Green Budgeting among low carbon policies: an international public policy transfer and interactions between actors in Costa Rica

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Biographical note
Graduated with a Master's degree in Political Science (Institut des Hautes Etudes de l'Amérique latine) and a Master's degree in Governance of International Relations (Sciences Po Toulouse), Juliette Astorg is pursuing a PhD in Political Science at the University Paris 3 Sorbonne Nouvelle, under the supervision of Professor Camille Goirand (ED122, CREDA, UMR 7227). Benefiting from a CIFRE doctoral contract (Research Training Agreement) with the French Development Agency (AFD) at the Research Department (2020-2023). Her doctoral research focuses on the design of low-carbon transition public policies in Costa Rica and Colombia, transfers and interactions between actors. She conducts a first fieldwork in Costa Rica, with ministerial officials and international cooperation actors involved in the design of green budgets a low-carbon transition instrument.

Abstract
Panel: Public policies beyond borders: International cooperation, Transfers and Translation
Session 3: International public policies and global south
Keywords: green budgets, Costa Rica, low carbon transition, international cooperation, transfers, co-design

As part of my doctoral research, I worked on the design of low-carbon transition public policies and I am more specifically interested in the instruments of public action, their design,
the actors and the processes around them. The crosscutting green budget instrument invites to examine the state budget in relation to its international and national environmental commitments. The empirical fieldwork in Costa Rica led me to explore the multiplicity of ministerial actors and international cooperation actors that are involved in the design of an instrument at the national level. Shaped by international prescriptions, the green budget process in Costa Rica emerged in a specific context of international cooperation in the country. It is also the result of co-design between Costa Rican administrations and international cooperation agents. The design of this instrument takes place in a national context fed by contradictions and environmental threats exacerbated by the economic development model based on agro-exportation. Thus, the objective of this communication is to propose some tracks of analysis to understand how the design of an instrument of public action at the national level between Costa Rican national administrations and international cooperation is going on.

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Introduction

Being in my first year of doctoral contract, I call for your indulgence for this first communication. This presentation brings some tracks of analysis that has emerged during my first thesis fieldwork that I am currently carrying out in San José, Costa Rica. I chose to focus on the Costa Rican case and I am planning to do a second fieldwork in Colombia next year. Therefore, I apologize for the lack of hindsight but I hope to get your feedbacks.

Costa Rica has committed to reduce its CO2 emissions by 44% by 2030 in its national determined contributions since the Paris Agreement. The government has developed a Decarbonization Plan by 2050 and the Carbon Neutral Country 2.0 Program. The low-carbon transition covers issues of mitigation, reduction of CO2 emissions but also other issues such as adaptation to climate change and more broadly environmental issues.

A plurality of instruments are implemented in the different sectors of public policies of the low-carbon transition including sectoral instruments such as in the agricultural sector, for example the NAMA – nationally appropriate mitigation actions. These are public-private partnerships that include mitigation mechanisms in different productive sectors. In Costa Rica,
NAMA set up in the farming and the coffee sectors. We also have crosscutting instruments such as green budgeting. It calls for the assessment of the environmental impact of budgetary policies and the evaluation of their consistency with the fulfilment of national and international environmental commitments. Costa Rica is currently designing such an instrument.

The low-carbon transition public policies appear to be very heterogeneous: quantified objectives, several levels of action, defined or under construction, coherent or disarticulated, elaborated in chambers or negotiated, sectoral variations. A plurality of sectors are concerned: industry, agriculture, transport, infrastructure. For the same sector, there are public policies whose nature differs (taxation, promotion of low-carbon infrastructure, standards-laws). This has different social acceptability and budgetary impacts. International cooperation organizations are involved in the design of these policies. For green budgeting, the United Nations development program (UNDP), the World Bank, the Interamerican development bank (IADB), the French agency for development (AFD) contribute to the definition of this instrument among other actors.

This country is covered with areas of biological megadiversity whose environmental protection challenges are increased. It has primary forest areas such as the Monteverde area in Costa Rica. These forests are carbon sinks. However, the region faces economic development challenges that sometimes seem incompatible with the reduction of CO2 emissions (intensive export agriculture and monocultures, change in land use).

