
OECD and European Commission – 2020 Joint Survey on Emerging Green Budgeting Practices

Survey background and objectives

This survey is coordinated by the OECD and the European Commission and aims to provide a first overview of green budgeting practices in your country and/or plans for future development. Where green budgeting practices are in place, this survey aims at gaining a better understanding of the design of these practices, their implementation and the remaining challenges.

The OECD and the European Commission are collaborating on the survey as both organisations wish to further the understanding of the current “state-of-play” in relation to green budgeting efforts. Undertaking this joint survey reduces the burden of data collection for the national authorities. The aim is to provide a publicly available, internationally comparable set of data that will allow for analysis and benchmarking of good green budgeting practices over time.

Definitions of key terms

*This survey builds on the following definition of green budgeting: ‘using the tools of budgetary policy-making to help achieve environmental and climate goals. This includes evaluating environmental impacts of budgetary and fiscal policies and assessing their coherence towards the delivery of national and international commitments.’ Further information is available in the [OECD’s Green Budgeting Framework \(2020\)](#). The questionnaire is also accompanied by a **Glossary of Key Terms** which provides information on the terminology used.*

It is possible that the terminology applied in this questionnaire may not exactly match - or may not be applicable - to the particular context in your country. In such cases, please use the comments section (or other space provided) 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

With very few exceptions (which are clearly indicated), respondents are asked to provide information or data on the policies and practices in place in central / federal government. While this limits the scope of the responses and will not fully capture the activities of sub-national governments (which account for a large proportion of expenditures within some countries), it ensures data comparability across all responding countries. 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 or planned as of end-June 2020**.*

Data collection

Please note that the PDF document attached to the e-mail invitation provides an overall outline of the survey questions, but is intended for reference only, to help plan your responses and coordinate with colleagues/other respondents. **Responses must be submitted via the online questionnaire¹ using the link provided.** The web link to the questionnaire, as well as the corresponding username and password needed to access it, have been provided via email, from the following address: [OECD-EC green budgeting survey@oecd.org](mailto:OECD-EC_green_budgeting_survey@oecd.org).

The online questionnaire tool allows respondents to start and stop the questionnaire at your convenience (answers can be saved by clicking the “Save as draft” button), and to share the responsibility of responding with other officials/experts. All questions marked with an asterisk are mandatory and can not stay empty. If the question is not applicable, please enter “n/a”.

As green budgeting often involves multiple stakeholders across government working together, you are welcome to share this questionnaire with your colleagues to provide a more comprehensive picture. Please nominate one survey contact point from the central budget authority and one from the Ministry of Environment to co-ordinate among stakeholders and provide final answers. However, please notice that there would only be one survey submission per country so both institutions are expected to maintain close coordination throughout the process. The survey contact points are responsible for the validation and accuracy of the final submission of data. They will liaise with the OECD and the European Commission after final submission, should any further clarification or verification be needed.

Deadline: The final survey responses are due by 7th September 2020.

Data validation

Data validation will be carried out jointly by the OECD and the European Commission.

Data distribution

The subsequent use and distribution of the data may be done jointly or independently by the two organisations, in accordance with the existing regulations and practices of the OECD and the European Commission.

In case of any further questions or comments, please do not hesitate to contact us at [OECD-EC green budgeting survey@oecd.org](mailto:OECD-EC_green_budgeting_survey@oecd.org)

¹ Both organisations, OECD and the European Commission, have access to the online survey tool.

Structure of the questionnaire:

PART I – Context: *Question 1 + 35*

PART II - Plans for green budgeting development: *Question 2 - 8*

PART III - Strategic framework for green budgeting: *Question 9 - 14*

PART IV - Tools and methods of green budgeting: *Question 15 - 21*

PART V - Accountability and transparency: *Question 22- 23*

PART VI - Enabling environment: *Question 24 - 26*

PART VII - Impacts of green budgeting: *Question 27 - 30*

PART VIII - Other tools to promote environmentally responsive and green policy-making: *Question 31 - 32*

PART IX – Covid-19 Response and green budgeting: *Question 33 - 34*

RESPONDENT(S') CONTACT INFORMATION

Please provide the contact information for the main contact points in the central budget authority and Ministry of Environment responsible for responding to this questionnaire. This information will be used by the OECD and the European Commission in case follow-up is needed to clarify responses and enhance data comparability across countries.

