



Annex 5

Amended Detailed work plan according to Article 8 in its latest version (as of 19 May 2026).

Overview Work Packages

- Work Package 1: Preparing solutions
- Work Package 2: Piloting and evaluating solutions
- Work Package 3: Transferring solutions

Work Package 1: Preparing solutions		
Leader: PP2 – City of Tampere		Budget: 15 %
Group of Activities 1.1 (GoA 1.1)		
Leader: PP2 – City of Tampere		
Title	Activities	Output
Establishing transnational cooperation and co-developing the tool	In GoA 1.1 the partners will jointly develop the framework for the decision support tool for future emissions and cost-benefit analysis. GoA 1.1 will kick-off the project actions overall with, first, a one-day workshop at the first partner meeting in Hamburg (month 1), bringing together all Project partners (PP). Here, the basic framework for tool co-development will be co-defined by all PPs, so that it can be further elaborated by Tampere in the following months. The actions build off of Tampere's existing visualisation prototype tool, which offers some emissions scenario functionality but lacks the necessary financial aspects to support decision-making. Expanded capabilities and applications (for example including economic modelling to enable comparison and prioritisation of actions) will be developed in an iterative process to produce a transferrable solution for climate budgeting (closely linked with GoA 1.2). Tool functions will be co-developed with a transnational group of PP and AO cities in order to respond to their key needs for climate governance. Thus, the digital and open source tool will support local authorities in improving their decision-making processes to reach their climate budget goals, to show them planned and possible measures, their emissions contributions/climate impact and timeline in a visual and easy-to-understand way. Tampere will: • present the frame of their existing tool and first outline of concept for expansion	D1.1: Tool design schematic for financial aspects' integration



	• prepare the first workshop at the consortium meeting in Hamburg (M1) to collect PP cities tool needs and demands • further develop the key tool design and development framework • organise a Tool Co-Design Workshop (M3-4), presenting elaborated design considerations and co-producing tool with other PP and AO cities • prepare D1.1 Tool design schematic in M5 Other PP cities will: • collect and share the needed information about local budgeting processes, data access and usability, key user target groups and their demands as requested by Tampere. This will include meeting locally with the relevant actors and departments to establish the necessary communication to ensure the needs of, e.g. climate specialists, financial departments, urban data teams, etc., are represented in the tool design. This also includes discussions with national agencies and other institutions to identify available climate impact data. • provide feedback to the overall design framework and active input at Co-Design Workshop • provide expert input on carbon budgeting, climate governance AO cities will: • be invited to join the tool Co-design Workshop. Funding is foreseen to cover travel costs for 2-3 AO cities. • share insights from their own climate budgeting and climate action planning processes in order to broaden the perspectives and input for the tool design.	
Group of Activities 1.2 (GoA 1.2)		
Leader: PP5 – Kausal Ltd		
Title	Activities	Output
Setting up the technical functions of the tool	In GoA 1.2 the partners will prepare the technical implementation of the tool. Expanded capabilities and tool functionalities developed in GoA 1.1 (closely linked) will be implemented in an iterative process to produce a transferrable and scalable solution for climate budgeting. PP and AO cities have the possibility to give feedback on the first implementation draft. In a digital workshop and by making available the further developed prototype, the transnational group of PP and AO cities will advise and contribute to the tool initial set-up before the piloting phase, where the functionalities are	D1.2: Code package and user instructions for the tool



