



# LOCAL CLIMATE CHANGE EXPENDITURE TAGGING GUIDE

CCET HELPDESK  
CLIMATE CHANGE COMMISSION  
2021

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Manila, Philippines

Strengthening the mainstreaming of climate change in domestic plans and programs necessitates allocation of public funds for the implementation of climate change adaptation and mitigation strategies. Recognizing this, the Climate Change Commission, the Department of Budget and Management, and the Department of the Interior and Local Government led the institutionalization of Climate Change Expenditure Tagging (CCET) in national and subnational budget programming and expenditure tracking processes.

This document primarily aims to provide additional guidance to LGUs in preparing their submissions under the CCET. It outlines the essential documentary processes in preparing submissions under the CCET to aid LGUs in identifying programs, activities, and projects to be tagged, filling out the Annual Investment Program (AIP) form, and submitting the completed AIPs. It also provides guidance on generating the data and information requirements by utilizing the available reference documents such as local planning guidelines/manuals and assessments.

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## LIST OF ABBREVIATIONS

<b>AIP</b>	Annual Investment Program
<b>BOM</b>	Budget Operations Manual
<b>CCA</b>	Climate Change Adaptation
<b>CCC</b>	Climate Change Commission
<b>CCM</b>	Climate Change Mitigation
<b>CCET</b>	Climate Change Expenditure Tagging
<b>CDP</b>	Comprehensive Development Plan
<b>CDRA</b>	Climate and Disaster Risk Assessment
<b>CLUP</b>	Comprehensive Land Use Plan
<b>DBM</b>	Department of Budget and Management
<b>DILG</b>	Department of the Interior and Local Government
<b>DRR</b>	Disaster Risk Reduction
<b>GHG/GHGI</b>	Greenhouse Gas/Greenhouse Gas Inventory
<b>JMC</b>	Joint Memorandum Circular
<b>LBM</b>	Local Budget Memorandum
<b>LCCAP</b>	Local Climate Change Action Plan
<b>LDIP</b>	Local Development Investment Program
<b>LDRRMP</b>	Local Disaster Risk Reduction and Management Plan
<b>LGU</b>	Local Government Unit
<b>NBM</b>	National Budget Memorandum
<b>NCCAP</b>	National Climate Change Action Plan
<b>PDPFP</b>	Provincial Development and Physical Framework Plan
<b>PPA</b>	Programs, Projects, and Activities
<b>QAR</b>	Quality Assurance and Review

## RESOURCES

The policy references, manuals, guides, forms, and other learning materials on Local Climate Change Expenditure Tagging (Local CCET) can be easily downloaded from the National Integrated Climate Change Database and Information Exchange System (NICCDIES), managed by the Climate Change Commission.

Additionally, the CCC in cooperation with DBM and DILG conducts annual trainings on the CCET to build capacities of LGUs on identifying and tagging climate change programs, projects, and activities (PPAs) and expenditures.



NATIONAL INTEGRATED CLIMATE CHANGE  
DATABASE AND INFORMATION EXCHANGE SYSTEM

ABOUT ▾ GHG INVENTORY ▾ MITIGATION ▾ ADAPTATION ▾ ACTION PLANS ▾ CLIMATE FINANCE ▾ CLIMATE REPORTS ▾ GENDER AND CLIMATE CHANGE ▾ LOGIN

OVERVIEW CCET PSF GEF GCF JOINT CREDITING MECHANISM

Content CCET 101 Data Visualization

**RESOURCES**

CCET Toolkits, Manuals, and QAR Forms

- National CCET
- National CCET Typology Code Manual

### CLIMATE CHANGE EXPENDITURE TAGGING

Considering the country's vulnerability to the impacts of climate change, it was imperative for the government to prioritize climate actions.

In 2009, the Climate Change Act was enacted, a landmark climate policy that sets the mandate for the Philippines to mainstream climate change into government policy formulations, and to establish the Climate Change Commission (CCC) as the lead policy-making of the government on climate change.

<https://niccdies.climate.gov.ph/climate-finance/ccet>

Other climate data and information such as plans and programs adaptation and mitigation, climate finance, and GHG inventories are available in the NICCDIES.

## UNDERSTANDING CCET

Strengthening the mainstreaming of climate change in domestic plans and programs necessitates allocation of public funds for the implementation of climate change adaptation and mitigation strategies. Recognizing this, the Climate Change Commission (CCC), the Department of Budget and Management (DBM), and the Department of the Interior and Local Government (DILG) led the institutionalization of Climate Change Expenditure Tagging (CCET) in national and subnational budget programming and expenditure tracking processes.

The CCET was initiated at the national level in 2013 and at the local level in 2014. The CCET requires the government to keep track of climate adaptation and mitigation actions in all levels of budgeting (i.e., Agency Request, National Expenditure Program, and the General Appropriations Act at the national level, and the Annual Investment Program at the local level) with the use of climate change typologies.

Specifically, the CCET directs NGAs and LGUs to identify and tag climate programs, projects, and activities (PPAs) through their respective budget forms and processes. Meanwhile, the CCC through its CCET Helpdesk administers Quality Assessment Reviews of CCET submissions and consolidates these for monitoring and development of climate budget briefs. Taking stock of climate PPAs through CCET generates

information on the extent of progress of implementation of the NCCAP in terms of budgetary allocation since the CCET typologies adopt and align the strategic priorities and activities of the NCCAP. Information on investment gaps and geographic intensity can then be analyzed with the latest climate science to provide policy and investment directions.

As a form of upscaling and covering the scope of actions at the local level, CCET first emerged in DBM Local Budget Memorandum No. 68 (issued 1 July 2014) wherein a revised Annual Investment Program form was published to accommodate climate expenditure information. Tagging guidelines were released as supplementary guidelines through DBM-CCC-DILG Joint Memorandum Circular (JMC) 2014-01 which also provided a preliminary list of typologies to choose from.

Learning from the first iteration of the local CCET process, DBM-DILG-CCC JMC 2014-01 was updated through DBM-DILG-CCC JMC 2015-01. The DBM-DILG-CCC JMC 2015-01 as the current policy framework governing local CCET requires local governments to tag their climate change adaptation and mitigation programs in their annual investment plans. The policy transferred the submission of AIP-CCET to the CCET Help Desk lodged at the CCC, included a

quality assurance form, and streamlined the climate typologies.

Succeeding LBMs issued by the DBM included provisions on the CCET, and from 2017 onwards, the DBM also required submission of LCCAPs to the Sanggunian for budget authorization together with the Local Expenditure Program.

The DBM, DILG, and CCC jointly implement the CCET in shared roles. Together, these agencies provide the enabling environment and technical support to local governments in planning for and preparing their climate budget submissions.






**LGU CCET Help Desk**

Lodged in the CCC, the LGU CCET Help Desk provides technical advisory support and assistance to local governments on matters related to CCET and climate change mainstreaming.

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**Table 01. Roles of Agencies on CCET**

 <b>LGUs</b>	 <b>DBM</b>	 <b>DILG</b>	 <b>CCC</b>
<ul style="list-style-type: none"> <li>• Ensure climate change is integrated in budget call issued by LCE and technical budget hearings</li> <li>• Identify and tag CC PPAs in AIPs</li> <li>• Submit to CCC, DILG, and DBM CC PPAs during annual submission of budget proposals</li> <li>• Submit e-copy to CCC</li> </ul>	<ul style="list-style-type: none"> <li>• Include in LBM the tagging of CC PPAs in the AIP and changes and developments in related policies</li> <li>• Include CCET and revised AIP form in Budget Operations Manual</li> </ul>	<ul style="list-style-type: none"> <li>• Provide continuous capacity building programs for LGUs to institutionalize and sustain CCET in investment programming and budget planning processes, in partnership with DBM and CCC</li> <li>• Monitor compliance by LGUs</li> </ul>	<ul style="list-style-type: none"> <li>• Assess and ensure quality of CCET in AIP</li> <li>• Provide Help Desk for information and support on CCET and related matters</li> <li>• Review and approve requests for new typologies</li> <li>• Review and consolidate CCET and monitor developments in coordination with oversight agencies</li> </ul>

## CCET IN LOCAL DEVELOPMENT PLANNING

Tagging climate expenditures in annual budgets supports public planning and programming guidance and policies towards the efficient and wise use of public finance, while upholding transparency and aiming for shared Country and societal goals.

