



PILOTING A METHODOLOGY FOR TRACKING CLIMATE-RELEVANT BUDGET AT ACTIVITY LEVEL IN NEPAL'S AGRICULTURE SECTOR

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LAST UPDATED: 10/2019

ACTIVITY AREA: Adaptation

FOCUS AREA: M&E

COUNTRY: Nepal

SECTORS

INVOLVED: Agriculture

TIMEFRAME: 2012-2019

CASE SUMMARY: Located in the climate change hotspot of the Himalayas, Nepal has been one of the leading countries in the global South in recognising climate change-related threats to its economy and reacting upon these threats with relevant actions. Unprecedented variability in rainfall patterns, incidence of frequent floods and droughts, heat waves and the rapid melting of glaciers pose major risks to the country (CGIAR, n.a.), impacting its social and economic development. More recently, the 2017 floods have spotlighted Nepal's high vulnerability to climate change and weather-related disasters (NPC, 2017). To highlight the relevance of climate change, recent studies have estimated the cost of inaction in sectors such as water and agriculture to be around NRs 35 billions (around USD 308 million, based on the conversion rate: NR 1 = USD 0.0088) per year (Mahat et al., 2019). To this end, it becomes imperative to reduce climate risks for key economic sectors by enhancing adaptive capacity.

The Government of Nepal has emphasised climate change as one of the main challenges for the country's development (CGIAR, n.a.), which points towards the need to integrate it into national development plans and systems. Several policies reflect the government's commitment to respond to and combat the negative impacts of climate change by integrating relevant actions in national plans and the national budget (ibid.) – including Nepal's 2011 Climate Change Policy (CCP), which puts the role of climate finance at the center of such responses.

Currently, climate finance is at an early, formative stage in Nepal. The GoN adopted the climate budget code in 2012 to track budget allocation to climate-related plans and programmes of the government. The budgeting is conducted at the programme-level across 11 ministries and a relevance score is assigned, ranging from highly relevant to neutral. To further disaggregate the budgeting from programme level to activity level, the government is currently piloting a new approach to improve the accuracy of the climate budget as well as its relevance in the agriculture sector, which is expected to build further trust in the climate budget tracking process and enhance its focus. This case study examines Nepal's efforts to track its climate budget flows and thus assess the effectiveness of the same on overall development, with a focus on the agriculture sector.

Nepal's approach to tracking climate relevant budget constitutes a good practice as it is highly transparent, driven by the government, and has involved an effective dialogue with key stakeholders, including civil society.





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BACKGROUND: Nepal is a predominantly natural resource-dependent agrarian society with particularly abundant freshwater and forest resources. Approximately two-thirds of the population lives in rural areas. Around three-quarters of the country's workforce are engaged in small-scale and subsistence agriculture (Government of Nepal, 2013a).

Although Nepal's contribution to global warming is negligible, it is consistently ranked as one of the most vulnerable countries to face the adverse impacts of climate change (Mahat et al., 2019). In recent years, the country has witnessed recurring climate change induced hazards such as flash floods, landslides, glacial outbursts, heat and cold waves, droughts and unpredictable rainfalls. These have had direct negative bearings on the lives and livelihoods of people, as well as on the national economy and natural ecosystems. The Government of Nepal (GoN) has emphasised that climate change constitutes one of the major challenges to the country's development (CGIAR, n.a.). Nepal's economic impact assessment of 201 focused on the three areas agriculture, hydroelectricity, and water-induced disasters and found that climate-induced extreme events such as floods, droughts, soil erosion, and agricultural production loss have led to major economic losses in Nepal (Government of Nepal, 2013a). Direct costs of these events are estimated to be in the range of USD 270–360 million for the year 2013, with an anticipated loss of as much as 2–3% of Gross Domestic Product (GDP) each year by 2050 (Mahat et al., 2019). Thus, a prudent mechanism for understanding the cost of inaction along with public spending and fiscal management is critical.

