ACKNOWLEDGEMENTS

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Introduction

The climate change crisis is one of the greatest challenges of our time. Every day, the impacts of climate change affect communities and ecosystems around the world. Data and evidence from numerous sources have established that climate change is strongly linked to human-driven greenhouse gas (GHG) emissions and anthropogenic activity (IPCC, 2022; NASA, 2022a). Yet, contributions to, and impacts from, climate change are unevenly distributed (Fournier, 2022). Lower-income countries, and marginalized communities around the world, contribute the least to global GHG emissions but face the biggest negative impacts from climate change (Levy & Patz, 2015; Bathiany et al., 2018). Furthermore, high-income countries have yet to deliver on promises to mobilize enough climate finance to fund much-needed climate resilience activities and help domestic and international markets transition to a low-carbon economy (UNFCCC, 2022).

Despite scientists warning that even a global warming of 1 degree Celsius would trigger several tipping points1 —pushing us to a point of no return, the threshold has already been passed (Armstrong McKay et al., 2022). The increasing concentration of GHGs in the atmosphere has warmed the Earth’s average global temperature by 1.11 degrees Celsius (or 2 degrees Fahrenheit) since accurate global average temperature measurements were available in the late 19th century (NASA, 2023).

Climate change has had a destabilizing and damaging impact on global economies, human rights, and global justice (Levy & Patz, 2015; Armstrong McKay et al., 2022). Climate change-induced extreme weather events are now more likely to strike in quick succession (Gori et al., 2023; Femia & Werrell, 2015). In 2022 alone, the world experienced several climate change-induced extreme weather events, including heat waves, wildfires, hurricanes, and unpredictable rainfall causing flooding and droughts (NOAA, 2023). Food and water insecurity, land degradation, and displacement and migration exacerbated by climate change, all increase the possibility for political instability and conflict. Furthermore, climate change amplifies global inequalities, with the poorest and most vulnerable people bearing the brunt of the impacts (Bathiany et al., 2018).

The philanthropic sector has responded to the climate change crisis in a variety of ways on both the funding side and the nonprofit side. The beginnings of philanthropic engagement in the larger environmental sector can be traced back to the origins of liberal philanthropy in the United States (US) (Morena, 2017). Since the early 1980s and at a time when environmental degradation was recognized as a global problem, environmental funders began to take up climate change as an issue both by making grants and convening stakeholders (ibid.), with significant acceleration in the 2000s as climate change gained prominence and urgency (Kramer, 2017).

Both philanthropic funders and nonprofit organizations can play an important role to drive, support, and implement climate action (Delanoë, Gautier & Sellen, 2022). Philanthropic interventions and resources can mobilize action, generate accountability, and build critical collaborations and

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1 Climate tipping points occur when change in large parts of the climate system become self-perpetuating and essentially irreversible, even if GHG emissions are halted or reversed (Armstrong McKay et al., 2022).
conversations to support equity, justice, and solidarity to lead the fight against climate change (Tubiana & Ulman, 2022; Gautier & Pache, 2021).

This study seeks to contribute to the understanding of the specific strategies that nonprofits are taking to address climate change, as well as issuing recommendations for funders who hope to advance this vital work. The key research questions are:

- What share of charitable dollars is spent on climate change mitigation and adaptation by US nonprofit organizations working to address climate change?
- What share of funding received by nonprofit organizations in the climate sector are allocated to different regions, and tactics and sectors that address climate change?
- What gaps and opportunities exist in supporting nonprofit organizations in the climate sector to better address climate change?
- What needs do respondent nonprofit organizations have for the next three to five years?

Overview

This study makes several unique contributions to the field by producing a new monetary estimate for total dollars spent on climate change mitigation and adaptation (hereby referred to as ‘mitigation’ and ‘adaptation’) by US-based nonprofit organizations and through its unique methodology.

This study serves as an important first step in recording the allocation of funding spent on mitigation and adaptation at US nonprofit organizations working wholly or partly on the environment and climate change. Climate change is not a one-dimensional issue and addressing it requires combined efforts by different actors. Climate action falls into two areas: mitigation and adaptation. Mitigation focuses on action to limit climate change. Mitigation efforts, like replacing fossil fuels with renewable energy sources, aim to reduce greenhouse gas emissions (a primary driver of global warming) to avoid future impacts. Adaptation focuses on reducing the effects of climate change on people and the planet. Adaptation efforts, like installing urban green infrastructure or cooling stations aim to prepare communities for stronger storms, more frequent flooding, more intense heatwaves, and other impacts of climate change that are at this point, unstoppable. It is important for the field to know how much is going to each of these strategies in order to better understand funding gaps and areas of opportunity.

The survey for this study focuses on organizations working to address climate change directly, making it the first of its kind. Existing research has tended to focus on funders, relying on a top-down view of the mitigation and adaptation efforts in the field. While the top-down approach is helpful for understanding how charitable funding was originally intended by funders and donors, it does not provide a view of how the organizations on the ground view their own work. This bottom-up investigation for the first time allows us to gain insight into the actual nature and allotment of charitable spending that addresses climate change on the ground in the US.
Existing Research

While there are some existing studies that provide estimates for giving to the environment, these studies have some limitations. For instance, the annual Giving USA report estimates giving to the Environment/Animals subsector, but does not separate out giving to climate action. In 2022, the Environment/Animals subsector received only 3 percent (USD 16.1 billion) of the total philanthropic contributions (USD 499.3 billion) in the US (Giving USA, 2023). Environment/Animals is the smallest of the nine nonprofit categories and funding to this area still lags behind funding for sectors such as Religion, Education, and Human Services. For instance, the Religion subsector, which comprises the largest percentage (27 percent) of the total contributions, received USD 143.5 billion. However, it is also worth noting that many nonprofits that are included in categories other than Environment/Animals are also involved in the fight against climate change by raising awareness, performing research, or operating environmental projects.