	implemented and tested for feasibility and broad applicability in cities. Kausal Ltd. will take on the lead role in technical implementation of the tool: • takes over the technical implementation of the jointly developed solution, in close collaboration with the partners • attends the Tool Co-design Workshop (M3-4) to build an understanding of the cities' capacities and needs for the tool • builds on D1.1 to identify key operable points for tool functionality and code these functions • presents the tool implementation process for PP and AO cities' feedback (digital discussions M4-6) and updates the tool software code accordingly • presents the final tool technical development at the Consortium Meeting in Aarhus (M6) • publish D1.2 by M7, the tool code package and instructions for use to be taken up by the PP cities in the pilots (WP2) PP cities will: • coordinate closely with Kausal during GoA1.1 to ensure achievability of tool design in the production of D1.1 (especially Tampere, to share its experience on tool implementation) • test and provide feedback on the tool programme in the technical development phase, where necessary bringing in their local technical or digital teams for insight on systems integration needs and capacity (M4-6) • test the tool interface 'live' at the Consortium Meeting in Aarhus (M6) AO public authorities will: • be invited to an online-exchange to test the tool functionalities (results of the co-design workshop GoA1.1) to give their external perspective on technical tool functionalities (M4-6)	
Group of Activities 1.3 (GoA 1.3)		
Leader: PP1 – HafenCity University Hamburg		
Title	Activities	Output



Co-creating the operationalization framework	To improve the operationalization of the tool and its integration into local decision-making processes, the partners will co-develop an innovative governance framework that aims to support local authorities in implementing the tool and to facilitate the local coordination processes. Based on the workshops in Hamburg (M1) and Aarhus (M6), overarching key indicators for climate budget work are identified and serve as the basis for the preparation of city specific action plans. HCU will support the cities on the identification of potential governance obstacles or potentials and associated strategies to mitigate or take advantage of these. HCU will take on the lead of the operationalization framework: • carrying out tasks in close collaboration with and using feedback from the PP cities, including individual exchange and within the group as part of the PP workshops • identifying overarching governance factors and key indicators for climate budget work, that support / hinder the tool implementation and climate-responsive decision-making • organising a workshop session at the 1st consortium meeting (M1, Hamburg) with PPs: Preliminary mapping of budgeting and climate decision-making stakeholders and processes together with each PP to visualise climate governance processes • building on the governance mapping to develop an outline of the operationalisation framework as an action plan for each pilot city and collaborate with pilot city PPs to expand this for the specific local context • organising a workshop session at the 2nd consortium meeting (M6, Aarhus) with PP cities: Identification of key stakeholders (individuals in the local PP governance context) to be targeted during the piloting phases, collaboration with all PPs to confirm governance potentials and develop strategies to overcome identified obstacles and to validate the key indicators for pilot assessment (GoA 2.2) • summarising PP cities' action plans in D1.3 by M7, as a model for pilot implementation. Uppsala University, as well as Kausal Ltd. and UBC will support the development of the framework with their respective experience in carbon budgeting, municipal tool implementation and climate change and green governance. PP cities will: • provide information on local stakeholder structures and decision-making processes	D1.3: Co-developed action plans for the pilot cities
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	though the transnational exchange with other pilot PPs and AOs in GoA1.1, especially, they can gather insights on other municipal governance contexts (e.g. small versus larger cities, country-specific differences) draft individual pilot action plans to implement the tool in their city, based on the outline provided by HCU and the key indicators.	
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Work Package 1: Timeline						
	Period 1 01/11/2023 – 30/04/2024	Period 2 01/05/2024 – 31/10/2024	Period 3 01/11/2024 – 30/04/2025	Period 4 01/05/2025 – 31/10/2025	Period 5 01/11/2025 – 30/04/2026	Period 6 01/05/2026 – 31/10/2026
GoA 1.1						
Output 1.1	D 1.1					
GoA 1.2						
Output 1.2		D 1.2				
GoA 1.3						
Output 1.3		D 1.3				



Work Package 2: Piloting and evaluating solutions		
Leader: PP3 – Aarhus Municipality, PP4 – City of Riga		Budget: 55 %
Group of Activities 2.1 (GoA 2.1)		
Leader: PP3 – Aarhus Municipality		
Title	Activities	Output
1st tool iteration piloting	The piloting in the different BSR cities in Denmark, Finland, Germany, Latvia, Poland and Sweden, will provide overall insight on the transferability of the tool and its uses among diverse stakeholder groups. After preparing the action plans, the pilots will begin directly with tool implementation. The first pilot phase is led by Aarhus and is planned for M 6-12. Examples of pilot activities in GoA 2.1 include: • Set up of the tool with pilot city data (measures, timelines, emissions data, economic data) • Testing tool and interface with budget process stakeholders (financial departments, planning departments, environmental, transportation and further relevant sectoral departments) in sprints and other interactive use test formats/workshops, e.g. producing scenarios, comparing measures, etc. • Presentation and discussion of tool products with decision-makers in budgetary processes • Development of recommendations for improvements and updates to tool for second pilot round Kausal will support the pilot cities with operational questions and concerns or	D2.1: 1st Pilot case reports



