# Local Climate Action: Horizontal and Vertical Alignment, M&E and Communication of Results

Urban-Act Policy Brief Series No. 3

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Urban-Act Integrated Urban Climate Action for Low-Carbon & Resilient Cities

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In cooperation with the Department of the Interior and Local Government - Bureau of Local Government Development (DILG-BLGD)

The preparation of this policy note benefitted from a series of policy dialogues with national government partners Department of the Interior and Local Government (DILG), Department of Human Settlements and Urban Development (DHSUD), Department of Transportation (DOTr), Land Transportation Franchising and Regulatory Board (LTFRB), Office of Transport Cooperatives (OTC), Climate Change Commission (CCC), Department of Environment and Natural Resources (DENR), Department of Finance (DOF), Department of Budget and Management (DBM), Department of Economy, Planning, and Development (DepDev), and Department of Trade and Industry (DTI) in May and June 2025. During said dialogues, voices of Urban-Act partner cities Antipolo, Bacolod City, and Tagbilaran were presented as key input to the policy recommendations.

The policy dialogues and preparation of policy briefs was coordinated by Urban-Act led by Francisco Dacumos III, with special advise and inputs from DILG-BLGD Director Anna Liza Bonagua, Arce Fajardo, and Anna Victoria Quibot.

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# EXECUTIVE SUMMARY

The Philippines has made advances in climate policy, programming, and budgeting since the enactment of the Climate Change Act of 2009. It has also undertaken bold commitments to the reduction and avoidance of Greenhouse Gas (GHG) emissions, even though its contribution to global emissions is considered minimal. Local governments have also localized climate action through Local Climate Change Adaptation Plans (LCCAPs) and participation in climate change expenditure tagging (CCET).

Notwithstanding the advances, the Philippines remains highly vulnerable to climate change. Adaptive capacities of populations and ecosystems are at risk of erosion due to prevailing dependency on fossil fuels for transport, manufacturing industries, and energy needs of households and business enterprises, rapid land use change, and non-circular production and consumption. A major area of concern is rapid urbanization and the role of cities in combating the negative effects of climate change.

The overarching objective of this policy brief is to help strengthen the enabling environment for climate-sensitive urban development. It highlights the importance of localization of climate investment programming as an imperative. Such an imperative needs to be founded on reason – that it is the right thing to do for the public good – and legal norms. Based on the result of the 11 June 2025 DILG, DBM, DoF, DEPDev, and CCC inter-agency dialogue and inputs from civil society organizations and transport coalitions, the following recommendations are put forward:

**Recommendation No. 1**: For the CCC, DILG and DICT to develop a Technical Guidance Note on Communicating Government Accomplishments and Achievements in GHG Reduction, Avoidance and Sequestration;

**Recommendation No. 2**: For DBM, CCC and DILG and the DoF-BLGF to jointly develop a Tool Kit for Monitoring Climate-Related Expenditures (CREs) of LGUs – Supplemental Guidelines to DBM-CCC-DILG JMC 2015-01; and,

**Recommendation No. 3**: For DILG, CCC, DHSUD, DEPDEv, DBM and DOF to issue a Joint Memorandum Circular – Supplemental Guidelines on Vertical and Horizontal Harmonization of Climate-Related Plans and Expenditures. This JMC supplements DILG-DHSUD-NEDA-DBM-DOF Joint Memorandum Circular No. 2024-1 s. 2024 - Updated Guidelines on the Harmonization of Local Development Planning, Land Use Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight for Enhanced Local Service Delivery in line with the Supreme Court Ruling on the Mandanas-Garcia Petitions.

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# About the Urban-Act Project

The Integrated Urban Climate Action for Low-Carbon and Resilient Cities (Urban Act) is an International Climate Initiative (IKI)-funded project that supports the transformation of cities towards low-carbon and resilient urban development in the Philippines, India, Thailand, China, and Indonesia. It contributes to the implementation of Nationally Determined Contributions (NDC) and the 2030 Sustainable Development Agenda.

Urban-Act aims to promote vertical coherence by ensuring the integration of national policies and frameworks on climate change and urban development into sub-national plans and programs for effective urban climate action.

With the Department of the Interior and Local Government (DILG) as the main project partner and policy advisor, Urban-Act works at the national level to update, strengthen, and further develop policies and frameworks for urban climate action through technical services and cross-sectoral and multi-level coordination.

The Project works with pilot cities, Antipolo (Rizal), Bacolod (Negros Occidental), and Tagbilaran (Bohol) to update urban plans to integrate climate change considerations, sustainable mobility, and Gender Equality, Disability, and Social Inclusion (GEDSI) considerations. Concept notes will then be developed for intervention areas identified together with government partners and other stakeholders, with the aim of supporting access to financing for small- to large-scale projects.

### Urban-Act Policy Workstream

This policy brief contributes to the Project's Output Area: Improved institutional environment for climate-sensitive urban development, specifically through policy instruments that aid the localization of policies for climate-sensitive urban development.

In formulating the following policy brief, the Project gathered voices from the ground through feedback from Urban-Act pilot cities. Paired with findings from a stock-taking exercise, national government representatives were able to articulate and prioritize actionable recommendations that utilize on-ground realities and experience on planning for and implementation of relevant national policies.

This model promotes dialogue and multi-level coordination between policy actors in order to facilitate the effective implementation of national policies and frameworks.

# 1. Introduction

The overarching objective of this policy brief is to help strengthen the enabling environment for climate-sensitive urban development. It highlights the importance of localization of climate investment programming as an imperative. Such an imperative needs to be founded on reason – that it is the right thing to do for the public good – and legal norms.

## Methodology

The DILG-GIZ Urban-Act Project organized a series of policy dialogues on key issues relevant to urban climate action. The third and last of the series was the 11 June 2025 inter-agency dialogue on localization of climate investment programming. This dialogue brought together nine (9) representatives from the DILG, DBM, DoF, DEPDEv, and CCC, and 11 representatives from GIZ, Institute for Climate and Sustainable Cities (ICSC), and Clean Air Asia, who provided inputs to the dialogue agenda.

Three recommendations came out from the dialogue:

a) For the CCC, DILG and DICT to develop a Technical Guidance Note on Communicating Government Accomplishments and Achievements in GHG Reduction, Avoidance and Sequestration;

b) For DBM, CCC and DILG and the DoF-BLGF to jointly develop a Tool Kit for Monitoring Climate-Related Expenditures (CREs) of LGUs – Supplemental Guidelines to DBM-CCC-DILG JMC 2015-01; and,

c) For DILG, CCC, DHSUD, DEPDEv, DBM and DOF to issue a Joint Memorandum Circular – Supplemental Guidelines on Vertical and Horizontal Harmonization of Climate-Related Plans and Expenditures. This JMC supplements DILG-DHSUD-NEDA-DBM-DOF Joint Memorandum Circular No. 2024-1 s. 2024 - Updated Guidelines on the Harmonization of Local Development Planning, Land Use Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight for Enhanced Local Service Delivery in line with the Supreme Court Ruling on the Mandanas-Garcia Petitions.

## Purpose of the policy brief

This policy brief is primarily intended to inform administrative and policy actions of the following agencies and local government units:

- The **CCC, DILG, and DICT on information and public communication** of government accomplishments and achievements in GHG emissions reduction, avoidance, and sequestration;

- The **DBM, CCC, DILG, and DOF-BLGF to develop a toolkit for monitoring climate-related expenditures (CREs) of LGUs** as a supplemental guideline to DBM-CCC-DILG JMC 2015-01 – Institutionalizing the Local Climate Change Expenditure Tagging (LCCET) system;

- The **DILG, CCC, DHSUD, DEPDEv, DBM, and DOF to issue a Joint Memorandum Circular – Supplemental Guidelines on Vertical and Horizontal Harmonization of Climate-Related Plans and Expenditures**. The proposed JMC supplements DILG-DHSUD-NEDA-DBM-DOF Joint Memorandum Circular No. 2024-1 s. 2024 - Updated Guidelines on the Harmonization of Local Development Planning, Land Use Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight for Enhanced Local Service Delivery in line with the Supreme Court Ruling on the Mandanas-Garcia Petitions;

- LCEs of provinces, cities, and municipalities;

- Regional offices of the DILG, DBM, and DOF-BLGF;

- Sector agencies, coordinating committees and technical working groups mandated to coordinate implementation of the Implementation Plan for the Republic of the Philippines Nationally Determined Contribution 2020-2030 (NDC 2020-2030), National Adaptation Plan (NAP) 2023-2050, Philippine Action Plan for Sustainable Consumption and Production (PAP4SCP) 2020-2040 and the Philippine Greenhouse Gas Inventory Management and Reporting System (PGHGIMRS);

- The Department of Energy, which is mandated to implement the Philippine Energy Plan 2023-2050 and account for GHG emissions in the energy sector as provided for in the NDC Implementation Plan 2020-2030;

- The Philippine Statistics Authority (PSA) and Department of Agriculture mandated account for GHG emissions in the agriculture sector as provided for in the NDC Implementation Plan 2020-2030;

- The Department of Environment and Natural Resources (DENR), which is mandated account for GHG emissions in the solid waste and land use change and forestry (LUCF) sectors as provided for in the NDC Implementation Plan 2020-2030; and,

- The Department of Transportation, which is mandated to prepare the Philippine Transportation Sector Master Plan (PTSMP) as guide for development of LGUs' Local Transportation Management Plans (LTPMs) and to account for GHG emissions in the transport sector as provided for in the NDC Implementation Plan 2020-2030.


11 June 2025 // Urban-Act Policy Dialogue 3: Local Climate Investment Programming of Cities



# 2. Overview and Importance of the Problem

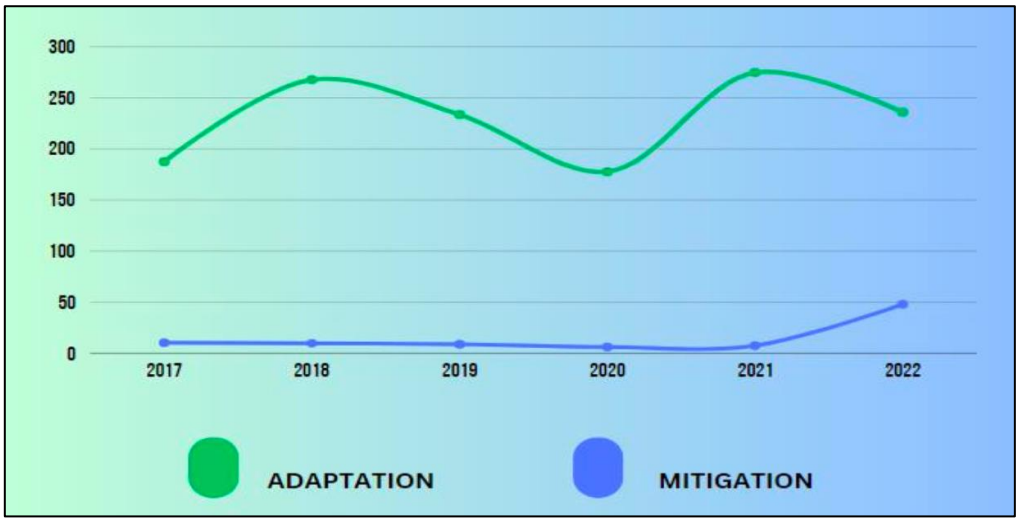
**Philippine climate policy has advanced since the enactment of the Climate Change Act of 2009**. The law spurred the formulation of the National Climate Change Action Plan (NCCAP) 2012-2028, National Adaptation Plan (NAP) 2023-2050, Nationally-Determined Contributions (NDCs) 2023-2030, and Local Climate Change Action Plans (LCCAPs) of LGUs, among others. The NCCAP aims to build **adaptive capacity** of men and women in their communities, increase the resilience of vulnerable sectors and ecosystems, and optimize mitigation opportunities. The NAP aims to **reduce vulnerability** to climate change impacts and integrate **adaptation** in relevant policies and plans. The NDCs highlight the country's voluntary and conditional commitments to reduce GHG emissions @75% from baseline by 2030 from agriculture, waste, industry, transport, and energy sectors.

**Climate policy still leaves a big gap in finance and investment programming.** A major gap is the anticipation and estimation of costs of achieving climate action objectives, specifically, how much the government needs to spend to implement the NCCAP, NAP, NDCs, and other climate-related plans. The Climate Change Act enjoins concerned agencies and LGUs to charge law implementation from their annual appropriation. The only explicit financing commitment is from the People's Survival Fund Act of 2012, which fixes a PHP 1 billion replenishing fund for local climate adaptation projects. Funding for the NCCAP is charged to annual appropriations of NGAs and LCCAPs, from annual local budget appropriations for the implementation of CDPs. In the NDC Implementation Plan 2020-2030, funding for unconditional commitments will be charged to annual appropriation, and funding for the conditional commitments will rely on finance flows from international climate finance mechanisms (CCC, 2023). The National Adaptation Plan 2023-2050 does not specify the budget cost for plan implementation but indicates that implementation will be funded from domestic public, international development, and private sector plans (p. 5, NAP 2023-2050).

There is empirical data on actual public spending, but the question is whether the evidence is sufficient to institutionalize the spending pattern into policy and programmatic expenditure planning. From 2016 to 2022, the Philippines allocated PHP 1.59 trillion for climate initiatives, representing 5.8% of total national spending during the period (CCC, 2023a). Will 5.8 percent in climate expenditures to total national expenditures serve as a benchmark for climate public investment programming? This depends on how the CCC, and other oversight agencies present the climate investment imperative to Congress and navigate oversight and decision-making processes. There are specialized congressional committees focused on climate change: the Senate Committee on Environment, Natural Resources, and Climate Change and the House Committee on Climate Change. However, while they scrutinize climate issues, climate budgets form part of the budget inquiry of the House Committee on Appropriations and the Senate Committee on Finance.