According to the ClimateWorks Foundation, total global philanthropic giving by foundations and individuals amounted to USD 810 billion in 2021, of which an estimated USD 7.5 to 12.5 billion was dedicated to climate change mitigation (Desanlis et al., 2022). This represents less than 2 percent of global philanthropic giving. Between 2020 and 2021, philanthropic giving to mitigation increased by 25 percent, surpassing the rate of overall philanthropic giving, which grew by 8 percent, in the same period. This steady growth in philanthropic funding for mitigation has been attributed to an influx of new donors concerned about climate change, as well as a boost from major philanthropic stakeholders with significant interest and investments in mitigation. The report also found that foundations have emerged as critical leaders in directing resources for mitigation as over USD 3 billion were allocated in 2021, up from USD 900 million in 2015, for mitigation-related strategies and programs (ibid.). This progress is worth celebrating but is concurrently overshadowed by approximately USD 1.8 trillion in funding that governments, private entities, and other institutions provide for practices that fuel and exacerbate the effects of climate change, such as the extraction and burning of fossil fuels, among others (Koplow & Steenblik, 2022).

Given the urgency of the climate change crisis, it is vital to have a baseline for understanding which efforts are receiving the greatest attention, and which approaches need additional funding.

Methodology

The findings of this study, Mapping Nonprofit Spending on Climate Change, are based on survey data from 130 US nonprofit organizations focused in-part or wholly on environment or climate change. The researchers at the Indiana University Lilly Family School of Philanthropy (“the school”) developed the survey instrument. In partnership with ClimateWorks Foundation, the school developed a sophisticated taxonomy that identified tactics for mitigation and adaptation (e.g., levers for change – research, mobilization, finance, etc.), as well as sectors (industry, energy, land use, etc.).
The survey was administered to nonprofit organizations by Qualtrics from January to May 2022. Potential respondents for this survey were pulled from a prior census of 3,200 US-headquartered nonprofit organizations identified as working wholly or partly on climate change. These organizations were sorted into various tiers based upon their overall size and their overall focus on climate change. From this list, organizations were randomly selected, and 1,070 nonprofit organizations were contacted based on available contact information, resulting in a 12 percent response rate. The representative resultant sample was weighted based on the initially mentioned census and tiers. Respondents were asked to report financial data from fiscal year (FY) 2021.

The data from the survey is reported in aggregate in this report, and has been weighted to provide an extrapolated total of climate spending across the full sample of climate-oriented nonprofits in the US. The data values have been presented in ranges to account for a probability of an overlap in funds. The analyses presented in this report reflect data and perspectives from organizations that contributed to this study’s survey.

As in any study, there are some limitations. In the case of our study, the absence of one comprehensive, up-to-date, and accurate listing of relevant nonprofit organizations in the U.S. complicated survey sampling (Grønbjerg et al., 2017). In the absence of such a list, coverage error—an unobservable gap between target populations and the sample frame—is common (Groves et al., 2009). As a best practice, our team used the most accurate resource available at the time of survey design: the census of 3,200 US-based organizations. There is a probability that the census that served as the basis of the survey sample had limitations (for instance, it may not include all education organizations or other nonprofits outside of the environment space that do not primarily focus on climate change but are involved in some activities or spending related to climate change).

In addition, surveying nonprofits continues to be a challenging task. Our study also experienced nonresponse errors (Groves et al., 2009) where:

1) organizations with incomplete, outdated, or no contact information were effectively excluded from the study which might have introduced bias (Grønbjerg et al., 2017), and

2) the inability to participate persisted among many nonprofit organizations and generally, more formalized organizations were likely to have greater ability to complete surveys, commit the time to complete the survey, have staff with greater institutional knowledge of the organization, and have easier access to information requested in the survey (Grønbjerg & Paarlberg, 2002). This may have introduced bias.

While the goal is a representative perspective on nonprofit spending for climate change among US-based nonprofit organizations, there are always challenges in surveying a limited field of organizations. No individual study will be exhaustive, especially in a field developing as quickly as this one. We consider the results in this report a starting point from which to build on with future analyses.
Respondent Profiles

The organizations participating in this survey represent various National Taxonomy of Exempt Entities (NTEE) code\(^2\) classifications (a code used to specify an exempt nonprofit organization’s purpose). The NTEE code ‘C’ belonging to nonprofit organizations primarily dedicated to “preserving and protecting the environment” make up the largest share (45 percent) of respondent organizations in this study. However, organizations with a primary focus on arts, education, health, public society benefit, human services, and international affairs also contributed to the survey data. This pluralism underscores the interconnectivity of the work to tackle the climate change crisis, and how climate action is intersectional and effects change in different sectors.

The respondent organizations were located in 25 US states and one district, with organizations’ operations headquartered in the following top five areas—California (30), Washington DC (24), New York (13), Massachusetts (9), and Indiana (6). Among the surveyed organizations, 20 percent noted that their CEO or leadership identified as a person of color, while 78 percent identified as white. This varies from leadership demographics in the overall nonprofit workforce, which was 68 percent non-Latinx white (Urban Institute, 2021). The total expenditure of respondent nonprofit organizations varied across seven tiers, as depicted in Figure 1.

![Figure 1. Total annual expenditure of respondent organizations\(^3\)](image)

Source: Indiana University Lilly Family School of Philanthropy, 2023.

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\(^2\) For more information on NTEE codes, visit https://nccs.urban.org/publication/irs-activity-codes

\(^3\) (\(N = 130\)). Total annual expenditure of respondent organizations for the fiscal year 2021 to 2022.
The study provides estimates of the total climate spending by relevant US nonprofit organizations, including estimates of spending across both mitigation and adaptation, and with breakdowns in three different areas: by geography⁴, tactics, and sectors. Organizations were also encouraged to include overhead/operational costs when reporting estimates in the survey to include the full picture of organizational capacity. For the full list and detailed definitions of tactics and sectors included in the survey, please refer to Appendix A and B at the end of the report.

Highlights

• Based on our weighted sample, we extrapolated that nonprofit organizations in the US spent between USD 7.8 and 9.2 billion annually on programs and activities that address climate change.

• Philanthropic sources provided the funding for the majority of this work—approximately 88 percent (USD 6.8 to 8.0 billion) of the total climate expenditure of US nonprofits was funded by philanthropy. The remainder came from government sources (7 percent) and fees collected for services (5 percent).