To facilitate adaptation to the impacts of climate change and to build a resilient economy, the GoN released the Future for Climate Finance in Nepal in 2010 (Bird, 2011) – a vision document for climate finance in the country, which identified 11 key priority areas for action by 2020 (NPC, 2012). In 2011, the GoN adopted the Climate Change Policy through which the country committed to allocate 80% of Nepal's national climate budget to activities at the local level. In the same year, the GoN conducted its Climate Public Expenditure and Institutional Review (CPEIR) (Government of Nepal, 2011) at the national level to grasp the current state of climate financing and the institutional structure, to look at the gaps in making the public finance management system more climate responsive, and to address vulnerability concerns (CFADE, 2016). The review identified 83 climate-relevant programmes across relevant ministries. It also recommended tracking public budget lines within the national budget system. Following this recommendation, the GoN adopted the Climate Budget Code in 2012 to track budget allocation to the climate-related plans and programmes of the government (CFADE, 2016). This represented one of the first attempts globally to track and tag a national climate budget. The code identifies programmes as being either 1) highly relevant, 2) relevant or 3) neutral to the climate.

The information generated by the climate budget code since 2012 shows that the budget allocated to climate-related plans and programmes at the national level has been steadily rising. Nepal's Citizen Climate Budget (CCB) of the Freedom Forum (supported through the United Nations Development Programme (UNDP)) reveals that 30.7 % of Nepal's total budget has been allocated to activities related to climate change in the fiscal year 2017/18 (Freedom Forum, 2018). The publication details out how the budget is being allocated to address climate change and its effects since 2013/14. Between 2016 and 2018, the Ministry of Agriculture and Livestock Development (MoALD) allocated between 49% to 60 % of its annual budget to climate-related activities.

To make its climate budget more focused on the activity level, MoALD in collaboration with UNDP recently started piloting an approach to further structure and highlight the climate relevance of a project within the agriculture sector by testing a modified coding method to assess the climate finance flows at the activity level. The overall objective of the exercise is to ensure that the

budget allocated for climate-related programmes is reaching the intended activity and relevant beneficiaries such as farmers. This would result in addressing climate concerns of farmers and help them better prepare for and respond to emerging climate threats.

ACTIVITIES: ————— The first part of the activities section illuminates the economy-wide climate budgeting mechanism. This is followed by an explanation of the pilot methodology that has been adopted by MoALD and is intended to track climate-relevant budget in the agriculture sector.

1. THE ECONOMY-WIDE CLIMATE BUDGETING MECHANISM AT PROGRAMME LEVEL: This broad process adopted by Nepal to track its climate-relevant budget at programme level involves the following set of activities:

• **APPLYING THE CLIMATE BUDGET CODE CLASSIFICATION:** Developed by Nepal's National Planning Commission in 2012, the climate budget code is a marker assigned to a budget head to define the level of relevance of the budget to climate change adaptation and/or mitigation. The code is used to identify the part of the annual budget that is climate-relevant. An expenditure is counted as climate relevant if the activity is deemed to fall within one of eleven areas subject to the interpretation of sector planners, including: Development activities related to sustainable management of natural resource and greenery promotion, land use planning and climate resilient infrastructures and prevention and control of climate change-induced health hazards (for more information, see NPC, 2012). Accordingly, the budget head is marked as either highly relevant, relevant or neutral depending on the percentage of the allocated budget related to climate-relevant activities. Using this process, 11 ministries in Nepal have classified their programmes. A snapshot of programmes identified by MoALD under its purview is depicted in Table 1.

Programmes are considered 'highly relevant' if 60 % or more of the allocated budget is related to climate change and 'relevant' if 20-60% of the budget addresses climate change. If the programme is not related to climate change activities, the programme is coded as 'neutral'.