	technical issues with the tool. The pilot cities will report on progress, concerns, questions or further potentials of the tool within regular project internal exchanges during the pilot phase, to share experiences at an early stage and to identify potential problems. Aarhus will, as lead for GoA 2.1: • ensure readiness for piloting phase during check in with PPs as part of consortium meeting in M6 • ensure communication between pilots and technical service provider Kausal • organise at least three Q&A exchange sessions (online) to allow for transnational exchange between pilots and identify problems early on during the pilot phase • oversee and monitor pilot progress in all PP cities, identifying any challenges or delays and supporting PPs to address them • as a pilot city: set up and implement their own pilot according to Aarhus action plan and integrate the tool as a pilot in municipal process • develop the pilot case reports outline, together with Riga, to be used by the PP cities and publish D2.1 (M12) Other PP cities will: • collect needed data or using own data and inputting it into the tool • set up the tool locally, integrate it as a pilot in municipal process • execute their own pilots according to the action plans, e.g. organising the use of the tool with the key target	
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	stakeholders based on the local needs and goals • take part in Q&A sessions organised by Aarhus • document their progress, any obstacles and their mitigation strategies, and pilot successes in preparation of their pilot case reports (D 2.1) HCU and Uppsala University will follow along the pilot phase in accordance with the evaluation activities (GoA 2.2). UBC will support communication efforts through the dissemination of pilot experiences and progress in transnational channels and among its member cities.	
Group of Activities 2.2 (GoA 2.2)		
Leader: PP7 – Uppsala University		
Title	Activities	Output
Co-evaluation and tool iteration	Uppsala University and HCU will develop a framework to evaluate the piloting process - based on the identified piloting goals, governance obstacles, emissions estimation and technical performance (GoA 1.3) and conduct the evaluation as the pilots are implemented. The monitoring and evaluation will take place involving the PPs and AOs, including the analysis of tool implementation and performance. The early evaluation and exchange process contributes to knowledge-building on climate budget factors. In the 1st and 2nd pilot phases, interviews with the PPs and key stakeholders in the pilot cities will be conducted to learn more about the experiences, strengths and weaknesses of the tool from a practical perspective. Longitudinal monitoring of progress and observations will take place during the consortium meetings (held alternately	D2.2: Evaluation report and improvement recommendations for tool design & operationalisation



	in different pilot cities) and digital Q&A pilot sessions (GoA2.1, 2.3). The co-evaluation and pilot reflection workshops - which are specifically aimed at both PPs and AOs, to include external perspectives - are planned directly after both pilot phases, in month 12 (pilot phase 1) at the third consortium meeting in Östersund and in month 23-24 in combination with the regional summit (pilot phase 2). The evaluation workshops with PPs and AOs will ensure the transnational value of the developed tool and its further transferability. Furthermore, the 2nd reflection workshop at the regional summit (WP3, GoA 3.1) will provide an opportunity for a larger and more diverse group of representatives of local, regional and national public authorities to give feedback and input on the operationalisation and standardisation of the tool. Collected input will be incorporated into D2.2 and thus into O2.4. Uppsala University will, as lead for GoA 2.2: • develop guidelines for the evaluation framework, including interviews and surveys, with support from HCU • organise the analysis and monitoring process, incl. the first reflection workshop (M12, Östersund) and the second reflection workshop (at regional summit) • together with HCU, conduct stakeholder interviews and surveys, observe the workshops, analyse the collected data, etc. • document the results and recommendations for improvement in two evaluation reports (D 2.2)	
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	PP cities will: • provide input to the operationalization guidelines as general recommendations for new BSR cities as future tool users • update their action plans in preparation of their 2nd pilot phase, based on their 1st pilot case report and the results from the first reflection workshop AOs will attend reflection workshops, giving external feedback and further transnational perspective on tool functionalities and development based on own core issues, thus information on potential use after the project end. Kausal will use the results of the evaluation in D2.2 to shape technical improvements to the tool and, together with Tampere, its design before the beginning of the second pilot phase in M17.	
Group of Activities 2.3 (GoA 2.3)		
Leader: PP4 – City of Riga		
Title	Activities	Output
2nd tool iteration piloting	A 2nd pilot phase will serve to validate the application of the revised tool. The improvements that were agreed upon during the first evaluation will be practice tested again, led by the City of Riga, from M17-M23. Examples of pilot activities in GoA 2.3 include: • Feed the tool with updated pilot city data (measures, timelines, updated emissions data, further economic data) • Testing tool and interface with budget process stakeholders	D2.3: 2nd Pilot case reports