**In April 2021, the Philippines communicated its Nationally Determined Contributions (NDCs) to the UNFCC with projected GHG emissions reduction and avoidance of 75% by 2030 from the 2020 baseline in the sectors of agriculture, waste, industry, transport, and energy (Recabar et al., 2021).** Of this commitment, 2.71% is unconditional with policies, activities, and measures (PAMs) funded from the General Appropriations Act (GAA). In FY 2021, PHP 45.1 million was appropriated for national energy efficiency and conservation, and PHP 1.5 billion for waste development, updating, and implementation of the operational plan for the Manila Bay Coastal Management Strategy. In FY 2022 (NEP Level), the approved unconditional NDC PAMs were PHP 160.1 million for energy efficiency, PHP 1.6 billion for the Manila Bay Coastal Management Strategy, and PHP 39.1 billion for the railway programs of the Department of Transportation (Recabar et al., 2022). The total estimated cost of implementation of the NDCs is USD 70.7 billion. Across all years, most of the climate-tagged budgets are allocated for climate change adaptation (see Fig.1). In 2020-2023, only a fraction (9.75%) of climate-tagged expenditures was linked to NDC actions. Most of the funding (94%) was allocated to railway projects.

**Figure 1. Climate-tagged expenditures, 2017-2022 (in PHP million)**




*Source: CCC, cited in COA Performance Audit Report 2024*

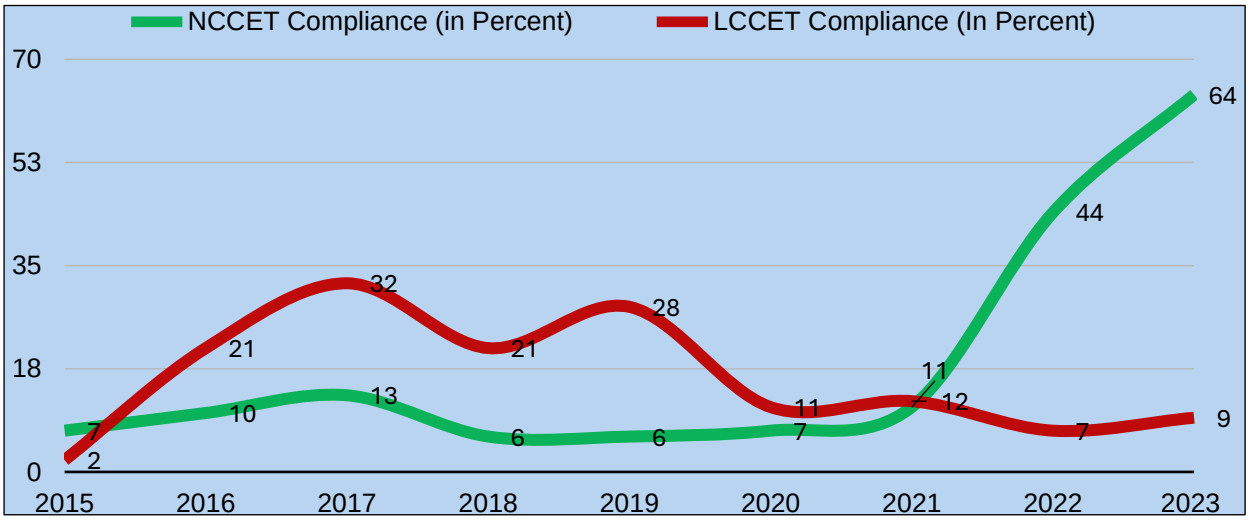
**Climate orientation of budget policy has advanced with the implementation of the National Climate Change Expenditure Tagging (NCCET) since 2013 (DBM-CCC JMC 2013-01) and the Local Climate Change Expenditure Tagging (LCCET) since 2014 (DBM-CCC-DILG JMC 2014-01).** National government agencies are enjoined to tag climate expenditures in their annual budget proposals, and LGUs are encouraged to tag climate expenditures during the preparation of their Annual Investment Programs (AIPs). However, the CCET mainly shows financial allocations at the level of intentions and requires further institutionalization to be an effective enforcing and programming instrument (Philippines Country Climate and Development Report 2023: Climate Change Institutional Analysis, Background Paper PH-1).

**The NCCET enables the Department of Budget and Management (DBM) and Climate Change Commission (CCC) to estimate annual climate expenditures of the national government.** The 2015 People's Climate Budget published by the Climate Change Commission (CCC) and the Department of Budget and Management (DBM) was a landmark in the government's accounting of climate response. For the first time, the Philippines' response to climate change was reflected in the national budget. Then, 43 national government agencies (NGAs) identified climate change expenditures totaling PHP 140.4 billion, comprising 5 percent of the total National Government Budget.

In fiscal year (FY) 2023, national government agencies tagged PHP 453 billion as climate change expenditures, 56.4 percent higher than the 2022 climate budget (DBM, n.d.). This level of expenditures represents a slice of the still-unknown total in climate expenditures of the national government. Based on compiled NCCET submissions from 2016 to 2020, only 28% of NGAs comply with the climate budget tagging policy (Borje et al., n.d.). Moreover, climate change budgets tagged by GOCCs only include budget allocation from the GAA and do not take into account budget expenditures from their own revenues. More significantly, the CCET does not yet capture climate investments of the private sector, other domestic sources, and international sources through programs implemented by government agencies and civil society organizations. Presently, only the DEPDEv ODA Portfolio Review provides an indication of grants and loans deployed to support SDG 13 (climate action).

**Climate expenditures of local government units are not yet fully known, notwithstanding the operationalization of the Local Climate Change Expenditure Tagging (LCCET) system since 2015.** LGU compliance with LCCET policy averaged 18% during the 2016-2020 period and slid even lower from 2020 until 2023. In contrast, compliance with NCCET has significantly improved since 2021.

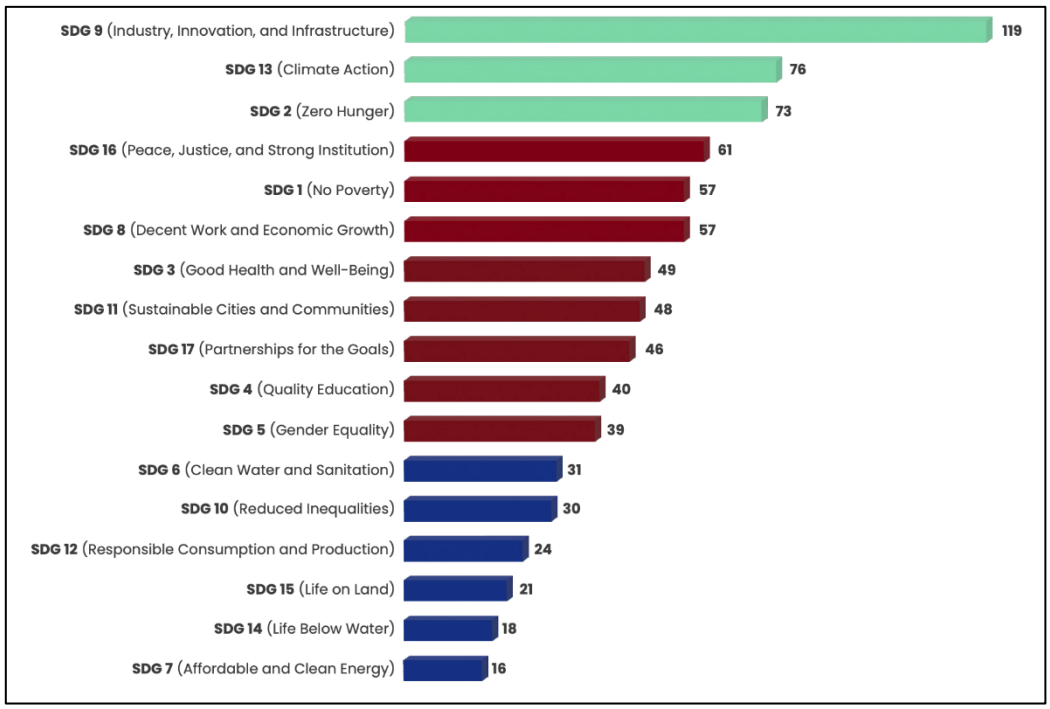
**Figure 2. Rate of compliance to NCCET and LCCET, 2015-2023 (in percent of total expected submissions).**




*Data Source: CCC, CCET Help Desk; cited in Quitoriano, 2023.*

**Official Development Assistance (ODA) presents opportunities for boosting government capabilities and introducing crucial reforms to sustain progress toward achieving the Sustainable Development Goals (NEDA, 2024).** As of 2023, the active ODA portfolio amounted to USD 35.07 billion in 113 loans and USD 2.22 billion in 325 grants. The second biggest cluster of loans and grants was for climate action (SDG 13).

**Figure 3. ODA Loans and Grants Supporting SDGs**



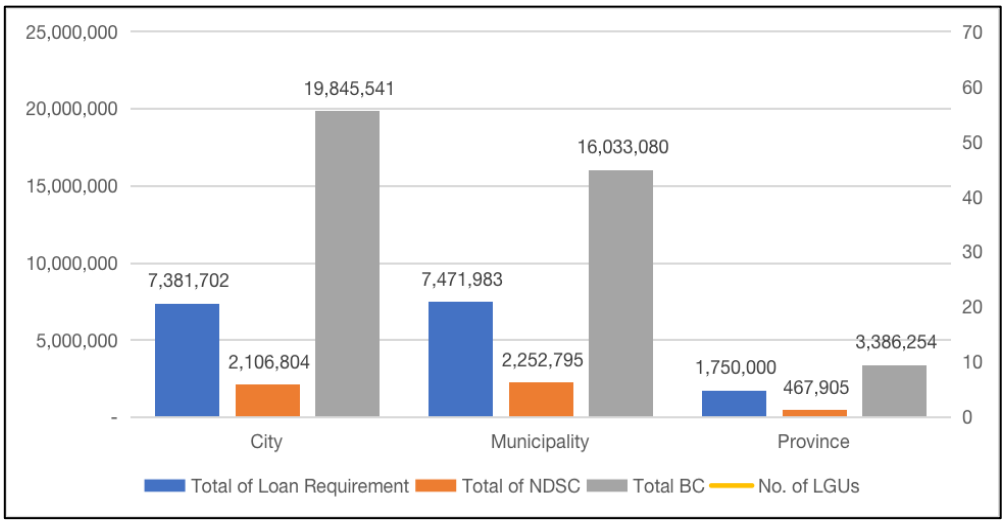

*Source: NEDA, 2023 ODA Portfolio Review Report*

**Accounting and reporting of outcomes of climate action heavily rest on the CCC and inter-agency coordination mechanisms**. In the PDP, outcome indicators are the joint responsibility of the Inter-Agency Cabinet Cluster on Climate Change Adaptation, Mitigation and Disaster Risk Reduction (Chapter 5. Accelerate Climate Action and Strengthen Disaster Risk Resilience, PDP 2023-2028). In the NDC Implementation Plan 2020-2030, outcome delivery is the responsibility of sector agencies in coordination with the CCC. In the National Adaptation Plan 2023-2050, accounting of delivery is the responsibility of the NAP Steering Committee. In the NCCAP, monitoring and evaluation are the shared responsibility of national sector agencies coordinated by the CCC. In the Philippine Greenhouse Gas Inventory Management and Reporting System, overall responsibility is with the CCC in collaboration with sector agencies in the transport, energy, solid waste, agriculture, and land use change and forestry sectors (EO No. 174, s. 2014). In this regard, LGUs, the private sector, and other institutions "may be invited".

There are at least four institutional issues on the accountability and coordination mechanisms: **one**, the CCC's limited resources that restrict its effectiveness as the lead coordinating body on climate change (WB, 2023, Philippines Country Climate and Development Report: Climate Change Institutional Analysis, Background Paper PH-1). Although personnel complement has significantly increased from 33 in 2012 to 141 in 2020, the majority are non-permanent or holders of contract-based positions; **two**, the CCC's administrative outreach is limited to the national level, which is why it relies on inter-agency coordination mechanisms; **three**, the advisory nature of inter-agency mechanisms and lack of robust implementation mandates limit their effectiveness in driving coordinated action (PEFA Climate-Responsive Public Financial Management Assessment Report 2025). This problem has been acknowledged by the CCC (2020), which cites "fragmentation of responsibilities, duplication of functions, overlapping and sometimes conflicting institutional mandates, and an absence of authority to mobilize leadership and resources for climate action" (NCCAP Monitoring and Evaluation Report 2011-2016); and, **four**, while climate action is implemented in local government territories, the role and responsibility of LGUs in accounting and reporting of climate outcomes are not clearly defined in policy.

**Local governments have fiscal autonomy and have opportunities for climate investment programming**. They have the power to create their own sources of revenues and to levy taxes, fees, and charges consistent with the basic policy of autonomy, including the establishment of local economic enterprises (Sec. 18, Chapter 1, Book 2, Local Government Code of 1991). They also have the power to negotiate or secure grants or donations from local and foreign sources (Sec. 23, Local Government Code), enter into public-private partnership (PPP) projects (2023 Public-Private Partnership Code of the Philippines), finance local infrastructure and other socio-economic development projects from loans (Sec. 296, 297, Local Government Code), source additional financing from loans secured by the National Government (Sec. 301, Local Government Code), issued bonds (Sec. 299, Local Government Code) or borrow from other LGUs (Sec. 300, Local Government Code).

**Figure 4. Loan Profile of LGUs, FY 2024 (in PHP '000)**




*Source: BLGF (2024)*

The borrowing capacity of LGUs, especially cities, is higher than the actual loan requirements (as of 2024). This is indicative of conservatism in resource mobilization through borrowing, which may be rooted in the political dimension of the LGUs' risk profile and disinclination to go through ex-ante controls such as acquisition of DOF certification for Net Debt Service Ceiling Capacity (NDSC) and Borrowing Capacity (BC) and related documentary requirements (DOF DO 054-2016; BLGF MC 005-2018) and Favorable Monetary Board Opinion from the Bangko Sentral ng Pilipinas (BSP). The default mode is reliance on the National Tax Allotment (NTA).

**Medium and long-term climate investment programming at the local level is constrained by several factors.** Participants of the 11 June 2025 policy dialogue provided some analytical inputs: **one,** many LGUs are driven by compliance to LCCET more than mainstreaming of climate change in planning, programming, budgeting and expenditure management; **two,** the three-year cycle of elections influence prioritization over short-term PPAs; and, **three**, deficits in analysis of climate risks, which make it difficult to formulate objectives and outcomes of climate outcomes. A common issue in CCET submission is the climate-tagging of PPAs related to disaster risks from geological hazards.

