



MINISTRY OF FINANCE
REPUBLIC OF INDONESIA



Ministry of Women Empowerment
and Child Protection of the
Republic of Indonesia



SUSTAINABLE
DEVELOPMENT
FINANCING
PHASE 2

Mobilizing Green Finance Through Fiscal Policies



Gender Responsive Climate Budgeting in Indonesia



List of Abbreviations

APBN	: National Budget	KPPPA	: Ministry of Women Empowerment and Child Protection
APE	: Anugerah Parahita Ekapraya	KESDM	: Ministry of Energy and Mineral Resources
BAU	: Business as usual	M/I	: Ministries/Institutions
BPN	: State Land Agency	NDC	: Nationally Determined Contribution
CBT	: Climate Budget Tagging	PPRG	: Gender Responsive Planning and Budgeting
CEDAW	: Convention on the Elimination of All Forms of Discrimination against Women	RAN-API	: National Action Plan for Climate Change Adaptation
CIFOR	: Center for International Forestry and Research	RKA-KL	: Work Plans and Budgets of State Ministries/Agencies
COP	: Conference of the Parties	RPJMN	: The National Mid-Term Development Plan IV 2020-2024
CSO	: Civil Society Organization	RSPP	: Redesign of the Budget Planning System
CSW	: Commission on the Status Women (CSW)	SDG	: Sustainable Development Goals
EBT	: New and Renewable Energy	UNFCCC	: The United Nations Framework Conventions on Climate Change
GAP	: Gender Analysis Pathway		
GBS	: Gender Budget Statements		
GRB	: Gender Responsive Budget		
KLHK	: Ministry of Environment and Forestry		

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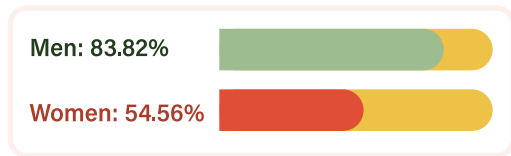
Introduction





Gender Statistics in Indonesia: Reality in Data

Labour Force Participation Rate (Sakernas, 2020)



Overall total of **the women's population participation in the Labour Force reached 54.56%, whereas men's participation reached 83.82%.**



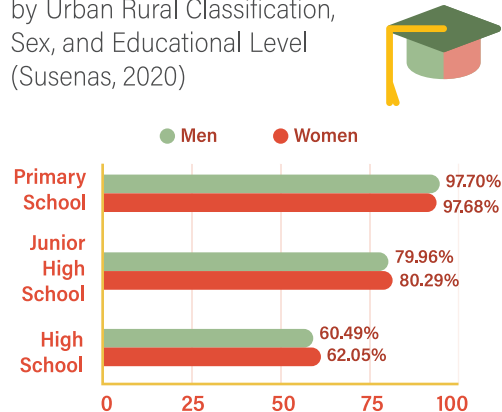
IDR2.454.023,- **IDR3.184.084,-**

Based on Sakernas (2020), the average net national wage/salary per month of women employees and laborers are IDR2.454.023,-, whereas men earn IDR3.184.084,-. **Women earn 23% less than men do on average.**

Women's three main sectors of work, are:

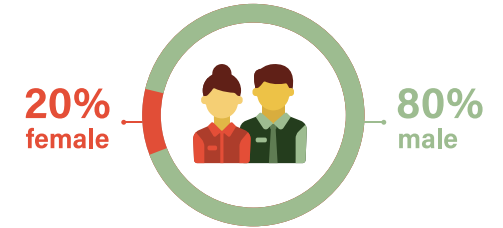


Net Enrollment Ratio of Population by Urban Rural Classification, Sex, and Educational Level (Susenas, 2020)



According to 2019 National BPN Data, only around

24.2% of land in Indonesia are registered under female ownership.



There are 20% female representatives and 80% male representatives in Parliament. **This number is 5% below the global average.**

(ASEAN Gender Outlook, 2020)





1946

The Commission on the Status of Women (CSW) is exclusively dedicated to the promotion of gender equality and the empowerment of women. CSW was first established on 21st June 1946.



