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## Climate Budget Tagging: Amplifying Sub-National Government's Role in Climate Planning and Financing in Indonesia

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**Abstract** The economic growth that Indonesia has experienced relies heavily on the availability of natural resources, and consequently the success to mitigate environmental risks is associated with climate change. Such fact is widely acknowledged in the medium term national planning process and reflected appropriately in several key national climate policies. The establishment of a far-reaching national plan on climate mitigation has pushed the sub-national governments to set ambitious targets that supposedly guide provincial and district governments to carry out low carbon development plans. Using climate budget tagging as defined by UNDP as a public expenditure assessment tool, insights from East Kalimantan Province and West Kutai District were attained. The results of climate budget tagging in the province and one of its districts consecutively depict that 7% and 47% of budget allocation in 2015 were potentially in support of low carbon development, while in 2016 both allocations in East Kalimantan (24%) and West Kutai (16%) encouraged further discussions on the dynamics of climate mitigation at the sub-national level of governance. Nonetheless, such seemingly high allocations of the regional government budget that were earmarked for achieving climate mitigation targets were not equipped with clear outputs and outcomes that were sensitive to climate mitigation. The findings also show that there was insufficient local government fiscal space to reinforce the newly set Indonesia's NDC target of 29% emission reduction by 2030. In ensuring that climate mitigation is being integrated into the development agenda, as well as in promoting transparency, accountability, comparability and consistency in climate finance, the following policy recommendations are proposed: (1) anticipating and

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# Chapter 13

## Climate Budget Tagging: Amplifying Sub-National Government's Role in Climate Planning and Financing in Indonesia



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preparing for the incoming reforms in functions, responsibilities and resources across levels of sub-national government; (2) clarifying government activities' indicators, outputs and outcomes to better suit the climate mitigation targets; and (3) creating an innovative fiscal transfer financing scheme.

**Keywords** Climate tagging · Climate finance · Mitigation · Fiscal · NDC

## Introduction

Blessed with an abundance of natural resources, Indonesia has been enjoying the economic growth that relies heavily upon them (Alisjahbana and Yusuf 2004; Resosudarmo 2005a, b). Such enjoyment, however, does not last, and even more critically, it may not be able to fuel the growth and welfare that Indonesia always envisions. The exploitation of natural resources brings irreversible and perpetual consequences for the provision of ecosystem services, which are the prerequisites to support communities' day-to-day life and business operations (Moreno-Mateos et al. 2017). Environmental degradation that happens in Indonesia is exacerbated by climate change that significantly impacts the country's development (Measy 2010). Acknowledging that damages to non-sustainable management are permanent, and the impact of climate change to the economy is real, Indonesia may not be able to maintain its growth at 7% while achieving a new status of a high-income country, if it continues doing business-as-usual (MoF 2015). Alternative strategies to anticipate the above-mentioned possibilities are required.

Government of Indonesia (GoI) recognizes potential vulnerability to climate change and other environmental pressures in the national medium-term development plan (RPJMN) 2014–2019 (MoNDP 2014). The plan specifies that “inclusive and sustainable growth; increasing value added of natural resources with a sustainable approach; improving quality of the environment; efforts to tackling climate change” are needed to be done within the 5 years (MoNDP 2014). Post-2020 climate pledge of GoI to reduce greenhouse gas emissions by 29% by 2030 is also reflected through the renewal of Presidential Regulation that declares an avid commitment toward climate mitigation and adaptation (Republic of Indonesia 2016).

Post-Paris Agreement, the challenges faced by countries with plans of contributing toward curbing the impacts of climate change to meet the shared goal remain in mobilizing resources and investments (CPI 2017). Any possible public, private and alternative sources of financing that are utilized to address climate change is referred to as climate finance. Under the current availability and accessibility of climate finance, optimizing the efficacy of climate finance to support the plans is crucial (Nakhoda 2013). This means national and sub-national government should be able to use its authority and organize relatively small amounts of the finance to bring about the greatest possible impact in achieving climate targets and plans (Gordon and Johnson 2017).

