June 2022

THE BAHAMAS CLIMATE SPENDING REPORT 2021—2022

THE GOVERNMENT OF THE BAHAMAS

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LIST OF ABBREVIATIONS AND ACRONYMS

AAL	Average Annual Loss
CCA	Climate Change Adaptation
CCM	Climate Change Mitigation
CRA	Climate Relevant Allocation
DEPP	Department of Environmental Planning and Protection
DRA	Disaster Relevant Allocation
DRM	Disaster Risk Management
FY	Fiscal Year
GBEs	Government Business Enterprises
INDC	Intended Nationally Determined Contribution
MDAs	Ministries, Departments, and Agencies
MOF	Ministry of Finance
MSL	Mean Sea Level
N.E.C.	Not Elsewhere Classified
NEMA	National Disaster Management Agency
PFM	Public Financial Management
PML	Probable Maximum Loss
SOEs	State-Owned Enterprises
UNFCCC	United Nations Framework Convention on Climate Change
WB	The World Bank
WG	Working Group

EXECUTIVE SUMMARY

This is the first Climate Spending Report for the Government of The Bahamas. The Report presents and estimates expenditure for climate change and disaster risk management in the approved budget documentation for 2021—2022 (Estimates 2021—2022). This Report will help the Government to understand the amount of expenditure it has allocated under both the recurrent and capital budgets to address climate change and how climate-relevant expenditure, when traceable in the budget, can not only improve climate policies of the future but also gauge the impact of targeted climate spending on climate resilience.

The Government is committed to strengthening its efforts toward climate transition and disaster resilience. To achieve this, it decided it needed information on the nature, quantity, and quality of its expenditures related to climate change mitigation and adaptation and disaster risk management. The Government endorsed the Climate and Disaster Budget Tagging Methodology [1] that allows it to better identify and manage these expenditures and activities for improved resilience. Through climate and disaster tagging, the Government of The Bahamas expects to benefit in several ways, including:

- Improved ability to account for, monitor, manage, prioritize, and report on climate-smart and disaster-resilient investment in line with the Government's efforts to enhance public investment management under various public financial management reforms
- Improved understanding and management of spending on disasters by phase (before, during, or after) and by sector and program (e.g., which ministries are carrying the burden of disaster-related expenditures)
- Improved access to and mobilization of climate finance.

In 2021—2022, the Government of The Bahamas intended to spend $72,184,093.92 or 2.3 percent of its total budget on climate change. The projected spend on disaster risk management is lower compared to climate change and estimated at $54,391,665.68 or 1.7 percent of the total budget. The Climate Spending Report used the General Finance Statistics (GFS) classification of economic segments to determine the amount of expenditure on climate change and disaster risk management.

[1] The Methodology is presented in Annex 1.

Environmental Protection is the function of Government that includes both disaster and climate change management. In the Estimates of Expenditure for 2021—2022, the Government provided summary budgets by functions of Government[2]. Environmental Protection was allocated $108,909,435 from the Recurrent Budget and $9,150,000 from the Capital Budget or a total of $118,079,435 or approximately 3.7 percent of the total budget. Environmental Protection expenditure is, however, more heavily directed at climate change as climate change events can precipitate or lead to natural disasters.

Climate change is a source of risk to fiscal sustainability in the Bahamas. The Bahamas' recent IMF Staff Report (May 2022)[3] based on a recent Article IV Consultation identified risks that can disrupt the Bahamas' macro-fiscal fundamentals and result in deviations from the baseline path. *"Natural disasters related to climate change negatively impact tourism activity, worsening fiscal and external balances and dampening medium-term outlook."*[4]. Disaster and climate expenditure are, therefore, inextricably linked. If Environmental Protection is disaggregated 60 percent climate change management and 40 percent disaster risk management, the allocations would be $70,835,661 and $47,231,774, respectively, or 2.2 percent and 1.5 percent of the total budget, respectively. These higher-level ratios correspond with the ratios at the level of the economic segment – within 0.1 percent and 0.2 percent, respectively, and validate the approach in terms of the economic segments to which climate relevance and the weightings were assigned.

While the Government also has a program classification in place to better facilitate the tagging exercise, the presentation of program objectives in the budget documentation remains limited. This has hampered the opportunities to use program information for climate and disaster tagging. Going forward, the Government will rationalize the Chart of Accounts to ensure that there is a validation of climate spending at each level of the budget so that a program budget for climate change and disaster risk management would equate to the exact amount for the function Environmental Protection and discernible down to the economic segments. This ensures that the budget achieves credibility and internal coherence or validation. Over the medium term, fiscal policy will focus on, among other things, greater spending on resilience as part of a credible medium-term fiscal plan[5].

This first tagging exercise, while not perfect, has provided both the Ministry of Finance and budgetary units with a better understanding of why climate change and disaster risk management expenditures are important for The Bahamas. It has also revealed to respective agencies what can be done to help improve the country's resilience to climate change and natural

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[2] See Government of the Bahamas. 2021. Estimates of Revenue and Expenditure, FY 2021/22, Annexes 10 & 11 on pages 273 and 274.

[3] International Monetary Fund. 2022. The Bahamas. 2022 Article IV Consultation – Press Release; Staff Report; and Statement by the Executive Director for the Bahamas; Annex II. Risk Assessment Matrix; p. 37.

[4] IMF 2022: p. 37.

[5] IMF 2022: p. 1.

hazards and how important it is for the expenditure to be traceable in the budget and linked to higher-level climate change policies as well as the eventual outcomes of the spend or the anticipated impact. It is expected that budget submissions in subsequent fiscal years will increase climate change and DRM expenditures.

INTRODUCTION

A. BACKGROUND

The Bahamas is a small island developing state located in the Atlantic Ocean. It is highly exposed and vulnerable to climate change and natural hazards.

Sea-level rise associated with increasing temperatures due to climate change threatens The Bahamas' low-lying islands. Around 80 percent of The Bahamas is within one meter of mean sea level (MSL). The concentration of socioeconomic activities and critical infrastructure in narrow coastal zones, the dependence on tourism, and the limited human and institutional capacity[6] contribute to The Bahamas' vulnerability to climate change. This is highlighted in The Bahamas Intended Nationally Determined Contribution (INDC) document prepared under the United Nations Framework Convention on Climate Change (UNFCCC)[7].

Extreme weather events, particularly hurricanes, are common in The Bahamas and can significantly impact economic growth and social development. In addition to the severe impacts of Hurricane Dorian in 2019, which exceeded US$3.4 billion in economic losses for both the public and private sectors[8], the country faces an average annual loss (AAL) from windstorms of US$850 million and a probable maximum loss (PML) for a 250-year event of US$20.5 billion – nearly 45 percent of the country's capital stock (GAR15[9]).

The Government has been pursuing an ambitious public financial management (PFM) reform program for almost a decade. In 2016, the Government of The Bahamas signed a loan agreement with the Inter-American Development Bank (IDB) for a Public Financial Management and Performance Monitoring Reform (PFM/PMR) Project to increase efficiency in the allocation and use of resources and to produce actionable data for decision-making. In 2021, as part of the World Bank's COVID-19 Response and Recovery Development Policy Loan, the Government committed to strengthening policies, institutions, and investment for resilient, inclusive, and sustainable growth that would support The Bahamas' fiscal management and debt sustainability

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[6] BEST Commission. (2005). *National Capacity Needs Self-Assessment* and NDP Secretariat. (2016). *State of the National Report: Vision 2040 National Development Plan of The Bahamas*.

[7] The Government of The Bahamas Intended Nationally Determined Contribution (INDC) under the United Nations Framework Convention on Climate Change Communicated to the UNFCCC on November 17, 2015. https://www4.unfccc.int/sites/submissions/INDC/Published%20Documents/Bahamas/1/Bahamas%20INDC%20Submission.pdf

[8] Inter-American Development Bank. (2020). *Impact of Hurricane Dorian in The Bahamas: A View from the Sky*.

[9] https://www.preventionweb.net/english/hyogo/gar/2015/en/home/

reform agenda. Reforms supported included the strengthening of PFM to provide for clarity in roles and responsibilities, improve cash management, provide for enhanced reporting, and increase the effectiveness of the government's fiscal policy. It also included the adoption of a Climate and Disaster Budget Tagging Methodology for identifying and managing climate change mitigation and adaptation and disaster risk management activities.

Tagging of expenditure for climate change adaptation and mitigation that led to the production of the first Climate Spending Report complements the PFM reform efforts. It supports The Bahamas' objective of ensuring that climate and disaster resilience can be integrated into the PFM framework. The introduction of the climate and disaster tagging exercise is expected to strengthen the country's capacity to allocate, manage, and monitor public resources to address these threats to its economy and to its very existence in the future. The tagging will assist The Bahamas in understanding, tracking and quantifying climate change and post-disaster related expenditures—for both severe and mild events— and consequently will help the government to make cost-effective and risk-based decisions on how to mitigate the impacts of climate change and develop and strengthen climate resilience using the main policy took at its disposal – the budget.

B. TAGGING CLIMATE EXPENDITURE

The 2021 tagging exercise—tagging expenditure for climate change and disaster risk management—was led by the Ministry of Finance.

The exercise started in February 2021 in line with the start of the budget exercise for FY 2021—2022. The first step involved the formalization and dissemination of the tagging methodology which can be found in Annex 1 of this report. The draft methodology was developed jointly by the Ministry of Finance and the World Bank Group and tailored to the country's needs.

The methodology and its supporting documents were included in the government's call circular. The circular informs the government and its agencies of the fiscal and macroeconomic framework to guide the submission of revenue and expenditure estimates from Ministries, Departments and Agencies (MDAs). To assist with this process, a webinar was held for MDAs to become acclimated with the methodology and the specific requirements from each organization.

The 2021 climate and disaster tagging exercise involved a series of steps as outlined in Figure 1 below.

Figure 1: Steps for 2021 Climate and Disaster Exercise

The MDAs were requested to prepare and review their budget submissions and apply the tagging methodology to climate change and disaster risk management expenditure. Budget submissions were made; however, they did not include the level of detail necessary to inform the tagging exercise. To address this issue, the team consisting of Ministry of Finance representatives, the World Bank representative and the National Consultant agreed that another training webinar would be held to educate the MDAs on:

- The basics of climate change and disaster risk management (DRM)
- Examples of climate change and DRM-related expenditures
- Tagging methodology including how to fill out the spreadsheet

Following the training webinars, MDAs were given an opportunity to work in small groups with the National Consultant and MOF representative to fill out the tagging spreadsheets for their Recurrent and Capital Expenditures, where relevant. MDAs were then given additional time to prepare and send in the budget submissions with tagging completed.

For future tagging exercises, the tagging methodology will be shared early in the budget development process along with training sessions on climate adaptation, climate mitigation and disaster risk management. This will facilitate MDAs being able to tag budget line items as they develop budget submissions for MOF. The Working Group will facilitate training sessions for MDAs for future tagging exercises over the next two to three years as necessary. This effort will be linked to the updating of the Chart of Accounts.

