



# NATIONAL CLIMATE CHANGE EXPENDITURE TAGGING

Towards 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 initiatives, the Climate Change Commission (CCC) and Department of Budget and Management (DBM) issued Joint Memorandum Circular (JMC) 2013-01, as amended by JMC 2015-01 which institutionalized Climate Change Expenditure Tagging (CCET) by national government agencies, state universities and colleges, and government-owned and –controlled corporations.

This visual guide is developed to aid agencies in preparing and submitting their documents to tag climate change programs, activities, and projects in compliance with the JMC.

## STAGES OF THE CCET PROCESS

The CCET Process is comprised of 3 phases which also run parallel to the national budget preparation, legislation, and execution timelines. Specific steps under each phase are in elaborated in the next page.

1

### AGENCY CC PLANNING & PROGRAMMING

NOV - MAR

previous year

At this stage, agencies identify their CC PAPs and prepare their BP 201-F Forms.

The CCC and DBM organize the annual National CCET Orientation Workshops to aid agencies in preparing their submissions.

2

### CCET QAR & CERTIFICATION

APR - JUN

After identifying their CC PAPs and preparing their BP-201 Forms, agencies then prepare their CCET QAR Forms. This is a requirement for DBM to accept their BP 201F

3

### REPORTING

JUL - DEC

In support of the preparation of the Climate Budget Briefs, agencies transmit their requested and approved CC PAPs.

## CCET HELPDESK

The CCET Helpdesk support agencies in preparing and completing their climate budget forms. It is lodged under the CCC in line with the JMC, and works hand-in-hand with DBM to ensure that technical advisory and capacity building services are delivered effectively and efficiently to the agencies.

It also supports agencies in revising and updating the National CCET Typology Code to ensure that these are responsive to the CC PAPs of the agencies.



# 1 AGENCY CC PLANNING & PROGRAMMING

## 1.1 IDENTIFY CC PAPS

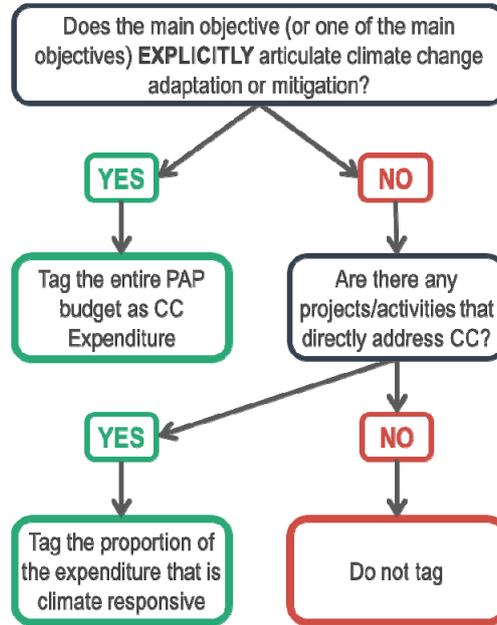
CC PAPS may be determined during internal planning and programming activities. This usually begins once the DBM has issued the National Budget Memorandum (NBM) for the succeeding fiscal year.



CC PAPS may be found in the Agency Plans and Programs. Additionally, CC PAPS may also be referred from the Philippine Development Plan, the National Climate Change Action Plan, and the Risk Resiliency Program.

## 1.2 DETERMINE CC PAP AMOUNT

In determining how much resources may be allocated for each CC PAP identified, the following decision tree outlines the key steps.



## 1.3 PREPARE BP 201-F

Once the budget for the CC PAPS have been determined, these will be reflected in the BP 201-F Form.

The BP 201-F Form is appended in every NBM issued by DBM.

In order for the BP201-F to be accepted by DBM through the OSBP, this must undergo a Quality Assessment and Review (QAR) which will be done and certified by the CCET Helpdesk.

# 2 CCET QAR & CERTIFICATION

The CC PAPS identified will then be tagged using the typologies and characterized in terms of their climate rationale.

## 2.1 CHARACTERIZE CC PAPS

Using the CCET QAR Form, describe the CC PAPS in terms of climate objective, outcomes, relevance, and classified whether these are adaptation or mitigation measures. These are necessary to ensure the responsiveness of the PAPS to climate change and consistency with the CCET Typologies.

The succeeding page provides further information on filling out the CCET QAR Forms.

## 2.2 SUBMIT & CERTIFY QAR FORM

Transmit the accomplished CCET QAR Form to the CCET Helpdesk for technical review. An exchange of feedback between the submitting agency and the CCET Helpdesk will ensue towards strengthening and improving their submissions as necessary. Once done, the CCC will issue a Certification of the CCET QAR Form.

Agencies may set up their internal QAR processes for their CCET submissions before transmitting these to the CCET Helpdesk.

## 2.3 SUBMIT TO DBM VIA OSBP

The BP 201-F may then be submitted to the OSBP together with the certified CCET QAR Form.

