

European Commission – 2021 Green Budgeting Survey

Survey background and objectives

This survey aims to gather information on 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 aim of this survey is to provide a publicly available, internationally comparable set of data that supports the exchange of information and analysis of green budgeting practices over time.

Definition of key terms

*This survey defines green budgeting as: ‘a budgetary process whereby the environmental contributions of budgetary items are identified and assessed with respect to specific performance indicators, with the objective of better aligning budgetary policies with environmental goals’. Further information is available in the ECFIN Discussion Paper ‘Green Budgeting Practices in the EU: A First Review’.¹ The questionnaire is also accompanied by a **Glossary of Key Terms**, which provides information on the terminology used.*

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. 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 30 May 2021.***

¹ [Green Budgeting Practices in the EU: A First Review | European Commission \(europa.eu\)](https://ec.europa.eu/economy_finance/press_corner/press_releases/press_release_120210507_en)

Data collection and process

*Please note that this 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. **Official responses would have to be submitted exclusively via the online questionnaire using the link provided.***

As explained in the launch email, from the following address: ECFIN-GREEN-BUDGETING-SURVEY@ec.europa.eu, in order to access the Green Budgeting Database (GBD) platform, the following is needed:

- 1. An EU Login account, for which the tutorial attached to the launch email indicates the precise steps to be taken. (If you already have an EU Login account, no further action is necessary.)*
- 2. Once access to the GBD platform has been granted by the European Commission, you can access the platform via the following link: <https://webgate.ec.europa.eu/fastop/gbd>.*

The online questionnaire tool allows respondents to start and stop the questionnaire at their convenience. Saving is automatic in the GBD platform. That is, all the information you enter will be registered in the platform as it is typed and there is no need to press ‘Save’. If the session expires, you will be able to refresh the session and continue filling in the information where you last stopped. You will also be able to save a PDF version of your replies at any moment during the process.

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. You will also be able to share the responsibility of responding, within the GBD platform, with other experts. However, please nominate one survey contact point from the central budget authority to co-ordinate among stakeholders and provide final answers, as there would only be one survey submission per country. They will liaise with the European Commission, should any further clarification or verification be needed.

Once the information has been entered into the platform, the submit button will confirm the information and it will store the data. At this stage, the data can no longer be modified by the respondents. Should this information however require modifications due to technical problems or other reasons, please contact us via via email.

Deadline: *The final survey responses are due by 16 July 2021.*

Data publication

Subsequent to data verification conducted by the Commission, the data will be published in the green budgeting repository of practice.

In case of any further questions or comments, please do not hesitate to contact us at ECFIN-GREEN-BUDGETING-SURVEY@ec.europa.eu

Structure of the questionnaire:

PART I – General

PART II – Coverage

PART III – Methodology

PART IV – Legal basis and Governance

PART V – Deliverables, Transparency and Accountability

PART VI – Enabling environment and impact

PART VII – Covid-19 Response

PART VIII – Other tools

PART I – General

1. Does your country practice green budgeting?

Please select all that apply

- a. Yes, light tagging, identifying a list of green and/or brown measures/policies
- b. Yes, budget tagging, identifying the green and/or brown component of the budget (or part of it) through tagging
- c. Yes, conducting environmental impact assessment of budgetary measures/policies
- d. No (continue to Question 2)

If Q1 “No”:

2. Are there any plans to introduce green budgeting in the future?

Please select all that apply

- a. Yes, light tagging, identifying a list of green and/or brown measures/policies
- b. Yes, budget tagging, identifying the green and/or brown component of the budget (or part of it) through tagging
- c. Yes, conducting environmental impact assessment of budgetary measures/policies
- d. No (skip to Question 3)

If Q2 “Yes” (a, b or c):

2.1. When is the introduction of green budgeting foreseen?

Please specify budget year of first application (e.g. 2023), or “not yet defined”.

2.2. Please provide link to relevant document (e.g. legislation, regulation, high-level political commitment, other basis), if applicable.