*** Country:**

*** Survey submission institution (institution submitting the survey, to be agreed by the contact points of the central budget authority and Ministry of Environment). Please select one**

- a. Central budget authority (or equivalent)
- b. Ministry of Environment (or equivalent)

Contact points:

In case there is no contact point at either institution, please write "n/a".

Institution:	Within the central budget authority:	Within the Ministry of Environment:
*Full name of institution:		
*Surname:		
*First name:		
*Department:		
*Position/title:		
*E-mail (summary of responses will be sent to this address upon completion):		
Telephone:		
Names and emails of additional respondents, if applicable:		

PART I - Context

*** 1. Does your country practise some form of “green budgeting”? i.e., does the budgeting system include any special processes or tools that are used to encourage environmentally responsive policy making and help achieve green goals? Please select one**

- a. Yes (please answer Question 1.1 and then skip to Question 6)
- b. No (continue to Question 2)

If Q1 “Yes”:

*** 1.1 Who is the responsible authority, or authorities, for green budgeting in your country?**

Please select all that apply.

- a. Central budget authority
- b. Ministry of Environment
- c. Line ministries
- d. Other (please specify in Q 1.1.1)

*** 1.1.1 Other, please specify.**

PART II - Plans for green budgeting development

If Q1 “No”

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

- a. Yes (continue to Question 3)
- b. No (skip to Question 5)

If Q2 “Yes”:

*** 3. When is the introduction of green budgeting foreseen?**

Please specify budget year of first application (e.g. 2010), or “not yet defined”:

If Q2 “Yes”:

*** 4. What sort of approach (any special processes or tools) do you envisage for green budgeting?**

Please specify details and provide examples:

4.1 Please provide link or upload relevant document (e.g. legislation, regulation, high level political commitment, other basis), if applicable:

If not applicable, please write "n/a".

If Q2 “Yes” or “No”:

*** 5. Please indicate the main challenges in introducing green budgeting in the future. Please select the three most relevant options.**

- a. Lack of political will
- b. Lack of administrative leadership
- c. Lack of a modern budgetary government framework, e.g., existence of strong links between planning and budgeting and programme budgeting.
- d. Lack of relevant knowledge or technical expertise
- e. Lack of resources (time, staff)
- f. Lack of adequate information and communications technology (ICT)

- g. Lack of methodologies (e.g., lack of methodologies for assessing environmental effects)
- h. Lack of capacity across government
- i. Other (+ please specify in Q5.1)
- j. Not applicable

*** 5.1 If you chose “Q5i. Other”, please specify:**

If not applicable, please write "n/a".

If Q1 “Yes”:

*** 6. Are there any plans to further develop green budgeting in the future?**

- a. Yes, change scope of existing tools
- b. Yes, introduce additional tools
- c. Yes, other, please describe in Q6.1
- d. No

*** 6.1 If you chose “Q6 c. Yes, other”, please describe:**

If Q1 “Yes” or “No”:

*** 7. How would you like to see international organisations such as the OECD and the European Commission supporting future developments in green budgeting? Please select all that apply.**

- a. The development of country-specific plans for introducing green budgeting
- b. The development of international guidance for green budgeting and its tools and processes
- c. Please describe in Q 7.1.
- d. Country-specific technical support for implementing green budgeting
- e. Identifying international best practices in green budgeting (use and results)
- f. Organising international meetings to share country experiences with green budgeting
- g. Evaluating the approach or assessing the impact of a country-specific approach to green budgeting
- h. Analysing the relevance and impact of green budgeting at regional / local levels of government
- i. Other, please describe in Q 7.2.
- j. Not applicable

*** 7.1 If you chose “Q7b. The development of international guidance for green budgeting and its tools and processes”, please describe:**

If not applicable, please write "n/a".