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HIGHLY RELEVANT
1. Agricultural Research and Development Fund
2. Integrated Water Resources Management Plan (IWRMP)
3. Livestock Development
4. Food Crisis Response Programme
5. Sustainable Land Management Plan
6. High Hill Agricultural Businesses and Livelihoods Improvement Plan
RELEVANT
1. Special Agricultural Development Programme
2. Raising the Incomes of Small and Medium Farmers Programme
3. Agriculture Development Plan
4. Resham Plant Development Plan
5. Horticulture Development Plan
6. Potatoes, Spices, and Vegetables Development Plan
7. Seed Promotion and Quality Control Programme
8. Fisheries Development Programme
9. Food, Nutrition and Technology Programme
10. Crop Protection Programme
11. Crop Development Programme
12. Community-Managed Irrigation in the Agricultural Sector Programme
13. Home Orchard Programme
14. Prime Minister's Agricultural Modernisation Project
15. Nepal Agricultural Services Development Programme

Table 1: Climate-related programmes under MoALD (MoALMC, 2018b)

• MULTI-STAKEHOLDER ENGAGEMENT FOR ENHANCED EFFECTIVENESS OF FINANCE DELIVERY:

The climate budgeting mechanism is a multi-stakeholder process which is now being governed by an overarching document called the Climate Change Financing Framework (CCFF) prepared in 2017. During the preparation of the document, line ministries and relevant stakeholders were engaged to systematically strengthen and mainstream climate finance in the national system. Inputs from stakeholders helped in devising directions for addressing climate change responses, including a roadmap for improvements required in the system along with timelines and specific roles of institutions. Following this, in 2018 a thematic Committee of Parliament was also engaged in developing a handbook to help Parliament members with budget scrutiny and oversight of climate finance.

Further, in 2018, the MoALD engaged civil society organisations to carry out collaborative research on the effectiveness of relevant climate change programmes in the agriculture sector, and assess the efficiency of budgetary expenditure in achieving climate-related objectives in two districts - Bardiya and Udayapur. To assess if the money was reaching the intended beneficiaries, a public expenditure tracking survey was also carried out in 2018. This resulted in identifying current gaps in the delivery of climate investment both at the national and sub-national levels

2. PILOTING A METHODOLOGY FOR TRACKING CLIMATE-RELEVANT BUDGET AT ACTIVITY LEVEL IN THE AGRICULTURE SECTOR:

This new approach is intended to help in tagging and highlighting budget requirements at the design stage of a project, instead of after the project has been developed. Guided by the CCFF, the pilot method implemented focuses specifically on the systematic strengthening and mainstreaming of climate finance in the agriculture sector through budget tagging at the activity level. To minimise subjectivity in defining climate programmes in agriculture, the pilot method unpacks the existing eleven criteria of defining climate relevant programmes and groups them under seven relevant agriculture typologies to understand the impact at the activity level:

1. Sustainable water management
2. Sustainable land management
3. Food security and promotion of agro-biodiversity
4. Livestock
5. Low-carbon agricultural production
6. Disaster preparedness for extreme events
7. Policy, knowledge, extension, communications, research and development

The mapping of activities within each typology and its sub-group is conducted as shown in Table 2.

TYPOLGY	SUB-GROUP	CLIMATE FUNCTIONS (ADAPTATION/ MITIGATION/ BOTH)	CLIMATE-RELATED PROGRAMMES WITHIN EACH TYPOLOGY FOR 2018/19	ACTIVITIES
Sustainable water management	Rehabilitation and maintenance of existing water storage facilities	Adaptation	Fisheries development	Expansion of 100 hectares of fisheries
	Watershed restoration	Both	Integrated water resource management project	Vegetable block demonstration 190 hec.
	Measure to prevent erosion and landslides along canals	Mitigation	Small irrigation improvement	Windbreak plantation 1 hectare

Table 2: Snapshot of pilot methodology for mapping climate-related programmes and activities within sustainable water management (Government of Nepal, 2019)

Once the activities and programmes have been listed under the typologies and their sub-groups, they are assessed for the level of relevance to climate change to meet the requirement of the budget database, on the basis of the following three non-financial factors: i) The degree to which an activity targets the correct beneficiaries (including gender); ii) Whether it links to a climate change policy or to national commitments such as Sustainable Development Goals, the Nationally Determined Contribution and the related national plans; iii) Whether it is based on a climate risk assessment.