# 3. Gaps and Challenges

## a) Gaps and Challenges in Information and Communication Strategy

**Data from the CCET is supposed to represent the reality of climate expenditures at the national government and local government levels, but the problem is representativeness**. This problem is attributable to factors such as low compliance in reporting and the difficulty of tracing actual expenditures from what are tagged in the budget proposals of NGAs and AIPs of LGUs. An even bigger gap is the narrative of actual results at the output and outcome level, which are beyond the capture of the CCET system but are highly expected by policymakers and other stakeholders.

**The Philippines' climate expenditures have increased, but how do policymakers and other stakeholders make sense of the good news?** From 2016 to 2022, the Philippines allocated PHP 1.59 trillion for climate initiatives, representing 5.8% of total national spending during the period (CCC, 2023a). In fiscal year (FY) 2023, national government agencies tagged PHP 453 billion as climate change expenditures, 56.4 percent higher than the 2022 climate budget (DBM, n.d.). Policy makers and other stakeholders would be expecting to know how much progress has been made in terms of improving adaptive capacity and reducing vulnerability of people and natural ecosystems and reducing and/or avoiding GHG emissions.

**Communication is more than just writing press releases or answering user questions and requests** (UNECE, 2021). From a Social and Behavioural Change Communication (SBCC) approach, the communication strategy aims to positively influence the knowledge, attitudes, and social norms of individuals, communities, and institutions[1]. Patterns of communication strategy usage or how audiences utilize communication are largely attributed to cognitive style (Littlemore, 2001).

There is a holistic style of cognition that enables individuals to see the big picture, and there is an analytical style that enables an individual to break down the situation into parts (Riding et al., 1993).

**Owing to digital and social media revolutions, the average citizen has instantaneous access to information outside official statistics, including access to "fake news" that decreases trust in government** (UNECE, 2021). In communicating results of climate action, it is one thing to show parts of the action related to intended budgets as recorded in the CCET and another thing to show the bigger picture of outcomes in the lives of people and the state of natural ecosystems. The most effective communication strategy is to combine holistic and analytical styles that enable audiences to appreciate both the parts and the whole picture (Poulisse, 1990). Currently, climate communication provides several iterations of plans and intended budgets with scarce accounting of the big picture of results.

[1] https://www.centreforsbcc.org/what-is-sbcc/

### b) Gaps and Challenges in Monitoring Climate Finance and Expenditures

**Quantifying the climate finance needs of the Philippines is a big challenge.** Research on the subject is scant (Tirpak et al., 2012). In a 2010 report to the UNFCC, the Government of the Philippines indicated that it had a baseline scenario for only the electricity sector with a projected primary energy supply growth of 52 percent from 2007 to 2030. The required investment was estimated at USD 28.74 billion. Under an alternative scenario where the share of renewable energy was projected to reach 35% of total primary supply and energy self-sufficiency to reach 60% between 2009 and 2020, the required investment was USD 30.51 billion. Taking the difference between the required investments for the baseline scenario and the alternative scenario, the incremental finance needs for the electricity sector is USD 2 billion (REECS, 2010).

**"We cannot improve what we cannot count,"** says one participant of the 11 June 2025 policy dialogue. More than 70 percent of NGAs and more than 80% of LGUs do not submit climate-tagged budgets in the CCET system. Although non-submission of CCET reports does not indicate absence of climate expenditures, the problem is knowing how much is really spent for climate programs and projects. There are also big slices of climate spending that is not yet captured in the CCET, such as, GOCC climate expenditures using their own revenues, climate expenditures of the private sector, climate expenditures of civil society organizations funded from foreign donor sources and climate expenditures of over 40,000 barangay local government units (BLGUs) that are not yet included in the LCCET. There have been calls to scale up mobilization of climate finance, strengthen institutional capacities to track climate finance flows and measure collective progress (NEDA, 2022).

**Climate-Related Expenditures (CREs) are not clearly traceable** (PEFA Climate-Responsive Public Financial Management Assessment Report 2025**).** Notwithstanding the fact that low compliance to CCET already presents a major obstacle to tracing of actual CREs, compliance reports also present problems of tracing. In the NCCET, CREs are not clearly traceable in NEP which presents budget details at the PAP levels and the GAA, which presents budget lines at the program level. In the LCCET, CREs presented in the AIP Form are not clearly traceable in the local budget appropriations ordinance.

**Climate finance needs for mitigation have been quantified in Implementation Plan for the Republic of the Philippines Nationally Determined Contribution (NDC) 2023-2030**. This plan sets the Philippines on a pathway to low-carbon growth, delivering, once fully implemented, an aggregate reduction of approximately 990 million metric tons of carbon dioxide equivalent (mmtCO2e) against the baseline. The 2030 target is 75% reduction of GHG emissions from agriculture, waste, industry, transport and energy sectors from its 2020 baseline. The estimated cost of NDC implementation in the energy, transport and solid waste management sectors is US $ 70.7 billion. While the 2.71% unconditional commitment is variably funded from the annual GAA, LGU budgets and funds raised by GOCCs and government financial institutions (GFIs), funding for conditional commitments will rely on international climate finance mechanisms (CCC,

2023). It is not yet clear how LGUs will co-finance the conditional commitments. In the NDC plan document, LGUs form part of the contribution governance framework (p.10) and conceptual approach to implementation (p. 20), but actual coordination and delivery of results are in the hands of sector departments at the national level (p. 21).

**Table 1. Policies and Measures (PAMS) under the NDC Implementation Plan**

| PAMs | Impact ($mmtCO_2e$) | Estimated Cost ($ million) |
|---|---|---|
| Energy Policies and Measures | 587 | 36,455 |
| Transport Policies and Measures | 67 | 32,758 |
| Waste Management Policies and Measures | 66 | 1,575 |
| **Total** | **720** | **70,788** |

*Source: Implementation Plan for the Republic of the Philippines Nationally Determined Contribution (NDC) 2023-2030*

**Monitoring and accounting of climate expenditures is just one side of the results of climate action.** Tagged climate budgets reflect intended inputs, and actual expenditures indicate the financial side of physical outputs. Outcomes of climate action are indicated in climate policy: reduced vulnerabilities of people and natural ecosystems, enhanced adaptive capacities of people and natural ecosystems, and public welfare and economic benefits from reduced and avoided GHG emissions. Deficits in monitoring and accounting of inputs and outputs pose hurdles in tracking outcomes (and impacts). There is a need to enhance public awareness not only of climate budgets and expenditures but, more significantly, outcomes and impacts of climate action. From a results-based monitoring and evaluation perspective, planning, programming, budgeting, and expenditure management provide the basis for measuring efficiency. Outcomes provide the basis for measuring effectiveness.

**Monitoring, evaluation, and reporting of outcomes and impacts of climate action is an even bigger challenge.** In the NCCAP 2011-2028, monitoring is set annually and evaluation every three years, to focus on efficiency, effectiveness, and impacts (p. 48). The CCC released the first M&E report covering 2011 to 2016 in 2019 (Executive Brief) and 2020 (full report). The 2024 Performance Audit of the NCCAP conducted by the Commission on Audit highlights the following findings: **one**, there has been no evaluation on the impact of implemented PPAs related to the NCCAP since the enactment of the Climate Change Act of 2009; **two**, now nearing the end of the plan, the NCCAP Results-Based Monitoring and Evaluation System (RBMES) is still not yet institutionalized; **three**, there are no formal evaluation mechanisms for LCCAPs.

Additionally, there is no dedicated reporting system for climate budget execution, which diminishes accountability and provides limited insights into spending effectiveness (PEFA Climate-Responsive Public Financial Management Assessment Report 2025). There are other climate action plans parallel to the NCCAP and LCCAPs, such as the NAP 2023-2050 and NDC Implementation Plan 2020-2030, that all have M&E

requirements and mandate the CCC to take the lead in coordination. The COA recommends the development of a robust M&E framework for CCAM programs at both national and LGU levels.

**Bringing LGUs on board for monitoring and evaluation of climate outcomes is another challenge.** The Climate Change Commission (CCC) is the lead policy-making body of the government tasked to coordinate, **monitor, and evaluate** government programs and ensure mainstreaming of climate change in national, local, and sectoral development plans.

Monitoring indicators of climate outcomes in the PDP is a distributed responsibility coordinated within the Inter-Agency Cabinet Cluster on Climate Change Adaptation, Mitigation, and Disaster Risk Reduction (Chapter 15 – Accelerate Climate Action and Strengthen Disaster Resilience, PDP 2023-2028). Accounting of the delivery of outputs and outcomes of the NDCs 2023-2030 is the responsibility of sector departments who own, develop, and manage the sector PAMs, including assessment of costs and impacts. The CCC, DILG, DBM, DEPDev, and sector agencies and local governments are challenged to harmonize the distributed system and mechanisms of monitoring, evaluation, and reporting.

**A comprehensive system for climate change statistics and indicators in the Philippines is not yet established.** The United Nations Statistical Commission adopted the Global Set of Climate Change Statistics and Indicators (GSCCSI) framework during its fifty-third session in March 2022[2]. The GCCSI is structured around five key areas: drivers of climate change, impacts of climate change, vulnerability to climate change, mitigation efforts, and adaptation strategies. Implementation guidelines have been issued to help countries improve monitoring of climate change, its impacts, and response actions, and to promote the links between statistics and policy-making. The key actors are national climate policy authorities and national statistical offices (NSOs). The establishment of the Philippine Set of Climate Change Statistics and Indicators (PSCCSI) is still in the preparatory stage. The PSA, in partnership with the World Bank, conducted a training-workshop on PSCCSI, following the GSCCSI framework, in March 2025.

[2] https://unstats.un.org/unsd/envstats/climatechange.cshtml

### c) Gaps and Challenges in the Vertical and Horizontal Alignment of LGU and National Government Plans, Programs, and Budgets related to Climate Change

**While climate considerations are increasingly integrated into nearly every aspect of public financial management, capacity and resource constraints in the enforcement of climate-related mandates**. The PEFA Climate-Responsive Public Financial Management Assessment Report 2025 cites problems in budget execution reporting and insufficient alignment of the NCCAP, NAP, NDCs, and PDP. The PEFA Report (2025) and COA (2024) also cite misalignment of NCCAP, NGA, and LGU plans due to deficits in policy integration and coordination. The PEFA 2025 Report also cites deficits in PDP alignment with key climate-related documents such as NCCAP, NAP, and NDCs (PEFA Public Financial Management Assessment Report 2025).

All plans have implementation mechanisms with assignation of roles and responsibilities. However, optimal governance structures have yet to be defined to achieve stronger vertical and horizontal alignments. Absence of evaluation mechanisms, for example, results in disparities in NCCAP and LCCAP strategies (COA, 2024).

**It is difficult to vertically align what is not yet localized.** While the CCC, DILG, and the Local Government Academy (LGA) have provided technical support in aligning the LCCAPs to the NCCAP and, in coordination with the DBM, alignment of LCCET to the NCCET and strategic priorities of the NCCAP, other climate-related plans are not yet localized. In the NAP 2023-2050, LGUs are supposed to implement adaptation actions and contribute to local knowledge (p. 241). The NAP process is still being kick-started with the creation of the NAP National Steering Committee (NAP-NSC) under the leadership of the CCC.

In the NDC Implementation Plan 2020-2030, LGUs are supposed to play a critical role in the delivery of policies, activities, and measures (PAMs), particularly on local transport projects, electric vehicle charging stations, and handling of waste and sewage projects (p. 20). Among the six pillars (objectives) of the plan is the cascading of NDCs to subnational level actions (p. 39). In the roadmap and timeline, three measures are mapped out: capacity needs assessment, capacity strengthening program, and identification of legislative and regulatory barriers to encourage long-term investments. There is an apparent disconnect between the cascading roadmap (capacity assessment, capacity strengthening, and legislative and regulatory measures) and the five key sectors covered in the NDCs: agriculture, waste, industry, transport, and energy. At the least, the NDC implementation roadmap and timetable could consider relevant PAMs that are already in place at the LGU level: agriculture, solid waste management, and local public transport route planning and corresponding inventory, management, and reporting of GHG emissions, reduction, and avoidance in the local agriculture, waste, and transport sectors.

**Table 2. NDC Implementation Plan Roadmap and Timetable: Pillar 5 – Cascading Subnational Level Actions**

| No. | Measure | Year | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| 5.1 | Identify responsibilities, capacities and needs at LGU level | Initial assessment completed | | | | | | |
| 5.2 | Develop and implement capacity-strengthening program as required in response to the assessment | | Capacity-building program developed | Continuous delivery of capacity building | | | | |
| 5.3 | Identify and amend legislative and regulatory barriers (e.g. in municipal solid waste (MSW) management) to encourage long-term investment | Barriers identified | Laws and regulations amended | | | | | |

*Source: NDC Implementation Plan, p. 43*

# 4. Opportunities

## a) Policy and Other Opportunities in Public Communication

**State policy recognizes and guarantees the right of citizens to be informed**. The Philippine Constitution guarantees the right of the people to information on matters of public concern (Sec. 7, Article III, Philippine Constitution of 1987). The State recognizes the vital role of information and communication in nation-building (Sec. 2, RA 10844). Executive Order No. 02, s. 2016 provides that every Filipino shall have access to information, from official records, public records, documents, and papers pertaining to official acts, transactions, or decisions, to government research data used as a basis for policy development, with certain exceptions. PCCO-DILG Joint Memorandum Circular No. 2018-01 reiterates Executive Order No. 02, s. 2016. Since then, 61 local governments (14 provinces, 25 municipalities, and 22 cities have passed Freedom of Information (FOI) ordinances or executive orders (Open Government Partnership, n.d.). Anecdotal evidence suggests that the shift in transparency practices has increased citizen access to local government information on public spending, contracting, public works projects, and health services, and opened up opportunities for participation in decision-making.

