Creating Sustainable Development Budgets

No Sustainable Development Goals without Sustainable Development Budgets

Sustainable Budgeting and Environmentally Harmful Subsidies

How Are Countries Budgeting for the Environment?

Budgeting for the Environment in the Philippines

A Canadian Approach to Greening Budgets: the Green Budget Coalition

Global Forums on Climate Change

South Korean Forum Focuses on Country Budgets and Climate Change

COP 19 Made Small Steps Forward, but We Need Bolder Leaps

IBP Featured in Recent Guardian Articles

Looking back over the past year in Open Data and transparency, The Guardian has included IBP’s Policy Note, "Getting a Seat at the Table: Civil Society Advocacy for Budget Transparency in ‘Untransparent’ Countries," among its top five transparency publications of 2013.

Also in The Guardian, IBP Director Warren Krafchik sat down with Tamsin Rutter to discuss the importance of increasing transparency in government budgets, how it can help governments, and much more.

IBP-Kenya Launches Facebook and Twitter Pages!

In an effort to highlight the work IBP is doing in Kenya, we have recently launched Facebook and Twitter pages! Be sure to "Like" and follow these pages for up-to-date information on budget work and issues in Kenya. Our Kenya website also offers budget briefs, guides, training materials, and more!

Check out Our New LinkedIn Page!

Have you seen IBP’s new LinkedIn page? Follow us to get the latest updates on budget advocacy work, civil society happenings, upcoming trainings and events, job openings, and more!

Get Social with IBP
No Sustainable Development Goals without Sustainable Development Budgets,
by Jens Martens, Director, Global Policy Forum

The current discussions about a post-2015 agenda focus on what global agreements will succeed the United Nations Millennium Development Goals and the Sustainable Development Goals (SDGs) after 2015. But any new set of SDGs will have little impact if the goals are not reflected in countries’ fiscal policies and translated into corresponding “Sustainable Development Budgets.” Therefore, environmental-social fiscal reforms should be a key element in any future sustainable development finance strategy and an integral part of the post-2015 agenda.

So far, many governments have been reluctant to introduce effective taxation on the environmentally harmful consumption of natural resources, and taxes on global public “bads” have only been introduced in a few areas. There is also much room for improvement on the expenditure side. All too often, public funds are spent for harmful or at least dubious purposes, be it excessive military spending or environmentally harmful subsidies. If the priorities are redefined, budget policies can become a powerful instrument to reduce social inequality, eliminate discrimination, and promote the transition to sustainable patterns of production and consumption.

Toward Comprehensive Eco-social Fiscal Reforms

The challenge is to introduce fiscal reforms that have a “double dividend” — those that contribute to both protecting the environment and reducing social disparities. In practice, however, this has frequently not been the case. Again and again, fiscal measures have been introduced without any consideration of their regressive effects and negative consequences for the poor. Examples of this include the introduction of water or wastewater rates without compensation measures for the poor or cuts to fossil fuel subsidies.

Reducing subsidies or tax relief for extractive industries, such as coal mining in Germany or China, makes sense ecologically. But doing so puts pressure on the enterprises concerned and can raise unemployment if governments fail to initiate compensatory measures. This explains why such reforms have so far not been implemented in many countries. On the contrary, the resources that governments are spending on environmentally harmful subsidies have increased drastically. According to the International Energy Agency (IEA), fossil fuel subsidies amounted to US$544 billion in 2012, up almost 30 percent from 2010 (see “Sustainable Budgeting and Environmentally Harmful Subsidies” in this newsletter).

So far, most of the concepts suggested for ecological and social fiscal reform have not provided for a systematic redistribution of government spending based on ecological and social criteria. Civil society organizations in the Philippines have taken a step in this direction. Under the aegis of Social Watch Philippines, the Alternative Budget Initiative was formed, which analyzes government spending and the
national budget to propose alternative budgets to address problems such as climate change. (see “Budgeting for the Environment in the Philippines” in this newsletter).