With the tagging submissions received, the team was able to consolidate the tagging results. The team also hosted a validation webinar open to all MDAs to review the results of the tagging exercise and confirm the exercise accurately captured climate change and disaster-related expenditures by their respective organizations. The information provided during the webinar was validated and additional tagging information was provided for some agencies. With completion of the 2021 tagging exercise, the tagging report was developed.

For future tagging exercises, it is recommended that more detailed tagging be conducted with assignment of five (5) tags instead of just the two (2) which were done for the 2021—2022 exercise. These five (5) tags would be:

- Climate change adaptation
- Climate change mitigation
- Disaster risk management and reduction
- Disaster emergency response
- Disaster recovery and reconstruction

To support more detailed tagging, the Government will need to update the Chart of Accounts. The Government has been provided with several options and intends to pursue the following:

- Remove code 0136 – Climate Resilience Coastal Management and Infrastructure – from the Chart of Accounts and then amend the current code for Disaster Management (0106) and call it Disaster & Climate Risk Reduction. COA code 0136 is only a capital program and has only been used by the Ministry of Public Works.
- Under the Disaster & Climate Risk Reduction program, 5 sub-programs will be introduced: 3 for Disaster Management and 2 for climate change resilience. This will allow for tracking of expenditure and impact under disaster risk management and reduction, disaster emergency response, disaster recovery and reconstruction, climate mitigation and transition and climate adaptation.

LEGAL AND POLICY FRAMEWORK FOR TAGGING CLIMATE EXPENDITURE

The legal and policy framework of the Government of the Bahamas facilitates tagging of climate expenditure.

The 2021 Public Finance Management Act provides for the control and management of public finances. This includes reporting on public finances and the accountability of public entities and Government Business Enterprises (GBEs), formerly state-owned enterprises (SOEs).

The 2019 Environmental Planning and Protection (EPP) Act established the environmental legislative framework for The Bahamas and the Department of Environmental Planning and Protection (DEPP) to implement the Act. The EPP Act covers a myriad of environmental issues. Specifically on climate change, s3(1)(h) of the Act calls for the development of "a robust climate change regime that applies adaptation and mitigation technologies to address vulnerabilities".

The 2008 Disaster Preparedness and Response Act established the National Emergency Management Agency (NEMA) as the agency responsible for disaster relief management. It also provides guidance on the establishment of a national emergency operations center and shelters. The Act outlines the disaster alert and emergency national system. Section 34 of the Act speaks to the funding of NEMA to consist of monies provided by Parliament and by donations.

These Acts enable implementation of the government's policies with respect to public finance reform, environmental, and disaster risk management. They provide Central Government agencies with a legal mandate to action important issues, such as climate change (i.e., adaptation and mitigation) and disaster risk management (i.e., disaster risk reduction, disaster emergency response, and disaster recovery and reconstruction).

Tagging for climate change and disaster risk management support the government's initiatives to increase transparency and accountability through reporting on public finances, addressing climate change by increasing the country's resilience and proactively engaging in all aspects of disaster risk management.

PURPOSE AND BENEFITS OF TAGGING

To enhance its efforts toward climate transition and disaster resilience, the Government of The Bahamas requires information on the nature, quantity, and quality of its expenditures related to climate change mitigation and adaptation and disaster risk management.

By implementing a Climate and Disaster Budget Tagging system, The Bahamas will be able to better identify and manage these expenditures and activities for improved resilience. Through climate and disaster tagging, the Government of The Bahamas is expected to benefit in several ways including:

- Improved ability to account for, monitor, manage, prioritize, and report on climate-smart and disaster-resilient investment in line with the Government's efforts to enhance public investment management under various Public Financial Management reforms.
- Improved understanding and management of spending on disasters by phase (before, during, or after) and by sector and program (e.g., which ministries are carrying the burden of disaster-related expenditures).
- Improved access to and mobilization of climate finance; and
- Enhanced transparency and demonstration of its commitment to climate action and disaster reduction.

TAGGING METHODOLOGY: BRIEF OVERVIEW

The Ministry of Finance leads budget preparation and will manage the climate and disaster tagging process. This will include:

- Ensuring that the annual budget call circular highlights the importance of climate and disaster-related proposals.
- Transitioning to program budgeting and detailed program descriptions and targets for each budget code to make it easier for independent validation of both climate and disaster-related expenditures.
- Reviewing climate and disaster-related expenditures proposed during budget preparation; and
- Completing a review of the finalized budget approved by Parliament in June.
- Including an Annex in the annual budget on climate budgeting for previous fiscal years by function of government, head, program, spending unit, economic segment, and fund source.

The tagging exercise is applied to the expenditure budget during the preparation of the annual budget (Estimates of Revenue and Expenditure) and reviews prior year actual expenditures. For the current exercise, MDAs were engaged to review budget estimates for 2021—2022 and were supported by the World Bank for review of estimates and actual expenditures for previous years.

Moving forward, any updates to a given year's budget (such as supplemental budgets), which have not been reflected at the time of tagging, will be updated in the following year's tagging exercise, along with all updates in Actual Expenditures. For in-year monitoring, the Ministry of Finance can generate monthly or quarterly reports on the tagged expenditures. To the extent possible, tagging took place at the most detailed level available in the Chart of Accounts, i.e., budget line-item level.

Table 1 provides more details on the 2021—2022 tagging exercise methodology. Table 2 provides details on steps for future tagging exercises.

Table 1: Bahamas FY 2021—2022 Tagging Methodology

Steps	Responsibility / Detail	Lead Ministry / Office	Information to Review
1. **Set / confirm tagging criteria**	MOF develops /updates annual Tagging Methodology	MOF prepares with support from the World Bank and National Consultant	National and international policy documents and tagging practices
2. **Circulate criteria**	Annual budget call circular communicates criteria to ministries	MOF	
3. **Prepare and review budget submissions**	MDAs prepare budget submissions and MOF notes relevant proposals	MDAs, MOF	Budget proposals
4. **Apply tagging**	MOF reviews budget proposals	MOF, National Consultant	Budget proposals (e.g., form N3)
5. **Consolidate tagging**	MOF and National Consultant consolidate tagging information and prepare validation presentation and spreadsheets	MOF, National Consultant	Tagging Validation Email
6. **Review and validate tagging**	MDAs give feedback on tagging, with MOF and National Consultant updating data	MDAs, MOF and National Consultant update	Tagging Validation Response from MDAs
7. **Draft and finalize tagging report**	MOF and National Consultant prepare a report on climate and disaster relevant expenditure	MOF and National Consultant	Draft 2021-22 Tagging Report
8. **Publish tagging report**	Develop input report for the annual FSR	MOF	Data and Information to be included in FSR on climate change and disaster risk management.

Table 2: Bahamas Future Tagging Methodology

Steps	Responsibility / Detail	Lead Ministry / Office	Information to Review
1. **Set / confirm tagging criteria**	MOF and Working Group (WG) update annual Tagging Methodology	MOF	National and international policy documents and tagging practices
2. **Circulate criteria**	Annual budget call circular communicates criteria to ministries	MOF	
3. **Prepare budget submissions and apply tagging**	MDAs prepare budget submissions inclusive of tagging	MDAs	Budget proposals
4. **Review budget submissions**	MOF reviews budget proposals	MOF	Budget proposals (e.g., form N3)
5. **Consolidate tagging**	MOF consolidates tagging information and prepare validation presentation and spreadsheets	MOF	Tagging Validation Email
6. **Review and validate tagging**	MDAs give feedback on tagging, with MOF and WG updating data	MDAs, MOF and WG	Tagging Validation Response from MDAs
7. **Draft and finalize tagging report**	MOF and WG prepare a report on climate and disaster relevant expenditure	MOF and WG	Draft annual Tagging Report
8. **Publish tagging report**	Develop input report for the annual FSR	MOF	Data and Information to be included in FSR on climate change and disaster risk management.

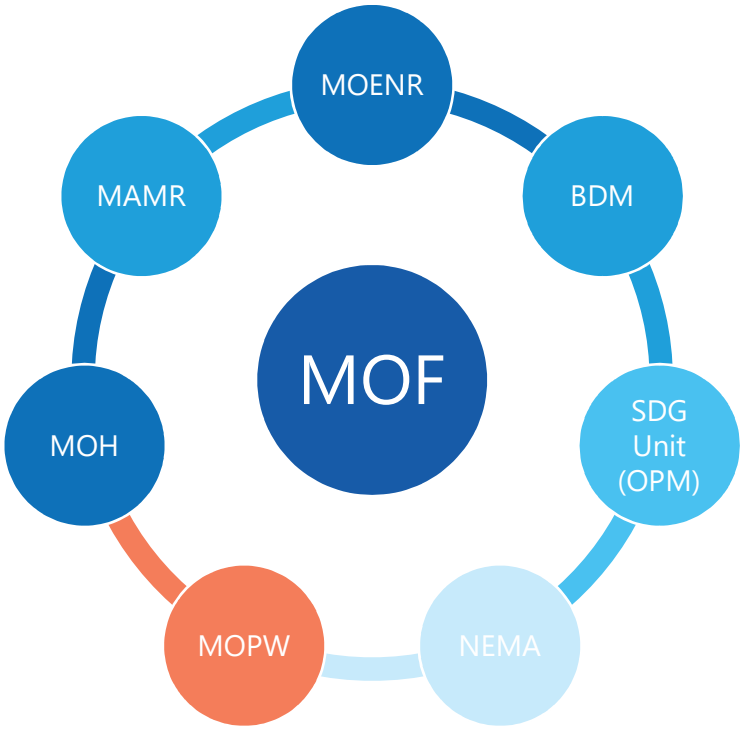
For future tagging exercises, a joint working group (WG) will be established to provide guidance on Steps 1, 6 and 7. The recommended WG composition is:

- Ministry of Finance (Chair)
- Ministry of Environment & Natural Resources (MOENR)
- Bahamas Department of Meteorology (BDM)
- Sustainable Development Goals (SDG) Unit (Office of the Prime Minister)

- National Emergency Management Agency (NEMA)
- Ministry of Public Works (MOPW)
- Ministry of Agriculture & Marine Resources (MAMR)
- Ministry of Health (MOH)

The Figure below presents the composition of the Working Group for Climate and Disaster Budgeting.

Figure 2: Working Group for Climate and Disaster Budgeting



CLIMATE CHANGE AND DISASTER RISK EXPENDITURE

A. OVERVIEW OF SPENDING ANALYSIS FINDINGS

The Climate Spending Report used the economic segment to determine the amount of expenditure on climate change and disaster risk management. While the Government also has a program classification in place which would better facilitate the tagging exercise, the presentation of program objectives in the budget documentation remains limited. This has hampered the opportunities to use program information for climate tagging. The use of the economic segment was identified as more suitable for the determination of the climate spending. The Chart of Accounts establishes the way the budget is organized.

