

Accountability mechanisms in climate change framework laws

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Summary

The adoption of framework laws to establish long-term climate change objectives constitutes an important development towards the implementation of the Paris Agreement. While this kind of legislation is not the only legal mechanism through which obligations and duties can be introduced, framework laws have symbolic importance, and their presence in many national contexts allows for comparability across countries.

It is important that climate change framework laws specify accountability for the implementation of the core obligations contained within those laws, otherwise there will be a mismatch between intentions and action.

Accountability elements and limitations on accountability

There are four important 'accountability elements' that should be 'built in' to any accountability system or regime created through legislation.

These can be identified by asking the following questions:

- (i) **What obligations are created?** What are actors required to do?
- (ii) **Who is accountable to whom?** Does the law specify who is responsible for fulfilling obligations and to whom that responsibility is owed?
- (iii) **How is compliance assessed?** Does the law specify the process for determining compliance?
- (iv) **What happens in the case of non-compliance?** Does the law specify what happens? What are the penalties for failing to meet obligations or processes for correction?

There is an important distinction to be made between **assessing compliance** and **assessing effectiveness**. Legislators should strive to ensure that good climate change framework legislation will be subject to processes by which both compliance and effectiveness can be assessed.

Accountability mechanisms will only fulfil their purpose if:

- stakeholders have sufficient technical and financial resources to fulfil the necessary oversight functions;
- the law is appropriately drafted to suit the existing national culture; and
- there is a strong rule of law in the country to guarantee that processes for assessing accountability are followed.



Photo: Pete Linforth, Pixabay

Findings: accountability mechanisms in climate change framework laws around the world

We have reviewed 43 climate change framework laws¹ to assess the level of integration of the four accountability elements described above, in relation to critical functions of framework laws. A summary of our findings is provided below, followed by a visual representation in a 'heatmap'.

(i) What obligations are created?

- *To set or meet targets or limits:* Most provisions on accountability relate to obligations to impose targets – quantifiable emissions reduction targets, quantitative or qualitative targets for climate change adaptation, limits on emissions by private parties or bans on the exploration and extraction of fossil fuels.
- *To develop, revise, implement or comply with domestic plans, strategies, and policies:* Some of the climate change laws focus on government action, whereas others impose direct obligations on private parties to develop their own climate-related plans or strategies or to comply with or implement those developed by the government.
- *To provide information:* Measurement, recording and verification (MRV) and reporting requirements are the most common accountability processes in the existing climate change framework legislation. To be effective, these processes should be accompanied by enforceable obligations relating to the provision of information.
- *To comply with international obligations:* Despite numerous references to international obligations, relatively few framework laws include specific domestic accountability mechanisms for ensuring compliance with international obligations, such as requirements to report on the implementation of international agreements to parliaments.
- *To create governance mechanisms or institutions:* Many of the framework laws create institutions to ensure coordination and resource allocation required for their implementation. This is a crucial aspect of ensuring the success of the legislation.

The design of obligations is key to ensuring their enforceability. Obligations must be clearly assigned, time-bound, and detailed. Those involved in legislative design should consider incorporating all the above obligations into framework laws.

(ii) Who is accountable to whom?

- *Executive to legislative and executive to other branches of the executive or administrative bodies:* More than half of the laws address these relationships, which reinforce government accountability to the public.
- *Private parties to executive:* More than half of the laws create mandates for governments to regulate the emissions of private parties, or make regulatory agencies responsible for monitoring compliance with obligations directly imposed by the legislation.
- *National to sub-national and sub-national to national:* Several laws create obligations regarding the provision of support and information between national and sub-national governments.
- *Executive to judiciary:* Only five of the framework laws contain specific provisions for judicial oversight of executive actions.

¹ These represent the majority (43 out of 46) of framework laws included in the **Climate Change Laws of the World** database, which, to the best of the authors' knowledge, in turn represent most if not all of the framework laws in place globally at the time of the analysis (August 2021).

- *Executive to expert bodies:* Framework laws may create new institutions with specific scientific or technical expertise with oversight and advisory functions. While several of the laws create this type of oversight, this could be more widely incorporated.
- *Executive to citizens:* Explicit accountability relationships between the executive and the public are present in more than 20 of the laws, primarily created through explicit references to publication or promotion of information on implementation.
- *Private parties to citizens:* A small number of the laws contain explicit provisions regarding the publication of information provided by or relating to corporate activities.

(iii) How is compliance assessed?

- *Transparency frameworks and compliance monitoring:* This is currently the most common way of ensuring that information on progress is made available to decision-makers and the general public. More than a quarter of the laws impose reporting obligations on private parties, and most of these include granting associated powers for compliance monitoring to executive agencies.
- *Parliamentary oversight:* Post-legislative review by parliaments is likely to be the most effective process for assessing effectiveness of the legislation. While several laws include provisions relating to parliamentary oversight, these often lack detail on the process and resources by which scrutiny is to be ensured.
- *Expert assessment:* Several laws provide for scrutiny of executive action by expert bodies. Such assessments often provide the basis for parliamentary scrutiny.
- *Court proceedings:* Only a small handful of laws include process-related provisions regarding judicial oversight. While in many cases this may be because judicial oversight is assumed from the drafting of the law, explicit provisions relating to standing and remedies can be helpful for clarity.
- *Alternative Dispute Resolution (ADR):* Only one law mentions ADR. Nonetheless, ADR can have benefits over judicial accountability processes based on both cost and speed, but it should not be introduced to the exclusion of judicial processes.

There is limited detail regarding the procedural elements of accountability processes, and lack of detail regarding the standards to which different actors are to be held. There is significant scope for better integration of this key element of accountability mechanisms into framework laws.

(iv) What happens in the case of non-compliance?

- *Parliamentary intervention:* While many laws contain provisions relating to reports to be submitted to parliament, few of the laws contain explicit provisions regarding the action to be taken by parliament in a government's failure to comply with relevant obligations.
- *Ministerial intervention:* Several of the laws specify a process by which ministers or government departments are to develop plans to correct any failures to comply with targets and obligations created by framework laws.
- *Judicial orders:* Only a few laws contain specific provisions about which orders can be issued in response to a judicial finding of non-compliance with climate change legislation.
- *Orders and fines by regulators:* About a quarter of the laws establish some form of penalty, fines or orders for regulators to compel action. These provisions primarily concern the provision of information and often involve private parties.

This is the least well-addressed accountability element in the laws reviewed. Only around half of the countries specified penalties or corrective actions where obligations are determined not to have been met. Many of the accountability processes currently rely on trust-based systems like reporting and disclosure, where reputational damage or loss of public support is assumed to be the primary risk to non-compliant entities.

Recommendations

The recommendations below will be of most relevance to those involved in advocating for, designing, or drafting new or amended climate change framework legislation. Other stakeholders should also consider their application in the context of other laws focused on climate change.

All stakeholders should:

- Consider explicitly incorporating accountability mechanisms into new framework laws or when revising existing framework laws. At a minimum, these should include MRV processes and clear obligations regarding the provision and aggregation of information.
- Ensure that the key elements of accountability for the implementation of climate legislation are addressed, including:
 - What actions a given actor is made responsible for, with obligations clearly detailed.
 - Who is responsible for an action, and to whom they are responsible.
 - The process by which the overseeing body or individual assesses whether the responsible actor has adequately carried out their obligations.
 - The corrective actions to be taken if the actor has not fulfilled their responsibility.

Legislators and those involved in legislative drafting should:

- Introduce provisions enabling post-legislative review by parliaments, addressing compliance with the specific duties established by the legislation, the effectiveness of the legislation, and specifying what action the parliament is expected to take following the review.
- Ensure that post-legislative parliamentary scrutiny is accompanied or informed by other avenues for stakeholder engagement, including public participation.
- Provide greater clarity on sanctions or corrective actions in the event of a failure to comply.
- Create a clear mandate for future regulation of private entities or include specific provisions relating to these entities.
- Consider introducing explicit provisions related to court proceedings and dispute resolution.
- Consider pairing trust-based accountability systems with stronger sanctions-based approaches.

Summary findings: Heatmap of accountability relationships, processes and effect of non-compliance, by type of obligation



1. Introduction

More and more countries are adopting or amending climate change framework laws. These laws are needed for successful implementation of the Paris Agreement. This policy insight examines the elements that can be ‘built in’ to climate change framework laws to specify accountability for the implementation of the core obligations contained within those laws.

While previous work has identified several key elements that should be considered when designing or assessing climate change framework legislation (Duwe et al., 2017; Averchenkova, 2019; World Bank, 2020; ClientEarth, 2021a), to date there has been no comprehensive review of the mechanisms by which framework legislation may create processes to ensure that actors responsible for their implementation are made accountable for progress. This policy insight aims to bridge that gap.

Why is accountability in climate change framework legislation important?

Implementation of the Paris Agreement requires strong and enhanced policy frameworks at the national level. A growing number of countries are adopting new, or amending existing, framework laws to establish long-term climate change objectives, as well as the policies and institutions required to meet them (Averchenkova et al., 2017; Iacobuta et al., 2018). Framework legislation is seen as a key instrument to improve the long-term predictability of climate change policy, and a means to enhance integration of climate change concerns into all relevant policy areas (Averchenkova et al., 2020; Scotford and Minas, 2019). Such framework legislation often has significant symbolic importance in the context of national climate debates and has in the past been described as “flagship” legislation (Fankhauser et al., 2014).

The critical importance of accountability mechanisms in domestic environmental legislation designed to address transboundary environmental problems is now broadly recognised. The United Nations Environment Programme (UNEP), for example, notes in a guide on environmental legislation that “effective governance of the environment to achieve sustainable development objectives depends on decision-makers being held to account for action that might be contrary to those objectives” (Milligan and Mehra, 2018). However, to understand how climate framework laws can perform the function of holding government and private actors responsible for meeting climate action objectives, a more detailed understanding of the mechanisms of accountability is required.²

What do we bring with this insight?

This insight builds on previous work on accountability in environmental legislation and on the design of climate change framework legislation. It focuses specifically on the elements that can be ‘built in’ to climate change framework laws to specify ‘accountability’ for the implementation of the core obligations contained within those laws. In doing so, we look beyond the question of emissions reduction targets and consider a broader range of obligations that can be imposed through framework legislation.

We recognise that framework laws must be read within the context of the broader legal and political systems in which they operate, and their implementation may therefore be subject to numerous forms of scrutiny without any reference to accountability mechanisms being included in

² For a more detailed discussion of the importance of scrutinising the content of legislation to understand ‘effectiveness’ see Mousmouti (2019).

the law. Nonetheless, a focus on how such framework laws can be designed to explicitly incorporate ‘accountability’ is justified by growing concerns over the need to strengthen the implementation and enforceability of existing climate change framework laws, and the growing number of requests from policymakers and civil society for examples on how to do so. We also recognise that climate change framework legislation is not the only legal mechanism through which the obligations and duties discussed in this insight can be introduced. However, we have chosen to focus on this type of legislation both because of its symbolic importance in many national contexts and for purposes of comparability.

Structure of the insight

This insight is structured in six further sections.

Section 2 outlines our approach to understanding climate change framework laws as accountability systems. We identify four ‘accountability elements’ that must be present in any accountability system or regime, and introduce the ways in which these elements can be assembled in the context of climate change laws.

Section 3 provides insights on critical obligations that can be created by climate change framework laws, drawing on a review of existing legislation to highlight the importance of the design of these obligations for ensuring effective accountability for their implementation.

Section 4 reviews the accountability relationships created by framework laws, outlining the importance of creating multiple relationships and forms of accountability.

Section 5 considers the processes by which accountability can be ensured and compliance with obligations assessed.

Section 6 addresses the issue of sanctions, the ‘what next’ of accountability processes that can and have been integrated in climate change framework laws.

Section 7 outlines a summary of our findings in a heatmap.

Section 8 provides our conclusions and recommendations to stakeholders involved in the design and implementation of framework laws.