A consistent integration of the environmental, social, and human rights perspective in budget policy and analysis would be ideal. What is needed is a kind of “whole of government” approach to reconcile fiscal policy with sustainable development and human rights. Spending that would appear to be harmful from such an integrated perspective thus could be systematically identified and ultimately eliminated. To help in this effort Global Policy Forum, in cooperation with GIZ (an organization that supports the German government in achieving its objectives in the field of international cooperation for sustainable development), will publish a toolkit/guide in spring 2014 for environmental-social budgeting called “Turning Public Budgets Toward Sustainability.”

The ultimate objective should be to orient the entire budget to address human rights and sustainable development. Thus human rights budgeting approaches developed so far should be supplemented by sustainability budgeting approaches in order to realize sustainable development goals.

For more information on this topic, visit the Global Policy Forum website at www.globalpolicy.org.

Sustainable Budgeting and Environmentally Harmful Subsidies, by Jacqueline Cottrell, Senior Policy Advisor, Green Budget Europe/Germany

Reform of environmentally harmful subsidies (EHS) is fundamental for a sustainable society and economy. Subsidies can be defined as “any measure that keeps prices for consumers below market levels, or for producers above market levels, or that reduces costs for consumers and producers” (OECD 1998) and are used to encourage desired activities or support certain industries or individuals. However, not all subsidies lead to widespread benefits. And, sustainable government budgeting means efficient budgeting: money is a scarce resource, so it’s absolutely crucial that we spend it wisely. Subsidies that encourage environmentally harmful behavior, like paying polluters to pollute, is simply not sustainable.

EHS are not a small problem. The International Energy Agency estimates that consumption subsidies for fossil fuels were worth US$544 billion in 2012 and that phasing them out could reduce global CO2 emissions by 7 percent by 2020. Organisation for Economic Co-operation and Development countries spend US$400 billion annually subsidizing their agricultural sectors; much of this amount stimulates environmentally damaging overproduction, creates trade distortions, causes welfare losses, and inhibits economic opportunities — all to the detriment of developing economies.

These subsidies also tend to be poorly targeted and unfair, benefitting the rich more than the poor. While the objective of fossil fuel consumer subsidies is to protect the poor from high energy costs, an International Monetary Fund analysis of 20 countries revealed that only 18 percent of these subsidies actually reach the poorest 40 percent, while the richest 20 percent receive 43 percent.

So What Can Be Done about Harmful Subsidies?

The most important thing to remember is that “state subsidies are a US$1 trillion political-economy problem, rather than the result of an inescapable conflict between growth and the environment” (The Economist, June 2012). Instead of leading to prosperity, EHS too often distort markets and are socially and environmentally damaging.

At Green Budget Europe/Germany, we work to identify, quantify, and analyze EHS, particularly in the energy sector. Knowing what subsidies are there, how much they are worth, and what their impacts are is an important step toward reform. Raising awareness of the scale of the problem means that more voices in favor of reform will be heard in the media, in parliament, and in social discourse. Awareness of the problem will also make governments more likely to consider reform — particularly if they are struggling to balance their budget.

Typically, reform also needs a driver to overcome the resistance of lobby groups and beneficiaries. This could be a political champion, a successful civil society campaign, publication of an alternative budget, or
a sense of urgency created by the need for fiscal consolidation. Clever and eye-catching communications messages can help — e.g., turning statistics on their head, or directly comparing fossil fuel and renewable energy subsidies — to make clear how much government money is spent paying polluters.

Because subsidy reform is such a difficult process, Green Budget Europe co-developed a capacity-building training on Environmental Fiscal Reform (EFR) on behalf of GIZ. The training has two modules that look specifically at the political process of reform from the development of policy proposals and measures through to communication strategies. Other modules address implicit subsidies due, for example, to lack of full-cost pricing for the provision of services.

The training is interactive and conducted as a series of workshop sessions, and can last anywhere between one and five days. Programs can be tailored to the requirements of participants — typically policy makers and ministry staff, consultants, and representatives of civil society. The training helps raise awareness of the potential of subsidy reform to transform government budgets and free up revenues. It also highlights routes toward the implementation of EFR, as well as addressing typical obstacles and ways to address them.