In line with the above-mentioned plans, the Ministry of Finance through its Center for Climate Finance and Multilateral Policy launched the Green Planning and Budgeting Strategy for Sustainable Development that further details key priority areas in which policy and public investment can help in mitigating climate change—and to cope with the risks of loss and damage to natural resources. There are 21 top practical focuses clustered in six policy areas highlighted in the document that enable a smooth shift toward a green economy, which in turn maintains the economic growth (MoF 2015). Formal endorsement to a low carbon development plan, which aims at protecting the environment from business-as-usual practices, has slowly become a norm at the national level.

The national government has required each province to set emission reduction targets within the framework of their regional action plans through the issuance of Governor Regulation. Proportionately, provinces thus need their districts to also collectively address the issues. The existing climate and environmental governance in Indonesia mimics multilateral climate governance, where contributions are configured by sub-national governments, accompanied with an effort by the national government to monitor and verify them. In this light, the sub-national government plays an instrumental role, given the nature of the environmental problem that originates from processes that are embedded in specific provincial areas (Betsill and Bulkeley 2006). The success of multilevel governance setting of climate governance hence depends largely on the policy implementation at the sub-national level.

The climate action plan issued by each province in Indonesia will only be meaningful if it is clearly integrated into their development agenda. The accountability of the commitment should then be reflected on budget availability to execute the plans. Ultimately, financing is an elemental enabler of many of climate actions. This paper examines planning and budgeting dynamics at the sub-national level through the lens of climate budget tagging (CBT). CBT offers a framework to understand how planning and budgeting correlate to monitoring and tracking of climate-related expenditures in the budgetary system (Ellis and Moarif 2017; Kissinger et al. 2019; Resch et al. 2017; UNDP 2015). The tool has been widely advocated for in the context of GoI in hope to comprehend relevant climate change spending that allows the government to make informed decisions on climate investments, as well as to strengthen the transparency of public budget use.

This study aims at addressing the main research question: Given the authority and responsibility to reach climate targets, what lessons can be learnt from sub-national governments in mainstreaming climate actions into the development agenda? The question can also be elaborated into several further questions that this study discusses: referring to the case studies, how is the quantity and quality of climate planning and budgeting at sub-national level? what can be done to improve the efficacy of resource use in achieving climate targets at the sub-national level? The rest of the study is organized as follows: Section “[Methodology](#)” discusses the framework and methodology of understanding the planning and budgeting at the sub-national level. Section “[Results](#)” presents the case studies and actual findings on the ground. Section “[Discussion](#)” highlights the analysis of the results laid out in the previous

section. Finally, Section “[Conclusion](#)” concludes the progress of climate governance at the sub-national level in terms of planning and budgeting.

## Methodology

Budget tagging is defined as the process of giving a mark in a budget document to track, identify and compare the output of budget activity against and its budget, which are listed in the government institutions’ work plan and budgeting. Climate budget tagging (CBT) is the process of identifying the amount of the budget used to finance specific output aimed for climate change mitigation and adaptation (UNDP [2014](#)). The legal bases of the budget tagging process are as follows:

1. Government Regulation No. 17 Year 2017 about Synchronizing Planning and Budgeting Processes for National Development;
2. Presidential Regulation No. 61 Year 2011 about the National Act of Greenhouse Gas Emission Reduction Plan;
3. Presidential Regulation No. 71 Year 2011 about implementing the National Inventory of Greenhouse Gases;
4. Minister of Home Affairs’ Regulation No. 54 Year 2010 about the Execution of the Implementation of Government Regulation No. 8 Year 2008.

In the context of sub-national CBT, there needs to be a diagnostic tool to access opportunities and constraints for integrating climate change concerns within the national and sub-national budget allocation and expenditure process or Climate Public Expenditure Institutional Review (CPEIR). The needs to come up with a framework review of budget allocation in the context of climate expenditure sparked the productions of several guiding references both at the national and sub-national policy field, for instance the one guided this academic exercise by UNDP (UNDP [2014](#)) and WWF Indonesia (WWF [2017](#)).