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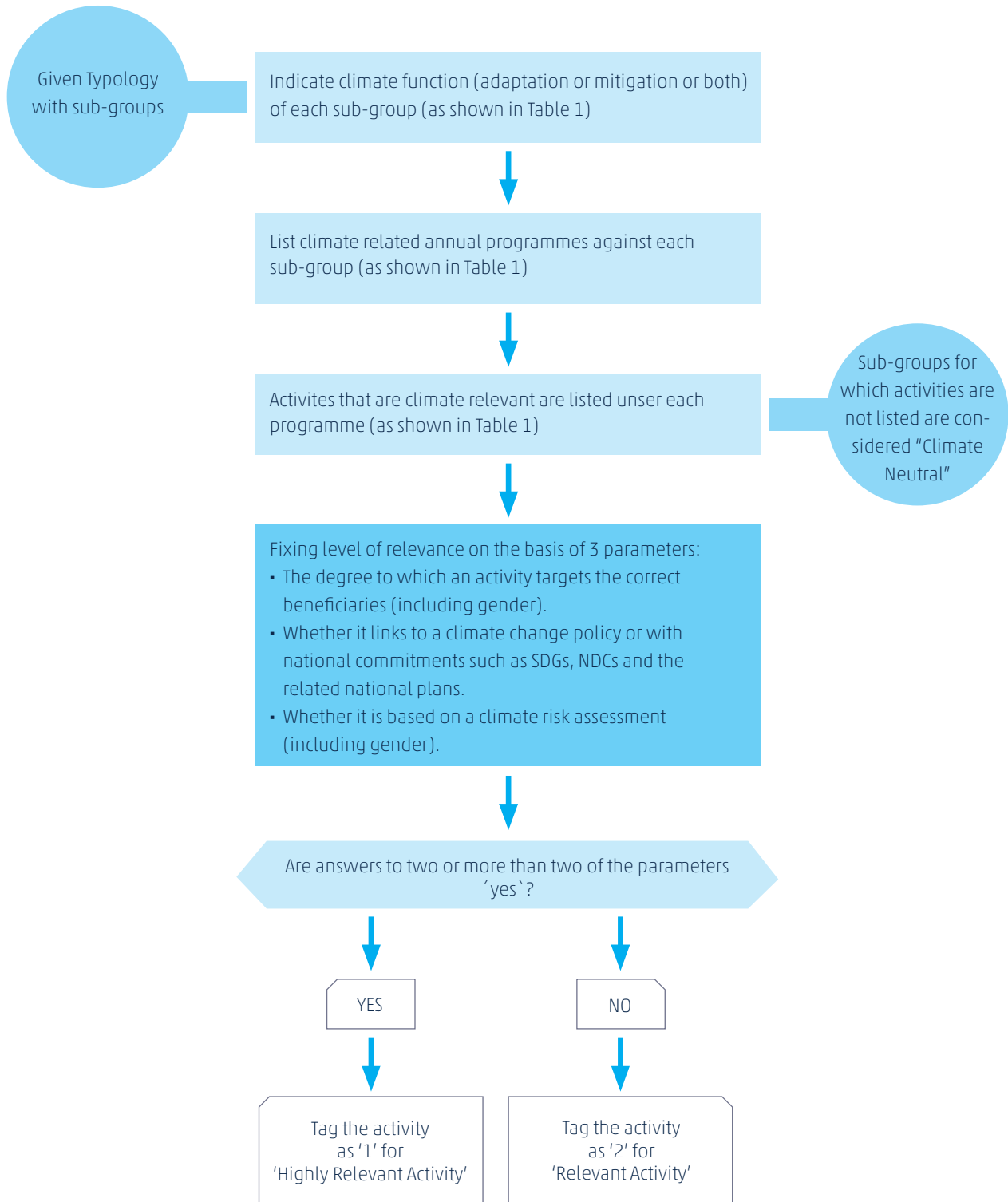


Figure 1: Flowchart for Budget tagging method (Government of Nepal, 2019)

If an activity satisfies two or more of above points it is classified as 'highly relevant', and if it satisfies only one, it is classified as 'relevant' in the Line Ministry Budget Information System (LMBIS) used for formulating annual plans.