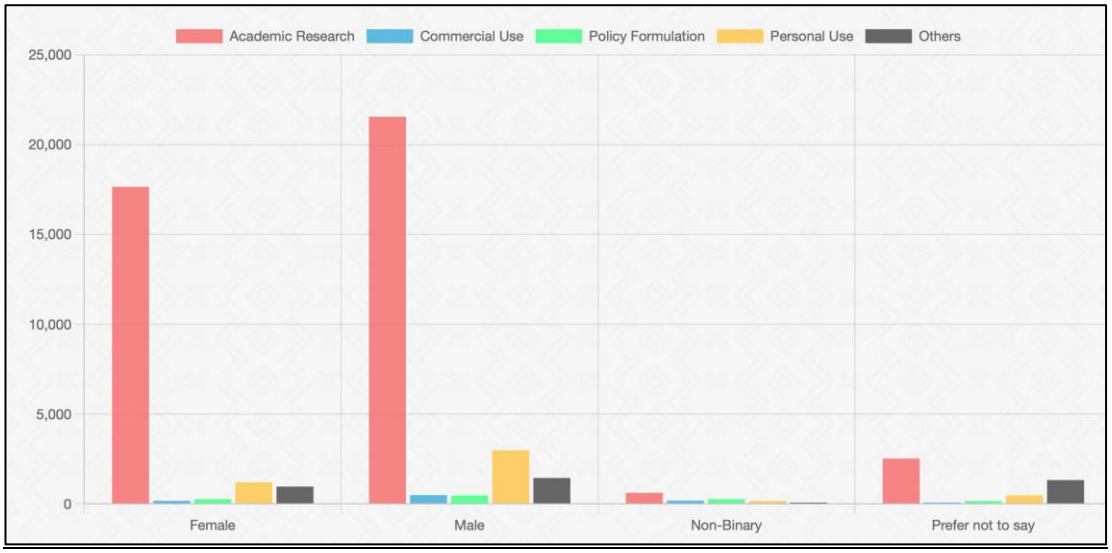
**Government information and communications technology has improved.** The Department of Information and Communications Technology (DICT) eGovernment Office has developed 25 digital platforms, with 17 currently implemented and now 'live' to bring ease-of-doing business and enhance government services, and has integrated information systems of 42 (out of 75) national government agencies[3]. In collaboration with the DILG, DTI, and Anti-Red Tape Authority (ARTA), the DICT is also developing the LGU system. As of July 2024, 828 LGUs have implemented automation of Business Permit Licensing, 318 on Barangay Business Clearance, 146 on Building Permit System, and 86 on Working Permit System. Twenty-one other eGovernment platforms have been developed and are managed by the concerned sector agencies.

**Data and information resources of the government are also available on various government portals**. Open Data Philippines (ODPH), managed by the DICT, involves 17 organizations and, as of July 2025, holds 256 resources and 175 data sets[4]. The 17 organizations do not yet include the Climate Change Commission. Resources include data on power generation, tourism demand, a master list of schools, and the COVID situation, among others. The repository does not yet include information on climate finance, budgets and expenditures, and outcome indicators of climate action.

[3] https://dict.gov.ph/egov-digital-platforms

[4] https://data.gov.ph/index/home

**Figure 5. ODPH Gender-Disaggregated Data on Users and Uses**




*Source: https://data.gov.ph/index/visitors-data-view*

**Several national government agencies have also launched open government initiatives.** These include the DBM's Transparency Seal program, the DILG's Full Disclosure Policy Portal (FDPP), the PCOO's Freedom of Information(FOI) program, DEPDEv's Infrastructure Flagship Projects (IFPs) Dashboard[5] and the OpenSTAT of PSA. Among the objectives of OpenSTAT are to increase and improve utilization of data for decision-making, citizen empowerment, innovation and empowerment[6]. Resources include demographic and social statistics, economic statistics, and multi-domain statistics, which include a database on the Philippines' contributions to the SDGs. Among these are SDG 13 (climate action), which currently provides data on disaster risk reduction, NDCs, and GHG emissions.

The PSA also maintains and publishes the Statistical Indicators on Philippine Development (StatDev) as an instrument for monitoring economic progress and social change and serving as an early warning measure for determining the likelihood of achieving End-of-Plan (EOP) targets of the Philippine Development Plan[7]. In StatDev 2023, the instrument features overall performance across 374 indicators in 14 sectoral chapters of the PDP 2023-2028.

In addition, the PSA publishes the Compendium of Philippine Environment Statistics (CPES) that is in line with the UN's Framework for the Development of Environment Statistics (FDES). It compiles data on environmental conditions and quality, environmental resources and use, generation and management of waste and pollutants, extreme events and disasters, human settlements and environmental health, and environmental protection efforts[8]. The DENR regularly publishes a related compendium,

[5] https://depdev.gov.ph/infrastructure-flagship-projects/

[6] https://openstat.psa.gov.ph

[7] https://psa.gov.ph/statistics/statdev

[8] https://psa.gov.ph/statistics/environment/peenra/node/1684059919

the Environment and Natural Resources Compendium (ENR Compendium), which covers biodiversity management, ecosystems research and development, environmental management, forest management, land management, mines and geosciences, water resources, Laguna Lake, gender and development, and foreign-assisted projects (DENR, 2024).

**Climate data and information are currently concentrated in the CCC-managed National Integrated Climate Change Database and Information Exchange System (NICCDIES).** The system serves as a repository of data and information on GHG inventory, mitigation by sector, adaptation, action plans, climate finance, climate reports, and tools[9]. Climate finance data is currently limited to tagged climate budgets in the NCCET and LCCET systems. The system exchange dimension is also not yet fully developed. It is not yet integrated with Open Data Philippines (ODPH) and OpenSTAT of the PSA. Available tools – such as a data analysis tool for LCCET and NCCET – are based on an Excel format, which still lacks sufficient panel data for statistical analysis. Moreover, it is not yet possible to establish the links or correlate LCCET and NCCET to ODA climate finance flows indicated in the DEPDEv's ODA Portfolio Review or the PSA OpenSTAT's data set on SDG 13 (climate action).

**There is a global initiative that helps countries improve the monitoring of climate change, its impacts, and response actions** by better informing the national climate policy authorities about the benefits of official statistics and by guiding the national statistical offices to better engage in the area of climate change[10]. In March 2022, the United Nations Statistical Commission (UNSC) adopted the Global Set of Climate Change Statistics and Indicators (GSCCSI) framework, structured around five key areas: drivers of climate change, impacts of climate change, vulnerability to climate change, mitigation efforts, and adaptation strategies. In March 2025, the PSA, in partnership with the World Bank, conducted a training workshop to develop the Philippine Set of Climate Change Statistics and Indicators (PSCCSI).

### b) Policy and Other Opportunities in Monitoring Actual Expenditures

**Communication and public information platforms such as Open Data PH, OpenStat, StatDev, NICCDIES, and information packages such as the Compendium of Philippine Environment Statistics and ENR Compendium published by the PSA and DENR, respectively, need to be backed up by efficient monitoring and evaluation systems.** Local government units can contribute to the supply of M&E data, including actual climate-related expenditures (CREs) and, in the near future, data for the Philippine Set of Climate Change Statistics and Indicators (PSCCSI).

**National oversight agencies have adopted the National Evaluation Policy Framework (NEDA-DBM JMC 2015-01) and corresponding operational guidelines for the Regional Project Monitoring and Evaluation System (RPMES).** Since 2004, the DILG has called

[9] https://niccdies.climate.gov.ph

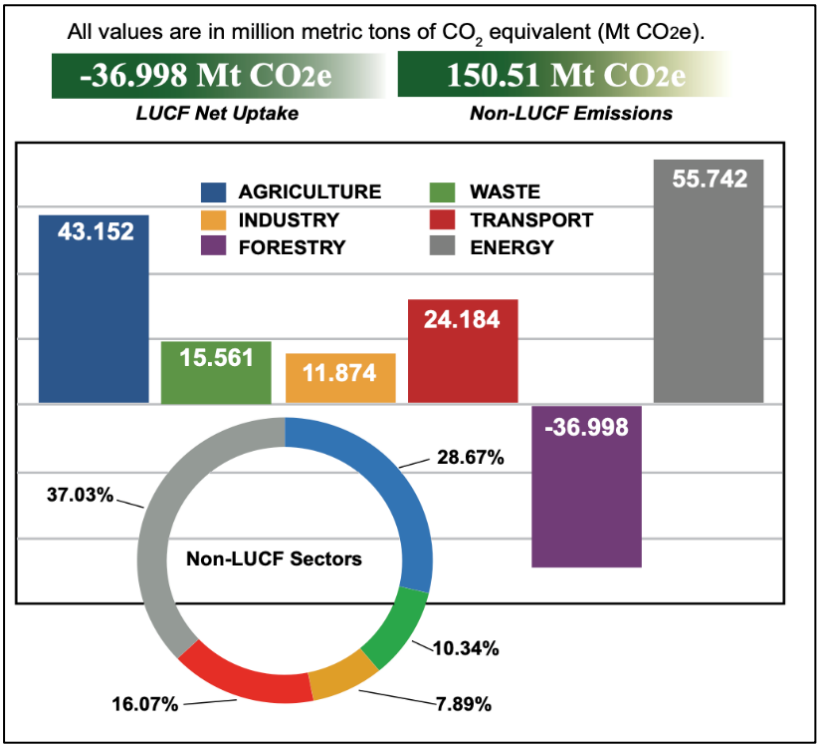
[10] https://unstats.un.org/unsd/envstats/climatechange.cshtml

for reorganization and reactivation of the PMCs of LGUs (DILG MC 2004-78) and reiterated the same in 2019 (DILG MC 2019-188). In 2020, the DILG extended the reach of local M&E with the call for the establishment of Barangay Project Monitoring and Evaluation Committee (BPMEC) under the Barangay Development Council (DILG MC 2020-070).

**The Philippine Greenhouse Gas Inventory Management and Reporting System (PGHGIMRS), as mandated by EO 174, s. 2014, assigns roles to sector agencies in the national government**: DA and PSA for agriculture, DENR for waste, industrial processes, and product use and forestry and other land use, DOTr and DOE for transport, and DOE for energy. The CCC has operationalized the system through CCC Resolution No. 2018-003 (Adopting the PGHGIMRS Guidance Document). The same EO provides that the private sector and LGUs may be invited to participate in the system. What is needed is for the CCC to issue a resolution inviting LGUs to participate.

GHG inventory management tracks GHG emissions and avoidance in the land use change and forestry (LULUCF) and non-LULUCF sectors. The 2010 Preliminary National Greenhouse Gas Inventory shows that the energy, agriculture, and transport sectors were the biggest GHG emitters in the non-LUFC sectors, accounting for 82 percent of 150.51 MtCO2e (million metric tons equivalent of CO2).[11]

**Figure 6. Preliminary 2010 National Greenhouse Gas Inventory**

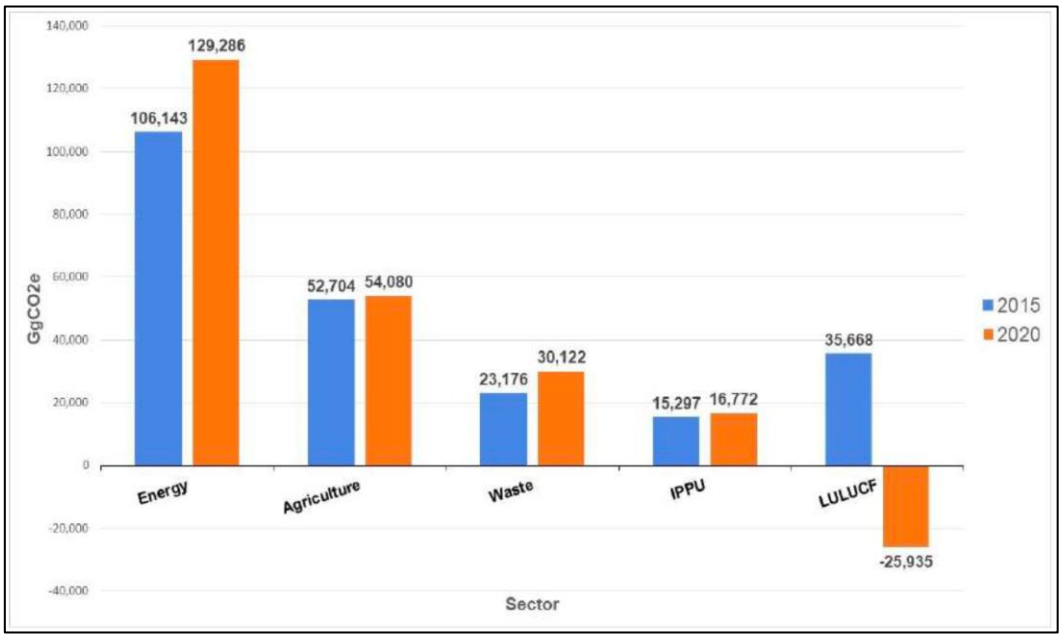



*Source: Recabar et al., 2019; cited in PAP4SCP, p. 63.*

[11] This figure was adjusted to 144.352 mmtCO2e in the 2020 GHG Briefer of the CCC.

The 2020 GHG Briefer of the CCC indicates uptakes of emissions in the non-LUCF sectors from 100.87 MtCO2e in 1994, 126.88 MtCO2e in 2000, and 144.352 MtCO2e by 2010. Across the years, the agriculture, transport, and energy sectors were on the high side of GHG emissions. A summary of the 2015 and 2020 updates of the Philippine National GHG Inventories indicates that non-LULUCF sectors emitted a total of 197,319 and 230,260 Gigagrams of carbon dioxide equivalent (GgCO2e) in 2015 and 2020, respectively (Philippine Climate Change Commission, 2024). Combined emissions indicate an increase of 16.69 percent, with relatively higher increases in the waste (29.97%) and energy (21.8%) sectors, mostly from urban areas. However, considering removals by sink, the reported net emissions in 2020 were 204,325 GgCO2e, indicating a decrease of 12.30% from the 2015 inventory. This data suggests the importance of carbon sinks and urban-rural coordination in increasing the compensatory effects of LULUCF.

