

INDICATIVE TABLE TO GUIDE RIO MARKING BY SECTOR/SUB-SECTOR
Climate change adaptation and climate change mitigation

This table has benefitted from numerous members' comments, examples from real projects included in the DAC CRS database and examples from the MDB methodology to track climate finance projects. The table seeks to guide the scoring and provide useful examples for members' scoring process. It is important to clarify that the spirit of the markers is to **promote mainstreaming of climate considerations in all sectors**. The suggestions on scoring (significant and principal) reflect the **likelihood** that the objective of the programme (mitigation, adaptation) is fundamental to its design (principal) or that the programme has other prime objectives but has been formulated or adjusted to help meet the relevant environmental concerns (significant). They are not intended to limit but rather to guide marking. Many examples now in the table could score either 2 or 1 as the methodology is based on the purpose of the activity and not the type of activity. For example, a project aimed at developing or enhancing systems for monitoring drinking water in areas affected by higher temperatures, floods and rising sea level, **is likely** to be scored 1 for adaptation, but could be also scored 2 if adaptation to climate change was the main objective.

Sector/CRS purpose codes	Mitigation Scoring in descending order of likelihood	Adaptation	Rationale for scoring	Examples of qualifying activities <i>The list is not exhaustive. The activities may be scored against the objective only if the eligibility criteria are fulfilled.</i>
EDUCATION – 110				
All purpose codes in category 110	0, 1 or 2	0, 1 or 2	With careful environmental and climate assessment (e.g. analysis of potential climate impacts and benefits), measures in this sector may be climate-related, and score 2 may even be appropriate for special mitigation- or adaptation-oriented education programmes ³⁴ . Article 4.1(i) and Article 6 of the Convention address the issues of education, training and public awareness. Article 4.1(i) provides that all Parties "promote and cooperate in education, training and public awareness and encourage the widest participation ... including that of non-governmental organizations".	<p>Mitigation</p> <ul style="list-style-type: none"> Strengthening of quality of higher education on science and technology with a focus on renewable energy (mitigation score 1). Off grid energy access for schools; sustainable school buildings (i.e. natural cooling etc.) (mitigation score 2 or 1). <p>Mitigation and adaptation</p> <ul style="list-style-type: none"> Integration of environmental/climate education into school curricula (mitigation and/or adaptation score 2).

34. Note that in CRS, sector specific education activities are to be included in the respective sectors, either in a specific education code such as agricultural education (31181) or in a general code such as communications policy/administrative management (22010).

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
POPULATION POLICIES/PROGRAMMES AND REPRODUCTIVE HEALTH – 130				
HEALTH – 120				
All purpose codes in categories 120 & 130	0 or 1	0, 1 or 2	<p>Mitigation Activities in the health sector that reduce greenhouse gas emissions can score 1.</p> <p>Adaptation Health activities can be scored against the adaptation marker if they aim or help to address the consequences of climate change in the health of the population. Score 2 may even be appropriate for special adaptation-oriented programmes.</p>	<p>Mitigation</p> <ul style="list-style-type: none"> Activities in the health sector that use renewable energy to support improved air quality, such as solar panels to heat water in hospitals (mitigation score 1). Energy efficient hospital infrastructure that leads to significant savings in energy consumption (mitigation score 1). <p>Adaptation</p> <ul style="list-style-type: none"> Health programmes to adapt to climate change, such as the implementation of measures to control heat stress or malaria in areas threatened by increased incidence of diseases due to climate change (adaptation score 1). Strengthening food safety regulations, notably in terms of microbiological quality, avoidance of contact with pest species, in areas affected by higher temperatures (adaptation score 1).
WATER AND SANITATION – 140				
Water sector policy and administrative management – 14010 Water supply and sanitation: large systems – 14020 Water supply: large systems – 14021 Basic drinking water supply and basic sanitation – 14030 Basic drinking water supply – 14031 Education and training in water supply and sanitation – 14081	0, 1 or 2	1, 2 or 0	<p>Mitigation Activities in this sector can be scored against the mitigation marker if the provision of water and/or sanitation, for example through the installation of new piping or pumping equipment, aims or helps to achieve significant energy savings, as these processes are often associated to high energy use.</p> <p>Adaptation Activities can be scored against this marker if they aim or help to address the expected changes or fluctuations in water supply as a consequence of climate change. Drinking water and sanitation infrastructure can be vulnerable to disruption or destruction caused by flooding.</p>	<p>Mitigation</p> <ul style="list-style-type: none"> Energy-efficient water pumping systems, and/or pumping systems powered by renewable energies (mitigation score 1). <p>Adaptation</p> <ul style="list-style-type: none"> Promoting water conservation in areas subject to increased water stress due to climate change (adaptation score 2). Otherwise it can score 1 if the project is designed to take into account climate change impacts. Improving the climate resilience of the water supply and increasing storage to ensure access where climate change adaptation is a main objective (adaptation score 2), or is part