*** 7.2 If you chose “Q7h.Other”, please describe:**

If not applicable, please write "n/a".

If Q1 “Yes” or “No”:

8. Please provide additional comments that are relevant to plans for green budgeting development, but have not been addressed in this section.

PART III - Strategic framework for green budgeting

If Q1 “Yes” or Q2 “Yes”:

*** 9. What was/is the driver for introducing “green budgeting” practices?**

Please select the three most relevant options.

- a. To promote budget transparency
- b. To promote environmentally responsive policy-making
- c. To enable issuance of green bonds
- d. To help achieve international commitments (e.g. CO2 emissions reduction)
- e. To help achieve national commitments or goals
- f. In response to a request from parliament
- g. In response to public pressure
- h. In response to a legal obligation
- i. Other (+ please specify in Q 9.1):

*** 9.1 If you chose “Q9 i. Other”, please describe:**

If not applicable, please write "n/a".

If Q1 “Yes” (valid for Q10 to Q30):

*** 10. 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. Regulation
- e. High level political commitment
- f. Administrative practice
- g. Other basis (please specify in Q10.1):
- h. No formal basis

If anything except for “h. No formal basis” is chosen for Q10:

*** 10.1 If you chose “Q10 g .Other basis”, please specify:**

*** 10.2 For each legal basis, year of introduction/description:**

10.3 For each legal basis, please upload the relevant document, if applicable

10.4 For each legal basis, please provide the link to the legal basis, if applicable

*** 11. Does your country have a national/federal strategy that guides “green budgeting” efforts? Please select one**

- a. Yes: + please describe in Q11.1: + provide link or upload relevant document in Q 11.2 & Q 11.3, if applicable
- b. No

*** 11.1 If you chose “Q11 a. Yes”, please describe:**

11.2 & 11.3 Provide link or upload relevant document, if applicable:

*** 12. Is green budgeting linked to a specific budgeting approach designed to inform, prioritise and resource the United Nations Sustainable Development Goals (SDGs)? Please select one**

- a. Yes, it is linked to a system for SDG budgeting
- b. No, there is a separate system for SDG budgeting
- c. No, there is no system for SDG budgeting

*** 13. Which level(s) of government are “green budgeting” practices applied to? Please select all that apply**

- a. Central/Federal government
- b. Sub-national levels of government
- c. Not applicable

*** 13.1. Are your green budgeting practices planned to be applied at subnational levels in the near future? Please select one.**

- a. Yes
- b. No
- c. Do not know
- d. They already apply at subnational levels

*** 13.2 Do some of your subnational self-governments (municipalities, counties, regions, state government, etc.) practice some form of “green budgeting” on their own initiative? Please select all that apply**

- a. Yes, at the state government or regional level
- b. Yes, at the municipal level
- c. No
- d. Do not know

14. Please provide additional comments that are relevant to the strategic framework for green budgeting, but have not been addressed in this section.

PART IV - Tools and methods of green budgeting

Please indicate specific ways in which green budgeting practices are implemented in your country. Note that each of the terms listed below are defined in the Glossary. *Please select all that apply*

*** 15. Environmental impact assessments of individual budget measures. Please select all that apply.**

- a. Ex-ante environmental impact assessments of individual budget measures (spending and taxation)
- b. Ex-post environmental impact assessments of individual budget measures (spending and taxation)
- c. Not applicable

If Q15. “Ex ante environmental impact assessments”

*** 15.1 What is the scope of the covered budget measures in the ex ante environmental impact assessments?**

- a. All individual budget measures
- b. Some individual budget measures

If Q15 “Ex post environmental impact assessments”