	(financial departments, planning departments, environmental, transportation and further relevant sectoral departments) in sprints and other interactive use test formats/workshops, e.g. producing scenarios, comparing measures, etc. • Integration of tool products in budgetary processes (use of calculations, visualisations, budget drafting and review functions within the decision-making process) and summary assessment workshop with decision-makers and users • Development of recommendations for improvements and updates to tool for final release Kausal will again support the pilots with technical questions and concerns. The pilot cities will report on progress, concerns, questions or further potentials of the tool within regular project internal exchanges during the pilot phase, to share their experiences with the adjustments. Riga will, as lead for GoA 2.3: • ensure readiness for piloting phase during check in with PPs as part of consortium meeting in M18 in Riga • ensure communication between pilots and technical service provider Kausal who will support the pilots with procedural questions and concerns • organise at least three Q&A sessions (online) to allow for transnational exchange between pilots	
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	• oversee and monitor pilot progress in all PP cities, identifying any challenges or delays and supporting PPs to address them • as a pilot city: set up and implement their own 2nd pilot phase according to Riga's action plan • update the pilot case reports outline, to be used by the PP cities, and publish D2.3 (M23) Other PP cities will: • collect needed data or using own data and inputting it into the tool • execute their own pilots according to the updated action plans, e.g. organising the use of the tool with the key target stakeholders based on the local needs and goals • take part in Q&A sessions, organised by Riga • document their progress, any obstacles and their mitigation strategies, and pilot successes in preparation of their pilot case reports (D 2.3) HCU and Uppsala University will follow along the pilot phase in accordance with the evaluation activities (GoA 2.2). UBC will support communication efforts through the dissemination of pilot experiences and progress in transnational channels and among its member cities.	
Group of Activities 2.4 (GoA 2.4)		
Leader: PP4 – City of Tampere		
Title	Activities	Output



Finalising the decision-support tool and operationalisation guidelines	GoA 2.4 will bring together the findings from the previous GoAs on tool development and implementation, to elaborate the final solution. Building on GoA 2.1, 2.2. and 2.3 the results will be incorporated into the final technical tool code package including guidelines for tool operationalization as main output. Tampere will take on the lead, coordinating the combination of work results with the help of the respective pilot lead partners, Aarhus and Riga. This will include close cooperation with technical partner Kausal, to ensure that the results of technical piloting and needs of the cities will be reflected in the final tool code package and user instructions. HCU and Uppsala will support with updates to the governance indicators and finalisation of the operationalisation guidelines, based on learnings gathered and validated in GoA2.2. Results from transnational exchange, especially regarding regional and national public authority target groups at the regional summit (GoA3.1), will be contributed by UBC via the preliminary version of D3.1. The draft of the finalised output will be reviewed and confirmed by all PPs, as well as shared with AOs for validation before final publication.	O2.4: Final tool code package and operationalisation guidelines
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Work Package 2: Timeline						
	Period 1 01/11/2023 – 30/04/2024	Period 2 01/05/2024 – 31/10/2024	Period 3 01/11/2024 – 30/04/2025	Period 4 01/05/2025 – 31/10/2025	Period 5 01/11/2025 – 30/04/2026	Period 6 01/05/2026 – 31/10/2026
GoA 2.1						
Output 2.1		D 2.1				
GoA 2.2						
Output 2.2			D 2.2		D 2.2	