# 3 REPORTING

Annually, the CCET Helpdesk and DBM prepare the Climate Budget Briefs to monitor performance and inform succeeding planning and budgeting processes.

## 3.1 TRANSMIT AR FIGURES

Upon submission of the BP 201-F to DBM through the OSBP, transmit a copy to the CCET Helpdesk. Alternatively, the CCET Helpdesk may reach out to confirm the figures they have collected. In this case, review and confirm the figures collected by the CCET Helpdesk.

## 3.2 TRANSMIT NEP FIGURES

Once the National Expenditure Program has been released, the CCET Helpdesk will collect figures related to climate change PAPS. They will again reach out to confirm the figures. Again, review and confirm the figures collected by the CCET Helpdesk.

## 3.2 TRANSMIT GAA & SP FIGURES

Once the General Appropriations Act has been released, the CCET Helpdesk will collect figures related to climate change PAPS, including Special Provisions. They will again reach out to confirm the figures. Again, review and confirm the figures collected by the CCET Helpdesk.



# HOW TO COMPLETE THE CCET QAR FORM

## QUALITY ASSURANCE AND REVIEW (QAR) FORM

Agency: \_\_\_\_\_

[1] P/A/P	[2] CC TYPOLOGY USED	[3] MAIN OBJECTIVE	[4] CC OBJECTIVE	[5] CLIMATE RISKS BEING ADDRESSED	[6] CLIMATE INFORMATION USED
✔ Key in the CC PAP as indicated in BP 201-F	✔ Use the National CCET Typology Code Manual to find the appropriate typology code	✔ Describe the main objectives of the CC PAP	✔ Describe the CC objective/s of the CC PAP	✔ Describe the climate risks being addressed by the CC PAP. If the CC PAP is a mitigation measure, this column may be left blank	✔ Document the climate information used in determining the CC PAP.
✔ Provide the information requirements for each CC PAP					
Prepared By: _____		Certified Correct: _____	Approved By: _____		Date: _____
Climate Change/Planning Officer	Budget Officer	Chief Accountant	Head of Agency/Office		

## DEFINITIONS

### CLIMATE CHANGE

a change in climate that can be identified by changes in the mean and/or variability of its properties and that persists for an extended period typically, attributed directly or indirectly to human activity that alters the composition of the global atmosphere and is in addition to natural climate variability observed over comparable time periods

### CLIMATE CHANGE ADAPTATION

activities that intend to reduce the vulnerability of human or natural systems to the impacts of climate change and climate-related risks, by maintaining or increasing adaptive capacity and resilience, such as:

- Measures that address the drivers of vulnerability  
Sample drivers of vulnerability: poverty, lack of economic assets and lack of knowledge on the risks  
Sample PAPs: poverty reduction, income and livelihood diversification, and health programs that are specifically designed to respond to climate change risks and variability.
- Measures that directly confront climate change impacts  
Sample PAPs: infrastructures that incorporate climate change risks in their design and/or their implementation to minimize impacts from climate change risks.
- Measures that build resilience to current and future climate risks  
Sample PAPs: reducing land degradation, reforestation programs, climate resilient crop varieties or farming techniques, effective early warning systems and other investments specifically designed to respond to projected climate changes and variability.

### CLIMATE CHANGE MITIGATION

activities that aim to reduce greenhouse gas emissions (GHG), directly or indirectly, by avoiding or capturing GHG before they are emitted to the atmosphere or sequestering those already in the atmosphere by enhancing "sinks" such as forests, such as:

- Measures to reduce greenhouse gas (GHG) emissions such as but not limited to improved energy efficiency, renewable energy projects, reforestation/ improved forest management, and improved transport systems.

### CLIMATE FINANCE

financing used to fund climate change expenditures

### CLIMATE INFORMATION

includes baseline observed data, climate trends, variability and higher order statistics, extremes, inter-annual variability, and inter-decadal variability, for both the past and projected future climate. It also includes associated information to interpret and use these data.

### CLIMATE-RELATED RISKS

risks variables in the climate/weather system that affect human life adversely. This relates to extreme values of the climate or weather variables: high wind speed (storm), high river water staged (flood), low water stages (drought). This also includes slow onset (changes in temperature and precipitation leading to drought).

### RESILIENCE

the ability of social or ecological system to absorb disturbances while retaining the same basic structure and ways of functioning and capacity for self-organization and to adapt to stress and change.

### RISK

the concept combines the magnitude of the impact (a specific change in a system caused by its exposure to climate change) with the probability of its occurrence

### VULNERABILITY

the degree to which geo-physical, biological and socioeconomic systems are susceptible to, unable to cope with the adverse impacts of climate change.