If Q2 a, b, c, or d

3. Please indicate the main challenges in introducing green budgeting in the future.

Please select the three most relevant options.

- a. Need of political will
- b. Need of administrative leadership
- c. Need of a modern budgetary government framework, i.e., existence of strong links between planning and budgeting and programme budgeting.
- d. Need of relevant knowledge or technical expertise
- e. Need of time
- f. Need of staff
- g. Need of adequate information and communications technology (ICT)
- h. Need of methodologies (i.e., methodologies for assessing environmental effects)
- i. Need of capacity across government
- j. Other
- k. Not applicable

3.1. If Q3 “j. Other”, please specify.

If Q1 “Yes” (a, b or c):

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

- a. Yes
- b. No

4.1. If Q4 “Yes”, please specify.

If Q1 “Yes” (a, b or c) or Q2 “Yes” (a, b or c):

5. 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. To promote and develop SDGs budgeting approaches
- g. In response to a request from parliament
- h. In response to public pressure
- i. In response to a legal obligation
- j. Other

5.1. If Q5 “j. Other”, please specify.

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

PART II – Coverage

Please indicate the coverage of green budgeting practices implemented in your country, with respect to environmental objectives, budgetary elements and public sector coverage.

If Q1 answered “a. Yes, light tagging, identifying a list of green and/or brown measures/policies”. (valid for Q7 to Q11):

7. Does the list identify measures/policies that are expected to impact:

Please select all that apply

- a. Climate change mitigation
- b. Climate change adaptation
- c. Biodiversity/protection of ecosystems
- d. Sustainable waste management/circular economy
- e. Sustainable water management
- f. Pollution abatement
- g. Other

7.1. If Q7 “g. Other”, please specify.

8. Does the list identify measures/policies that consist of:

Please select all that apply

- a. Environmentally favourable revenue items
- b. Environmentally favourable expenditure items
- c. Environmentally favourable tax expenditure items
- d. Environmentally unfavourable revenue items
- e. Environmentally unfavourable expenditure items
- f. Environmentally unfavourable tax expenditure items

8.1. Does the selection under Q8 apply to all environmental objectives identified in Q7?

- a. Yes
- b. No

8.2. If Q8.1 “No”, please provide additional relevant information.

9. Does the list identify policies/measures covering:

Please select all that apply.

- a. Central government
- b. Social security
- c. Some subnational governments
- d. All subnational governments
- e. SOEs
- f. Other extra-budgetary funds
- g. Other

9.1. If Q9 “c. Some subnational governments”, please specify which governments.

9.2. If Q9 “f. Other extra-budgetary funds”, please specify which extra-budgetary funds.

9.3. If Q9 “g. Other”, please specify.

9.4. Does the selection under Q9 apply to all environmental objectives identified under Q7?

- a. Yes
- b. No

9.5. If Q9.4 “No”, please provide additional relevant information.

9.6. Does the selection under Q9 apply to all budgetary items identified under Q8?

- a. Yes
- b. No

9.7. If Q9.6 “No”, please provide additional relevant information.

10. What is the share of the budget covered by the list?

Please specify in percentage:

10.1. What is the share of the budget indicated as environmentally favourable?

Please specify in percentage:

10.2. What is the share of the budget indicated as environmentally unfavourable?

Please specify in percentage:

11. Please indicate any other points you may want to make on the coverage of green/brown lists.

If Q1 answered “b. Yes, budget tagging, identifying the green and/or brown component of the budget (or part of it) through tagging” (valid for Q12 to Q16):

12. Does the budgetary tagging identify impacts on:

Please select all that apply

- a. Climate change mitigation
- b. Climate change adaptation
- c. Biodiversity/protection of ecosystems
- d. Sustainable waste management/circular economy
- e. Sustainable water management
- f. Pollution abatement
- g. Other

12.1. If Q12 “g. Other”, please specify.

13. Does the budgetary tagging cover:

Please select all that apply

- g. Environmentally favourable revenue items
- h. Environmentally favourable expenditure items
- i. Environmentally favourable tax expenditure items
- j. Environmentally unfavourable revenue items
- k. Environmentally unfavourable expenditure items
- l. Environmentally unfavourable tax expenditure items