In fact, environmental issues in Costa Rica and more broadly in Latin America concern multiple challenges for public action in the implementation of innovative policies, both in terms of sectors of intervention and mechanisms. Firstly, the environmental sector is significant for the changes in public policy (multiplication of public-private partnership). Secondly, environmental issues crystallize the choices of development policies (regulation of natural resources, nature-society relations).

Thus, on the green budgeting instrument, the analysis aims to highlight the plurality and the configurations of actors who participate at the national level in the design and implementation of the instrument: national public administrations, international cooperation, associations, foundations and companies.

The first work on public policy transfers focuses on institutional mimetism. Yves Mény thus studied the construction of constitutions according to a transmission/reception model, between the United States and Europe or Africa from the Western "model" (Mény, 1993).
Dolowitz defined different categories that will help us define the types of transfers at work: the complete copying of the model, the importation of ideas from the model without the details, the combination of different policies, the inspiration from an external model that results in a different realization of the model (Dolowitz, 2000). Martin De Jong, Konstantinos Lalenis and Virginie Mamadouh were not only interested in exchanges between states but extended their studies to exchanges between subnational entities (De Jong, Lalenis, Mamadouh, 2002). We will take this approach again to observe the subnational actors present in the manufacture of low-carbon policies, in particular to highlight the role of the actors - political agents, administrative, political entrepreneurs, experts, political parties, think tanks, non-governmental organizations likely to take part in policy transfers. David Dolowitz shows that the detailed analysis of the actors involved in these processes sheds much light on the development of public policies and their results and in particular on the role of international organizations in the development of national policies (Dolowitz, 2000). Yves Mény analyses the fact that some States and institutions position themselves as a "model system" for a given programme or during a given period and favour import-export processes (Mény, 1993). For his part, Hugo Verheul, through the observation of the restructuration of the Indonesian higher education system (Verheul, 2003) shows that the introduction of the New Public Managment in Indonesia is not the only fact of international organizations such as the World Bank, but also the result of a complex process during which the Indonesian government and academic actors form a coalition with these international organizations. Coalitions of actors between the Costa Rican governments are likely to co-design low-carbon policies with international organizations and thus promote transfer processes whose characteristics this thesis will seek to update.

Research on the transfers has emphasized the need to make a sociology of elites likely to promote import-export. Dolowitz, De Jong, Lalenis and Mamadouh show that exchanges and the dissemination of ideas are particularly encouraged by informal networks of specialists, experts and scientists and policy makers (Dolowitz, 2000, De Jong, Lalenis and Mamadouh, 2002). Pierre-Yves Saunier highlights the existence of circulation spaces where knowledge and expertise are capitalized (Saunier, 2006).

The study of the circulations of individuals and knowledge, by deconstructing the trajectories of the individuals involved in these exchange processes enables to show what constrains, influences, structures the interactions and configurations of actors. It also might show how they intervene in the design of public action.
Transfers rely on the design, dissemination and appropriation of instruments of public action, their modalities and their implementation. Pierre Lascoumes and Patrick Legalès show that these are not only tools created to solve problems but they carry values and a precise conception of the mode of regulation. They induce a particular problematization of the issue and, as a result, are not neutral but rather refer to games of power and legitimacy. The instrumentation of public action explains the relationship between governing and governed (Lascoumes and Legalès, 2004).

The observation of the design of green budget will question these aspects in the case of Costa Rica. The so-called sociology of translation offers a complementary approach to this question by focusing on the historicity of innovation construction processes and how idea-holders take advantage of an environment to get innovation to take place. This approach places the various actors in a context of controversy where no one knows what will make a fortune. The actors struggle to promote their representations and interests, which are expressed through a local definition of the technical object debated, which will be the subject of the study of the Costa Rican cases where for the moment public policies are being written (Dumoulin and Saurugger, 2010). Marie-Esther Lacuisse, for her part, questions the effects of an instrument defined under the Kyoto Protocol, the Clean Development Mechanism (CDM). The instrument encourages industrialized countries to invest in clean energy in the South in exchange for carbon credits. Based on a case study in Panama, it shows that "clean" certification can help support economic practices that may run counter to the principles of sustainable development (Lacuisse, 2019). We will thus see to what extent Costa Rican low-carbon instruments and policies are challenged to combine low-carbon transition, the principles of sustainable development, and public policy reforms.