### Support to evidence-based decision-making

The impacts of climate change affect all sectors and elements of the planning unit and span across territorial jurisdiction. As such, planning for sustainable development and the well-being of the population requires careful consideration of the changing context upon which we conduct and operate, especially in adjusting to a dynamic climate. The HLURB's Supplemental Guidelines in Mainstreaming CC-DRR (2015) and land use planning effectively shifted the starting point of planning towards climate and disaster risk information. This mainstreaming was sustained by DILG's issuance of Guidelines in Mainstreaming DRR-CCA in the Comprehensive Development Plan (CDP+) in 2021. Climate and disaster risk information has now become a central part of planning and is used in pointing out decision areas for adaptation strategies and disaster risk reduction efforts. By prioritizing and tagging climate change PPAs using CCET, further data and information is generated to narrate areas of action, progress, and next steps towards resilience.

### Policy-based budgeting

The local budget framework emphasizes participatory, performance-informed, and policy-based budgeting. Policy-based budgeting capitalizes on the legitimacy of the local budget by anchoring it to local and national policies and development plans. It fulfills various LGU mandates by the Local Government Code to direct socio-economic development within the territorial jurisdiction through medium- and long-term development plans, policies, and investment programs that are aligned to national development aspirations. Policy-based budgeting actualizes the plan-budget link – for investments programs to operationalize development plans which include climate-mainstreamed land use and sectoral development plans and LCCAPs. The Budget Operations Manual (2016) prescribes the AIP form that accommodates columns for climate change budget and climate change typology to show local governments' priority policies and actions on climate change.

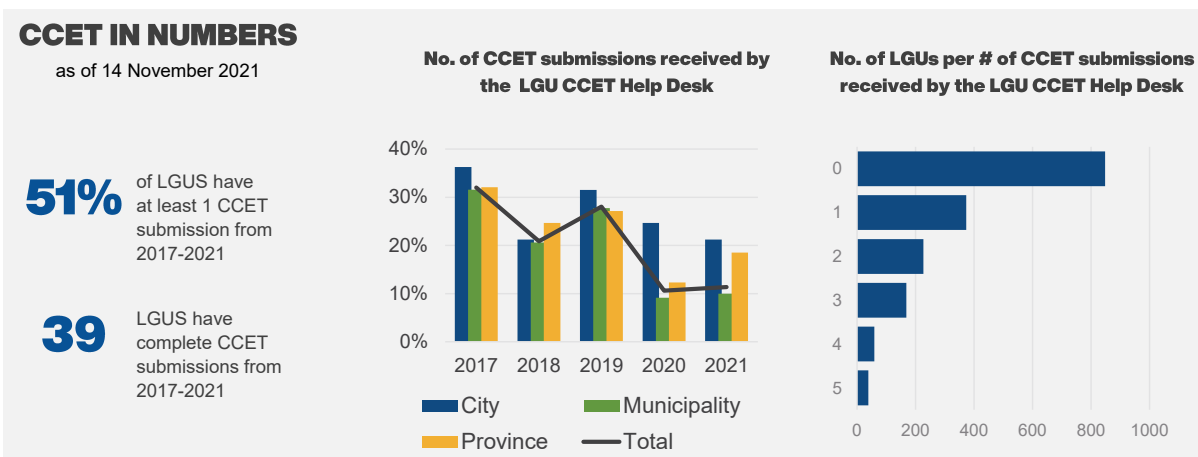


## Contribution to Country resilience

The Climate Change Act of 2009, as amended, set the long-term institutional agenda and strategy for the Country’s response to climate change. Stemming from this landmark legislation, the National Framework Strategy for Climate Change (2010) provides for the structure upon which the Country operates under a changing climate while pursuing sustainable development. To operationalize the framework, the Country put together the National Climate Change Action Plan which articulates adaptation and mitigation outcomes and activities within the strategic priorities of food, water, ecosystems, human settlements, industries and services, and energy. Underlying these priority action areas is knowledge and capacity building. Cascading the Action Plan to the sub-national level takes a concerted effort of local climate action planning and investing in adaptation and mitigations strategies. This may come in the form of mainstreaming (CLUP and CDP) or a stand-alone Local Climate Change Action Plan, and the AIP-CCET. The CCET typologies provide additional reference in identifying and designing climate change responses that are aligned and consistent with the Action Plan.

## Transparency and Credibility

The ability of data and information to aid society in making decisions has proved useful and effective. This is true in all branches of life – governance, urban planning, communications technology, agriculture, disasters, and climate change, among all else. However, rapidly changing climatic conditions demand timely data and information to be generated to better inform judgment on our progress towards resilience and the necessary adjustments to make. When paired with climate and disaster risk information, the CCET is a productive tool to inform our ways forward. Additionally, it is a useful instrument to apprise constituents of the local government’s commitment to climate action and priorities within the planning horizon. The CCET adds credibility to the local development process.



## CCET PROCESS

The CCET process aligns with the Rationalized Planning System that utilizes entry-points for mainstreaming climate change into the mandated land use and sectoral development plans towards a streamlined procedure of assessment, identification of strategies, prioritization, and budgeting and tagging. The process of CCET leans on the identified and prioritized climate change PPAs in the AIP, that were lifted from the CLUP/CDP. In some cases where climate change is not yet mainstreamed in the CLUP/CDP, a stand-alone LCCAP may serve as the reference for PPAs to be tagged in the AIP.

### Step 1 Establish climate change rationale



The climate change rationale unfolds the basis for climate change and disaster risk actions that will be mainstreamed and prioritized throughout the entire planning and programming process. Similarly, information on the CC rationale is useful in assuring the quality of tagged CC PPAs to be responsive to the risks, vulnerabilities, and sectors of our decision areas. The CDRA and GHGI are important inputs in determining climate change objectives.

**Climate and disaster risk assessment (CDRA)** is the process of studying risks and vulnerabilities associated with natural hazards and climate change of exposed elements, namely, people, urban areas, agriculture, forestry, and fisheries, critical point facilities, and lifeline infrastructure to natural hazards. It seeks to establish risk and vulnerabilities areas by analyzing the hazard, exposure, vulnerability/sensitivity, and adaptive capacities of exposed elements. These areas are then used as priority decision areas that need to be addressed and provided adaptation and disaster risk reduction measures and spatial and sectoral policy interventions.

It provides a summary of the impacts of climate change to the socio-economic conditions of the planning area and its spatial and sectoral implications in the future. This planning information is useful for planners and decision-makers in mainstreaming CCA-DRR into the comprehensive land use plan and comprehensive development plan. This serves as the climate change adaptation rationale.

**Greenhouse gas inventory (GHGI)** is a process of collecting, computing, and managing data on greenhouse gas emissions from sectors, namely, energy, transport, waste and wastewater, agriculture, industrial processes and products use, and forestry and other land uses at a fixed period of time.

A community-level GHGI accounts for GHG emissions that occur as a result of activities within and of the local government's jurisdiction. On the other hand, an entity-level GHGI accounts for an organization's, for example the local government unit, GHG emissions that occur as a result of operations and activities of the entire organization.

Information from the GHGI is useful for planners and decision-makers in mainstreaming low-emission development strategies in the CLUP and CDP. This serves as the climate change mitigation rationale.

## Step 2.1

### Determine climate change adaptation strategies



Adaptation is the process of adjustment or facilitating adjustment to actual or expected climate and its effects to moderate or avoid harm or to exploit beneficial opportunities (IPCC, AR5). In identifying options for adaptation and disaster risk reduction, refer to the information as a result of conducting CDRA. Make sure that these are aligned with current development goals and objectives of the CLUP and CDP, especially the sectors of housing, food, water, agriculture and fisheries, environment and natural resources, and knowledge and capacity. Also, aligning these adaptation priorities to the NCCAP contributes to the broader outcome of national resilience.

Either in identifying adaptation strategies or in aligning to the NCCAP, the CCET typologies as a reference provides a long list of adaptation options per sector and according to instrument of delivery.

## Step 2.2

### Determine climate change mitigation strategies



Mitigation, in the context of climate change, refers to human interventions that reduce anthropogenic emissions sources and enhance removals by sinks of all GHG, including ozone-depleting substances and their substitutes (Climate Change Act of 2009 as amended). Similar to adaptation, mitigation or low-emission development strategies should contribute to the achievement of goals and objectives of the CLUP and CDP, especially the sectors of energy, transport, industries and services, solid waste management, forest management, and knowledge and capacity. Action in these sectors contributes to NCCAP's objective of transitioning to a low carbon economy.

