

# Table of Contents

Executive Summary	7
<b>1 Introduction: From Sustainable Development Goals to Sustainable Development Budgets</b>	<b>11</b>
1.1 Post-2015: Towards a new global agenda for sustainable development	12
1.2 Four building blocks of the Post-2015 Agenda	12
1.3 SDGs as an integral element of the Post-2015 Agenda	13
1.4 Translating the SDGs into national goals and targets	14
1.5 SDGs need means of implementation	14
1.6 Tools and instruments in achieving the SDGs: The key role of fiscal policy	15
1.7 Fiscal implications of the Post-2015 Agenda	19
1.8 Towards a "Whole of Government" approach to reconcile fiscal policy with sustainable development	20
<b>2 Entry points for environmental-social budgeting</b>	<b>21</b>
2.1 Entry point 1: Formulating an SDG conform budget	24
2.2 Entry point 2: Enactment – approval of the budget by the legislature	24
2.3 Entry point 3: Execution and implementation – from sustainable development budgets to sustainable development results	25
2.4 Entry point 4: Monitoring, impact assessment and auditing	25
<b>3 Practical pathways towards environmental-social budgeting</b>	<b>27</b>
3.1 Budget formulation – taking environmental-social criteria into account	28
Action 1: Checking the availability of comparable budget data	28
Action 2: Scoping the relevant budget segments	28
Action 3: Matching spending with declared policy priorities	29
Action 4: Offsetting spending shifts and compensating adverse effects	30
Special focus on environmentally harmful subsidies	31

Action 5: Drafting the consolidated budget proposal	38
Options for engagement	38
Key documents	38
<b>3.2 Enactment – approval of the budget by the legislature</b>	<b>39</b>
Different shades of parliamentary influence on the budget	39
Towards a “Whole of Parliament” approach	39
The problem of off-budget revenues and expenditures	40
Options for engagement	41
Key documents	41
<b>3.3 Execution and implementation – from sustainable development budgets to sustainable development results</b>	<b>42</b>
Sustainable Public Procurement	42
Obstacles to Sustainable Public Procurement in countries of the Global South	44
Options for engagement	45
Key documents	45
<b>3.4 Monitoring, impact assessment and auditing</b>	<b>46</b>
Public Expenditure Review	46
Public Environmental Expenditure Review	46
Public Expenditure Tracking Surveys	48
Climate Public Expenditure and Institutional Review (CPEIR)	48
Options for engagement	49
Key documents	52

<b>Literature</b>	<b>53</b>
<b>List of Abbreviations</b>	<b>62</b>
<b>Annexes</b>	<b>63</b>
Annex 1: Alternative Budget Initiative – Philippines	64
Annex 2: The “Citizens Alternative Budget” in Kenya	66
Annex 3: The Canadian “Alternative Federal Budget”	68
Annex 4: The Canadian “Green Budget Coalition”	69
Annex 5: The Indian Centre for Budget and Governance Accountability (CBGA)	71
Annex 6: Monitoring service delivery and budget allocation in Mbeya, Tanzania	72
<b>Boxes, Figures and Tables</b>	
Box 1: Illustrative list of Sustainable Development Goals, Targets and Indicators related to fiscal policy	16
Box 2: Estimating needs	22
Box 3: Environmental check of subsidies	34
Box 4: Detailed elements of a PEER – case study Rwanda	47
Box 5: Climate change and public budgets in Peru	50
Figure 1: Order of magnitude of investment needs from the literature	23
Figure 2: The Budget Cycle: Entry points for environmental-social budgeting	26
Figure 3: General government procurement as a percentage of GDP (2008 and 2011)	43
Table 1: Quantity of environmentally harmful subsidies	36