Figure 3: The Chart of Accounts of the Bahamas

Block	Length	Description
HEAD	3	Remains same as current (ministry/department)
PROGRAMME *	4	Group of activities with a common objective
SPENDING UNIT *	4	Lowest level budgetary allocation for accountability and control, e.g. Departmental Unit / Project /Cost Centre / Event
LOCATION **	3	Previously "AREA" is now expanded to Geographic/District level
ECONOMIC SEGMENT (GFS ITEM)	7	Remains same as current MOD COA values
FUND SOURCE **	2	Currently fund denotes recurrent or capital- going forward will identify the source of funding

Source: Ministry of Finance of the Bahamas, 2021.

Note: At the level of the line item, the expenditure would be described by a 23-digit code.

In 2021—2022, the Government estimated to spend $72,184,093.92 or 2.3 percent of the total budget on climate change. The projected spend on disaster risk management is lower compared to climate change and estimated at $54,391,665.68 or 1.7 percent of the total budget. Table 3 below presents an overview of climate and disaster risk management projected spending in fiscal year 2021—2022 using economic segments. Table 4 gives a more detailed analysis of climate and DRM spending across all the economic segments.

Table 3: Overview of Climate and DRM Spending by Economic Segments in the Estimates 2021—2022

	ECONOMIC SEGMENTS	TOTAL	CLIMATE RELEVANT ALLOCATION (CRA)	DISASTER RELEVANT ALLOCATION (DRA)
Item No	**Title**			
RECURRENT				
21110EE	Wages & Salaries	$ 60,474,762.60	$ 27,721,026.52	$ 32,753,736.08
21120EE	Allowances	$ 1,399,587.50	$ 699,793.75	$ 699,793.75
22111EE	Domestic Travel & Subsistence	$ -	$ -	$ -
22410EE	Supplies & Materials	$ 87,000.00	$ -	$ 87,000.00
22510EE	Services	$ 6,125,296.00	$ 3,052,500.00	$ 3,072,796.00
22710EE	Operational Expenses	$ 110,000.00	$ 110,000.00	$ -
22810EE	Special Financial Transactions	$ -	$ -	$ -
24000EE	Interest to Non-Residents (Public Debt)	$ 288,291.00	$ 288,291.00	$ -
25000EE	Subsidies	$ 5,200,000.00	$ 5,200,000.00	$ -
2620EE	Grants to International Organizations	$ 498,696.50	$ 119,187.25	$ 379,509.25
27200EE	Social Assistance Benefits	$ 3,650,000.00	$ -	$ 3,650,000.00
28000EE	Other Payments	$ 50,000.00	$ -	$ 50,000.00
28200EE	Transfers N.E.C.[10]	$ 42,590,184.00	$ 33,992,591.00	$ 8,597,593.00
28300EE	Premiums, Fees & Claims	$ 5,098,522.00	$ 1,000,704.40	$ 4,101,237.60
CAPITAL				
31100EE	Acquisition of Fixed Assets	$ 1,000,000.00	$ -	$ 1,000,000.00
TOTALS		**$ 126,575,759.60**	**$ 72,184,093.92**	**$ 54,391,665.68**
PERCENT OF TOTAL BUDGET		**4.0%**	**2.3%**	**1.7%**

[10] N.E.C. = not elsewhere classified.

Table 4: Detailed Analysis of Climate and DRM Spending by Economic Segments in the Estimates 2021—2022

	ECONOMIC SEGMENTS	TOTAL	CRA	DRA	TAG	WEIGHT
Item No	**Title**					
RECURRENT						
21110EE	**Wages & Salaries**	**$ 60,474,762.60**	**$ 27,721,026.52**	**$ 32,753,736.08**		
003	House of Assembly	$ 355,000.00	$ 177,500.00	$ 177,500.00	CRA, DRA	Allocate 50% each
013	Ministry of Foreign Affairs	$ 2,011,072.60	$ 1,005,536.30	$ 1,005,536.30	CRA, DRA	Allocate 50% each
016	Bahamas Information Services	$ 381,294.40	$ 190,647.20	$ 190,647.20	CRA, DRA	Allocate 50% each
019	Department of Physical Planning	$ 155,160.00	$ 77,580.00	$ 77,580.00	CRA, DRA	Allocate 50% each
020	Department of Lands & Surveys	$ 243,155.00	$ 121,577.50	$ 121,577.50	CRA, DRA	Allocate 50% each
021	Ministry of Finance	$ 2,474,232.00	$ 1,237,116.00	$ 1,237,116.00	CRA, DRA	Allocate 50% each
024	Department of Statistics	$ -	$ -	$ -	CRA, DRA	Allocate 50% each
031	Royal Bahamas Police Force	$ 19,224,838.60	$ 9,612,419.30	$ 9,612,419.30	CRA, DRA	Allocate 50% each
032	Royal Bahamas Defense Force	$ 9,952,688.40	$ 4,976,344.20	$ 4,976,344.20	CRA, DRA	Allocate 50% each
034	Department of Public Works	$ 3,245,013.40	$ 1,622,506.70	$ 1,622,506.70	CRA, DRA	Allocate 50% each
038	Ministry of Education	$ 1,456,482.60	$ 728,241.30	$ 728,241.30	CRA, DRA	Allocate 50% each
044	Department of Social Services	$ 2,534,779.60	$ 506,995.92	$ 2,027,823.68	CRA, DRA	Allocate 50% each

045	Department of Housing	$ 240,940.00	$ 120,470.00	$ 120,470.00	CRA, DRA	Allocate 50% each
053	Port Department	$ 546,558.80	$ 273,279.40	$ 273,279.40	CRA, DRA	Allocate 50% each
055	Department of Meteorology	$ 435,134.20	$ 217,567.10	$ 217,567.10	CRA, DRA	Allocate 50% each
056	Ministry of Agriculture & Marine Resources	$ 680,106.60	$ 340,053.30	$ 340,053.30	CRA, DRA	Allocate 50% each
057	Department of Agriculture	$ 869,929.60	$ 434,964.80	$ 434,964.80	CRA, DRA	Allocate 50% each
058	Department of Marine Resources	$ 454,757.20	$ 227,378.60	$ 227,378.60	CRA, DRA	Allocate 50% each
060	Ministry of Health	$ 1,551,319.60	$ 775,659.80	$ 775,659.80	CRA, DRA	Allocate 50% each
065	Department of Environmental Health Services	$ 2,683,126.60	$ 2,683,126.60	$ 0.00	CRA	Allocate 100%
066	Department of Public Health	$ 6,044,968.40	$ 0.00	$ 6.044,968.40	DRA	Allocate 100%
072	Ministry of the Environment & Housing	$ 4,784,205.00	$ 2,392,102.50	$ 2,392,102.50	CRA, DRA	Allocate 50% each
075	Ministry of Disaster Preparedness, Management & Reconstruction	$ 150,000.00	$ 0.000	$ 150,000.00	DRA	Allocate 100%
21120EE	**Allowances**	**$ 1,399,587.50**	**$ 699,793.75**	**$ 699,793.75**		
2112105	Risk & Hazard Allowance	$ 1,399,587.50	$ 699,793.75	$ 699,793.75	CRA, DRA	Allocate 50% each
2251320	Demolition of Dilapidated Buildings	$ -		$ -	DRA	Allocate 100%

22111EE	**Domestic Travel & Subsistence**	**$ -**	**$ -**	**$ -**		
2211104	Emergency Flights	$ -		$ -	DRA	Allocate 100%
22410EE	**Supplies & Materials**	**$ 87,000.00**	**$ -**	**$ 87,000.00**		
2241210	Vector Control	$ 87,000.00		$ 87,000.00	DRA	Allocate 100%
2241239	Contingencies - Various Depts Other Charges	$ -		$ -	DRA	Allocate 100%
22510EE	**Services**	**$ 6,125,296.00**	**$ 3,052,500.00**	**$ 3,072,796.00**		
2251348	Debris Management	$ 6,000,000.00	$ 3,000,000.00	$ 3,000,000.00	DRA	Allocate 50% each
2251321	Fumigation and Pest Control	$ 7,436.00		$ 7,436.00	DRA	Allocate 100%
2251325	Maintenance - Fire Prevention/ Protection Equipment	$ 65,360.00		$ 65,360.00	DRA	Allocate 100%
2251335	Sewerage Maintenance Contracts	$ 52,500.00	$ 52,500.00		CRA	Allocate 100%
22710EE	**Operational Expenses**		**$ 110,000.00**	**$ -**		
2271020	Climate Change Policy	$ 110,000.00	$ 110,000.00		CRA	Allocate 100%
2271002	Ministry of Disaster Preparedness Management and Reconstruction	$ -		$ -	DRA	Allocate 100%
22810EE	**Special Financial Transactions**	**$ -**	**$ -**	**$ -**	**$ -**	Allocate 100%

2281178	Provision for Contingencies	$ -		$ -	DRA	Allocate 100%
2281150	Energy Efficient Residential Lighting Programme		$ -		CRA	Allocate 100%
2281154	Geographic Information Systems Project	$ -	$ -	$ -	DRA, CRA	Allocate 50% to each
24000EE	**Interest to Non-Residents (Public Debt)**	**$ 288,291.00**	**$ 288,291.00**	**$ -**		
2411133	US$ EEC Rural Energy (1991) 2000-2030	$ 3,579.00	$ 3,579.00		CRA	Allocate 100%
2411150	IDB 1170/OC-BH ($23.5M) Solid Waste Management Loan	$ -	$ -		CRA	Allocate 100%
2411200	IADB 4978/OC-BH Reconstruction Resilience	$ 284,712.00	$ 284,712.00		CRA	Allocate 100%
25000EE	**Subsidies**	**$ 5,200,000.00**	**$ 5,200,000.00**	**$ -**		
2511205	Water and Sewerage Corporation Development Projects	$ 5,200,000.00	$ 5,200,000.00		CRA	Allocate 100%
2620EE	**Grants to International Organizations**	**$ 498,696.50**	**$ 119,187.25**	**$ 379,509.25**		
2621107	Caribbean Agriculture Research and Development	$ 75,200.00	$ 37,600.00	$ 37,600.00	CRA, DRA	Allocate 50% each
2621110	Caribbean Environmental Health Institute	$ 16,880.00	$ 16,880.00	$ 0.00	CRA	Allocate 100%
2621111	Caribbean Emergency Disaster Preparedness	$ 85,586.00	$ 0.00	$ 85,586.00	DRA	Allocate 100%