The instruments of public policy in the cases of Costa Rica are based on the adoption of good practices in the environmental sector. According to the FAO definition cited by Marie Saiget, Camille Laporte and Asmara Klein, these are practices that have proved their worth and have led to good results and are therefore recommended as a model (Saiget, Laporte and Klein, 2015). Actors involved in public policy transfer processes can contribute to the import-export of these good practices, which are flexible modes of regulation. They might contribute to a depoliticization of public action and prescriptions toward efficiency, present for example in the establishment of new public management. The use of good practices by international organizations is part of a process of ordering, classifications and categorization of actors between good and bad performers. They question the dynamics of learning and the games of
actors that characterize the design of good practices and their effects according to the evolutions of the balance of power in the international system, as shown by Saiget et al.. In the case of Costa Rica, we will examine the interactions between national actors and the actors that produce good practices, as well as the circulations and processes of socialization that underlie both their conception and their appropriation. Agents of Costa Rican states sometimes share common socializations with international cooperation agents in the context of the co-construction of low-carbon public policy instruments. In the case of Mexico, Raphaëlle Parizet analyzes the co-construction of public action on issues where international cooperation is present. It shows how UNDP and public administration officials in Mexico have co-constructed public policy and its instruments, such as the Human Development Index for Indigenous Peoples.

She shows that they share socializations in UNDP offices (Parizet, 2015), which promote learning processes, encounters and socializations that, in themselves, act on policy transfer mechanisms. For her part, Amin Allal sheds light on the ways in which domestic policy actors appropriate the prescriptions issued by these transfer contractors (Allal, 2010) through the observation of developmental configurations, highlighting the role of UNDP agents who carry out transfers. Building on the toolbox of political sociology, a sociology of the agents who design the low-carbon transition policies will shed light on the process of adopting these policies in Costa Rica. Thus, it will be a question of reconstructing their socializations, by following the places of training, especially internationally and their first jobs. The fieldwork will focus on the trajectories of the people who design public policies for low-carbon transition as well as the connections of these agents with the international world and how they appropriate the instruments to make public policies for low-carbon transition. We will therefore identify the processes at work in the construction of the knowledge of governments in particular (Dezalay and Garth, 2002). Observation of the circulation of agents between institutions, at the international and national levels, will enable to understand how the instruments of public action in this sector are defined.

Interactions between national and international actors, in particular through the common socializations as in the case of the green budget can contribute to the design and appropriation of instruments (training workshops on green budgeting, the role of intermediate actors between intergovernmental organizations and ministries).

Thus, the question that will guide this paper is: how does work the construction of a public policy instrument at national level? This research will aim to understand the processes by which the Costa Rican administrations appropriate and implement public
policy instruments defined in international arenas, for the construction of national low-carbon transition policies.

The concrete questions during the fieldwork were to understand who is participating on green budgets in Costa Rica, what has already been done on the topic before, to rebuild the international cooperation panorama on the environment and catch the daily discussions of people and the debates on the environment. I did not start from the international cooperation green budget project to see what was happening on the ground. Whereas I started to rebuild all the links around the several cooperation actors, the issues around the design of an instrument at the national level.

For this research, I chose to develop an ethnographic fieldwork methodology based on interviews and observations in order to capture over time the interactions between different types of actors involved in public policies relating to the low-carbon transition and green budgeting, its implications on the development strategies of development bank partners. It realized 1) discussions with public authorities, the State, in particular the Climate Change Directorate of the Costa Rican Ministry of The Environment, officials of the Ministry of Finance, officials of intergovernmental organizations (UNDP, IADB) and representatives of international and national NGOs. 2) Observations (working meetings between state agents and IADB-AFD project). 3) Written information resources such as development plans, documents and reports relating to public policies, laws, explanatory notes of cooperation projects.

The sources I work on are: project documents of the international cooperation on green budgets, climate finance, email exchanges on the particular project of green budgets conducted by the IADB and AFD, interviews with international cooperation and Costa Rican administrations, observations of working meetings and workshops to exchange experiences on green budgets.

