2022 OECD Survey on Green Budgeting

Survey background and objectives

The OECD Secretariat periodically surveys members and partners on budgeting practices and procedures. This survey specifically focuses on green budgeting practices. Where green budgeting practices are in place, this survey aims at gaining a better understanding of the design, implementation and impact. The survey results will provide a publicly available dataset, supporting international comparative analysis and allowing changing practices to be monitored over time.

Definitions of key terms

*The questionnaire is accompanied by a **Glossary** that provides information on the terminology used. It is possible that the terminology applied in this questionnaire may not match exactly - or may not be applicable - to the particular context in your country. In such cases, please use the comments box at the end of each section to specify the terminology used in your country and clarify your choice of response. This additional clarification will enhance comparability and data quality.*

Scope of questionnaire

*Respondents are asked to provide information on the policies and practices in place in central / federal government. Respondents are not representing their personal views but those of their national administration. Respondents are asked to report information with regard to green budgeting **practices under implementation as of 30 June 2022.***

Data collection

*The PDF document attached to the e-mail invitation provides an overall outline of the survey questions. It is intended for reference only, to help plan your responses and coordinate with colleagues. **Responses should be submitted via the online questionnaire using the link provided.***

The questionnaire can be started and stopped at your convenience, using the "Resume later" button. Although multiple users can respond to the survey, only one person can access the survey at a time. All questions marked with an asterisk are mandatory and cannot stay empty. You may not have to answer all survey questions as some questions are conditional, based on responses to prior questions.

Respondents of questionnaire

Delegates are asked to nominate a primary respondent. Although multiple people may contribute to the response, only one survey submission per country is allowed. The primary respondent is responsible for the validation and accuracy of the final submission of data. That person will liaise with the OECD after final submission, should any further clarification or verification be needed.

Timeline: *Responses to the survey are requested **by 2 September 2022.***

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Primary respondent contact information

Please provide the contact information for the main person responsible for responding to this questionnaire. The OECD will use this information in case follow-up is needed to clarify responses and enhance data comparability across countries.

*Surname:	
*First name:	
*Respondent's institution:	
*Department:	
*Position/Title:	
*E-mail (a summary of your responses will be sent automatically to this email address upon completion):	

Section 1. Context

1. ***Does your country practise green budgeting?**
   i.e., does the budgeting system include any special processes or analytical tools that are used to promote policies and investments to achieve climate/environmental goals?

a. Yes
b. No

If Q1 is "No"

2. **Are there any plans to introduce green budgeting in the future?**
Please select one.

a. Yes
b. No, but under active consideration
c. No, and no plans to introduce it

If Q2 is "Yes"

3. **Please describe plans for the introduction of green budgeting, including details of the proposed timing and approach/tools, and links to any relevant online materials.**

   [text box]

If Q1 is "No"

4. **Comments on Section 1. Context (optional)**

   Please provide additional comments, weblinks and upload documents that are relevant to green budgeting that have not been addressed in this section.

   [text box]

Section 2. Institutional arrangements

If Q1 is "Yes"

5. Does a national/federal environmental or climate strategy inform green budgeting?
Please select one.

a. Yes
b. No

If Q5 is "Yes"

5.1 Is the strategy aligned with the 'Nationally Determined Contribution'?
Please select one.

a. Yes
b. No

If Q1 is "Yes"

6. Do you have a net zero emissions strategy?
Please select one.

a. Yes
b. No

If Q6 is "Yes"

6.1 Does the net zero emissions strategy include targets/milestones?
Please select one.

a. No
b. Yes, please specify.

6.2 Is there a date for the public sector to be net zero?
Please select one.

a. No
b. Yes, please specify the date.

If Q1 is "Yes"

7. What is the legal basis or authority for conducting "green budgeting" practices?
Please select all that apply.

a. Constitutional requirement
b. Budget law
c. Other legislation
d. Administrative practice, guidance note, circulars

8. Which objectives are integrated in the budget framework?
Please select all that apply.

a. Climate mitigation
b. Climate adaptation
c. Sustainable use and protection of water and marine resources
d. Transition to a circular economy
e. Pollution prevention and control
f. Protection and restoration of biodiversity and ecosystems
g. Do no significant harm principle
h. Other objectives, please specify

9. How does green budgeting impact policy-making and budgetary governance?
Please select all that apply.

a. Green budgeting is used to inform the political decision-making
b. Green budgeting is integrated within all public policies
c. Green budgeting is integrated during the budget negotiations to guide the prioritisation of budget allocations
d. Green budgeting guides the prioritisation of capital expenditure and investments