GoA 2.3						
Output 2.3				D 2.3		
GoA 2.4						
Output 2.4					O 2.4	



Work Package 3: Transferring solutions		
Leader: PP6 – Union of the Baltic Cities Sustainable Cities Commission c/o City of Turku		Budget: 20 %
Group of Activities 3.1 (GoA 3.1)		
Leader: PP6 – Union of the Baltic Cities Sustainable Cities Commission c/o City of Turku		
Title	Activities	Output
Regional and internationally focused Climate Budget Summits	To increase awareness, inform and train practitioners, reach out to decision-makers, and through those actions ensure the transfer of the project output further in the region, we plan a range of transfer activities ongoing throughout the project. WP3 will start in parallel to WP2, led by UBC SCC. GoA 3.1 will focus on organising 2 comprehensive Climate Budget Summits. The first Climate Budget Summit is held in year 2 with a regional scope, for experts and decision-makers from the BSR to present and inform on latest developments and good practices for reducing GHG emissions and reaching climate neutrality. The climate budget tool, developed by that point of the project implementation, will be the key transfer element, as the project will introduce it to the summit participants informing them on when to expect its final version for further uptake. As part of the summit, a separate session will be dedicated to the final stage of collecting external feedback for the tool validation (content part of the GoA 2.2 evaluation). It will support the future uptake of the tool unlocking the understanding of the shared ownership among the cities invited for providing input. Another important factor would be informing and proving the easiness of the	D3.1: Summary reports of regional and international summits



	uptake of the tool thus lowering the threshold of the uptake by introducing the tool to the local experts who might directly use it in their work. The 1st CB Summit will be organised back-to-back with another regional event (provisionally, UBC event for member cities; planned for late 2025) to ensure a wider active participation of the BSR cities with the focus on small and medium cities, which might not be very active due to their limited resources. The 2nd Climate Budget Summit will focus on promoting international exchange and creating visibility in the BSR and beyond (by the end of the project). The 2nd Summit will expand into the larger international scope, targeted at BSR, but also other European cities through the European Climate Adaptation Platform Climate-ADAPT and knowledge-sharing platform ClimateScan. The invitation to this summit will be also shared with the cities of the EU Mission on 100 climate-neutral and smart cities by 2030, for the topical relevance and mutual interest, attracting cities that have already committed to action, which makes the potential tool uptake easier. UBC will spread the information to its member cities involved in the EU Missions, as well as exchange with the NetZeroCities project and other organisations supporting the Cities Mission (e.g. Viable Cities network) for the multiplication effect to spread the information about the project outputs further. The 2nd CB Summit will be organised back-to-back with a large regional event, e.g. EUSBSR Annual Forum, Urban Future conference or the European Climate Conference being planned in Aarhus in 2026, which targets 500-1000 guests incl. politicians, EU	
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	Commission, practitioners from ambitious local governments, and researchers.	
Group of Activities 3.2 (GoA 3.2)		
Leader: PP6 – Union of the Baltic Cities Sustainable Cities Commission c/o City of Turku		
Title	Activities	Output
Climate Budget transnational professionals' training course	To complement the transfer activities, a transnational training course for local experts will be launched in GoA 3.2, led by UBC. This course will be organised for local authorities, especially the Associated Organisations (AOs), to ensure the active uptake of the tool in cities by a lowered threshold through the familiarisation of identified local experts to the tool. The course will be developed based on the project output produced in the project: the tool and the guideline for applying it both from the technical, as well as strategic point of view. The course will include several elements considering the various stages of the cities potentially uptaking it: general information about the climate budget, insights on economic aspects and benefits, hints on addressing the strategic level and political discourse, and local experiences in climate budget, in addition to the tool itself and how to use it. The training course will include a moderated space for mentoring support, providing a space for twinning activities where cities with more experience in applying climate budget exchange and support cities that are only start launching it.	D3.2: Training course materials