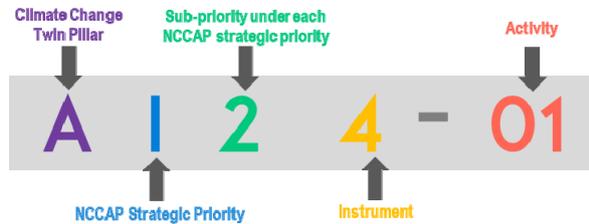
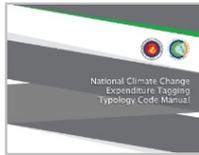


## IDENTIFYING CC PAPs

- CC PAPs may be found in Agency Plans and Programs, the Philippine Development Plan, the National Climate Change Action Plan, and the Risk Resiliency Program.
- climate-proofing of Agency Plans and Programs may also create CC PAPs, and is a CC PAP in itself
- refer to the definition of adaptation and mitigation to aid in determining CC PAPs

## FINDING THE RIGHT TYPOLOGY CODE

- using the National CCET Typology Code Manual, determine the following information and search accordingly since the manual is organized similarly:
  - Whether the PAP is an **ADAPTATION** or **MITIGATION** measure
  - NCCAP Strategic Priority** it is aligned with, contributes to, operates within, or addresses
  - Sub-priority** under each NCCAP Strategic Priority it is aligned with, operates within, or addresses
  - Instrument of action**
  - Type of activity**



## DESCRIBING CC OBJECTIVES OF PAPs

- reflect back on the basis for identifying CC PAPs during the Agency Planning stage
- document information obtained under Column 2 in line with the design and main objective of the CC PAP
- refer to the climate risks being addressed as identified under Column 5

- if the appropriate typology code is unavailable, find the closest one and add a note in the remarks. The CCET Helpdesk will coordinate with the agency in updating the available typology codes.

PILLAR	DEFINITION
ADAPTATION	an activity that intends to reduce the vulnerability of human or natural systems to the impacts of climate change and climate-related risks, by maintaining or increasing adaptive capacity and resilience
MITIGATION	an activity that aims at reducing greenhouse gas emissions (GHG), directly or indirectly, by avoiding or capturing GHG before they are emitted to the atmosphere or sequestering those already in the atmosphere by enhancing "sinks" such as forests

INSTRUMENT	DEFINITIONS
POLICY AND GOVERNANCE	Enabling activity focused on empowering stakeholders to take action through the development, adoption, monitoring, and review of policies, plans, regulations, department administrative order, or executive order.
RESEARCH AND DEVELOPMENT, EXTENSION	Enabling activity focused on the generation, management, and sharing of information
KNOWLEDGE AND CAPACITY BUILDING AND TRAINING	Enabling activity focused on institutional capacity to implement climate action, including through dissemination, awareness-raising, and training activities focused on knowledge update
ACTION DELIVERY	Includes activities that directly mitigate GHGs/sequester carbon, or that reduce risk and/or vulnerability or increase adaptive capacity or potential impact
ACTIVITY	description of the activity [can be found in the National CCET Typology Code Manual]

NCCAP STRATEGIC PRIORITY	SUB-PRIORITY
FOOD SECURITY	<ul style="list-style-type: none"> <li>• Production and Distribution Systems</li> <li>• Agriculture and Fishing Communities</li> </ul>
WATER SUFFICIENCY	<ul style="list-style-type: none"> <li>• Integrated Water Resource Management and Water Governance</li> <li>• Sustainability of Water Supply</li> <li>• Access to Safe and Affordable Water</li> </ul>
ECOSYSTEM AND ENVIRONMENTAL STABILITY	<ul style="list-style-type: none"> <li>• Ecosystem and Environmental Stability</li> </ul>
HUMAN SECURITY	<ul style="list-style-type: none"> <li>• Community and Local Level Climate Change Adaptation and Disaster Risk Reduction</li> <li>• Health and Social Protection</li> <li>• Human Settlements and Services</li> </ul>
CLIMATE-SMART INDUSTRIES AND SERVICES	<ul style="list-style-type: none"> <li>• Climate Smart Industry</li> <li>• Sustainable Livelihood</li> <li>• Green Cities and Municipalities</li> </ul>
SUSTAINABLE ENERGY	<ul style="list-style-type: none"> <li>• Energy Efficiency</li> <li>• Sustainable Renewable Energy</li> <li>• Environmentally Sustainable Transport</li> <li>• Climate-Resilient Energy and Transport Infrastructure</li> </ul>
KNOWLEDGE AND CAPACITY DEVELOPMENT	<ul style="list-style-type: none"> <li>• Knowledge of Climate Science</li> <li>• Local and Community Climate Change Adaptation and Disaster Risk Reduction</li> </ul>

## CONTACT THE CCET HELPDESK

- The CCET Helpdesk is ready to provide assistance in identifying, tagging, and monitoring CC PAPs.
- For any queries, clarifications, and requests, contact the CCET Helpdesk at:

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