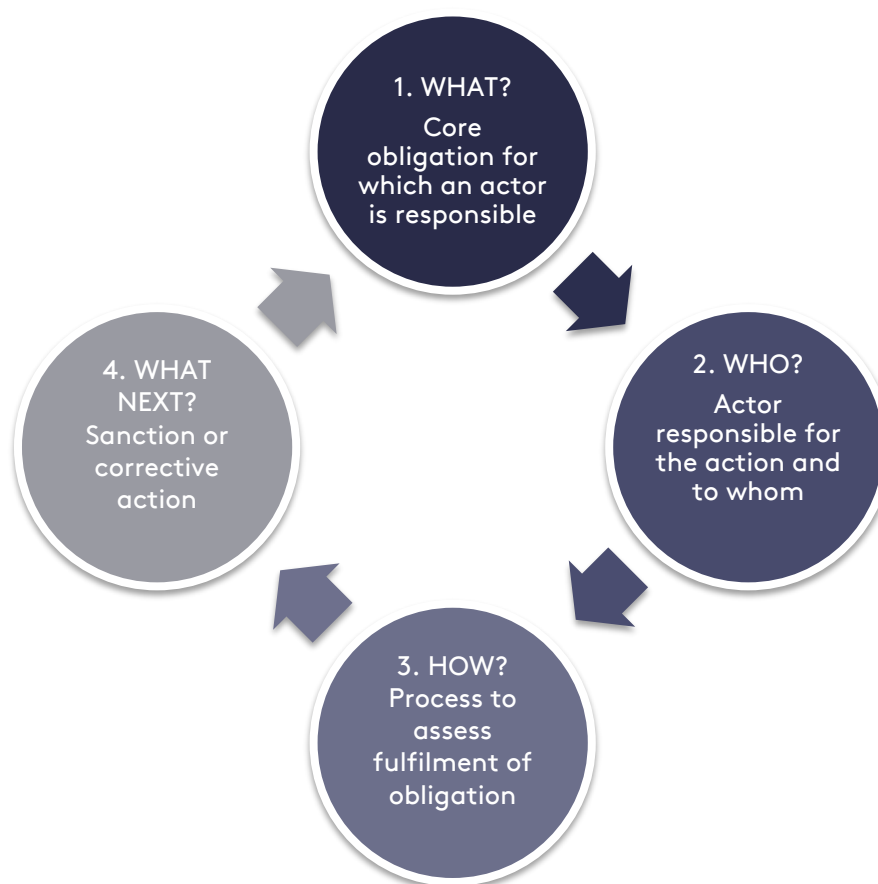


2. Understanding climate change framework laws as accountability systems

Elements of an accountability system

At the highest level, accountability can be understood to mean that “actors are... being held responsible for their actions” (Widerberg and Pattberg, 2016). While definitions of accountability regimes or systems are far from uniform, most commentators agree that a functioning accountability system must contain key features or ‘building blocks’ (ibid.), which we refer to throughout this insight as ‘accountability elements’ (see Figure 2.1).³

Figure 2.1. Elements of an accountability system



What?

The first of these elements, sometimes described as a ‘normative’ element, covers the ‘what’ of an accountability system: what actions are a given actor being made responsible for (Biermann and Gupta, 2011). In a legal context, this might be broadly understood to encompass the core obligations or duties imposed by the law. For example, if the law imposes a duty on a government minister to create an action plan, then it is the creation of such a plan and the process by which it is created that would become the subject of questions of accountability. The inquiry would focus on whether the plan has been created, whether relevant procedural requirements were followed, and whether it conforms to the expected standards.

³ The elements or building blocks referred to in this insight are based on those developed by Biermann and Gupta (2011).
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Who?

The first element is closely related to the second element of an accountability system: the 'who' or 'relational' element of the system (Biermann and Gupta, 2011), as the above example shows. This relational aspect of accountability contains two important aspects. Firstly, it must be clear who is responsible for an action, and secondly, it must be clear to whom they are responsible. In the example given above it is already clear who is responsible (the government minister). But answering the question of to whom the minister owes the responsibility to act is more complex.

By its nature, legislation, including climate change framework laws, must be considered to form part of a 'public accountability system'. Such systems rely on the idea that governments are "answerable to an electorate or political community for protecting the public good" (Widerberg and Pattberg, 2016). This relationship between governmental institutions and the public can be understood as an external accountability relationship "between decision-makers and those impacted by their decisions" (Biermann and Gupta, 2011). This type of political accountability can be reinforced through the creation of 'internal' accountability relationships, i.e. relationships between different government bodies or branches of government that can stand as proxies for this wider relationship. To put that in the context of the ministerial action plan, the law could specify that the minister is required to present the plan to parliament, making parliament the body to which the minister becomes responsible. Alternatively, the minister could have to present the action plan to cabinet, making the minister responsible to another executive body.

In addition to creating accountability for government actors, climate change framework laws frequently contain provisions aimed at creating accountability for private actors. While in some instances this may be through creating direct accountability relationships between these actors and government regulators, in others the motivation behind the legislation may be to facilitate accountability relationships between companies and consumers or investors. Given the significant role that such 'private' accountability relationships have played in environmental governance efforts at the global level to date (Kramarz and Park, 2016), and the influence of international developments at the domestic level, we consider these alongside accountability relationships involving government actors throughout this insight.

How and what next?

This leads us to the next two elements of any accountability system: the process by which the overseeing body or individual assesses whether the responsible body has adequately carried out their obligations (the 'how' or the 'decisional element') and the corrective actions to be taken if the agent is found not to have adequately fulfilled their responsibility (the 'behavioural element' or the question of 'what next'). In the context of legislation, both are to a great extent conditional on which institution is assigned responsibility for overseeing the action. In the case of the ministerial action plan, if parliament has been assigned this role, then the process for determining compliance could be a parliamentary inquiry, a review by a parliamentary committee, or even a parliamentary debate. The behavioural element could then take the form of parliamentary recommendations, a reallocation of resources to better facilitate the creation of the plan, or even changes to the legislation itself.

It is worth noting that in some cases, there may be no explicit reference to the fourth accountability element in an accountability system. Such systems can be understood as 'trust-based' accountability systems, where the consequences of a failure to fulfil obligations would be assumed political or reputational damage (Mansbridge, 2014). As we will see, many climate change framework laws in their current form rely on this type of accountability.

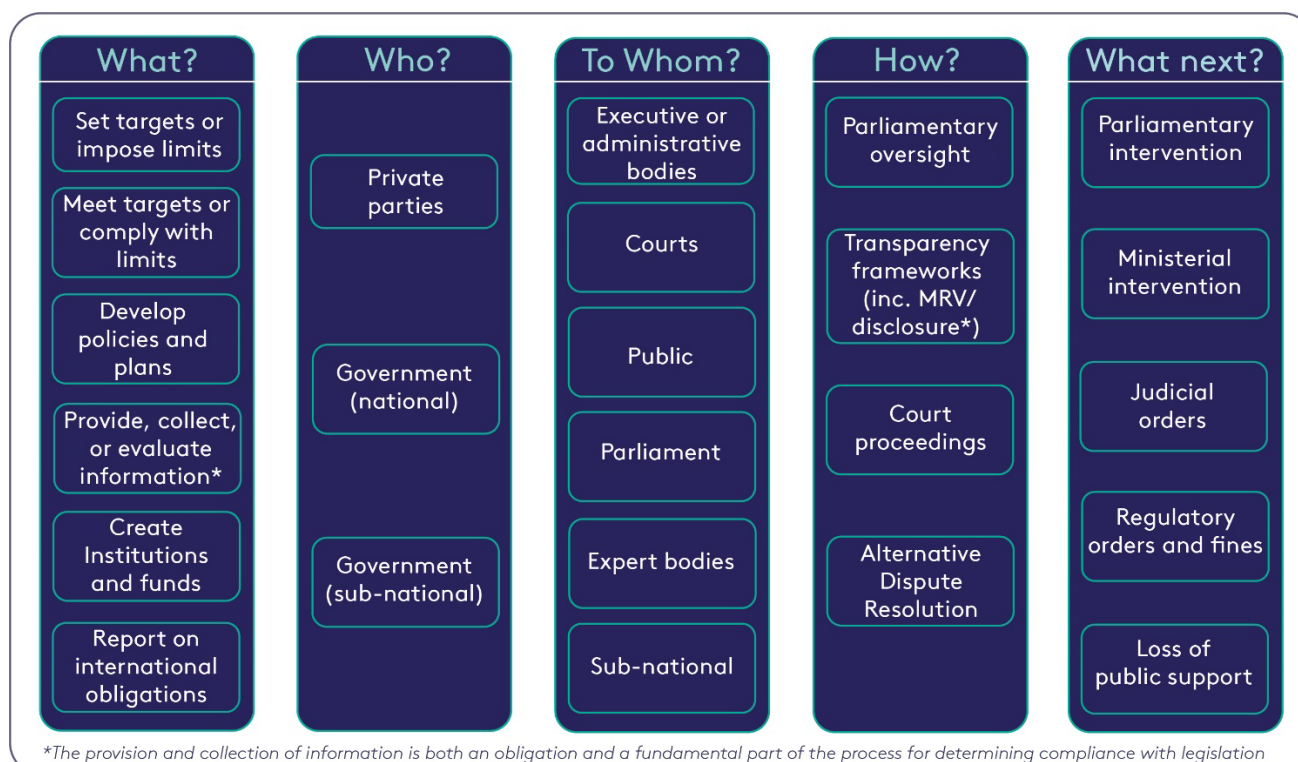
Questions for assessing accountability

One way of understanding how a piece of legislation functions as an accountability system – how the accountability elements fit together – is to ask the following questions:

- (i) Does the law create specific obligations? (What are actors required to do?)
- (ii) Does the law specify who is responsible for fulfilling obligations and to whom that responsibility is owed? (Who is accountable to whom?)
- (iii) Does the law specify how compliance is to be determined? (What is the process for assessment?)
- (iv) Does the law specify what happens in the case of non-compliance? (What are the penalties for failing to meet obligations or processes for correction, i.e. what happens next?)⁴

To identify how climate change framework laws can be designed to explicitly incorporate the key elements of an accountability system outlined above, in Sections 3 to 6 we apply these questions to the body of existing framework climate change laws. The preliminary work for these sections drew on a literature review and the authors' knowledge of existing practice. Our initial thinking on potential elements was then supplemented by a review of 43 climate change framework laws to identify practical examples.⁵ Figure 2.2 presents the 'accountability elements' discussed below visually. The key accountability elements identified in the laws are reviewed in a heatmap in Section 7, as a summary of our findings. More detail on the selection of laws and methodology used for the review can be found in **Appendix 1** and a full description of the accountability elements identified in each law is provided in **Appendix 2**, with links to the laws in the Climate Change Laws of the World database.

Figure 2.2. Visual representation of relevant accountability elements



⁴ Questions adapted from Mashaw (2006). These questions can be answered by looking at the explicit provisions within the law or at the broader legal context – see further discussion below.

⁵ Throughout this insight we refer to the laws reviewed by country, rather than listing the full details of the legislation. Such details can be found in the full mapping of the results of our analysis presented in **Appendix 2**.

Explicit versus implicit accountability regimes

Climate change framework laws operate within the context of broader legal systems. Therefore, it is possible to answer questions (i) to (iv) above with a 'no', based solely on a review of the text of a given law. This is because a given accountability element may be addressed separately within the context of the broader legal system. For example, a climate law may be silent on whether government compliance with a given process is subject to judicial scrutiny, but this may be assumed from the broader legal context if the country has a strong tradition of judicial review.

To return to the example of the ministerial action plan: let us say that the law contains an obligation on the minister to create a plan and ensure that this results in limiting emissions to within a certain carbon budget over a five-year period. The minister prepares a plan that could not reasonably limit emissions to stay within the budget. The decision by the minister to prepare an evidently non-compliant plan could, in these circumstances, be assumed to be subject to judicial scrutiny in a country with a strong administrative law system.

This type of example is far from theoretical. Around the world nearly 40 court cases have been filed challenging systemic failures in government climate action (Setzer and Higham, 2021). While early examples of such challenges focused on gaps in the legal and policy frameworks governing national climate action, cases are increasingly focused on challenging failures to implement the legislation (ibid.). In the French case of *Notre Affaire à Tous v. France*, for example, NGOs supported by thousands of citizens successfully challenged the government's failure to meet the targets set under France's climate change framework legislation.⁶ However, despite France's demonstrable failure to meet the relevant targets, the case's success was not a foregone conclusion, as it involved complex legal questions related to justiciability, causation, and remedies. Arguably, a clearer set of explicit provisions regarding accountability within the relevant legal context could have reduced the level of complexity.⁷

Nevertheless, to be able to rely on existing structures such as administrative courts to provide some of the key elements of an accountability system (in the example above, the 'how' and the 'what next' elements), climate change framework legislation must contain sufficient precision and clarity regarding the obligations that a law imposes, i.e. what different actors are required to do, and details about who is responsible. Obligations must be clearly assigned, time-bound and detailed. Where there are concerns about the weakness or complexity of existing institutions, this strengthens the case for including detail on all accountability elements within the provisions of a framework law itself rather than relying on the 'implicit' accountability created by the broader legal and political context.