• Of the total expenditure spent on climate change, approximately 49 percent was disbursed for mitigation, 14 percent for adaptation, and 15 percent was regranted to other organizations. Additionally, 34 percent did not fit into any categories.

• Charitable organizations used a variety of tactics⁵ to address climate change. The study revealed that 30 percent of the total climate expenditure was allocated to policy-based approaches, making it the most utilized tactic. Climate justice and just transition of climate action was the second-most utilized tactic with 21 percent of the allocation from the total climate expenditure.

• Similarly, the total expenditure for climate change also supported various sectors⁶ that address climate change. Greener energy use, and green and resilient energy supply, received 35 percent and 34 percent respectively of the total climate expenditure, making them the top two sectors. Green and resilient land use followed with a 23 percent allocation of the total climate expenditure.

• Notably, while this survey focused on US-based non-profits, the results indicate that these organizations spend 54 percent of their climate expenditures on strategies focused on the US and Canada. An additional 14 percent is allocated to work focused on global issues. A total of 22 percent focused on climate issues in the rest of the world (with no other single country or regional grouping in the survey receiving more than 5 percent of allocations). Ten percent of funding was not identifiable by region.

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⁴ While the survey focused on US-based organizations, these organizations may have operations across multiple countries and be able to report on how they directed funding across different offices and geographic priorities.

⁵ Organizations were shown a list of 12 possible, non-mutually exclusive tactics. For the full list of tactics, see Appendix A.

⁶ Organizations were shown a list of 20 possible, non-mutually exclusive subsectors, which belonged to five broader sectors. For the full list of subsectors, see Appendix B.
Insights

The results presented below represent funding specifically for climate change-related activities.

Expenditure for Climate Change

Based on this study and its weighted sample, we extrapolated that nonprofit organizations in the US spent between USD 7.8 and 9.2 billion annually on programs and activities that address climate change. Of the total climate expenditure, 49 percent (USD 3.8 to 4.5 billion) was spent on strategies and programs related to mitigation and 14 percent (USD 1.1 to 1.3 billion) was spent on strategies and efforts related to adaptation. Fifteen percent (~USD 1.4 billion) of the total climate expenditure was regranted\(^7\) to other organizations. Figure 2 shows these allocations.

\[\text{FIGURE 2. Allocation of total expenditure to address climate change}\]

\[
\begin{array}{ccc}
\text{FUNDING TYPE} & \text{FOCUS OF FUNDS} & \text{AMOUNT REGRANTED BY NONPROFITS} \\
\hline
\text{Philanthropy} & \text{Mitigation} & \text{Amount regranted} \\
\$6.8-$8.0B & \$3.8-$4.5B & \$1.4B \\
\text{No Clear Category} & \text{Adaptation} & \text{Amount} \\
\$2.7-$3.1B & \$1.1-$1.3B & \text{regranted} \\
\text{Other Sources} & \text{No Clear Category} & \text{Amount} \\
\$1-$1.1B & \$2.7-$3.1B & \text{regranted} \\
\end{array}
\]

Source: Indiana University Lilly Family School of Philanthropy, 2023.
*B = billions of USD

Figure 2 demonstrates that mitigation captures a higher proportion of the climate change expenditure than adaptation. These results are based on survey data of US-based nonprofit organizations and may vary based on different perceptions and focus elsewhere. Mitigation has been associated with social change and a shift away from the status-quo (Jackson, 2009) to

\[\text{\textsuperscript{7} The regranting of climate funding to other organizations is non-mutually exclusive with the expenditure spent on mitigation and adaptation. In other words, there exists an overlap between the amount regranted and the respective amounts spent on mitigation and adaptation.}\]

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address the root causes of climate change and to slow the advance of global warming, rather than focusing on adapting to the effects of climate change. With the impacts of climate change already affecting people and their communities, and destroying natural and built infrastructure around the world, we see an increased interest in adaptation as a strategy (Anguelovski et al. 2016; Hodson and Marvin, 2017). Scoones et al., (2020) argue that adaptation should empower and involve communities to make decisions for themselves to fare better in the face of climate change. Other scholars in the field also advocate for the democratization of adaptation-focused activities and programs, to address questions of justice and equality (Mikulewicz, 2018).

A significant share of the total climate expenditure (34 percent or between USD 2.7 to 3.1 billion) did not fit clearly into the aforementioned categories. Here, a concurrence between mitigation and adaptation is a possible reason for the unidentified allocation. It is also possible that some programs and activities that address climate change were not included in the allocation based on respondents’ varying understanding of mitigation and adaptation.

**Spending Allocations by Region, Tactic, and Sector**

This study introduced a new, unique process to categorize and quantify climate expenditures’ and allocations for US-based nonprofit organizations across different regions, tactical approaches, and sectors that impact climate change. The following sections share the results of this research on each of these, starting with regions. Appendix A and B provide full definitions of the tactics and sectors used in this study.

**Regions of focus**

The majority of respondents’ expenditures were focused domestically, with 54 percent (between USD 4.2 to 4.9 billion) of the total climate change expenditure spent in the US and Canada. Given the complex nature of climate change and its bypass of geographic boundaries, organizations are spending and working on strategies and programs on a global level with 14 percent (USD 1.1 to 1.3 billion) of the total expenditure identified as ‘work on climate change that is globally relevant’, as shown in Figure 3.
Three countries were pulled out and are presented separately from their larger regions in order to understand the spending landscape more precisely, given their relative status as higher-emitting countries in their regions: China, Brazil, and India. Of the total climate expenditure, China represented 3.6 percent (USD 0.28 to 0.33 billion), India—3.1 percent (USD 0.24 to 0.28 billion), and Brazil—2.0 percent (USD 0.16 to 0.18 billion). The research shows that the climate expenditure for each of these three countries is larger than the climate expenditure for their larger region, suggesting that these countries are priorities for many organizations. Economic losses and other

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8 The list was structured such that the higher emitting economies are pulled out from the rest of their region, to be able to more precisely understand funding to support climate transitions in those countries.
immeasurable harm to all tiers of society and market due to climate change are prevalent in all three economies—for example in India, extreme heat waves in 2021 caused cumulative incomes to plunge by USD 159 billion and crop damage amounted to USD 3.8 billion between 2016 to 2021 (Climate Transparency Report, 2022).