**Figure 7. 2015 and 2020 Philippine GHG Emissions and Removals per sector in GgCO2e**



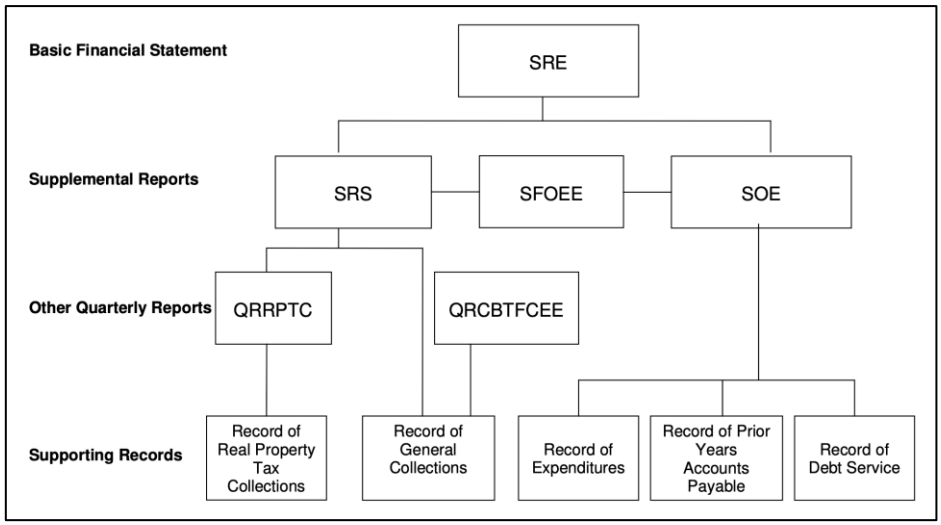

*Source: Philippine Climate Change Commission, 2024.*

**Currently, the CCET serves as the primary instrument for monitoring climate-related expenditures (CREs).** However, studies show that the system mainly captures CREs at the level of intentionality. This gap is exacerbated by problems of compliance, which diminish the strength of the representativeness of the data collected. Nonetheless, the CCET stands as the biggest opportunity for scaling up the monitoring of CREs.

**The other biggest opportunity for monitoring actual CREs of LGUs is through the Bureau of Local Government Finance's (BLGF) Statement of Receipts and Expenditures (SRE).** The SRE replaces the previous Statement of Income and Expenses (SIE) as provided for in BLGF MC No. 01-2003. The new format is in harmony with the Commission on Audit's New Government Accounting Systems (COA-NGAS) reports and also includes additional data required in determining the LGU's fiscal capacity, monitoring LGU debts, certifying LGUs' debt capacities, rating the LGUs' creditworthiness, and computing LGU financial performance indicators; and partially conforms to the International Financial Reporting Standards (IFRS). The SRE is also contained in the Local Budget Accountability (LBAC) Form No. 4 prepared by LGUs at the end of each fiscal year (Budget Operations Manual for Local Government Units 2023 Edition).

The SRE serves the needs of the DEPDEv, National Tax Research Center (NTRC), Bangko Sentral ng Pilipinas (for statistics and policy formulation), DOF and DBM (for planning, forecasting, and public sector financial position), Congress (in aid of legislation), private banking institutions, and potential donors interested in knowing the creditworthiness rating of the LGUs and the BLGF's LGFPMS, which is a component of the Local Governance Performance Management System (LGPMS).

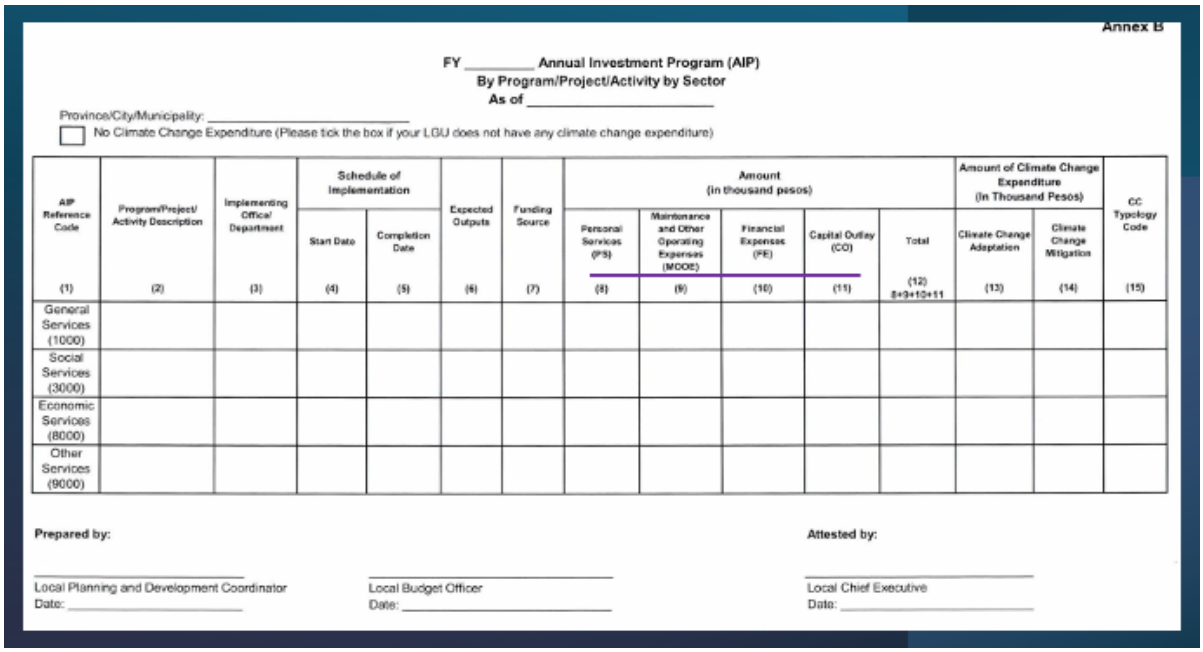
**Figure 8. SRE Reporting Framework**




*Source: SRE Manual*

**In monitoring climate-related expenditures at the local level, the Statement of Expenditures in the SRE can fill the actual expenditure gap in LCCET data**. The Statement of Expenditures is one of four supplemental and supporting documents of the SRE report. It presents various expenses paid during the period and groups them into: (1) Personal Services (PS); (2) Maintenance and Other Operating Expenses (MOOE); (3) Financial Expenses (FE); and (4) Capital Outlay (CO). Further, the SOE classifies expenditures by sector and by function, where reference is made to the nature of expenditures as it relates to the purpose for which such expenditures were made. The groupings correspond with the same groupings under which intended climate budgets are tagged in the LCCET's AIP Form (Columns 8, 9, 10, and 11).

**Figure 9. AIP Form for LCCET Reporting**



Annex B

FY _____ Annual Investment Program (AIP)
By Program/Project/Activity 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 | Program/Project/ Activity Description | Implementing Office/ Department | Schedule of Implementation | | Expected Outputs | Funding Source | Amount (in thousand pesos) | | | | | Amount of Climate Change Expenditure (In Thousand Pesos) | | CC Typology Code |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Start Date | Completion Date | | | Personal Services (PS) | Maintenance and Other Operating Expenses (MOOE) | Financial Expenses (FE) | Capital Outlay (CO) | Total | Climate Change Adaptation | Climate Change Mitigation | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) 8+9+10+11 | (13) | (14) | (15) |
| General Services (1000) | | | | | | | | | | | | | | |
| Social Services (3000) | | | | | | | | | | | | | | |
| Economic Services (8000) | | | | | | | | | | | | | | |
| Other Services (9000) | | | | | | | | | | | | | | |

Prepared by:

_____
Local Planning and Development Coordinator
Date: _____

_____
Local Budget Officer
Date: _____

Attested by:

_____
Local Chief Executive
Date: _____

*Source: DBM LBM No. 87, s. 2023*

Additional information can be derived from LBAC Form No. 6 if LCCAP-specific PPAs are implemented by the LGUs. This form includes the AIP Reference Code, Implementing Office/Department, Target Outputs, Expected Costs, Actual Accomplishments, and Actual Expenditures.

**Figure 10. LBAC Form No. 6 - Monitoring of Physical and Financial Accomplishments**

**[LGU Name]**
**Monitoring of Physical and Financial Accomplishments**
**FY _____**

| Plan/PPAs | AIP Reference Code | Implementing Office/ Department | Target Output | | Actual Accomplishment/s | Estimated Cost | | Actual Expenditures | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| | | | AIP | AB | | AIP | AB | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| ***GAD Plan and Budget*** | | | | | | | | | |
| 1. PPA 1 | | | | | | | | | |
| 2. PPA 2 | | | | | | | | | |
| ***Local Disaster Risk Reduction and Management Plan*** | | | | | | | | | |
| 1. PPA 1 | | | | | | | | | |
| 2. PPA 2 | | | | | | | | | |
| ***Local Climate Change Action Plan*** | | | | | | | | | |
| 1. PPA 1 | | | | | | | | | |
| 2. PPA 2 | | | | | | | | | |
| ***List of PPAs for the Local Council for the Protection of Children*** | | | | | | | | | |
| 1. PPA 1 | | | | | | | | | |
| 2. PPA 2 | | | | | | | | | |
| ***List of PPAs for Senior Citizens and Persons with Disabilities*** | | | | | | | | | |
| 1. PPA 1 | | | | | | | | | |
| 2. PPA 2 | | | | | | | | | |
| ***Peace and Order Plan*** | | | | | | | | | |
| 1. PPA 1 | | | | | | | | | |
| 2. PPA 2 | | | | | | | | | |
| ***List of PPAs to Combat Acquired Immune Deficiency Syndrome*** | | | | | | | | | |
| 1. PPA 1 | | | | | | | | | |
| 2. PPA 2 | | | | | | | | | |
| ***Other Reports/Plan as required by DILG/DBM issuances*** | | | | | | | | | |
| 1. PPA 1 | | | | | | | | | |
| 2. PPA 2 | | | | | | | | | |

**Prepared by:**

_____
Local Planning and Development Coordinator

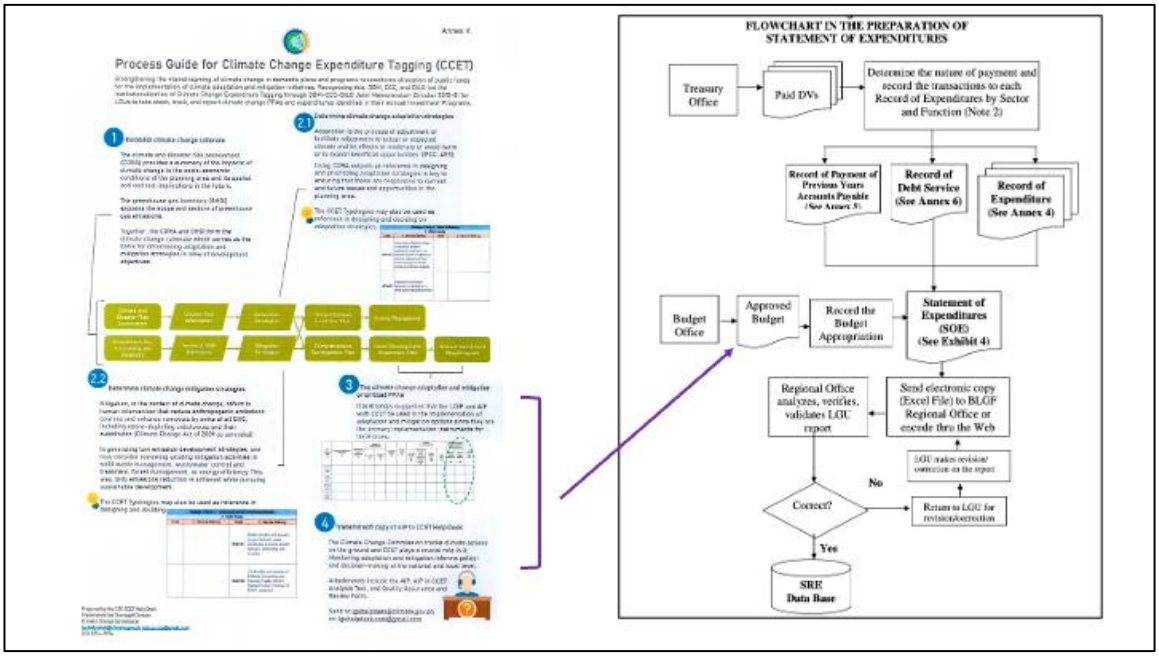
**Approved by:**

_____
Local Chief Executive

*Source: DBM, 2023.*

**The SRE can also bridge the gap in the CRE monitoring process**. In the LCCET process, the AIP Form is submitted to the CCC's CCET Help Desk prior to the budget approval (Local Budget Appropriations Ordinance). The SRE takes off from the approved budget (not the AIP Form). What the LCCET cannot see can be seen in the SRE.

**Figure 11. Flowcharts: Preparation of AIP Form and Preparation of the Statement of Expenditures**




*Sources: SRE Manual and LBM No. 87, s. 2023*

**The SRE also has a tighter accountability system in record keeping, which allows CRE tracking at the LGU level, regional level, and national level.** Hard copies of SRE reports and supplemental statements are maintained by Municipal/City/Provincial Treasurers, reviewed by the BLGF Regional Office, and a digital copy is stored in the central database of the BLGF central office. These records are accessible online. In comparison, the LGU AIP Forms are kept by the CCC's CCET Help Desk with no regional review mechanism. It is also not clear which agency or official of the LGU is in charge of storing and safekeeping a copy of the AIP forms submitted to the CCC.

### c) Policy and Other Opportunities in Horizontal Alignment of LGU plans and programs and Vertical Alignment of LGU plans and programs with national government plans and programs related to climate change.

**The DILG introduced the Rationalized Planning System (RPS) in 2008.** The guidance was not only intended to reduce the number of plans the LGUs must prepare to two comprehensive plans (the CDP and CLUP) but also to emphasize that sectoral or topical plans required by national government agencies must be integrated into the two plans (DILG-BLGD, 2008). Rationalization of local planning strengthens horizontal coordination of the development plan, spatial plan, and sectoral/topical plans within the CDP. Rationalization also addresses deficits in vertical linkages between local plans and higher-level plans and horizontal linkages between plans and budgets (Gotis, 2008).