Mitigation actions may also contribute to adaptation by carefully considering those measures that address both (i.e. forest management, mangrove rehabilitation, climate-smart agriculture). Again, the CCET typologies as a reference provide a long list of mitigation options across sectors and according to instrument of delivery.

## Step 3

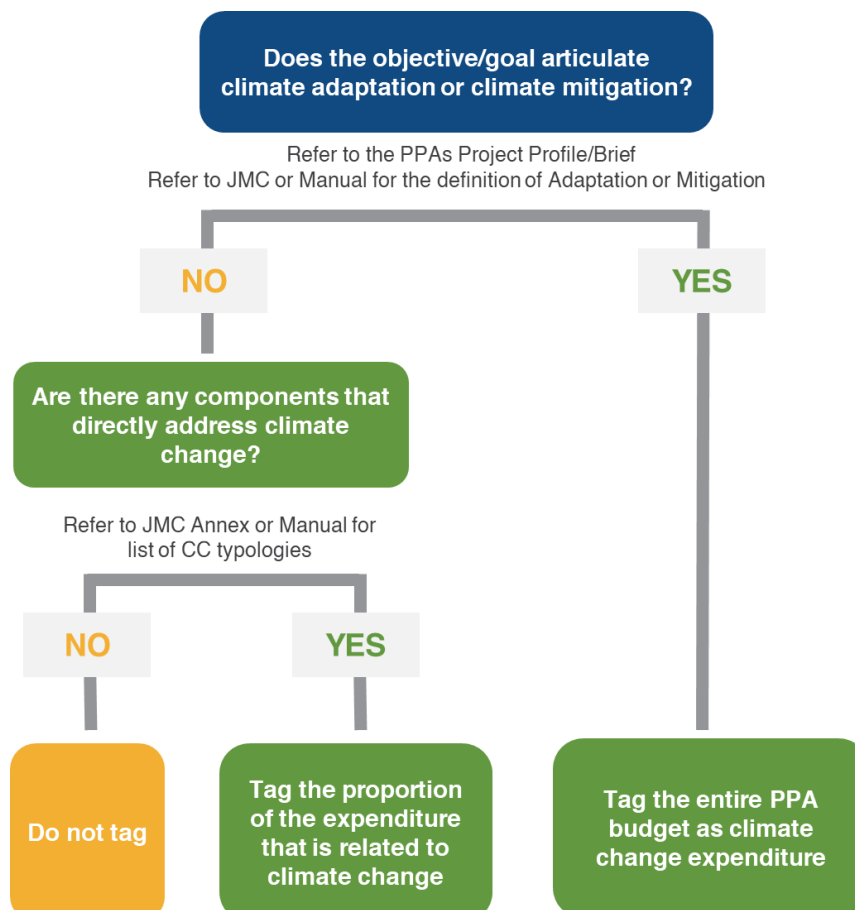
### Tag climate change adaptation and mitigation prioritized PPAs

The AIP is the annual slice of the Provincial/Local Development Investment Program. The inclusion of adaptation and mitigation PPAs in investment programs demonstrates commitment to climate and disaster resilience and ensures that these are budgeted and implemented during the planning time frame. Once the climate change PPAs are incorporated as part of investment programs, ensure that the budgets are indicated in the appropriate columns and tagged with the appropriate typologies.

#### Use the Decision Tree to determine whether to tag a PPA as a climate change expenditure

PPAs may fully or partially address climate change. For PPAs that fully address climate change, the whole budget can be tagged. For PPAs with components that address climate change, only the budgets of these components may be tagged.

**Figure 01. CCET Decision Tree**



**Find the appropriate CC typology code for the PPA to be tagged**

Only one CC typology code per PPA should be used to ensure coherence and consistency in tagging PPAs. While it is possible that a PPA can be applicable to several typologies, the closest typology code should be used.

The CC typology codes are a combination of alphanumeric characters, each signifying climate change objectives, NCCAP strategic priorities sub-priorities instrument of delivery, and climate change activities.

**Figure 02. Anatomy of a CC Typology Code**



This Guide contains the list of Local CC Typology Codes to be used in tagging CC PPAs in the AIP.

### Fill out the Annual Investment Program (AIP Form) with the CC PPAs

The AIP refers to the annual slice of the Provincial/Local Development Investment Program, which constitutes the total resource requirements for all PPAs, i.e., the annual capital expenditure and regular operating requirements of the LGU.

It is the primary entry-point for mainstreaming CC-DRR. It ensures that climate change is mainstreamed in the local government programs as it integrates CC PPAs in their annual budgets.

As also provided under RA No. 7160, the foregoing plans and investment programs should be harmonized with the plans and investment programs of higher level LGUs, as well as that of the national government, to optimize the utilization of resources and to avoid duplication in the use of fiscal and physical resources.

**Figure 03. Annual Investment Program (AIP) Form**

CY _____ Annual Investment Program (AIP) By Program/Activity/Project by Sector As of _____														
Province/City/Municipality: _____														
No Climate Change Expenditure (Please tick the box if your LGU does not have any climate change expenditure)														
AIP Reference Code [1]	Program/Activity/Project Description [2]	Implementing Office/Department [3]	Schedule of Implementation		Expected Outputs [6]	Funding Source [7]	Amount (in Thousand pesos)				Amount of Climate Change Expenditure (in Thousand pesos)		CC Typology Code [14]	
			Start Date [4]	Completion Date [5]			Personal Services (PS) [8]	Maintenance and Other Operating Expenses (MOOE) [9]	Capital Outlay (CO) [10]	Total 8+9+10 [11]	Climate Change Adaptation [12]	Climate Change Mitigation [13]		
General Services (1000)														
Social Services (3000)														
Economic Services (8000)														
	1	2	3	4	5	6				7	8			

**Table 02. Guide to fill out the AIP Form**

AIP COLUMN	INSTRUCTIONS	REFERENCE	NOTES
1	Specify title and description of PPA	CDP, LDIP, LCCAP, project briefs	Objective of PPA can be transformed into its name/title; include all PPAs, not just CCET
2	Indicate implementing office/ department within LGU	CDP, LDIP, LCCAP, project briefs	Specify which NGA if co-implemented
3	Specify the start and end schedules of implementation	CDP, LDIP, LCCAP, project briefs	Better if day and month are specified
4	Specify the outputs at the end of the implementation	CDP, LDIP, LCCAP, project briefs	PPA objective can be translated into quantifiable output
5	Specify the source of funds	CDP, LDIP, LCCAP, project briefs	If co-implemented, specify Agency and fund name; If externally funded, specify partner and fund/ project name
6	Specify fund location	CDP, LDIP, LCCAP, project briefs	Double check total amount and location
7	Specify climate change adaptation-related or climate change mitigation-related allocation	CDP, LDIP, LCCAP, project briefs	<p>If only component/s are related to CCA, tag amount only related to CCA to avoid double tagging</p> <p>If only component/s are related to CCM, tag amount only related to CCM to avoid double tagging</p>
8	Identify climate change typology	DBM-CCC-DILG JMC 2015, LDIP	<p>Follow the <b>1 PPA, 1 typology rule</b>: use only 1 typology code per PPA</p> <p>Use <b>LOCAL CCET</b> typologies, which are different from National CCET typologies</p>

**Conduct a Quality Review and Assurance (QAR) of the tagged PPAs using the QAR Form**

QAR is a way to assess and document the evidence base that supports tagging decisions, increases transparency and credibility of climate expenditures, reviews exercise of climate objectives and coverage of PPAs, and demonstrates how climate PPAs respond to local vulnerabilities.

**Figure 04. Quality Review and Assurance (QAR) Form**

CY \_\_\_\_\_ CCET QUALITY REVIEW AND ASSURANCE FORM

Province/City/Municipality: \_\_\_\_\_

Program/ Project/ Activity (PPA) Description [1]	CC Typology Used [2]	Main Objective [3]	CC Objective [4]	Climate Risk being Addressed [5]	Climate Information Used [6]	Alignment of PPAs with LGU Plans					Not identified in plans [12]
						PDPFP/CLUP [7]	CDP [8]	LCCAP [9]	LDRRMP [10]	LDIP [11]	
1	2	3	4	5	6	7					8



**Table 03. Guide to fill out the CCET QAR Checklist**

<b>QAR COLUMN</b>	<b>INSTRUCTIONS</b>
<b>1</b>	Include all PPAs identified, prioritized, and tagged as CC adaptation or CC mitigation in the AIP form.
<b>2</b>	Identify the corresponding activity-level typology.
<b>3</b>	Include the main objective of the PPA
<b>4</b>	Identify objectives that are relevant to CC adaptation or CC mitigation. If main objective is climate change-related, then this can be the same
<b>5</b>	Identify climate risks (i.e. flood, landslide, urban heat, storm surge) or GHG sector (i.e. energy, transport, waste) being addressed
<b>6</b>	Identify climate information used (i.e. PAGASA data, CDRA, GHGI)
<b>7-11</b>	Put an "X" if the tagged PPA is included or contributes to the identified LGU plan and select all that apply.
<b>12</b>	Put an "X" if the PPA has not been identified in any of the plans identified in Columns 7-11.