Latin America & the Caribbean received 3.9 percent (USD 0.3 to 0.4 billion), Africa received 2.2 percent (~USD 0.2 billion), and Asia Pacific received 1.8 percent (USD 0.1 to 0.2 billion) of the total climate expenditure. These regions are geographically large and account for more than half of the global population (Statista, 2022). All contain numerous hotspots for species diversity, diversity in indigenous and ethnic groups, and are areas where emissions are projected to grow. Thus, these regions also contain many areas that are especially vulnerable to impacts of climate change (Chatelain et al., 2020; Bruyn et al., 2014).

**Climate change spending: Tactical and Sectoral Approaches**

This study further examined different levers and areas of change utilized by nonprofit organizations for climate action. Figure 4 presents the proportion of total climate change expenditure that was dedicated to 12 possible tactics that addresses climate change. These tactics are non-mutually exclusive since spending could be relevant across multiple categories. A similar discussion of funding across different sectors follows.
Nonprofit organizations utilized many tactics to support their work on climate change across different sectors and geographies. The study revealed that Policy-based Approaches were the most common tactics, comprising 30 percent (USD 2.3 to 2.8 billion) of the climate expenditures. Our study also found that the second-most common tactic was Climate Justice and Just Transition which received 21 percent (USD 1.7 to 1.9 billion) of the expenditure.9

9 For the purpose of this survey, Climate Justice & Just Transition was combined into one category and defined as work inclusive of climate justice, just transition, and other work at the intersection of climate change and social & racial justice, equity-based work, indigenous-led approaches, and other related knowledge and action.

10 While we provided general definitions for all tactics, respondents self-reported and may have used varying definitions for these terms based on their own understanding of the terms. Respondent organizations were free to categorize the same expenditure into multiple categories, and some may have noted a significant portion of their budget aligned with climate justice in addition to other tactics.
Given the general consensus in the field that this approach is underfunded, more research is needed to fully understand the implications of these findings. Several factors may play a role. First, there may be differences in the methodology for this study as compared with other studies on this topic. For instance, a Building Equity and Alignment for Impact (BEAI) study, which conducted a top-down analysis of funding strategies, noted that 1.3 percent of grants between 2016 to 2017 were directed to environmental justice organizations (Baptista et al., 2020). Additionally, there may be a difference in the way that nonprofits define these terms as compared to funders. These results indicate that it is important to have a range of approaches and studies in the field in order to fully understand how both funders and nonprofits conceive of their work.

*Technology Research, Development, and Deployment* has been crucial in supporting advancement of renewable energy, generation of climate-friendly jobs, and innovations in climate technology to reduce global emissions. This tactic was generally defined as the hands-on research, development, and/or deployment of climate-friendly technologies and comprised 19 percent (USD 1.5 to 1.7 billion), or the third-highest proportion of the total climate expenditure.

**Sectors**

The survey also asked respondents to allocate their expenditures into five non-mutually exclusive sectors—*Energy Supply, Energy Use, Land Use, Other Adaptation and Resilience, and Multi-Sectoral/Other* as shown in Table 1. We further outlined a set of four to five subsectors nested under each of the larger sectors to provide further detail on their possible composition and funding breakdown. Similar to tactics, certain choices had to be made to decide what sectors were feasible to disaggregate or include within the larger sector in this individual survey. As with the information on regions and tactics, organizations were free to report their spending data multiple times across categories—for instance, a given USD 1 million program for solar mini-grids might have been reported in both the *Renewable Electricity and Resilience in Energy Supply* categories. For a full list of the definition of sectors and their subsectors, please see Appendix B.
<table>
<thead>
<tr>
<th>SECTORS</th>
<th>% OF EXPENDITURE</th>
<th>AMOUNT (IN USD)</th>
<th>TOTAL PROPORTION OF CLIMATE EXPENDITURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Greener Energy Use</td>
<td>Making Transportation Greener</td>
<td>16</td>
<td>$1.3 – $1.5B</td>
</tr>
<tr>
<td></td>
<td>Making Buildings and the Built Environment Greener</td>
<td>12</td>
<td>$0.9 – $1.1B</td>
</tr>
<tr>
<td></td>
<td>Making Manufacturing and Industry Greener and More Circular</td>
<td>5.7</td>
<td>$0.4 – $0.5B</td>
</tr>
<tr>
<td></td>
<td>Other Energy Use, not listed above</td>
<td>1.7</td>
<td>$0.1 – $0.2B</td>
</tr>
<tr>
<td></td>
<td>Renewable Electricity</td>
<td>15</td>
<td>$1.2 – $1.4B</td>
</tr>
<tr>
<td></td>
<td>Addressing Fossil Fuel Supply and Infrastructure</td>
<td>12</td>
<td>$0.9 – $1.1B</td>
</tr>
<tr>
<td></td>
<td>Resilience in Energy Supply</td>
<td>5.4</td>
<td>$0.4 – $0.5B</td>
</tr>
<tr>
<td></td>
<td>Other Energy Supply, not listed above</td>
<td>1.7</td>
<td>$0.1 – $0.2B</td>
</tr>
<tr>
<td></td>
<td>Greening Agriculture and Diets</td>
<td>6.4</td>
<td>$0.5 – $0.6B</td>
</tr>
<tr>
<td></td>
<td>Maintaining Healthy Forests</td>
<td>5.4</td>
<td>$0.4 – $0.5B</td>
</tr>
<tr>
<td></td>
<td>Adapting Food and Agriculture to Climate Change</td>
<td>5.2</td>
<td>$0.4 – $0.5B</td>
</tr>
<tr>
<td></td>
<td>Other Natural Climate Solutions</td>
<td>3.2</td>
<td>$0.2 – $0.3B</td>
</tr>
<tr>
<td></td>
<td>Other Holistic Land Use Approaches</td>
<td>3.1</td>
<td>$0.2 – $0.3B</td>
</tr>
<tr>
<td>Multi-Sectoral and Other Climate Approaches</td>
<td>Holistic Approach Across all Sectors</td>
<td>6.5</td>
<td>$0.5 – $0.6B</td>
</tr>
<tr>
<td></td>
<td>Reducing Other Non-CO₂ Climate Pollutants</td>
<td>4.7</td>
<td>~0.44B</td>
</tr>
<tr>
<td></td>
<td>Reducing Methane Pollution</td>
<td>3.1</td>
<td>~0.3B</td>
</tr>
<tr>
<td></td>
<td>Other not listed above</td>
<td>3.3</td>
<td>$0.2 – $0.3B</td>
</tr>
<tr>
<td>Other Adaptation and Resilience</td>
<td>Community Resilience</td>
<td>8.4</td>
<td>$0.7 – $0.8B</td>
</tr>
<tr>
<td></td>
<td>Adapting Infrastructure and the Built Environment</td>
<td>6.3</td>
<td>$0.5 – $0.6B</td>
</tr>
<tr>
<td></td>
<td>Other Adaptation Approaches</td>
<td>0.4</td>
<td>~0.04B</td>
</tr>
</tbody>
</table>