The CPEIR analytical framework has three key main pillars: policy analysis, institutional analysis and climate public expenditure analysis (UNDP [2014](#)). Following are the steps used to conduct the analysis:

- (i) Determine minimum two-point time of interests to check the consistency of policies and expenditures;
- (ii) Review regional medium-term development plan, regional strategic environmental assessment (KLHS) to check if province and district officially include responding to climate change as part of their development plan’s mission;
- (iii) Review relevant regional working agencies’ strategic and annual plans to see the extent of planning elaboration into annual programs and activities.
- (iv) Thereafter, review the activities’ budget and output pursuant to the six key clusters of interventions as shown in Table [13.1](#) following the suggestion by Ministry of Finance ([2015](#)).

**Table 13.1** Priority program to address climate change

Cluster of interventions	Programs
Natural resources protection	Forest protection
	Peatland rehabilitation
	Coral and marine protection
Agriculture	Climate change adapted crops
	Plantation crops
	Irrigation
Energy and industry	Energy and resource efficiency
	Renewable energy
	Resource efficiency
	Fuel pricing
	Large-scale power
	Sustainable mining
Transportation and urban planning	Public transportation
	Waste management
	Climate proofing roads/bridges
	Regional infrastructures
Education and health	Green education
	Climate change-sensitive health services
Supporting policies	Disaster reduction and/or management
	Green economy coordination including its monitoring and evaluation

To attest to the climate planning and financing at sub-national level, East Kalimantan Province and one of its districts, Kutai Barat, were selected to be the area of interests. Delving into these two case studies allows comprehension on the climate governance happening at sub-national level. While doing the review, following the above framework and steps, these are guiding questions to assess the two cases presented in this study:

- How much of the total budget allocation can be claimed to be contributing in the achievement of climate targets?
- How is the quality of the planning and budget allocating in achieving climate targets through indirect (budget composition for employee and institutional logistics) and direct spending (budget composition for activities and investment in support of output and outcome of climate policy)?
- Under the existing policies and institutional arrangement, what can be done to improve the role of sub-national level given the authority and resources in achieving climate targets on the ground?

## Results

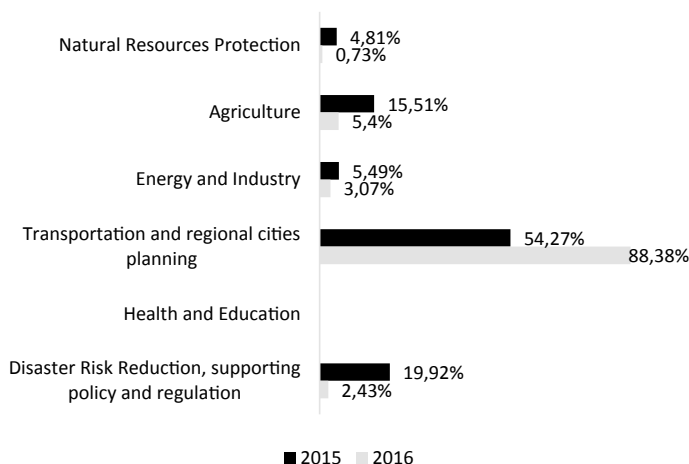
### *East Kalimantan*

East Kalimantan is Indonesia's second largest province after Papua and is the largest revenue sharing fund (RSF) recipient for oil and gas. Its economy depends highly on extractive industries such as oil, gas, coal and mining. Recently, however, East Kalimantan's government has committed to decoupling its economic growth from extractive industries toward more sustainable sectors, as described in their official documents such as the Low Carbon Development in East Kalimantan (2011), Green Growth Compact (2014), proposed Emission Reduction Program Document for Forest Carbon Partnership Facility Carbon Fund (2018). In addition, East Kalimantan has proposed for all of its areas to be entitled to performance-based payment from jurisdictional REDD+program funded by the World Bank (Forest Carbon Partnership Facility).