At the end of the training, participants develop a personal action plan specifying how each individual will work toward changing environmental fiscal policy within their sphere of influence. Ultimately, the objective of the training is to enhance understanding and increase capacity to develop EFR instruments, and to act as a kick-off or stimulus for a process of reform — an important step on the way to fairer, greener budgets.

Please contact Jacqueline.Cottrell@green-budget.eu if you would like more information on Green Budget Europe, or Silja.Dressel@giz.de for information on the EFR Training.

How Are Countries Budgeting for the Environment?

**Budgeting for the Environment in the Philippines**, by Isagani Serrano, President, Philippine Rural Reconstruction Movement (PRRM), a co-convenor of Social Watch Philippines (SWP) and Alternative Budget Initiative (ABI)

Typhoon Haiyan hit the Philippines in November 2013, and by 12 December it had left behind 5,982 dead, 1,779 missing, 27,022 wounded (National Disaster Risk Reduction and Management Council), about 4 million displaced, and estimated damages amounting to more than PHP 35.5 billion — making it the deadliest Philippine typhoon on record. This super typhoon revealed the country’s level of vulnerability and adaptive capacity and exposed a serious governance weakness: policies on the environment and climate change are not adequately supported by budgets.

While catastrophic natural events such as this are not necessarily preventable, growing evidence points to global climate change as a substantial factor in the increasing frequency and severity of weather events. Climate change is now profoundly affecting the Philippines — already among the countries worldwide deemed most at risk for climate change impacts. Despite some progress made toward the UN Millennium Development Goals (MDGs), particularly on environmental sustainability, the Philippines continues to face huge environmental challenges. Since the country’s carrying capacity has been breached and is under severe stress, public finance cannot continue as usual. Ensuring that adequate public funds are allocated to efforts to protect the environment and address climate change issues — and that those funds are spent effectively — is essential to ensuring sustainable development. But this isn’t
just about the Philippines, many developing countries are facing the double whammy of limited public resources and increasing costs for climate change mitigation and adaptation.

**Current Budget Allocations for Climate Change**

How is the budget and public finance system in the Philippines addressing environmental and climate concerns? In a regional review, the Asian Development Bank estimated that the Philippines would need to spend approximately 0.2-0.6 percent of its annual Gross Domestic Product (GDP) on climate change adaptation (services and activities to help individuals and communities that bear the brunt of the negative impacts of climate change), and a further 0.6 percent of the annual GDP for mitigation (activities to reduce the carbon emissions that contribute to climate change) within the energy, transport, and industrial sectors.

In the Philippine 2013 Budget, and in the 2014 Budget now being formulated, spending is well below that recommended for climate change adaptation and just over half of the amount for mitigation. This is true even though the government has placed these issues at the top of its agenda, developing such climate-sensitive policies and legislation as the Climate Change Act of 2009 (CCA), the National Climate Change Action Plan for 2011-2028, People’s Survival Fund, and the Disaster Risk Reduction Management Act of 2010, among many others.

In response, the 2013 Alternative Budget proposed by Social Watch Philippines/Alternative Budget Initiative has tried to make the 2013 National Budget CCA-sensitive in that its proposals reflect the MDGs and environmental and climate issues that truly matter to the poor and excluded, as well as to the whole nation. Moving forward, if the Philippines is going to mount an adequate response to the challenges brought by climate change, these two budgets must align more closely.

In addition to the legislation described above, appropriations and expenditures for climate and environment issues, though below required levels, are increasing. There have been a couple of firsts related to the Department of Environment and Natural Resources’ budgets: their combined budgets account for more than one percent of the total budget, and they have adopted bottom-up budgeting and public consultation as part of the budget process. However positive these signs are, though, they fall short of the radical changes that are needed to meet the urgent climate challenge.

Meeting environmental and climate challenges will require a reformed public finance system that adequately funds and responds to the Philippines’ climate sensitive needs. There needs to be appropriate budget allocations — along with transparency, participation, and strong oversight — in order to steer government action and hold it to account in the face of this monumental challenge.
A Canadian Approach to Greening Budgets: the Green Budget Coalition, by Andrew Van Iterson, manager, Green Budget Coalition

Greening government budgets is a worldwide challenge. In Canada environmental civil society organizations have developed an initiative with unique strengths, expertise, and a track record of succeeding at that very challenge: the Green Budget Coalition (GBC).

