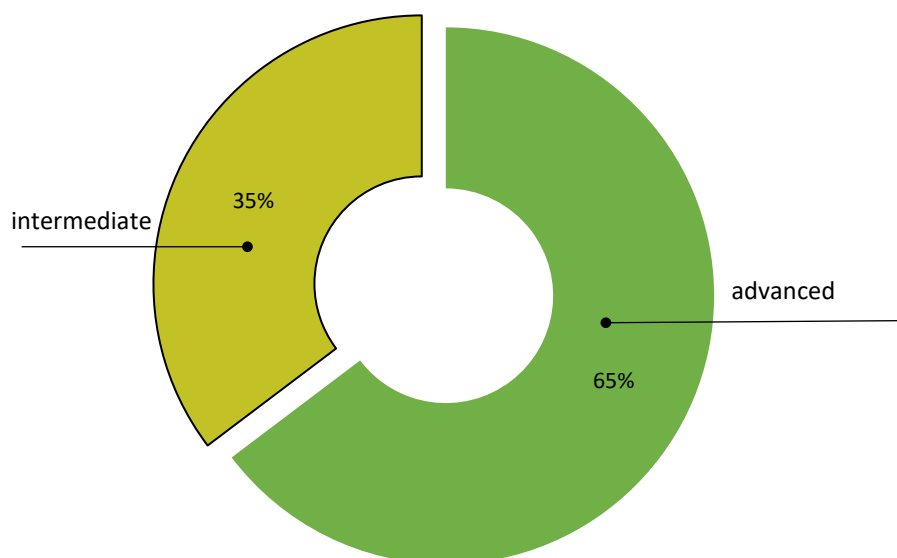
3.3 Axis 2 – Public Policies

Based on the ClimateScanner assessment framework, we consider the implementation level of the Federal Government's climate change mitigation and adaptation policies concerning axis 2 in 11 out of 17 items to be advanced (65 per cent) and intermediate regarding 6 items (35 per cent, cf. figure 4 and table 6).

Figure 4

Challenges in implementing climate change mitigation policy

In one-third of the items under axis 2, there is still a need for action.



Source: ClimateScanner. German SAI.

In summary, we rate the overall implementation level under the Public Policies axis as conditionally advanced.

The “Nationally Determined Contribution”, “mitigation strategy” and “mitigation sectors” components show an intermediate level of implementation. Our assessment relates in particular to the following issues:

- Have sectoral goals for the Nationally Determined Contribution (NDC) in the areas of mitigation and adaptation been set, and are such goals clearly specified? (Nationally Determined Contribution)
- Are there both a comprehensive mitigation strategy and sectoral strategies that set measurable and specific mitigation targets and identify appropriate measures to contribute to target achievement? How consistent, comprehensive and clear are such strategies? Are they consistent with the NDC? Have measures been identified that could lead to an increase in emissions? (mitigation strategies)
- What specific contribution are the measures in the energy sector (CRF sector 1) expected to deliver in terms of reducing sectoral emissions? Has this targeted contribution been quantified? Are there risk mapping, monitoring and evaluation mechanisms in place for the individual measures? (mitigation sectors)

Based on the ClimateScanner results, we see still room for improvement in the above-mentioned areas.

Table 6

Public policies

Final assessment of the items.

Category	
Component	Item
International commitments	
P1. Nationally determined contribution (NDC)	A. Actualization
	B. Ambition
	C. Targets per sector
General strategies	
P 2. Mitigation strategy	A. Mapping
	B. National strategy
	C. Sectoral plans
P 3. National adaptation plans and strategies	D. Existence of national adaptation plans
	E. Coverage
	F. Up-to-date plans and strategies

Sectoral components	
P 4. Mitigation sectors ¹⁰	A. Climate policy design
	B. Specific actions
	C. Implementation strategies
	D. Monitoring and evaluation mechanisms
P 5. Adaptation sectors ¹¹	A. Climate policy design
	B. Specific actions
	C. Implementation challenges
	D. Monitoring and evaluation mechanisms

Explanation: As to the colour scale, see figure 2.

Source: ClimateScanner. German SAI.

Comments submitted by the responsible federal ministries

The ministries have only commented on those items with an intermediate implementation level according to our initial assessment. The ministries mostly argued in favour of a higher score.

Final conclusion

Giving consideration to the comments submitted by the ministries, we have changed the assessment of the item “monitoring and evaluation mechanisms” under the component “adaptation sectors” from intermediate to advanced implementation. For all other issues, we maintain our initial assessment.

¹⁰ Explanation of component P4: Under this component, some aspects are assessed that relate to the mitigation policies in sectors deemed most significant for the country. One or two sectors according to the UN Common Reporting Format (CRF, United Nations reporting format for greenhouse gases) should be selected that account for at least 40 per cent of the total greenhouse gas emissions. The following sectors can be selected: energy, agriculture, land-use change and forestry, waste, industrial processes. For Germany, the results relate to the energy sector (CRF Sector 1).

¹¹ Explanation of component P5: Under this component, some aspects are assessed that relate to the adaptation policies in the sectors deemed most relevant for the country. At least two of the most pertinent sectors for climate change adaptation in the country should be selected. Relevant sectors according to the classification of the Intergovernmental Panel on Climate Change are as follows: land and ocean ecosystems, agriculture and food security, urban development and infrastructure, energy, human health, living standards and equity, peace and human mobility, disaster risk management, water management, other cross-cutting risks. For Germany, the Federal Government has chosen, based on the classification of the Intergovernmental Panel on Climate Change, the sectors water management (Action Plan Adaptation III (APA III) – water cluster) as well as land and ocean ecosystems (including APA III – land cluster) and provided selected APA III measures.

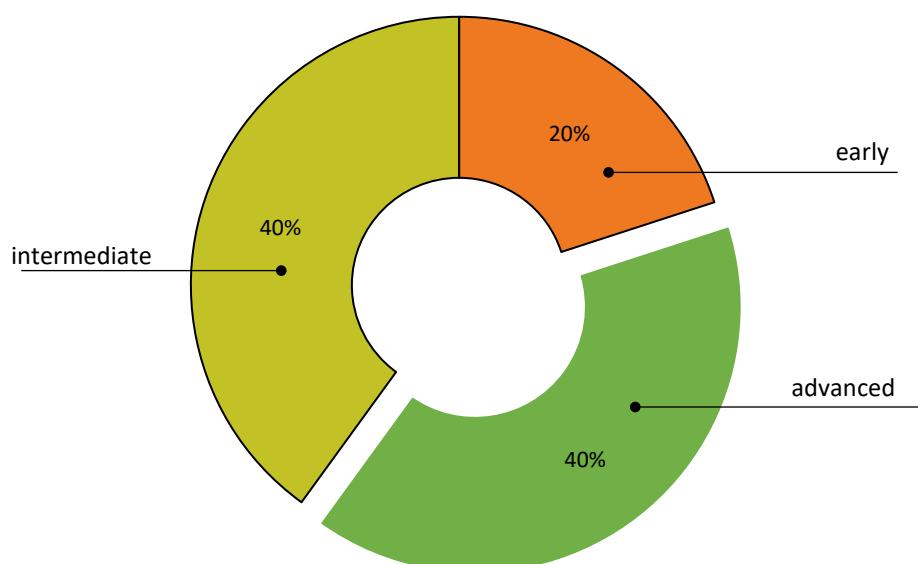
3.4 Axis 3 – Finance

Based on the ClimateScanner assessment framework, we consider the implementation level of the Federal Government's (international) climate finance policy concerning axis 3 in 4 out of 14 items as advanced (40 per cent), intermediate in 4 items (40 per cent) and early in 2 items (20 per cent). Four items do not apply to Germany (0 per cent), as they refer to the recipient states of international climate finance (cf. figure 5 and table 7).

Figure 5

Transparency of climate finance must be improved

In 60 per cent of the items under axis 3, the implementation level is currently still early or intermediate.



Source: ClimateScanner. German SAI.

Our assessment of the implementation level under the Finance axis is more differentiated than under axes 1 and 2.

We consider the “domestic climate finance” component to be at an early stage of implementation. Our assessment relates in particular to the following issues:

- Does the classification system also provide a definition or distinction of different degrees of effectiveness that are to be achieved with the expenditures/revenues/subsidies, e.g. in the field of direct/indirect climate change mitigation, direct/indirect impact (e.g. according to the EU climate coefficients)?

Based on the ClimateScanner results, we see considerable room for improvement as to the above-mentioned items. The reason for this is that so far, no classification system exists to

identify investments or funding that directly or indirectly contribute to or hinder the achievement of climate targets.

Table 7

Finance

Final assessment of the items.

Category	
Component	Item
Public climate finance	
F 1. Domestic climate finance	A. Planning and budgeting
	B. Direct finance tracking
	C. Indirect finance tracking
	D. Reporting
F 2. International climate finance – provider countries	A. Commitments set
	B. Resources allocated and disbursed
	C. Reporting
F 3. International climate finance – recipient countries	A. Needs assessment
	B. Sources identified and mobilized
	C. Disbursement overseen
	D. Reporting
Private climate finance	
F 4. Domestic and international private climate finance mechanisms	A. Mobilization mechanisms
	B. Private finance tracking
	C. Reporting

Explanation: As to the colour scale, see figure 2.

Source: ClimateScanner. German SAI.