1979

CEDAW was the first legal document to recognize women's rights as human rights and define discrimination against women. **CEDAW** has currently been ratified by 189 countries.



1994

As a product of the fourth world conference for women, **the Beijing Platform** has made comprehensive commitments under 12 critical areas of concerns. One of which was women and the environment, where women have essential roles in both environmental conservation and safeguarding.

Gender Frameworks

The United Nations Framework Conventions on Climate Change aimed to stabilize greenhouse gas concentrations in the atmosphere. As of 2020, the UNFCCC has been signed by 197 parties, with an annual meeting of the Conference of Parties to assess progress in climate action.

The Kyoto Protocol was adopted on 11 December 1997, and has been ratified by 192 countries. **The Kyoto Protocol** operationalizes the United Nations Framework Convention on Climate Change by committing industrialized countries and economies in transition to limit and reduce greenhouse gas emission in agreed individual targets.

Climate Change Frameworks

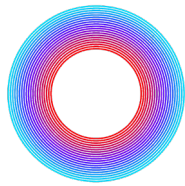
1992



1997



Gender and Climate Change Frameworks



LIMA COP20 / CMP10
CONFERENCIA DE NACIONES UNIDAS
SOBRE CAMBIO CLIMÁTICO 2014

2014

Through the United Nations Framework Convention on Climate Change COP 20 meeting, **the Lima Work Programme** on Gender was introduced. It states the equal involvement and importance of women and men in climate change mitigation and adaptation. It also highlights women and men's involvement in developing and obeying national climate regulations.



2015

The Paris Agreement came into being in 2015 with a long term goal to limit global warming to less than 2 or 1.5C. Indonesia's Nationally Determined Contribution (NDC) committed to reduce emissions by 29% using the national budget and 42% by international support using the BAU scenario. The NDC's also underline the importance of gender equality, indigenous cultures, and human's rights in the fight for emission reduction.



2016









The Sustainable Development Goals, which encompasses 17 interrelated global goals with targets to be achieved in 2030, has allocated goal number 5 for the attainment of gender equality and goal number 13 for climate action. The SDGs was first adopted in 2015 by all UN member states.

Gender Equality in Climate Change



Climate Change and Impacts on Women

Women and men have different capacities in adapting to the adverse effects of Climate Change. The difference in needs, capacities, and societal roles lead to differing impacts of Climate Change on both sexes and exacerbate ongoing gender inequality.

Impacts of Climate Change	Example of Impacts on Women
 <p>Harvest Failure</p>	<p>Increased difficulties in women's role as main nutrition providers in the traditional household; Leads to women's job loss in agricultural sector.</p>
 <p>Energy Scarcity</p>	<p>Increased labor for women to collect energy for cooking and housekeeping in order to fulfill a traditionally ascribed gender-based division role.</p>
 <p>Clean Water Shortages</p>	<p>Access to safe drinking water, adequate sanitation and hygiene facilities is critical to the health of women and their babies during pregnancy and after.</p>
 <p>Scarcity of Natural Resources</p>	<p>Increased poverty in communities that relies on natural resources often lead to women's discrimination in education and increase the risk of becoming the victim of child marriage.</p>
 <p>Natural Disasters</p>	<p>The traditional subordinate position of women in society and limited access to economic resources results in higher burden and safety risks to women during and after natural disasters.</p>
 <p>Increased Incidence of Diseases</p>	<p>Increased burden for women who are often the main caregiver for children, the elderly, and the sick</p>
 <p>Displacements</p>	<p>Lack of adequate shelter creates safety risks for women and children. Without a safe place to live, women often become victims of sexual violence and femicide.</p>
 <p>Civil War/Conflicts</p>	<p>Women often become a victim of wartime sexual violence which may include rape and sexual slavery in order to humiliate the opposing war/conflict side.</p>

What connects Climate Change and Gender Inequality?