## Step 4

### Transmit soft copy of AIP to CCET Help Desk

As the CCET plays a crucial role in providing information on the extent of implementation of the NCCAP and national and local government priorities in adaptation and mitigation, the CCC collects CCET submissions of LGUs.

Local governments must submit their Annual Investment Program with Climate Change Expenditure Tagging (AIP-CCET) and attachments between June to October of every fiscal year to the LGU CCET Help Desk.

This coincides with the Synchronized Local Planning and Budgeting Calendar, when the Comprehensive Development Plan (CDP), Local Development Investment Plan (LDIP), and the annual budget (AIP) are being prepared.

**Submit the AIP form together with the necessary attachments**



#### WHAT TO SUBMIT:

- AIP form**
  - Quality Assurance and Review Form**
- optional attachments
- As additional reference that can help LGUs in preparing their AIP and QAR Forms as well as the LGU CCET Help Desk in reviewing and compiling submissions, local governments are encouraged to also submit the following documents:
- CCET Analysis Tool**
  - Climate Budget Brief**

Download the forms at:

<https://niccdies.climate.gov.ph/climate-finance/ccet>

Send to:

to: [lguhelpdesk@climate.gov.ph](mailto:lguhelpdesk@climate.gov.ph)  
cc: [lguhelpdesk.ccet@gmail.com](mailto:lguhelpdesk.ccet@gmail.com)

Local governments are required to submit a soft copy of their AIPs with CCET to the LGU CCET Help Desk. Along with the AIP, local governments are encouraged to also submit the Quality Assurance and Review form, the Climate Budget Brief, and the AIP in the CCET Analysis Tool.

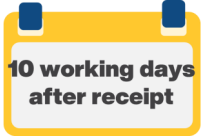
Make sure to submit the AIP Form and QAR Form in **both** Excel (.xls / .xlsx) and duly signed PDF (.pdf) formats.

The CCET Analysis Tool and Climate Budget Briefs may also be included in addition to the AIP Form and QAR Form.

The **CCET Analysis Tool** analyzes the CCET figures in the AIP and generates the graphs, charts, and analytics automatically for easy assessment and reporting on climate change expenditures. Use the appropriate tool for **Provinces** and for **Cities and Municipalities**.

The **Climate Budget Brief** is a report on the climate change expenditures of the LGU for the year based on the CCET Analysis Tool.

**Await feedback from the CCET Help Desk**



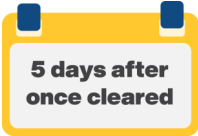
Upon submission of the AIP-CCET, the Help Desk shall provide feedback within ten (10) working days. The Help Desk will check the AIP-CCET in terms of format, content, and alignment.

Should there be any clarifications on the submitted AIP-CCET, the Help Desk will reach out to the local government concerned. Communications will primarily be via email through the email address used by the LGU in submitting the AIP-CCET.

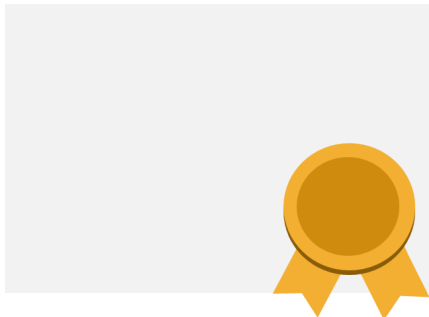
### LGU CCET HELPDESK CHECKLIST

<p><input checked="" type="checkbox"/> <b>FORMAT</b></p> <ul style="list-style-type: none"> <li>▪ in Excel spreadsheet</li> <li>▪ consolidated in one sheet/tab or the CCET Analysis Tool</li> </ul>	<p><input checked="" type="checkbox"/> <b>CONTENT</b></p> <ul style="list-style-type: none"> <li>▪ completeness of tagging (amount and typology)</li> <li>▪ correctness of sums/totals and typologies</li> </ul>	<p><input checked="" type="checkbox"/> <b>ALIGNMENT</b></p> <ul style="list-style-type: none"> <li>▪ one PPA one typology</li> <li>▪ alignment of information to appropriate rows</li> <li>▪ alignment of information per row</li> </ul>
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**Receive the CCET Acknowledgement Document**



Once the Help Desk finds the AIP-CCET to be complete and to be consistent with the requirements, the Help Desk will issue a signed document of Acknowledgement. This document signifies the completion of the submission-feedback process. Thereafter, the Help Desk will compile AIP-CCET submission of all local governments for the year for processing, consolidation, and analysis.



The CCET Visual Process Guide issued through DBM Local Budget Memorandum 80 (2020) broadly illustrates the entire process, starting from climate change assessment and information, planning and prioritization, until tagging and submission.



## Process Guide for Climate Change Expenditure Tagging (CCET)

Strengthening the mainstreaming of climate change in domestic plans and programs necessitates allocation of public funds for the implementation of climate adaptation and mitigation initiatives. Recognizing this, DBM, CCC, and DILG led the institutionalization of Climate Change Expenditure Tagging through DBM-CCC-DILG Joint Memorandum Circular 2015-01 for LGUs to take stock, track, and report climate change PPAs and expenditures identified in their Annual Investment Programs.

**1 Establish climate change rationale**

The climate and disaster risk assessment (CDRA) provides a summary of the impacts of climate change to the socio-economic conditions of the planning area and its spatial and sectoral implications in the future.

The greenhouse gas inventory (GHGI) explains the scope and sectors of greenhouse gas emissions.

Together, the CDRA and GHGI form the climate change rationale which serves as the basis for determining adaptation and mitigation strategies in view of development objectives.

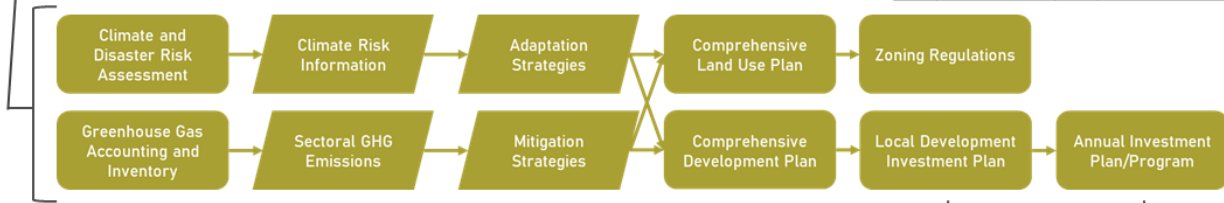
**2.1 Determine climate change adaptation strategies**

Adaptation is the process of adjustment or facilitate adjustment to actual or expected climate and its effects to moderate or avoid harm or to exploit beneficial opportunities (IPCC, AR5).

Using CDRA outputs as reference in designing and prioritizing adaptation strategies is key to ensuring that these are responsive to current and future issues and opportunities in the planning area.

The CCET Typologies may also be used as reference in designing and deciding on adaptation strategies.

Strategic Priority 2 - Water Sufficiency			
1 - Water Supply			
Code	4 - Service Delivery	Code	4 - Service Delivery
A214-04	Incorporate changes in design of sanitation systems, wastewater treatment, and disposal system in response to extreme weather and flood events arising from climate change and climate variability.		
A214-05	Implement/install water harvesting technologies (e.g. small water impounding project)		



**2.2 Determine climate change mitigation strategies**

Mitigation, in the context of climate change, refers to human intervention that reduce anthropogenic emissions sources and enhance removals by sinks of all GHG, including ozone-depleting substances and their substitutes (Climate Change Act of 2009 as amended)

In generating low emission development strategies, one may consider reviewing existing mitigation activities in solid waste management, wastewater control and treatment, forest management, or energy efficiency. This way, GHG emissions reduction is achieved while pursuing sustainable development.