Source: Indiana University Lilly Family School of Philanthropy, 2023.

*The numbers in Figure 5 are weighted and based on approximate data reported by resultant sample. Categories are non-mutually exclusive since a budget expenditure could fall into multiple categories.*
Overall, this study found that nonprofit organizations dedicated 35 percent (USD 2.7 to 3.2 billion) of the total climate expenditure on Greener Energy Use. Subsectors in this category included Making Transportation Greener which was defined as improving fuel efficiency, transitioning to electric vehicles, supporting cleaner aviation and international maritime shipping, public transit, and other strategies to make transportation more sustainable. Making Buildings and the Built Environment Greener was defined as improving efficiency and electrifying buildings and the built environment, including appliances within buildings, and promoting greener building practices, including in urban design policy. This subsector included public buildings, and privately-owned infrastructure such as homes and businesses. The two aforementioned subsectors accounted for the largest spending for the sector Greener Energy Use.

Green and Resilient Energy Supply comprised 34 percent (USD 2.6 to 3.1 billion) of the total climate expenditure. Specifically, renewable electricity, and strategies focused on addressing fossil fuel supply infrastructure stood as priorities for budget expenditures. Further, Green and Resilient Land Use accounted for 23 percent (USD 1.8 to 2.1 billion) of the total expenditure and Multi-Sectoral and Other Climate Approaches accounted for 18 percent (USD 1.4 to 1.6 billion) of the total climate expenditure.

Within all sectors, the estimated data suggests lower expenditures for reducing methane pollution, maintaining healthy forests, and other holistic land use approaches. These subsectors may be considered areas of opportunity as these subsectors can play a significant role in addressing climate change and maintaining vital habitats.

**Funding Sources**

Respondent organizations were asked to share data on funding sources that supported their expenditures on work to address climate change.\(^{13}\) Foundation sources account for majority of the funding, while major gifts provide the second largest source of income, as shown in Table 2 below.

This is an interesting contrast to funding for other social causes, where we see for instance that the Giving USA report’s totals indicate that across all sectors, individuals (major and non-major gifts) are responsible for nearly 64 percent of funding, with an additional 9 percent from bequests, and institutional giving comprises a smaller share, with 21 percent from foundations and 6 percent from corporate giving (Giving USA, 2023).

\(^{13}\) Organizations shared information on funding sources according to the level of data available – preferably, organizations shared data on income sources for their climate expenditures specifically (38% of organizations were able to share at this level). Alternatively, organizations could share data on their income sources across all work in their organization (42% of organizations shared at this level). Twenty percent of organizations were not able to share data on their income sources.
Funding gaps identified by respondents

This study also provided a closer look at what respondent nonprofit organizations believed to be the biggest funding gaps for the climate sector. Respondents were asked to identify where they see the biggest funding gaps across the tactics and sectors previously described in this report. Please see Appendix A and B for definitions of tactics and sectors used in the survey.

Forty-nine percent of respondents noted that Policy-based Approaches to address climate change bears the greatest funding gap, despite also being the leading area where nonprofit organizations’ tactics are supported by climate expenditures. It suggests that there is general agreement on the abstract approaches employed to address climate change, but the concrete steps and actions needed to implement changes remain undetermined or yet to be discovered. Since the adoption of the Paris Agreement in 2015, current policies are projected to reduce global emissions by only a third of what is actually required for a cost-efficient pathway to maintaining Earth’s average global temperature below two degrees Celsius (Elzen et al., 2021). Among the top five most frequently reported funding gaps, four are tactics (Policy-based Approaches, Justice-rooted Approaches, Movement Building, Holistic and Systems-change Approaches), as shown in Figure 7.

Adapting Food and Agriculture to Climate Change is the only sector in the top five, with 33 percent of respondents noting a funding gap for this sector. Greening Agriculture and Diets, Community Resilience, and Holistic Approaches Across all Sectors also counted as having big funding gaps for the climate sector.

<table>
<thead>
<tr>
<th>TABLE 2. Reported income sources</th>
<th>INCOME SOURCES FOR CLIMATE SPENDING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundations</td>
<td>45%</td>
</tr>
<tr>
<td>Major Gifts</td>
<td>25%</td>
</tr>
<tr>
<td>Non-major Individual Giving</td>
<td>14%</td>
</tr>
<tr>
<td>Corporate Gifts</td>
<td>2%</td>
</tr>
<tr>
<td>Bequests</td>
<td>1%</td>
</tr>
<tr>
<td>Total Philanthropy</td>
<td>88%</td>
</tr>
<tr>
<td>Government Sources</td>
<td>7%</td>
</tr>
<tr>
<td>Fees for Services</td>
<td>5%</td>
</tr>
</tbody>
</table>

Source: Indiana University Lilly Family School of Philanthropy, 2023.
FIGURE 7. Proportion of respondents that indicated a funding gap for tactics and sectors that address climate change