*** 15.2 What is the scope of the covered budget measures in the ex post environmental impact assessments?**

- a. All individual budget measures
- b. Some individual budget measures

*** 16. Green budget tagging. Please select all that apply:**

- a. Ex-ante green budget tagging
- b. Ex-post green budget tagging
- c. Not applicable

If Q16. "Ex ante green budget tagging"

*** 16.1 What is the scope of ex ante budget tagging? Please select all that apply.**

- a. Environmentally positive expenditure
- b. Environmentally harmful expenditure
- c. Environmentally positive revenues
- d. Environmentally harmful revenues
- e. Environmentally harmful tax expenditures
- f. Environmentally positive tax expenditures
- g. Other, please describe in Q 16.1.1:

*** 16.1.1 If you chose "Q16.1 g. Other", please describe:**

If Q16. "Ex post green budget tagging"

*** 16.2 What is the scope of ex post budget tagging? Please select all that apply.**

- a. Environmentally positive expenditure
- b. Environmentally harmful expenditure
- c. Environmentally positive revenues
- d. Environmentally harmful revenues
- e. Environmentally harmful tax expenditures
- f. Environmentally positive tax expenditures
- g. Other, please describe in Q 16.2.1:

*** 16.2.1 If you chose "Q16.2 g. Other", please describe:**

If Q16 "Yes, ex-ante or ex-post green budget tagging":

*** 17. Please describe any quality control/validation process in place for green budget tagging (who does it, when this is done, how it is done): Provide link if applicable.**

*** 18. Statistical green tagging/reporting**

- a. Yes
- b. No

If Q18 "Yes":

*** 19. Please describe the methodology or methodologies used for statistical green tagging/reporting (including reference to international classifications or standards, if applicable):**

*** 20. Other tools and methods relevant to green budgeting. Please select all that apply:**

- a. Environmental Cost Benefit Analysis of some individual budget measures
- b. Environmental Cost Benefit Analysis of all individual budget measures

- c. Carbon assessment of some individual budget measures
- d. Carbon assessment of all individual budget measures
- e. Carbon assessment of the budget as a whole
- f. Biodiversity / Ecosystem service pricing
- g. Carbon pricing instruments including fuel and carbon taxation, emissions trading systems
- h. Using a shadow price of carbon to evaluate public policies and investment
- i. Environmental tax reform
- j. Regular review of environmentally harmful tax expenditures and subsidies
- k. Inclusion of climate considerations in long-term fiscal sustainability analysis
- l. Environmental audit or validation of the budget
- m. Green balance sheet
- n. Green perspective in performance setting or performance budgeting
- o. Green perspective in spending review
- p. Other, please describe in Q20.1
- q. No other tools and methods used

*** 20.1 If you chose “Q20 p. Other”, please describe:**

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

PART V - Accountability and transparency

*** 22. Please indicate specific ways in which information relevant to green budgeting is made public/ communicated in your country. Please select all that apply**

- a. A green budget statement (GBS) + *provide link or upload relevant document, if applicable (Q22.2 and Q22.3)*
- b. Environmental effects are discussed in the country’s general tax expenditure report
- c. Structured dialogue with civil society bodies and other stakeholders on the climate or environmental impact of budget decisions.
- d. Publication of information on an open data portal + *provide link if applicable (Q22.4 & Q22.5)*
- e. Other, + *please specify + provide link or upload relevant document, if applicable (Q22.6, Q22.7 & Q22.8)*
- f. Not applicable

If a. A green budget statement (GBS) chosen in Q22:

*** 22.1 Which of the following elements are included in your GBS (one or a combination of them qualify as a GBS). Please select all that apply**

- a. Narrative (qualitative) statement of the government’s progress in supporting and resourcing high-level priorities and goals in relation to environmental protection and climate change, as well as how the forthcoming budget contributes to this.
- b. Information and analysis of green expenditure and revenues captured through green budget tagging in budgetary documents.
- c. Monitoring of progress towards green goals, including by reference to key indicators/benchmarks relating to climate or environmental quality.
- d. Other (please specify in Q22.1.1)