Thus, the construction of the public policy instrument on green budgets is first part of a national context that it has to take into account, a corpus of environmental policies, a and a history of international cooperation projects on the topic. In this national context, transfers are linked to the international cooperation projects implementation. Moreover, these projects involve multi-located teams and international connections from a local space. The construction of the green budget instrument at the national level combines international injunctions, local demand and potential consequences for the territories.
1. The Green budget in Costa Rica: national environmental policies and several international cooperation projects

1.1. Path dependency and cooperation

International cooperation projects on green budgeting are part of a history of international cooperation in the country and in particular of international environmental cooperation. It also takes place in a corpus of already existing projects on green budgeting. There is also a history of practices that the country develops regarding the preparation of its budget and its evaluation.

The starting point of this research is the analysis of low-carbon transition public policies through its instruments in Costa Rica. These public policies aim at reducing the CO2 emissions. Green budgeting is a crosscutting instrument that calls for the assessment of the environmental impact of budgetary policies and the assessment of their coherence with the fulfilment of national and international environmental commitments. Green budgeting is a meta-instrument that can offer a range of several types of tools.

I focuses on the international cooperation project on green budgeting led by the IADB and AFD for Costa Rica, which aims to propose to the Costa Rican state officials the application of a methodology to identify and quantify public spending with an impact on climate and biodiversity. It goes with the proposal of a marker of public spending on climate change and biodiversity. The IADB/AFD cooperation project is part of a broader public policy loan in support of the decarbonization plan. The loan relies on a matrix of public policies that is based on indicators that must be achieved by the country.

This cooperation project is more broadly part of a range of national policies on climate change, biodiversity and other issues such as the circular economy, on a dense legislative apparatus on the environment and especially on the national decarbonization plan. It indicates a cross-cutting axis on the green tax reform that must respond to the need to find an alternative to the abolition of the tax on fossil fuels in the transport sector.

1.2. The environment under contradictions

The construction of this instrument is part of a national context that faces many contradictions. Indeed, Costa Rica has projected internationally the image of a green country, pioneer in the conservation sector, promoter of ecotourism and innovative conservation
schemes such as payments for environmental services. Costa Rica, however, bases its development model on monocultures and the export of pineapples, coffee and bananas, which are based on the use of pesticides and unsustainable production methods.

The literature in political ecology in Costa Rica put emphasis on a phenomenon of double scales notably analyzed by Tania Rodriguez (Professor at the Universidad de Costa Rica). She highlights the scale of the territories where pollution remains and an international scale that relies on the urban middle classes that defend the decarbonization plan. The plan to achieve a green budget confronts local realities such as difficulties in collecting data on the budget and the activities actually financed. Environmental realities around the lack of wastewater management, the pollution of aquifers and rivers, the use of massive pesticides and limited waste management. These environmental realities seem to be totally out of step with the proven technicality of green budgets.

As far as the project is concerned, donors have certain interests in the choice to intervene in certain countries. Costa Rica has built a brand image thanks to the efforts of the Costa Rican Institute of Tourism (Raymond, 2007), which can promote the attraction of donors. Beyond that, behind a public policy loan also hides diplomatic stakes of placing certain French know-how and the attempt to strengthen green diplomacy. This loan is part of strong diplomatic interventions between the presidents of the two countries.

1.3. Abundant international cooperation projects

This cooperation project takes place in a range of other projects underway or finalized on the same theme of green budgets and climate finance. Among this corpus, there are the GIZ project on tax reform, the Cuentas ambientales and Waves project of the World Bank, the initiative hosted by UNDP BIOFIN-on biodiversity finance, the green GDP project of the Central Bank of Costa Rica.

Although Costa Rica is classified as a middle-income country by the World Bank that implies a scarcity of international resources for environmental action, at the same time there is a great presence of international cooperation in the design of climate change policies in the country. Indeed, international cooperation is present at the level of the Directorate for Climate Change (DCC) with the German bilateral cooperation (GIZ). GIZ is renting offices for the DCC. It is important to notice that a hundred people work at GIZ just in Costa Rica. At the DCC, only a few people are employed by the Ministry of the Environment but the vast majority of people are consultants employed by UNDP or by the World Bank in the form of consultancy contracts.
However, these people work directly in the DCC and produce climate change policies. Without international cooperation, the state's resources to recruit public agents are very limited. In the case of the DCC and GIZ, the employees of the DCC and the German cooperation agency share common socialization spaces such as the dining room, corridors, and the patio. However, the interviews conducted with the UNDP consultants of the DCC emphasize the fact that in Costa Rica, international cooperation offers funds on a theme and the officials of the Ministry of the Environment then decide to direct them to a particular project or study according to what serves it.