For the components “domestic climate finance” and “private climate finance”, we identify intermediate implementation levels. Our assessment relates in particular to the following issues:

- Is there a classification system or taxonomy for the budget funds contributing to the achievement of climate/adaptation goals that defines/enables an appropriate allocation of resources and provides guidance? Does the classification also take into account the climate-damaging effects of expenditures and revenues as well as climate-damaging subsidies, and are the respective financial amounts quantified?
- Is there regular and public reporting on the use of domestic climate finance (i.e. direct and indirect climate finance as well as climate-damaging finance) and the lessons learned from it?
- Are there monitoring mechanisms in place to document the scope, implementation and use of the measures for which private funds have been used?
- Are there mechanisms for regular and public reporting on the use of private funds or on raising private funds?

Based on the results of the ClimateScanner, we still see room for improvement in the above-mentioned items. The reason for this is that reporting on domestic climate finance is incomplete, especially reporting on climate-damaging spending and subsidies, which are not systematically reported on. In the area of climate change adaptation, a methodology for collecting data on federal expenditures is still being developed.

In addition, Germany currently only reports on the private climate finance mobilised through public interventions. This applies to those financing instruments for which reporting methods have already been agreed with the OECD. Private climate finance is part of the annual reporting to the EU and the biennial reporting to the UNFCCC. However, the reporting is incomplete. There is no reporting mechanism for private funds raised for national and/or international climate protection. Such a mechanism still needs to be established. In particular, we have found that not all possible forms of mobilisation are taken into account.

Comments submitted by the responsible federal ministries

The ministries only commented on the items for which we had initially assumed a no implementation status. The ministries updated their original responses as to these items and argued in favour of changing the level of implementation to early. The ministries did not object to the items for which we had set implementation as intermediate.

Final conclusion

Giving consideration to the comments submitted by the ministries and based on the updated state of affairs, we adjusted the assessment of the items “direct/indirect finance tracking” by setting them from no implementation to early implementation.

4 Assessing the ClimateScanner results for Germany

The analysis and the assessment using the ClimateScanner mainly focus on whether certain government structures and organisational processes, strategies and policies exist in the areas of climate change mitigation, climate change adaptation and climate finance. The ClimateScanner is not aimed at questions of effectiveness and efficiency and is thus intended to serve as a rapid assessment tool.

In this respect, the ClimateScanner significantly differs from the audit criteria applied by the German SAI. The ClimateScanner analyses and assesses **what** the national governments do to tackle climate change and what structures are in place. In our national audits, we also assess **how** the government deals with the challenges. The assessment using the ClimateScanner does therefore not directly reflect how we assess government action in our audits carried out at national level.

The ClimateScanner is hence not equivalent to the German SAI's national audits, but it can serve as a source of information for our work.

The examples listed below are to illustrate that there is potential for improvement in individual items even with advanced or intermediate implementation status according to the ClimateScanner.

4.1 Axis 1 – Governance

We assessed 75 per cent of the items under axis 1 as having an advanced level of implementation and 16 per cent as having an intermediate level of implementation. For the component “monitoring mechanisms”, we rated one item as advanced and another as intermediate.

Nevertheless, we are critical of the mechanism set out in the Federal Climate Change Act which is to make adjustments in the event of projected gaps in the achievement of climate targets.

We cannot understand why adjustments are only made after two consecutive projections show a target gap. The only effect of this arrangement is that the government is wasting time when, in view of the continuing climate protection gap, it should react quickly to still be able to achieve the climate protection targets for 2030.

4.2 Axis 2 – Public Policies

For the ClimateScanner, two of the most relevant sectors for climate change adaptation should be selected under the component “adaptation sectors”. In accordance with the criteria of the Intergovernmental Panel on Climate Change, the Federal Government selected the sectors of water management as well as land and ocean ecosystems. In the latter sector, the Federal Government implements measures to adapt the German forests to climate change, among other things. We rated all issues regarding the implementation level in the forest-related sub-sector as advanced in line with the ClimateScanner assessment framework. (cf. item 3.3)

However, when conducting a national audit of the Forest Climate Fund based on the criteria of regularity and efficiency, we found the following ¹²:

Over a period of nine years, the Federal Government provided some €88 million from the Forest Climate Fund to support forest-related projects. However, these projects hardly showed demonstrable enhancements for forests and the climate. This was due to a lack of measurable targets and improperly set priorities. A measurable reduction in CO₂ has not been achieved. Nor was there any demonstrable adaptation of forests to climate change.

4.3 Axis 3 – Climate Finance

In accordance with the ClimateScanner assessment framework, we rated all items relating to the implementation status of the Federal Government’s international climate finance policy as advanced (cf. item 3.4). We conducted a national audit on the Federal Government’s International Climate Initiative on the basis of the audit criteria of efficiency and effectiveness and stated the following ¹³:

International Climate Initiative projects are designed to support partner countries in creating the necessary regulatory and social framework conditions to achieve their climate and biodiversity protection goals. Through the Initiative, the Federal Government meets some of its international climate finance commitments (currently around 15 per cent). Between 2008 and 2023, €5.5 billion have been spent on the Initiative and more than 1,100 projects have been approved in over 150 countries. In December 2021, the Federal Ministry for Economic Affairs and Climate Action assumed lead responsibility for the Initiative. The ministry is responsible for programme control and evaluation. In addition to the Federal Ministry for Economic Affairs and Climate Action, the Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection and the Federal Foreign Office are also responsible for implementing the Initiative.

¹²

https://www.bundesrechnungshof.de/SharedDocs/Downloads/DE/Berichte/2022/bemerkungen/bemerkung-18.pdf?__blob=publicationFile&v=2.

¹³ https://www.bundesrechnungshof.de/SharedDocs/Downloads/DE/Berichte/2023/internationale-klimaschutzinitiative-volltext.pdf?__blob=publicationFile&v=2.

In September 2023, we sent a concluding management letter regarding the Initiative to the Federal Ministry for Economic Affairs and Climate Action. We found that the ministry had so far been unable to demonstrate the efficiency of the Initiative, nor does the ministry know whether the Initiative was and is successful as a programme. The ministry agreed to present an interdepartmental efficiency appraisal, which is also to serve as a basis for future programme evaluations. In the efficiency appraisal, the ministry intends to define quantitative and qualitative indicators for measuring the achievement of objectives for the entire Initiative for the first time.

5 Outlook

The cross-country results of the first data collection and assessment using the ClimateScanner, which has been running since this year, are to be presented in November 2024 at the COP 29 in Baku. Following the COP 29, INTOSAI plans to publish the results for the individual INTOSAI member states on the ClimateScanner website.¹⁴

INTOSAI intends to continue the assessments using the ClimateScanner framework beyond the presentation of the results at the COP 29 and the disclosure of the member state results. The aim is to continuously take into account the latest developments in the climate policies of INTOSAI member states and thus to keep the ClimateScanner up to date. Accordingly, the German SAI plans to regularly update its assessments of the Federal Government's climate policies, which have been carried out using the ClimateScanner framework.

Ehmann

Schmidt-Wegner

¹⁴ <https://sites.tcu.gov.br/climatescanner/ingles.html>.

Annex I

The items for which we have assessed the implementation level as early or intermediate in our preliminary conclusion are presented below (including the reasons for the respective (preliminary and final) assessments and the corresponding comments submitted by the federal ministries).

Axis 1 – Governance

Item (CS-Code)	Details	Preliminary assessment	Ministries` comments	Final assessment
Mainstreaming (G1C)	Are there legal requirements for the definition and formulation of climate change mitigation and adaptation measures in guidelines, programmes, strategies or other planning documents that regulate climate change mitigation/adaptation in other areas of the federal government? Where do you think are still gaps? If these requirements exist, how detailed/comprehensive are they (with regard to possible responsibilities, sectoral measures or other regulatory content)?	Early implementation level. It is true that the Federal Climate Change Act and the Federal Climate Adaptation Act stipulate obligations to regulate climate change mitigation and adaptation on a sectoral basis and to implement relevant measures. However, based on our assessment there is no general regulation that, based on the criteria of the ClimateScanner, can be understood as “mainstreaming” and according to which climate change mitigation and adaptation must be taken into account, as a matter of principle, in all areas of regulation.	In the opinion of the responsible ministries, a higher implementation level is justified: The Federal Climate Change Act contains fundamental provisions requiring climate mitigation measures to be taken into account in all areas of regulation, by setting emission ceilings in all emission sectors (without gaps). The ministries stated that this also applied in particular to public administration, cf. Section 13 of the Federal Climate Change Act. The ministries added that the Act did not leave any emission sector unregulated, nor did it result in a patchwork of different regulations that prevented climate aspects from being fully taken into account. The ministries stated that the amendment of the Act strengthened the mainstreaming of government action in the area of climate change mitigation with the government's overall responsibility.	Intermediate implementation level. Considering the comments submitted by the ministries, we have changed our preliminary assessment from early to intermediate implementation level. However, we do not consider the implementation level to be advanced. In our opinion, there are no longer “binding emission ceilings in all emission areas”, but only a binding total amount. The Climate Change Act outlines one goal or several overarching climate goals. However, it does not formulate any further concrete guidelines on how to deal with climate goals in other regulatory areas (except in Section 13). According to the ClimateScanner framework, it is important to assess whether the most specific provisions for mainstreaming are in place.