- **MEASURING PROGRESS OF AGRICULTURE PROGRAMMES AGAINST CLIMATE BENEFITS UNDER THE PILOT APPROACH:** A reporting mechanism has also been developed under this new pilot approach. Being a bottom-up approach, the MoALD has devised various templates to effectively collect climate change expenditure information from local and provincial to the federal levels. To date, five different types of reporting formats for the agriculture sector have been developed to tag financial and physical progress and to develop narrative reports. These narratives will feed into the Economic Survey report published annually by the Ministry of Finance.

INSTITUTIONS

INVOLVED:

- **NATIONAL PLANNING COMMISSION (NPC)** introduced the climate budget code and is the apex body responsible for integrating climate change in national planning and budgeting.
- **MINISTRY OF FINANCE (MOF)** includes the national climate budget in the Consolidated Financial Statements, Economic Survey Report, and the Budget Speech.
- **MINISTRY OF FOREST AND ENVIRONMENT (MOFE)** in its role as the lead ministry on climate policy coordination uses the information to carry out analyses to generate the macro picture of climate change policies and plans, including policy-budget linkages and climate change priorities.
- **MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT (MOALD)** is responsible for implementing and overseeing agriculture-related research activities.

COOPERATION WITH:

- **UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP):** The GoN, in partnership with UNDP, introduced the budget tracking tool to track climate-resilient spending in the agriculture sector in order to improve the planning and monitoring of climate responses.
- **LOCAL CIVIL SOCIETY:** UNDP worked with local civil society organisations, including Freedom Forum, to develop a Nepal's Citizens Climate Budget, a document intended to increase public awareness about climate budget allocation and expenditure.

FINANCE:

The MoALD's pilot approach is being implemented as part of the project 'Integrating Agriculture into National Adaptation Planning (NAP-Ag) Project' in Nepal. The project is being funded by the Federal Ministry for the Environment, Nature Conservation, Building and Nuclear Safety (BMUB in its German acronym) of the Federal Republic of Germany via the International Climate Initiative (IKI in its German acronym) with a contribution from the Department for International Development South Africa (DFID)-supported 'Governance of climate change finance' project.

IMPACT OF ACTIVITIES:

- **INTEGRATION OF CLIMATE CHANGE INTO DEVELOPMENT PLANNING:** The climate budget code has resulted in 11 out of Nepal's 27 Ministries having a budget allocated for climate-related programmes. The process helped make climate a concern of several ministries beyond the ministry of environment which acts as the nodal agency for climate actions. This has encouraged planners in other sectors to use available climate information or ask relevant agencies for the latter in case it is not available. Thus, the process connects information-generating agencies such as the Department of Hydrology and Meteorology with the agencies using the information across sectors. It has also enabled the GoN to secure multilateral and bilateral funding to implement climate change programmes. Furthermore, government bodies and policy-makers are now more capable of integrating climate change issues into national development plans and recognise their relevance for many government programmes and activities. This has been the major impact of budget tagging, which has led to budget submissions that are progressively more responsive to climate change.



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- **TRANSPARENCY ON THE AMOUNT OF CLIMATE-RELEVANT BUDGET AND ACTIVITIES INVESTED IN:**

The trend of the last five years shows that Nepal's climate relevant budget has increased almost seven-fold since the fiscal year 2013-14, and rose from USD 470 million to USD 3.080 billion in the fiscal year 2018/19.

The climate budget code also shows the types of activities to which the budget is being allocated. For instance, in the fiscal years 2015-16 and 2016-17, a significant portion of the climate budget was allocated to research and development under Economic Affairs, while in the fiscal year 2017-18 the big chunk of the climate budget was allocated to agriculture and fuel and energy.

- **TRACKING CLIMATE CHANGE BUDGET ALLOCATIONS HAS SHIFTED AN INCREASING AMOUNT OF RESOURCES TO ACTIVITIES CLASSIFIED AS RELEVANT AND HIGHLY RELEVANT:**

The information generated by the climate budget code helps in examining how the climate budget under each sector is planned and allocated as well as where sectoral gaps in climate financing exist (CFADE, 2016).