In Sections 3-6 we provide normative suggestions on the ways in which different accountability elements might be introduced in framework laws and then review the body of climate change framework legislation to assess whether this is currently addressed.

The limitations of accountability mechanisms

Accountability mechanisms will only be effective if stakeholders have sufficient technical and financial resources to fulfil the necessary oversight functions (Milligan and Mehra, 2018), if the law is appropriately drafted to suit the existing national culture (Jacob et al., 2015),⁸ and if the processes for assessing accountability are followed (i.e. that the rule of law is respected).

⁶ Case summary: see https://climate-laws.org/geographies/france/litigation_cases/notre-affaire-a-tous-and-others-v-france.

⁷ For detailed arguments on how legislative intervention could facilitate access to justice and introduce clarity regarding judicial processes by which a perceived failure to implement climate change obligations could be assessed, see the International Bar Association's *Model Statute for Proceedings Challenging Government Failure to Act on Climate Change*, February 2020.

⁸ Mousmouti (2019) argues that a key requirement for any legislator seeking to design effective compliance mechanisms within a given law is "an extroverted, user-oriented, real-world approach" that seeks to understand how people will react to a given set of rules in a given context.

Compliance vs. effectiveness

To begin with, there is a difference between assessing compliance and assessing effectiveness (see Box 2.1). In addition, the effectiveness of the accountability systems will be dictated by the quality of existing governance systems within the country: if the law is well designed but there are systemic failures to implement environmental legislation, then the mechanisms discussed in this insight may have limited impact.⁹

Multiple statutes

Another important limitation of an approach focused on integrating accountability mechanisms into framework laws is created by the fact that in most contexts a country's overall climate response may in fact be governed by multiple distinct statutes. In France, for example, climate action is based on a series of framework laws (we discuss the latest two of these later in this insight). Similarly, in Papua New Guinea, the Climate Change Management Act of 2015, which acts as the primary framework law, must also be read in the context of the subsequent United Nations Paris Agreement (Implementation) Act of 2016, which enshrines the obligations created under the Paris Agreement into national law.¹⁰ In many countries, key bodies are created by presidential decrees rather than through legislation: for example, the Permanent Presidential Advisory Committee on Climate Change in Chile and the Citizen Consultative Council on Climate Change in Costa Rica. While we focus on accountability created within framework laws themselves in this insight, our analysis can and should also be considered and applied to this broader corpus of climate laws.

Intentional limits

Accountability mechanisms in framework laws can also be subject to intentional limits by legislators. During our review, we found several provisions explicitly excluding accountability or liability. Examples include provisions imposing limits on available forms of judicial intervention (Ireland) or explicitly stating that no legal responsibilities were created by a given section of the law (Germany, France). They also include provisions shielding government officials from liability for actions taken to implement the law as long as these were carried out in good faith (Kenya and Papua New Guinea).

Such exclusions of accountability may have been introduced to create a specific balance between different accountability processes, with one form of scrutiny preferred over another. This is observed in the text of Section 5ZM of the New Zealand Climate Change Response (Zero Carbon) Amendment Act 2019, for example.¹¹ While this provision does allow for judicial scrutiny of the implementation of the legislation, it also limits it. Judges are permitted to make a statement about whether the law has been complied with but they are prevented from ordering the government to take specific remedial actions or imposing financial penalties. The role of the judiciary is therefore limited only to *assessment* of compliance, while the question of corrective action or sanctions for non-compliance is firmly redirected to the legislature. Whether or not such

⁹ An empirical review of the degree to which the provisions highlighted here have been fully used in their domestic contexts is beyond the scope of this insight, but we would encourage all stakeholders involved in the introduction or revision of climate change framework legislation or in advocating for the revision of such legislation to consider such a review within their own national context, or comparable national contexts, as part of this process.

¹⁰ In practice, Papua New Guinea's law has remained poorly implemented due to the failure of the implementing agencies to create the necessary regulations, which has also led to problems with the implementation of the newer act.

¹¹ "5ZM Effect of failure to meet 2050 target and emissions budgets

1) No remedy or relief is available for failure to meet the 2050 target or an emissions budget, and the 2050 target and emissions budgets are not enforceable in a court of law, except as set out in this section.

2) If the 2050 target or an emissions budget is not met, a court may make a declaration to that effect, together with an award of costs.

3) If a declaration is made and becomes final after all appeals or rights of appeal expire or are disposed of, the minister must, as soon as practicable, present to the House of Representatives a document that—

(a) brings the declaration to the attention of the House of Representatives; and

(b) contains advice on the Government's response to the declaration."

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provisions contribute to ensuring sufficient scrutiny and rectification of any failure to achieve the required outcomes of climate legislation will depend to a great extent on the nature of the domestic legal and political system in which the legislation operates. However, we would urge caution to legislators considering this type of exclusion, particularly where it deviates from normal judicial practice in a country.

Box 2.1. Assessing compliance versus assessing effectiveness

When assessing how an accountability system created by a certain piece of legislation operates, it is important to keep in mind the difference between assessing compliance and assessing effectiveness (see, further, Xanthaki, 2018).

An inquiry focused on compliance will ask whether a given actor has performed a given obligation.

An inquiry focused on effectiveness will take a much broader view, asking whether a law has achieved its stated purpose.

The importance of this distinction can be seen from two practical examples:

- One of the key features of **Mexico's** climate change framework legislation is the creation of an Inter-Ministerial Coordination Body known as the CICC. However, although the CICC has been created – and therefore the government has complied with the basic obligation set out in the law – there have been numerous criticisms from civil society that suggest that the body is not fulfilling its key purpose (Averchenkova and Guzman, 2018).
- The **UK Climate Change Act** creates a system of short-term five-year carbon budgets. It also contains provisions which allow the government to 'borrow' from future carbon budgets in the event that the carbon budget for a given period is exceeded. While such borrowing would allow a government to 'comply' with the Act in the short term, there are real concerns that overreliance on this mechanism could frustrate the overall purpose of the Act (ClientEarth, 2021a).

While the focus of this insight is on processes for assessing compliance with obligations created under a law, legislators should strive to ensure that climate change framework legislation will be subject to processes by which both compliance and effectiveness can be assessed. Such an assessment of effectiveness may also extend to consideration of the effectiveness of accountability measures themselves.

3. What obligations are created: what should accountable actors be doing?

Previous publications have examined the common substantive provisions of climate change framework laws in some detail, including, most recently, the *World Bank Reference Guide on Climate Change Framework Laws* (World Bank, 2020). In this policy insight we do not seek to recreate that effort. However, identifying the elements of a climate change framework law that may create an effective accountability system requires some consideration of the type of obligations the law creates – that is, the content of the obligations.

Categories of substantive obligations

Substantive obligations created by existing laws can be broken down into the following categories:

- Obligation to set or meet targets or limits
- Obligation to develop, revise, implement or comply with domestic plans, strategies, and policies
- Obligation to create institutions or funds
- Obligation to provide information and compliance with international obligations.

We describe each of these in turn and then highlight examples drawn from existing legislation.¹²

i) Obligation to set or meet targets or limits

Although not all climate change framework laws currently include quantifiable emissions reduction targets (World Bank, 2020), achieving national-level emissions reductions is widely understood to be a key goal of this type of legislation (ClientEarth, 2021a).¹³ Similarly, although few laws contain quantitative targets for climate change adaptation, the application of qualitative targets for action in this area is growing. In some cases, instead of including specific targets in legislation, framework laws mandate the subsequent creation of targets by government agencies, often specifying detailed processes by which this should be done.¹⁴

Laws may also either impose direct limits on emissions by private parties or create the mandate for such limits to be imposed through subsequent regulation. Limits on activities that are particularly damaging to the climate may also be imposed, including limits or bans on the

¹² Due to the very different nature of the national laws and the legal contexts in which they operate, the review has not sought to make comprehensive judgments about the relative strengths of the provisions in each law. The objective of the analysis is to highlight commonalities in approaches to accountability and to identify areas where further attention from policymakers and legislators may be required.

¹³ Reducing Greenhouse Gas Emissions is also an international obligation on developed countries under Article 4(4) of the Paris Agreement. While climate change framework laws can be understood as seeking to give effect to this obligation, this is just one of the drivers of national climate change legislation that must be considered. We acknowledge that some scholars and practitioners have raised concerns about the idea of introducing ‘policy targets’ into legislation *per se*, particularly where targets may create the appearance of action on an issue even where measures to implement them remain lacking (see Rutter and Knighton, 2012). While it is beyond the scope of this brief to address this issue in detail, some commentary on the most effective design of targets to avoid this issue is included in Section 4.

¹⁴ Whether legislators choose to create legally binding duties to meet specific legislated targets or create a mandate requiring or allowing for the subsequent creation of such targets is a crucial subject for national debate and may depend on the emissions profile of the country and the institutional capacity of key government bodies.

exploration and extraction of fossil fuels.¹⁵ **Box 3.1** sets out some examples of this kind of obligation.

A related set of obligations that we observed in the laws were obligations that imposed broad, principle-based duties on either the government or private parties. Duties could be framed as a shared duty to protect the climate (see Malta), or as an individual duty to develop 'climate-resilient' activities (see Benin).

Box 3.1. Examples of obligations to set or meet targets or limits

- Many laws set overall greenhouse gas or CO₂ emissions reduction targets, to be achieved within a certain timeframe. Increasingly, laws are being revised or passed to include the target of net-zero emissions by 2050 (see European Union, UK, Canada).
- An increasingly popular approach to target-setting adopted in framework laws is to couple an obligation to reach a certain long-term target with a government mandate for the creation of multi-annual carbon budgets, a fixed quantity of greenhouse gas emissions that should not be exceeded within a given period (see the UK and New Zealand).
- Another popular approach is to mandate the creation of emissions reduction targets for specific sectors of the economy (see Germany and France).
- In addition to setting targets at the national level, framework laws may create mechanisms for emissions limits to be imposed on private parties, which can be done through cap-and-trade schemes or through fixing emissions limits according to the sector and size of a given entity (see Liechtenstein and Bulgaria).
- In some cases, laws may not contain fixed targets or limits but may create a mandate and process for the government to create such targets or to impose emissions limits on private parties through subsequent regulation (see Papua New Guinea and Kenya).
- Some laws also create obligations relating to activities to offset greenhouse gas emissions created by certain activities (see Guatemala and Fiji).
- Finally, framework legislation may impose a direct ban on new hydrocarbon exploration and extraction, such as in the recently adopted Spain's law. This is the first framework law to include such a ban and given growing attention on the need for measures focused on fossil fuel supply to form part of the policy response to climate change it is likely to form an important model for other countries.

¹⁵ Such supply-side measures are now starting to see increased attention from both policymakers and civil society groups. It has been argued that one of the benefits of such measures is the fact that it may be easier for civil society and non-expert audiences to understand and engage with them than with the complex accounting processes required to assess progress against greenhouse gas emissions reduction targets (Green and Kuch, 2021). Given the focus of the existing international legal architecture on greenhouse gas emissions, and the need to account for emissions from sectors such as forestry, agriculture and land use change, we believe that a continued focus on emissions reduction targets as one key element of climate change framework laws is essential. Nevertheless, as discussed further below, in our view integrating such targets with measures more explicitly focused on fossil fuel supplies may be one important new frontier for climate change framework legislation.

ii) Obligation to develop, revise, implement or comply with domestic plans, strategies and policies¹⁶

One of the major purposes and benefits of climate change framework laws is to enhance coordination or catalyse additional actions by government (Averchenkova et al., 2020; Nash and Steurer, 2019).¹⁷ As such, these laws clarify or establish an institutional framework for climate action and often create specific mandates for further action by government ministers, departments or regulatory agencies. Such mandates often concern the development of specific policies or strategies. While some laws may not prescribe the precise features of these policies, they may contain sufficient detail about the objectives, responsibility and timeliness for their preparation and review to be able to assess their adequacy.

Laws may also provide details about or mandates for the implementation of policies and plans. In some cases, laws may create timelines for the review and potential revisions of policies through monitoring, evaluation and learning processes. Such processes should be transparent, regular and public.