			The Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection stated that according to the Federal Climate Adaptation Act (Section 8), public authorities were required to take the goal of climate change adaptation into account in a cross-disciplinary and integrated manner when planning and making decisions. According to the ministry, this legal requirement is not fully reflected in the assessment made by the German SAI.	
No gaps or overlaps (G2C)	Are there gaps and/or overlaps in the assignment and definition of climate-related mitigation and adaptation responsibilities?	Intermediate implementation level. The Federal Climate Change Act, the Federal Climate Adaptation Act and the organisational decree issued by the Federal Chancellor in 2021 set out the respective responsibilities of the ministries. Nevertheless, we found that there is a lack of interdepartmental coordination (see our Special report on climate change governance in Germany, 24 March 2022, item 5). We also identified a lack of coordination in individual programmes, for example in the International Climate Initiative (abbreviated in German: IKI). In our view, coordination within the IKI, especially with the Federal Ministry for Economic Cooperation and Development, in the area of international climate finance should be improved (see our Concluding management letter addressed to the Federal Ministry for Economic Cooperation and Development on the Audit of the IKI, 29 September 2023, item 2.9).	In response to the criticism we have expressed regarding interdepartmental coordination, the ministries refer to their statement on the item “Feedback for policymaking” (see below). The “IKI-ministries”, i.e. the Federal Ministry for Economic Affairs and Climate Action, Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection, the Federal Foreign Office and the Federal Ministry for Economic Cooperation and Development, stated that they closely coordinated the orientation of the IKI. They added that, for example, before a contract was awarded for each IKI project, a development policy coherence check was carried out by the Federal Ministry for Economic Cooperation and Development. The ministries responsible for the IKI added that they had the opportunity to participate in the intergovernmental	Intermediate implementation level. Considering the information provided by the ministries, the weaknesses that we identified in the lack of a coordinated response by the Federal Government do not lose in weight (for example, regarding the failure to meet the target in the transport sector). Furthermore, we highlight that Germany will not be able to achieve the relevant EU targets according to the current status (EU-Effort Sharing Regulation). As for the IKI: In our view, coordination gaps exist not so much at the project level but rather at the programme level. Our assessment remains unchanged.

			consultations on bilateral development cooperation with partner countries, thus ensuring that the project portfolios were aligned in a coherent manner in consultation with the partner countries. Finally, the ministries stated that since this legislative period, regular consultations had taken place between the Federal Ministry for Economic Affairs and Climate Action, the Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection, the Federal Foreign Office and the Federal Ministry for Economic Cooperation and Development as part of the interdepartmental “climate cloverleaf” approach. The Federal Ministry for Economic Cooperation and Development was also involved several times in the development of the IKI strategy, which was adopted in 2023. For example, interviews were conducted with selected staff members of the ministry and a survey on experiences and recommendations was sent to embassy officers (embassy officers for economic cooperation) working in countries where measures from the IKI and the ministry’s portfolio were implemented. According to the ministries, the interdepartmental working group ensures close cross-departmental coordination for climate change adaptation.	
Dynamic of horizontal interaction (G5B)	Committees, councils and other bodies work together via horizontal	Intermediate implementation level.	The ministries consider a higher implementation status to be	Intermediate implementation level.

	coordination in such a way as to enable regular exchange among members. How often have mechanisms (such as councils, committees, bodies, processes, minutes) been used in the last two years? What topics have been addressed and what specific results have emerged from this coordination mechanisms?	We draw attention to the shortcomings identified in our special report on climate change governance in Germany (24 March 2022) concerning interdepartmental coordination and the relevant recommendations (item 5). Based on the information provided by the ministries, neither our recommendations nor the Federal Government's commitments has been fully implemented.	justified. According to the ministries, monitoring and governance of climate protection policies are in place in Germany. They refer, among other things, to our special report on climate change governance. In particular, the ministries believe that the criticism that they do not provide information on the implementation of climate protection programmes is no longer valid. The ministries stated that since the 2023 Climate Action Report, the Federal Government had provided detailed information about the progress of implementation (see annex, as well as Climate Action Report 2024, Federal Government decision of 28 August 2024). The fact that the issue is being discussed in the cabinet also ensures that the members of the government are informed. The ministries stated that the "climate cabinet" that had been set up did not take any further action during this legislative period. According to the ministries, our assessment and the mentioned report is aimed only at climate change mitigation aspects. In the opinion of the ministries, regular exchange mechanisms have been institutionalised in the area of climate change adaption via the Interdepartmental Working Group on Climate Change.	We maintain our assessment, in particular with regard to the "results from coordination" to be taken into account according to the ClimateScanner. In our opinion, the one-year delay in the presentation of the 2023 Climate Action Report and the need for action, particularly in the transport sector, do not allow for an advanced implementation status. Furthermore, we do not yet consider our recommendations from the special report on climate change governance in Germany to be fully taken into account.
Identification of vulnerable groups (G7A)	Has the Federal Government identified vulnerable groups that will be particularly affected by climate change impacts and, if so, what	Early implementation level. The new Climate Change Adaptation Strategy is still under development.	The ministries stated that the early implementation level seemed to be based solely on the fact that the text cited in the answer was taken from the strategy that was still under	Early implementation level. Although the German sustainability strategy also addresses climate change-related inclusiveness, the Federal Ministry for the

	criteria has the Federal Government used to define these groups? Do the measures taken consider the special needs of vulnerable groups?		development. However, according to the ministries, this does not mean that the groups have not been identified (see answer). The strategy is expected to be adopted at the end of 2024 – so the early implementation assessment would no longer be up to date when the ClimateScanner is published.	Environment, Nature Conservation, Nuclear Safety and Consumer Protection stated that the questions that were relevant for the ClimateScanner in this context would only be reflected in the Climate Change Adaptation Strategy. We can only base our assessments on the current state of affairs, but we will adjust the assessment if the actual situation changes.
Inclusion in the decision-making process (G7B)	Are there specific ways for the vulnerable groups identified under item G7A to participate in the planning, design or implementation of climate change policies and measures (and their adaptation)? How are these forms of participation designed and have the proposals made by these groups been taken into account so far?	Early implementation level. The new Climate Change Adaptation Strategy is still under development.	The ministries stated that the early implementation level seemed to be based solely on the fact that the text cited in the answer was taken from the strategy that was still under development. However, according to the ministries, this does not mean that participation is not possible (see answer). The strategy is expected to be adopted at the end of 2024 – so the early implementation assessment would no longer be up to date when the ClimateScanner is published.	Early implementation level. Although the German sustainability strategy also addresses climate change-related inclusiveness, the Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection stated that the questions that were relevant for the ClimateScanner in this context would only be reflected in the Climate Change Adaptation Strategy. We can only base our assessments on the current state of affairs, but we will adjust the assessment if the actual situation changes.
Equitable policies (G7C)	Do the NDC, laws, strategies, climate change programmes or adaptation measures provide for vulnerable groups to be taken into account in the design and implementation of climate protection policy?	Early implementation level. The new Climate Change Adaptation Strategy is still under development.	The ministries stated that the early implementation level seemed to be based solely on the fact that the text cited in the answer was taken from the strategy that was still under development. However, according to the ministries, this does not mean that participation is not possible (see answer text). The strategy is expected to be adopted at the end of 2024 – so the early implementation assessment would	Early implementation level. Although the German sustainability strategy also addresses climate change-related inclusiveness, the Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection stated that the questions that were relevant for the ClimateScanner in this context would only be reflected in the Climate Change Adaptation Strategy. We can only base our assessments on the

			no longer be up to date when the ClimateScanner is published.	current state of affairs, but we will adjust the assessment if the actual situation changes.
Feedback for policymaking (G8B)	How are the findings that have been obtained from the monitoring used in the (re)adjustment of the design and implementation of climate change measures/policy/adaptation policy? How and to whom are the findings reported? What specific findings have been obtained from the monitoring carried out over the past two years and how have these been used for (re)adjustment?	Intermediate implementation level. There are legal requirements for readjustment. These were not fully met under the previous version of the Federal Climate Change Act (there is no immediate action programme in the transport sector). Under the new Federal Climate Change Act, the measures that are planned fall short. There is still an implementation gap in meeting the 2030 reduction target. We refer to the 2024 projection data and the assessments prepared by the Council of Experts on Climate Change in 2023 and 2024.	According to the ministries, there is no doubt that there are legal feedback and adjustment mechanisms in place. In addition, the ministries point out that the Federal Government itself commissioned the special report of the Council of Experts on Climate Change in order to identify the uncertainties and risks in the calculations. According to the ministries, the 2024 projections show that the 2030 climate targets are in principle achievable, provided that the assumptions and conditions made can be met. The ministries emphasised that further steps were currently being prepared by the Federal Government with the Hydrogen Acceleration Act as well as further simplified planning and approval procedures under the Federal Immission Control Act and the Geothermal Energy Expansion Act, to speed up the energy and heating transition.	Intermediate implementation level. We do not contest that the Federal Government is preparing further measures for climate change mitigation and adaptation and that relevant resolutions are adopted. However, there are still significant gaps, particularly in the transport and building sector, so that our assessment remains unchanged.
Transparency at the national level (G9B)	Are there mechanisms, reports, websites or other instruments in place at national level to provide information on progress towards national mitigation/adaptation targets? How comprehensive and up-to-date is this information? Can third parties request relevant information?	Intermediate implementation level. In recent years, the Federal Government has fulfilled its national reporting obligations under the Federal Climate Action Act, although not always in a timely manner (e.g., the 2023 Climate Action Report was presented with a delay of almost one year).	The ministries stated that due to their comprehensive and regular reports, a higher implementation level would be justified. The ministries added that the climate action reports were submitted for each year, that the annual emissions data presented by the Federal Environmental Protection Agency and the statements prepared by the German Climate Council were also available and that comprehensive monitoring at the level of individual measures had been included in the	Intermediate implementation level. We consider the one-year delay in the presentation of the 2023 Climate Action Report to be significant in light of the applicable legal requirement. Furthermore, the new individual measure monitoring mentioned by the ministries mostly lacks information on the specific results achieved for each measure. In most cases, no information is provided on the subject of evaluation. In this context, we

			annual Climate Action Report since 2023 (see annex of the Climate Action Report, cf. Bundestag parliamentary paper 20/11660). The ministries stated that the 2024 Climate Action Report was adopted on 28 August 2024 and submitted to the Parliament.	consider our current assessment (intermediate implementation level) to be justified.
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Axis 2 – Policies