Correlations between gender disparities, land ownership, food security, and undernutrition have been found in various sources of data. According to Smeru Institute (2020) women have a crucial role in maintaining food security and nutrition at household levels and food production. This is especially prevalent for women farmers (FAO, 2019; *ibid*). Their lack of access and control to land, agriculture input, and credit have left women trapped in domestic activities, where they become “shock absorbers” when crisis strikes.



Women Potato Farmers in Banjarnegara, 2019 (Photo: Aghnia Dima/UNDP)

Box 1. Women Farmers and Climate Change

In the past, Ibu Wati says she could predict the weather using the Javanese calendar ‘*pranata mangsa*’. She could determine whether or not crops would need to be planted, the length of time needed for growth and the time to harvest in Desa Susukan, a village in Banjarnegara, Central Java, a district known for its lush forest and produce.

But recent changes to climate patterns and the devastating loss of income, following catastrophic weather conditions, has meant she and other women in her community have struggled to sustain their livelihoods while balancing their household responsibilities.

For women farmers, climate change has yielded greater disparity | UNDP in Indonesia. Rochmawati, A. (2020). [online] UNDP.





Gender Aspects in Climate Change Mitigation

Climate change mitigation can be defined as **a series of efforts to reduce Green House Gas (GHG) emissions from human activities** (Knowledge Center Perubahan Iklim - Mitigasi, 2017). In public discourse, **climate change mitigation efforts have long been thought of as a technical issue, which has led to the exclusion of gender dimensions and social inclusion** (Sugarda, 2021).



A micro-hydro power plant being built in Lubuk Bangkar Village, Jambi for communities (Photo: UNDP)

This is counterproductive to efforts of climate action, seeing as attitudinal studies have acknowledged that the pro-environmental behaviour of all mankind is the key to ending climate change problems (Masud et al, 2015). Mitigating actions need to include all social groups, especially those who are more vulnerable, such as, women, children, those living in poverty, the elderly, and so on.

Objectives (As stated in the Roadmap NDC for Mitigation)	Gender Aspects in Climate Change Mitigation
 <p>Agriculture, Forestry and Land Use (AFOLU)</p>	<p>Women's role in sustainable management of forest and land are still unequal to men due to exclusion in decision-making, limited land ownership and lack of control over productive resources.</p>
 <p>Energy</p>	<p>Gender dimensions are often overlooked in the planning and operation of energy production, energy consumption, as well as energy distribution and storage thus leading to a lack of women's participation in the energy sector.</p>
 <p>Industrial Processes and Product Use (IPPU)</p>	<p>Industry being a traditionally male-dominated field leads to a lack of women's involvement in decision-making roles.</p>
 <p>Waste</p>	<p>Differentiated perception between women and men regarding waste and trash; Dimensions of gender are often overlooked in waste and trash management resulting in inefficient programs.</p>






Gender Aspects in Climate Change Adaptation

Climate change adaptation can be defined as endeavors to enhance the resiliency of a system from the impact of climate change, where vulnerability is reduced (RAN-API).



A woman drawing water from a well on a small island in North Sulawesi, 2019. (Photo: Aghnia Dima/UNDP)

It is important to understand that adaptation to climate change only succeeds when it also highlights endeavors for social groups that are more vulnerable, such as women, children, low-income populations, the elderly, etc. We can see how gender aspects show the different dimensions of climate change adaptation objectives (below).

Objectives (As stated in RAN-API)	Gender Aspects in Climate Change Adaptation
 <p>Economic Resilience</p>	<p>Different levels of access, participation, control to economic activities for men and women directly affect their ability in fulfilling nutritional needs, use of energy for the household, and participation in decision making.</p>
 <p>Livelihood Resilience</p>	<p>Many facilities, policies, and infrastructure are gender blind, thus they overlook and cannot accommodate different gender experiences.</p>
 <p>Resilience of Environment Services</p>	<p>Gender roles affect individual control over tenurial rights and forest management, thus leading to different levels of participation in the maintenance of ecosystem and resource utilization.</p>
 <p>Resilience of Special Areas</p>	<p>Gender neutral urban planning overlooks different gender needs; Traditional domestic gender roles often lead to women being more susceptible to climate change in coastal areas due to lack of means of production.</p>
 <p>Supporting Systems</p>	<p>Unequal gender involvement in the implementation of RAN-API system components, such as research and development, monitoring and evaluation, as well as capacity building for decision-makers lead to climate change action that is not gender responsive.</p>