**As early as 2007, oversight agencies (see DILG-NEDA-DBM-DOF JMC No. 1-2007) prescribed guidelines for harmonization of planning, investment programming, revenue administration, budgeting, and expenditure management.**[12] These were updated in 2016 with DILG-NEDA-DBM-DOF Joint Memorandum Circular No. 2016-1, s. 2016 (Updated Guidelines on the Harmonization of Local Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight), which delineated delineated roles of the oversight agencies and LGUs in the context of convergence, inter-dependencies and areas for complementation and integration and reiterated DILG-NEDA-DBM-DOF Joint Memorandum Circular (JMC) No. 2015-1, s. 2015, which institutionalized the Coordinating Committee on Decentralization (CCD), the National Inter-Agency Team (NIAT) for Public Financial Management (PFM), and the Regional Inter-Agency Teams (RIATs) for PFM.[13]

The most recent update (DILG-DHSUD-NEDA-DBM-DOF Joint Memorandum Circular No. 2024-1 s. 2024 - Updated Guidelines on the Harmonization of Local Development Planning, Land Use Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight for Enhanced Local Service Delivery in line with the Supreme Court Ruling on the Mandanas-Garcia Petitions) takes into context recent executive issuances and the 2018 Mandanas Ruling of the Supreme Court and other considerations. The CCD has been expanded to include the DHSUD and DOF-BLGD with DILG as Chair. The NIAT for PFM and its regional counterparts, the RIATs, are sustained to provide technical assistance. This JMC reiterates guidelines and tools on planning and financial management (PFM), local planning and budgeting, province-city/municipality-barangay complementation, NGA-LGU interface, provincial government oversight of component

[12] See: DILG-NEDA-DBM-DOF (2007). JMC 1-2007 - *Guidelines on the Harmonization of Local Plannng, Investment Programming, Revenue Administration, Budgeting and Expenditure Management.* Manila: DILG-NEDA-DBM-DOF

[13] See: https://www.dbm.gov.ph/wpcontent/uploads/Issuances/2016/Joint%20Memorandum%20Circular/JMCNo.1S2016_DILG-NEDA-DBM-DOF%20-%20NOVEMBER%2018,%202016%20%282%29.pdf

municipalities and cities, and performance monitoring and assessment, and clarifies the delineated roles of oversight agencies:

- **DILG:** to establish and formulate plans, policies, and programs to strengthen the technical, fiscal, and administrative capabilities of local governments; and continue to advocate a rationalized local planning system for adoption by all cities and municipalities;

- **NEDA:** to integrate the approved plans of provinces, highly-urbanized cities (HUCs), and independent component cities (ICCs) in the Regional Development Plans (RDPs) and the Philippine Development Plan (PDP); develop the socioeconomic components of the Harmonized PDPFP Formulation Guidelines in coordination with DHSUD; and continue to provide technical assistance to LGUs in the formulation/updating of their Provincial Development and Physical Framework Plan (PDPFP) until such time that the Harmonized PDPFP Formulation Guidelines are issued;

- **DHSUD:** responsible for providing technical assistance and formulating and prescribing standards, regulations, and guidelines for CDRA, CLUP, Zoning Ordinance and the PDPFP or provinces; provision of technical assistance to LGUs, pending the approval of the Harmonized PDPFP Formulation Guidelines; and, ensure compliance by LGUs not only with the procedure for the formulation or updating of their land use or physical framework plans but also with the implementation of the same, through review or ratification, monitoring, and imposition of penalties, in accordance with existing laws and regulations;

- **DBM:** responsible for the efficient and sound utilization of government funds and revenues to effectively achieve our country's development objectives, as provided for in Executive Order No. 292, s. 1987.[14] This responsibility includes promulgation of the Budget Operations Manual (BOM) for LGUs, Internal Audit Manual (IAM) for LGUs, and Manual on the Setting Up and Operations of Local Economic Enterprises (LEEs), among other related functions. The DBM is also mandated to review the appropriation ordinances of provinces, HUCs, ICCs, and NCR LGUs.

- **DOF-BLGF:** responsible for supervising the revenue operations of all LGUs, as stipulated in Section 2, Chapter 1, Title II, Book IV of EO No. 292 and Article 287, Rule XXX of the IRR of RA No. 7160. This responsibility includes formulation of necessary policies, rules, and regulations, assisting local treasurers in forecasting revenue generation and medium-term expenditures, monitoring of LGU funds, borrowing capacity, and debt services, and utilization of the 20% EDF, among others.

[14] See: Administrative Code of 1987 (https://www.officialgazette.gov.ph/1987/07/25/executive-order-no-292-s-1987/)

**Mainstreaming of climate change adaptation and disaster risk reduction (CCA-DRR) in local planning is required by law, specifically by the Climate Change Act of 2009 and the National Disaster Risk Reduction and Management Act of 2010.** The legal requirement sets the foundation for vertical alignment of the LCCAPs and LDRRMPs of LGUs to the NCCAP and NDRRMP. In 2014, the HLURB issued supplemental guidelines on mainstreaming climate change and disaster risks in the CLUP. In 2015, the DILG issued MC 2015-77 (Guidelines on Mainstreaming Climate Change Adaptation and Disaster Risk Reduction in Local Development Planning), supplemented by the Local Planning Illustrative Guide in Preparing and Updating the Comprehensive Development Plan in 2016, to include climate change considerations in the process. The guidelines were further enhanced in 2021 through the DILG-Bureau of Local Government Development Guidelines on Mainstreaming Climate Change Adaptation and Disaster Risk Reduction in the CDP (also known as the CDP+).[15] These guidelines enhance the 5-step process with fundamental concepts on mainstreaming and harmonization according to various scenarios.

**Since the implementation of the Philippine Development Plan 2017-2022, the first PDP under Ambisyon Natin 2040, enjoined all government agencies and instrumentalities and local government units to implement the PDP.** The NEDA and DILG embarked on PDP localization efforts to align local development plans with the PDP. The initial exercise produced results matrices for provinces and the National Capital Region (NCR) and informed oversight agencies of LGU priorities and needs (Diokno-Sicat et al., 2021). The current PDP - PDP 2023-2028 - sustains alignment of subnational outcomes written in the Outcome Matrices of the RDPs to the national desired outcomes of the PDP.

**Major climate-related national plans have yet to be localized.** While the NCCAP and LCCAPs are vertically aligned in relation to the NCCAP strategic priorities, other climate-related plans have yet to be localized. The National Adaptation Plan of the Philippines 2023-2050 recognizes the role of LGUs in contributing local knowledge and implementing adaptation actions. However, institutional arrangements below the CCC-led National Steering Committee have yet to be clarified. Secondly, Initiative 6 of the 9 Initiatives in the implementation plan highlights translation of adaptation strategies into a provincial-level program/project portfolio, prioritizing based on social, economic, and ecosystem benefits for informed decision-making (p. 269). It is not yet clear how provincial-level adaptation programs cascade to cities, municipalities, and barangays.

Similarly, the Implementation Plan for the Republic of the Philippines Nationally Determined Contribution (NDC) 2020-2030 has yet to be localized. Among the six pillars (action areas) of the implementation plan is the cascading of subnational-level actions. Initial actions pertain to the identification of local responsibilities, capacities, and needs, and existing initiatives and development of corresponding capacity development

[15] https://niccdies.climate.gov.ph/files/documents/Guidelines%20for%20Mainstream%20DRR-CCA%20in%20the%20CDP---.pdf

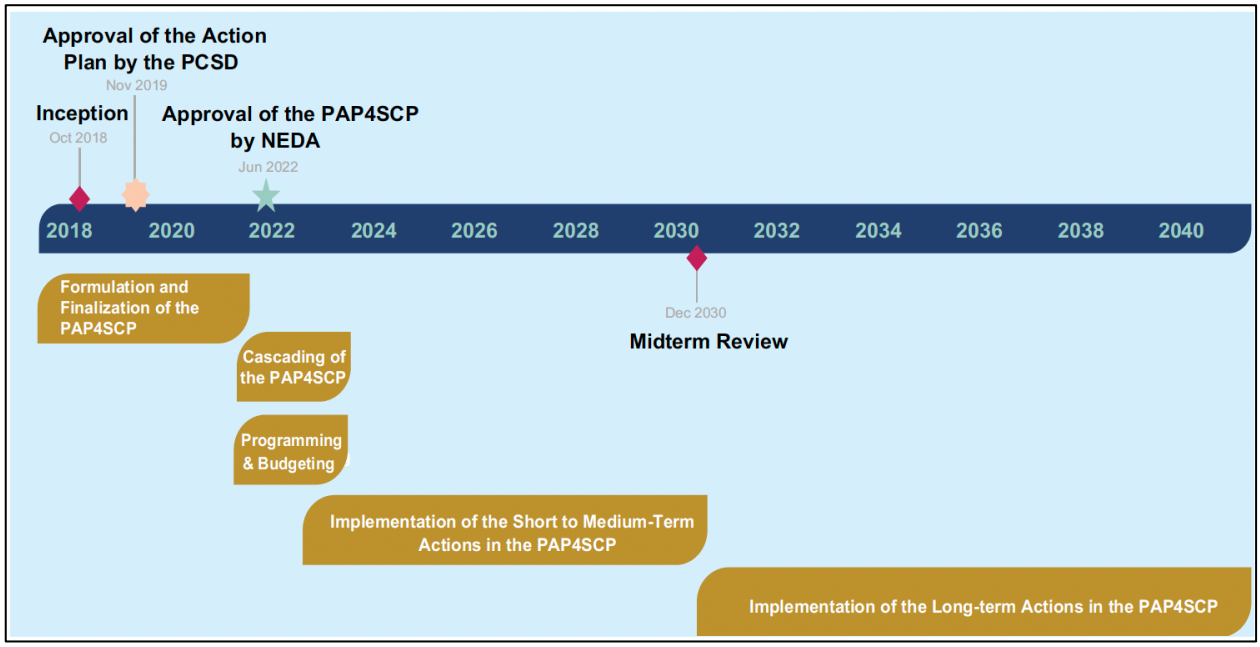
programs (p. 41). Now at mid-term, the subnational actions would have been to address legislative and regulatory barriers to encourage long-term investments, among others.

**Critical to measuring achievement of the NDC targets is GHG inventory management and reporting.** However, based on the guidelines (EO 174, s. 2014) and PGHGIMRS Guidance Document (CCC Resolution No. 2018-003), roles are assigned to sector agencies in the national government (DA and PSA for agriculture, DENR for waste, industrial processes and product use and forestry and other land use, DOTr and DOE for transport and the DOE for energy). The EO provides that LGUs and the private sector may be invited to participate in the PGHGIMRS. On the other hand, the 2017 Enhanced LGU Guidebooks (3 & 4) on the Formulation of Local Climate Change Action Plan encourage local governments to undertake low-emission development strategies (LEDS) to align and contribute to the national agenda of transitioning towards a low-carbon economy. This encouragement includes GHG inventory management. In fact, as early as 2015, the CCC published a user's manual on Community-Level GHG Inventory (CCC, 2015) and an Excel-based tool for barangay-level GHG emission measurement in the forestry, transport, waste, and energy sectors[16]. However, use of the manual and tool is not self-executory, especially at the barangay level. GHG inventory requires policy support for allocation of roles and responsibilities, budgets, and development of local capacities.

**Another climate-related national plan that needs to be localized and vertically integrated to local solid waste management plans is the Philippine Action Plan for Sustainable Consumption and Production 2020-2040 (PAP4SCP).** This plan is the national version of the 10 Year Global Framework of Programmes on Sustainable Consumption and Production Patterns (10YFP) and has medium (2020-2030) and long-term (2020-2040) goals. Its priority action nodes are policy and regulation, R&D, innovation and technology, infrastructure, promotion, and education. It recognizes the important role of LGUs in SCP implementation. Among its targets in 2030 is the enactment of local ordinances on green buildings for public and private facilities. In the roadmap, the plan should have been cascaded subnationally in 2022. The process leans on the Philippine Council on Sustainable Development (PCSD), which is headed by the DepDev.

[16] https://niccdies.climate.gov.ph/ghg-inventory/ghg-local

**Figure 12. PAP4SCP Implementation Plan**




*Source: Philippine Action Plan for Sustainable Consumption and Production (PAP4SCP), p. 50*

# 5. Policy Recommendations

## Recommendation 1: Develop a strategy to communicate gains of national and local government action on GHG emissions reduction, avoidance, and sequestration.

### Proposed Instrument: A Technical Guidance Note on Communicating the Government's (national and local) Accomplishments and Achievements in GHG Reduction, Avoidance and Sequestration.

**Originating Agencies:** CCC, DILG, and DICT

**Target Users**

- LCEs of Provincial, City, and Municipal LGUs
- DA, PSA, and LGUs (for agriculture)
- DENR and LGUs (for waste, industrial processes, and product use and forestry, and other land use)
- DOTr and LGUs (for transport)
- DOE and LGUs (for energy)

**Rationale**

- People's right to information on matters of public concern is fundamental (Sec. 7, Philippine Constitution). This includes access to official records, documents, official acts, transactions, and research data used as a basis for policy development.

- EO No. 2, s. 2016, operationalizes people's constitutional right to information in the executive branch of government.

- Information and public communication improve transparency and accountability and encourage citizen participation in governance.

- Citizens, policy makers, the private sector, and the international community need to be informed not only of climate actions but also of the outcomes and impacts of such actions. These include accomplishments (climate expenditures and physical outputs of PPAs), achievements (outcomes and impacts), and learnings and innovations.

**Purpose**

- Enable LGUs and sector agencies to develop communication strategies and plans
- Create institutional environments for increasing visibility of climate action

**Coverage**

- Sector Focus: GHG inventory, management, and reporting in the transport, energy, solid waste, agriculture, forestry, and land use sectors.
- Geographic Focus: prioritizing cities with high GHG emissions in transport, energy, and solid waste, and local government territories with high carbon sinks from the forestry sector.