Some climate change laws focus on government action, whereas others also impose direct obligations on private parties to either develop their own climate-related plans or strategies or to comply with or implement those developed by the government.

Examples in this category are provided in **Box 3.2**.

Box 3.2. Examples of obligations to develop, revise, implement or comply with plans, strategies and policies

- A common requirement in framework laws is the development of plans and strategies to meet emissions reduction targets or other climate goals, including adaptation goals. The timeframe for these plans varies and it is not uncommon for laws to require both short-term plans and longer-term strategies (see Ireland, Finland).
- Laws may impose obligations on a range of governmental actors to develop and implement sectoral plans or specific measures to support the implementation of national strategies (see Austria, Micronesia). Less common clauses focus on the protection of the physical integrity and human rights of vulnerable people, for example communities at risk of displacement due to climate-related disasters (Mozambique, Fiji).
- For private parties, laws may create general obligations to develop measures to respond to climate change (see Articles 5 and 6 of Japan's law) or specify obligations relating to specific activities, such as obligations on the current owners of fossil fuel concessions to present plans for the repurposing of their operations to more sustainable uses (see Spain).
- Laws may even impose an obligation to include climate change considerations in the interpretation and implementation of pre-existing laws and policies (see Fiji).

¹⁶ Given constraints of space and time, we have considered development, implementation and compliance in a single category here, although we recognise that there are important distinctions to be made between each concept.

¹⁷ Interestingly, research by Clare, Fankhauser, and Gennaioli suggests that the introduction of climate change framework laws is associated with an increase in the number of climate-related laws in a given country over time (Clare et al., 2017).

iii) Obligation to provide information (transparency obligations)

The provision of clear and accurate information regarding the measures taken under climate change framework laws and the degree to which these contribute to the targets and goals set out in the law is critical to any effort to ensure the legislation functions in a way that creates accountability. Measurement, recording and verification (MRV) and reporting requirements are the most common accountability processes in the existing climate change framework legislation. For these processes to work, laws must create underlying obligations to ensure the required information is made available, meaning that provisions in the law about transparency can be part of both the 'what' and the 'how' of the accountability system. See **Box 3.3** for examples.

Box 3.3. Examples of transparency obligations

- Responsibility for compiling and reporting information on national progress (including overall emissions) may rest with dedicated climate change agencies (see Mexico, Papua New Guinea). In other laws, however, these obligations may be imposed on specific ministers (see the UK and Denmark) or even on the President (see Micronesia).
- Some laws impose a monitoring and reporting obligation directly on advisory bodies with relevant scientific and technical expertise (see New Zealand – Section 5ZJ-L imposes detailed monitoring responsibilities on the Climate Change Commission).
- Reporting obligations may also be imposed on government entities responsible for the implementation of actions at the sectoral level (see Germany and Section 23 of Canada's law, which imposes an obligation on the Minister of Finance to prepare annual reports on climate-related financial risks).
- Some laws also create obligations on private parties to report on activities and emissions to regulatory agencies (see Russia, Liechtenstein and Croatia).

iv) Obligation to comply with international obligations

National-level framework laws may create specific domestic accountability mechanisms for ensuring compliance with international obligations; see **Box 3.4** for examples.

Box 3.4. Examples of compliance with international obligations

- Laws may create institutions mandated to monitor fulfilment of international obligations under the UN Framework Convention on Climate Change (such as Malta's Climate Action Board).
- Laws may impose a parliamentary oversight procedure for complying with UNFCCC reporting requirements (see Uganda).
- Laws may determine the UNFCCC accounting methodology as the basis for the national emissions inventory and impose an obligation for IPCC reports to be considered during national reviews of climate policies (see Mexico).
- A requirement to describe progress towards the fulfilment of international obligations may also be included in provisions related to progress reporting (see Denmark).
- Laws may require their implementation to be performed in accordance with international agreements not focused solely on climate change. For example, the Fijian law notably cites the Sendai Framework for Disaster Risk Reduction, the Addis Ababa Action Agenda and the Sustainable Development Goals.

v) Obligation to create institutions

A key feature of many climate change framework laws is the establishment of governance mechanisms or institutions that are responsible for the implementation of the different types of obligations described above. Some laws will create coordination bodies, for example to coordinate intersectoral/interagency dialogue or to coordinate processes of collecting, processing and reporting data and information (see Section 4 below). Other laws create special funds to finance projects on climate mitigation or adaptation, or to improve the capacity of local government units to respond to the impacts of climate change. **Box 3.5** provides some examples.

Special attention should be given to the creation of scientific advisory bodies, given their crucial role in ensuring that government action towards achieving international obligations is based on the best available science (see Section 4). One approach to establishing whether climate change framework laws are being implemented is to review whether bodies or institutions designated in the text of the laws have been created within specified timelines and provided with the necessary resources to function.¹⁸

Box 3.5. Examples of obligations to create institutions or funds

Climate change laws may create or require the creation in the future of:

- Independent or semi-independent institutions with both advisory and oversight functions (see, for example, the UK Climate Change Committee).
- Hybrid bodies made up of both governmental and non-governmental representatives, which fulfil advisory, oversight and/or consultation and coordination functions (see, for example, Kenya's National Council on Climate Change).
- National climate change information systems or registries (for example Mexico's law creates the National Institute of Ecology and Climate Change as a decentralised agency of the federal government, which is tasked with the creation of national emissions inventories as one of its core functions).
- Stakeholder consultation bodies (such as Colombia's National Climate Change Council), or institutions to promote climate action by non-governmental stakeholders (see Japan's law, which creates prefectural centres to promote action).
- New funds to provide support for climate-relevant projects (see the 'people's survival fund' created by the Philippines' law).

¹⁸ Although not drawn from the review conducted for this insight, the importance of accountability for maintaining the operation of funds and institutions is highlighted by recent litigation in Brazil: in June 2020 four political parties filed two suits before the courts regarding the fact that neither the Amazon Fund nor the Climate Fund created under Brazilian law to support activities to protect the Amazon and respond to the climate crisis were operational. See *PSB et al v. Brazil* (on Amazon fund) and *PSB v. Brazil* (on Climate fund), available at climate-laws.org.

Obligations in practice

The heatmap, Section 7, shows that the majority of the provisions on accountability in the framework laws are related to obligations to set or meet climate targets or obligations to develop and implement climate change policies and plans, with MRV providing the main mechanism for assessing compliance. Given the important role that MRV plays, ensuring that legislation contains clear obligations regarding the provision and aggregation of information is a vital element of any climate change framework legislation.

More broadly, it is clear from our review and the relevant literature that the *content of an obligation* matters for the assessment of compliance with that obligation. For example, long-term targets will be more readily enforceable if they are accompanied by short-term interim targets, and clear processes and timelines for introducing the measures needed to meet the targets. This type of clarity can help overcome concerns that might otherwise arise over whether it is possible to hold government ministers and others to account for long-term targets that can only be achieved through the aggregated actions of multiple agencies and individuals (Sridhar, 2021). Such clarity can also be useful for the executive and administrative bodies responsible for fulfilling obligations, providing a clearer understanding of what individual actors are responsible for and a strong basis for advocating for the allocation of resources necessary to fulfil those obligations.

4. Who is accountable to whom?

In this section we focus on the high-level accountability relationships created between different types of actors, concentrating primarily on public accountability relationships, but also taking into account relationships between private entities. In developing legislation concerning public accountability relationships, which are ultimately aimed at reinforcing the responsibility of key actors to the public, it is vital to ensure that the provisions creating accountabilities between parties do so in a way that is as transparent as possible.

Key relationships

i) Executive to parliament

Parliamentarians globally are starting to commit more time and resources to processes aimed at ensuring the effective implementation of the legislation they pass, particularly in the field of environmental governance (Milligan and Mehra, 2018; Fitsilis and De Vrieze, 2020). As we will see below, there are various processes through which the implicit accountability relationship between the executive (as the subject of legislation) and parliament (as the source of legislation) can be explicitly recognised in climate change legislation. Explicit accountability relationships between the executive and parliament are normally created through requirements for progress reports to be laid before parliament (see, for example, the UK, Canada, Sweden).

ii) Executive to executive and/or administrative agencies

Climate change requires collaboration and engagement across multiple government departments and agencies. Many framework laws therefore create vertical accountability relationships between government departments or agencies. These accountability relationships should be understood separately from mandates to coordinate among different bodies, which may be an important feature of climate change framework laws but may not necessarily create clear accountability relationships. See **Box 4.1** for examples.

Box 4.1. Examples of executive to executive or administrative agencies

- Sectoral bodies or agencies may be required to report on action to either the environment ministry or to national coordination bodies.
 - Article 10 of South Korea's law, for example, requires that each central administrative agency reports progress against a green growth plan to the Presidential Committee on Green Growth.
 - Article 7 of Peru's law makes each government Ministry responsible for incorporating climate change mitigation and adaptation measures into its multi-annual sectoral strategic plan and reporting progress on implementation to the Ministry of Environment.

iii) National to sub-national and sub-national to national

Addressing climate change requires coordinated action from all levels of government. However, action can be considerably harder to deliver in the absence of a clear division of responsibilities and obligations between national and sub-national governments. Climate change framework laws may, therefore, impose specific obligations on national governments regarding the provision of support and information to sub-national governments and vice-versa. This is sometimes done through relationships between the regional government's central administration and the national government, or through departments with sector-specific responsibilities, who would report directly to corresponding national ministry. See **Box 4.2** for examples.

Box 4.2. Examples of relationships between national and sub-national governments

- Laws may create mutual obligations on states and federal governments to work together to achieve the purpose of the law (see Germany, Austria).
- Laws may also establish specific principles for the sharing of burdens and benefits of climate action between different levels of government. Papua New Guinea's law, for example, establishes the principles by which income generated from economic regulatory regimes governing sequestration or release of greenhouse gases is to be distributed to sub-national governments.
- Laws may also impose requirements on sub-national governments to develop climate action plans, making them accountable to central government agencies through reporting obligations (e.g. see arrangements in Spain and Taiwan).

iv) Executive to judiciary

The role of the courts in ensuring governmental compliance with the law is fundamental in most democratic legal systems. In many cases, simply the creation of a clearly assigned obligation is sufficient to imply that government action will be subject to judicial review. However, explicit provisions regarding judicial scrutiny can help to clarify the application of this fundamental mechanism in the context of framework laws. In some jurisdictions, the accountability relationship between the judiciary and the executive may be closely linked to that between the executive and the citizen, particularly where broad provisions on standing can explicitly facilitate citizen suits challenging governmental inaction. See **Box 4.3** for examples.

Box 4.3. Examples of relationships between executive and judiciary

- Provision of framework laws may clarify questions of standing or jurisdiction to review decisions and action taken under them.
 - Section 23 of Kenya's law, for example, contains provisions that give any citizen the right to bring a complaint before the Land and Environment court against any person acting in a way that may adversely affect adaptation and mitigation activities.
 - Sections 86 and 88 of Benin's law clarify the jurisdiction of the administrative courts to ensure compliance with the law, while also confirming that the Constitutional court may have jurisdiction where issues of fundamental rights are at stake.
 - Section 28 of Papua New Guinea's law specifies that although decisions of the National Climate Change Board created under the act are to be final, this is subject to the inherent jurisdiction of the courts.
- Laws may also make provisions clarifying the type of judicial remedy available should the government fail to meet its targets or comply with other obligations under the law (see New Zealand and Ireland, as discussed further below).

v) Executive to expert bodies

Climate change framework laws may create new institutions, often with specific scientific or technical expertise that may be given oversight as well as advisory functions (Averchenkova and Lazaro, 2020). Alternatively, such oversight functions may be assigned to existing audit institutions. Provisions relating to the creation of such bodies must be clear about the oversight functions to be played by such bodies, and in particular their role in MRV processes where that

may include both the creation or aggregation of information and the assessment of information provided by others. Examples of these relationships are provided in **Box 4.4**.

Box 4.4. Examples of relationships between executive and expert bodies

- One of the key functions of several climate change commissions and committees created under framework laws is the provision of independent evaluations and progress assessments (see the UK and Spain).
- The Canadian law mandates that the Commissioner for Environment and Sustainable Development, a post created to provide parliamentarians with independent advice on environmental action, review the implementation of the law every five years.

vi) Executive to citizens

As noted at the start of this section, the ‘institutional’ relationships described above can be understood as proxies for the fundamental accountability relationship between the citizenry and the state and must be designed to reflect this: they must be public, accessible, timely and coherent. However, this relationship can also be further recognised in climate change framework laws, through explicit provisions for the publication of information or the creation of dedicated information systems. As above, this accountability relationship can further be implemented through the creation of mechanisms to allow citizens to bring legal proceedings before courts or tribunals. **Box 4.5** provides examples.