2621115	Caribbean Regional Fisheries Mechanism	$ 43,050.50	$ 21,525.25	$ 21,525.25	CRA, DRA	Allocate 50% each
2621124	Commonwealth Agriculture Bureau	$ 3,160.00	$ 1,580.00	$ 1,580.00	CRA, DRA	Allocate 50% each
2621149	World Health Organization	$ 12,016.00	$ 0.00	$ 12,016.00	DRA	Allocate 100%
2621151	World Meteorology Organization & Voluntary Cooperation Programme	$ 7,680.00	$ 3,840.00	$ 3,840.00	CRA, DRA	Allocate 50% each
2621156	Food & Agriculture Organization (FAO)	$ 32,800.00	$ 16,400.00	$ 16,400.00	CRA, DRA	Allocate 50% each
2621163	UN Environmental Programme (UNEP)	$ 12,800.00	$ 12,800.00	$ 0.00	CRA	Allocate 100%
2621179	Inter-American Institute on Agriculture	$ 9,364.00	$ 4,682.00	$ 4,682.00	CRA, DRA	Allocate 50% each
2621194	Caribbean Epidemiology Centre (PAHO)	$ 98,280.00	$ 0.00	$ 98,280.00	DRA	Allocate 100%
2621195	Caribbean Food & Nutrition Institute	$ 7,760.00	$ 3,880.00	$ 3,880.00	CRA, DRA	Allocate 50% each
2621196	Caribbean Public Health Agency	$ 94,120.00	$ 0.00	$ 94,120.00	DRA	Allocate 100%
27200EE	**Social Assistance Benefits**	**$ 3,650,000.00**	**$ -**	**$ 3,650,000.00**		
2721113	Circumstance and Relief Emergency Desk Assistance	$ 3,650,000.00	$ -	$ 3,650,000.00	DRA	Allocate 100%
28000EE	**Other Payments**	**$ 50,000.00**	**$ -**	**$ 50,000.00**		
2821105	Compensation for Loss & Damages	$ 50,000.00	$ -	$ 50,000.00	DRA	Allocate 100%
28200EE	**Transfers N.E.C.**	**$ 42,590,184.00**	**$ 33,992,591.00**	**$ 8,597,593.00**		

2822003	National Disaster Refund	$ -	$ -	$ -	DRA	Allocate 100%
2822007	Energy Restoration & Renewable Energy	$ 31,169,998.00	$ 31,169,998.00	$ -	CRA	Allocate 100%
2822013	National Disaster Recovery Project	$ 9,500,000.00	$ 1,900,000.00	$ 7,600,000.00	DRA	Allocate 20%:80%
2822060	PHA RAND Dorian Reconstruction	$ -	$ -	$ -	DRA	Allocate 100%
2821238	Salvation Army Emergency Centre	$ 75,000.00	$ -	$ 75,000.00	DRA	Allocate 100%
2821624	Bahamas Agricultural Health and Food Safety Authority (BAHFSA)	$ 100,800.00	$ 50,400.00	$ 50,400.00	CRA, DRA	Allocate 50% each
2821420	Bahamas Disaster Reconstruction Authority	$ 1,744,386.00	$ 872,193.00	$ 872,193.00	CRA, DRA	Allocate 50% each
28300EE	**Premiums, Fees & Claims**	**$ 5,098,522.00**	**$ 1,000,704.40**	**$ 4,101,237.60**		
2831102	Ins Prem-Airpt, Aircrft & Carrier	$ 105,000.00	$ -	$ 105,000.00	DRA	Allocate 100%
2831103	Insurance Premiums - Equipment/Buildings	$ 240,000.00	$ -	$ 240,000.00	DRA	Allocate 100%
2831104	Caribbean Catastrophic Risk Insurance Facility	$ 3,878,522.00	$ 775,704.40	$ 3,102,817.60	DRA	Allocate 20%: 80%
2831106	Ins Premiums-Port/Docks/Vessel	$ 450,000.00	$ 225,000.00	$ 225,000.00	CRA, DRA	Allocate 100%
2831107	Insurance Premiums – Vehicles	$ 425,000.00	$ -	$ 425,000.00	DRA	Allocate 100%
2831101	Insurance Premiums - Government Buildings/Structures/Assets	$ 3,420.00	$ -	$ 3,420.00	DRA	Allocate 100%
CAPITAL						

31100EE	**Acquisition of Fixed Assets**	**$ 1,000,000.00**	**$ -**	**$ 1,000,000.00**		
3111304	Water & Sewerage Infrastructure	$ -	$ -		CRA	Allocate 100%
3111308	New Lighting Infrastructure		$ -		CRA	Allocate 100%
3111309	Hurricane Precautions	$ 1,000,000.00		$ 1,000,000.00	DRA	Allocate 100%
3112225	Fire Prevention and Protection			$ -	DRA	Allocate 100%
3111379	Construction of Green Houses				CRA	Allocate 100%
5219016	IADB Contingent Loan for Natural Disaster Emergencies	$ -		$ -	DRA	Allocate 100%
5219020	Climate Resilient Coastal Management & Infrastructure Programme		$ -		CRA	Allocate 100%
5219042	Reconstruction with Resilience in the Energy Sector in the Bahamas		$ -		CRA	Allocate 100%
5324022	US$ EEC Rural Energy Project (1991) 2000-2030		$ -		CRA	Allocate 100%
5324026	IDB 1170/OC-BH ($23.5M) Solid Waste Management	$ -	$ -		CRA	Allocate 100%
	TOTALS BY ECONOMIC SEGMENT	**$ 126,575,759.60**	**$ 72,184,093.92**	**$ 54,391,665.68**		

Almost 50 percent (47.1 percent) of climate relevant spending was through the Transfers N.E.C. economic segment (see Figure 4). This was followed by Wages and Salaries (38.4 percent), Subsidies (7.2 percent), Services (4.2 percent) and Premiums, Fees and Claims (1.4 percent). Wages and Salaries is prominent and reflects that fact that work on climate change should be reflected in climate expenditure. For the heads used to derive climate expenditure, the majority would have been assigned low climate relevance (20 percent). Once the ratio was derived, the climate and disaster allocations were then assigned 50 percent each for the most part. Any entity with no climate or disaster relevance would not have been used to assign a weighting for any Wages and Salaries. Of 57 heads, 34 were 'no assigned relevance or weighting'. The climate and disaster tagging for Wages and Salaries was applied to 23 or 40 percent of the Heads.

Figure 4: Economic Segments' Contribution to Climate Relevant Spending in FY 2021—2022

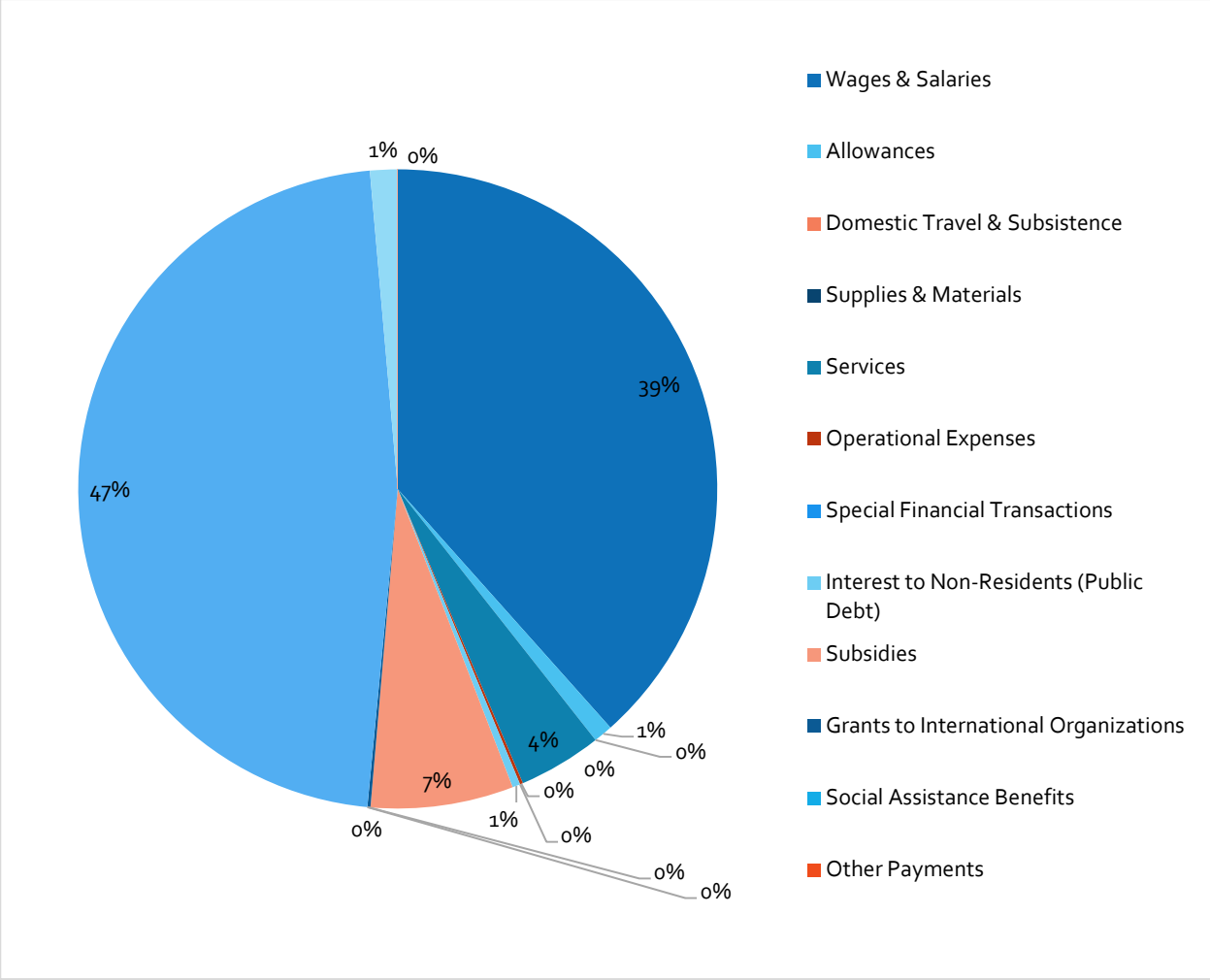
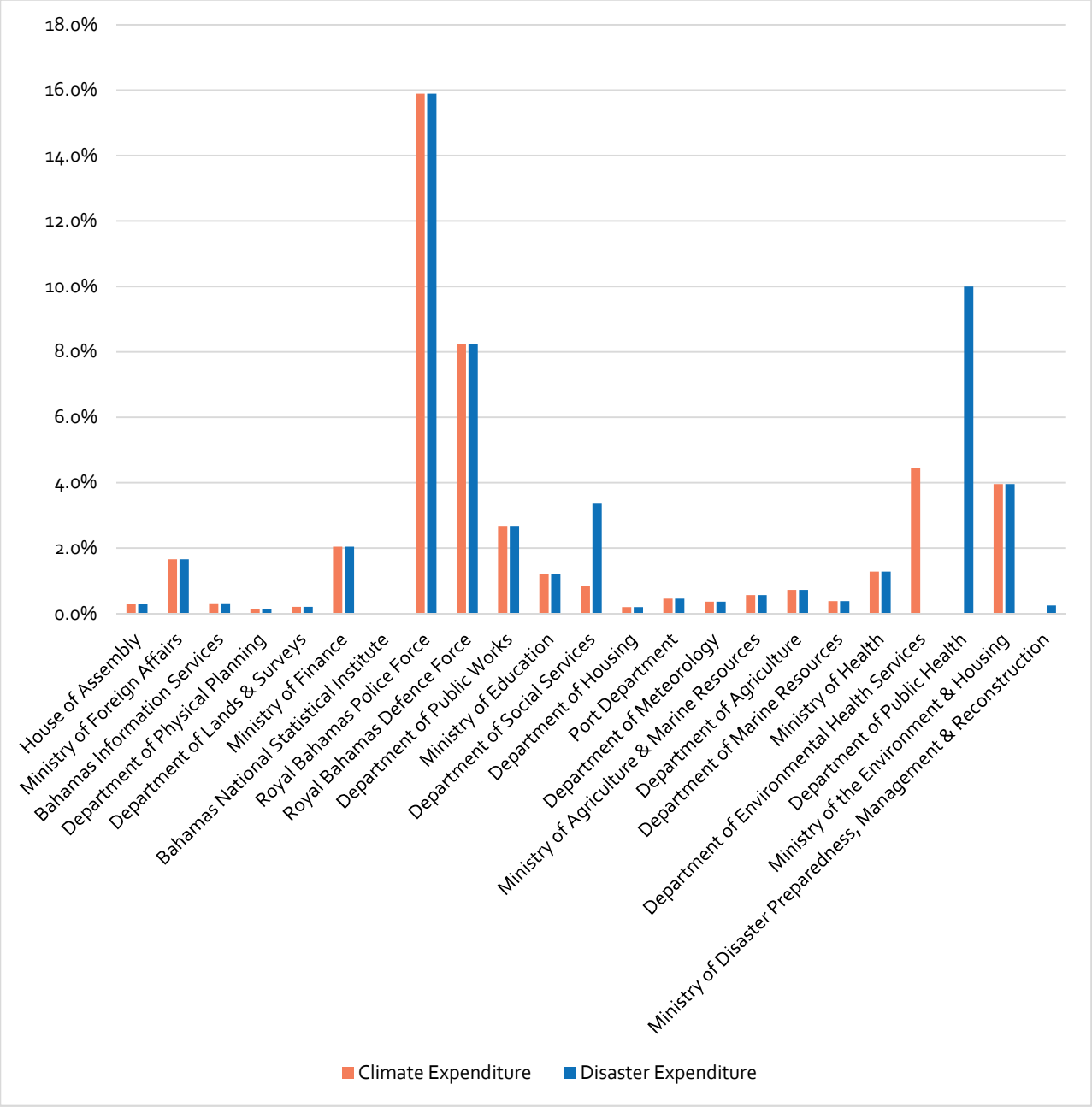