East Kalimantan's climate budget tagging was conducted by the regional planning agency and related government working units. Documents that became the bases of the budget tagging activities included the Regional Development Plan (RPJMD) 2013–2018 and its regional Environment Strategic Assessment. Three of five mission statements of the East Kalimantan's government are marked in the climate budget tagging process. These are: to promote economic competitiveness based on natural resources and renewable energy (mission 2); to provide high-quality basic infrastructure for the community (mission 3); and to create better and healthy environmental framed by a climate change perspective (mission 5).

Based on the policy reviews, there are three important developments as well as environment issues that are highlighted in both RPJMD and KLHS: (1) pollution and environmental degradation, (2) infrastructure services and sector's competitiveness, and (3) social economic and public health issues. These issues were considered as strategic issues that needed to be addressed by the provincial government by 2018. Looking at correlations among regional planning documents, the above-mentioned issues are translated into programs and activities tackled by 11 government working units: Forestry Office, Environment Office, Tourism Office, Transportation Office, Fisheries, Plantation office, Agriculture Office, Food Security Office, Live-stock Office, Public Works and Settlement Office, and Energy and Mineral Resources Office.

As Fig. 13.1 illustrates, when those 11 government working units' budgeting sheets of East Kalimantan are reviewed referring to the six clusters of preferred interventions, transportation and regional cities planning cluster received the highest portion of climate budget between 2015 and 2017. Delving into the quality of spending in relation to the impact it brings on the climate mitigation effort, Table 13.2 shows the direct (budget composition for employee and institutions' logistical costs) and indirect spending (budget composition for activities and investment). It also shows the ratio of what considered as direct spending on six cluster key interventions that aim to achieve climate targets of the entire regional budget allocation.



**Fig. 13.1** Percentage of East Kalimantan's budget allocation on the path of achieving climate targets to total six clusters budget in 11 OPDs

The results of climate budget tagging in the province in 2015–2016 consecutively reach 7 and 24% of total public budget allocation. The distribution of programs and activities contributed by the 11 government working units is shown in Table 13.3. Some government working units solely contributed to just one cluster of intervention. Of the 11 government working units, only three offices contributed to more than one cluster of interventions. Table 13.3 tells how sectoral the approach is still to climate mitigation at the sub-national level.

### *West Kutai District*

The key programs in West Kutai District that were outlined in the Regional Development Plan (RPJMD) 2011–2016 are: (1) Infrastructure development that supports the improvement of local community welfare; (2) Improving the quality and coverage of education services for all levels of society; (3) Improving the quality and coverage of health services, especially for the poor; (4) Village-based community economic development; (5) Poverty alleviation; (6) Bureaucratic reform and public services; and (7) Environmental preservation. According to West Kutai's RJPMD 2011–2016. Eleven government working units had been identified as offices that directly responded to the achievement of sustainable development and its contribution to climate targets. In reference to the cluster of key interventions, Fig. 13.2 depicts the proportion.

In general, the climate expenditure allocation of 11 government working units in 2015 is greater than the expenditure allocation in 2016. Such reduction of climate spending at the end of the 5-year planning could be the result of other spending on