* 22.1.1 If you chose “Q22.1 d Other”, please describe:

22.2 If you chose “Q22a Green budgeting statement”, please upload a document if applicable:

22.3 If you chose “Q22a Green budgeting statement”, please provide a link if applicable:

22.4 If you chose “Q22d Publication of information on an open data portal”, please upload a document if applicable:

* 22.5 If you chose “Q22d Publication of information on an open data portal”, please provide a link:

* 22.6 If you chose “Q22e Other”, please describe:

22.7 If you chose “Q22e Other”, please upload a document if applicable:

22.8 If you chose “Q22e Other”, please provide a link if applicable:

23. Please provide additional comments that are relevant to the accountability and transparency of green budgeting, but have not been addressed in this section.

PART VI - Enabling environment

* 24. Please indicate what elements are in place to support the implementation of green budgeting: *Please select all that apply*

- a. Performance budgeting
- b. Programme budgeting
- c. Training and skills development for the central budget authority
- d. Training and skills development for Ministry of Environment
- e. Training and skills development for line ministries
- f. Standard guidelines from the central budget authority on how to apply green budgeting tools
- g. Details and instructions in the annual budget circular
- h. Inter-agency group to ensure coordination across government
- i. An expert advisory group that provides implementation support to government stakeholders
- j. Other (please specify in Q 24.1):
- k. Not applicable

* 24.1 If you chose “Q24 j. Other”, please specify:

* 25. Please indicate the main challenges in implementing green budgeting. *Please select the three most relevant options.*

- a. Lack of political will
- b. Lack of administrative leadership

- c. Lack of a modern budgetary government framework, e.g., existence of strong links between planning and budgeting and programme budgeting.
- d. Lack of relevant knowledge or technical expertise
- e. Lack of resources (time, staff)
- f. Lack of adequate information and communication technology (ICT)
- g. Lack of methodologies (e.g., lack of methodologies for assessing environmental effects)
- h. Lack of capacity across government
- i. Other (please specify in Q 25.1):
- j. Not applicable

*** 25.1 If you chose “Q25 j. Other”, please specify:**

26. Please provide additional comments that are relevant to the enabling environment of green budgeting, but have not been addressed in this section.

PART VII - Impacts of green budgeting

*** 27. Are any tools or processes in place to measure the impact of green budgeting?**

Please select one

- a. Yes, please describe the tools and processes in Q 27.1:
- b. No

*** 27.1 If you chose “Q27 Yes”, please describe the tools and processes:**

28. In your perspective, have your green budgeting efforts been effective in promoting a clear environment perspective in policy development and resource allocation? *Please select one

- a. Yes, for all sectors (i.e. green budgeting has been effective in promoting a clear green perspective as a general principle of policy development and resource allocation for all sectors)
- b. Yes, but only sector-specific (i.e. green budgeting has been effective in promoting a clear green perspective for policy development and resource allocation in some areas)
- c. No (i.e. no significant results to date in promoting a clear green perspective in policy development and resource application).

If Q28 “Yes” (answer a or b):

*** 28.1 In your perspective, how effective? *Please rate the effectiveness from 1 (somewhat effective) to 3 (very effective).***

*** 29. Please explain your answer in question 28 and, if applicable, describe examples where results have been achieved through green budgeting if available.**

30. Please provide additional comments that are relevant to the impacts of green budgeting, but have not been addressed in this section.

If Q1 “Yes” or “No”:

PART VIII - Other tools to promote environmentally responsive and green policy-making

*** 31. Does your country have other processes or tools in place, apart from the budgeting process, to promote environmentally responsive or green policies? Please select one**

- a. Yes (continue to Question 32)
- b. No (skip to Question 33)

If Q31 “Yes”:

*** 32. Please describe tools and practices which are in place in your country, apart from the budgeting process, to promote environmentally-responsive or green policies. Please select all that apply**

- a. Environmental impact assessments mainstreamed in the policy development process
- b. Environmental impact assessments must accompany all new legislation
- c. Environmental component to regulatory impact assessment
- d. Other, + please describe in Q32.1.