Items (CS code)	Details	Preliminary assessment	Ministries' comments	Final assessment
Targets per sector (P1C)	Are there sectoral targets in the areas of mitigation and adaptation and are the sectors clearly defined? Binding nature is not queried here.	Intermediate implementation level. The sectoral targets are clearly defined in the area of reduction. In the area of adaptation, sectoral targets are currently only being developed.	The ministries agree, but refer to the decision on the strategy with measurable targets in the area of adaptation presumably by year-end 2024. When the ClimateScanner is published, information will possibly not be up-to-date.	Intermediate implementation level. We can only make our assessments on the basis of the current state of affairs, but will adjust them if the state of affairs changes.
National strategy (P2B)	Is there a comprehensive reduction strategy that sets measurable and concrete reduction targets and identifies suitable measures that contribute to achieving the targets? How coherent, comprehensive and clear are such strategies? Is the strategy compatible with the NDC? Are measures identified that may increase emissions?	Intermediate implementation level. Measures and instruments for implementing the strategy have been defined. We criticised the coherence of the mitigation strategy/strategies in our special report on climate change governance in Germany. In autumn 2023, the Council of Experts on Climate Change stated that the Federal Government lacked a comprehensive strategy for climate mitigation.	According to the Federal Government, there is a coherent strategy for achieving climate change mitigation targets, cf. the Federal Climate Change Act. As far as reference is made to the statement of the Council of Experts on Climate Change on the 2023 Climate Action Plan, the Federal Government pointed out that the concern that the status of implementation was unknown was no longer relevant following the submission of the 2023 and 2024 Climate Action Reports. According to the Federal Government, the reports present the implementation status of the individual measures in a transparent manner. The current challenges may also be derived from the reports.	Intermediate implementation level. Our reference to the criticism stated by the Council of Experts on Climate Change did not refer to (a lack of) information on implementation statuses, but to the Council's statement that "a coherent, meaningful and consistent overall concept and an overarching framework for measures" did not exist. In our view, the 2023 and 2024 Climate Action Reports do not invalidate this point. We thus maintain our assessment.

Sectoral plans (P2C)	Are there sector-specific strategies and reduction targets linked to concrete and appropriate measures and are these compatible with the overarching reduction strategy?	Intermediate implementation level. The measures and instruments for implementing the strategy are sector-specific. In the absence of an overarching strategy, the compatibility between the sector-specific strategies and an overarching strategy is questionable.	In the Federal Government' view, there is a coherent strategy for achieving climate change mitigation targets. As far as reference is made to the statement of the Council of Experts on Climate Change on the 2023 Climate Action Plan, the Federal Government pointed out that the concern that the status of implementation was unknown was no longer relevant following the submission of the 2023 and 2024 Climate Action Reports. According to the Federal Government, the reports present the implementation status of the individual measures in a transparent manner. The current challenges may also be derived from the reports.	Intermediate implementation level.
Climate policy design (P4A)	Do measures in the energy sector (CRF sector 1) contribute to reducing sectoral emissions? If so, has been defined what specific contribution the measures are intended to make and is the intended contribution quantified?	Intermediate implementation level. Programmes and strategies take the sectors into account and set sector-specific reduction targets in the Federal Climate Change Act (although no longer binding). Specific measures are assigned to each sector. However, the specific reduction contributed by the individual measures is not always specified.	In addition to specific reduction targets, other targets are also set in key areas, e.g., for the expansion of renewable energies in the Renewable Energy Sources Act (expansion paths) or in the Act on Heat Planning and the Decarbonisation of Heating Networks (Sections 29 et seq.). The Federal Ministry for Economic Affairs and Climate Action and its subordinate authorities in particular regularly publish comprehensive reports, which contain key figures on the energy transition: • Energy monitoring report by the German Federal Network Agency and the Federal Cartel Office • Monitoring report on the expansion of renewable energies in the electricity sector and progress report on onshore wind energy	Intermediate implementation level.

			• Report of the Cooperation Committee of Federal Government and federal states on the status of the expansion of renewable energies and on sites, plans and authorisations for onshore wind energy use • Renewable energies in figures • Monitoring report on the electricity grid expansion • Energy efficiency in figures • Federal report on energy research According to the ministries, such close monitoring ensures a well-founded overview of the status of the energy transition in Germany.	
Implementation challenges (P4C)	Are there any statements on the individual measures for GHG reduction in the energy sector regarding risks and challenges (and their significance) for the successful implementation of the measures and how such risks may be minimised or eliminated?	Intermediate implementation level. The assessments of the projections by the Council of Experts on Climate Change contain, for all measures, statements on risks, challenges and limitations to the implementation. The projections contain various sensitivities as well as scenarios with measures and further measures. However, neither the Climate Action Reports nor the Projections Reports contain systematic risk analyses.	To analyse challenges in the implementation of climate change mitigation targets, the Federal Ministry for Economic Affairs and Climate Action also uses so-called “long-term scenarios” (https://langfristszenarien.de/). As part of this research project, a large number of scenarios are analysed in order to identify and quantify alternative paths to achieving climate targets and, in particular, their infrastructural requirements for planning processes. This work is embedded in a structured stakeholder participation process that contributes to risk-oriented analyses with regard to achieving a climate-neutral energy system.	Intermediate implementation level. The reference made by the Federal Ministry for Economic Affairs and Climate Action to the research project does not invalidate the finding that neither the Climate Action Report nor the Projections Report contain systematic risk analyses. In this respect, we maintain our assessment.
Monitoring and evaluation mechanisms (P4D)	Are there monitoring and evaluation mechanisms for GHG reduction measures in the energy sector? If so, have the responsibilities for implementing	Intermediate implementation level. Effective monitoring of measures is still lacking. For many measures, it is	See statement on item P4A. Monitoring of individual measures has been taking place since 2023 Climate Action Report, cf. appendix to the 2023 and 2024 Climate Action	Intermediate implementation level. Please refer to our final assessment of items P4A (axis 2) and G9B (axis

	the mechanisms been specified, have indicators for evaluating the success of the measures been defined in advance, is there a standardised procedure and are the results used for control purposes?	unclear to what extent they contribute to reducing GHG.	Reports. In addition, on the GHG reduction effects – as far as they can be determined – cf. the Projections Reports; comprehensive modelling is required for this. The Council of Experts on Climate Change assesses the probability of achieving the climate mitigation target and has a right to propose additional climate mitigation measures (pursuant to the 2024 Federal Climate Change Act). The results are a key element of the risk assessment.	1). Our previous assessment therefore remains unchanged.
Monitoring and evaluation mechanisms (P5D)	Are there monitoring and evaluation mechanisms in place for the measures under item P5A? If so, have the responsibilities for implementing the mechanisms been specified, have indicators for evaluating the success of the measures been defined in advance, is there a standardised procedure and are the results used for control purposes?	Intermediate implementation level. Monitoring and evaluation mechanisms are in place. However, some indicators still need to be developed or refined.	According to the ministries, it is true that some indicators still need to be developed. However, from a technical perspective, the existing monitoring system with over 100 indicators already appears to be very advanced by international standards. Other countries often refer to German monitoring as "best practice". With the new indicators, this will certainly be reinforced and Germany will also take on a pioneering role at international level. The governance system set out in the Federal Climate Adaptation Act for reviewing the achievement of objectives and subsequently updating and developing the strategy offers exactly what is required. The intermediate assessment does not live up to this.	Advanced implementation level. Giving consideration to the comments provided by the ministries, the assessment was changed from intermediate to advanced implementation.

Axis 3 - Climate finance

Item (CS code)	Details	Preliminary assessment	Ministries' comments	Final assessment
Planning and budgeting (F1A)	Are budget funds earmarked for achieving the climate targets/adaptation targets and can these be allocated to the respective measures and strategies? Is there a classification system or taxonomy that defines/enables and guides appropriate categorisation? Does the classification also take into account the climate-damaging effects of expenditures and revenues as well as climate-damaging subsidies, and are the respective financial amounts quantified?	Intermediate implementation level. Plans/strategies/programmes are in place for the national climate mitigation targets/adaptation targets. Budget funds are earmarked to achieve the climate mitigation targets and can be allocated to the measures. There is no classification system or taxonomy that defines/enables a corresponding categorisation and that also identifies the climate-damaging effects of expenditures and revenues as well as climate-damaging subsidies and quantifies their financial scope.	No comment.	Intermediate implementation level.
Direct finance tracking (F1B)	In addition to issue F1A: Does the classification system also provide a definition or distinction of different degrees of effectiveness that are to be achieved with the expenditures/revenues/subsidies, e.g. in the field of direct/indirect climate change mitigation, direct/indirect impact (e.g. according to the EU climate coefficients)?	No implementation. There is no classification system in place to identify investments or funding that directly contribute to or hinder the achievement of climate targets. The introduction of climate tracking recommended by the German SAI has been rejected.	In its comment, the Federal Ministry for Economic Affairs and Climate Action refers to the ongoing Spending Review "Enhancing impact orientation in the federal budget with a focus on sustainability". The ministry believes that the previous assessment should be adjusted to indicate that work is being done to strengthen goal- and impact-oriented budget management.	Early implementation level. Considering the comments, we adjusted our assessment from no implementation to early implementation.
Indirect finance tracking (F1C)	In addition to item F1A: Does the classification system also provide a definition or distinction of different degrees of effectiveness that are to be achieved with the expenditures/revenues/subsidies, e.g. in the field of direct/indirect climate change mitigation,	No implementation. There is no classification system in place to identify investments or funding that indirectly contribute to or hinder the achievement of climate targets. The introduction of climate tracking recommended by the German SAI has been rejected.	In its comment, the Federal Ministry for Economic Affairs and Climate Action refers to the ongoing Spending Review "Enhancing impact orientation in the federal budget with a focus on sustainability". The ministry believes that the previous assessment should be adjusted to	Early implementation level. Considering the comments, we adjusted our assessment from no implementation to early implementation.