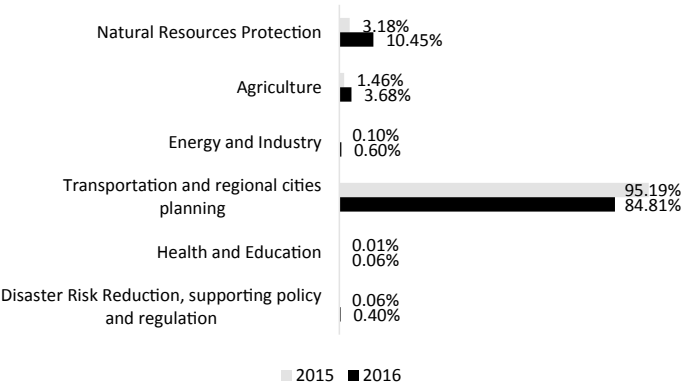


**Table 13.2** Climate spending's composition in East Kalimantan

Year	Six cluster of key interventions	Indirect expenditure of 11 government working units (OPD)	Direct expenditure of 11 government working units (OPD)	Regional budget allocation	Ratio of spending on six cluster key interventions to public budget expenditure
	IDR	IDR	IDR	IDR	%
2015	687.487.210.170	235.260.952.523	2.782.189.962.051	1.02053E + 13	7
2016	1.815.026.589.116,00	246.626.536.578	1.987.631.899.411	7.60124E + 12	24

**Table 13.3** Percentage budget allocation in support of six clusters of key interventions in mitigating climate change in East Kalimantan in the year of 2015 and 2016 to total budget of six clusters per year

Cluster of key interventions	Contributors (OPD)	Average of public budget ratio allocated to total climate finance per cluster of key interventions	
		2015	2016
		%	%
Natural resources protection	Forestry offices	1.12	0.30
	Environment office	0.65	0.17
	Fisheries office	3.04	0.27
Agriculture	Agriculture office	–	1.41
	Plantation office	8.15	2.13
	Food security office		0.005
	Livestock office	0.07 7.29	1.85
Energy and industry	Energy and mineral resources office	5.37	2.98
	Environment office	0.13	0.09
Transportation and regional cities planning	Public works and settlement office	23.19	75.35
	Transportation office	29.88	12.55
	Energy and mineral resources office	0.74	0.18
	Environment office	0.35	0.21
	Tourism office	0.11	0.09
Health and education	None		
Disaster risk reduction, supporting policy and regulation	Public works and settlement office	15.88	0.81
	Energy and mineral resources office	1.29	0.37
	Transportation office	1.22	0.15
	Environment office	0.66	0.29
	Plantation office	–	0.23
	Forestry office	0.24	0.20
	Livestock office	–	0.16
	Food security office	0.27	0.10
	Tourism office	0.17	0.04
	Fisheries office	0.15	0.05
	Agriculture office	0.05	0.02



**Fig. 13.2** Percentage of West Kutai’s budget allocation on the path of achieving climate targets to total six cluster budgets in 11 OPDs

the non-climate targets. It could also be due to that in the last year of being in office, the government had no prospect of being reelected, so that the expenditure pattern was only business-as-usual (Klein and Sakurai, 2015). The problem is that there was a significant reduction in climate expenses from 2016 when compared to 2015. The budget allocation cuts even reached almost 50% in 2016 compared to the previous year.

The results of climate budget tagging in the district in 2015–2016 consecutively reach 47 and 16%, respectively, of total budget allocation in those 11 government working units. The distribution of programs and activities contributed by the 11 government working units is shown in Table 13.4. However, seemingly high number of percentages do not completely reflect the climate target’s achievement. This is admitted by the personnel dues to the minimum capacities in defining meaningful climate output and outcome, despite professedly programs’ and activities’ naming (Table 13.5).

**Table 13.4** Climate Spending’s Composition in West Kutai

Year	Six clusters of key interventions	Indirect expenditure of 11 government working units (OPD)	Direct expenditure of 11 government working units (OPD)	Total expenditure	Ratio of total six clusters of key interventions to public budget expenditure
	IDR	IDR	IDR	IDR	%
2015	998,456,074,998.88	61.565.448.223	1.307.239.387.366	2.14384E + 12	47
2016	281,162,364,583.68	74.092.203.055	623.001.332.776	1.80827E + 12	16

**Table 13.5** Average budget allocation in support of six clusters of key interventions in mitigating climate change in West Kutai between 2015 and 2016