The CCET Typologies may also be used as reference in designing and deciding on mitigation strategies.

**3 Tag climate change adaptation and mitigation prioritized PPAs**

It is strongly suggested that the LDIP and AIP with CCET be used in the implementation of adaptation and mitigation options since they are the primary implementation instruments for local plans.

AIP Reference Code (S)	Project/Activity/Program Description (S)	Implementing Office/Department (S)	Start Date (S)	Completion Date (S)	Approved Outputs (S)	Funding Source (S)	Personnel and Other Operating Expenses (S)	ABSTRACT (In thousands)		Total (S)	Climate Change Subtotal (S)	Climate Change Integrate (S)	Climate Change (S)
								Capital (S)	Operating (S)				
General Services (2000)													
Local Services (2000)													
Economic Services (2000)													
Other Services (2000)													

Strategic Priority 3 - Ecological and Environmental Stability			
2 - Solid Waste			
Code	4 - Service Delivery	Code	4 - Service Delivery
		M324-01	Waste reduction and diversion program/intensity waste segregation at source, discard recovery, composting, and recycling.
		M324-02	Construction and operation of Materials Composting and Recovery Facility (MCRF); Buyback Center; Purchase of MCRF equipment.

**4 Transmit soft copy of AIP to CCET Help Desk**

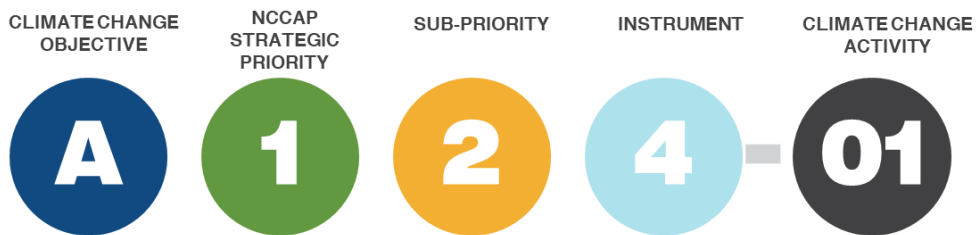
The Climate Change Commission tracks climate actions on the ground and CCET plays a crucial role in it. Monitoring adaptation and mitigation informs policy- and decision-making at the national and local level.

Attachments include the AIP, AIP in CCET Analysis Tool, and Quality Assurance and Review Form.

Send to: [lguhelpdesk@climate.gov.ph](mailto:lguhelpdesk@climate.gov.ph)  
cc: [lguhelpdesk.ccet@gmail.com](mailto:lguhelpdesk.ccet@gmail.com)

## THE CC TYPOLOGY CODES

The CC Typology Codes are alphanumeric characters used in tagging climate change PPAs. In addition to its function as a tag, the CC Typology Codes also serve to describe the tagged PPAs according to climate objective (adaptation or mitigation), alignment to the NCCAP Strategic Priority and its sub-priorities, and instrument of delivery.



The introduction of CC Typology Codes in the preparation of the AIP ensured that climate change PPAs are identified and prioritized by local governments. When the CCC consolidates AIP submissions, the Typology Codes help build summaries and visualization on where and how budgets were allocated for climate change.

Figure 05. How to find the appropriate CC Typology Code



# 1 - FOOD SECURITY

1 - AGRICULTURE AND LIVESTOCK			
Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A111-01	Incorporate climate change and climate variability considerations in policies and institutions	M111-01	Enact/Implement ordinances and policies to reduce the emissions of greenhouse gases (GHGs), or absorption of GHGs in the agricultural sector
A111-02	Regulate commodity shifting and agricultural land conversion*	M111-03	Monitor carbon sequestration
A111-03	Design and implement climate change risk transfer and social protection mechanisms in agriculture and fisheries*		
A111-04	Incorporate risks from climate change and climate variability in irrigation/water management planning		
Code	2-Research, Development, and Extension	Code	2-Research, Development and Extension
A112-01	Conduct agricultural vulnerability and risk assessments, impact assessments, and simulation models on major crops and livestock *	M112-01	Develop, test, and introduce practices or techniques that reduce GHG emissions and practices or techniques to sequester carbon dioxide (CO <sub>2</sub> ) in crop production systems, animal husbandry systems, forest management systems, and aquaculture management systems
A112-02	Develop, test, and popularize climate-resilient crop and livestock production systems and technologies*	M112-02	Sector studies, surveys, assessments on energy and water use efficiency in agriculture
A112-03	Research on new threats to agriculture, fishing, and forestry from CC and CV		
A112-04	Produce and distribute climate-resilient rice varieties		
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
A113-01	Awareness raising of risks from climate change, and/or benefits of adaptation*	M113-01	Establish or strengthen institutions, information systems, and capacity building on energy and water use efficiency in agriculture sector
A113-02	Establish climate information systems and database/resource network for agriculture and fisheries sectors*		
A113-03	Establish and/or popularize farmers' field school/climate field school to demonstrate best adaptation practices*		
A113-04	Develop formal and non-formal training programs on climate change adaptation (CCA) and disaster risk reduction (DRR)*		
A113-06	Conduct of non-farm entrepreneurial courses		
A113-07	Conduct Slope Agriculture Land Technology (SALT) training and other soil conservation measures in sloping lands  for farmers		
A113-08	Improve the adaptive capacity of farmers and fisherfolk through the provision of relevant technologies and information		
Code	4-Service Delivery	Code	4-Service Delivery
A114-01	Establish early warning systems for agriculture*	M114-01	Integrated organic and inorganic nutrient management
A114-02	Introduce or expand soil management practices that control soil erosion, nutrient loss, and improve the water regime in the soil profile	M114-02	Switch to soil management techniques that reduce GHG emissions or increase carbon sequestration
A114-03	Introduce or expand use of crops or crop mix more suited to climate change and climate variability	M114-03	Intensify or expand farm and fodder production using techniques that reduce GHG emissions or increase carbon sequestration

## Local Climate Change Expenditure Tagging Guide

A114-04	Reduce vulnerability of crop storage facilities and irrigation systems to climate change and climate variability*	M114-04	Manure management and methane capture in animal husbandry
A114-05	Construct/Repair/Rehabilitate national and communal irrigation systems, dams, and water storage systems to manage changes in the water cycle due to climate change and climate variability*	M114-05	Change forage systems to reduce ruminant methane emissions
A114-06	Introduce weather or climate indexed insurance programs (e.g., crop insurance)	M114-06	Introduce or expand water pumping for irrigation using renewable energy sources
A114-08	Change management practices or techniques to reduce vulnerability to climate change and climate variability in animal health service, pasture management, fodder production, and storage practices	M114-07	Replace existing water pumps with more energy efficient pumps
A114-09	Develop innovative financing mechanisms to provide seed capital for the implementation of CCA among farmers and fisherfolks organization*	M114-08	Implement agricultural and fisheries waste recycling and composting*
A114-10	Construct water impounding dams, rainwater-harvesting facilities for irrigation, and water storage systems to manage changes in the water cycle due to CC and CV	M114-09	Switch to less water-intensive crops
A114-11	Construct crop storage facilities that consider climate change and variability	M114-10	Establish communal school gardens, and other community gardens for local consumption
A114-12	Promote agro-forestry such as cacao/ coffee/rubber production and seedling distribution		
A114-13	Establish Integrated Pests Management		
A114-14	Develop climate-resilient livestock production system and technologies		
<b>2 - FISHERIES</b>			
<b>Code</b>	<b>1-Policy Development and Governance</b>	<b>Code</b>	<b>1-Policy Development and Governance</b>
A121-02	Formulate/implement ordinances on reversion of abandoned fishponds back to mangroves*	M121-01	Formulate/implement ordinances to reduce the emissions of GHGs, or absorption of GHGs in the fishing sectors
A121-03	Harmonize climate change adaptation plans in local resource management and local fisheries development*	M121-02	Develop ordinances to reduce municipal fishing boats/ improve fuel efficiency of municipal fishing boats
<b>Code</b>	<b>2-Research, Development, and Extension</b>	<b>Code</b>	<b>2-Research, Development, and Extension</b>
A122-01	Conduct of provincial-level vulnerability and risk assessments for fisheries*		
A122-02	Conduct researches on best practices in fisheries and coastal climate change adaptation, technologies, and tools*		
A122-04	Develop and/or update climate change R&D agenda for fisheries sectors*		
A122-05	Promote fish farming and aquaculture practices or techniques to reduce vulnerability to CC & CV (i.e., due to changes in water quality or variation in fishing season)		
A122-06	Establish climate information systems and database for fisheries sector*		
<b>Code</b>	<b>3-Knowledge Sharing and Capacity Building</b>	<b>Code</b>	<b>3-Knowledge Sharing and Capacity Building</b>
A123-01	Establish a resource network/information system and database on climate change and fisheries*	M123-01	Establish or strengthen institutions, information systems and capacity building on energy and water use efficiency in fishing sector
<b>Code</b>	<b>4-Service Delivery</b>	<b>Code</b>	<b>4-Service Delivery</b>
A124-02	Establish early warning systems for fisheries*		