Box 4.5. Examples of relationships between executive bodies and citizens

- Laws may create public information systems or registries to facilitate government accountability to the public (see Russia, Bulgaria).

vii) Private parties to executive authorities

Although it is national governments that may set greenhouse gas emissions reductions targets, in practice private parties are responsible for a significant proportion of global emissions. For a climate framework law to be truly effective in setting the direction of travel for economy-wide emissions reductions, legislation may need to create mandates for governments to regulate the emissions of private parties or make regulatory agencies responsible for monitoring compliance, with obligations directly imposed by the legislation. This can be done either through emissions trading schemes or other policy instruments to be specified in subsidiary policies and plans, including the creation of licensing regimes.

viii) Private parties to citizens

As in (vi) above, explicit provisions regarding the publication of information provided by or relating to corporate activities can create an accountability relationship between private parties and the general public. Often these may also be targeted at creating accountability between specific stakeholders such as companies and investors, or companies and consumers.

Box 4.6 provides examples of relationships featuring private parties.

Box 4.6. Examples of relationships involving private parties

- Several laws impose broad, principle-based duties or obligations on private parties (as described in Box 3.1 above).
- More commonly, laws require private parties to report on emissions, participate in emissions trading schemes, establish a carbon tax, establish other forms of emissions reduction obligations on private parties, or mandate the creation of schemes to regulate private action (see Russia, Liechtenstein, Bulgaria, Switzerland, UK and Spain). These usually create specific accountability relationships between private parties and executive authorities.
- Iceland's law provides that information on emissions allowances under the trading scheme should be made public in accordance with the law on the right to environmental information, as should information about those companies that breach the requirements (Article 44). While this imposes an obligation on the government, it also renders companies accountable to the general public through a 'naming and shaming' approach.
- France and Spain both introduce disclosure requirements for companies and investors through their framework laws. Article 29 of the French law of 2019 also requires investors to report on biodiversity risks, updating Article 173 of the law of 2015, which was the first in the world to create mandatory obligations to report on climate-related risks and alignment with national targets for institutional investors.
- In some cases, laws may focus on creating accountability for private parties for their role in resilience activities. For example, Mozambique's law imposes obligations on private parties in the eventuality of a climate-related disaster.

Relationships in practice

Most existing climate change framework laws focus on creating accountability relationships between the executive and other institutions of the state, which can reinforce accountability to the general public. More than half of the laws we studied address the relationships between the executive and the legislative branches of government, and between administrative or executive agencies and other branches of the executive, such as a government minister or a national council of ministers. Only five legal instruments contain specific provisions for judicial oversight of executive actions.

More than 20 of the laws also create an explicit accountability relationship between the executive and citizens, primarily through explicit references to the publication or promotion of information on implementation.

However, just over half of the laws also indicate the creation of an accountability relationship between private parties and the state. Most of these laws create direct obligations on private parties, requiring participation in emissions trading schemes, compliance with sector-specific emissions targets, or disclosure obligations. Others do not directly create such requirements, but instead contain permissive provisions allowing governmental actors to place accountability through subsequent regulation.

In some cases, provisions can be understood to create horizontal accountability relationships between corporate actors and other private parties. For example, Kenya and Uganda's laws create a mandate for government regulation of private entities, while also creating processes for private actors to be held accountable for the implementation of these as-yet unspecified obligations by a legal action brought before the courts by any citizen or civil society group.

Some countries, like France and Spain, have also chosen to introduce mandatory climate change disclosure obligations for companies and financial market actors in their framework climate laws,

creating a series of horizontal accountability relationships and information flows between entities. Similar moves are also being made in other jurisdictions, where such obligations are being introduced through separate legislation or executive regulation, such as the UK Occupational Pension Schemes (Climate Change Governance and Reporting) Regulations 2021, and the proposed legislation in New Zealand that would make disclosure of information aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) mandatory for financial services organisations.¹⁹ Countries contemplating the introduction of framework legislation should consider the potential symbolic power of including provisions regarding the accountability of corporate actors in these important legal texts.

¹⁹ The Task Force on Climate-related Financial Disclosures was created by the Financial Stability Board of the G20 in 2015. Its recommendations can be found at: www.fsb-tcf.org/recommendations/. New Zealand's draft legislation can be found at: www.parliament.nz/en/pb/bills-and-laws/bills-proposed-laws/document/BILL_109905/financial-sector-climate-related-disclosures-and-other.

5. How is compliance assessed?

Assessment of compliance – example processes

This section reviews examples of processes by which the implementation of the actions mandated by climate change laws may be assessed.

i) Transparency frameworks and compliance monitoring

Transparency frameworks, including monitoring, reporting and verification (MRV) mechanisms, are an essential way of ensuring that information on progress and gaps in progress is made available to decision-makers and the general public. MRV processes are generally ‘trust-based’ rather than sanctions-based processes and may not always specify the decision-maker responsible for making an assessment of whether obligations have been met. However, this type of process is crucial for ensuring that there is political accountability for the implementation of climate laws. Information provided through transparency frameworks may also be a critical source of evidence for judicial accountability processes or parliamentary review processes.

Compliance monitoring by regulatory agencies is a separate but related form of accountability process applied to private actors, which is often integrated with private party reporting obligations in framework laws. Some laws create processes for compliance monitoring, assigning regulatory agencies powers to review and assess reports and investigate potential discrepancies (see Iceland).

ii) Parliamentary oversight

Parliamentary oversight varies between jurisdictions and, beyond reporting requirements, little information is currently specified in the body of laws reviewed here. However, there are examples of processes by which parliament can evaluate action taken under framework laws (see **Box 5.1**).

Importantly, parliamentary oversight processes may go beyond the assessment of compliance permitted by the other accountability processes discussed here and address broader questions about the overall effectiveness of the legislation in achieving the stated aims.

Box 5.1. Examples of parliamentary oversight

- Several laws contain provisions that require progress reports submitted to parliament to be reviewed by relevant standing committees (see Malta and Ireland). In some cases, while no committee is assigned responsibility for review, a dedicated parliamentary debate is nonetheless scheduled to take place, or the legislature is given the power to convene an inquiry (see France and Micronesia).
- In other laws, the process for review of progress reports on climate action is closely associated with the process for review and scrutiny of annual budget bills (see Sweden and Germany).
- Some framework laws provide for parliamentary oversight of specific actions, which can be considered as distinct from parliament’s role in evaluating progress. One example is the UK Climate Change Act 2008, which imposes a mandate on the relevant authorities in all devolved administrations across the UK to create emissions trading schemes, which must be subject to parliament’s approval through the affirmative resolution procedure.
- Other laws create a hybrid between the evaluation and approval functions. The European Union’s law requires a five-year stocktaking exercise in which the Commission must submit an assessment of progress combined with recommendations for reform to be submitted to the European Council and Parliament.

iii) Expert assessment

Several laws provide for scrutiny of executive action by expert bodies. Such assessments often provide the basis for parliamentary scrutiny. See **Box 5.2** for examples.

Box 5.2. Examples of expert assessment

- In several laws, the process for such evaluations is not clearly stated, with reliance instead being placed on assigning oversight responsibilities to specific bodies and relying on their general rules of procedure. In the Netherlands, for example, the Advisory Division of the Council of State reviews climate change plans and progress reports, but little detail is given on what this entails.
- In cases where expert bodies are created under the law, processes may be more clearly defined. For example, the UK Climate Change Committee prepares an independent expert assessment of progress made in meeting emissions targets (carbon budgets), to which the government is required by law to respond. The assessment, together with the response from the government, then goes for consideration to parliament, forming part of the post-legislative parliamentary scrutiny.

iv) Court proceedings

While the shape of judicial processes for reviewing climate change legislation is likely to be determined by a given country's legal practice, the inclusion of some process-related provisions in framework laws, such as the examples discussed in Section 3 above, can be helpful for clarity.

v) Alternative Dispute Resolution (ADR)

The potential benefits of ADR processes as a means of creating accountability for the implementation of legislation have been highlighted in other areas of environmental governance. UNEP, for example, has cited "non-judicial settlement mechanisms" such as "negotiation, mediation, arbitration or conciliation" as having potential benefits over judicial accountability processes based on both cost and speed, and the way in which such mechanisms can help ensure shared ownership of outcomes (UNEP, 2018). Such mechanisms could be relevant when considering the accountability relationships between the state and the citizen, between private parties and the state, and the intersection of the two. Provisions regarding ADR are very rare, with only section 105 of Papua New Guinea's law providing that "Any disputes or complaints related to climate change related project[s] or activities shall, in the first instance, be resolve[d] through dispute resolution process."

Accountability processes in practice

One of the key issues identified during our review of the legislation was the **limited degree of detail regarding the procedural elements of accountability processes**. This was often coupled with a lack of detail regarding the standards to which different actors are to be held.

Transparency frameworks are by far the most common accountability process created in the laws reviewed. They are commonly used to determine compliance with obligation to meet targets. All but three of the legal instruments reviewed imposed some form of monitoring and reporting requirements either on executive agencies, national and sub-national bodies, or expert bodies. Reporting on the development and implementation of plans and processes is the most popular type of reporting obligation, appearing in at least three-quarters of the laws, while nearly as many include provisions regarding greenhouse gas monitoring and/or reporting against emissions reduction targets. **More than a quarter of the laws reviewed impose reporting obligations on private parties, with the majority of these including granting associated powers for compliance monitoring to executive agencies.**

Post-legislative review by parliaments is likely to be the most effective process for assessing not just compliance with the legislation, but also the effectiveness of the legislation overall (see Box 2.1). Ideally, such review will be accompanied or informed by other avenues for stakeholder engagement, integrating the principle of public participation in environmental decision-making. However, **the vast majority of provisions regarding parliamentary oversight found in the current stock of framework laws are limited to progress reporting by government bodies at regular intervals and concern accountability for meeting targets and for the development and implementation of plans, policies and processes.** While such provisions do create a form of parliamentary oversight, this may in practice be somewhat inadequate if the law does not explicitly specify the action that parliament is expected to take on the basis of the report. Similarly, in some instances the frequency of reporting may be insufficient. Overall, there is significant scope for better integration of this key accountability process into framework laws.

The growing attention to deliberative processes or ‘mini-publics’, such as citizens’ assemblies and juries on climate change, raises questions about whether they might offer an additional route for strengthening accountability under climate change legislation. To date, most citizens’ assemblies on climate change have focused on broad questions concerning the direction of future climate policy or considered a set of specific policy measures. While they might also have a role as a potential route for post-legislative scrutiny, especially in countries with weak legislatures, further work is required to determine the role for such processes and their relationship to the role of parliament.

The mandate and authority of courts to review the implementation of climate change laws is often implicitly addressed through the broader domestic legislative framework. However, explicit provisions related to court proceedings and dispute resolution that provide clarity regarding the potential for standing to bring an action or the type of relief to be granted may offer more confidence and clarity in ensuring judicial oversight. Such explicit provisions were identified in only five of the legal instruments reviewed. In the cases of Benin, Kenya, Uganda and Papua New Guinea, judicial review provisions are broadly applied to the implementation of all obligations in the law, while in the cases of Ireland and New Zealand, the relevant provisions instead focus explicitly on government obligations to meet emissions reduction targets. The provision regarding ‘climate litigation’ in Uganda’s law is particularly interesting, since it allows any concerned citizen to bring an action against either the government or a private entity for actions or omissions that may prove adverse to climate action without the need to prove a specific injury or damage, a requirement that has proved challenging for litigants in climate change cases to meet in other contexts (see, for example, *Swiss Senior Women v. Switzerland*).

As yet, only Papua’s law creates an alternative dispute resolution (ADR) process; there is scope for more countries to consider including provisions that explicitly create this type of accountability mechanism in the context of framework laws. While ADR mechanisms must not be considered as substitutes for formal judicial mechanisms, they may operate in tandem, introducing more flexibility in terms of the avenues available to citizens and civil society groups seeking to raise grievances concerning perceived government failures to comply with obligations. Creating additional alternative dispute resolution processes such as an ombudsman may in some circumstances allow concerned groups to raise and resolve issues in a swifter or most cost-effective manner.