	direct/indirect impact (e.g. according to the EU climate coefficients)?		indicate that work is being done to strengthen goal- and impact-oriented budget management.	
Reporting (F1D)	Is there regular and public reporting on the budget classification addressed in items F1A to F1C and the resulting findings?	Intermediate implementation level. Regular reports are provided on the utilisation of funds, green securities and subsidies. The reports are published. However, the reports do not cover the categories of direct and indirect climate finance, carbon-intensive budgets and climate-damaging subsidies.	No comment.	Intermediate implementation level.
Private finance tracking (F4B)	Are there monitoring mechanisms in place that comprehensively track the implementation and use of the measures mentioned under item F4A and document which/to which extent private funds could actually be mobilised?	Intermediate implementation level. Germany currently only reports on the private climate finance mobilised through public interventions. This applies to those finance instruments for which reporting methods have already been agreed with the OECD. There is no mechanism for mobilising private capital for national and/or international climate change mitigation; this would have to be introduced.	There are crediting methodologies for seven finance instruments, resulting in the so-called converged statistical reporting directives, according to which all EU member states report (DCD/DAC/STAT(2020)44/ADD1/FINAL).	Intermediate implementation level. We take note of the comments provided by the ministries.
Reporting (F4C)	Are there mechanisms for regular and public reporting on the use of private funds or on raising private funds?	Intermediate implementation level. Private climate finance is part of the annual reporting to the EU and the biennial reporting to the UNFCCC. However, the data on private climate finance is incomplete, as it does not take into account all possible forms of mobilisation.	No comment.	Intermediate implementation level.



CLIMATESCANNER



Evaluator(s)

Batzer, Evelyn
Martin Winter

National Assessment Germany

SUMMARY

Country Profile

- 1 - Overview
- 2 - Climate Profile

Assessment - Governance

- Institutionalization : G1 - G2
- Strategy : G3 - G4
- Coordination : G5 - G6
- Accountability : G7 - G10

Assessment - Public Policies

- International commitments : P1
- General strategies : P2 - P3
- Sectoral components : P4 - P5

Assessment - Finance

- Public climate finance : F1 - F3
- Private climate finance : F4

Annex

- 2.6 - Documents
- 2.7 - Main climate laws or regulations
- 2.8 - Main public organizations

Country Profile

1 - OVERVIEW

Area (km²)		
Only continental: 357,596.00		Source: https://www-genesis....
Population		
Total: 84,607,016	Year: 2024	Source: https://www-genesis....
Human Development - Index (HDI)		
Value: 0.950		Year: 2022
Gross Domestic Product - (GDP) - current US\$		
Total: 5,309,606.320	Percapita: 48,432.460	Year: 2022
Gini coeficient		
Value: 31.7		Year: 2019

2 - CLIMATE PROFILE

2.1 - Country UNFCCC Classification	
Annex I: Yes	
Annex II: Yes	
Non-annex: No	

2.2 - Emission targets

Emission targets for 2030	
Nationally Determined Contribution (NDC): At least 55 % compared to 1990 levels (NDC = EU NDC). At least 65 % compared to 1990 levels (National target according to the Federal Climate Change Act).	
Emission targets for 2050	
Nationally Determined Contribution (NDC): Climate-neutrality by 2050 (NDC = EU NDC). National target according to the Federal Climate Change Act: Climate-neutrality by 2045.	

2.3 - Net GHG emissions	
Total: 673,953.00 thousands of tonnes of CO2eq	Per capita: tonnes of CO2eq
Year: 2023	Source: https://www.umweltbu...

Time series (emissions per year) - thousands of tonnes of CO2eq	
Number: 749,965.00	Year: 2022
Number: 759,600.00	Year: 2021

Number: 731,755.00	Year: 2020
Number: 796,759.00	Year: 2019
Source: https://www.umweltbu...	

2.4 - Net GHG emissions per sector - thousands of tonnes of CO₂eq

Year: 2022	Source: National Inventory Report for the German Greenhouse Gas Inventory
Sector: Agriculture	Total: 53,348.74
Sector: Energy	Total: 638,894.53
Sector: Industrial processes	Total: 52,061.33
Sector: Land-use change and forestry	Total: 4,379.75
Sector: Waste	Total: 5,660.41

2.5 - Key climate vulnerable areas

Area: Water, infrastructure, land, health, economy, spacial planning and civil protection	Description: Progress Reports on the German Strategy for Adaptation to Climate Change, Adaptation Action Plans
Source: https://www.bmu.de/...	Year: 2020

Assessment - Governance

Institutionalization

G1 - Legal and regulatory framework

G1.A - Existence of legislation framework

Score: Advanced Implementation

Evidences 1

EEA Climate ADAPT Website

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

Hyperlink

Evidence is updated until: 2024

Evidences 2

Federal Climate Adaptation Act

Hyperlink: <https://www.gesetze-im-internet.de/kang/index.html>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

Hyperlink

Evidence is updated until: 2024

Evidences 3

Federal Climate Change Act

Hyperlink: <https://www.gesetze-im-internet.de/ksg/>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

Hyperlink

Evidence is updated until: 2024

G1.B - Consistency with Paris Agreement

Score: Advanced Implementation

Evidences 1

Federal Law on the Paris Agreement

Hyperlink:

https://www.bgbl.de/xaver/bgbl/start.xav?start=%2F%2F%2A%5B%40attr_id%3D%27bgbl2...

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2024

Evidences 2

Federal Ministry for Economic Affairs and Climate Action

Hyperlink: <https://www.bmwk.de/Redaktion/DE/Artikel/Industrie/klimaschutz-abkommen-von-pari...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2024

G1.C - Mainstreaming

Score: Intermediate Implementation

SAI's comment: There are overall provisions specifying sectors, actors and climate aspects. However, specific details with regard to mainstreaming are lacking.

Evidences 1

Federal Climate Adaptation Act

Hyperlink: <https://www.gesetze-im-internet.de/kang/index.html>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

Hyperlink

Evidence is updated until: 2024

Evidences 2

Federal Climate Change Act

Hyperlink: <https://www.gesetze-im-internet.de/ksg/>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

§§ 2, 8, 9 Federal Climate Change Act

Evidence is updated until: 2024

G2 - Government structure

G2.A - Existence of national government structure

Score: Advanced Implementation

Evidences 1

EEA Climate ADAPT Website

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2024

Evidences 2

Federal Climate Change Act

Hyperlink: <https://www.gesetze-im-internet.de/ksg/>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

Federal Climate Change Act

Evidence is updated until: 2024

Evidences 3

Federal Environmental Protection Agency

Hyperlink: <https://www.umweltbundesamt.de/themen/klima-energie/klimafolgen-anpassung/anpass...>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2024

G2.B - Responsibilities defined

Score: Advanced Implementation

Evidences 1

Council of Experts on Climate Change

Hyperlink: <https://www.expertenrat-klima.de/en/>

Evidence category

Text: Academic research, Non-governmental sources

Evidence description

See hyperlink.

Evidence is updated until: 2024

Evidences 2

Federal Climate Change Act

Hyperlink: <https://www.gesetze-im-internet.de/ksg/>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

§§ 4,5 Federal Climate Change Act

Evidence is updated until: 2024

Evidences 3

Organisational decree of the Federal Chancellor

Hyperlink: https://www.gesetze-im-internet.de/bkorgel_2021/BJNR517600021.html

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2021

G2.C - No gaps or overlaps

Score: Intermediate Implementation

SAI's comment: Gaps and particularly overlaps remain in the assignment of climate-related responsibilities, particularly at programme level (individual measures).

Evidences 1

Climate Action Report 2024

Hyperlink: <https://dserver.bundestag.de/btd/20/127/2012760.pdf>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

Annex of the report.

Evidence is updated until:

Evidences 2

Council of Experts on Climate Change

Hyperlink: <https://www.expertenrat-klima.de/en/>

Evidence category

Text: Academic research, Non-governmental sources

Evidence description

Recently published reports.

Evidence is updated until: 2024

Evidences 3

EU Effort-Sharing Regulation (Regulation (EU) 2018/842)

Hyperlink: <https://eur-lex.europa.eu/eli/reg/2018/842/oj>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2023

G2.D - Leadership

Score: Advanced Implementation

Evidences 1

Climate Action Programme 2023

Hyperlink: <https://www.bmwk.de/Redaktion/DE/Downloads/klimaschutz/20231004-klimaschutzprogr...>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2023

Evidences 2

Climate Action Report 2023

Hyperlink: <https://dserver.bundestag.de/btd/20/116/2011660.pdf>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See references made to monitoring.

