Green Budgeting and ESG Budgeting: Abatement Curves, Carbon Pricing and Budget Tagging

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Paris - Right Bank business hotel



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Introduction:

Green budgeting closes a gap many organisations share: decarbonisation and ESG targets are announced at board level, yet the annual budget contains no line that funds them, no price on carbon and no way to show which spend moves emissions. This Core Concept course gives finance, FP&A, sustainability and public budget teams a practitioner method to cost abatement options, apply an internal carbon price, rank ESG capex and opex initiatives, tag climate-relevant spend and track tonnes against targets. Participants build a Green Budget with an Abatement Cost Curve and Project Ranking for a case organisation.

Course Objectives:

- Translate emissions reduction and ESG targets into funded budget envelopes, milestones and accountable owners within the planning calendar
- Construct a marginal abatement cost curve from measure-level cost per tonne and abatement volume data
- Apply a shadow carbon price or internal carbon fee to investment appraisal and departmental cost allocation
- Rank decarbonisation and ESG capex and opex initiatives using cost per tonne, co-benefits and delivery risk
- Tag climate-relevant and environmentally harmful spend using corporate and public green budget tagging methods
- Report green spend, tonnes abated and variance against decarbonisation targets to finance committees and disclosure teams

Target Audience:

- Managers who prepare and consolidate budgets and forecasts in finance and FP&A functions
- Sustainability and ESG managers who own emissions targets and decarbonisation roadmaps
- Public sector budget managers who review ministry or agency spending submissions
- Energy and facilities managers who propose efficiency and renewable energy investments
- Investment appraisal and capital planning managers who assess project business cases
- Internal reporting managers who compile sustainability spend and performance data for leadership

Course Outline:

Day 1: Why Sustainability Needs a Budget

- Green Budgeting Definitions: Environmental and Climate Impacts of Budget Choices
- Target-to-Funding Gap Scan: Announced ESG Commitments Versus Budgeted Lines
- Emissions Baseline Inventory by Scope, Site and Activity for Budget Owners
- Stakeholder Drivers for Funded Decarbonisation: Boards, Lenders, Customers and Citizens
- Green Budgeting Readiness Diagnostic for Corporate and Public Entities

Day 2: Abatement Economics and Internal Carbon Pricing Models

- Marginal Abatement Cost Curve Construction: Cost per Tonne and Abatement Volume per Measure
- Negative-Cost Measures, Ranking Bias and Uncertainty Bands in Abatement Curves
- Shadow Carbon Price in Net Present Value and Payback Calculations
- Internal Carbon Fee Design: Charge Base, Rate Setting and Decarbonisation Fund Recycling
- Implicit Carbon Price Derivation from Past Abatement Spend

Day 3: Prioritising and Funding ESG Initiatives

- Decarbonisation Project Long List: Efficiency, Fuel Switching, Renewables, Fleet and Process Changes
- Multi-Criteria Scoring Matrix: Cost per Tonne, Co-Benefits, Delivery Risk and Strategic Fit
- Sustainability Business Case Template with Carbon-Adjusted Cash Flows
- Green Capex Versus Green Opex Classification and Phasing Across the Planning Horizon
- Linking Emissions Milestones to the Budget Calendar and Capital Allocation Committee

Day 4: Climate Budget Tagging, Tracking and Reporting Risks

- Climate and Green Budget Tagging Taxonomy: Favourable, Neutral and Harmful Spend Codes
- Chart of Accounts Tag Fields and Cost Centre Mapping for Green Spend
- Green Spend and Tonnes Abated Tracker with Target Variance Flags
- Sustainability Spend Report for Finance Committees and CDP Disclosure Teams
- Tagging Pitfalls: Double Counting, Greenwashed Labels and Unverified Abatement Claims

Day 5: Modelling Build: Green Budget for a Case Organisation

- Case File: Multi-Site Organisation with Emissions Baseline and Reduction Target
- Case Abatement Curve Build from Measure Data and Carbon Price Scenarios
- Case Project Ranking and Funded Portfolio Selection Within a Budget Ceiling
- Green Budget Statement Drafting with Tagged Lines and Tonnes per Year
- Green Budget Presentation to a Mock Finance and Sustainability Committee

Skills You Will Gain:

- Abatement Cost Curve Modelling
- Internal Carbon Price Setting
- Carbon-Adjusted Investment Appraisal
- Decarbonisation Portfolio Prioritisation
- Climate Spend Tagging
- Green Capex Planning
- Emissions Target Tracking
- Sustainability Spend Reporting

Why Attend This Course:

- Leave with a Green Budget with an Abatement Cost Curve and Project Ranking, tested before a mock finance and sustainability committee
- Show leadership which initiatives buy the most tonnes for each unit of spend and which should wait
- Give budget owners a carbon price and tagging codes they can apply in the next planning round
- Compare green budgeting practice with peers from energy, manufacturing, real estate, utilities and government entities

Conclusion:

Emissions targets only move when money is allocated to the measures that deliver them. The course moves from the gap between announced commitments and funded budget lines, through marginal abatement cost curves and internal carbon pricing, to project scoring, business cases and green capex phasing, and then to climate budget tagging, tracking tonnes against targets and reporting sustainability spend. The final day turns these tools into a Green Budget with an Abatement Cost Curve and Project Ranking that participants can adapt for their own organisation.