6. What happens in the case of non-compliance?

The question of what happens in the case of non-compliance is the least developed aspect of the accountability systems currently created by climate change laws. As such, this section includes the fewest examples.

i) Parliamentary intervention

As the source of primary legislation, lawmakers will typically have the power to determine whether to “revoke, enact, amend or redraft” legislation if persistent implementation failures are identified (Hirst, 2021). They may also have decision-making powers over budgets, which can be leveraged to ensure the correction of implementation failures. Finally, they can help to ensure that non-compliance with climate legislation becomes a subject of public debate, which may force changes to government action.

Laws may specify that where there is a failure to meet obligations, especially those regarding the need to meet climate targets, proposals for new legislation are to be put forward (see Germany and the European Union). The strength of parliamentary oversight and the corrective mechanisms available to parliamentarians may depend to a large extent on the political make-up of parliaments and the level of cross-party cooperation.

ii) Governmental or ministerial intervention

Where laws create accountability relationships between executive bodies or departments, the ultimate responsibility for assessing performance and ensuring any necessary action is taken may rest with the government ministers overseeing those departments, or indeed with the Cabinet as a whole. Laws may specify a process by which ministers are to develop plans to correct any failures to comply with targets and obligations created by framework laws.

Box 6.1. Examples of governmental and ministerial interventions

- Several laws impose a responsibility to develop and adopt additional measures by a minister, group of ministers, or the government at large in the case (see Bulgaria, Canada, Denmark, Finland, Germany, Russia).
- Some laws also include provisions regarding the personal liability of public officials (e.g. Mexico).

iii) Judicial orders

The precise nature of the judicial orders that can be issued in response to a judicial finding of non-compliance with climate change legislation will vary from country to country and from case to case. As noted above, some framework laws contain specific provisions regarding the availability of remedies; however, it is of course important to recognise that judicial orders will often be available, even when no explicit provisions are included within the law.

iv) Orders and fines by regulators

Climate change framework laws, particularly those imposing specific obligations on private parties, may also create specific powers for regulators to compel action. Associated financial penalties may also be specified within the text of the legislation and administered by regulatory agencies. Box 6.2 provides some examples.

Box 6.2. Examples of orders and fines

- Several laws empower regulatory agencies to compel information or subject private parties to enforceable orders (see, for example, Article 72 of Bulgaria's law, which allows the Environment Agency to "enforce coercive measures in the case of non-compliance").
- Laws may also impose specific financial penalties on individuals and business for non-compliance, with obligations relating to both emissions reductions and the provisions of information (see, for example, Taiwan and Croatia). While these are more commonly administered by regulating agencies, they may be backed up by potential enforcement proceedings in civil or criminal courts (see Switzerland).
- In some cases, financial penalties may be applied to government authorities if they fail to supply relevant information to coordinating agencies (see Kenya).

Corrective actions in practice

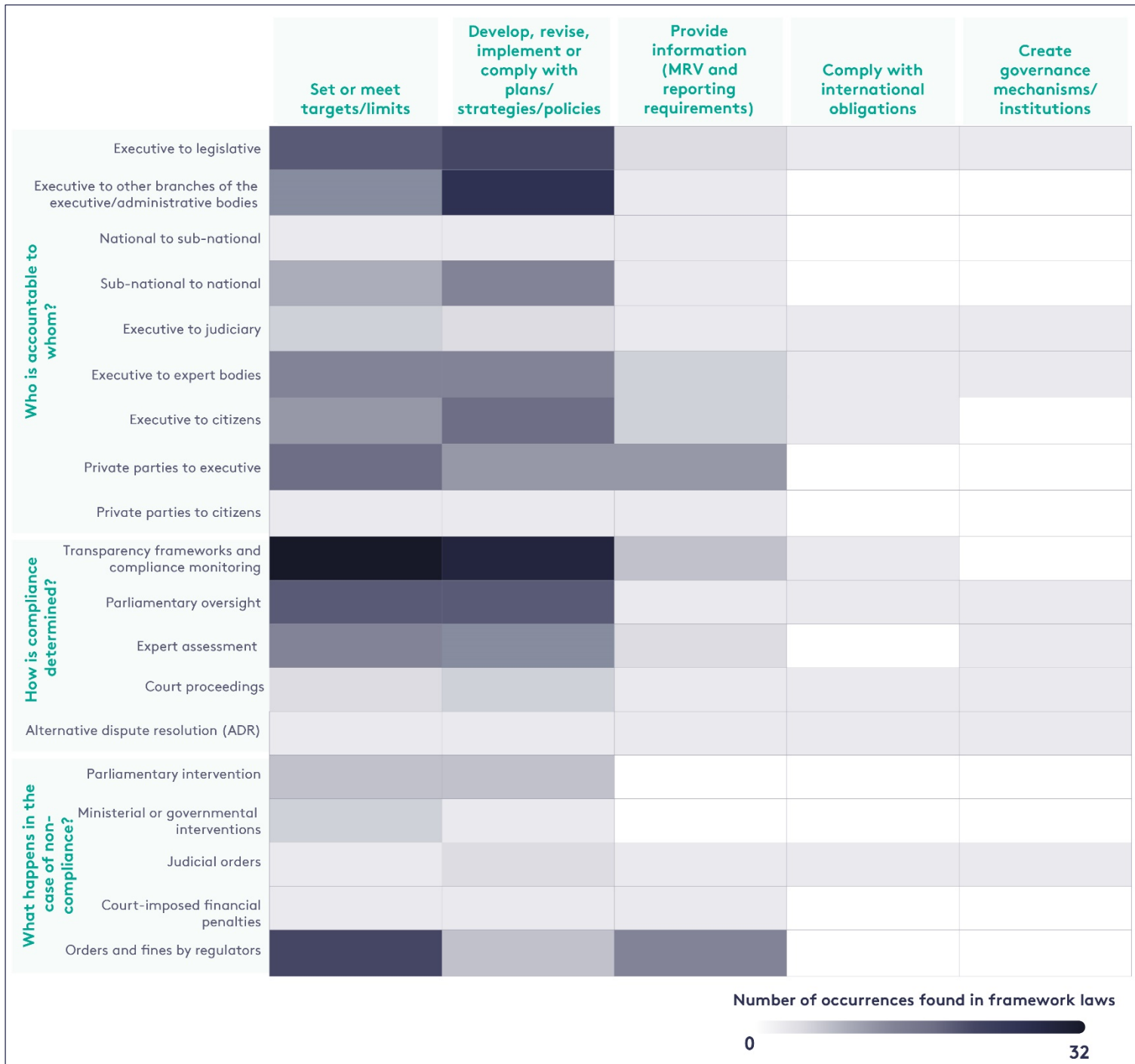
Overall, the issue of sanctions or corrective actions in the event of a failure to comply with specific obligations is the least well-addressed accountability element in the laws reviewed. **Only around half of the countries specify penalties or corrective actions if obligations are determined not to have been met.** The question of enforcement also receives limited attention in the laws reviewed. While specific agencies are tasked with monitoring and enforcement in the context of certain private party obligations, this is less clearly the case for government accountability.

Orders by government agencies and regulators and financial penalties are the most common forms of penalty or corrective action specified in law, applicable to about a quarter of the laws reviewed. These penalties are often applied in the context of emissions trading schemes or specific emissions reduction obligations imposed on private parties. They are also frequently associated with non-compliance to provide relevant information required for the implementation of such schemes or policies. Often, however, where financial penalties are applied, these are likely to be too insignificant to deter non-compliant conduct.

Accountability for government actors will largely need to be introduced through political, trust-based processes, which may be one reason for the relative lack of detail regarding the 'what next' element of some of the mechanisms identified here. For trust-based processes such as MRV provisions and review by expert advisory bodies to be effective, legislators need to ensure that there is clarity about which body would consider the outputs, and when and how they should act on the outputs. For example, the UK's Climate Change Act introduces a statutory requirement for the government to respond to the annual assessment of progress with implementation by an independent expert advisory body, the Climate Change Committee. However, an additional layer of accountability can also be guaranteed by ensuring that information about every stage of this process is made widely available in accessible and relevant formats.

Many of the accountability processes for corporate actors currently rely on trust-based systems like reporting and disclosure, where reputational damage is assumed to be the primary risk to non-compliant entities. These mechanisms have a role, particularly with investors increasingly taking decisions based on environmental concerns. However, it is apparent that introducing 'comply and explain' style disclosure obligations (as in France) may not actually lead to comprehensive reporting, let alone change corporate practice (ClientEarth, 2021b). Therefore, policymakers should look at pairing accountability mechanisms of this type with stronger sanctions-based approaches. Options include adopting legislation that goes beyond disclosure (such as mandatory due diligence legislation) or including provisions that could facilitate litigation in the case of the most egregious failure (such as those in Uganda and Kenya's laws).

7. Heatmap of accountability relationships, processes and effect of non-compliance, by obligation type



8. Conclusion and recommendations

Accountability mechanisms in climate change framework legislation are necessary conditions for building trust between and within nations. They provide clarity about the roles of the different actors involved in legislating and implementing climate policies. When used correctly, accountability mechanisms can also empower citizens to ensure that tackling climate change is seen as central to the national interest.

This insight has considered the extent to which climate framework laws create accountability systems that hold government and private actors responsible for taking action to meet climate goals. While this is only one pathway to ensuring accountability for climate action, our analysis can also be applied more broadly.

The findings contained in this insight will be of relevance to a wide set of stakeholders:

- **Executive and administrative bodies, the legislative and the courts** all have important roles to play in the development of accountability processes and in ensuring that there is sufficient institutional capacity to implement those processes.
- **Expert advisory bodies** play a significant part in scrutinising government action and in translating their findings into language that is accessible and clear to a non-expert audience.
- **Corporations** subject to accountability processes must recognise the certainty and fairness that such provisions can introduce, refrain from seeking to block their introduction, and make good-faith efforts to comply with obligations once imposed.
- **Auditors and legal professionals** also have a role, in keeping track of existing accountability mechanisms and processes and advising their clients (state and corporate) to comply with existing requirements, and anticipating future accountability requirements.
- Finally, **laypeople – citizens and civil society** – have a crucial role to play in engaging with ongoing accountability processes, maintaining the scrutiny and pressure needed to ensure action, as well as advocating for the introduction of clearer lines of accountability where there are concerns about compliance or the effectiveness of existing legislation.

Recommendations

The detailed recommendations below will be of most relevance to those involved in advocating for, designing, or drafting new or amended climate change framework legislation. However, stakeholders should also consider their application in the context of other laws focused on climate change.

All stakeholders should:

- Consider explicitly incorporating accountability mechanisms into new framework laws or when revising existing framework laws. At a minimum, these should include measurement, recording and verification (MRV) processes and clear obligations regarding the provision and aggregation of information.
- Ensure that the key elements of accountability for the implementation of climate legislation are addressed, including:
 - What actions a given actor is made responsible for, with obligations clearly assigned, time-bound, and detailed, including: obligations to set or meet targets or limits; obligation to develop, revise, implement or comply with domestic plans, strategies and policies; obligations to create institutions or funds; obligations to provide information and compliance with international obligations.

- Who is responsible for an action, and to whom they are responsible.
- The process by which the overseeing body or individual assesses whether the responsible actor has adequately carried out their obligations.
- The corrective actions to be taken if the actor is found not to have adequately fulfilled their responsibility; administrative courts can also perform an enforcement role in the accountability system.

Legislators and those involved in legislative drafting should:

- Introduce provisions enabling post-legislative review by parliaments, addressing compliance with the specific duties established by the legislation, the effectiveness of the legislation, and specifying explicitly what action the parliament is expected to take on the basis of the review.
- Ensure that post-legislative parliamentary scrutiny is accompanied or informed by other avenues for stakeholder engagement, integrating the principle of public participation in decision-making.
- Provide greater clarity on sanctions or corrective actions in the event of a failure to comply with specific obligations of the climate law.
- Create a clear mandate for future regulation of private entities or include specific provisions relating to these entities.
- Consider introducing explicit provisions related to court proceedings and dispute resolution to provide clarity regarding the potential for standing to bring an action or the type of relief to be granted, to enable more effective judicial oversight.
- Consider pairing trust-based accountability systems such as disclosure and reporting with stronger sanctions-based approaches.