<table>
<thead>
<tr>
<th>Category</th>
<th>Proportion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy-based approaches</td>
<td>49%</td>
</tr>
<tr>
<td>Climate justice</td>
<td>40%</td>
</tr>
<tr>
<td>Movement building and mobilization</td>
<td>34%</td>
</tr>
<tr>
<td>Adapting food and agriculture to climate change</td>
<td>33%</td>
</tr>
<tr>
<td>Holistic/systems change approaches</td>
<td>30%</td>
</tr>
<tr>
<td>Greening agriculture and diets</td>
<td>30%</td>
</tr>
<tr>
<td>Holistic approaches across all sectors</td>
<td>29%</td>
</tr>
<tr>
<td>Community resilience</td>
<td>28%</td>
</tr>
<tr>
<td>Finance-based approaches</td>
<td>27%</td>
</tr>
<tr>
<td>Making transportation greener</td>
<td>22%</td>
</tr>
<tr>
<td>Other advocacy strategies</td>
<td>20%</td>
</tr>
<tr>
<td>Health-based approaches</td>
<td>19%</td>
</tr>
<tr>
<td>Renewable electricity</td>
<td>17%</td>
</tr>
<tr>
<td>Technology research, development, and deployment</td>
<td>16%</td>
</tr>
<tr>
<td>Other natural climate solutions</td>
<td>16%</td>
</tr>
<tr>
<td>Making buildings greener</td>
<td>16%</td>
</tr>
<tr>
<td>Fighting fossil supply and infrastructure</td>
<td>16%</td>
</tr>
<tr>
<td>Maintaining healthy forests</td>
<td>15%</td>
</tr>
<tr>
<td>Other holistic land use resilience approaches</td>
<td>15%</td>
</tr>
<tr>
<td>Adapting infrastructure and the built environment</td>
<td>12%</td>
</tr>
<tr>
<td>Making manufacturing and industry greener</td>
<td>11%</td>
</tr>
<tr>
<td>Business partnerships</td>
<td>9.7%</td>
</tr>
<tr>
<td>Resilience in energy supply</td>
<td>8.0%</td>
</tr>
<tr>
<td>Mitigation of non-CO₂ pollutants</td>
<td>7.7%</td>
</tr>
<tr>
<td>Legal strategies</td>
<td>6.9%</td>
</tr>
<tr>
<td>Other energy supply, not listed here</td>
<td>4.8%</td>
</tr>
<tr>
<td>Other adaptation approaches, not listed above</td>
<td>2.3%</td>
</tr>
<tr>
<td>Other research</td>
<td>2.1%</td>
</tr>
<tr>
<td>Other energy use, not listed here</td>
<td>1.3%</td>
</tr>
</tbody>
</table>

Source: Indiana University Lilly Family School of Philanthropy, 2023.

*The percentages in Figure 7 were self-reported by the resultant sample. Respondents were free to note multiple tactics and sectors that they believed had the biggest gaps in funding to address climate change.
Needs and Opportunities

Respondent organizations also shared several needs and opportunities that would help nonprofit organizations in the climate sector better address climate change. In this section, respondents can be identified as nonprofit organizations that received at least one grant in FY 2021. The information reported by respondents is presented in aggregate here. This section shares the most commonly repeated themes that emerged from the 81 respondents.

RESPONDENTS CALLED ON PHILANTHROPIC FUNDERS IN THE CLIMATE SECTOR TO ASSESS AND ALTER THEIR GRANTMAKING APPROACH.

Grantee organizations shared some messages that were specific to their context and others that were generally applicable to the field—but all pointed towards requests and recommendations for funders to reevaluate their grantmaking approach. Overall, 37 respondents shared that a different grantmaking approach from US funders would benefit their organization and the climate sector as a whole. Seven grantees also specifically stressed the need for a different grantmaking approach to meet the urgency of the climate crisis with immediate action. One respondent stressed the need for “bigger grants and easier applications...to be in the field aggressively doing work,” emphasizing the urgency of the climate crisis. A quarter of the 37 respondents noted that moving away from “program-specific or otherwise restricted grants” would be most beneficial to organizations working to address climate change. Another grantee also noted that “grants to programs and program outcomes are not unwelcome” while also agreeing to the bigger message of fewer program-specific grants.

Seven grantees shared messages related specifically to grant reporting requirements. One of the grantees shared that “reporting requirements for smaller grants were too onerous,” while another noted the need for “minimal reporting structures that don’t over-burden frontline organizations.” Another grantee suggested “optional grant reporting and conversations in lieu of written reports” to ease reporting structures. Three of the seven grantees noted the value of trust and how it can play a role in lessening reporting requirements. One of them noted that “a relationship of trust [is important] to ensure long-term success and program delivery,” while another urged to “trust the organizations you (grantors) are funding and investing in.”

A few grantees also shared that the grant environment is more challenging for small and medium-sized organizations. One grantee noted how “small to medium sized nonprofits with limited resources to apply for highly competitive grants” might not be attracted to the current grantmaking approach. Another suggested that funders “increase direct funding for smaller nonprofits that have typically relied on sub-grants from bigger organizations,” to enable more smaller organizations to do their work.

THE BEST WAY TO SUPPORT NONPROFIT ORGANIZATIONS IN THE CLIMATE SECTOR IS TO PROVIDE MORE UNRESTRICTED FUNDS AND GENERAL OPERATING SUPPORT, ACCORDING TO RESPONDENTS.

Out of 81 respondents who shared their thoughts, 26 directly expressed that increased general operating support (GOS) and more unrestricted funds are what nonprofits need. Two grantees said,
“it would be beneficial for organizational sustainability,” and “it would greatly increase their capacity and ability to address climate change.” Separately, seven grantees specifically emphasized that multi-year funding would be extremely valuable and helpful for both the organization and for work to address climate change. One grantee noted that “annual grants that are highly restrictive won’t stop the climate crisis,” while two others shared that “multi-year general operating support should be the primary funding vehicle” and “would allow nonprofits to be as effective and efficient as possible.”

Some grantees also shared that increased GOS would provide flexibility when challenges and opportunities arise, ultimately supporting organizational capacity and programmatic work. One grantee expressed that “continued funding support would allow organizations the time required to seek diverse feedback and perspectives, adapt and pivot original approaches in the face of unforeseen or expected challenges, and apply and disseminate lessons learned more carefully.” Some also identified under-resourced areas in the climate sector that would benefit from unrestricted investments. A respondent noted that “too much funding is geographically restricted, which can create operating challenges for grant recipients.” Two grantees specifically emphasized the need for funders to provide more unrestricted funds to climate justice organizations—one stated, “the climate movement needs much more investment, directly to climate justice nonprofits,” while another pointed out that “resources...are largely out of reach for the majority of grassroots climate justice organizations.”