Gender Responsive Climate Budgeting
















Indonesia's Thematic Budget Tagging System

To optimize the allocation of Government funds, reach development targets and strengthen the implementation of performance-based budgeting, the Government of Indonesia has created many mechanisms to improve the alignment of spending programs. One of which is through the budget tagging system, which is the process of adding a tag in a budget document that is useful for tracking and identifying the output of an activity along with its budget listed in the RKA-K/L. The thematic categories of budget tagging are specifically elaborated and updated in the **Redesign in the Budget Planning System (RSPP)**, as is stated in the joint Letter of the Ministry of Finance – KemenPPN/Bappenas No. S-122/MK.2/2020 and B.517/M.PPN/D.8/PP.04.03/05/2020 dated June 24, 2020.

Redesign in the Budget Planning System (RSPP), specifies 8 thematic budget tagging systems that help highlight the flow of government resources. This aims to make the outreach of development activities efficiently target groups and sectors that most need support.

These thematic budget tagging include:

-  Education
-  Public Health (002)
-   **Climate Change Mitigation (003)**
-   **Climate Change Adaptation (004)**
-  Infrastructure (005)
-  South-south Cooperation (006)
-   **Gender Responsive (007)**
-  Stunting (008)

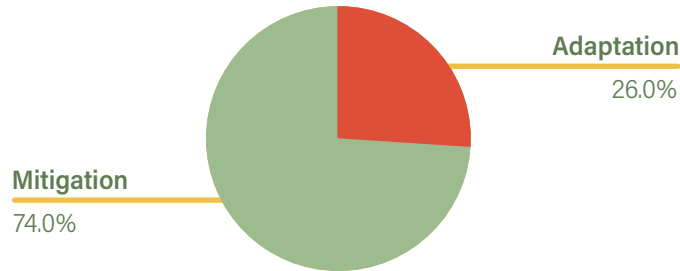
Regulation of the Directorate General of Budget no.5 AG 2020 regulates and gives technical guidance regarding the creation and review of Ministry/Institution work plans, budgets (RKA-K/L), and the approval of the budget implementation list. **The creation of RKA-K/L is regulated to refer to RSPP, including its 8 thematic budget tagging system.**



Climate Budget Tagging in Indonesia



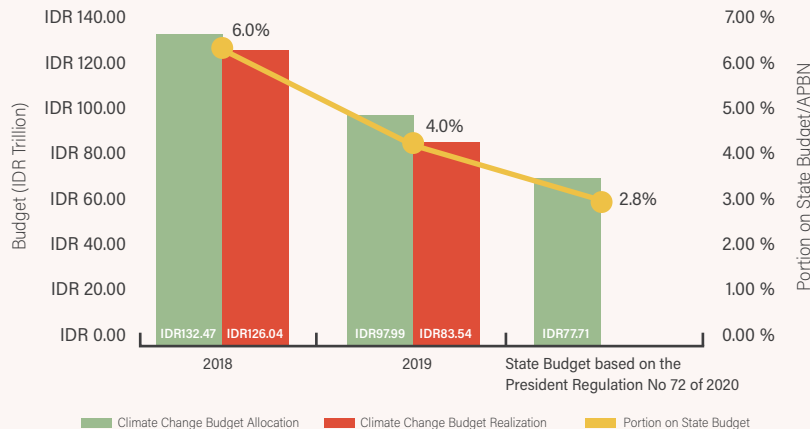
Indonesia's Public Climate Change Expenditure (2016-2020)



Climate Change Budget Tagging (CBT) is a tool to identify and track how much the Government has spent on climate change mitigation and adaptation by tagging all of the spendings that fit into the Government of Indonesia's climate objectives.