Appendix 1: Detailed methodology used to assess the legislation

Selection of laws

The legislation reviewed for this insight was drawn from the data included in the Climate Change Laws of the World database (available at climate-laws.org), as of August 2021. While the database contains over 2,000 climate-related laws and policies, the dataset for this insight was limited to those documents tagged as 'framework legislation' in the database. In line with the Climate Change Laws of the World methodology, this term is applied to legislative documents that share some or all of the following characteristics:

- a. Set out the strategic direction for national climate change policy.
- b. Are passed by the legislative branch of government.
- c. Contain national long-term and/or medium targets and/or pathways for change.
- d. Set out institutional arrangements for climate governance at the national level.
- e. Are multi-sectoral in scope.
- f. Involve mechanisms for transparency and/or accountability.²⁰

The full dataset of framework legislation derived from the database encompassed laws from 46 countries. Of these, we conducted a full review of legislation from 43 countries. Inclusion in the review was determined by the authors' knowledge of the language in which the law was drafted, the availability of English translations (whether official or unofficial), or the feasibility of processing the law using translation software such as Google Translate.

The laws that met the criteria for review but were excluded due to the unavailability of translations were Hungary's Law on Climate Protection 2020, Japan's Climate Change Adaptation Act, and Slovenia's Environmental Protection Act 2006.

For Japan's Act on Promotion of Global Warming Countermeasures (Law No. 107 of 1998), the assessment was conducted based on a translation of the original text, although media reports suggest that the law may have been subject to subsequent amendments to introduce a 2050 target. For Ireland and New Zealand, we reviewed recent Acts amending prior legislation, making reference to the earlier legislation as required. For all other laws we reviewed the text that we understood to be the latest version of the legislation, with any recent amendments incorporated. For France, two laws were reviewed entirely, as they both fit with the definition of framework laws.

A full list of laws reviewed and the links to their entries in the database is provided in **Appendix 2**.

Review process

Each law was reviewed by at least one of the authors, who assessed the presence or absence of the 'accountability elements' outlined in Section 1 above, based on an agreed set of definitions. While we have striven to make this review as uniform as possible, determining the presence or absence of a different accountability element was a largely subjective exercise due to the highly varied nature of the approaches adopted by different legislators. A law was determined as containing a particular 'accountability element' if this was mentioned at least once, but in many

²⁰ See further: Nachmany et al. (2015); Nash and Steurer (2019); World Bank (2020).

cases multiple examples of the same accountability element do appear in the same law (for example, many of the laws contain multiple provisions referring to the regulation of private actors through compliance monitoring by regulatory agencies).

Initially, ministerial intervention was not considered as a separate 'element', but as this type of corrective action was regularly noted by reviewers under the heading 'other', this was subsequently included as a distinct 'element'.

We did not initially review the laws to determine the creation of accountability relationships between corporate actors and the general public. However, following our review and given that the symbolic importance of disclosure obligations and laws that adopt a naming and shaming approach are on the rise in other contexts, we determined that this was an important element to for discussion. This may mean that some examples of this type of accountability relationship were not captured in our review. Similarly, orders and fines by regulators were originally considered separately, but the categories were subsequently merged for conceptual clarity.

Limitations

This review has been conducted based on the best information available to the reviewers about each law. However, our reviews were often either based on or supplemented by informal or automated translations, meaning that some relevant provisions may have been missed or misinterpreted. It was also not possible to provide reviewers with significant knowledge or experience in the legal practice of all of the countries' whose legislation is described here, which may also have led to some omissions or misinterpretations. As noted above, deciding whether a given element was present or absent in a law was also a subjective exercise, given the high degree to which approaches vary from one legislator to another.

Appendix 2: Full mapping of accountability elements in the legislation reviewed

Legislation	Element type	Element	Section
Argentina Law 27520 on Minimum Budgets for Adaptation and Mitigation to Global Climate Change	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Articles 4, 6, 7, 9, 11, 16-24
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; sub-national to national; executive to expert bodies; executive to citizen; private parties to executive	Articles 8, 11-13, 15, 20, 25, 26, 28
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment	Articles 12, 13, 27
Austria Climate Protection Act (Klimaschutzgesetz)	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Sections 3, 4, 6, 7
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to expert bodies	Sections 3(4) and 7
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment	Sections 3, 6, 7
	<i>What happens in the case of non-compliance?</i>	Parliamentary intervention	
	<i>Exclusion of accountability</i>	Financial penalties on states excluded up until 2012	Section 7
Benin Law no 2018/18 on climate change regulation	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Articles 4, 6, 7-9, 11-13, 22, 77, 79, 81
	<i>Who is accountable to whom?</i>	Executive to the courts; executive to citizens; private parties to executive	Articles 11, 81, 86, 88, 91-96

Legislation	Element type	Element	Section
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; court proceedings	Articles 81, 85, 91-96
	<i>What happens in the case of non-compliance?</i>	Judicial orders; court-imposed financial penalties; orders and fines by regulators	Articles 89-95
Brazil Law 12.187/2009, establishing the National Policy on Climate Change (NPCC)	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; compliance with international obligations	Articles 4-6, 11, 12
	<i>Who is accountable to whom?</i>	Executive to executive	Article 3
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; expert assessment	Articles 6 and 7
Bulgaria Climate Change Mitigation Act	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Articles 3, 8, 9, 11, 17, 31-42, 62, 64, 67
	<i>Who is accountable to whom?</i>	Executive to other branches of the executive/administrative bodies; executive to the courts; executive to citizen; private parties to executive; private parties to citizens	Articles 27, 60-64, 67
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; court proceedings	Articles 60, 67, 64
	<i>What happens in the case of non-compliance?</i>	Ministerial or governmental interventions; orders and fines by regulators	Articles 67, 71, 72
Canada Canadian Net-Zero Emissions Accountability Act	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Sections 6-10, 13-15, 20, 22, 23
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to expert bodies; executive to citizen	Sections 13, 17, 18, 22-24
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment	Sections 14, 15, 17, 18, 23-25, 27.1
	<i>What happens in the case of non-compliance?</i>	Ministerial or governmental interventions	Section 16

Legislation	Element type	Element	Section
Colombia Law no 1931 establishing guidelines for the management of climate change	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Articles 5, 7, 14, 15, 17, 18, 22, 26, 27, 29, 30
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; sub-national to national; executive to expert bodies; private parties to executive	Articles 4, 6, 15, 18, 26, 30, 31
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment	Articles 15, 18, 26, 30, 31
	<i>What happens in the case of non-compliance?</i>	Orders and fines by regulators	Articles 30.2, 32
Croatia Air Protection Law	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Sections 6 7, 9-12, 74, 75, 77, 78, 80, 118, 119, 122
	<i>Who is accountable to whom?</i>	Executive to other branches of the executive/administrative bodies; sub-national to national; private parties to executive	Sections 12, 12, 14, 77, 83, 101, 114, 119, 143, chapters 12 and 13
	<i>How is compliance to be determined?</i>	Orders and fines by regulators	Sections 127, 129-132, 141, 143-149
Denmark The Climate Act	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Sections 1-7, 10
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to expert bodies	Sections 4, 5, 7
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment	Sections 5, 7, 8
	<i>What happens in the case of non-compliance?</i>	Ministerial or governmental interventions	Section 7.4

Legislation	Element type	Element	Section
European Union Regulation (EU) 2021/1119 establishing the framework for achieving climate neutrality	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Articles 2-5
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; sub-national to national; executive to expert bodies; executive to citizen	Articles 4, 6-9, 11
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment	Articles 4, 6-8, 11
	<i>What happens in the case of non-compliance?</i>	Parliamentary intervention	Articles 7, 11
Fiji Climate Change Act 2021	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Articles 3-5, 7, 8, 22, 18, 23, 24, 27, 28, 33, 38, 66, 76, 91 and others
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; executive to citizen; private parties to executive; private parties to citizens	Articles 4, 10-18, 21, 27-29, 37, 50, 83, 89 and others
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; court proceedings	Articles 7, 10, 15, 21, 27.7, 28, 30, 33, 38, 61, 18, 55, 57, 107, 108
	<i>What happens in the case of non-compliance?</i>	Judicial orders; court-imposed financial penalties; orders and fines by regulators	Articles 16-18, 64, 55.1, 57, 62, 63, 102, 103, 105
	<i>Exclusion of accountability</i>	Emissions from international shipping and aviation; limitation in time	Articles 3, 101
Finland Climate Change Act 609/2015	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Sections 6-11, 16
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to expert bodies; executive to citizen	Sections 11, 12, 16

Legislation	Element type	Element	Section
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight	Sections 12, 14
	<i>What happens in the case of non-compliance?</i>	Ministerial or governmental interventions	Sections 12, 13
France (1) Law no. 2015-992 on Energy Transition for Green Growth	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; provide information (MRV and reporting requirements); compliance with international obligations	Articles 1-3, 5, 8, 12, 13, 41, 43, 70, 74, 35, 36, 40, 173, 180, 182, 183, 184, 188, 197, 215
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; sub-national to national; executive to citizen; private parties to executive	Articles 14, 19, 21, 26, 27, 33, 37, 38, 41, 48, 56, 57, 69, 121, 160, 162, 174, 212, 37, 173, 188, 190, 45, 50, 52, 53, 118, 204 and others
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment	Articles 27, 45, 48.IV, 173, 175, 8, art 14.VII and VIII, art 19, 21, 33, 48, 56, 57, 8, 153, 155, 165, 169, 173, 175, 177, 178, 52
	<i>What happens in the case of non-compliance?</i>	Parliamentary intervention; Orders and fines by regulators	Articles 24.4, 27, 57, 58, 158
	<i>Exclusion of accountability</i>	Excludes locations of obligations to meet renewable energy targets (mostly based on geographic difficulties and need to maintain energy supply). Provides exemptions to big energy consumers, provided they meet other requirements.	Articles 104, 135, 138, 156, 203, 207
France (2) Law no. 2019-1147 on Energy and the climate	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Articles 1-3, 8, 10, 12, 18, 25, 36 and others
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; executive to citizen; private parties to executive	Articles 4, 8, 10, 12, 22, 24, 28, 25, 68, 69 and others
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment	Articles 10, 28, 68, 69 and others

Legislation	Element type	Element	Section
	<i>What happens in the case of non-compliance?</i>	Court imposed financial penalties; orders and fines by regulators	Articles 22, 28, 36
	<i>Exclusion of accountability</i>	Excludes obligation for private landlords to meet energy saving requirements under certain conditions to be demonstrated in court and types of housing facilities	Articles 17, 19, 22
Germany Federal Climate Protection Act and to change further regulations (Bundesklimaschutzgesetz)	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; provide information (MRV and reporting requirements); compliance with international obligations	Articles 1, 3, 4, 9
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; national to sub-national; sub-national to national; executive to expert bodies; private parties to executive	Articles 4, 5, 8-10, 14, 15
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment	Articles 4, 5, 7, 8, 12
	<i>What happens in the case of non-compliance?</i>	Parliamentary intervention; Ministerial or governmental interventions; orders and fines by regulators	Articles 4-6, 8
	<i>Exclusion of accountability</i>	The Federal government can impose sectoral target but the law states: Subjective rights and actionable legal positions are not established by or on the basis of this law.	Articles
Guatemala Framework law to regulate reduction of vulnerability, mandatory adaptation to the effects of climate change, and the mitigation of greenhouse gas effects (Decree of the Congress 7-2013)	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Articles 1 to 3, 7, 8, 9, 11, 12, 17-22, 24, 27
	<i>Who is accountable to whom?</i>	Executive to other branches of the executive/administrative bodies; sub-national to national; private parties to executive	Articles 8, 9, 12-16, 20, 21, 26, 27
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight	Articles 8, 22
Honduras	<i>Obligation type</i>	Develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide	Articles 3, 9, 12, 13, 16, 23, 28, 30, 32-36