**Suggested Outline of the Guidance Note**

| | |
|---|---|
| **Title** | Communicating the Philippine Government's Accomplishments and Achievements in GHG Reduction, Avoidance and Sequestration: Guidance Note |
| **Author** | CCC, DILG and DICT |
| **Executive Summary** | |
| **Introduction** | • Importance of information and communication<br>• Relative abundance of information on plans and intended budgets but scarce information on results of climate action<br>• Right of citizens to information on matters of public concern |
| **Purpose** | • Fulfill government's obligation to inform citizens on matters of public concern.<br>• Inform policy makers on the results of climate expenditures. |
| **Principles** | • Transparency<br>• Evidence-based<br>• Objectivity<br>• Visibility<br>• Equal access<br>• Relevance<br>• Timeliness<br>• Flexibility<br>• Respect for privacy of personal data<br>• Gender and cultural sensitivity |
| **Approaches** | • Evidence-based communication<br>• Sensitivity to gender, culture and conflict<br>• Social and Behavior Change Communication (SBCC) approach, the strategic use of communication approaches to |

| | |
|---|---|
| | promote changes in knowledge, attitudes, norms, beliefs and behaviors.[17] |
| **Guidelines** | |
| Step 1. Assessment of Readiness | a) Do you have a communications office or communications officer?<br>b) What communication skills sets are available? (e.g. social media, website management, data visualization, technical writing, content creation, stakeholder relations)<br>c) If some skills sets are not available internally, are they available for external procurement or outsourcing?<br>d) Do you have M&E for climate action?<br>e) Is M&E data and information available for communicating publicly? |
| Step 2. Branding | A brand name is any or combination of a name, term, sign, symbol, design, logo that sets the frame of how your organization is presented to and perceived by the public. It sets your personality, identity and reputation. If you already have a brand, you can skip this step. |
| Step 3. Environmental Scanning | Environmental scanning is the process of assessing your organization's internal and external environments to detect early signs of opportunities or threats that may influence your communication strategy.<br><br>You can use the following tools:<br><br>• SWOT<br>• Stakeholder analysis<br>• Stocktaking<br>• Market research/opinion research<br>• Existing metrics: feedback from public consultations, public hearings |
| Step 4. Specify Objectives | • Aligned with corporate objectives<br>• Time sensitive, context specific, tailored to stakeholders<br>• To inform and increase public awareness<br>• To achieve better understanding between government and citizens through exchange meanings, feedbacks, reduce misunderstandings, and elimination of fake news<br>• To change attitudes and behavior of public servants and citizens |

[17] See: John Hopkins Center for Communication Program (CCP). (2020).What is Social and Behavior Change Communication. Available at: https://sbccimplementationkits.org/sbcc-in-emergencies/learn-about-sbcc-and-emergencies/what-is-social-and-behavior-change-communication/

| | |
|---|---|
| Step 5. Audience Segmentation | Customize your messages according to target audiences:<br>• Policy makers<br>• Advocates and influencers<br>• Think tanks and interest groups<br>• Private firms – power producers and distributors, transport operators and cooperatives, agricultural investors and suppliers, EPR organizations<br>• Academe<br>• Development partners<br>• General public (can also be segmented or sensitized by sector, gender, age group, ethnicity) |
| Step 6. Communication Channels | A channel is the medium through which a message is transmitted to its intended audience. The best channel for reaching a specific audience depends on many factors, particularly regional/local circumstances. The following channels can be used:<br>• Direct channels (NGA or LGU-owned websites and publications)<br>• Indirect channels: TV, print and online media<br>• Cross-over channels: communication from direct and/or indirect channels recirculated through other channels (e.g. social media) for extra exposure |
| Step 7. Content Strategy | a) Choose the channel<br>b) Choose audience segment: what does the organization/agency want the target audience to think or act?<br>c) Formulate key messages according to chosen channel and audience segment: focus on what is relevant to the target audience and what the benefits would be. Write the message in plain language.<br>d) Choose the information product: Press release, social media posts,success stories, dashboard, infographics or audio-visual (AV) material<br>e) Complete staff work: the 5 Ws of the message (who?, what?, when?, where? and why?)<br>f) Highlight call to action: what do you want the audience to do?<br>g) Cap the message with audience takeaway: what is the story, benefit of the story, how they can relate, what can they remember. |
| Step 8. Frequency | Determine frequency of communication.<br>a) Accomplishments should be communicated at least annually, including updated data on the dashboard<br>b) Briefers could be timed during legislative hearings or preparation of bills<br>c) Success stories could be published periodically or could dovetail important events such as the President's SONA or local government version of the SONA |

| | |
|---|---|
| Step 9. Implementation Plan | The implementation plan should include the following key elements:<br>a) Specific objectives for the given year/period<br>b) Target audience/s<br>c) Communication channels<br>d) Frequency of releases<br>e) Task allocation: editors, writers, IT support<br>f) Budget |
| Step 10. M&E | Monitor and evaluate impact of the communication plan.<br>a) Monitoring: stakeholder engagement undertake, information sessions conducted, web copy updated, press release issued, number of media mentions, number of website hits.<br>b) Evaluation: special studies on Knowledge, Attitudes and Practice (KAP) related to climate change adaptation and mitigation |
| Managing Risks | Risk management should be integrated to the communication plan and should consider the following potential risks and how to manage them:<br>• Disputes over unverified data<br>• Fake news<br>• Data leaks prior to release<br>• Misprints<br>• Process risk within the implementing agency<br>• Politicization of key messages |
| **References** | |
| **Annexes** | |

## Recommendation 2: For DBM, CCC, and DILG, and the DOF-BLGF to jointly develop a tool for monitoring actual climate expenditures of LGUs

### Proposed Instrument: Tool Kit for Monitoring Climate-Related Expenditures (CREs) of LGUs – Supplemental Guidelines to DBM-CCC-DILG JMC 2015-01

**Basic Features**

- A tool that hybridizes the DBM-CCC-DILG AIP Form used in LCCET for monitoring intended climate budgets and the DOF-BLGF Electronic Statement of Receipts and Expenditures (eSRE) Supplemental Statement, the Statement of Expenditures (SoE).

- A tool that harmonizes the oversight functions of DBM-CCC-DILG in LGU compliance with the LCCET and the role of BLGF in overseeing the financial operations of LGUs.

- It supplements DBM-CCC-DILG JMC 2015-01 - Revised Guidelines for Tagging/Tracking Climate Change Expenditures in the Local Budget (Amending DBM-CCC-DILG JMC 2014-01 dated August 7, 2014).

**Rationale and Purpose**

- The current system of monitoring climate-related budgets (CREs) of LGUs is through the Local Climate Change Expenditure Tagging (LCCET) system. This system is provided for in DBM-CCC-DILG JMC 2015-01 (amending DBM-CCC-DILG 2014-01).

- The LCCET has three major weaknesses: **one**, the climate-tagged budgets in the AIP Form transmitted to the CCC do not reflect actual expenditures; **two**, low and inconsistent compliance weakens the representativeness of data collected by the CCC; and **three**, low and inconsistent compliance is rooted in the fact that LGU participation in the system is not mandatory. The JMC "…**encourages** LGUs to identify, prioritize, and tag their respective P/A/Ps for climate change and to tag and track all climate change expenditures to help ensure transparency and increase effectiveness of climate change expenditures". (Sec. 1.3, DBM-CCC-DILG JMC 2015-01).

- The eSRE is the basic financial report prescribed by the BLGF to monitor the LGU's financial performance. It is the official reporting system on local treasury operations. Full compliance with reporting requirements is **compulsory** (Sec. 7, DOF Department Order No. 8-2011). Accurate and timely submission is required of all provincial, city, and municipal treasurers (BLGF MC No. 18-2008; BLGF MC No. 18-2008). The modified format has been adopted with updated guidelines on preparation and submission (DBM-DOF-DILG JMC 2018-1).

- The eSRE has four (4) supplemental statements that serve as supporting documents in the preparation of the SRE Report: (a) Statement of Receipt Sources (SRS); (b) Statement of Expenditures (SOE); (c) Statement of Financial Operations of Economic Enterprises (SFOEE); and (d) Statement of Indebtedness. Hard copies are maintained by LGU treasurers, and electronic copies are transmitted to the BLGF.

- The AIP Form in the LCCET is prepared during budget preparation and transmitted to the CCC prior to the enactment of the LGU's Local Appropriations Ordinance. The eSRE reflects approved budgets and actual expenditures.

- The primary purpose of the tool is to assist LGUs in tracking actual CREs using the Statement of Expenditures of the eSRE.

**Originating Agencies: DBM, CCC, DILG and DOF**

**Target Users**

- All provincial, city, and municipal treasurers
- All provincial, city, and municipal planning and development coordinators
- All provincial, city, and municipal budget officers

**Coverage**

- Climate-related expenditures (CREs) as reflected in the AIP Forms submitted to the CCC and CREs reflected in the annual Statement of Expenditures.

**Description of the Tool**

- The tool is supplemental to DBM-CCC-DILG JMC 2015-01, which encourages LGUs to tag/track climate-related expenditures. It tracks actual CREs as reflected in the Statement of Expenditures.

- The tool tracks CREs at three levels: (a) LGU level (provincial, city, municipality); (b) regional level; and (c) national level.

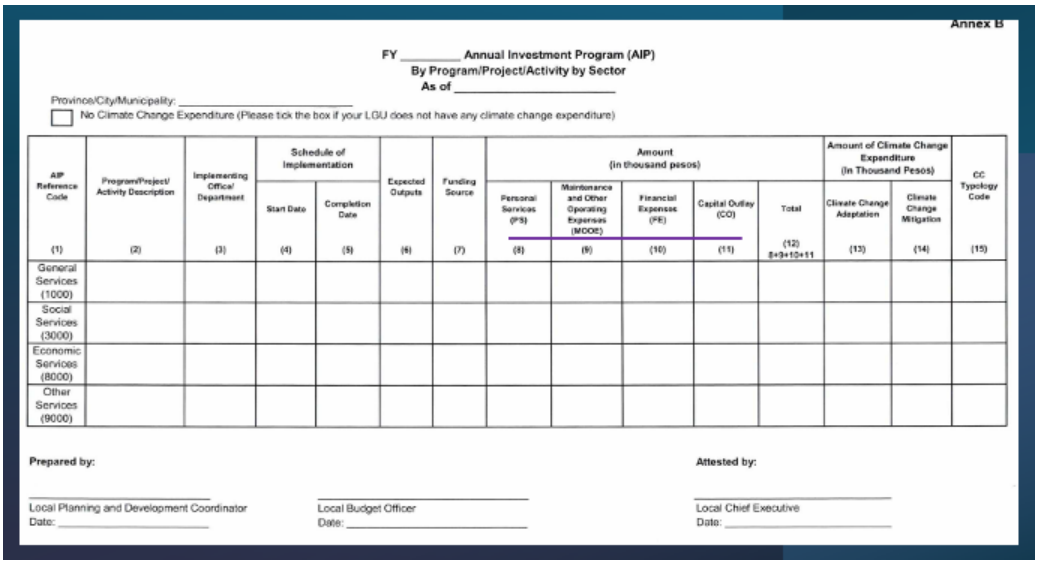
## CRE Tracking at the LGU Level

This activity will be jointly conducted by the Provincial/Municipal/City Planning Officer, Budget Officer and Treasurer, and MLGOO of the municipality and representative of the DILG City/Provincial Director.

### Steps

a) **Review climate-tagged budgets in the AIP Form and compare them with the approved budgets in the Statement of Expenditure (SoE).** Take note that Columns 8 (Personnel Services or PS), 9 (Maintenance and Other Operating Expenses or MOOE), 10 (Financial Expenses or FE), and 11 (Capital Outlay or CO) in the AIP Form are the same groupings reflected in the SoE.

**Figure 13. AIP Form for LCCET Reporting**



Annex B

FY _____ Annual Investment Program (AIP)
By Program/Project/Activity 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 | Program/Project/ Activity Description | Implementing Office/ Department | Schedule of Implementation | | Expected Outputs | Funding Source | Amount (in thousand pesos) | | | | | Amount of Climate Change Expenditure (In Thousand Pesos) | | CC Typology Code |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Start Date | Completion Date | | | Personal Services (PS) | Maintenance and Other Operating Expenses (MOOE) | Financial Expenses (FE) | Capital Outlay (CO) | Total | Climate Change Adaptation | Climate Change Mitigation | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) 8+9+10+11 | (13) | (14) | (15) |
| General Services (1000) | | | | | | | | | | | | | | |
| Social Services (3000) | | | | | | | | | | | | | | |
| Economic Services (8000) | | | | | | | | | | | | | | |
| Other Services (9000) | | | | | | | | | | | | | | |

Prepared by:

_____
Local Planning and Development Coordinator
Date: _____

_____
Local Budget Officer
Date: _____

Attested by:

_____
Local Chief Executive
Date: _____

*Source: DBM LBM No. 87, s. 2023*

b) **Review the LGU's Statement of Expenditures (SoE).** Take note that the SoE compares the Budget Appropriation (approved budget) and Actual Expenditures to derive the Variance (Balance).