CBT itself was developed and implemented in 2014, and since 2018, it has expanded to include 18 M/Is across adaptation and mitigation activities.

ALLOCATION AND REALIZATION OF THE CLIMATE CHANGE BUDGET 2018-2020 (IDR TRILLION)



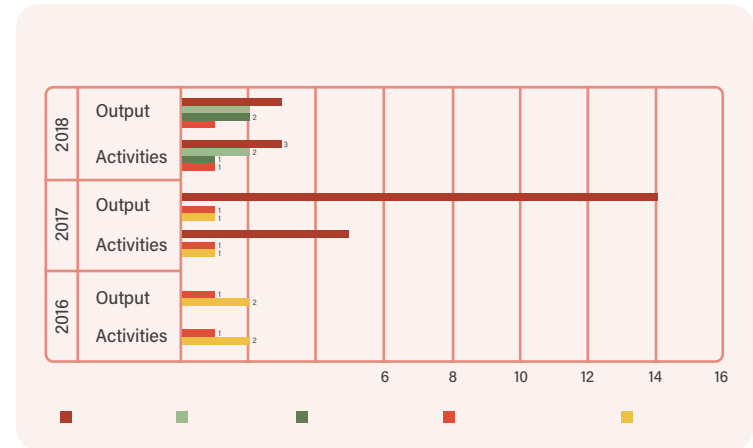
- In terms of its nominal, the climate change budget in Indonesia has experienced an increase from 2016-2018.
- Cumulatively from 2018-2020, the GoI has allocated IDR307,94 Trillion for climate change budgeting, with an average of IDR102,65 Trillion per year. This means that for the past 3 years, the average climate change budget in the national budget (APBN) plan has reached 4,3% per year.
- Based on preliminary data, the value of the climate change budget in 2019-2020 has declined. This is due to the covid-19 pandemic, which led to budget reallocation and the refocusing of policies.

Gender Responsive Budget Tagging in Indonesia

“Gender Responsive budgeting is a budget prepared through a planning process that takes into account the gaps in development achievements in terms of access, participation, control, and benefits between men and women.” (Fiscal Policy Agency, 2019)

In Indonesia, Gender Responsive budget tagging efforts started in 2010 with the need for M/Is to create Gender Budget Statements (GBS) when developing their work plan and budgeting. From this, Gender Budget Tagging arose. However, throughout its progress, certain inconsistencies regarding Gender Budget Tagging were still prevalent in the Ministries, as seen in the data (right).

Number of Gender Responsive Activities and Output Tagging in 5 Ministries



Kementerian	2016 APBN-P	2017 APBN-P	2018 APBN
Kementan	1,48	0,88	
KESDM	13,92	962,01	11,47
Kemenhub			14556,97
KLHK		61,36	31,26
KPUPR			126,83
Total	15,40	1024,24	14726,54

Source: DJA Ministry of Finance

Note: Figures in billion Rupiah

Throughout data derived from the 5 ministries, according to a study done by the Fiscal Policy Agency (2020), the outputs shown (left) were tagged as climate change budget and gender responsive budget. This heralded a revelation regarding the possibility of Gender Responsive Climate Change Budgeting in Indonesia.

Combining these two mechanisms, Gender Responsive Climate Budgeting is a means to identify the gender integration that is carried out in the outputs related to climate change mitigation/adaptation actions by conducting a joint them tagging in the KRISNA system. Namely, in the climate change mitigation/adaptation budget theme and gender responsive budget theme (ibid).

Milestones in Gender Responsive Climate Budgeting

2010

The starting point of a **Gender Responsive Budget (GRB)**. As a part of the Ministry of Finance Regulations No. 119/PMK. 02/2009 regarding the need for **Gender Budget Statements** in ministry work plan and budgeting (*RKA-KL*).

2014

Issuing of the Ministry of Finance Regulation No. 136/PMK.02/2014 concerning instructions for State Ministries/Institutions to develop work plans and budgets that categorize their outputs into the thematic state budget (*APBN*). The thematic APBN includes **Gender Responsive Budget with code 011** and **Climate Change Mitigation with code 012**.