In addition to the 26 grantees advocating for more GOS and unrestricted funds, five specifically advocated for more GOS in relation to overhead costs. One grantee calls for “more realistic overhead allowances,” and another articulates that “the ability to charge for overhead is crucial for our ability to deliver on grant-funded activities; we need 10-15% overhead...” Two others also state that “many funders don’t contribute to operational expenses and do not recognize inflation,” and that “staff expenses are what increases organizations’ ability to reach more people.”

RESPONDENTS BELIEVE FUNDING AND STRATEGIES NEED TO CENTER RACIAL EQUITY AND CLIMATE JUSTICE TO ADDRESS CLIMATE CHANGE.

There were 15 grantees out of 81 who shared that approaches grounded in justice, equity, community organizing, and systems change were crucial to addressing climate change. Various respondents observed the importance of including grassroots movements and listening to Black, Indigenous, and people-of-color leadership and communities based on their own experiences. One respondent highlighted the need for “strategic grassroots advocacy to build political will to pass climate policies and change systems,” while another urged funders to “understand how power works and fund grassroots organizing accordingly to achieve success with climate policies.” Along similar lines, another respondent stated that foundations should also focus on “building multicultural coalitions that emphasize social equity,...[to] build a grand coalition that is a plurality that can win policies together.” Another respondent suggested, “when deciding strategic priorities to fund, listen to the organizations who are experts in their field and ground your priorities in equity.”

Four out of 15 respondents also focused their message on the connection of climate change and social and economic barriers, structural inequities, and systems of oppression. One respondent
stated, “we need to learn from past social movements…. this is about transforming a dysfunctional power structure” in reference to the climate crisis. Two grantees homed in on current problems related to transparency and access citing that “few of our philanthropic peers regularly disclose what portion of funding is being directed to Native, Black, and other BIPOC-led organizations or coalitions,” and that nonprofits “continue to face systemic barriers and lack access to spaces where they can secure funding and critical resources needed to support their communities.” Three respondents also expressed the need for funders to invest more in education and communication of climate change across all groups of people. One respondent stated, “the more we write stories that show what is happening on local and global levels, the more attention the crisis will gain,” and someone else noted that “the development of climate/ environmental literacy in ALL people” should be a priority.

**RESPONDENTS SHARED UNIQUE INSIGHTS ON HOW FUNDERS CAN IMPROVE, AND ENACT CHANGES IN THE CLIMATE SECTOR RIGHT NOW.**

Here, insights of 26 respondents suggested paths to implement reforms and what funders can do for immediate action.

Four respondents believed funders need to tackle the root causes of climate change, with one stating, “climate change must be addressed with systemic solutions that embrace complexity…. Over-investing in high-risk solutions at the expense of investing in systems change is detrimental to the common goal.” A few others pointed out funders’ tendency to “hyper-focus” on certain projects and solutions over others, most frequently related to technology. Separately, two different respondents recommend funders to “build a culture of coordination vs competition in the NGO community, and to help foster into the actual hard choices and impacts of clean energy transitions,” and to “decentralize funding” in order to affect positive reforms. In addition, two respondents noted the importance of funder support for technical assistance.

For the short-term, a small share of individual respondents recommended that funders “look at where assets are invested and shift to green investments,” and “invest in public transportation and safer streets for biking and walking.” Other respondents asserted that “there are ample strategies and technologies such as solar, wind, EVs, efficiency standards, compact/livable urban design, building codes, etc......that need pressure for rapid deployment to avoid lock-ins that will hinder achievements of 2030 targets.”

There were a diversity in opinions and theories of change when it came to offering knowledge and suggestions on paths to tackle the climate crisis. While there weren’t monolithic opinions from respondents, there were strong calls for more holistic approaches and system-wide changes to address climate change. On the other hand, some respondents did flag the need to focus on lowering direct GHG emissions, decarbonization, and technical and policy-based solutions to address the climate crisis.
Biggest Opportunities in The Next 3 to 5 Years

Similarly, respondents were asked to share up to three words or phrases they think represent the biggest opportunities for the climate sector in the next 3–5 years. This query garnered keywords and ideas from 88 respondents. Here, the categorizations used in the survey—tactics and sectors—serve as a helpful framework for highlighting these responses and identifying potential next steps (see Appendix A and B for full definitions).

1. **Movement Building and Mobilization**: This tactic is the area of highest opportunity for the climate sector in the coming years according to respondents. Respondents repeatedly mentioned “climate communications” and “education”, while “community organizing,” “youth leadership and engagement,” and “increased funding for grassroots organizing and movement building” were less frequent mentions.

2. **Making Transportation Greener**: This sector is the second highly cited area of opportunity for the climate sector. “Transportation” was the single word mentioned most under this sector, suggesting participants desire a transformation of the entire transportation system. “Electric vehicles,” “electric vehicle charging infrastructure,” “bicycles,” and “public transportation,” were also popular keywords, followed by sparse mentions of “micromobility,” “prioritize walking,” and “break down car-culture”.

3. **Climate Justice and Just Transition**: Respondents mentioned this tactic as the third biggest opportunity for the climate sector. “Equity” and “just transition” were the most popular keywords for this tactic. Some specifically noted that increasing resources and investments for “BIPOC and women-led climate justice organizations,” “rural, working-class, and BIPOC communities,” and “community-led groups working at the intersection of climate change, racial justice, and economic equity” presents vast opportunities to address climate change. Other singular but noteworthy mentions include “indigenous leadership and solutions,” “frontline community leadership,” “building multi-racial alliances for political power,” and “feminist/justice-oriented green transitions” as areas of opportunities for the climate sector.

4. **Policy-based Approaches**: This tactic was the fourth most popular and included key action words such as “nonpartisan policy approaches,” “bipartisan carbon tax,” “implementation,” and “state and local action.”