Clusters of key interventions	Contributors (OPD)	Average of public funds ratio allocated to total climate finance per cluster of interventions	
		2015	2016
		%	%
Natural resources protection	Forestry offices <sup>a</sup>	2.94	10.30
	Plantation, agriculture and livestock office	0.02	0.05
	Environment agency <sup>b</sup>	0.01	0.05
	Culture, tourism youth and sport office	0.005	0.01
	Social office	0.01	0.02
	Public works office	0.20	–
Agriculture	Public works office	0.52	–
	Plantation, agriculture and livestock office	0.93	3.65
	Community empowerment and village government office	0.01	0.02
	Food security office	0.01	0.01
Energy and industry	Mining and energy office	0.04	0.59
	Public works office	0.06	–
	Environment office		0.01
Transportation and regional cities planning	Public works office	95.18	82.6
	Industry, trade and cooperative office	0.005	1.88
	Environment office	0.002	0.34
	Community empowerment and village government office	0.005	0.02
Health and Education	Environment office	0.008	0.01
	Industry, trade and cooperative office	–	0.03
	Disaster mitigation office		0.02
Disaster Risk Reduction, supporting Policy and Regulation	Industry, trade and cooperative office	–	0.17
	Social office	0.004	–

(continued)

**Table 13.5** (continued)

Clusters of key interventions	Contributors (OPD)	Average of public funds ratio allocated to total climate finance per cluster of interventions	
		2015	2016
		%	%
	Environment office	0.003	0.03
	Disaster mitigation office	0.054	0.20

<sup>a</sup>In 2017 based on Law No. 32 on Local Regional Government's functionality this function is taking over by provincial government

<sup>b</sup>In 2017 has changed in to Environment office

If explained based on the six clusters of interventions, both in 2015–2016, the largest budget for climate mitigation was allocated for indicators of natural resources protection, agriculture and transportation and urban planning. From the composition of expenditures per working units, public works agency receives the largest budget priority. With such allocation, the role of West Kutai District in carrying out development primarily uses linear infrastructures as means of being economically competitive district without much attention on the climate output and outcome during the infrastructure development.

## Discussion

The findings tell that priorities for these two sub-national governments are given to mainly infrastructure development, sanitation and other basic needs. This sheds light on what sectors need to incorporate climate-relevant features of activities, which in return bring manifold climate impacts in addition to providing original services to the people. The allocated budget for the key interventions can only be categorized as direct and indirect based on its compositions without further analyses due to the minimum information on activities' indicators, output and outcome on climate policies. Considering the existing authorities and potential resources that can be allocated by sub-national governments, below are several recommendations to amplify the role of sub-national governments in translating political commitment as set by Paris Agreement based on the case studies in East Kalimantan Province and West Kutai District.

### *Clarifying Activities' Indicators*

Mapping the authority to plan and implement climate policies at sub-national level, potential flexibility for climate policy planning and implementation can be amplified

better than the existing practices shown through climate budget tagging exercises. It is a matter of integrating one development agenda into other targets governments commit to achieving. Instead of specifically addressing only one problem at a time, climate co-benefits can also be expected from other clusters of development that are closely related to the climate mitigation while maintaining economic growth. As identified by Ministry of Finance, there are five other prioritized sectors that will significantly help the climate; these are: agricultural energy and industry, transportation and urban planning, education and health, and disaster mitigation (MoF 2015). The above-mentioned priorities should be more climate-sensitive, along with conservatively relying on the natural resource protection to gain benefits of climate. Hence, it is suggested that sub-national governments should improve the way planning is conducted by incorporating activities target indicators that are contributing to climate impacts in order to serve more significant outputs and outcomes that help the government in achieving their planned climate targets.

Deliberate on the use of climate budget tagging to see how governments translate the implementation of climate targets, the more comprehensive the activities' indicators, output and outcome that include suitable climate targets are, the easier will be tracking and assessing climate-relevant spending. The information resulting from the tag can be used to notify the state of planning, budgeting as well as implementation to strengthen the transparency and accountability around climate change commitments, both at the sub-national and national governments. Besides, if applied consistently across sub-national governments under similar framework and indicators, the national government can compare outcomes, which will then help the national government to subsequently refocus the expenditures to achieve the targets better.