Evidence is updated until: 2024

Strategy

G3 - Long-term strategy

G3.A - Long-term strategy

Score: Advanced Implementation

Evidences 1

The Federal Ministry for the Environment, Nature Conservation, Nuclear Safety a. Consumer Protection

Hyperlink: <https://www.bmuv.de/themen/klimaanpassung/das-klimaanpassungsgesetz-kang>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until:

Evidences 2

UNFCCC, Long-term strategies portal, Germany, Climate Action Plan 2050

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

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See UNFCCC Website.

Evidence is updated until: 2022

G3.B - Alignment to NDC

Score: Advanced Implementation

Evidences 1

EU-NDC Update, Submission to the UNFCCC on behalf of the European Union and its Member States

Hyperlink: <https://data.consilium.europa.eu/doc/document/ST-14286-2023-INIT/en/pdf>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2023

Evidences 2

Federal Climate Change Act

Hyperlink: <https://www.gesetze-im-internet.de/ksg/>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2024

G3.C - Interlinkages with SDGs

Score: Advanced Implementation

Evidences 1

German Sustainable Development Strategy Update 2021

Hyperlink: <https://www.publikationen-bundesregierung.de/pp-de/publikationssuche/german-sust...>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2022

Evidences 2

UNFCCC, Long-term strategies portal, Germany, Climate Action Plan 2050

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

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2022

G4 - Risk management

G4.A - Risk mapping

Score: Advanced Implementation

Evidences 1

Climate impact and risk assessment 2021 for Germany

Hyperlink: <https://www.umweltbundesamt.de/publikationen/KWRA-Zusammenfassung>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2023

G4.B - Interface with science

Score: Advanced Implementation

Evidences 1

Climate impact and risk assessment 2021 for Germany

Hyperlink: <https://www.umweltbundesamt.de/publikationen/KWRA-Zusammenfassung>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2023

Evidences 2

Council of Experts on Climate Change

Hyperlink: <https://www.expertenrat-klima.de/en/>

Evidence category

Text: Academic research, Non-governmental sources

Evidence description

See hyperlink.

Evidence is updated until: 2024

G4.C - Climate risks in planning instruments

Score: Advanced Implementation

Evidences 1

Climate impact and risk assessment 2021 for Germany

Hyperlink: <https://www.umweltbundesamt.de/publikationen/KWRA-Zusammenfassung>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2022

Coordination

G5 - Horizontal and vertical coordination

G5.A - Horizontal coordination mechanisms

Score: Advanced Implementation

Evidences 1

EEA Climate ADAPT Website

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2024

Evidences 2

Organisational decree of the Federal Chancellor

Hyperlink: https://www.gesetze-im-internet.de/bkorgel_2021/BJNR517600021.html

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2021

Evidences 3

The Joint Rules of Procedure of Federal Ministries

Hyperlink: https://www.verwaltungsvorschriften-im-internet.de/bsvwvbund_21072009_O11313012....

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

§§ 19 ff., §§ 45 ff.

Evidence is updated until: 2024

G5.B - Dynamic of horizontal interaction

Score: Intermediate Implementation

SAI's comment: Relevance and timeliness of exchange with regard to sector specific measures can be improved.

Evidences 1

Special report on climate change governance in Germany

Hyperlink:

https://www.bundesrechnungshof.de/SharedDocs/Downloads/EN/Berichte/climate_chanc...

Evidence category

Text: Audit

Evidence description

Section 5.

Evidence is updated until: 2021

G5.C - Vertical coordination mechanisms

Score: Advanced Implementation

Evidences 1

Federal and State Working Groups

Hyperlink: <https://www.blag-klina.de>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2024

Evidences 2

The Conference of Environment Ministers

Hyperlink: <https://www.umweltministerkonferenz.de/Startseite.html>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2024

Evidences 3

The Federal Ministry for the Environment, Nature Conservation, Nuclear Safety a. Consumer Protection

Hyperlink: <https://www.bmu.de/pressemitteilung/svenja-schulze-und-kommunale-spitzenverbaen...>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2024

G5.D - Dynamic of vertical interaction

Score: Advanced Implementation

Evidences 1

Federal and State Working Groups' Reports

Hyperlink: https://www.blag-klina.de/documents/BLAG_KliNa_Bericht_Quantifizierung.pdf

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2024

Evidences 2

The Conference of Environment Ministers

Hyperlink: <https://www.umweltministerkonferenz.de/Dokumente-UMK-Protokolle.html>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until:

G6 - Stakeholder engagement

G6.A - Existence of participation mechanisms

Score: Advanced Implementation

Evidences 1

Federal Environmental Protection Agency

Hyperlink: <https://www.umweltbundesamt.de/beteiligung-gibt-neuer-klimaanpassungsstrategie?p...>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2024

Evidences 2

Federal Environmental Protection Agency

Hyperlink: <https://www.umweltbundesamt.de/publikationen/empfehlungen-von-buergerinnen-buerg...>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2024

Evidences 3

The Federal Ministry for the Environment, Nature Conservation, Nuclear Safety a Consumer Protection

Hyperlink: <https://dialog.bmuv.de/bmu/de/process/58835>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2024

G6.B - Representativeness

Score: Advanced Implementation

Evidences 1

Federal Ministry for Economic Affairs and Climate Action

Hyperlink: <https://www.bmwk.de/Navigation/DE/Service/Stellungnahmen/Bundes-Klimaschutzgeset...>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2024

Evidences 2

Parliament of the Federal Republic of Germany

Hyperlink:

https://www.bundestag.de/ausschuesse/a25_klimaschutz_und_energie/anhoerungen/974...

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2024

G6.C - Dynamic of interaction

Score: Advanced Implementation

Evidences 1

Council of Experts on Climate Change

Hyperlink: <https://www.expertenrat-klima.de/en/>

Evidence category

Text: Academic research, Non-governmental sources

Evidence description

See website.

Evidence is updated until: 2024

Evidences 2

EEA Climate ADAPT Website

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until:

Evidences 3

Wissenschaftsplattform Klimaschutz

Hyperlink: <https://www.wissenschaftsplattform-klimaschutz.de/index.html>

Evidence category

Text: Academic research, Non-governmental sources

Evidence description

See website.

Evidence is updated until: 2024

Accountability

G7 - Inclusiveness

G7.A - Identification of vulnerable groups

Score: Early Implementation

SAI's comment: Update of German Strategy for Adaptation to Climate Change still in progress to comprehensively take into account the relevant aspects with regard to the identification of vulnerable groups.

Evidences 1

The Federal Ministry for the Environment, Nature Conservation, Nuclear Safety a. Consumer Protection

Hyperlink: <https://www.bmu.de/en/topics/climate-adaptation/overview-climate-adaptation/ger...>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2024

G7.B - Inclusion in decision-making process

Score: Early Implementation

SAI's comment: Update of German Strategy for Adaptation to Climate Change still in progress to comprehensively take into account the relevant aspects with regard to the inclusion of vulnerable groups in decision-making processes.

Evidences 1

German Strategy for Adaptation to Climate Change

Hyperlink: <https://www.bmu.de/en/topics/climate-adaptation/overview-climate-adaptation/ger...>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until:

G7.C - Equitable policies

Score: Early Implementation

SAI's comment: Update of German Strategy for Adaptation to Climate Change still in progress to comprehensively take into account the relevant aspects with regard to the development of equitable policies concerning vulnerable groups.

Evidences 1

German Strategy for Adaptation to Climate Change

Hyperlink: <https://www.bmu.de/en/topics/climate-adaptation/overview-climate-adaptation/ger...>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2024

G8 - Monitoring mechanisms

G8.A - Existence of mechanisms

Score: Advanced Implementation

Evidences 1

Federal Climate Adaptation Act

Hyperlink: <https://www.gesetze-im-internet.de/kang/index.html>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2023

Evidences 2

Federal Environmental Protection Agency

Hyperlink: <https://www.umweltbundesamt.de/publikationen/monitoringbericht-2023>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until: 2024

G8.B - Feedback for policymaking

Score: Intermediate Implementation

SAI's comment: Feedback mechanisms to use the information from monitoring to improve climate change policymaking can be improved and are not consistently implemented (e. g. with regard to substantial gaps in the building and mobility sectors).

Evidences 1

Council of Experts on Climate Change

Hyperlink: <https://www.expertenrat-klima.de/en/>

Evidence category

Text: Academic research, Non-governmental sources

Evidence description

Various publications on website.

Evidence is updated until: 2024

G9 - Transparency

G9.A - Global transparency

Score: Advanced Implementation

Evidences 1

Eighth National Communication and fifth Biennial Report

Hyperlink: <https://unfccc.int/NC8>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until:

Evidences 2

National Inventory Document for the German Greenhouse Gas Inventory

Hyperlink: <https://unfccc.int/first-biennial-transparency-reports>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2024

Evidences 3

Reporting unter Governance Regulation 2018/1999 & Implementing Act 2020/1208

Hyperlink: <https://reportnet.europa.eu/public/dataflow/963>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink.

Evidence is updated until: 2024

G9.B - Transparency at the National Level

Score: Intermediate Implementation

SAI's comment: There are transparency mechanisms that provide updated information on progress towards the achievement of national objectives related to climate change. However, there have partyl been substantial delays and numerous evaluations are outstanding.

Evidences 1

Annual climate action report 2023

Hyperlink: <https://dserver.bundestag.de/btd/20/116/2011660.pdf>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See hyperlink and Annex to the report.

Evidence is updated until: 2024

G9.C - Publicly accessible reporting

Score: Advanced Implementation

Evidences 1

Annual climate action report 2024

Hyperlink: <https://dserver.bundestag.de/btd/20/127/2012760.pdf>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See report.