In the panorama of projects carried out on green budgets, it is difficult to coordinate the different actions and the different actors, each of whom responds to different interests in Costa Rica. There are also forms of competition between these different organizations that can lead to a fragmentation of international cooperation on these subjects.

These projects are also part of a history of the practices of the country itself in relation to the construction of the budget and its analysis. For example, before submitting the budget to the Assembly that votes for the budget, the various institutions that produce a budget submit an annex that lists the budgetary expenditures that will have an impact on the environment. This annex was already required by the Ministry of Finance before the international cooperation take place. In addition, the methods of classifying the budget already exist in a certain way. The IDB/AFD project aims to incorporate new categories into the existing classification methods.

2. **Focus on a multi-located cooperation project: transfers and international connections**

2.1. **The construction of an instrument that includes transfers**

The green budget instrument was driven by a series of intergovernmental organizations including UNDP, the World Bank in developing countries to promote the analysis of climate finance. In this way, the instrument has been declined in several countries with the most varied contexts from South Asia to Latin America or certain regions of Africa.

Coming from intergovernmental organisations, a series of transfers take place during the construction and implementation of green budget instruments at national level. Indeed, transfers are based on the transfer of funds first of all from international cooperation to carry out the
construction of the instrument. In the Costa Rican case, the technical cooperation project is financed by IADB and AFD. In addition, workshops are implemented by the IADB and AFD to train officials of the Ministry of Finance through workshops to exchange experiences with France. These workshops are occasions of a transmission of concepts such as climate change, adaptation and mitigation.

Officials of the Ministry of Finance are not familiar with these different concepts from their accounts during interviews with officials of the Ministry's Commission of Clasificadores. These workshops for the exchange of experiences are also a way to highlight the French experience and beyond being able to appear as a leader on these issues. In addition, the consultancy work produced by cooperation agents such as the IADB or the AFD is the occasion to transmit these notions. These moments of interaction between the workshops and the regular working meetings between cooperation international actors and national administrations allow the transfer. I want to insist on the opportunity to attend working meetings gives me access to the public policy that is being made.

2.2. International connections in a local space

The green budget project is a multi-located coordinated project. Indeed, the project is in itself international in nature being financed by a bilateral actor via the AFD and a multilateral actor via the IADB. This international character is visible by the presence of: a project coordination in Paris at AFD headquarters, and the decentralized office of the AFD in Mexico that covers Costa Rica, a team of consultants of the IADB located in Washington, a think tank - the Institute for Climate Economics that produces research on green budgets in France and the Costa Rican IADB office in San José that coordinates the public policy loan.

In addition, the green budget construction project is crosscutting and therefore relies on a multiplicity of actors concerned by the project: the Climate Change Directorate (DCC) with the project focal point, the Ministry of Finance with the classification commission, the national budget directorate, the national credit directorate, the Ministry of economy and planification and the Controloria general de la República. An important element results in the mapping of the actors involved in the design of the green budget instrument.

These different ministerial actors through their practices maintain connections with the international. As a result, tracks of analysis arise around the professional practices of agents as well as around their personal lives. Among professional practices, there are international trainings. An official from the Ministry of Finance tells me that she attends online training
courses with the IADB, which gives her certifications in the field of budget management. A UNDP consultant who works for the Climate Change Directorate tells me that he is taking several online training courses on green budget topics delivered by the OECD. A member of the UNDP BIOFIN initiative says that when he was vice-minister of finance he was led to hold working meetings on climate finance within COSEFIN, the body of SICA – Central American Integration System that brings together finance ministers from the Latin American and Caribbean region. The green budget topic is notably carried by the OECD through the Green Budget Paris Collaborative which brings together the ministries of finance of many countries that wish to participate in the initiative. Trainings, meetings and international conferences are opportunities for the transfer of ideas, the circulation of people, spaces of socialization where administrative staff of national ministries and staff of international cooperation organizations and agencies meet.

Beyond professional practices, the personal lives of agents reflect international connections such as their participation in NGOs, global networks to fight climate change such as the Global Shapers Network of the World Economic Forum.