## 2- WATER SUFFICIENCY

1 - WATER SUPPLY			
Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A211-01	Develop ordinances, policies, and guidelines for water conservation, allocation, recycling, and reuse*	M211-01	Sector reform to improve water use efficiency to reduce energy use for pumping water (e.g., water pricing)
A211-02	Review and streamline existing water resources management and institutional structure and policies*		
A211-03	Develop and implement a comprehensive groundwater management program that includes vulnerability assessment*		
A211-04	Develop public financing mechanism for water supply infrastructure rehabilitation and development*		
A211-05	Incorporate risks from climate change and climate variability in water, sanitation, and flood protection planning		
A211-06	Review financing, tariffs, and system of incentives to reflect the full cost of providing safe water*		
Code	2-Research, Development, and Extension	Code	2-Research, Development, and Extension
A212-01	Study "low cost, no regrets" adaptation measures and technologies under various hydrologic conditions, supply-demand conditions, and policy scenarios for surface and groundwater systems*	M212-01	Administration, sector studies, surveys, assessments, information systems, and capacity building for energy and water use efficiency in water, sanitation, and flood protection
A212-02	Define areas not suitable for large water infrastructure development and settlements based on vulnerability assessment*		
A212-03	Conduct ground water resource vulnerability and recharge areas assessment in water stressed cities*		
A212-05	Identify alternative water sources and demand management, especially for urbanized areas that rely on reservoirs and are prone to recurrent and severe drought events*		
A212-06	Study and adopt centralized wastewater treatment systems to improve quality in highly urbanized and densely populated areas		
A212-07	Conduct water resource supply and demand analysis under various hydrologic conditions and climate scenarios*		
A212-08	Incorporate water cycles change from CC & CV into trans-boundary water basin planning		
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
A213-01	Training for community-based water associations to manage water supply infrastructure	M213-01	Train managers or workers to improve water or energy efficiency in business operations
A213-02	Conduct Integrated Water Resource Management and CC adaptation and disaster risk reduction training for vulnerable communities*		
A213-03	Develop gendered and accessible knowledge products and IEC materials that include local and indigenous knowledge on water resources management, CC impacts on water resources and adaptation best practices*		
A213-04	Develop and network government database on water resources and users*		



Code	4-Service Delivery	Code	4-Service Delivery
A214-01	Incorporate climate change and climate variability in water supply infrastructure/ Rehabilitate water infrastructure with climate lens (use of climate projections and other relevant climate data)*	M214-01	Reduce energy intensity of existing water supply systems (e.g., replacing pumps)
A214-02	Construct new and expand existing water supply infrastructure for waterless communities*	M214-02	Reduce or capture methane emission from ventilated improved pit latrines
A214-03	Treatment of wastewater for conservation/re-use purposes to respond to declines in water availability due to climate change and climate variability	M214-03	Reduce per capita water consumption using demand-side interventions (e.g., household water, shower, toilet, and dishwasher)
A214-04	Incorporate changes in design of sanitation systems, wastewater treatment and disposal system in response to extreme weather and flood events arising from climate change and climate variability	M214-04	Reduce GHG emission (methane and nitrous oxide) from wastewater
A214-05	Implement/install water harvesting technologies* (e.g., small water impounding project)	M214-05	Reduce energy consumption during wastewater treatment (e.g., from activated sludge to up flow anaerobic sludge)
2 - FLOOD PROTECTION			
Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A221-01	Formulate and implement ordinances and policies for rainwater collection, such as small water impoundments, retarding basins, mini dams to address water shortage and flooding*		
A221-02	Design guidelines and emergency protocols, and encourage preparedness and risk/contingency planning in communities that are at risk of present or future flooding		
Code	2-Research, Development, and Extension	Code	2-Research, Development, and Extension
A222-01	Conduct vulnerability assessments in communities, LGUs, and sectors that are at risk of present or future flooding		
A222-02	Improve hydromet infrastructure and monitoring systems for data collection and management and the development and delivery of information, products, and services to increase flood resilience		
A222-03	Develop innovative technologies and methodologies to communicate flood emergency information and longer-term risks of flooding to relevant populations and communities		
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
A223-01	Build local capacity for the management of climate change and extreme flood risks, and increase capacity in conducting vulnerability assessments		
A223-02	Increase knowledge to consider climate change information and climate risk in water resources management		
Code	4-Service Delivery	Code	4-Service Delivery
A224-01	Incorporate climate change and climate variability in design standards for flood control and drainage systems		
A224-02	Improve resilience of infrastructure (bridges, water supply, community infrastructure, water storage, coastal defense, etc.) to account for climate change and climate variability-related extreme weather and climate variability that could increase flood risks in infrastructure		

A224-03	Protect or re-establish mangrove forests, wetlands, and other ecosystems as protection against floods risks		
A224-05	Improve early warning information and alert systems to increase readiness to extreme flood risks		
<b>3 - WATER AND SANITATION</b>			
Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A231-02	Design guidance for incorporating climate change risk into water sanitation and treatment planning, operation, and management (including accounting for increased construction and maintenance costs that account for climate risk)		
A231-03	Incorporate risk of sea level rise, storm surge, and saltwater intrusion on the design and upgrades of coastal water sanitation infrastructure		
Code	2-Research, Development and Extension	Code	2-Research, Development and Extension
A232-01	Study and adopt centralized wastewater treatment systems to improve quality in highly urbanized and densely populated areas with respect to increased flooding, storm surge, and extreme precipitation events		
A232-02	Conduct vulnerability assessments for the sanitation and treatment of water supply		
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
A233-01	Increase local knowledge for how to consider climate change information and climate risk in water quality and wastewater treatment		
Code	4-Service Delivery	Code	4-Service Delivery
A234-01	Expand the establishment of alternative micro-water purification systems especially to areas that cannot be reached by safe water supply		
A234-02	Monitor impact of climate change and climate variability as part of water resource management		
A234-03	Incorporate changes in design of sanitation systems, wastewater treatment, and disposal system in response to extreme weather and flood events arising from climate change and climate variability		

### 3 - ECOLOGICAL & ENVIRONMENTAL STABILITY

#### 1 – FOREST AND BIODIVERSITY

Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A311-01	Design and implement payments for environmental services and other innovative conservation financing mechanisms to support ecosystem-based adaptation and mitigation*	M311-01	Implement and monitor progress of Reducing Emissions from Deforestation and Forest Degradation (REDD+)-related policies*
A311-03	Integrated ecosystem management approaches for watersheds and wetlands to reduce vulnerability to climate change and climate variability		
A311-05	Develop guidelines for implementing Integrated Water Resources Management (IWRM) and climate change adaptation at the local, watershed, and river-basin levels*		
A311-06	Formulate ordinances/policies to reduce the human-related impacts to coral reefs to help lessen the reefs' vulnerability to climate change		
Code	2-Research, Development, and Extension	Code	2-Research, Development, and Extension
A312-01	Conduct ecosystems vulnerability and risk assessment*	M312-01	Greenhouse gas accounting and inventory
A312-02	Study, design, and implement financing mechanisms for IWRM and climate change adaptation implementation in critical watersheds and river basins*		
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
A313-01	Training on vulnerability and risk assessments*		
A313-03	Establish management information system for different ecosystems that link various data sources*		
A313-04	Document and disseminate best practices, including climate change responsive indigenous practices*		
A313-05	Festivals and events which advocate the protection and preservation of nature		
Code	4-Service Delivery	Code	4-Service Delivery
A314-01	Delineate/Rehabilitate/Reforest degraded watersheds and forest areas	M314-01	Reforestation and afforestation that increases vegetative cover or sequesters carbon
A314-02	Conserve and protect existing watershed and protected areas	M314-02	Sustainable peat land/wetland/forest management and protection
A314-03	Delineate "ridge-to-reef" ecosystem-based management zones for the ecotowns through multi stakeholder process*	M314-03	Avoided deforestation (e.g., Bantay Gubat; Bantay Bakawan)
A314-04	Update status of Protected Areas and Key Biodiversity Areas from results of the vulnerability and risk assessment*	M314-04	Management and protection of Tree Parks/Provincial Forests and Nurseries
A314-06	Improve physical system performance of river basins	M314-05	Oplan Sagip Kalikasan/Urban greening program
A314-07	Seedling production; management of mangrove nursery	M314-06	Identify and implement a moratorium on mining operations in protected areas pending vulnerability and risk assessment, and economic valuation studies*
A314-08	Agro-forestry to diversify farmers' incomes and provide alternative livelihood during extreme weather events (i.e., drought)	M314-07	Re-establish and protect mangroves, floodplains, and seagrass beds with carbon sequestration properties
A314-09	Integrated tree-planting along riverbanks/ riverbank rehabilitation that reduce the risk of flooding	M314-08	Green charcoal briquetting facility that reduces deforestation
A314-10	Establishment of database network on wildlife, genetic biodiversity, and biosafety	M314-09	Monitor illegal mining activities that emit greenhouse gases