Evidence is updated until: 2024

G10 - Oversight and climate litigation

G10.A - Parliament

Score: Advanced Implementation

Evidences 1

Committee on Climate Action and Energy

Hyperlink: <https://www.bundestag.de/en/committees/a25>

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

See website.

Evidence is updated until:

G10.B - Audit institutions

Score: Advanced Implementation

Evidences 1

Bundesrechnungshof, German SAI

Hyperlink: https://www.bundesrechnungshof.de/EN/2_audit_reports/audit_reports_node.html

Evidence category

Text: Audit

Evidence description

See numerous reports.

Evidence is updated until: 2024

G10.C - Climate litigation

Score: Advanced Implementation

Evidences 1

The Federal Constitutional Court

Hyperlink: https://www.bverfg.de/e/rs20210324_1bvr265618.html

Evidence category

Text: Official information from government, Other sources (provide description below)

Evidence description

There have been numerous rulings with regard to climate action and adaptation.

Evidence is updated until: 2024

Assessment - Public policies

International Commitments

P1 - Nationally Determined Contribution (NDC)

P1.A - Actualization

Score: Advanced Implementation

Evidences 1

EU NDC Update; Dec 2020

Hyperlink: https://unfccc.int/sites/default/files/NDC/2022-06/EU_NDC_Submission_December%20...

Hyperlink: https://unfccc.int/sites/default/files/NDC/2022-06/EU_NDC_Submission_December%20...

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

Evidences 2

EU-NDC 2023, 16.10.2023

Hyperlink: <https://data.consilium.europa.eu/doc/document/ST-14286-2023-INIT/en/pdf>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

P1.B - Ambition

Score: Advanced Implementation

Evidences 1

Press release; 18 December 2020

Hyperlink: <https://www.consilium.europa.eu/en/press/press-releases/2020/12/18/paris-agreeme...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

P1.C - Targets per sector

Score: Intermediate Implementation

SAI's comment: Objectives only refer to mitigation, not adaptation. Measurable climate adaptation targets as part of the climate adaptation strategy are currently (as of July 2024) still in development.

Evidences 1

EEA Climate ADAPT Country profile Germany (10.07.2024)

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2024

Evidences 2

Update EU-NDC 2020, 17.12.2020

Hyperlink: https://unfccc.int/sites/default/files/NDC/2022-06/EU_NDC_Submission_December%20...

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

Evidences 3

Update EU-NDC 2023, 16.10.2023

Hyperlink: <https://data.consilium.europa.eu/doc/document/ST-14286-2023-INIT/en/pdf>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

General strategies**P2 - Mitigation Strategy****P2.A - Mapping**

Score: Advanced Implementation

Evidences 1

Climate Action Report 2023

Hyperlink: <https://dserver.bundestag.de/btd/20/116/2011660.pdf>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

P2.B - National strategy

Score: Intermediate Implementation

SAI's comment: There are key policies to implement strategies and achieve the goals that have been defined. In its special report on climate change governance in Germany the German SAI has pointed out a lack of coherence between various mitigation strategies and the lack of an overall strategy. The Council of Experts on Climate Change found in autumn 2023 that the federal government lacks a coherent and consistent overall concept and an overarching framework of measures for climate action.

Evidences 1

Special report on climate change governance in Germany

Hyperlink: https://www.bundesrechnungshof.de/SharedDocs/Downloads/EN/Berichte/climate_chanc...

Evidence category

Text: Audit

Evidence description

Hyperlink

Evidence is updated until: 2022

Evidences 2

Statement on the draft of the Climate Action Program 2023

Hyperlink: https://expertenrat-klima.de/content/uploads/2023/09/ERK2023_Stellungnahme-zum-E...

Evidence category

Text: Academic research

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 3

Update to the long-term strategy for climate action of the Federal Republic of Germany

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

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2022

P2.C - Sectoral plans

Score: Intermediate Implementation

SAI's comment: The sectoral plans and programmes are not fully aligned with the national strategies.

Evidences 1

Special report on climate change governance in Germany

Hyperlink: https://www.bundesrechnungshof.de/SharedDocs/Downloads/EN/Berichte/climate_chanc...

Evidence category

Text: Audit

Evidence description

Hyperlink

Evidence is updated until: 2022

Evidences 2

Statement on the draft of the Climate Action Program 2023

Hyperlink: https://expertenrat-klima.de/content/uploads/2023/09/ERK2023_Stellungnahme-zum-E...

Evidence category

Text: Academic research

Evidence description

Hyperlink

Evidence is updated until: 2023

P3 - National Adaptation Plans

P3.A - Existence of national adaptation plan

Score: Advanced Implementation

Evidences 1

Second Progress Report on the German Strategy for Adaptation to Climate Change (DAS)

Hyperlink:

https://www.bmuv.de/fileadmin/Daten_BMU/Download_PDF/Klimaschutz/klimawandel_das...

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

P3.B - Coverage

Score: Advanced Implementation

Evidences 1

EEA, Climate ADAPT-Webseite, Country Profile Germany

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2024

Evidences 2

climate adaptation law

Hyperlink: <https://www.recht.bund.de/bgbl/1/2023/393/VO>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

P3.C - Up-to-date plans and strategies

Score: Advanced Implementation

Evidences 1

German Strategy for Adaptation to Climate Change

Hyperlink: <https://www.bmuv.de/download/deutsche-anpassungsstrategie-an-den-klimawandel>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2008

Evidences 2

Second Progress Report on the German Strategy for Adaptation to Climate Change (DAS)

Hyperlink:
https://www.bmuv.de/fileadmin/Daten_BMU/Download_PDF/Klimaschutz/klimawandel_das...

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

Sectoral components

P4 - Mitigation sector (Energy - Gernal)

P4.A - Climate policy design

Score: Intermediate Implementation

SAI's comment: The specific reduction of emissions of the individual measures is not comprehensively specified.

Evidences 1

German Projection Report 2023

Hyperlink: <https://www.umweltbundesamt.de/themen/klima-energie/klimaschutz-energiepolitik-i...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

P4.B - Specific actions

Score: Advanced Implementation

Evidences 1

German Projection Report 2023

Hyperlink: <https://www.umweltbundesamt.de/sites/default/files/medien/11850/publikationen/39...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 2

annual climate action report

Hyperlink: <https://dserver.bundestag.de/btd/20/116/2011660.pdf>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

P4.C - Implementation challenges

Score: Intermediate Implementation

SAI's comment: The government's annual reporting (Climate Action Report, Projection Reports) does not include a systematic risk analysis, nor are specific measures identified to address or overcome specific challenges.

Evidences 1

German Projection Report 2023

Hyperlink: <https://www.umweltbundesamt.de/sites/default/files/medien/11850/publikationen/39...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 2

Verification Report on the Calculation of German Greenhouse Gas Emissions for the Year 2023

Hyperlink: https://expertenrat-klima.de/content/uploads/2024/04/ERK2024_Pruefbericht-Emissi...

Hyperlink: https://expertenrat-klima.de/content/uploads/2024/05/ERK2024_Pruefbericht-Emissi...

Evidence category

Text: Academic research

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 3

annual climate action report

Hyperlink: <https://dserver.bundestag.de/btd/20/116/2011660.pdf>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

P4.D - Monitoring and evaluation mechanisms

Score: Intermediate Implementation

SAI's comment: No overall and comprehensive monitoring system is place, yet, partly due to a lack of quantifiable indicators at the level of programmes or measures.

Evidences 1

German Projection Report 2023

Hyperlink: <https://www.umweltbundesamt.de/sites/default/files/medien/11850/publikationen/39...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 2

annual climate action report

Hyperlink: <https://dserver.bundestag.de/btd/20/116/2011660.pdf>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

P5 - Adaptation sector (Land and ocean ecosystems - Forests)

P5.A - Climate policy design

Score: Advanced Implementation

Evidences 1

Adaptation Action Plan

Hyperlink: <https://www.umweltbundesamt.de/en/topics/climate-energy/climate-impacts-adaptati...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

Evidences 2

Second Progress Report on the German Strategy for Adaptation to Climate Change (DAS)

Hyperlink:

https://www.bmuv.de/fileadmin/Daten_BMU/Download_PDF/Klimaschutz/klimawandel_das...

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

P5.B - Specific actions

Score: Advanced Implementation

Evidences 1

EEA Climate ADAPT Country profile Germany

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2024

P5.C - Implementation challenges

Score: Advanced Implementation

Evidences 1

Adaptation Action Plan

Hyperlink: <https://www.umweltbundesamt.de/en/topics/climate-energy/climate-impacts-adaptati...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

Evidences 2

EEA Climate ADAPT Country profile Germany

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2024

P5.D - Monitoring and evaluation mechanisms

Score: Advanced Implementation

Evidences 1

EEA Climate ADAPT Country profile Germany

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2024

Evidences 2

Federal Climate Adaptation Act

Hyperlink: <https://www.recht.bund.de/bgbl/1/2023/393/VO>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

P5 - Adaptation sector (Water management - Flood protection)

P5.A - Climate policy design

Score: Advanced Implementation

Evidences 1

Adaptation Action Plan

Hyperlink: <https://www.umweltbundesamt.de/themen/klima-energie/klimafolgen-anpassung/anpass...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

Evidences 2

Second Progress Report on the German Strategy for Adaptation to Climate Change (DAS)

Hyperlink:

https://www.bmu.de/fileadmin/Daten_BMU/Download_PDF/Klimaschutz/klimawandel_das...