*** 32.1 If you chose “Q31d. Other”, please describe:**

PART IX – Covid-19 Response and green budgeting

If Q1 “Yes” or “No”:

*** 33. What specific actions have been taken to integrate green perspectives into recent Covid-19 rescue measures?**

- a. *Ex ante* environmental or climate impact assessments of individual measures
- b. *Ex ante* environmental or climate impact assessment of the rescue package as a whole
- c. *Ex post* audit of whether measures support national climate and environmental objectives
- d. Green budget tagging to identify how measures support national climate and environmental objectives
- e. Publish a statement on how the package helps support national climate and environmental objectives
- f. Green conditionality attached to support measures (+ please provide details in Q 33.1)
- g. Offering training or capacity building in environmental accounting, environmental risk reduction or green skills (+ please also provide details of the degree and form of encouragement to partake in Q 33.2)
- h. Provide support for subnational governments to practice green budgeting (+ please provide details in Q 33.3)
- i. Other + please describe in Q 33.4.
- j. No actions taken in this regard. + If possible, please explain why in Q33.5.

* **33.1** If you chose “Q34f. Green conditionality attached to support measures”, please provide details:

* **33.2** If you chose “Q34g. Offering training or capacity building in environmental accounting, environmental risk reduction or green skills”, please provide details:

* **33.3** If you chose “Q34h. Provide support for subnational governments to practice green budgeting”, please provide details:

* **33.4** If you chose “Q34i. Other”, please describe:

* **33.5** If you chose “Q34.j. No actions taken in this regard”, please explain why. *If not applicable, please write "n/a".*

If Q1 “Yes” or “No”:

* **34.** What specific actions are planned to integrate green perspectives into forthcoming economic recovery packages?

- a. *Ex ante* environmental or climate impact assessments of individual measures
- b. *Ex ante* environmental or climate impact assessment of the recovery package as a whole
- c. Green budget tagging to identify how measures support national climate and environmental objectives
- d. Publish a statement on how the package helps support national climate and environmental objectives
- e. Green conditionality attached to support measures (+ *please provide details in Q 34.1*)
- f. Offering training or capacity building in environmental accounting, environmental risk reduction or green skills (+ *please also provide details of the degree and form of encouragement to partake in Q 34.2*)
- g. Provide support for subnational governments to practice green budgeting (+ *please provide details in Q 34.3*)
- h. Other + *please describe in Q 34.4.*
- i. No actions planned in this regard. + *If possible, please explain why in Q34.5.*

* **34.1** If you chose “Q34e. Green conditionality attached to support measures”, please provide details:

* **34.2** If you chose “Q34f. Offering training or capacity building in environmental accounting, environmental risk reduction or green skills”, please provide details:

* **34.3** If you chose “Q34g. Provide support for subnational governments to practice green budgeting”, please provide details:

* **34.4** If you chose “Q34h. Other”, please describe:

* **34.5** If you chose “Q34.i. No actions taken in this regard”, please explain why. *If not applicable, please write "n/a".*

If Q1 “Yes” or “No”:

35. Please provide additional comments that are relevant to green budgeting, but may not have been addressed in this survey.

If not applicable, please write "n/a".

End of survey

Thank you for completing the 2020 Joint Survey on Emerging Green Budgeting Practices. The survey responses will be collected until 7th September 2020 and preliminary analysis will be presented at a virtual meeting of the Paris Collaborative on Green Budgeting scheduled for October 2020 (exact date to be confirmed).

Please note that, after submitting, you will be offered the possibility to receive a PDF copy of your submission to your email. Moreover, shortly after your submission, the OECD and/or the EC will also share a PDF copy of your replies per email as well.

Thank you for your cooperation. If you have any questions, please email your queries to: OECD-EC_green_budgeting_survey@oecd.org