



# 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.

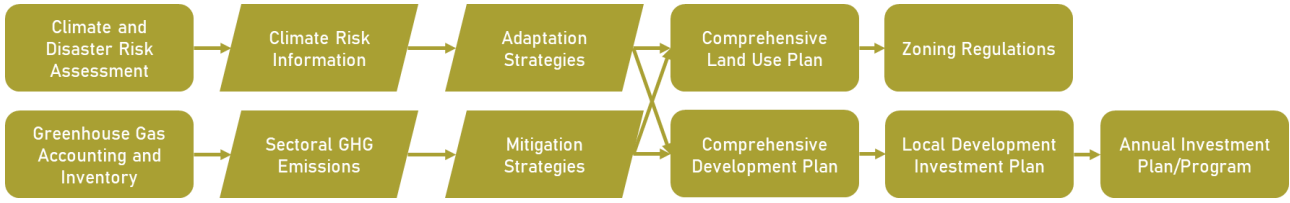
## 2.1 Determine climate change adaptation strategies

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 (A)	Program/Activity/Project Description (B)	Implementing Office/Department (C)	Schedule of Implementation		Expected Outputs (D)	Funding Source (E)	Personal Services (F)	Materials and Other Operating Expenses (G)	Capital Outlay (H)	Total (I)	Amount of Climate Change Expenditure (in thousands of pesos)		Climate Change Tagging Code (J)	
			Start Date (K)	Completion Date (L)							Adaptation (M)	Mitigation (N)		
General Services (2000)														
Social Services (2002)														
Economic Services (2003)														
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/intensify 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.

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