10. Which ministries have primarily responsibilities for green budgeting?
Please select all that apply.

a. Ministry of Finance (or its equivalent)
b. Line ministries, please specify

11. Do specialised agencies/entities have been established to bring a climate and/or environmental perspective to governmental expenditure (e.g. green investment fund, green investment bank)?
Please select one.

a. No
b. Yes, please specify

12. What is the scope of green budgeting?
Please select all that apply.

a. Mandatory spending
b. Discretionary spending (excluding operational spending)
c. Operational spending (Current)
d. Investment spending (Capital)
e. Tax expenditures

13. Is green budgeting integrated in COVID-19 recovery plans?
Please select one.

a. Yes
b. No

14. Please describe examples where results have been achieved through green budgeting (i.e., where green budgeting informed resource allocation or policy development decisions).

[text box]

15. Comments on Section 2. Institutional arrangements (optional)

Please provide additional comments, weblinks and upload documents that are relevant to the institutional arrangements of green budgeting that have not been addressed in this section.

[text box]

Section 3. Methods and tools

All question under this section are displayed if Q1 is "Yes"

16. Please briefly describe your approach to green budgeting.

Please provide details of when it was introduced, how it has developed over time and the core elements of the approach today. It would also be helpful if you can provide links to relevant online materials.

[text box]

17. Is green budgeting used to define multi-annual budgets?
Please select one.

a. No
b. Yes, please specify the duration

18. Is green budgeting used to define macro fiscal projects?
Please select one.

a. No
b. Yes, please specify the scope

19. Is green budgeting integrated in risk analysis?
Please select one.

a. No
b. Yes, please specify the scope

20. Which carbon tools are used by the Ministry of Finance and line ministries?
Please select all that apply.

a. Carbon budget
b. Carbon assessment of budget measures
c. Carbon pricing instruments including fuel and carbon taxation, emissions trading systems
d. Shadow price of carbon used to evaluate public policies and investments

21. Which expenditure evaluation tools are used by the Ministry of Finance and line ministries?
Please select all that apply.

a. Ex-ante or ex-post environmental impact assessments of budget measures (spending and/or taxation)
b. Environmental cost benefit analysis of budget measures and investments

22. Which expenditure classification are tools used by the Ministry of Finance and line ministries?
Please select all that apply.

a. Ex-ante or ex-post green budget tagging
b. Green perspective in spending review

23. **Which environmental taxation tools are used by the Ministry of Finance and line ministries?**
Please select all that apply.

a. Environmental tax reform
b. Regular review of environmentally harmful tax expenditures
c. Regular review of environmentally harmful subsidies

24. **Has the government developed appropriate metrics for the government function to be applied consistently across departments?**
Please select one.

a. No
b. Yes, please specify which instruments

25. **Does the country issue sovereign green bonds and/or sustainability loans?**
Please select all that apply.

a. Yes, sovereign green bonds
b. Yes, sustainability loans
c. No

26. **Please indicate any plans for the future development of green budgeting in your country, including interest in introducing new tools, or further developing existing ones.**
If not applicable, please indicate "not applicable".

[text box]

27. **Comments on Section 3. Methods and tools (optional)**

Please provide additional comments, weblinks and upload documents that are relevant to the methods and tools of green budgeting that have not been addressed in this section.

[text box]

Section 4. Accountability and transparency

If Q1 is "Yes"

28. Does the government monitor the implementation of green budgeting?
Please select all that apply.

a. No
b. Yes, a climate tracking indicator is used to monitor budget implementation / execution
c. Yes, please specify

If Q28 is "Yes"

28.1 Which ministries are responsible for monitoring green budget initiatives?
Please select all that apply.

a. Ministry of Finance (or its equivalent)
b. Line ministries, please specify

If Q1 is "Yes"

29. Does the government report on the implementation of green budgeting?
Please select all that apply.

a. No
b. Yes, a green budget statement/report is submitted to the parliament
c. Yes, please specify

If Q29 is "Yes"

29.1 Which ministries are responsible for reporting on green budget initiatives?
Please select all that apply.

a. Ministry of Finance (or its equivalent)
b. Line ministries, please specify

If Q1 is "Yes"

30. Does the Parliament use green budgeting information to prepare the budget law?
Please select all that apply.

a. No
b. Yes, environmental effects are discussed in the country's general tax and expenditure report
c. Yes, please specify (e.g. internal debate within a commission, parliamentary budget office report)

31. Do public-sector accounting standards incorporate climate and environmental objectives?
Please select all that apply.

a. No
b. Yes, green accounting standards are used to prepare financial reports
c. Yes, a green dimension is integrated in the balance sheet alongside the general national account
d. Yes, please specify

32. Is green budgeting information incorporated in public financial data disclosure?
Please select one.

a. Yes
b. No

33. Is green budgeting integrated in financial reporting?
Please select one.

a. Yes
b. No

34. Which oversight bodies have an official role in <u>monitoring compliance with green reporting requirements</u>?
Please select all that apply.

a. No official role for oversight bodies.
b. Independent Fiscal Institution
c. Climate Council
d. Auditor General
e. Other, please specify.