2.3. Mapping multi-level actors interacting with each others:

The current green budget project and the projects that are linked around the same theme "green budget" and "climate finance" are worked by a series of actors at different levels. Indeed, at the international level, the green budget theme is based on multilateral texts such as the Paris Agreement, non-UN intergovernmental organizations such as the OECD and its initiative derived from the One Planet Summit the Paris Green Budget Collaborative, UN intergovernmental organizations such as the UNDP and the World Bank, initiatives resulting from bilateral diplomacy via France and Denmark in particular which have monopolized the leadership on these questions. At the international level, these organizations participate in putting on the international agenda and create international initiatives on the issue of the green budget, to promote green budget and the assessment of the climate impact of budgets.

At national level, there is a history that must be reconstructed around green budgets. There has been a national request from the Ministry of the Environment to know the amount of funds received from international cooperation in order to be able to better coordinate them. This goes hand in hand with a certain dispersion of funds for international cooperation on environmental issues. On these issues, there is a political will from the Costa Rican Government. Other projects
are being developed at the national level by the Banco Central de Costa Rica de Green GDP, developed by the sister of the current President Carlos Alvarado. Banks are also major players in green budgets seeking to green their portfolios. An AFD officer explained informally that it is sometimes easier to work with national banks and use climate rhetoric to explain to them that there are climate risks that will cost them a lot if they do not take that risk into account. Financial rhetoric in many cases supports the motivations and ability to convince the various actors of a need to work on the issue of green budgets.

At the regional level, the issue is addressed by the COSEFIN body as mentioned above.

International cooperation plays a major role on green budgets by the abundant nature of the projects developed and the funds that are transmitted and the teams to work on this theme. GIZ is active on the subject, the IADB and AFD, the World Bank through the “Waves project” and “Cuentas Ambientales” project, UNDP through the BIOFIN –Biodiversity Finance initiative.

Last but not least, actors act as intermediaries between intergovernmental organizations and national administrations. Beyond that, they contribute to the dissemination of concepts from climate finance. Think tanks play this role such as the Climate Finance Group for Latin America (GFLAC) which is a network of experts on sustainable finance that produces reports and research on these issues. The Institute for Climate Economics (I4CE), which depends on the AFD, also plays this role of producing research on these issues and communicating it to the governments. The institute produced a report to feed into technical cooperation and the construction of the green budget instrument in Costa Rica transmitted to the Government of Costa Rica. The platform Low emission development strategy in Latin-American and Caribbean region (LEDSLAC) aims to connect national governments with international cooperation organizations on these issues too.

3. **A public policy between international prescriptions, local demand and relationship to the territory**

3.1. **Hypothesis of international prescriptions**

The case study of green budgets reveals a co-construction at the national level of an instrument between Costa Rican administrations and international aid workers. The ambition is to be able to follow exactly where the idea of making green budgets comes from. The emergence
of green budgets in Costa Rica is influenced on the one hand by putting this topic on the international agenda. Global Summits such as the One Planet Summit mentioned the need to develop tools for assessing climate finance and budgets. Beyond that, Costa Rica has embarked on the process of joining the OECD. Costa Rica is playing the game of multilateralism. Thus, the launch of the green budget process can be connected to the country's entry into the OECD. These would then be criteria for the entry into the international organization. The green budget corresponds to the adoption of good practices around budgetary management. Achieving a green budget makes possible the international comparison and therefore forms of blaming and shaming specific to good practices. Beyond the country's entry into the OECD, Costa Rica is playing on its international positioning and wishes to strengthen the historically projected image of a green country. Participating in the development of a green budget and making efforts in this direction, reinforces the country in the voluntarist dynamic of projecting its green image internationally.

3.2. The national part of the invention

Following the working meetings that take place between the IADB, the AFD and the Costa Rican ministries, questions and conflicts arise. During a working meeting, the IADB consultant explains the methodology that was chosen following an initial work to create an environmental classifier for the budget. Following the presentation, an exchange of questions and answers is proposed by the consultant. A member of the Natural Disasters Commission intervened to ask how the expenses of this sector will be taken into account. He explains that there are major risks of natural disasters for the country that is among the most vulnerable countries to climate change and that these risks will cost a lot to the Costa Rican government. The local realities are highlighted by this person that come into complete tension with the cold construction of the classifiers which are figures to classify the budget.