13.1. Does the selection under Q13 apply to all environmental objectives identified under Q12?

- a. Yes
- b. No

13.2. If Q13.1 “No”, please provide additional relevant information.

14. Is the budgetary tagging implemented for?

Please select all that apply

- a. Central government
- b. Social security
- c. Some subnational governments
- d. All subnational governments
- e. SOEs
- f. Other extra-budgetary funds
- g. Other

14.1. If Q14 “c. Some subnational governments”, please specify which governments.

14.2. If Q14 “f. Other extra-budgetary funds”, please specify which extra-budgetary funds.

14.3. If Q14 “g. Other”, please specify.

14.4. Does the selection under Q14 apply to all environmental objectives identified under Q12?

- a. Yes
- b. No

14.5. If Q14.4 “No”, please provide additional relevant information.

14.6. Does the selection under Q14 apply to all budgetary items identified under Q13?

- a. Yes
- b. No

14.7. If Q14.6 “No”, please provide additional relevant information.

15. What is the share of the budget that is subject to tagging?

Please specify in percentage:

15.1. What is the share of the budget tagged as environmentally favourable?

Please specify in percentage:

15.2. What is the share of the budget tagged as environmentally unfavourable?

Please specify in percentage:

16. Please indicate any other points you may want to make on the coverage of budgetary tagging.

If Q1 answered “c. Yes, conducting environmental impact assessment analyses of budgetary measures/policies” (valid for Q17 to Q20):

17. Do the impact assessment analyses examine impacts on:

Please select all that apply

- a. Climate change mitigation
- b. Climate change adaptation
- c. Biodiversity/protection of ecosystems
- d. Sustainable waste management/circular economy
- e. Sustainable water management
- f. Pollution abatement
- g. Other

17.1. If Q17 “g. Other”, please specify.

18. Do the impact assessment analyses cover?

Please select all that apply

- a. Environmentally favourable revenue (some)
- b. Environmentally favourable revenue (all)
- c. Environmentally favourable expenditure (some)
- d. Environmentally favourable expenditure (all)
- e. Environmentally favourable tax expenditure (some)
- f. Environmentally favourable tax expenditure (all)
- g. Environmentally unfavourable revenue (some)
- h. Environmentally unfavourable revenue (all)
- i. Environmentally unfavourable expenditure (some)
- j. Environmentally unfavourable expenditure (all)
- k. Environmentally unfavourable tax expenditure (some)
- l. Environmentally unfavourable tax expenditure (all)

18.1. Does the selection under Q18 apply to all environmental objectives identified under Q17?

- a. Yes
- b. No

18.2. If Q18.1 “No”, please provide additional relevant information.

19. Are the impact assessments done for measures at the level of:

Please select all that apply

- a. Central government
- b. Social security
- c. Some subnational governments
- d. All subnational governments
- e. SOEs
- f. Other extra-budgetary funds
- g. Other

19.1. If Q19 “c. Some subnational governments”, please specify which governments.

19.2. If Q19 “f. Other extra-budgetary funds”, please specify which extra-budgetary funds.

19.3. If Q19 “g. Other”, please specify.

19.4. Does the selection under Q19 apply to all environmental objectives identified in Q17?

- a. Yes
- b. No

19.5. If Q19.4 “No”, please provide additional relevant information.

19.6. Does the selection under Q19 apply to all budgetary items identified under Q18?

- a. Yes
- b. No

19.7. If Q19.6 “No”, please provide additional relevant information.

20. Please indicate any other points you may want to make on the coverage of environmental impact assessment analyses.

PART III – Methodology

If Q1 answered “b. Yes, budget tagging, the green and/or brown component of the budget (or part of it) is identified through budget tagging” (valid for Q21 to Q23):

21. What type of budgetary tagging methodology/weighting system does your country use?

Please select one

- a. Scaled approach: Tagging with percentages, OECD Rio Markers
- b. Scaled approach: Tagging with percentages, other than OECD Rio Markers
- c. Binary approach
- d. Other forms of tagging

21.1. If Q21 “b or d”, please specify.

22. Is the methodology for budgetary tagging:

Please select all that apply

- a. Public
- b. Subject to an independent evaluation
- c. Subject to regular revisions given the changing nature of the environmental objective

22.1. If Q22 “a. Public” or “b. Subject to an independent evaluation”, please provide link to relevant report or publication when available.