Figure 5 gives an overview of the distribution of climate change and disaster risk management relevant spending in the economic segment Wages and Salaries by MDAs. The following agencies share the highest projected climate spending based on the economic

segments of wages and salaries: Royal Bahamas Police Force, Royal Bahamas Defense Force, Department of Environmental Health Services, and Ministry of the Environment and Housing; and the following agencies share the highest projected disaster related spending based on the economic segments of wages and salaries: Royal Bahamas Police, Royal Bahamas Defense Force, Department of Public Health, Ministry of the Environment and Housing, Department of Social Services and Department of Public Works.

Figure 5: Climate versus Disaster Expenditure in the Wages and Salaries Economic Segment, by MDA



B. LESSONS LEARNED

This first tagging exercise has provided MDAs with a better understanding of why climate change and DRM expenditures are important for The Bahamas. It also revealed to respective agencies what can be done to help improve the country's resilience to climate change and natural hazards. It is expected that budget submissions in subsequent fiscal years will see an increase in climate change and DRM expenditures, not only for disaster response but also for other stages of the disaster risk management cycle.

Budgeting for the future can include expenditures on activities and programs such as:

- **LiDAR data collection** – LiDAR stands for light detection and ranging. LiDAR technology enables the development of high-resolution maps of land and marine environments. These maps can be used for topography and bathymetry. This type of data is important for modelling how storm surge and hurricanes can impact islands of The Bahamas. LiDAR data currently only exists for the islands of Eleuthera and Grand Bahama. It needs to be collected for all other major populated islands of The Bahamas to aid in proper planning and decision-making, particularly as it relates to land use planning.
- **Storm surge mapping** – In order to properly plan for responding to climate change and particularly hurricanes, we must understand how storm surge will impact the islands of The Bahamas. A storm surge atlas including mapping capabilities has been developed for the islands of Eleuthera and Grand Bahama. No mapping exists for the other islands, mainly due to the lack of LiDAR data for these islands.
- **Flood risk mapping** – Having accurate topographic surveys of the islands, showing elevations, enables urban and regional planners to advise on which areas are at high risk from flooding. Flood risk maps need to be developed for each island, so the government can advise which areas need to be evacuated during disasters that can result in flooding and also which areas are not safe for building, particularly important infrastructure such as hospitals and roads.
- **Urban planning** – Access to LiDAR data, storm surge maps and flood risk maps facilitates proper urban planning. This includes designation of No-Build Zones where it is not safe to build homes and other permanent structures. It also enables designation of sensitive areas that should be developed using methodologies such as Low-Impact Development (LID).
- **Transition to renewable energy (RE) technologies** – The move away from fossil fuels as non-renewable energy sources to RE technologies will specifically target climate change mitigation through a reduction in greenhouse gas (GHG) emissions. RE technologies may also enable a reduction in energy costs for The Bahamas.
- **Improving climate resilience in buildings and infrastructure** – As a part of adaptation to climate change, The Bahamas must improve the resilience of its buildings and

infrastructure to withstand extreme events, such as hurricanes. Funding needs to be dedicated to determining locations on each island which are most resilient as well as building techniques and technologies that will improve climate resilience. These may include underground utility infrastructure, higher foundations for buildings and structural designs to withstand Category 5 hurricane winds.

- **Education and capacity building for climate change and DRM** – In order to take action on climate change and DRM, our society must understand these concepts and how their actions can aid in improving the country's resilience. Education and capacity building needs to occur at every level, from children in school to the judiciary and executive branches of government. Climate change and DRM needs to be an integral part of educational curricula at all levels (primary through tertiary) as well as targeted training for all sectors and education and outreach for the general public.
- **Insurance programs for sectors** – Some sectors within The Bahamas are particularly vulnerable to the effects of climate change and disasters. These include farming and fishing where those working can lose everything in a single event. Insurance programs that enable even partial replacement of equipment lost and damage sustained can go a long way to enabling these sectors to recover following a disaster. The Caribbean Catastrophe Risk Insurance Facility Segregated Portfolio Program (CCRIF SPC) has, through the COAST (Caribbean Oceans and Aquaculture Sustainability Facility) facility, provide livelihood protection in a few Caribbean countries, including Grenada and St Lucia. Anguilla has, through CRRIF SPC, purchased insurance for its electricity provider, the Anguilla Electricity Company Limited (ANGLEC). These are some of the expenditures that can be made to enhance climate resilience in the Bahamas.

ANNEXES

ANNEX 1: THE BAHAMAS CLIMATE AND DISASTER BUDGET TAGGING METHODOLOGY FY 2021—2022

The Bahamas Climate and Disaster Budget Tagging Methodology FY 2021—2022

March 2021

INTRODUCTION

The Bahamas is a small island developing state located in the Caribbean and consequently highly exposed and vulnerable to climate change and natural hazards. Sea-level rise associated with increasing temperatures due to climate change threatens The Bahamas' low-lying islands: some 80% of The Bahamas lies within one meter of mean sea level (MSL). The concentration of socioeconomic activities and critical infrastructure in narrow coastal zones, the dependence on tourism, and the limited human and institutional capacity all contribute to The Bahamas' vulnerability to climate change, as noted in The Bahamas Intended Nationally Determined Contribution (INDC) under the United Nations Framework Convention on Climate Change (UNFCCC).[11] Extreme weather events, particularly hurricanes, are common and can significantly impact economic growth and social development. In addition to the severe impacts of Hurricane Dorian in 2019, which exceeded US$3.4 billion in economic losses, the country faces an average annual loss from windstorms of US$850 million and a probable maximum loss (PML) for a 250-year event of US$20.5 billion – nearly 45% of the country's capital stock (GAR15[12]).

To take on these challenges, The Bahamas has taken measures to increase climate and disaster resilience. For example, it is supporting management of its terrestrial and maritime ecosystems by expanding protected areas and promoting improved natural resource management. The 2015 Intended Nationally Determined Contribution under the Paris Agreement outlines adaptation options across ten priority sectors:

- Agriculture, livestock development and fisheries
- Tourism
- Health
- Financial and insurance sectors;
- Coastal and marine resources
- Energy
- Forestry
- Human settlement (inclusive of critical infrastructure)
- Transportation; and
- Water resources.

The Bahamas also supports the achievement of the United Nations' Sustainable Development Goals and Sendai Framework for Disaster Risk Reduction 2015-2030, which outlines four priorities for action to improve the management of disaster risk:

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[11] The Government of The Bahamas Intended Nationally Determined Contribution (INDC) under the United Nations Framework Convention on Climate Change Communicated to the UNFCCC on November 17, 2015. https://www4.unfccc.int/sites/submissions/INDC/Published%20Documents/Bahamas/1/Bahamas%20INDC%20Submission.pdf

[12] https://www.preventionweb.net/english/hyogo/gar/2015/en/home/

- Understanding disaster risk
- Strengthening disaster risk governance to manage disaster risk
- Investing in disaster reduction for resilience and
- Enhancing disaster preparedness for effective response, and to "Build Back Better" in recovery, rehabilitation, and reconstruction.

The Bahamas' National Development Plan *Vision 2040* identifies the natural environment as a strategic priority. It outlines strategic action for climate change with a view to position The Bahamas as a leader in researching and implementing climate change adaptation and mitigation measures and as an incubator of green technologies and disaster management. Reflecting budgetary allocations for climate change is an output under the strategic action line. The National Development Plan also defines the integration of disaster risk reduction into sustainable development policies and planning as a strategic action.

Even though The Bahamas' contribution to total global greenhouse gas emissions is negligible, its economic activity is relatively high in emissions, due to the country's geography (archipelago with dispersed rural population) and its services-based economy. To meet the needs of its tourism industry, The Bahamas is becoming increasingly dependent on processed water, requiring fossil fuel intensive desalinization technologies (reverse osmosis). The country is highly dependent on fossil fuel imports for energy and transportation. In its 2013 National Energy Policy, The Bahamas set a target to reach a share of renewable energy (solar, ocean, wind) of 30% by 2030. The 2014 Amendment to the Forestry Act establishes a permanent forest estate, strengthens forest management and is expected to reduce emissions from land degradation and deforestation. In its 2015 INDC under the Paris Agreement, The Bahamas committed to an economy-wide greenhouse gas (GHG) emission reduction of 30% by 2030, compared to a business-as-usual scenario.