35. Which oversight bodies have an official role in <u>monitoring green investment and spending targets</u>?
Please select all that apply.

a. No official role for oversight bodies.
b. Independent Fiscal Institution
c. Climate Council
d. Auditor General
e. Other, please specify.

36. Which oversight bodies have an official role in <u>costing the fiscal impact of green initiatives</u>?
Please select all that apply.

a. No official role for oversight bodies.
b. Independent Fiscal Institution
c. Climate Council
d. Auditor General
e. Other, please specify.

37. Which oversight bodies have an official role in <u>costing the broader impact of green initiatives on economy, emissions and energy markets</u>?
Please select all that apply.

a. No official role for oversight bodies.
b. Independent Fiscal Institution
c. Climate Council
d. Auditor General
e. Other, please specify.

38. Is the civil society involved in green budgeting initiatives?
Please select one.

a. No
b. Yes, a structured dialogue exists between the government, the civil society bodies and other stakeholders on climate or environmental impact of budget decisions. Please specify which initiatives.

39. Is information on green budgeting communicated publicly?
Please select one.

a. No
b. Yes, green budgeting initiatives are published on an open and accessible platform. Please provide the weblink(s).

40. Comments on Section 4. Accountability and transparency (optional)

Please provide additional comments, weblinks and upload documents that are relevant to accountability and transparency of green budgeting that have not been addressed in this section.

[text box]

Section 5. Enabling environment in Budgeting

All question under this section are displayed if Q1 is "Yes"

41. Is performance budgeting developed in the country and used as a basis for green budgeting?
Please select one.

a. Yes, performance budgeting is used but not linked to green budgeting
b. Yes, performance budgeting is used and linked to green budgeting, eg. by adding a green perspective in the performance setting
c. No

42. Is programme budgeting developed in the country and used as a basis for green budgeting?
Please select one.

a. Yes, programme budgeting is used but not linked to green budgeting
b. Yes, programme budgeting is used and linked to green budgeting, eg. by developing a green perspective at programme level
c. No

43. Are coordination mechanisms in place to implement green budgeting?
Please select all that apply.

a. Yes, an inter-ministerial group is implemented to ensure coordination across government
b. Yes, an inter-ministry/department coordination is organised
c. Yes, a mechanism exists to coordinate with the different levels of government (e.g. sub national)
d. No

44. What are the green budgeting capacity building procedures developed across public administration?
Please select all that apply.

a. Training and skills development are organised for the Ministry of Finance
b. Training and skills development are organised for the line ministries
c. No training organised within the government

45. From your perspective, please indicate the main challenges for implementing green budgeting.
Please select a maximum of five challenges.

a. Not the highest priority for government and/or parliament
b. Lack of guidance or methodological basis
c. Lack of impact on budget decisions
d. Lack of framework/indicators to measure the impact of green budgeting
e. Lack of modern budgetary governance framework (e.g. programme budgeting)
f. Lack of relevant knowledge or technical expertise
g. Lack of resources (e.g. time, staff)
h. Insufficient cooperation from across government
i. Unsuitable information and communications technology (ICT)
j. Poor availability of green disaggregated data
k. Other, please specify

46. Comments on Section 5. Enabling Environment in Budgeting (optional)

Please provide additional comments, weblinks and upload documents that are relevant to the enabling environment that have not been addressed in this section**.**

[text box]

Follow-up

All

Please indicate contact details (name, position, institution, email address) for any additional officials that would be interested in joining the OECD Paris Collaborative on Green Budgeting.
You can indicate several contact details from the Ministry of Finance, or the relevant ministry that is responsible for green budgeting.
Please indicate first name and surname, position, institution and email address.

[text box]

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End of survey

Thank you for completing the 2022 OECD Survey on Green Budgeting. The survey responses will be collected until **2 September 2022** and preliminary analysis will be discussed at the **OECD Paris Collaborative Meeting on Green Budgeting the 4 October 2022**.

If you have any questions, please email your queries to Margaux.lelong@oecd.org