	The course will include both online and offline elements. After the first project workshops in WP1-2, the concrete sequence of the training course events will be planned based on the established level of needs of the cities in the consortium. Participants of the full course will be issued participation certificates upon its completion. A rough plan for the workshop series could be as follows: • Late 2025: Session at 1st summit for launching the training program/call for participants; possible on-the-spot feedback into tool development; possible mentoring exchange session for PPs and AOs. • End 2025: General webinar about the project, climate budget, the tool and the pilot cities' experiences (for training program participants + open for public; potentially another call for participants). • Early 2026: Online workshop that focuses on communication / narratives, how to convince decision-makers to use the tool, typical counter-arguments and obstacles, how to show the advantages. • Mid 2026: Online training on practical application of the tool (presentations about the tool, breakout room discussions for twinning and city-to-city mentoring). • Late 2026: Session at 2nd summit with formal conclusion of the course / sharing best practices from cities and promoting compiled materials used during training (recordings, presentations, factsheets, press articles). Issuing the certificates.	
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	The training course will be targeted at local authorities from the BSR, esp. at the local experts working with the climate and finance aspects. AOs will be involved in this process as the primary group. Moreover, cities beyond the consortium will be invited to the training course, for that different networks will be used, incl. UBC network of 70 cities, EU Mission Cities, national-level associations and networks.	
Group of Activities 3.3 (GoA 3.3)		
Leader: PP9 – City of Norderstedt - The Lord Mayor		
Title	Activities	Output
Review of tool for transfer and use case expansion	GoA 3.3 is based on the main output: The open source tool package and guidelines. In WP2 the tool was piloted in two iterations in 6 cities to provide overall insight on the transferability of the tool and its uses among diverse stakeholder groups. After finalising the solution including internal and external perspective from local public authorities, further dissemination of the tool is aimed to promote piloting in further BSR cities and regions. Based on the transfer/exchange in WP3, additional recommendations for further development of the tool will be collected to show the expansion potential and gather more feedback. Norderstedt will, as lead of GoA 3.3, with support of HCU: - organise, together with Kausal, a session at the consortium meeting in Bytom (M30) for planning of review activities, the workshop and the online survey with input from all PPs - organise, together with Bytom, a final validation workshop at the	D3.3: Report on tool expansion potential and recommendations for new functions



	international summit, if possible, or digitally: all PPs and invited AOs (as future potential tool users) will take part in thematic sessions to exchange on further tool use-cases, and on criteria for tool use in further BSR cities and network opportunities (incl. UBC, Viable Cities, etc.) • issue D3.3, the Report on tool expansion potential and recommendations for new functions, drawing on the results of these exchanges and of the survey distributed by UBC Other PPs will: • provide input to further expansion potential, such as other functionalities, to formulate tool recommendations for new BSR cities as future tool users • help disseminate the tool through own channels, such as social media, website, personal contacts/networks • PP cities, where applicable with external expertise, will investigate what is needed to improve the tool setting e.g. use contexts of the tool in their organisations, methodologies, etc. to ease the transferability of the tool AOs will: • provide input to further expansion potential, such as other functionalities, to formulate tool recommendations for new BSR cities as future tool users • help disseminate the tool through own channels, such as social media, website, personal contacts/networks UBC supports these validation activities through the dissemination of an online	
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	survey on the applicability of the tool / feedback / future use among the 70 UBC member cities, potentially also as part of the international summit.	
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Work Package 3: Timeline						
	Period 1 01/11/2023 – 30/04/2024	Period 2 01/05/2024 – 31/10/2024	Period 3 01/11/2024 – 30/04/2025	Period 4 01/05/2025 – 31/10/2025	Period 5 01/11/2025 – 30/04/2026	Period 6 01/05/2026 – 31/10/2026
GoA 3.1						
Output 3.1					D 3.1	D 3.1
GoA 3.2						
Output 3.2						D 3.2
GoA 3.3						
Output 3.3						D 3.3