Since 1999 the GBC has brought together leading Canadian environmental groups to analyze the most pressing issues related to environmental sustainability in Canada and to make an annual consolidated set of recommendations to the federal government regarding strategic fiscal and budgetary opportunities. The initiative is composed of 14 nonprofit organizations that collectively represent over 600,000 Canadians.

The Green Budget Coalition’s central strengths include its:

- unique strategic focus on the federal budget;
- diverse membership (from Greenpeace to Ducks Unlimited);
- relationships with parliamentarians and senior government officials (particularly in the finance department);
- focus on select priority recommendations designed to create large-scale environmental and conservation benefits; and
- emphasis on aligning fiscal policy with environmental sustainability through ecological fiscal reform.

What Does a Climate-Sensitive Budget Look Like?

PRRM recognizes that the poor living in rural areas are the most vulnerable to climate change as flooding and loss of land productivity can devastate the lives of those with few assets and limited capacity to respond. Because of this we are working to promote green budgets that invest public funds in critical areas that can increase the capacity of the poor to adapt to their rapidly changing circumstances and mitigate the effects of climate change. So what should budgets and development plans consider in tackling poverty and climate change?

They must:

- ensure such basic services as universal education and health care;
- ensure food security through sustainable agriculture, forestry, and fisheries;
- provide for green jobs and full employment;
- support the shift to renewable/sustainable energy systems;
- ensure clean production and clean consumption;
- provide for ecological waste management;
- stabilize population levels;
- provide for community engagement in efforts to find local solutions to environmental problems;
- ensure good governance and public participation at all levels; and
- ensure adequate resources and infrastructure for realizing these priorities.
The GBC has played an influential role in the federal government's allocation of over C$20 billion toward environmental sustainability, as well as a series of subsidy reform measures and a 2005 budget annex on environmental taxation.

The GBC operates on an annual cycle that is based on the Canadian federal budget cycle. The GBC’s cycle starts about two months after the February/March budget release with an assessment of the past year’s successes and lessons, and then the identification and prioritization of recommendations for the next year’s budget. The GBC’s recommendations mostly focus on spending measures and include proposals for subsidy reforms and environmental pricing. The GBC usually “features” three to five recommendations and prioritizes those based on environmental importance and political timeliness.

The GBC’s recommendation texts are drafted over the subsequent months, incorporating research, analysis, government liaising, and internal discussions, after which the GBC compiles these initial recommendations and circulates a full preliminary document widely across the government in September. The GBC then meets in October with a series of senior, nonpolitical departmental leaders to hear their feedback and advice for strengthening the document. Finally, in November the GBC’s Recommendations document is finalized, translated, and promoted in meetings to departmental ministers, parliamentarians from all parties, and political advisors.

Over time, through consistent dedication to fact-based proposals and discrete, constructive engagement, the GBC has gained increasing respect within government and access to senior officials. In fact, the GBC is now effectively a part of the government’s annual budget formulation process, meeting with government officials annually, and sometimes more frequently.

Recently, the GBC has been particularly successful in helping reduce tax subsidies related to fossil fuels and the mining sector. In fact, the Canadian government has reduced such subsidies in three consecutive budgets — as well as in four of the last seven — likely resulting in over C$400 million in increased federal revenues. The GBC played a unique role in advancing this progress through the following strategies:

• appealing to the government’s desire for deficit reduction;
• building on strong fossil fuel subsidy research from the International Institute for Sustainable Development (a GBC member);
• emphasizing Canada’s G-20 commitment to phase out inefficient fossil fuel subsidies, as well as the value of increasing tax neutrality;
• prioritizing “subsidy reform in the extractive industries” in the GBC’s annual Recommendations document and its high-level government meetings; and
• meeting regularly with the Finance Minister’s tax policy advisor to discuss how the GBC can best assist with subsidy reform efforts.