Climate and disaster tagging will be implemented in the context of The Bahamas' various efforts to strengthen its capacity to allocate, manage, and monitor public resources. This includes implementing the Public Financial Management & Performance Monitoring Reform (PFM/PMR) Project with the IDB[13], adopting the Public Financial Management Bill, 2021 (PFM Bill)[14], and continuing related support from the World Bank and CARTAC[15]. The tagging will complement these efforts and support The Bahamas' aim of ensuring that climate and disaster resilience can be integrated in PFM, following the destruction caused by Hurricane Dorian and the ongoing climate and disaster risk facing the country. Understanding and quantifying post-disaster

[13] https://www.bahamas.gov.bs/pfmpmr/
[14] The PFM Act was passed and enacted on July 1, 2021.
[15] https://www.cartac.org/content/dam/CARTAC/AnnualReports/CARTAC_2020-Annual-Report%2010%20sm.pdf

expenditures—for both severe and mild events—will help the government to improve budgetary planning for disaster expenditures and to make cost-effective and risk-based decisions around appropriate financial instruments to address issues of financial protection.

OBJECTIVES AND EXPECTED BENEFITS

To enhance its efforts toward climate transition and disaster resilience, the government requires information on the nature, quantity, and quality of its expenditures related to climate change mitigation and adaptation and disaster risk management (DRM). By implementing a Climate and Disaster Budget Tagging system, The Bahamas will be able to better identify and manage these expenditures and activities for improved resilience. Through climate and disaster tagging, the Government of The Bahamas is expected to make key gains including:

- Improved ability to account for, monitor, manage, prioritize and report on climate-smart and disaster-resilient investment in line with the government's efforts to enhance public investment management under various Public Financial Management reforms;
- Improved understanding and management of spending on disasters by phase (before, during, or after) and by sector and program (e.g., which ministries are carrying the burden of disaster-related expenditures);
- Improved access to and mobilization of climate finance; and
- Enhanced transparency and demonstration of its commitment to climate action and disaster reduction.

SCOPE OF THE EXERCISE

The Ministry of Finance leads budget preparation and will manage the climate and disaster tagging process. This will include ensuring that the annual budget call circular highlights the importance of climate and disaster-related proposals, reviewing climate and disaster-related expenditures proposed during budget preparation, and completing a review of the finalized budget approved by Parliament in July.

The annual tagging exercise will cover both current year budgeted expenditures, as well as review actual expenditures from previous years. The tagging exercise is applied to the expenditure budget during the preparation of the annual budget (Estimates of Revenue and Expenditure) and also reviews prior year actual expenditures. To that end, for the current exercise covered in this methodology, the methodology is expected to focus on the Budget Estimates for 2021/22 and develop estimated base line data for the Budget Estimates for 2020/21, 2019/20, 2018/19 and Actual Expenditures for 2019/20, 2018/19, and 2017/18. For the current exercise,

Government agencies will be engaged to review budget estimates for 2021/22 and will be supported by the World Bank for review of estimates and actual expenditures for previous years. Moving forward, any updates to a given year's budget (such as supplemental budgets), which have not been reflected at the time of tagging, will be updated in the following year's tagging exercise, along with all updates in Actual Expenditures. For in-year monitoring, the Ministry of Finance can generate monthly or quarterly reports on the tagged expenditures.

To the extent possible, tagging will take place at the most detailed level available in the Chart of Accounts (COA): the economic segment or item level, as noted in the COA description below. Any information developed during the 2021/2022 tagging process may be used to suggest potential improvements in the COA for future years.

Table A1: The Bahamas Chart of Accounts

Block	Length	Description
HEAD	3	Remains same as current (ministry/department)
PROGRAMME *	4	Group of activities with a common objective
SPENDING UNIT *	4	Lowest level budgetary allocation for accountability and control, e.g. Departmental Unit / Project /Cost Centre / Event
LOCATION **	3	Previously "AREA" is now expanded to Geographic/District level
ECONOMIC SEGMENT (GFS ITEM)	7	Remains same as current MOD COA values
FUND SOURCE **	2	Currently fund denotes recurrent or capital- going forward will identify the source of funding

Source: Ministry of Finance (2020)

OVERALL PROCESS, ROLES, AND RESPONSIBILITIES

This section sets out the expected steps in the tagging process, as well as the key roles and responsibilities. Figure A1 provides an overview of the tagging process and calendar, while Table A2 sets out the detailed roles and responsibilities.

Figure A1. Tagging Methodology Steps

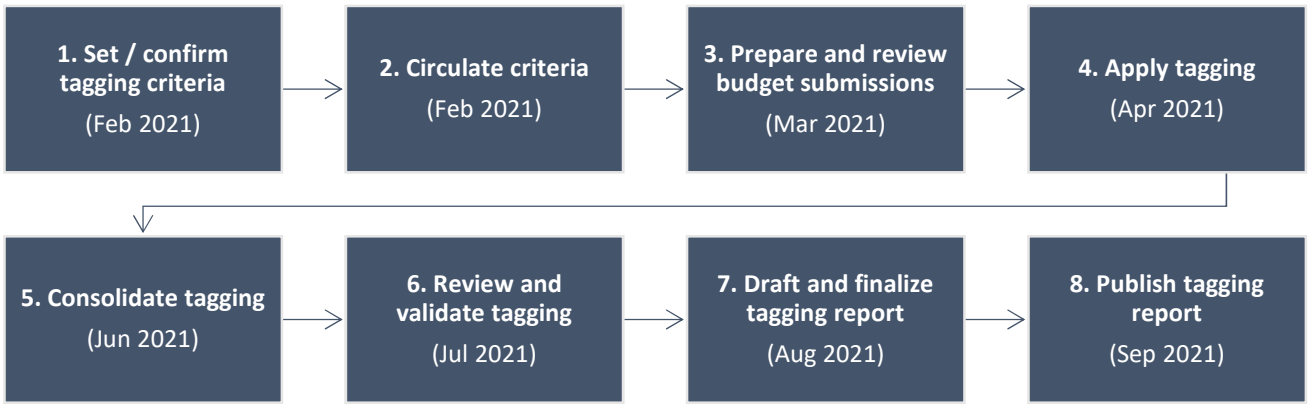

Table A2: Budget Tagging Steps, Responsibilities, and Timeline

Steps	Responsibility / Detail	Responsible Ministry / Office	Information to Review	Timing in line with budget process
1. Set / confirm tagging criteria	MOF develops / updates annual Tagging Methodology[16]	MOF prepares	National and international policy documents and tagging practices	February 2021
2. Circulate criteria	Annual budget call circular communicates criteria to ministries	MOF		February 2021
3. Prepare and review budget submissions	Ministries prepare budget submissions and MOF notes relevant proposals	Line ministries, MOF	Budget proposals	March 2021
4. Apply tagging	MOF reviews budget proposals (Step-by-step process in Application of Climate and Disaster Tagging **The climate and disaster tagging**	MOF	Budget proposals (e.g., form N3)	April 2021

[16] In future years, guidance of the joint working group (WG) should be sought for this step.

	process consists of four consecutive steps outlined in Error! Not a valid bookmark self-reference. **below.** All assessments are based on available project documentation. Where documentation is insufficient, additional information may be requested by the Ministry of Finance from the concerned ministries. Currently, tagging is not yet integrated in the budgeting and financial management system. It is therefore conducted manually. A separate spreadsheet has been developed to record climate and disaster relevant expenditure and support reporting (see Annex 2). Table A6)			
5. **Consolidate tagging**	MOF consolidates tagging information and prepares validation / review forms	MOF	Tagging Validation Email	June 2021
6. **Review and validate tagging**	Ministries review / give feedback on tagging, with MOF updating data (as appropriate) and seeking guidance from WG	Line ministries, MOF updates, WG provides guidance	Tagging Validation Response from Ministries	July 2021
7. **Draft and finalize tagging report**	MOF prepares a report on climate and disaster relevant expenditure, with guidance of WG	MOF prepares, WG provides guidance	Draft 2021-22 Tagging Report	August 2021

8. **Publish tagging report**	Develop input report for the annual FSR (Nov 2021)	MOF	FSR development process	September 2021

Climate and disasters are cross-cutting issues and the public finances assigned to them are channeled through multiple ministries. The tagging process therefore requires the engagement of key national Ministries engaged in climate and disaster-related activities. A joint working group (WG) coordinated by the Ministry of Finance and comprised of representatives from the Ministry of Environment and Housing, the Ministry of Disaster Preparedness, Management and Reconstruction, the Ministry of Public Works, the Ministry of Agriculture and Marine Resources, Office of the Prime Minister (Sustainable Development Goals Unit) and the Disaster Reconstruction Agency will:

- Review and provide guidance on the tagging methodology for identifying climate and disaster-related expenditures in the budget proposals submitted by line ministries and agencies;
- Provide feedback and guidance to MOF on any key issues that may arise during validation; and
- Review and provide guidance on the annual tagging report / publication

DEFINITION AND ESTIMATION OF CLIMATE AND DISASTER EXPENDITURES

Climate change action is a cross-cutting theme and is rarely a separate sector or complete item in government financial management and reporting. Public sector activities relevant to climate change adaptation and mitigation are typically shared across a number of ministries – including, for example, ministries with responsibility for agriculture, environment, transport and public works. Similarly, disaster risk reduction and management are multisectoral and crosscutting. Some expenditures are clearly noted and executed by a single entity, such as the Ministry of Disaster Preparedness, Management and Reconstruction, particularly for disaster emergency response and preparedness activities. However, others may be more embedded in other wider expenditure categories, such as infrastructure items that increasingly integrate disaster resilience in their planning, design, construction, operation, and maintenance.