22.2. If Q22 “b. Subject to an independent evaluation”, please specify who conducts the evaluation.

23. Please provide any additional relevant information to the chosen tagging methodology.

If Q1 answered “c. Yes, conducting environmental impact assessment of budgetary measures/policies” (valid for Q24 to Q25):

24. Is the methodology used for impact assessment analyses:

Please select all that apply

- a. Public
- b. Subject to an independent evaluation
- c. Subject to regular revisions given the changing nature of the environmental objective

24.1. If Q24 “a. Public” or “b. Subject to an independent evaluation”, please provide link to relevant report or publication when available.

24.2. If Q24 “b. Subject to an independent evaluation”, please specify who conducts the evaluation.

25. Please provide any additional relevant information to the chosen methodology for impact assessment analyses.

PART IV – Legal basis and Governance

If Q1 answered “Yes” (a, b or c)

26. Does your country have a national/federal strategy that guides ‘green budgeting’ efforts?

- a. Yes
- b. No

26.1. If you chose “Q26 a. Yes”, please provide link to the relevant document.

26.2. If you chose “Q26 a. Yes”, please describe.

27. What is the legal basis or authority for green budgeting?

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
- h. No formal basis

If anything except for “h. No formal basis” is chosen for Q27 (valid for 27.1 to 27.3):

27.1. For each legal basis, please provide the year of introduction/description.

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

27.3. If Q27 “g. Other basis”, please specify.

If Q1 answered “Yes” (a or b) (valid for Q28 to Q30):

28. Who is leading the green budgeting process?

Please select all that apply

- a. Ad-hoc or temporary task force
- b. Central budget authority unit
- c. Central budget authority unit only devoted to green budgeting
- d. Ministry of Environment
- e. Line ministries units
- f. Line ministries units only devoted to green budgeting
- g. Independent experts
- h. Other

28.1. If Q29 “e, f, g or h”, please specify.

29. Who is involved in the green budgeting process?

Please select all that apply

- a. Ad-hoc or temporary task force
- b. Central budget authority unit
- c. Central budget authority unit only devoted to green budgeting
- d. Line ministries units
- e. Line ministries units only devoted to green budgeting
- f. Independent experts
- g. Other

29.1. If Q28 “f or g”, please specify.

30. Please add a description of a how the process works, including how responsibilities are allocated and calendar of actions.

If Q1 answered “c. Yes, conducting environmental impact assessment of budgetary measures/policies”: (valid for Q31 to Q2)

31. Who conducts the impact assessment analyses?

- a. Ad-hoc or temporary task force
- b. Central budget authority unit
- c. Central budget authority unit only devoted to green budgeting
- d. Ministry of Environment
- e. Line ministries units
- f. Line ministries units only devoted to green budgeting
- g. Independent experts
- h. Other

31.1. If Q31 “g or h”, please specify.

32. Please add a description of a how the process works, including how responsibilities are allocated and calendar of actions.

PART V – Deliverables, Transparency and Accountability

If Q1 “Yes” (a, b or c) (valid for Q33 to Q35):

33. Is the green budgeting information/deliverable included in:

Please select all that apply

- a. Annual budgetary plans
- b. Budget execution reports
- c. Multi-annual budgetary plans
- d. Other
- e. Not applying/not public

33.1. If Q33 “a, b or c”, please provide link.

33.2. If Q33 “d. Other”, please specify and provide link if applicable.

34. Are the green budgeting deliverables (e.g. documents/reports) subject to:

Please select all that apply

- a. Independent assessment
- b. Parliamentary discussion
- c. Structured dialogue with civil society bodies and other stakeholders on the climate or environmental impact of budget decisions
- d. Ex-post review
- e. Not applicable