Legislation	Element type	Element	Section
Decree no. 297-2013 (Law on Climate Change)		information (MRV and reporting requirements); compliance with international obligations	
	<i>Who is accountable to whom?</i>	Executive to other branches of the executive/administrative bodies; national to sub-national; sub-national to national; private parties to executive	Articles 20, 21, 24-27, 30, 38
Iceland Act no. 70/2012 on Climate Change	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Articles 5, 6, 9, 13, 29
	<i>Who is accountable to whom?</i>	Executive to expert bodies; executive to citizen; private parties to executive; private parties to citizens	Articles 4, 5, 7, 9, 37, 44
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring	Articles 6, 7, 13, 37
	<i>What happens in the case of non-compliance?</i>	Orders and fines by regulators	Articles 7, 40-42, 44, 45
Ireland Climate Action and Low Carbon Development Act 2015	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Section 3, 4-6, 8, 12, 14B
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; sub-national to national; executive to the courts; executive to expert bodies; executive to citizen	Sections 2, 4, 6, 12-14
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment; court proceedings	Sections 2, 4, 6, 12, 13
	<i>What happens in the case of non-compliance?</i>	Parliamentary intervention	Sections 4 and 14
	<i>Exclusion of accountability</i>	Damages and compensation limited	Section 2A
Japan Act 107/1998 on Promotion of Global Warming Countermeasures	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Articles 3-9, 11-13

Legislation	Element type	Element	Section
	<i>Who is accountable to whom?</i>	Executive to citizen; private parties to executive; private parties to citizens	Articles 5, 6, 8, 9, 13, 14, 21
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring	Articles 5, 6, 8, 9, 13
Kenya Climate Change Act, 2016	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Articles 4, 5, 13, 16, 25
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; sub-national to national; executive to the courts; executive to expert bodies; executive to citizen; private parties to executive	Articles 6, 8-10, 13-17, 19, 23-25
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment; court proceedings	Articles 6, 13-16, 22, 23, 25
	<i>What happens in the case of non-compliance?</i>	Parliamentary intervention; judicial orders; court imposed financial penalties; orders and fines by regulators	Articles 14, 15, 17, 23, 25, 33
	<i>Exclusion of accountability</i>	Bona fide actions under the act are excluded from liability; council may still need to pay compensation or damages	Article 32
Liechtenstein Law on the Reduction of CO ₂ Emissions	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; provide information (MRV and reporting requirements)	Articles 3, 5, 16, 20
	<i>Who is accountable to whom?</i>	Private parties to executive	Articles 3, 5, 10, 11
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring	Article 5
	<i>What happens in the case of non-compliance?</i>	Orders and fines by regulators	Articles 7, 10, 14, 15, 20, 22, 23-25
Malta Climate Action Act	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Articles 4, 5, 7, 8, 10, 11, 16

Legislation	Element type	Element	Section
Mexico General Law on Climate Change	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; executive to citizen; private parties to executive	Articles 7-9, 11, 15
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight	Articles 5, 9, 15
	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Articles 2, 7-9, 26, 27, 31, 32, 33, 15, 22, 28, 34-37 41, 42, 61-65, 90, 91, 25, 43, 44, 87, 94, 98, 101-105, 109 and others
	<i>Who is accountable to whom?</i>	Executive to other branches of the executive/administrative bodies; national to sub-national; sub-national to national; executive to the courts; executive to expert bodies; executive to citizen; private parties to executive	Articles 11, 12, 17, 25, 57, 30, 38, 46, 63, 87, 88, 94, 105-107, 112
Micronesia Federated States of Micronesia Climate Change Act	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; expert assessment	Articles 22 (especially 22.VIII), 31, 39, 47, 50, 64, 72.IV, 74, 77, 79, 97, 98, 111, 15, 22, 25, 57, 77
	<i>What happens in the case of non-compliance?</i>	Court imposed financial penalties	Articles 99, 100, 114-116
	<i>Obligation type</i>	develop, revise, implement or comply with plans/strategies/policies; provide information (MRV and reporting requirements)	Sections 4, 5
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; executive to citizen	Sections 4, 5
Mozambique Law 15/2014 Establishing the Framework for Disaster Management, Including Prevention and Mitigation	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight	Sections 4-6
	<i>What happens in the case of non-compliance?</i>	Parliamentary intervention	Section 4
Mozambique Law 15/2014 Establishing the Framework for Disaster Management, Including Prevention and Mitigation	<i>Obligation type</i>	Develop, revise, implement or comply with plans/strategies/policies; provide information (MRV and reporting requirements)	Articles 1, 6, 7, 8, 11, 15, 16, 19, 23, 28, 31, 43
	<i>Who is accountable to whom?</i>	Executive to other branches of the executive/administrative bodies; sub-national to national; private parties to executive	Articles 1.3, 1.4, 5.3, 18.5, 20, 27, 2, 21, 26, 33

Legislation	Element type	Element	Section
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring	Article 28
Netherlands Climate Act	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; provide information (MRV and reporting requirements)	Articles 2-4
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; executive to expert bodies	Articles 5-7
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight	Articles 4, 6, 7
New Zealand Climate Change Response (Zero Carbon) Amendment Act (amending the Climate Change Response Act 2002)	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Section 5A, 5Q, 5X, 5ZG, 5ZM, 5ZP, 5ZQ
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to the courts; executive to expert bodies; executive to citizen; private parties to executive	Sections 5L, 5ZM, 5ZJ, 5ZG, 5ZW, 5ZD
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment; court proceedings	Subpart 4, 5ZL, 5ZU-V, 5ZM
	<i>What happens in the case of non-compliance?</i>	Judicial orders; orders and fines by regulators	Section 5ZM, provisions re ETS in 2002 act
	<i>Exclusion of accountability</i>	"No remedy or relief is available for failure to meet ...[targets]... except as set out in section 5ZM	section 5ZM
Norway Climate Change Act	<i>Obligation type</i>	Set or meet targets/limits	Sections 3-4
	<i>Who is accountable to whom?</i>	Executive to legislative	Sections 5-6
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring	Sections 5-6
Pakistan Pakistan Climate Change Act, 2017	<i>Obligation type</i>	Develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Sections 3-5, 8, 13
	<i>Who is accountable to whom?</i>	Executive to legislative, executive to expert bodies	Sections 4 and 9

Legislation	Element type	Element	Section
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment	Sections 4, 8, 9
	<i>Exclusion of accountability</i>	Excludes suit, prosecution or legal proceedings for anything done in good faith under the Act or regulations made thereunder	Article 14
Papua New Guinea Climate Change (Management) Act 19/2015	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Sections 8, 11, 13, 56, 59, 65, 74
	<i>Who is accountable to whom?</i>	Executive to other branches of the executive/administrative bodies; executive to legislative; national to sub-national; executive to the courts; executive to expert bodies; executive to citizen; private parties to executive	Sections 2, 13, 24, 28, 34, 36, 38, 59
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; court proceedings; alternative dispute resolution	Sections 36, 58-60, 79-86, 105-107
	<i>What happens in the case of non-compliance?</i>	Orders and fines by regulators	Sections 38, 58, 65-70, 101, part VIII
	<i>Exclusion of accountability</i>	Personal liability excluded for bona fide action by executive	Section 96
Paraguay National Law on Climate Change no. 5875	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; compliance with international obligations	Articles 5, 6, 8, 12-14
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to executive	Articles 5, 11, 13
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring	Article 11
Peru Framework Law no 30754 on Climate Change	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; provide information (MRV and reporting requirements); compliance with international obligations	Articles 1, 4, 6, 7, 9, 10, 13-16, 20

Legislation	Element type	Element	Section
	<i>Who is accountable to whom?</i>	Executive to other branches of the executive/administrative bodies; executive to legislative; sub-national to national; executive to citizen	Articles 6-8, 13, 14, 20-22
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring	Articles 6.5, 7.1, 8, 17, 23
Philippines The Climate Change Act (RA 9729)	Obligation type	Develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Articles 4, 7, 10, 13, 22
	<i>Who is accountable to whom?</i>	Executive to expert bodies, executive to citizen	Articles 22 and 23
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; expert assessment	Articles 22 and 23
Russia Federal Law No. 296-FZ On limiting greenhouse gas emissions	Obligation type	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; provide information (MRV and reporting requirements)	Articles 4, 6, 10
	<i>Who is accountable to whom?</i>	Sub-national to national, private parties to executive	Articles 7 and 8
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring	Articles 8, 10, 12
	<i>What happens in the case of non-compliance?</i>	Ministerial or governmental interventions	Section 6(5)
South Korea Framework Act on Low Carbon Green Growth	Obligation type	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Articles 1, 12, 20-28, 38-42, 3, 4, 9, 23, 51, 54, 55, 22, 30, 35, 46-49, 52, 53, 63 and others
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; sub-national to national; executive to citizen; private parties to executive	Articles 5, 6, 7, 11, 29.4, 44, 45, 47, 50, 10, 60, 63
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight	Articles 12, 15.4, 29.4, 29.5, 43, 45, 50, 62.2
	<i>What happens in the case of non-compliance?</i>	Orders and fines by regulators	Articles 13, 32.3, 44, 64

Legislation	Element type	Element	Section
Spain Law 7/2021 on climate change and energy transition	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Articles 1, 3-10, 17, 37 and others
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; sub-national to national; executive to citizen; private parties to executive	Articles 9.2, 14.3)i, 15, 38-40, 24.3, 29.3, 32, 5.2, title VII
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; court proceedings	Articles 5.2, 40, 12.2)b, 13.2)b, 15.7, 17.6, 18, 28, art 37 and others
	<i>Exclusion of accountability</i>	Exemptions to buildings on foreign territory (31.4); defence department (army, public security, etc) completely exempted	Article 31.4
Sweden Climate Act	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; provide information (MRV and reporting requirements)	Sections 3-5
	<i>Who is accountable to whom?</i>	Executive to parliament	Sections 4 and 5
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight	Sections 4-6
	<i>What happens in the case of non-compliance?</i>	Parliamentary intervention	Section 4
Switzerland CO ₂ Act (Act 641.71)	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; provide information (MRV and reporting requirements); compliance with international obligations	Articles 3, 4, 8, 10, 11, 19.3
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; sub-national to national; executive to citizen; private parties to executive	Articles 9-11, 15, 16, 22, 26, 27, 29, 39, 41.2 and others
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring	Articles 9, 12, 15.2, 16, 20, 40

Legislation	Element type	Element	Section
	<i>What happens in the case of non-compliance?</i>	Court imposed financial penalties; orders and fines by regulators	Articles 13, 21, 23, 24, 28, 32, 42, 43, 44
	<i>Exclusion of accountability</i>	Emissions from the use of aviation fuel on international flights are not taken into account (3); Companies under Articles 15 and 16 (ETS companies) are refunded the CO ₂ levy on thermal fuels (17); power plants are refunded the CO ₂ levy on thermal fuels that they have paid (25)	Articles 3, 17, 25, 26.4
Taiwan Greenhouse Gas Reduction and Management Act	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; provide information (MRV and reporting requirements)	Articles 4-6, 10-14, 19
	<i>Who is accountable to whom?</i>	Executive to other branches of the executive/administrative bodies; sub-national to national; executive to citizen; private parties to executive	Articles 10-16, 21
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring	Article 23
	<i>What happens in the case of non-compliance?</i>	Orders and fines by regulators	Articles 28-33
Uganda National Climate Change Act 2021	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements); compliance with international obligations	Articles 3-7, 10-12, 14, 16-18
	<i>Who is accountable to whom?</i>	Executive to legislative; executive to other branches of the executive/administrative bodies; sub-national to national; executive to citizen; private parties to executive	Articles 8, 15, 16, 18, 19, 20, 12.3, 23, 27, 28
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; court proceedings; expert assessment	Articles 3b, 6.3, 7.3, 8.5, 10, 12, 13, 18, 26, 28
	<i>What happens in the case of non-compliance?</i>	Judicial orders; court-imposed financial penalties; orders and fines by regulators	Articles 17.7, 24.3, 26.2, 27.6
	<i>Exclusion of accountability</i>	Exclusions from disclosure in specific cases (23.4); minister, commissioner etc shall not be personally liable in respect of any act done in good faith but that	Articles 23.4, 25

Legislation	Element type	Element	Section
		shall not relieve the government of paying compensation.	
United Kingdom Climate Change Act	<i>Obligation type</i>	Set or meet targets/limits; develop, revise, implement or comply with plans/strategies/policies; create governance mechanisms/institutions; provide information (MRV and reporting requirements)	Parts I and II, sections 13-14, 16-20, 58, 59
	<i>Who is accountable to whom?</i>	Executive to legislative, national to sub-national; sub-national to national; executive to expert bodies; private parties to executive	Sections 12, 16-20, 31-36, 59-62, Part III
	<i>How is compliance to be determined?</i>	Transparency frameworks and compliance monitoring; parliamentary oversight; expert assessment	Sections 16-20, part II and various other
	<i>What happens in the case of non-compliance?</i>	Parliamentary intervention	Section 21, 91

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