## Figure 14. Specimen: Statement of Expenditure, by Function/Sector

BLGF SRE Form No. 1-b (Revised 2007) **Page 3 0f 5**

By Function/By Sector

**Statement of Expenditure**

| | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Province/City/Municipality :** | | | | | | | | | | | | | | | | | | | |
| | **Period Covered:** | | | | | | | | | | | | | | | | | | | |
| | | **Budget Appropriation** (From the approved Budget) | | | | | | **Actual Expenditures** | | | | | **Variance (Balance)** | | | | | | | |
| | **Particulars** | Acct. Code | PS | MOOE | FE | CO | Total | PS | MOOE | FE | CO | Total | PS | MOOE | FE | CO | Total | % of Balances to Budget Appropriation | | |
| 77 | **Social Services & Social Welfare (line 78 to 80)** | | | | | | | | | | | | | | | | | | | |
| 78 | Office of the Social Welfare and Development Officer | | | | | | | | | | | | | | | | | | | |
| 79 | 20% Local Development Fund | | | | | | | | | | | | | | | | | | | |
| 80 | Other Social Services | | | | | | | | | | | | | | | | | | | |
| 81 | **Economic Services (line 82 to 95)** | | | | | | | | | | | | | | | | | | | |
| 82 | Office of the Provincial /City/Municipal Agriculturist | | | | | | | | | | | | | | | | | | | |
| 83 | Extension & on-site Research Services (BAEX) | | | | | | | | | | | | | | | | | | | |
| 84 | Demonstration/Farm Nurseries | | | | | | | | | | | | | | | | | | | |
| 85 | Operation of Farm Equipment Pool | | | | | | | | | | | | | | | | | | | |
| 86 | Quality Control of Agricultural Products | | | | | | | | | | | | | | | | | | | |
| 87 | Irrigation System | | | | | | | | | | | | | | | | | | | |
| 88 | Tourism Office | | | | | | | | | | | | | | | | | | | |
| 89 | Office of the Veterinarian | | | | | | | | | | | | | | | | | | | |
| 90 | Office of the Environment & Natural resources Officer | | | | | | | | | | | | | | | | | | | |
| 91 | Office of the Provincial/City/Municipal Architect | | | | | | | | | | | | | | | | | | | |
| 92 | *Office of the Provincial/City/Municipal Engineer* | | | | | | | | | | | | | | | | | | | |
| 93 | *Operation of Motor pool* | | | | | | | | | | | | | | | | | | | |
| 94 | Office of Cooperative officer | | | | | | | | | | | | | | | | | | | |
| 95 | ***Operation of Economic Enterprise(96 to112)*** | | | | | | | | | | | | | | | | | | | |
| 96 | Operation of Waterw orks System(Water Resource Devt. Office) | | | | | | | | | | | | | | | | | | | |
| 97 | Operation of Electric Light & Pow erSys. (Distribution,etc) | | | | | | | | | | | | | | | | | | | |
| 98 | Operation of Telephone System (Communication) | | | | | | | | | | | | | | | | | | | |
| 99 | Operation of Hospital | | | | | | | | | | | | | | | | | | | |
| 100 | Operation of Markets (Eco. Enterprise) | | | | | | | | | | | | | | | | | | | |
| 101 | Operation of Slaughterhouse (Eco. Enterprise) | | | | | | | | | | | | | | | | | | | |
| 102 | Operation of Transportation System (Roads & Other Transport) | | | | | | | | | | | | | | | | | | | |
| 103 | Operation of School (Eco. Enterprise) | | | | | | | | | | | | | | | | | | | |
| 104 | Operation of Cemeteries (Eco. Enterprise) | | | | | | | | | | | | | | | | | | | |
| 105 | Economic Development Programs (Printing) | | | | | | | | | | | | | | | | | | | |
| 106 | Agricultural Development Projects | | | | | | | | | | | | | | | | | | | |
| 107 | Tourism Projects (Hotels, etc.) | | | | | | | | | | | | | | | | | | | |
| 108 | Commercial Development Projects (Trading, trade fair, etc) | | | | | | | | | | | | | | | | | | | |
| 109 | Industrial Development proj. (Cottage Industry, etc) | | | | | | | | | | | | | | | | | | | |
| 110 | Other Eco. Devt. Proj.(Canteen & Restaurant) | | | | | | | | | | | | | | | | | | | |
| 111 | 20% Local Development Fund | | | | | | | | | | | | | | | | | | | |
| 112 | Other Economic Services (rent/lease,dormitory,Canteen,etc.) | | | | | | | | | | | | | | | | | | | |

c) **Trace and compare climate-tagged budgets in the AIP Form with the approved budget and actual expenditures reflected in the SoE.**

| Reference Code | Climate-tagged budgets in the AIP Form | | | Actual Expenditures | | |
|---|---|---|---|---|---|---|
| | Adaptation | Mitigation | Total | Adaptation | Mitigation | Total |
| General Services | | | | | | |
| Social Services | | | | | | |
| Economic Services | | | | | | |
| Other Services | | | | | | |
| Sub-Totals | | | | | | |

d) **Verify the accuracy of reported CREs**. Take a sample record of expenditures by the LGU agency/function.

**Figure 15. Specimen: Record of Expenditures: General Public Services**

BLGF SRE Form No. 5-a (Revised 2007) Annex 4

**RECORDS OF EXPENDITURES**

**LGU:**

Sector General Public Services Function:General Public Services

Office Office of the Governor/Mayor Month/Year:_

| DV NO. | ObR No. | Check No. | PARTICULARS | DATE | PS | MOOE | CO | TOTAL |
|---|---|---|---|---|---|---|---|---|
| **Budget/Appropriation** | | | | | | | | - |
| ***Last quarter total*** | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| **Total This Quarter** | | | | | - | - | - | - |
| **Cumulative Total to date** | | | | | - | - | - | - |

e) **Prepare a summary report on the LGU's total climate-related expenditures.**

| Reference Code | Actual Expenditures | | |
|---|---|---|---|
| | Adaptation | Mitigation | Total |
| General Services | | | |
| Social Services | | | |
| Economic Services | | | |
| Other Services | | | |
| Sub-Totals | | | |

### f) Attach analytical notes to the summary report.

- Variance between total intended climate budgets and total actual expenditures
- Top three expenditures aligned with the NCCAP strategic priorities
- Top three expenditures aligned with the NDCs
- Top three expenditures aligned with the NAP

## CRE Tracking at the Regional Level

This activity will be conducted by the Regional CRE Tracking TWG composed of representatives of the regional offices of the DILG, DBM, and BLGF.

a) Consolidate and review CRE summary reports of provinces, cities, and municipalities
b) Prepare the regional CRE summary report
c) Relay the regional summary report to the CCC, DILG, DBM, and BLGF.

## CRE Tracking at the National Level

This activity will be jointly conducted by a National CRE TWG composed of representatives from the CCC, DILG, DBM, and BLGF.

a) Consolidate and review the regional CRE summary reports
b) Prepare the national CRE summary report. Include supplemental data on foreign-funded CREs based on the DEPDEv's ODA Portfolio Review Report
c) CCC to prepare the annual LGU CRE Brief that includes the following:

    - Variance between total intended climate budgets (as reflected in the LCCET) and total actual expenditures (as reflected in the eSRE)
    - Top three expenditures aligned with the NCCAP strategic priorities
    - Top three expenditures aligned with the NDCs
    - Top three expenditures aligned with the NAP
    - Visual description of CRE's by region

## Recommendation 3: Enhance vertical and horizontal alignment of climate-related plans and budgets

**Proposed Instrument: A DILG-CCC-DHSUD-DEPDEv-DBM-DOF Joint Memorandum Circular – Supplemental Guidelines on Vertical and Horizontal Harmonization of Climate-Related Plans and Expenditures. This JMC supplements DILG-DHSUD-NEDA-DBM-DOF Joint Memorandum Circular No. 2024-1 s. 2024 - Updated Guidelines on the Harmonization of Local Development Planning, Land Use Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight for Enhanced Local Service Delivery in line with the Supreme Court Ruling on the Mandanas-Garcia Petitions.**

**Basic Features**

Within the framework of Harmonization of Local Development Planning, Land Use Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight for Enhanced Local Service Delivery:

a) Reiterate:
   - Horizontal linkage of the CDPs and CLUPs of LGUs;
   - Rationalize and strengthen horizontal linkages of sectoral planning, programming, budgeting, and expenditure management of sectoral/thematic and derivative plans within the CDP; and,
   - Alignment of local spatial plan and sectoral/thematic/derivative plans of LGUs with national plans.

b) Emphasize:
   - The need to promote and enhance climate-sensitive development;
   - Urgency of localizing and strengthening vertical alignment of local climate-related plans and expenditures to national climate-related plans and expenditures; and,
   - In addition to vertical alignment of the NCCAP and LCCAPs, localize and strengthen vertical alignment of the Implementation Plan for the Republic of the Philippines Nationally Determined Contribution 2020-2030 (NDC 2020-2030), National Adaptation Plan (NAP) 2023-2050, Philippine Action Plan for Sustainable Consumption and Production (PAP4SCP) 2020-2040 and the Philippine Greenhouse Gas Inventory Management and Reporting System (PGHGIMRS).

c) Enhance:
   - NGA-LGU interface highlighting the delineated roles of NGAs in providing technical support to localization, capacity development, financing, budgeting, and expenditure management; and,

   - Provincial government oversight of component cities and municipalities, and inter-LGU climate investment programs and initiatives.

**Rationale and Purpose**

a) While significant progress has been made in harmonization of local development planning, land use planning, investment programming, resource mobilization, budgeting, expenditure management, performance monitoring, and coordination in fiscal oversight of LGUs, there are observed deficits in the horizontal and vertical alignments of national and local climate-related plans and expenditures.

b) Recent assessments, such as the World Bank's 2022 Philippine Country Climate and Development Report and 2023 Philippine Country Climate and Development Report: Climate Change Institutional Analysis; Commission on Audit's National Climate Change Action Plan Performance Audit Report 2024; and, the 2025 PFM Committee and Resource Institutions and Development Partners Public Expenditure and Financial Accountability (PEFA) CLIMATE-RESPONSIVE PUBLIC FINANCIAL MANAGEMENT ASSESSMENT REPORT, provide evidence of mis-alignments and lack of coordination in the country's climate initiatives.

c) There is a need to enhance climate sensitivity in national development and corresponding sensitivity of local development in the areas of alignment of strategies, plans, programs, budgets, and expenditure management.

d) Vertical alignment must begin from the top in terms of localizing and unifying local actions to overarching national climate-oriented goals, strategies, plans, programs, and budgets. Failure in strategic alignment could lead to inefficiency and unnecessary dissipation of resources.

**Originating Agencies:** DILG, CCC, DHSUD, DEPDEv, DBM, and DOF

**Target Users**

- LCEs of provinces, cities, and municipalities

- National government agencies in charge of coordinating the implementation of the NCCAP 2011-2028, NDC Implementation Plan 2020-2030, National Adaptation Plan 2023-2050, PAP4SCP 2020-2040, and the PGHGIMRS.

**Coverage**

- Vertical alignment of NCCAPs and LCCAPs and corresponding climate-related expenditures (CREs)
- Localization and vertical alignment of the NDC Implementation Plan 2020-2030, National Adaptation Plan 2023-2050, PAP4SCP 2020-2040, and the PGHGIMRS.
- Other sector plans with climate change adaptation and mitigation co-benefits.

**Guidelines**

a) Reiterating delineated roles of NGAs as provided for in DILG-DHSUD-NEDA-DBM-DOF Joint Memorandum Circular No. 2024-1 s. 2024 - Updated Guidelines on the Harmonization of Local Development Planning, Land Use Planning, Investment Programming, Resource Mobilization, Budgeting, Expenditure Management, and Performance Monitoring and Coordination in Fiscal Oversight for Enhanced Local Service Delivery in line with the Supreme Court Ruling on the Mandanas-Garcia Petitions:

   - **DILG:** to establish and formulate plans, policies, and programs to strengthen the technical, fiscal, and administrative capabilities of local governments; and continue to advocate a rationalized local planning system for adoption by all cities and municipalities;

   - **NEDA:** to integrate the approved plans of provinces, highly-urbanized cities (HUCs), and independent component cities (ICCs) in the Regional Development Plans (RDPs) and the Philippine Development Plan (PDP); develop the socioeconomic components of the Harmonized PDPFP Formulation Guidelines in coordination with DHSUD; and continue to provide technical assistance to LGUs in the formulation/updating of their Provincial Development and Physical Framework Plan (PDPFP) until such time that the Harmonized PDPFP Formulation Guidelines are issued;

   - **DHSUD:** responsible for providing technical assistance and formulating and prescribing standards, regulations, and guidelines for CDRA, CLUP, Zoning Ordinance and the PDPFP or provinces; provision of technical assistance to LGUs, pending the approval of the Harmonized PDPFP Formulation Guidelines; and,

ensure compliance by LGUs not only with the procedure for the formulation or updating of their land use or physical framework plans but also with the implementation of the same, through review or ratification, monitoring, and imposition of penalties, in accordance with existing laws and regulations;

- **DBM:** responsible for the efficient and sound utilization of government funds and revenues to effectively achieve our country's development objectives, as provided for in Executive Order No. 292, s. 1987.[18] This responsibility includes promulgation of the Budget Operations Manual (BOM) for LGUs, Internal Audit Manual (IAM) for LGUs, and Manual on the Setting Up and Operations of Local Economic Enterprises (LEEs), among other related functions. The DBM is also mandated to review the appropriation ordinances of provinces, HUCs, ICCs, and NCR LGUs.

- **DOF-BLGF:** responsible for supervising the revenue operations of all LGUs, as stipulated in Section 2, Chapter 1, Title II, Book IV of EO No. 292 and Article 287, Rule XXX of the IRR of RA No. 7160. This responsibility includes formulation of necessary policies, rules, and regulations, assisting local treasurers in forecasting revenue generation and medium-term expenditures, monitoring of LGU funds, borrowing capacity, and debt services, and utilization of the 20% EDF, among others.

- National Inter-Agency Team (NIAT) and Regional Inter-Agency Teams (RIATs) for public financial management (PFM).

b) Enjoining NGAs mandated to implement climate-related national plans and guidelines to initiate localization and vertical alignment:

- The CCC to localize and strengthen the vertical alignment of the NDC Implementation Plan 2020-2030, the National Adaptation Plan 2023-2050, and the PGHGIMRS.
- The DEPDEv to localize and strengthen vertical alignment of PAP4SCP 2020-2040.

c) Encouraging NGAs with climate-related sector plans to engage and support LGUs in developing local policies, activities, and measures (PAMs):

- The DOTr to formulate the Public Transportation Sector Master Plan (PTSMP) as a guide for the development of Local Transportation Management Plans (LTMPs).

[18] See: Administrative Code of 1987 (https://www.officialgazette.gov.ph/1987/07/25/executive-order-no-292-s-1987/)

- The Department of Energy (DoE) to engage LGUs towards developing local actions in line with the Philippine Energy Plan 2023-2050.

d) Sustain capacity development and technical support of the expanded Coordinating Committee on Decentralization (CCD) that now includes DHSUD and DOF-BLGD.

e) Enjoining provincial governments to oversee harmonization of climate-related plans, programs and budgets of municipalities and component cities and facilitate inter-LGU initiatives in financing and resource mobilization for climate-related plans and programs.

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