Climate and disaster-related expenditures – as defined in this methodology – are meant to cover all expenditures that play a role in (i) reducing greenhouse gas emissions and increasing resilience to climate change, and (ii) managing, reducing, responding to and recovering from disasters, respectively. In some cases, the relevant expenditures may be explicitly identified as climate or disaster-related finance by concerned ministries and agencies, particularly in the case of high-profile capital investment projects advancing climate mitigation, adaptation, and disaster resilience. These projects are also often supported with development

partner funds and lending operations, making identification easier. Recurrent expenditures can also be tagged as climate and disaster relevant if they directly or indirectly contribute to the relevant categories as defined below. Some examples may include improving maintenance of transport and other infrastructure as a cost-effective way to increase climate and disaster resilience.[17]

Definition

Climate and disaster tagging involves identifying budget items based on an objective standard of climate and disaster relevance. An item is tagged if it is relevant to climate change mitigation, climate change adaptation, disaster risk management and reduction, disaster response, or disaster recovery and reconstruction. The following definitions are based on the OECD's mitigation and adaptation markers[18] and the UNDRR terminology[19]. An indicative list of examples for each of the five categories is provided in Annex 1.[20]

Table A3: Definitions of tagging categories

[17] Rozenberg, Julie; Fay, Marianne. 2019. Beyond the Gap : How Countries Can Afford the Infrastructure They Need while Protecting the Planet. Washington, DC: World Bank. https://openknowledge.worldbank.org/handle/10986/31291 Hallegatte, Stephane; Rentschler, Jun; Rozenberg, Julie. 2019. Lifelines: The Resilient Infrastructure Opportunity. Washington, DC: World Bank. https://openknowledge.worldbank.org/handle/10986/31805

[18] https://www.oecd.org/dac/environment-development/Revised%20climate%20marker%20handbook_FINAL.pdf

[19] https://www.undrr.org/terminology

[20] Annex 1 draws on multiple sources, including: https://www.oecd.org/gov/risk/issues-paper.pdf and IDB's "Climate Change Public Budget Tagging: Connections across Financial and Environmental Classification Systems" (http://dx.doi.org/10.18235/0003021).

Climate-Related Tagging

Climate Mitigation & Transition: an item should be tagged and classified as mitigation if it directly or indirectly contributes to stabilizing or reducing greenhouse gas emissions either by limiting anthropogenic emissions, or by protecting and enhancing greenhouse gas sinks and reservoirs, or by building capacity, strengthening policies and promoting research on climate change mitigation.

Climate Adaptation: an item should be tagged and classified as adaptation if it intends to reduce the vulnerability of human or natural systems to the current and expected impacts of climate change (e.g. sea level rise), to increase their resilience and to enhance their adaptive capacity.

Disaster-Related Tagging

Disaster Risk Management & Reduction: an item should be tagged and classified as disaster risk management and reduction if it aims at avoiding disaster risks, reducing vulnerability and exposure, and/or strengthening the knowledge and capacities of governments, communities and individuals to effectively anticipate, respond to and recover from the impacts of likely, imminent or current disasters.

Disaster Emergency Response: an item should be tagged and classified as response if it comprises actions taken directly before, during or immediately after a disaster in order to save lives, reduce health impacts, ensure public safety and meet the basic subsistence needs of the people affected.

Disaster Recovery & Reconstruction: an item should be tagged and classified as recovery and reconstruction if it contributes to restoring or improving livelihoods and health, resilient critical infrastructure, services, housing, and facilities required for the full functioning of a community affected by a disaster over the short, medium and long term.

Source: UNDRR, OECD

A single item may address more than one of the categories defined above. An item may be tagged for climate relevance, disaster relevance, or both, in line with the table below. Under each heading (i.e. column), an item may only be tagged for one category (i.e. row). If an item contributes to more than one category under climate or disaster, only the main category is taken into account. In cases where an item is tagged under both headings, for example for both Climate Adaptation (1B) and Disaster Risk Management & Reduction (2B), the item expenditure will be double-counted and appear both under the total climate and the total disaster expenditure. Another example of how such counting may occur across both Climate and Disaster Tagging exercises would be an item that is contributing to Disaster Recovery & Reconstruction (2D), while also improving either Climate Mitigation & Transition (1A) or Climate Adaptation (1B). While the tagging system allows for reflecting multiple policy objectives (i.e., climate and disaster) of one item, this needs to be taken into account when aggregating data. To avoid double-counting, aggregate figures for climate and disaster relevance should not be added up. Instead, the overlap is to be presented separately (see diagram below).

Table A4: Application of tagging categories

Category	*1 – Climate*	*2 – Disaster*	*Notes*
A – Mitigation / Transition	1A – **Climate Mitigation & Transition**	N/A	Only includes climate expenditures
B – Adaptation / Resilience	1B – **Climate Adaptation**	2B – **Disaster Risk Management & Reduction**	1B and 2B would have some overlap, with some expenditures being counted in both 1B and 2B.
C – Emergency Response	N/A	2C – **Disaster Emergency Response**	Only for immediate disaster response (defined by timing or activity)
D – Recovery / Reconstruction	N/A	2D – **Disaster Recovery & Reconstruction**	Only for medium to long-term post-disaster recovery and reconstruction (i.e., not response, defined by timing or activity)
Notes	***1A+1B = Total climate related expenditures*** No overlap / double-counting, as all climate tagged expenditures will either be classified as 1A (Mitigation) *or* 1B (Adaptation).	***2B+2C+2D = Total disaster related expenditures*** No overlap / double-counting, as all disaster tagged expenditures will be classified as 2B (DRM), *or* 2C (Response), *or* 2C (Reconstruction)	

Estimation

Estimation is necessary because budget items may include both relevant and unrelated expenditures. Projects that are primarily intended to achieve climate or disaster objectives may include activities or deliver outputs and outcomes that are not climate-relevant, and, conversely, projects that are primarily intended to achieve a development objective may include activities or deliver outputs and outcomes that are climate-relevant. Weighting based on a review of project objectives can generate an estimate of climate or disaster relevant expenditures by project, institution and sector. While weighting is necessarily subjective, it does provide a closer approximation of the actual amount of climate or disaster relevant spending. This is sufficient to assess alignment of resource allocations with climate policy objectives, monitor changes in allocations over time and link climate finance to climate-relevant activities.

Projects that have been identified as climate or disaster relevant are weighted based on the understood extent of their contribution to climate or disaster management objectives. A percentage weight is applied to the gross expenditure of the item according to its degree of relevance (high/medium/low). The relevance weight of a certain type of expenditure can vary depending on where and in what circumstances the project is implemented (i.e., relevance can be higher in vulnerable areas). The following table outlines the criteria for the application of different relevance weights.

Table A5: Relevance weight

Relevance of Item	*Criteria*	*Relevance weight applied*
High relevance	a) The main objective of the item is clearly related to climate change or disaster management; **and** b) The item has specific outcomes for at least one of the following: emission reduction, resilience building, disaster preparedness, response and/or recovery.	**100%** of the budget item budget is classified as climate change/disaster related
Medium relevance	a) The item has secondary objectives/outcomes related to climate change or disaster; **or** b) The item includes a range of interlinked activities, of which at least some make a significant contribution to emission reduction, resilience building, disaster preparedness, response and/or recovery.	**50%** of the budget item is classified as climate change/disaster related
Low relevance	Items with indirect climate change and/or disaster management benefits	**20%** of the budget item is classified as climate change/disaster related
No relevance		**0%**

APPLICATION OF CLIMATE AND DISASTER TAGGING

The climate and disaster tagging process consists of four consecutive steps outlined in Error! Not a valid bookmark self-reference. **below.** All assessments are based on available project documentation. Where documentation is insufficient, additional information may be requested by the Ministry of Finance from the concerned ministries. Currently, tagging is not yet integrated in the budgeting and financial management system. It is therefore conducted manually. A separate spreadsheet has been developed to record climate and disaster relevant expenditure and support reporting (see Annex 2).

Table A6: Tagging process in "Step 4. Apply Tagging"

1: Assess whether an item is climate or disaster relevant or not. Does the item have objectives, outcomes, or activities which are directly or indirectly relevant to climate change and/or disaster management? Refer to Table 1 and Annex 1 for definitions and examples.

- If no: do not tag the item.
- If yes: continue to 2.

2: Assess to which of the five tagging categories the item contributes and assign the relevant category. An item can only be assigned to one category under climate and/or one category under disaster. Refer to Table 2 for additional guidance.

- If the item is only climate-relevant: tag it as either mitigation or adaptation.
- If the item is only disaster-relevant: tag it as either prevention and preparedness, response, or recovery and reconstruction.
- If the item is equally relevant to both climate change and disaster: tag it for one category under climate and one category under disaster.

3: Assess the relevance of the item to climate action and/or disaster risk management. Is the item of high, medium or low relevance for climate change and/or disaster management? Refer to Table 3 for criteria.

- If the item is of high relevance, attribute a relevance weight of 100%.
- If the item is of medium relevance, attribute a relevance weight of 50%.
- If the item is of low relevance, attribute a relevance weight of 20%.

4: Determine the overall climate and/or disaster relevant expenditure of the item by multiplying its overall budget with its relevance weight.

Although in general tags and weights assigned to an item will be maintained over time, they can be revised if needed. There are two possible scenarios:

1) The item was tagged erroneously, or under the wrong category, or with a wrong weight. In this case, the tag and weight should be corrected both for the current year and previous years.

2) The item's objective has been revised. In this case, the tag and weight should be corrected only for the current year.

Any revisions should be explained in the annual tagging report, in particular if they have a significant impact on the overall amount of tagged expenditure.

QUALITY ASSURANCE AND REVIEW

Ensuring the quality of the climate change and disaster expenditure data is a key part of the tagging process. Having a documentary basis for the tagging decisions increases the transparency and credibility of the climate and disaster expenditures reported by the Government. The relevance of tagged expenditures will therefore be reviewed and validated in "***Step 6. Review and validate tagging***" in Table A2. The basis for the validation is a review form presenting the

tagged expenditures. The reviewers can either confirm the assigned categories and weights or propose a different classification and weighting. For the latter, a brief justification should be added in the form.

REPORTING AND PUBLICATION

The tagged climate and disaster budget provides an indicative estimate of the public resources being directed to address climate change and to prepare for and respond to disasters. It will thereby demonstrate The Bahamas' commitment to climate action and disaster risk management, which can promote domestic and international resource mobilization. The information from tagging also supports linking climate change and disaster management policies with planning and budgeting and can help in the identification of investment priorities.

MOF will produce publish information on climate and disaster expenditure in The Bahamas in two ways. These reports will be prepared by MOF and presented to the WG for its input and guidance:

- *A Climate and Disaster Budget Report* will be developed in line with Table A2. The report will show the share of climate and disaster relevant expenditure in the overall budget and provide information on climate change and disaster budgets consolidated by ministry and broken down by category. In line with the COA-level tagging, comparisons with previous year's allocation and actual expenditure will also be included. It is expected that this report and relevant data will be published on MOF's website.
- An *analytical summary of the Climate and Disaster Budget Report will be included in the annual Financial Strategy Report* in November of each year, beginning in 2021. The summary will show overall climate and disaster relevant expenditures and trends. It may highlight specific climate or disaster expenditures and discuss priorities for the upcoming fiscal year.