2 - SOLID WASTE			
Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A321-01	Incorporate change in design of solid waste management systems in response to extreme weather and flood events arising from CC & CV	M321-01	Develop and implement ordinances and policies that promote a system of incentives for the use of reusable bags and containers/ban or impose a fee on the use of plastic bags*
Code	2-Research, Development, and Extension	Code	2-Research, Development, and Extension
		M322-01	Conduct Waste Amount & Composition Study (WACS)
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
		M323-01	Conduct intensive IEC on waste reduction, segregation, and composting
Code	4-Service Delivery	Code	4-Service Delivery
		M324-01	Waste reduction and diversion program/Intensify waste segregation at source, discard recovery, composting, and recycling*
		M324-02	Construction and operation of Materials Composting and Recovery Facility (MRCF); Buyback Center; Purchase of MCRF equipment
		M324-03	Upgrade existing landfills to capture methane for energy generation or gas flaring for CO2 generation
		M324-04	Establish and implement ecological solid waste management (ESWM) program in accordance with Republic Act 9003
		M324-05	Close solid waste management sites in environmentally-critical areas

## 4 - HUMAN SECURITY

1 - HEALTH			
Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A411-01	Develop guidelines on treatment of health issues due to climate change and climate variability		
A411-02	Include climate-related diseases in basic benefits of insurance policies		
A411-03	Develop policy requiring integration of climate change and disaster risk reduction concepts and approaches in medical and allied health training courses*		
A411-04	Develop and implement monitoring health infrastructure damage and rehabilitation plan*		
A411-05	Develop and implement post disaster epidemic outbreak management and disease surveillance system (ex. water-borne diseases and other health risks due to climate change)*		
A411-06	Planning for Climate Change Adaptation for health sector		
A411-07	Expand insurance eligibility to populations vulnerable to climate-related diseases		
Code	2-Research, Development, and Extension	Code	2-Research, Development, and Extension
A412-01	Assess changes in risk, exposure or sensitivity to climate change and climate variability-related diseases for vulnerable groups		
A412-02	Assess impact of climate change and climate variability on livelihoods and poverty with focus on vulnerable groups		
A412-03	Vulnerability and risk assessment for government infrastructure (e.g., hospitals, health centers, and barangay health units)		
A412-04	Risk Assessment for barangays		
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
A413-01	Training and education of health personnel on treatment, monitoring, and surveillance of climate change and climate variability related health issues *		
A413-02	Strengthen health management information management		
A413-03	Incorporate climate-related health risks into clinical practice guidelines, and curricula for continuous medical education		
A413-04	Training for health emergency preparedness and response*		
Code	4-Service Delivery	Code	4-Service Delivery
A414-01	Develop and implement program for community-based adaptation measures and health emergency preparedness*		
A414-02	Upgrade health systems to respond to changes in environmental health risks from climate change and climate variability (e.g., malaria)		
A414-03	Develop food safety/food security measures that take into account new conditions caused by climate change		
A414-04	Development of livelihood diversification strategies to reduce dependence of climate-related income opportunities		

A414-05	Implement program for community health emergency preparedness and response*		
A414-06	Development of social protection strategies to respond to climate change and climate variability		
<b>2 - SETTLEMENTS AND LOCAL LAND USE</b>			
Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A421-01	Mainstreaming of CC-DRRM in local plans* (PDPFP, CLUP, CDP, ELA)		
A421-02	Incorporate vulnerability to CC and CV in housing design standards		
A421-03	Develop green building ordinance/rating scheme, specifications, and criteria*		
A421-04	Develop and implement programs and incentive system for CC-proofing and retrofitting water infrastructure at the household/community level*		
A421-05	Regulate settlements in areas vulnerable to CC & CV		
Code	2-Research, Development, and Extension	Code	2-Research, Development and Extension
A422-01	Identify, map, and profile areas and communities highly prone to climate-related disasters*		
A422-02	Conduct risk and vulnerability assessment*		
A422-03	Conduct a study on population carrying capacity of areas and CC adaptive capacity of various communities*		
A422-04	Identify most CC vulnerable sectors and population*		
A422-05	Conduct of CBMS with DRRM/CCA		
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
A423-01	Develop and implement knowledge management on climate change and disaster risks for local government units and communities		
A423-02	Increase local capacity for forecasting, early warning (including indigenous systems), and disaster risk communication*		
A423-03	Conduct training of trainers to respond to the needs of communities for CCA*		
Code	4-Service Delivery	Code	4-Service Delivery
A424-01	Identify and implement gender-responsive sustainable livelihood and social protection programs for resettled and vulnerable poor families*	M424-01	Retrofit/Install new heating and cooling systems using renewable energy
A424-02	Develop and implement post-disaster resettlement and counseling of displaced families and communities*	M424-02	Promote/Build energy efficient housing
A424-03	Implement mixed-use, medium-to-high density developments, integrated land use-transport plan in developing new urban communities or in expanding existing ones*		
A424-04	Expand the establishment of alternative micro-water purification systems, especially to areas that cannot be reached by safe water supply*		
A424-05	Develop and implement a CC adaptation plan for settlement/resettlement in consultation with affected communities, private sector, and civil society organization		
A424-06	Construct new low-cost housing, relocation, and other mass dwellings to climate-resilient design standards		

A424-07	Reconstruction of housing projects damaged by calamities (Building Back Better)		
A424-08	Relocating flood prone communities and commercial centers to safer areas		
A424-09	Disaster and Climate Risk Monitoring System		
A424-10	Install Early Warning Systems		
A424-11	Construction of climate-resilient elementary and secondary school buildings (safe from climate hazards; considers climate risks)		
A424-12	Climate-proofing/retrofitting or relocating government infrastructure (i.e., schools and government hospitals, health centers, rural health units, teen centers) from climate hazards		
A424-13	Demolition of illegal structures occupied by informal settlers in high-risk areas/ Relocation of informal settlers		

## 5 - CLIMATE-SMART INDUSTRIES & SERVICES

1 - TOURISM, TRADE, AND INDUSTRIES			
Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A511-02	Incorporate new CC & CV-resilient design standards in new buildings	M511-01	Introduce rules and regulations to reduce GHG emissions or absorb GHGs in industry and trade
A511-04	Formulate/enhance tourism plans, policies, and strategies to promote green tourism*	M511-03	Introduce a system of incentives to encourage the use of climate-smart technologies and practices
A511-05	Create an enabling ordinance/policy for the development and implementation of climate-smart industries and services*	M511-04	Integrate monitoring of existing and new climate-smart industries and services within existing business registration system*
A511-06	Introduce regulations and programs to support climate-resilient investments	M511-05	Implement a system of collection, analysis, and reporting of baseline and new data on green jobs and employment*
Code	2-Research, Development, and Extension	Code	2-Research, Development, and Extension
A512-01	Identify the carrying capacity of tourism areas*	M512-01	Conduct baseline inventory of climate-smart industries and services and good practices in the local government unit*
A512-02	Aquasilviculture Demo Farm to rehabilitate mangroves and address climate change and provide livelihood	M512-02	Baseline data on GHG emissions from industry and other sources
		M512-04	Forge partnerships with industry, academe, and research organizations on R&D of climate-smart technologies and products in the locality
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
A513-01	Promote public-private partnership to increase investments in the development of climate-smart technologies, products, and services*	M513-01	Develop modules and conduct trainings to capacitate industries to conduct GHG emissions inventory and carbon footprint*
A513-02	Assist SMEs in developing capacity for eco-efficient production*		
Code	4-Service Delivery	Code	4-Service Delivery
A514-01	Marketing and trade support for changing agricultural product mix in response to climate change and climate variability	M514-01	Marketing and trade support for products that reduce GHG emissions per unit of output
A514-02	Support new income-generating opportunities and industries utilizing natural resources better adapted to climate change and climate variability	M514-02	Marketing and trade support for agricultural products that use integrated organic and inorganic nutrient management
A514-03	Retrofit assets and capital to protect against CC and CV	M514-03	Rehabilitate/reforest degraded tourism areas
A514-04	Support industries that are better adapted to CC and CV (e.g., Tiger-grass production for agri-business)		