In addition, during the working meetings and interviews carried out, points of tension, discussions and reflections arise on the part of national actors on the need to incorporate the biodiversity dimension. Indeed, green budget tools tend to focus on climate impacts. However, on the side of the Costa Rican administrations, an official of the Ministry of Finance of the Commission of Classifiers insists on the need to take into account other dimensions such as water, waste, etc. Behind these questions emerge issues around the definition of the low-carbon transition. It is complicated to separate environmental issues. The low-carbon transition goes far beyond climate issues to question other issues such as biodiversity and environmental
management more generally. This official from the Ministry of Finance therefore mentions this need to consider environmental spending and not only having an impact on the climate.

On the other hand, during the working meetings with the IADB and the AFD, the officials of the ministries of finance do not cease to insist on the technical national aspects. The State budget is drawn up according to procedures before its vote in the Assembly, stages of formulation and submission are not modifiable and involve the imposition of some deadlines, changes in the dates of the project of international cooperation. Local realities push international cooperation to adapt to the specific context of the country. Moreover, in more technical aspects of the methods of classifying budgets already in use in the country, an official from the Ministry of Finance tells me that she thinks that IADB staff may have been disappointed when she explained that in Costa Rica it is not possible to have a sufficient level of detail to know exactly for what the expenditure was used in a fairly fine level such as that of the project or activity. The cooperation project confronts the very capacities of the country as such on the collection of available data and their administrative treatment.

In addition, Costa Rican administrations mentioned the need to include decentralized administrative entities such as municipal governments, which are major players in local environmental governance. These entities negotiated the choice of pilot institutions that will participate at a non-national level in the implementation of green budgets to include municipalities.

Access to working meetings allows access to the public policy factory and access to the various documents of international cooperation and the comments of the corresponding national administrations. This project is the subject of international injunctions and national pressure.

3.3. What the green budget means to the territories

The construction of the green budget remains for the moment a national construction disconnected from local realities: no inclusion of local actors, difficulties in perceiving the links between the development of the instrument and local repercussions. However, this project can serve to influence budgetary debates and decisions. Thus, it can be interesting to try to understand how these budgetary issues are connected to the territories. People living in isolated territories and struggling with environmental issues disconnected from the construction in the capital of this instrument could formulate expectations about the state budget and the way in which certain environmental issues are reflected. Beyond that, for example, in the territory of Sarapiqui, in the north-east of the country, the idea is to follow the chain of formulation of a
budget until the distribution in public entities, intermediate organizations and people who are the "beneficiaries" of projects. For example, on payments for environmental services, the idea would be to follow this instrument for implementing a green budget line that serves for reforestation, the protection of forests in the forestry sector.

**Conclusion:**

This cooperation project sheds light on the practical functioning of international cooperation. It is visible during the working meetings on the technical cooperation project with the Costa Rican administrations, informal exchanges with people from the AFD. These are specific cooperation organizations that are bilateral and multilateral development banks. The main interlocutor of the development banks is the Ministry of Finance for financial discussions and for technical coordination aspects the Ministry of environment. Development banks have very special interests: to expand the portfolio by multiplying the countries of intervention, the financial objectives and the annual results to be achieved. Behind the development actions of a bilateral development bank are also issues of French diplomacy on the ability to show that France supports interventions in favor of the climate. Public policy lending operations make it possible to enhance certain French expertise. The project manager explains to me that in the case of this loan in support of the national decarbonisation plan, the institutional diagnostic is one of the French added values that can be put forward to sell French expertise. Development banks have very special interests: to expand the portfolio by multiplying the countries of intervention, the financial objectives and the annual results to be achieved. Behind the development actions of a bilateral development bank are also issues of French diplomacy on the ability to show that France supports interventions in favor of the climate. Public policy lending operations make it possible to enhance certain French expertise. The project manager explains to me that in the case of this loan in support of the national decarbonisation plan, the institutional diagnostic is one of the French added values that can be put forward to sell French expertise. French companies can in some cases be highlighted to be valued and participate in the implementation of the project as in this case for the issue of air pollution in technical cooperation activities. Beyond that, the construction of green budgets in Costa Rica can respond to the government's desire to position itself on the international scene as a proactive country in environmental terms. This instrument can contribute to the projection of the country as a green country. However, it will be necessary to look in more detail in an analysis of public policies if this instrument contributes to redefine public policy priorities and the country's development choices.
**Bibliographie**