ANNEX 1: INDICATIVE LIST OF CLIMATE AND DISASTER RELEVANT ACTIVITIES

Sector	Program	Sample activities	Climate Tag	Disaster Tag
Agriculture and Marine Resources	Climate resilient crop varieties	Seed distribution; promotion of alternative crops	Climate Adaptation	
	Sustainable land management for climate change resilience	Promotion of SLM techniques such as no-tilling, cover crops, hedgerows, etc.; agroforestry or agroecological systems	Climate Adaptation	Disaster Risk Management & Reduction
	Irrigation and water management infrastructure for agriculture	Construction and maintenance of irrigation infrastructure	Climate Adaptation	
	Sustainable fisheries	Sustainable aquaculture; marine farms	Climate Adaptation	
	Financial safety nets for farmers	Agricultural and crop insurance schemes; weather-indexed insurance	Climate Adaptation	
	Coastal ecosystem conservation and rehabilitation	Protection of mangroves and coral reefs; establishment and maintenance of protected areas	Climate Adaptation	
	Erosion prevention and control	Protective infrastructure	Climate Adaptation	Disaster Risk Management & Reduction
Disaster Risk Management, Preparedness, Response, Recovery, and Reconstruction	Meteorological information; early warning systems	Implementation of early warning and information systems for hurricanes and floods	Climate Adaptation	Disaster Risk Management & Reduction

Sector	Program	Sample activities	Climate Tag	Disaster Tag
	National disaster risk management system	Legal and policy reform; coordination; capacity building	Climate Adaptation	Disaster Risk Management & Reduction
	Risk identification and communication	Hazard Identification and Assessment, Risk/Hazard Mapping, Studies, maps, guidelines for disaster prevention; awareness raising, public education and communication activities	Climate Adaptation	Disaster Risk Management & Reduction
	Disaster-resilient Public Financial Management	Legal and policy reform; capacity building	Climate Adaptation	Disaster Risk Management & Reduction
	Disaster risk financing	Disaster risk insurance premiums; front-end fees for disaster-contingent credit lines	Climate Adaptation	Disaster Risk Management & Reduction
	Disaster Emergency Preparedness	II.1 Development of Crisis Management Plans II.2 Early Warning Systems Development, Construction and Management II.3 Evacuation Planning and Management II.4 Emergency Supply Management II.5 Emergency Preparedness/Crisis Management Exercises		Disaster Risk Management & Reduction
	Disaster emergency response measures	Temporary shelters; distribution of emergency goods; emergency supplies, Assistance Packages to affected regions, households etc., Payments to NGO's and other emergency	Climate Adaptation	Disaster Emergency Response

Sector	Program	Sample activities	Climate Tag	Disaster Tag
		support agencies, Expenditure related to immediate response to public service disruption (energy and water supply, transport, etc.), Search and rescue operations		
	Disaster recovery measures	Reconstruction (general); economic recovery measures in affected areas; Rehabilitation of infrastructure; Indemnity payments from government to households; Indemnity payments from government to businesses		Disaster Recovery & Reconstruction
Education and Research	Climate change and disaster risk education	Curriculum development and roll-out; teacher training	Climate Mitigation & Transition Climate Adaptation	Disaster Risk Management & Reduction
	Capacity building for climate change and disaster risk management	Workshops, manuals, guidelines	Climate Mitigation & Transition Climate Adaptation	Disaster Risk Management & Reduction
	Research for climate change and disaster risk management	Climate science and hydrometeorological research; climate modelling; economic impact studies; risk and vulnerability assessments	Climate Adaptation	Disaster Risk Management & Reduction
	Climate change and disaster risk knowledge management	Elaboration of knowledge products; dissemination	Climate Mitigation & Transition	Disaster Risk Management & Reduction

Sector	Program	Sample activities	Climate Tag	Disaster Tag
			Climate Adaptation	
Energy	Renewable energy sources	Construction and maintenance of wind, solar, hydro, biomass energy infrastructure	Climate Mitigation & Transition	
	Energy efficiency and demand management	Promotion of more efficient energy systems (e.g. for cooling); awareness raising about energy conservation	Climate Mitigation & Transition	
	Adaptation of energy infrastructure	Works to protect critical energy infrastructure from climate change impacts and natural disasters	Climate Adaptation	Disaster Risk Management & Reduction
Environment and Forestry	Forest and ecosystem conservation	Establishment and maintenance of protected areas; ecosystem rehabilitation; payment for ecosystem services	Climate Adaptation	
	Reforestation and forest regeneration	Tree plantation; support to forest regeneration	Climate Adaptation Climate Mitigation & Transition	
	Sustainable forest management	Development of forest management plans; capacity building for sustainable forest management	Climate Adaptation	
	Environmental impact management	Control of environmental impact; pollution control	Climate Adaptation	
	Waste management	Awareness raising; waste management treatment plants; recycling infrastructure	Climate Mitigation & Transition	
Health	Prevention and control of vector-	Awareness raising and education; vaccination	Climate Adaptation	

Sector	Program	Sample activities	Climate Tag	Disaster Tag
	transmitted diseases	campaigns; mosquito control		
	Prevention and control of water-borne diseases	Awareness raising and education; vaccination campaigns	Climate Adaptation	
	Response to climate-related health emergencies	Medical care for disaster-affected populations		Disaster Emergency Response
	Climate-resilient public health system	Strategy development and implementation	Climate Adaptation	
Infrastructure	Climate and disaster resilient infrastructure	Construction and maintenance of public infrastructure resistant to impacts of severe natural hazards (roads, bridges, schools, hospitals, etc.)	Climate Adaptation	Disaster Risk Management & Reduction
	Protective infrastructure	Construction and maintenance of drainage systems, dams, reservoirs, coastal protection and flood control measures	Climate Adaptation	Disaster Risk Management & Reduction
	Emergency infrastructure	Construction and maintenance of emergency shelters	Climate Adaptation	Disaster Risk Management & Reduction
	Energy efficient infrastructure	Construction and maintenance of energy efficient public buildings; promotion of energy-efficient housing and tourism infrastructure	Climate Mitigation & Transition	
	Land use planning	Development and implementation of land use plans, including for tourism; zoning regulations; urban planning	Climate Mitigation & Transition Climate Adaptation	Disaster Risk Management & Reduction

Sector	Program	Sample activities	Climate Tag	Disaster Tag
	Climate and disaster resilient housing	Promotion and construction of flood and hurricane resistant housing	Climate Adaptation	Disaster Risk Management & Reduction
Transport	Low-emission transport systems	Promotion of public transportation and slow mobility (bicycles, walking)	Climate Mitigation & Transition	
	Low-emission fuels	Promotion of biofuels	Climate Mitigation & Transition	
	Low-emission vehicles	Promotion of electric vehicles or natural gas-powered cars	Climate Mitigation & Transition	
Water Resources	Integrated water resource management	Governance platforms	Climate Adaptation	
	Sustainable watershed management	Elaboration and implementation of watershed management plans	Climate Adaptation	Disaster Risk Management & Reduction
	Water supply and sanitation	Construction and maintenance of water supply and sewerage schemes; desalination plants	Climate Adaptation	
	Water pollution prevention, monitoring and mitigation	Construction and maintenance of water and wastewater treatment plants	Climate Adaptation	
	Water harvesting and storage	Construction and maintenance of water harvesting and storage infrastructure	Climate Adaptation	
Social Services	Livelihoods and social protection	Livelihood diversification strategies; social safety nets; cash transfers	Climate Adaptation	Disaster Risk Management & Reduction

ANNEX 2: CLIMATE AND DISASTER TAGGING SPREADSHEET FIELDS

Fields	Expected Values	Sample Value
Budget	• Capital • Recurrent	Recurrent
Account Id	*[23-digit code]*	056-0100-0001-011-2271020-15
Head	*[3-digit ministry/department code]*	56
Head Descrip	*[ministry/department description]*	MINISTRY OF AGRICULTURE & MARINE RESOURCES
Prog	*[4-digit program code]*	0100
Spend	*[4-digit unit/project/cost center code]*	0001
Loc	*[3-digit geographic / district code]*	011
Item	*[7-digit economic segment / GFS item]*	2271020
Fund	*[2-digit fund code]*	15
Long Desc	*[item description]*	Climate Change Policy
Climate relevance category	• Climate Mitigation & Transition • Climate Adaptation • n/a	Climate Mitigation & Transition
Climate relevance weight	• High (100%) • Medium (50%) • Low (20%) • n/a (0%)	High
Estimates 2021/22 - Climate relevant allocation	*[weight x budget estimate or actual]*	$189,000

Disaster relevance category	• Disaster Risk Management & Reduction • Disaster Emergency Response • Disaster Recovery & Reconstruction • n/a	Disaster Risk Management & Reduction
Disaster relevance weight	• High (100%) • Medium (50%) • Low (20%) • n/a (0%)	High
Estimates 2021/22 - Disaster relevant allocation	*[weight x budget estimate or actual]*	$189,000

ANNEX 3: DRAFT VALIDATION REQUEST PROCESS

Under ***"Step 6. Review and validate tagging"***, MOF will communicate to line ministries and/or budgetary units (i) their total tagging estimate for that ministry / budgetary unit (see Table A7), (ii) any key questions for confirmation or input, and (iii) detailed COA-based tagging table for their review (see

Table A8).

Table A7: Sample Total Tagging Estimates for Ministry of Public Works

CLIMATE CHANGE

Actual 2017/18 - Climate relevant allocation	Actual 2018/19 (01-09) - Climate relevant allocation	Budget 2018/19 - Climate relevant allocation	Estimates 2019/20 - Climate relevant allocation	Estimates 2020/21 - Climate relevant allocation	Estimates 2021/22 - Climate relevant allocation
14,342,586	31,896,550	27,070,883	25,275,055	26,481,555	24,184,617

DISASTER RISK MANAGEMENT

Actual 2017/18 - Disaster relevant allocation	Actual 2018/19 (01-09) - Disaster relevant allocation	Budget 2018/19 - Disaster relevant allocation	Estimates 2019/20 - Disaster relevant allocation	Estimates 2020/21 - Disaster relevant allocation	Estimates 2021/22 - Disaster relevant allocation
31,902,015	14,351,473	27,077,782	25,291,055	26,499,555	24,205,617

Table A8: Sample Review Template for Ministry of Public Works

Budget	*Account ID*	*Ministry/ public entity*	*Description*	*Climate relevance category and weight*	*Validation of climate category and weight*	*Disaster relevance category and weight*	*Validation of disaster category and weight*
Recurrent	033-0100-0001-011-2251319-15	Ministry of Public Works	Maintenance Family Islands Main Road	Adaptation, low	*to be filled in by reviewer*	Disaster Risk Management and Reduction, low	*to be filled in by reviewer*
Recurrent	033-0100-0001-011-2511205-15	Ministry of Public Works	Water & Sewerage Development Corporation	Adaptation, low	*to be filled in by reviewer*	Disaster Risk Management and Reduction, low	*to be filled in by reviewer*
Capital	033-0100-0001-011-3111309-15	Ministry of Public Works	Hurricane Precautions	Adaptation, high	*to be filled in by reviewer*	Disaster Risk Management and Reduction, high	*to be filled in by reviewer*
Capital	033-0100-0001-011-3111307-15	Ministry of Public Works	Road Repairs and Maintenance	Adaptation, low	*to be filled in by reviewer*	Disaster Risk Management and Reduction, low	*to be filled in by reviewer*
[table continues]							