2016

Anugerah Pratama Ekapraya (APE) Awards were established by the Ministry of Women Empowerment and Child Protection for line ministries and agencies that have implemented 7 gender mainstreaming prerequisites (commitments, policies, data, analytical tool, human resources, budgets, community participation).

2017

The Climate Change Adaptation (API) thematic code (007), was first introduced in the 2017 budget thematic. The 2017 budget was the first to have Climate and Gender thematic codes. Gender Responsive Budget (003), Climate Change Mitigation (004), and Climate Change Adaptation.

By 2017, the implementation of combined thematic taggi was supported by three factors: (i) supporting regulati and tools (KRISNA, application of RKA-KL), (ii) the existence of institutions that can facilitate, (ii) the existence of a reward system for implementation of Gender Responsive Budgeting.



2019

A Study on Gender Responsive Climate Change Budgeting

was conducted by BKF-Ministry of Finance, Ministry of Women Empowerment and Child Protection, as well as Pattiro with the support of UNDP. The study itself is an analysis regarding the co-benefit tagging situation in piloting ministries, *KLHK* and *KESDM*, between gender and climate change thematics.

Outputs tagged as both thematics (gender and climate change) were found in three ministries, throughout the 2017-2018 fiscal year, in:

- Ministry of Energy and Mineral Resources (*KESDM*)
- Ministry of Transportation
- Ministry of Environment and Forestry (*KLHK*)



2020

Issuing of **The National Mid-Term Development Plan (RPJMN) IV 2020-2024** which included Gender Mainstreaming, Climate Change Mitigation and Adaptation agendas in the 6 mainstreaming strategies to be prioritized in Indonesia.

Continuing from previous study findings, UNDP with the help of the Center for International Forestry Research (CIFOR) developed a study on **Leveraging Climate Finance for Gender Equality and Poverty Reduction**. The study was done by assessing different climate finance mechanisms and climate project implementation at sub-national levels.

2021

In collaboration between the Ministry of Finance, Ministry of Women Empowerment and Child Protection, as well as support from the UNDP, **a study regarding Gender Responsive Climate Budget Tagging** was conducted. Subsequently, the development of a **Gender Responsive Climate Budget Tagging Technical Guidance Document** was also conducted.

Issuing of the regulation of the Ministry of National Development Planning No. 1/2021 on Procedures for Compiling and Reviewing M/I Work Plans. It regulated the procedures of drafting M/I work plans by **tagging outputs into the thematic state budget (APBN), including Gender Responsive Budget (GRB)**

Key Stakeholders in Gender Responsive Climate Budgeting

Government



MINISTRY OF FINANCE
REPUBLIC OF INDONESIA



Ministry of
Development/
Bappenas



Ministry of Women
Empowerment and
Child Protection
of the Republic of
Indonesia

Non-Governmental Organizations



giz



Research Institutions



PATTIRO
Synergy for Change



CLIMATE
POLICY
INITIATIVE



The Way Forward



Challenges

Even though thematic tagging for Climate Change and Gender for government budget has been implemented in Indonesia, the co-benefit tagging still faces certain challenges. Based on previous study by the Fiscal Policy Agency & UNDP (2020), these challenges are mostly due to suboptimal implementation of existing regulation and mechanisms, including:



M/Is roles as Gender Responsive Planning and Budgeting (*PPRG*) drivers being not **fully optimized**.