## 6 - SUSTAINABLE ENERGY

### 1 - ENERGY EFFICIENCY

Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A611-04	Mandatory implementation of AO110 and AO126 directing the institutionalization of Government Energy Management Program*	M611-01	Change operational procedures or techniques, or retrofit technologies to reduce GHG emissions in existing operations
		M611-03	Develop/implement ordinances and policies to improve energy efficiency—in buildings, agriculture, industry, and city/municipal services (e.g., public building maintenance program to improve energy efficiency; use of more energy efficient street lighting, such as LEDs).
		M611-04	Develop a certification system/incentives for voluntary adoption of energy efficiency labeling, green building rating, and ISO 50001 certification
		M611-05	Develop a local renewable energy program*
Code	2-Research, Development, and Extension	Code	2-Research, Development, and Extension
A612-01	Conduct sustainable and renewable energy resource assessments (e.g., hydro, geothermal, biomass, wind, ocean, and solar)*	M612-02	Sector studies, surveys, assessments, and information systems on energy efficiency, efficient energy pricing, and promotion of renewable energy
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
A613-02	Conduct capacity building of community-based renewable energy organizations on system maintenance, energy efficiency and conservation, organizational development, tariff setting, and management systems	M613-01	Sector reform and capacity building related to energy efficiency in energy sector, promotion of renewable energy, and efficient energy pricing
		M613-02	Strengthen regulatory and institutional framework to support expansion of renewable power generation
		M613-03	Strengthening capacity of institutions to plan for low-carbon growth and environmentally-sustainable energy supply
Code	4-Service Delivery	Code	4-Service Delivery
A614-01	Design and implement system of incentives for renewable energy for host communities and local government units that can be used for sustainable livelihood programs and climate change adaptation measures*	M614-02	Pilot programs on energy efficiency activities

### 2 - POWER GENERATION

Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
		M621-04	Develop RE project-based and service contracts-based portfolios to encourage potential investors in identified sites
Code	2-Research, Development and Extension	Code	2-Research, Development, and Extension
		M622-02	Conduct survey of RE potential in off-grid areas
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
		M623-01	Conduct capacity building of community-based RE organizations on RE system maintenance, EE&C organizational development, tariff setting and management systems

## Local Climate Change Expenditure Tagging Guide

Code	4-Service Delivery	Code	4-Service Delivery
A624-02	Flood protection or irrigation from construction of dams or water storage systems that manage changes in the water cycle due to CC & CV	M624-06	Development of renewable energy (i.e., Establishment of Solar Panels/Installation of Windmill/Bio-Gas)
A624-03	Improve design of wind turbine structures to withstand higher wind speeds as a result of extreme weather events	M624-07	Clean Cities Initiatives or those that promote/ increased utilization of alternative/clean fuels for the transport sector (tricycle, jeepney, bus, private and government vehicles)
A624-04	Improve design of solar panels to withstand higher-intensity storms resulting from climate change and climate variability		
A624-05	Secure access to water for crops used as bioenergy source		
3 - TRANSPORTATION AND COMMUNICATION			
Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A631-01	Incorporate risks from climate change and climate variability in transportation system planning	M631-01	Improve vehicle emission standards
		M631-02	Improve fuel efficiency standards
		M631-03	Strengthen vehicle inspection systems on emissions and fuel efficiency
		M631-04	Develop ordinances/policies to encourage shift from higher carbon to lower carbon transport modes (i.e., pedestrianization, bicycle lanes, public transport)
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
		M633-01	Capacity building related to energy efficiency in the transport sector
Code	4-Service Delivery	Code	4-Service Delivery
A634-01	Protect transport infrastructure against extreme weather events (especially floods and storms) becoming more frequent and violent due to CC and CV	M634-01	Urban traffic management (e.g., improve traffic flow) to reduce GHG emissions per unit transported
A634-02	Establish emergency services designed to cope with climate change and climate variability-related emergencies in the transport sector	M634-02	Improved waterways, port, and aviation facilities to reduce the carbon intensity per unit transported
A634-03	Construct new roads, ports, airports, and aviation infrastructure to climate-resilient design standards	M634-03	New railway lines for electricity-based railcars
A634-04	Upgrade existing roads, ports, and aviation infrastructure to climate-resilient design standards	M634-05	Improve energy efficiency in telecommunications information technologies
A634-05	Development of telecommunications infrastructure for use as part of an emergency response system during extreme weather events		
A634-06	Enhance road maintenance to respond to climate change and climate variability		
A634-07	Enhanced waterway maintenance to respond to climate change and climate variability		

## 7 - KNOWLEDGE & CAPACITY DEVELOPMENT

1 - EDUCATION AND CLIMATE SCIENCE			
Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A711-04	Creation of offices with a mandate for climate change adaptation and mitigation		
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
A713-01	Awareness-raising programs on climate change and climate variability		
A713-02	Training for pre-elementary, elementary, high school, and college teachers on integrating climate change in basic courses*		
A713-03	Upgrade personnel's capacity and skills on climate change modeling and weather forecasting*		
A713-04	Capacity building to address vulnerability to climate change and climate variability		
A713-05	Climate Change 101 or Introductory Course on Climate Change		
A713-06	Support to international campaigns that promote climate change adaptation and mitigation (e.g., Earth month)		
Code	4-Service Delivery	Code	4-Service Delivery
A714-01	Review and development of curricula to take into account climate aspects in basic education, vocational training, and other forms of follow-up training and education	M714-01	Development of curricula or programs focused on reducing GHG emissions, energy consumption or water consumption for elementary and high school levels
A714-02	Review and revise current textbooks, modules, and exemplars for pre-elementary, elementary, for climate change content and gender-sensitivity*		
A714-03	Review and revise current textbooks, modules, and exemplars for high school and alternative learning system for climate change content and gender-sensitivity*		
A714-05	Improve government systems and infrastructure required for climate change modeling and climate forecasting*		
A714-06	Establish centers on climate change adaptation/mitigation and best practices and innovations (e.g., Climate Change Academy)		

## 8 - FINANCE

Code	1-Policy Development and Governance	Code	1-Policy Development and Governance
A811-01	Introduce ordinances and programs to support climate-resilient investments	M811-01	Introduce ordinances, programs, or financial instruments to support GHG-reducing activities
A811-02	Expand insurance eligibility to populations vulnerable to climate-related diseases	M811-02	Strengthen institution and policies to mobilize carbon finance
A811-03	Regulate or provide incentives in housing finance to encourage upgrading of existing real estate that reduces vulnerability to CC and CV	M811-03	Prepare for carbon markets or implement carbon finance market transactions
A811-04	Develop and introduce weather or climate indexed insurance programs (e.g., crop insurance)	M811-04	Develop ordinances or provide incentives in housing finance to support energy saving designs and standards
Code	2-Research, Development, and Extension	Code	2-Research, Development, and Extension
A812-04	Economic analysis of financial needs for adapting to climate change and climate variability (cost of adaptation)	M812-03	Reduce fossil-fuel consumption through taxes, levies or fees on energy or transport services
Code	3-Knowledge Sharing and Capacity Building	Code	3-Knowledge Sharing and Capacity Building
		M813-01	Strengthen LGUs in developing policies to mobilize carbon finance
Code	4-Service Delivery	Code	4-Service Delivery
A814-02	Introduce green bonds or other securities specifically targeted at adaptation to climate change and climate variability	M814-01	Provide lines of credit for investments in reduction of GHG emissions and/or absorption of GHGs
		M814-02	Support to access carbon markets
		M814-03	Introduce green bonds or other securities, specifically targeted at reducing GHG emission or sequestering GHGs





Contact information:

**LOCAL CCET HELP DESK**

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