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

P5.B - Specific actions

Score: Advanced Implementation

Evidences 1

EEA, Climate ADAPT-Webseite, Country Profile Germany

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2024

P5.C - Implementation challenges

Score: Advanced Implementation

Evidences 1

Adaptation Action Plan

Hyperlink: <https://www.umweltbundesamt.de/en/topics/climate-energy/climate-impacts-adaptati...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2024

Evidences 2

EEA, Climate ADAPT-Webseite, Country Profile Germany

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2024

P5.D - Monitoring and evaluation mechanisms

Score: Advanced Implementation

Evidences 1

EEA Climate ADAPT Country profile Germany

Hyperlink: <https://climate-adapt.eea.europa.eu/en/countries-regions/countries/germany>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2024

Evidences 2

Federal Climate Adaptation Act

Hyperlink: <https://www.recht.bund.de/bgbl/1/2023/393/VO>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

Assessment - Finance

Public climate finance

F1 - Domestic climate finance

F1.A - Planning and budgeting

Score: Intermediate Implementation

SAI's comment: The national government does not identify and quantify the type and amount of subsidies that negatively affect the achievement of climate goals and/or the implementation of climate action plans/strategies.

Evidences 1

Climate Action Report 2023

Hyperlink: <https://dserver.bundestag.de/btd/20/116/2011660.pdf>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 2

Climate and Transformation Fund: 13. Report of the Federal Ministry of Finance

Hyperlink: <https://www.ihk.de/blueprint/servlet/resource/blob/6121840/fd9f70ffac0efc1005021...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 3

Impact report on green federal securities 2021

Hyperlink: <https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Schlagl...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2021

F1.B - Direct finance tracking

Score: Early Implementation

SAI's comment: The national government has no comprehensive definition of direct climate finance. Germany has no formal taxonomy while efforts are undertaken to define and identify direct climate finance. The German SAI has published a special report and recommended disclosure of climate action budgetary inflows and outflows through a climate tracking system.

Evidences 1

Special report on climate change governance in Germany

Hyperlink:

https://www.bundesrechnungshof.de/SharedDocs/Downloads/EN/Berichte/climate_chanc...

Evidence category

Text: Audit

Evidence description

Hyperlink

Evidence is updated until: 2022

Evidences 2

annual climate action report

Hyperlink: <https://dserver.bundestag.de/btd/20/116/2011660.pdf>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

F1.C - Indirect finance tracking

Score: Early Implementation

SAI's comment: The national government has no comprehensive definition of indirect climate finance. Germany has no formal taxonomy while efforts are undertaken to define and identify climate finance. The German SAI has published a special report and recommended disclosure of climate action budgetary inflows and outflows through a climate tracking system.

Evidences 1

Special report on climate change governance in Germany

Hyperlink:

https://www.bundesrechnungshof.de/SharedDocs/Downloads/EN/Berichte/climate_chanc...

Evidence category

Text: Audit

Evidence description

Hyperlink

Evidence is updated until: 2022

Evidences 2

annual climate action report

Hyperlink: <https://dserver.bundestag.de/btd/20/116/2011660.pdf>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

F1.D - Reporting

Score: Intermediate Implementation

SAI's comment: The government issues public reports on climate finance, however, gaps remain with respect to a comprehensive overview of (in)direct climate finance, carbon-intensive budgets and subsidies with adverse climate effects.

Evidences 1

annual climate action report

Hyperlink: <https://dserver.bundestag.de/btd/20/116/2011660.pdf>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

F2 - International climate finance - provider countries

F2.A - Commitments set

Score: Advanced Implementation

Evidences 1

Germany exceeds climate finance target for emerging and developing countries

Hyperlink: <https://www.bmz.de/de/themen/klimawandel-und-entwicklung/klimafinanzierung>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2022

F2.B - Resources allocated and disbursed

Score: Advanced Implementation

Evidences 1

8th National Communication and 5th Biennial Report of Germany

Hyperlink: <https://unfccc.int/BR5>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 2

EU Governance Regulation

Hyperlink: <https://reportnet.europa.eu/public/dataflow/963>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

F2.C - Reporting

Score: Advanced Implementation

Evidences 1

8th National Communication and 5th Biennial Report of Germany

Hyperlink: <https://unfccc.int/BR5>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 2

EU Governance Regulation

Hyperlink: <https://reportnet.europa.eu/public/dataflow/963>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 3

OECD, DAC Working Party on Development Finance Statistics, CRS

Hyperlink: [https://one.oecd.org/document/DCD/DAC/STAT\(2018\)9/ADD3/FINAL/en/pdf](https://one.oecd.org/document/DCD/DAC/STAT(2018)9/ADD3/FINAL/en/pdf)

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2019

F3 - International climate finance - recipient countries

F3.A - Needs assessment

Score: Not Applicable

Assessment justification: As the country is included in the Annex II of the United Nations Framework Convention on Climate Change (UNFCCC), it has the obligation to provide financial resources to assist developing countries to achieve their climate objectives. In this sense, the assessment of this item is not necessary.

F3.B - Sources identified and mobilized

Score: Not Applicable

Assessment justification: As the country is included in the Annex II of the United Nations Framework Convention on Climate Change (UNFCCC), it has the obligation to provide financial resources to assist developing countries to achieve their climate objectives. In this sense, the assessment of this item is not necessary.

F3.C - Disbursement overseen

Score: Not Applicable

Assessment justification: As the country is included in the Annex II of the United Nations Framework Convention on Climate Change (UNFCCC), it has the obligation to provide financial resources to assist developing countries to achieve their climate objectives. In this sense, the assessment of this item is not necessary.

F3.D - Reporting

Score: Not Applicable

Assessment justification: As the country is included in the Annex II of the United Nations Framework Convention on Climate Change (UNFCCC), it has the obligation to provide financial resources to assist developing countries to achieve their climate objectives. In this sense, the assessment of this item is not necessary.

Private climate finance

F4 - Domestic and international private climate finance mechanisms

F4.A - Mobilization mechanisms

Score: Advanced Implementation

Evidences 1

DAC Methodologies for Measuring the Amounts Mobilised from the private Sector

Hyperlink: <https://www.oecd.org/dac/financing-sustainable-development/development-finance-s...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 2

DAC Working Party on Development Finance Statistics

Hyperlink:

<https://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=DCD/DAC/ST...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

Evidences 3

Wachstumsinitiative - neue wirtschaftliche Dynamik für Deutschland

Hyperlink: <https://www.bundesfinanzministerium.de/Content/DE/Downloads/Oeffentliche-Finanze...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink; p. 3

Evidence is updated until: 2024

F4.B - Private finance tracking

Score: Intermediate Implementation

SAI's comment: The government can track the funds mobilized by certain, but not all mechanisms. Germany currently only reports on private climate finance mobilized through public interventions for those financing instruments for which there are already reporting methods agreed with the OECD. A mechanism to track all mobilizations of private capital aimed at nationale and/or international climate action still needs to be established.

Evidences 1

DAC Working Party on Development Finance Statistics

Hyperlink:

<https://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=DCD/DAC/ST...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

Evidences 2

OECD: DAC Methodologies for Measuring the Amounts Mobilised from the Private Sector

Hyperlink: <https://www.oecd.org/dac/financing-sustainable-development/development-finance-s...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2020

F4.C - Reporting

Score: Intermediate Implementation

SAI's comment: Private climate finance is part of the annual reporting to the EU and the biennial reporting to the UNFCCC. The information on private climate finance is, however, incomplete because it does not take into account all possible forms of mobilization of private climate finance.

Evidences 1

8th National Communication and 5th Biennial Report of the Federal Republic of Germany

Hyperlink: <https://unfccc.int/BR5>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2023

Evidences 2

EU Governance Regulation

Hyperlink: <https://reportnet.europa.eu/public/dataflow/963>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2018

Evidences 3

Federal Ministry for Economic Cooperation and Development: Methodology of reporting

Hyperlink: <https://www.bmz.de/de/themen/klimawandel-und-entwicklung/klimafinanzierung/metho...>

Evidence category

Text: Official information from government

Evidence description

Hyperlink

Evidence is updated until: 2011

ANNEX

2.6 - Documents

Nationally determined contribution (NDC)

Year: 2023

Hyperlink: <https://unfccc.int/sites/default/files/NDC/2023-10/ES-2023-10-17%20EU%20submissi...>

Other documents

Type: Greenhouse gas inventory Year: 2024

Hyperlink: https://unfccc.int/sites/default/files/resource/2024-04-15_DE_NID_2024_UNFCCC_en...

Type: National communication Year: 2023

Hyperlink: <https://unfccc.int/documents/626516>

Type: Biennial report Year: 2023

Hyperlink: <https://unfccc.int/documents/631627>

Type: Long-term strategy (LTS) Year: 2022

Hyperlink: https://unfccc.int/sites/default/files/resource/Anlage%202_Update%20to%20the%20I...

2.7 - Main climate laws or regulations

Law or regulation: Federal Climate Adaptation Act Year: 2023

Hyperlink: https://www.bmu.de/fileadmin/Daten_BMU/Download_PDF/Gesetze/kang_en_bf.pdf

Law or regulation: Federal Climate Change Act Year: 2019

Hyperlink: https://www.bmu.de/fileadmin/Daten_BMU/Download_PDF/Gesetze/ksg_final_en_bf.pdf

2.8 - Main public organizations

Law or regulation: Federal Ministry for Economic Affairs and Climate Action

Hyperlink: https://www.gesetze-im-internet.de/bkorgel_2021/BJNR517600021.html

Law or regulation: Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection

Hyperlink: https://www.gesetze-im-internet.de/bkorgel_2021/BJNR517600021.html

Law or regulation: Federal Foreign Office

Hyperlink: https://www.gesetze-im-internet.de/bkorgel_2021/BJNR517600021.html