The GBC has been recognized for its internal cohesion, which gives it the unique ability to facilitate other cooperative efforts among its diverse members. The process of GBC members developing and prioritizing the GBC’s recommendations has led to valuable discussions and stronger common positions and relationships.

The Green Budget Coalition’s website, greenbudget.ca, provides links to the GBC’s recent Recommendations document in English and French, as well as a listing of the GBC’s members. For more information, please contact GBC Manager Andrew Van Iterson, at info@greenbudget.ca.

Global Forums on Climate Change

South Korean Forum Focuses on Country Budgets and Climate Change,
by Isaac Shapiro, International Budget Partnership, Founding Director

The relationship between budget decisions and addressing the effects of climate change took center stage in early December with the official opening of the Green Climate Fund’s office in South Korea and an accompanying “Global Forum on Using Country Systems to Manage Climate Change Finance.” While
most of the forum’s 150-plus attendees were government officials (particularly from finance ministries and Asia and the Pacific, but also from agencies such as the U.K. Department for International Development and a few countries in Africa and Central America) civil society was represented, as well. IBP participated in the forum, as did our partner in Nepal, the Freedom Forum. Other international civil society organizations (CSOs) attending included the Overseas Development Institute, Transparency International, and the World Resources Institute. Few in-country CSOs participated, consistent with the observation from several of the international organizations that cross-country civil society engagement may currently outpace in-country civil society engagement.

The **Green Climate Fund** is the financing mechanism of the [United Nations Framework Convention on Climate Change](https://unfccc.int/). The goal is that by 2020 $100 billion a year will go through the new institution and flow to developing nations to help them prevent and adapt to climate changes. The forum focused on the degree to which country systems are equipped to handle funds targeted at climate change and its impacts, and on how such systems can be improved.

It is worth noting that substantial resources are already dedicated to climate change mitigation (or prevention) and adaptation. There are serious, unsolved methodological issues related to measuring these resources, including the lack of an agreed-upon definition of what constitutes “climate finance,” so the following figures should be considered ballpark estimates at best. The [Climate Policy Initiative](https://climatedataToolbox.org/) estimates that climate finance totaled $359 billion in 2012, with 38 percent contributed by the public sector and 62 percent by the private sector. More than three-quarters of climate finance was raised in-country; the remainder reflected funds flowing from one country to another.

**Climate Finance and Country Budgets**

The issues of budget transparency and accountability echoed throughout the forum. Strong budget systems are essential to responding to climate change. The stronger budget systems are, and are perceived to be, the easier it will be, for example, to raise funds for the Green Climate Fund, and the more likely it will be that countries will increase their own climate finance and spend those funds wisely.

Budget issues that emerged from the forum include:

- Climate Public and Institutional Expenditure Reviews (spurred or undertaken by the United Nations Development Programme) have found that significant shares of individual countries’ public and private resources are already being dedicated to climate relevant expenditures, amounting, for example, 5.5-7.2 percent of the budget and .9 percent of the gross domestic product (GDP) in Bangladesh, and 14.9-16.9 percent of the budget and 3.1-6.9 percent of GDP in Cambodia.
- Tracking mechanisms are being developed and deployed to assess climate finance flows, but these mechanisms are still in their early stages.
- Even though there was much support at the forum for having climate funds flow through a nation’s regular budget system, this issue is far from settled. There is still some support for setting up special funding mechanisms within countries.
- Fragmentation characterizes much climate finance, hindering understanding and undermining effectiveness.

**IBP and Climate Finance?**

The general work that IBP and our partners do to make budget systems more open and accountable is central to responding to the climate change challenge. Further, attending the forum made it clear how climate change financing will likely increasingly influence our work in coming years.
COP 19 Made Small Steps Forward, but We Need Bolder Leaps, by Jennifer Morgan, David Waskow, Athena Ballesteros, Pieter Terpstra, and Yamide Dagnet, World Resources Institute (WRI)

This article is an excerpt of a recent World Resources Institute blog post available here.