- **ENHANCED FOOD SECURITY AND HOUSEHOLD FARM INCOMES AT DISTRICT LEVEL:**

Through the application of the climate budget code, policy makers have gained a better understanding of climate responsibility within government agencies (CFADE, 2016). In addition, it has provided an important tool for decision makers to prioritise climate change programmes. Further, it has helped to verify policy compliance regarding the target to use 80 % of available climate resources at the local level, as enshrined in the Climate Change Policy. This has been reflected in a 2018 study conducted by UNDP (MoALMC, 2018b) which assessed the impact of agricultural programmes coded as climate-relevant in the national climate budget code. The study, conducted in the Bardiya and Myagdi districts, revealed that the climate related projects of the government's annual programmes have substantially enhanced food security and household farm incomes. Farming households also have more livelihood options, both on- and off-farm, and farmers have diversified crops and cultivate at least three times a year. Their access to new means of production such as power tillers, zero-tillage technology, new crop varieties and markets has increased significantly.

WHY IS IT

GOOD PRACTICE:

- **TRANSPARENCY:** Climate budget tagging ensures that funds can be better targeted to reach the most vulnerable local population groups. Nepal's Citizen Climate Budget has resulted in extensive media coverage and increased public awareness and debate. Further, the announcement of the climate change budget amount as part of the Budget Speech each year signals the commitments and priorities of the government.
- **POLITICAL BUY-IN:** The process has been government-led and has enjoyed high-level political engagement at the national and local levels throughout. This engagement has been institutionalised and has played a key role in developing and approving policies and programmes. Also, the climate budget tagging process has been initiated by the national planning body (National Planning Commission), which ensured high-level political visibility.
- **STAKEHOLDER ENGAGEMENT:** The government-led planning process has given emphasis to effective dialogue and engagement with line ministries, civil society, private sector and donor partners. The coding and tracking system has been developed with the participation of a wider group of cross-sector non-government stakeholders, including academia, civil society organisations and private entities. This process depicts a positive change from the usual process where the discussions on climate change issues were limited to climate specialists and experts.

- SUCCESS FACTORS:**
- ADDRESSING POLICY CHALLENGES FOR CLIMATE CHANGE:** Climate finance readiness was improved through strengthening existing finance management structures to manage internal and external funds throughout the country and putting in place the required institutional mechanisms for tracking and reporting on climate finance. This has resulted in more informed decision making and enabled focused capacity building at the sectoral and sub-national levels.
 - IMPROVED PLANNING AND TARGETING OF CLIMATE FINANCE TO LOCAL LEVEL ISSUES:** Through the use of the climate budget code, officials from different organisations (including MoF and NPC) came together to think about how climate change is connected to various sectors. Furthermore, they reflected on the necessity to track the budget allocated to climate change activities for these sectors (CFADE, 2016). Further, from 2015, the Legislative Parliament Finance Committee started a pre-budget discussion with relevant stakeholders on a cluster basis at local levels (MoF, 2017).
 - IMPROVED ACCOUNTABILITY:** The development of a climate-responsive budgeting process has enabled the integration of climate change in planning and budgeting through the establishment of a system to code and track allocation and expenditure of climate-relevant budget within different ministries. The climate budget code provides for a transparent and inclusive domestic preparation and approval process to ensure a transparent allocation of the budget at all levels. The impact of these funds can then be better understood and modified to be more effective.

OVERCOMING BARRIERS / CHALLENGES:

WHAT WERE THE MAIN BARRIERS / CHALLENGES TO DELIVERY?

CAPACITY:

Line ministries and sub-national governments had a limited capacity to assess and effectively target climate budget flows.

INFORMATIONAL:

A blanket approach of coding with 11 criteria for all sectors failed to capture the sectoral nuances. The climate budget as indicated was contested for its reliability.

HOW WERE THESE BARRIERS / CHALLENGES OVERCOME?

Climate budget tagging was first deliberated at the national level and implemented across all sectors. However, there existed no capacity within the ministries to conduct this exercise. Therefore the coding was done by staff at the National Planning Commission and later by the MOF for all ministries. This barrier was removed by initiating coding at the sectoral level with sector-specific definitions of climate activities, which is captured by unpacking the erstwhile criteria. Through this approach the planning and monitoring officials in the ministries have been trained while developing a typology and the method of tagging.