34.1. If Q34 “a and/or d”, please specify who conducts the assessment/review.

34.2. If Q34 “a and/or d”, is/are the assessment/review published?

- a. Yes
- b. No

34.3. If Q34.2 “Yes”, please provide link.

34.4. If Q34 “b. Parliamentary discussion”, please explain the process and timeline for discussion.

35. 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 and impact

36. 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 ad-hoc task force and/or 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 ad-hoc task force and/or 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
- k. Not applicable

36.1. If Q36 “j. Other”, please specify.

37. Please indicate the main challenges in implementing green budgeting.

Please select the three most relevant options

- a. Need of political will
- b. Need of administrative leadership
- c. Need of a modern budgetary government framework, i.e., existence of strong links between planning and budgeting and programme budgeting.
- d. Need of relevant knowledge or technical expertise
- e. Need of time
- f. Need of staff
- g. Need of adequate information and communications technology (ICT)
- h. Need of methodologies (i.e., methodologies for assessing environmental effects)
- i. Need of capacity across government
- j. Other
- k. Not applicable

37.1 If Q37 “j. Other”, please specify.

38. How would you like to see the European Commission supporting future developments in green budgeting?

Please select all that apply

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

38.1. If Q38 “a. The development of guidance for green budgeting and its tools and processes”, please describe.

38.2. If Q38 “h. Other”, please describe.

39. Please provide additional comments that are relevant to the enabling environment of green budgeting, but have not been addressed here.

If Q1 “Yes” (a, b or c) or Q2 “Yes” (a, b or c):

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

- a. Yes
- b. No

40.1. If Q40 “Yes”, please describe the tools and processes.

If Q1 “Yes” (a, b or c):

41. In your perspective, have your green budgeting efforts been effective in promoting a clear environmental perspective in policy development and resource allocation?

- 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 allocation).

41.1. If Q41 “Yes” (answer a or b), in your perspective, how effective? Please rate the effectiveness from 1 (somewhat effective) to 3 (very effective).

41.2. If Q41 “Yes” (answer a or b), please explain your answer in Q41.1 and, if applicable, describe examples where results have been achieved through green budgeting if available.

41.3. If Q41 “b.”, please specify which sectors.

If Q1 “Yes” (a, b or c) or Q2 “yes” (a, b or c):

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

PART VII – Covid-19 Response

43. What specific actions have been taken to promote green budgeting as part of the Covid-19 response measures.

Please select all that apply:

- 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. Offering training or capacity building in environmental accounting, environmental risk reduction or green skills
- d. Systematic monitoring of environmental impact of the measures
- e. Provide support for subnational governments to practice green budgeting
- f. Other
- g. No actions taken in this regard

43.1. If Q43 “c, d or f”, please provide details.

43.2. If Q43 “g.”, please explain why.

44. Do the recovery and resilience plans include any actions to promote green budgeting?

- a. Yes
- b. No

44.1. If Q44 “Yes”, please specify which actions.

PART VIII – Other tools

45. Does your country use other tools relevant to the greening of public finances?

Please select all that apply:

- a. Regular review of environmentally relevant tax expenditures and subsidies
- b. Inclusion of climate considerations in long-term fiscal sustainability analysis
- c. Green balance sheet
- d. Green perspective in performance setting or performance budgeting
- e. Green perspective in spending review
- f. Environmental component to regulatory impact assessment
- g. Other
- h. No other tools and methods used

45.1. If Q45 “g. Other”, please describe.

46. Please provide additional comments that are relevant to other tools relevant to the greening of public finances.

47. Please provide any other relevant comments that has not been addressed in this survey.

End of survey

Thank you for completing the 2021 European Commission Survey on Green Budgeting. The survey responses will be collected until 16 July 2021.

Thank you for your cooperation. If you have any questions, please email your queries to:
ECFIN-GREEN-BUDGETING-SURVEY@ec.europa.eu