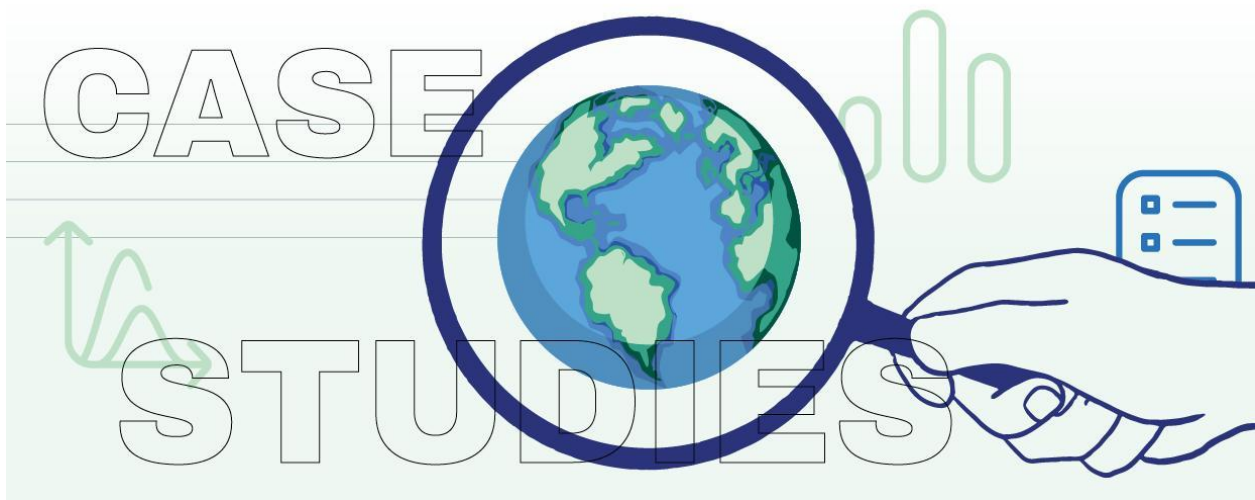


Climate PFM Case Studies



The PEFA Climate Framework contains detailed explanation on the scoring of the 14 Indicators. Case studies from the pilot projects and from experiences from around the world are used to present real examples and to explain the approach used for the scoring of the indicators.

The case studies cover the following areas: budget tagging, tracking climate expenditure, implementation of the climate responsive budget circular, scrutiny of climate-related budget documentation and audit reports, climate-related budget documentation and audit reports, performance audit, public investment management, etc.

Check the list of all case studies used in the [PEFA Climate Framework](#), below:

- [Climate Budget Tagging in Indonesia](#) – Box 12, page 79
- [Tracking climate expenditure in Kenya](#) – Box 13, page 80
- [Rwanda's approach to mainstreaming climate change and gender in the budget circular](#) - Box 14, Page 84
- [Institutional arrangements supporting the implementation of the climate-responsive budget circular in Kenya](#) – Box 15, Page 85
- [Climate-responsive budget circular in Bhutan](#) – Box 16, Page 86
- [Inclusive scrutiny of climate-related budget documentation and audit reports in Uganda](#) – Box 17, Page 93

- [Effective parliamentary oversight informed by performance audit in Ethiopia](#) – Box 18, Page 94
- [Climate-responsive public investment management in Kenya](#) – Box 20, Page 104
- [Climate-responsive non-financial asset management in Uganda](#) – Box 21, Page 109
- [Mobilization of climate finance through government securities in Indonesia](#) – Box 23, Page 116
- [Quantifying fiscal risks from climate change in Georgia](#) – Box 24, Page 117
- [Emergency-responsive public procurement in Samoa](#) – Box 29, Page 131
- [Tangible CO2 reductions in Chile from carbon tax](#) – Box 30, Page 138
- [Ex-ante controls for regular and emergency expenditures in Indonesia](#) – Box 31, Page 144
- [Multiple sources of assurance over climate-related budget spending and SNG transfers in Kenya](#) – Box 32, Page 145
- [Climate-responsive fiscal decentralization in Kenya](#) – Box 33, Page 154
- [Climate-responsive fiscal decentralization in Nepal](#) – Box 34, Page 155
- [Climate-related performance information in Ethiopia](#) – Box 35, Page 160
- [Using inputs from CPEIR in Samoa](#) – Box 41, Page 177