5. **Finance-based Approaches**: Climate-related financial regulations, various philanthropic resources such as “donor-advised funds,” “planned giving,” “cryptocurrency donations,” and “undesignated funds” led the biggest opportunities for climate finance to address climate change. Other popular ideas consisted of “scope 3 accounting,” and “equitable investment in the clean energy workforce.”

6. **Making Buildings and the Built Environment Greener**: “Energy efficiency,” “electrification,” and “decarbonization of the built environment” led the areas of biggest opportunities for this sector.
Conclusion

Our analysis revealed that *Movement Building and Mobilization* was the most pressing tactic to address mitigation and adaptation in the immediate future. It is our hope that this study helps contribute to that work by providing a new baseline for estimating philanthropic investment in mitigation and adaptation, as well as by providing feedback about how funders and nonprofits can better work together to address the future. Finally, we hope that the tactics and sectors framework will be adapted into other surveys and studies so that the field begins to use a more regulated set of definitions.

In future iterations of this survey, it would be interesting to assess funders’ reasoning behind giving priorities for both tactics and sectors. Similarly, analyses to determine whether the perception of funding gaps meets the reality of giving for these various tactics and sectors would bring beneficial insight. The feedback on survey design and sampling techniques from survey respondents of this first wave of innovative study has provided important learnings. The fact that this research is novel further highlights the dominance of top-down approaches to study the contributions of the philanthropic sector to address climate change. It also perhaps alludes to the gap in capacity and resources available for most nonprofit organizations to contribute to important research such as this, which we noticed firsthand during survey outreach.

This first wave of the research study surveyed only a fragment of the field but has the potential to systematically record an accurate landscape of nonprofit spending on work to address climate change. It would benefit not only grantees when communicating to funders about their own needs and gaps but also share emerging challenges and best practices. Some of the effects of climate change are irreversible, and a research tool such as this can generate knowledge and conversations on strategic allocation of activities and investments to address climate change. We hope this research will stimulate conversations leading to further partnerships and collaborations between grantees and grantors, and across government, private, and philanthropic sectors to organize action and a movement to mitigate and adapt to the impacts of climate change.
References


APPENDIX A: Definition of Tactics

Policy-based Approaches including policy advocacy, lobbying, and related.

Legal Strategies including rights-based approaches, litigation, other legal strategies.

Finance-based Approaches including greening public and private finance, financial system regulation, divestment campaigns, and related.

Movement Building and Mobilization including movement building and mobilization, youth movements, public will-building, education, grassroots campaigns including corporate campaigning, and related.

Market-based Approaches including supporting new markets for climate solutions, working with businesses to enhance their climate action, and related.

Climate Justice and Just Transition including work at the intersection of climate change and social and racial justice, equity-based work, indigenous-led approaches, just transition, and related.

Health-based Approaches including air quality, nutrition, and other health-based approaches.

Holistic/Systems Change Approaches for organizations with a specific, stated focus on holistic and/or systems-change approaches to climate solutions.

Technology Research, Development, and Deployment including hands-on research, development, and/or deployment of climate-friendly technologies.

Other Advocacy Strategies: other advocacy-centered strategies that do not fit into other categories described here.

Other Research: other research-centered strategies that do not fit into other categories described here.

APPENDIX B: Definition of Sectors

1. GREEN AND RESILIENT ENERGY SUPPLY

Renewable Electricity: Efforts to support the renewable energy industry, including R&D, grid integration, work with utilities, deployment, and work to broaden equitable access to renewable energy.

Fossil Supply and Infrastructure: Action to close down and prevent new coal, oil, & gas supply and infrastructure.

Resilience in Energy Supply: Helping the energy supply become resilient and adapted to the effects of climate change.

2. GREENER ENERGY USE

Making Buildings and the Built Environment Greener: This is not about adapting the built environment to climate impacts; see ‘Adapting Infrastructure and the Built Environment’ below for that option. Work here can include improving efficiency and electrifying buildings and the built environment, including appliances within buildings, and promoting greener building practices, including in urban design policy. Includes public buildings, and privately-owned infrastructure such as homes and businesses.

Making Manufacturing and Industry Greener and More Circular: This is not about adapting industry to climate impacts; see ‘Adapting
Infrastructure and the Built Environment’ below for that option. Work here can include improving efficiency and electrifying industrial and manufacturing processes, as well as improving material efficiency and implementing circular economy solutions to reduce waste and reduce production of new materials such as cement, steel, glass, and plastics.

Making Transportation Greener: This is not about adapting transport to climate impacts; see ‘Adapting Infrastructure and the Built Environment’ below for that option. Work here can include fuel efficiency, transition to electric vehicles, supporting cleaner aviation and international maritime shipping, public transit, and other strategies to make transportation more sustainable.

3. GREEN AND RESILIENT LAND USE

GREENING

Agriculture and Diets (mitigation): Includes the transition to planet-friendly diets, making agriculture greener and more sustainable, agroecology, soil health, and related.

Adapting Food and Agriculture to Climate Change (adaptation): Includes adaptation of food and agriculture systems to a changing climate, including updating infrastructure, developing and planting resilient crops, enhancing insurance and early warning systems, and related.

Maintaining Healthy Forests (mitigation): Includes preventing deforestation, forest restoration, work to keep forests healthy, and planting new trees (afforestation).

Other Holistic Land Use Resilience Approaches (adaptation and mitigation): Other land-use work with combined resilience benefits however your organization might define this; often includes work on mangroves, wetlands, and similarly climate-important landscapes.

4. OTHER ADAPTATION AND RESILIENCE

Adapting Infrastructure and the Built Environment: Includes work to increase the adaptive capacity of infrastructure and the built environment, including public infrastructure such as roads, bridges, sea walls, transit, water systems, and public buildings, and privately-owned infrastructure such as homes and businesses.

Community Resilience: Holistic, locally based community resilience approaches.

5. MULTI-SECTORAL AND OTHER CLIMATE APPROACHES

REDUCING METHANE POLLUTION: WORK TO MITIGATE METHANE.

Reducing Other Non-CO₂ Climate Pollutants: Work to mitigate other non-carbon dioxide pollutants with climate impacts, most notably F-gases and black carbon.

Holistic approaches across all sectors: For those whose approach is holistic across all climate sectors, and cannot be otherwise broken down in the categories above.