The MoALD is currently piloting a sector specific approach by formulating its own typology set for defining climate actions in the agriculture sector. This approach helped addressing sectoral specificities. The modified approach is now being replicated by all other sectors using their specific typology to define respective climate activities under the leadership of the MOF, which is responsible for coordinating climate finance.



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INSTITUTIONAL:

There was a lack of national level systems for tracking climate finance flows.

The climate tagging tool is currently recorded in a computerised system based budget database of the Ministry of Finance called the Line Ministry Budget Information System (LMBIS), which is used by line ministries to prepare their plans and budgets. Processes have been developed for incorporating activity level climate budget data. Under the modified coding method being piloted in Ministry of Agriculture, MOF will provide access to ministries to tag at the activity level in the MOF's system. Taking a 'learning by doing' approach, the LMBIS has been modified with the inclusion of two columns added in the budget sheet at the activity level: (1) climate relevance of the activity; (2) activity budget. Going forward, more such enhancements are expected.

LESSONS LEARNED: — The key lessons learnt from Nepal's efforts to track climate-relevant budget are as follows:

- **SECURE POLITICAL BUY-IN FOR CLIMATE BUDGET TAGGING:** As with any reform process that cuts across the government, securing and maintaining top-level political buy-in has been key to the successful introduction and continuous implementation of climate budget tagging.
- **ESTABLISH A CLIMATE CHANGE BUDGET:** Establishing a climate change budget as envisaged by the climate change policy helps policymakers to leverage synergies between different sources of finance.
- **PILOT NEW METHODOLOGIES:** The pilot approach is able to demonstrate the benefits and get stronger buy-in.

The climate budget information helps informing the public in general and non-state actors working in the climate sector in particular to further debate on the national climate response.

HOW TO REPLICATE

THIS PRACTICE: —

- **DEVELOP A COMMON UNDERSTANDING PRIOR TO TESTING SPECIFIC METHODS:** Nepal has demonstrated that it is vital to have buy-in from the national government, who started the initiative of developing a common understanding of climate budget tagging at the central level, before piloting specific methodologies at a sectoral level to assess the effectiveness. A similar approach could be followed with the most relevant and interested ministries taking the lead to initiate the process.
- **ENGAGE CIVIL SOCIETY IN THE PROCESS:** It is useful to engage the national civil society in the process to make the exercise more robust and transparent. Furthermore, it is important to engage the direct beneficiaries as well as the general public.

With support of UNDP, climate budget tagging is already being implemented/tested in countries such as Ghana, Pakistan, Bangladesh, Indonesia, Kenya and Philippines. It is also being introduced in Fiji and Tonga soon.

CONTACT FOR

ENQUIRIES: ————— Ministry of Agriculture and Livestock Development, Government of Nepal
Telephone: 01-4211665, budget.moad@gmail.com

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CASE STUDY AUTHORS:

- Vani Rijhwani and Tamiksha Singh (The Energy and Resources Institute)

CASE STUDY

CONTRIBUTORS: ————— • Apar Paudyal and Madhukar Upadhyaya (UNDP Nepal)

EDITED BY:

- Marie-Jeanne Kurdziel (NewClimate Institute) and Helen Burmeister (adelphi)

EDITED BY:

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IMPRINT GPD

PUBLISHED BY:

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH (in cooperation with the United Nations Development Programme – UNDP)

REGISTERED OFFICES:

Bonn and Eschborn

Dag-Hammarskjöld-Weg 1-5
65760 Eschborn, Germany
+49 6196 79-3330
klaus.wenzel@giz.de

WEBSITES:

<https://www.transparency-partnership.net/good-practice-database>
<https://www.ndc-cluster.net/good-practices>

This product is being published by GIZ in cooperation with UNDP under the framework of the Partnership on Transparency in the Paris Agreement and the NDC Support Cluster. The analysis has been funded by the German Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (BMU) under its International Climate Initiative (IKI), the German Federal Ministry for Economic Cooperation and Development (BMZ) and the European Commission (EC).