### ***Anticipating the Incoming Reform at the Sub-National Level***

Under the enacted Law No. 23 of 2014 on local government, there is a reform in land-use governance at the sub-national level where authorities on forestry, mining and energy sectors are based at the provincial level, while agriculture, plantation and other land-use allocations are still governed at the district level. Having the situation in hand, sub-national governments need to be more adaptive in anticipating such shift without contravening the Governor's Regulation on their strategic and action plans for climate mitigation. There is a large opportunity for district governments to involve further in forest and land management in accordance with Law No. 23 of 2014. One opportunity that the Law unlocks is the opportunity for district governments to translate and articulate management efforts supported by a robust financing policy and framework, which incentivizes land governance. There is the need of an elaborative attempt to follow-up on targets that can be achieved at the provincial and district levels under the current regime, especially knowing that land-use sector contributes the most to the greenhouse gas emissions in Indonesia (Republic of Indonesia 2016). Having smaller scope of the intervention area and slimmer structure of entities to

coordinate with, is beneficial for sub-national governments to adapt faster to changes in circumstances (Oliveira 2009) and to interact with constituencies on the ground.

### ***Introducing Innovative Fiscal Transfer at the Provincial Level***

Despite the incoming reform of land governance at the sub-national level, protecting natural resources and mitigating climate change shall be kept unambiguous to achieve climate targets. Bringing benefits of natural resource protection and climate mitigation on the ground requires financing and incentives. To ensure a successful mainstreaming effort for climate targets from provincial to district level, an incentive for district governments becomes a far-reaching instrument. An indicator-based incentive that rewards district governments for their performance within the context of climate mitigation through a fiscal transfer vehicle can become an option.

Putting in place mechanisms in which district governments can benefit financially from climate mitigation and prevention of further land conversion for short-term benefit is needed. The effectiveness of financing in generating climate mitigation outcomes will ultimately depend on the broader political economy of land-use change. One of the major steps leading to that will be to assist local governments in understanding the value of their natural capital. Through this, they will have an understanding or comparison of the potential opportunity cost of when they preserve their natural resources—and of when they merely exploit and extract these resources. This will encourage proper debate and discussions at a policy level that will result in knowledge-based decision-making processes in local governments. This will counter current thinking that income from natural resources relies solely on how much is being extracted instead of how much is being managed and preserved (Nurfatriani 2015). A facility that rewards district government for their efforts to drive low carbon development is the first step to compensate for thinking that climate mitigation is an expenditure, not an investment.

### **Conclusion**

The exercises that were conducted together with the local staff in both East Kalimantan Province and West Kutai District depict the sub-national dynamic of climate governance, and in a broader sense of natural resources management and environmental protection, in Indonesia. Yet, the seemingly high budget allocation in the province (7% in 2015; 24% in 2016) and the district (47% in 2015; 16% in 2016) is not accompanied with climate impacts and benefits. Learning from the case studies, sub-national development agendas have mainly been around overcoming poverty. While doing the poverty alleviation, development agendas should pay attention to the potential climate benefits they can bring on the table. While performing such economic advancement, it is also necessary to comprehend that greening the effort

to maintain growth and achieve climate targets should be a non-sectoral attempt. They should not be only the responsibility of one government institution.

As a means to strengthen climate governance and climate commitment compliance, series of analyses and recommendations can become viable options to amplify the role of provincial and district governments. Most importantly, these recommendations can be used as ways to accommodate climate actions through more systematic planning and budgeting from one level of government to the level below it. This includes valuing districts with high ecological value, which perform climate-explicit activities planning and budgeting, with more fiscal support to compensate for costs in conducting climate mitigation. Such settings eliminate the economic limitation that otherwise exists when a region is unable to arbitrage their natural resources but needs to pay for the cost of natural resource protection and climate mitigation. This way, climate financing at the sub-national level can be amplified in terms of transparency, consistency and accountability.

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