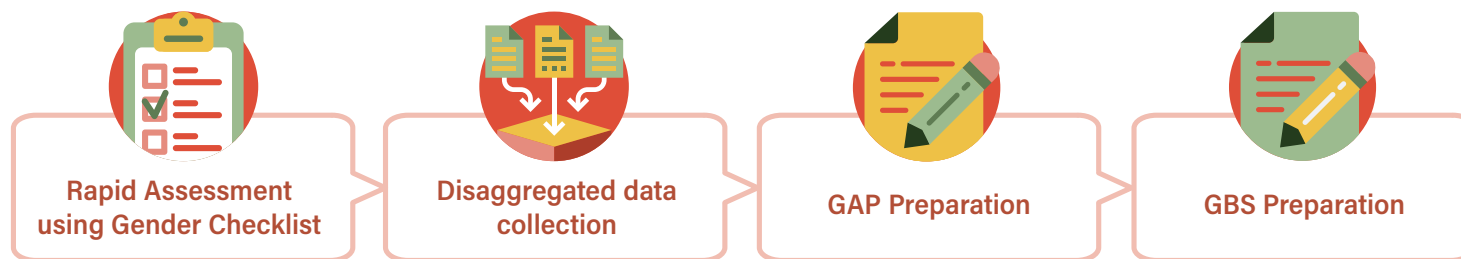
The **low compliance** of Ministries/ Institutions to mark GRB.

APE indicators being not yet **synchronized** with the budget planning mechanisms.

The **lack of reward systems** that motivate M/Is to carry out tagging on the combined theme of climate change budget and GRB.

Towards Gender Responsive Climate Budget Tagging

As previously mentioned, hurdles towards Gender Responsive Climate Budget Tagging still persist. However, to counter these problems, The Ministry of Finance, the Ministry of Women Empowerment and Child Protection and with support from the UNDP **have created a study and technical guidance document for Gender Responsive Climate Budget Tagging that hold base indicators to help identify Gender Responsive Climate Change outputs.** This technical guidance document offers a quick win approach to tag gender responsive climate change outputs in both mitigation and adaptation using a newly developed gender checklist tool. The process can be seen as follows:



Following this, **other steps that can be utilized to further Gender Responsive Climate Budget Tagging** in M/Is can be:

- Capacity Building and Strengthening within M/Is regarding Gender Responsive Budgeting.
- Capacity Building within M/Is regarding use of the Technical Guidance Document for Gender Responsive Climate Budget Tagging.
- Use of the Gender Checklist tool to help ease M/Is in starting regular Gender Responsive Climate Budget Tagging.
- Preparation of the Climate Gender Budget Statement (CGBS) form as further development of the Gender Budget Statement (GBS) form.
- Optimizing the role of APIP and the Inspectorate General of each M/Is to maximise oversight and review of Gender Responsive Climate Budget Tagging.
- Adding budget tagging as one of the evaluation components of Anugerah Parahita Ekapraya (APE) awards to optimize planning and budgeting of the M/Is.

Further References



Guidelines for the Implementation of Gender Responsive Planning and Budgeting for Ministries/Agencies by Bappenas, Ministry of Finance, Ministry of Home Affairs, and KPPPA (2012)



General Guidelines for Gender-Responsive Climate Change Adaptation by KPPPA (2015)



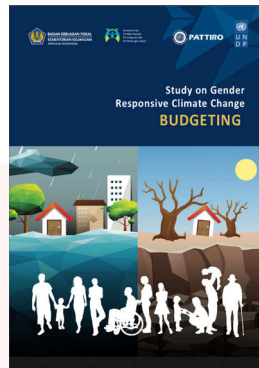
Guidelines for Determining Climate Change Mitigation Actions by the Ministry of Environment and Forestry (2018)



Guide book for Gender-Responsive Budget Tagging by The Ministry of Development/Bappenas (2020)

Study on Gender Responsive Climate Budgeting by Ministry of Finance, KPPPA, and UNDP (2020)

Link: <https://www.id.undp.org/content/indonesia/en/home/library/IFL-Study-on-Gender-Responsive-Climate-Budgeting.html>



Study on Utilization of climate budgeting for gender equality and poverty reduction by UNDP, and Cifor (2020)

Link: <https://www.cifor.org/knowledge/publication/7889/>

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Acknowledgements

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Kezia Uli, Dwi Ichsan Kurniawan,
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Poverty-Environment Action
for Sustainable Development Goals

UN
environment
programme



European Union



**AUSTRIAN
DEVELOPMENT
AGENCY**

Austrian Development Agency



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