The 19th UN Framework Convention on Climate Change (UNFCCC) Council of Parties negotiations in Warsaw, Poland (COP 19), were a bit of a mixed bag. While the November 2013 summit's outcomes fell dramatically short of the level of action needed to solve the climate change problem, the Warsaw COP did achieve the incremental outcomes needed to move the process forward.

The Pathway to Paris

The key process question was whether negotiators would establish a pathway for securing a new international climate agreement at COP 21 in Paris in 2015. It was agreed that such a pathway will require countries to put forward “national offers” for reducing emissions while adhering to certain international rules and benchmarks around ambition, equity, and transparency. WRI has been working hard to bring transparency and accountability into this “offers process” and will continue to do so as this process moves forward.

Climate Finance

In another key area, negotiators made important progress on finance issues, including:

- **Prioritizing adaptation finance**: Negotiators emphasized the need to ensure adequate funding is directed toward helping the poorest and most vulnerable countries adapt to the impacts of climate change. This was welcome, as adaptation activities have received considerably less finance than mitigation. Developed countries made pledges totaling more than $100 million for the Adaptation Fund, fulfilling its fundraising goal.

- **Operationalizing the Green Climate Fund (GCF)**: Countries set in motion a process to mobilize initial financial resources for the GCF — which is expected to become the main vehicle for disbursing climate finance — and to establish a formal system to replenish these resources. However, a clear, ambitious target for the initial capitalization is still lacking.

- **Strengthening transparency**: Parties made positive steps toward better reporting of climate finance flows — important for building trust between developed and developing countries and ensuring that funding flows in a predictable manner.

- **Scaling up long-term finance**: Developed countries came to Warsaw expressing a commitment to collectively mobilize $100 billion a year in climate finance by 2020. To reach this ambitious target countries will need to continue to mobilize and scale up finance from fast-start finance levels, and will also need to ensure that these funds are used effectively. However, the commitment does not specify a clear pathway with milestones and targets for achieving this goal.

Loss and Damage

One of the bright spots of the negotiations was making progress on how to address climate change-related losses and damages that are difficult or impossible to adapt to. After intense negotiations, countries took a major step forward by creating the “Warsaw international mechanism for loss and damage.” This mechanism is a new body with a broad, complex mandate, including work on research, coordination, action, and support. However, much work remains to make the new body fully functional.

Photo courtesy of PRRM
Equity

The issue of equity — and which countries should take which kinds of climate action — was again a central issue. A range of views emerged about how the new 2015 agreement should address equity, as well as how to deal with the related principles of common but differentiated responsibilities and respective capabilities. In the end, the key equity issues were left to be tackled between now and the 2015 agreement.

Measurement, Reporting, and Verification (MRV) and Accounting

MRV rules help ensure that the process is transparent and that countries fulfill their emissions-reduction commitments. In Warsaw parties made progress by finalizing and adopting the remaining modalities of the verification processes for countries’ current commitments, but the road to a robust global accounting framework is more challenging than ever.

What Comes Next?

Negotiators at COP 19 made some progress, but the magnitude of the climate challenge will require all leaders — heads of state, corporations, and civil society — to scale up their action between now and COP 20 in 2014. At the national level this includes building demand for effective climate policies. And, at the international level leaders have opportunities, at both the January World Economic Forum meeting and the U.N. Secretary General’s High Level Summit in September 2014, to move the agenda forward.

As we look at rising seas, heat waves, and the recent devastation of Typhoon Haiyan, the stakes have never been higher. It’s time to turn the small steps of COP 19 into bigger leaps of global climate action.

If you are interested in more articles on this and similar topics, take a look at these World Resources Institute publications:

- Ecosystems, Climate Change and the Millennium Development Goals (MDGs)
- Information for Climate Change Adaptation
- Good Practices in Policies and Measures for Climate Change Mitigation
- 3 Ways to Make Progress on Climate Finance at COP 19
- Looking in the Pipes of Climate Adaptation Finance
- 3 Lessons for Long-Term Climate Finance
Blog Corner

From the Open Budgets Blog

Training Tunisian Media to Report on the Budget: Since November 2013 IBP and two of its partner organizations have been training journalists in Tunisia on how to cover budget matters in the country. These workshops build on those that IBP conducted in the summer for civil society organizations, adapting the training material we developed to fit the needs of media professionals.

The Top Five Posts of 2013: 2013 was another very active year for the International Budget Partnership, from the release of the Open Budget Survey 2012 in late January to the launch of important new research in our book Open Budgets: The Political Economy of Transparency, Participation, and Accountability to the second annual Open Government Partnership Summit in November.

Are Public Finance Management Reforms Working in Francophone African Countries?: Francophone countries in West and Central Africa have introduced significant reforms in their systems of public financial management (PFM) over the last decade. On June 2009 and on December 2011, the West African Economic and Monetary Union (WAEMU) and the Central African Economic and Monetary Community (CEMAC) each adopted a number of new Directives for PFM reform.

Publications

IBP Publications

IBP has recently added several new publications to the online library. These Budget Briefs, Policy Notes, Reports, and Guides focus on budget transparency, participation, and advocacy:

- Stratified Advocacy: Models and Tactics for Working Across Different Levels of Government
- Budget Brief No. 21 – Public Participation in Kenya: County Budget and Economic Forums – Principles and Options
- Analysis and Advocacy for Health Care: A Case Study of the Partnership of CEGAA and TAC in South Africa
- Learning By Doing: Toward Better Country Budgets in 2014/15
- Transparency for What? The Usefulness of Publicly Available Budget Information in African Countries
**Further Reading from the Field** – Relevant coverage of budget issues and civil society’s engagement in public budgeting from academia and professional journals

In the article "Can Participatory Emissions Budgeting Help Local Authorities to Tackle Climate Change?," Tom Cohen of University College London argues that participatory “emissions budgeting” can help create a collaborative dialogue-based process between local governments and citizens that reduces citizen concerns about environmental initiatives and provides authorities with greater confidence in pursuing an environmental agenda.

As part of the project *Exploring local access to the Green Climate Fund* the Climate and Development Knowledge Network (CDKN) released a compilation of six interviews with environmental civil society activists titled, “Local Actors Are Ready to Act: 6 Views on How the Green Climate Fund Could Reach Them.” The interviews demonstrate that local actors are crucial players in addressing climate change and forming adaptation strategies.

The authors of “Beyond the Core: Community Governance for Climate-Change Adaptation In Peripheral Parts of Pacific Island Countries” discuss how traditional systems of environmental governance are failing to help communities in highly vulnerable Pacific Island nations. Top-down approaches and lack of awareness of important issues by community decision makers over the last 30 years necessitates a new approach for community-level interventions that increase stakeholder awareness of climate change issues.

The article “Adaptive Governance and Institutional Strategies for Climate-Induced Community Relocations in Alaska” provides a policy toolkit that can facilitate community-based climate change adaptations. It analyzes three Alaskan communities that have chosen to relocate in response to climate change induced environmental degradation. The authors also discuss institutional constraints to community relocation and how local leadership should factor into adaptation planning and an adaptive governance framework that allows communities to respond to environmental challenges with greater flexibility.

**Job Openings**

**IBP and Publish What You Fund Positions Available**

**IBP Training Program Officer:** IBP is seeking a Training Program Officer for its Capacity Building team to lead on the conceptualization, design, delivery, and evaluation of specific capacity building interventions to be offered to IBP partners.

**IBP Editor/Writer:** IBP is seeking an Editor/Writer for its Communications program to improve the structure, accessibility, and clarity of IBP’s reports and other materials.

**IBP Accounts Payable and Payroll Specialist:** IBP is seeking an Accounts Payable & Payroll Specialist to take on the responsibility for processing cash disbursements as well as payroll preparation and management.

**IBP Research Assistants:** IBP is seeking three Research Assistants for the Open Budget Initiative to work on its Open Budget Survey with a team of international budget experts.

**Publish What You Fund (PWYF) Research Assistant:** PWYF is looking for a detail-oriented, numerate Research Assistant to support with data collection and research for their flagship advocacy product, the Aid Transparency Index. This is a short term consultancy for four months.