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
Sanitation-large systems – 14022 Basic sanitation – 14032	0, 1 or 2	1, 2 or 0	<p>In regions that face or are projected to face impacts/fluctuations in water availability and sanitation services due to climate change (e.g. water shortages due to drought or flooding, suboptimal functioning of sanitation facilities during floods), the following types of investments can score against adaptation:</p> <ul style="list-style-type: none"> investments in improving the climate resilience of the water supply and sanitation services, investments in increasing storage to ensure access where climate change is expected to increase water stress and shortages. <p>If the causal relationship is weak (e.g., a climate risk assessment shows that water supply is not affected by climate change in a region), the adaptation marker should not be assigned.</p> <p>Mitigation and adaptation Installation of systems that enable significant energy savings compared to older systems may qualify against both mitigation and adaptation markers as resource-efficient systems reduce emissions while building resilience.</p> <p>Mitigation Activities that are designed to save a significant amount of energy (e.g., if energy efficient pumps are employed) and/or to avoid methane gas emissions may justify a mitigation score 1. If energy use/energy efficiency is the central focus of the activity, mitigation score 2 may be justified.</p> <p>Adaptation Wastewater management systems protect existing water resources and human health in the face of climate change. In regions at risk of increased water scarcity due to climate change, such measures, if they provide significant positive effects for ground and/or surface water protection, can also be considered having a climate change adaptation objective (adaptation score 1 or 2), particularly if treated waste water is</p>	<p>of broader initiatives to supply clean drinking water, which will also increase the resilience of the population to the effects of climate change (adaptation score 1).</p> <ul style="list-style-type: none"> Measures to design and deliver water and sanitation services which reduce vulnerability to floods of affected water and sanitation infrastructure (adaptation score 1 or 2).
				<p>Mitigation</p> <ul style="list-style-type: none"> Introduction of energy-efficient pumps in the sewage system of a city (mitigation score 1). <p>Adaptation</p> <ul style="list-style-type: none"> Treatment of water resources with the introduction of recycled water (adaptation score 2) Wastewater management systems, or systems designed to protect the quality and quantity of existing water resources in the face of climate change, e.g. through the recycling of wastewater: <ul style="list-style-type: none"> If the design explicitly takes into account climate change risk (adaptation score 2); If it does not, but builds additional resilience, in the face of multiple hazards including climate change

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities (adaptation score 1).
Waste management /disposal – 14050	2, 1 or 0	1 or 0	<p>recycled.</p> <p>Mitigation Activities that promote modern waste-to-energy with waste collection/recycling (especially separation of biogenic waste) and recovery/use of methane gas can result in significant GHG reductions and therefore justify the application of the mitigation marker (mitigation score 2). If the methane gas is only flared the activity would score 1 and 0 if not captured, as there are no emissions reductions involved.</p> <p>Adaptation Effective waste management systems that protect water resources or fragile ecosystems and strengthen their resilience to the impacts of climate change can score against adaptation.</p>	<p>Mitigation</p> <ul style="list-style-type: none"> • Biogas production and reuse of energy produced by wastewater facilities (mitigation score 2). <p>Adaptation</p> <ul style="list-style-type: none"> • Project to reduce risks of urban flooding of water systems due to climate change and causing contamination through sewage overflow (adaptation score 1). • Protect lagoons, which are highly vulnerable to climate change, from salt-water intrusion and contamination (adaptation score 1).
Water resources conservation (incl. data collection) –14015 River basin's development – 14040	1, 0 or 2	1, 2 or 0	<p>Mitigation Water resources conservation involving the efficient use of energy or including forest preservation or other activities that provide terrestrial carbon uptake benefits contribute to mitigation and can therefore score 1. However, when the activity's main purpose is mitigation, it is recommended to reclassify it to the environment protection sector (category 410).</p> <p>Adaptation Water resources conservation is particularly important for climate-resilience, especially if an assessment of climate change risks include water shortages or high fluctuations in available water resources. In this specific case, adaptation score 2 may be appropriate, otherwise adaptation is considered as a secondary objective (adaptation score 1).</p> <p>Data collection measures that are carried out with the aim of contributing to the monitoring and detecting the meteorological and hydrological impacts of climate change and providing an evidence base for climate change risk assessment can be scored as 1 with the adaptation marker or even 2 if main objective.</p>	<p>Mitigation</p> <ul style="list-style-type: none"> • Protection and/or rehabilitation of water bodies, swamps and wetlands as CO2 storage (mitigation score 1 or even 2 possible), related studies or research, e.g. limnology. <p>Adaptation</p> <ul style="list-style-type: none"> • Developing or enhancing systems for monitoring drinking water, in areas affected by higher temperatures, floods and rising sea level as a consequence of climate change (adaptation score 1 or 2). <p>Mitigation and adaptation</p> <ul style="list-style-type: none"> • Water basin management involving forest protection / reforestation for the purpose of reducing the severity of floods while increasing carbon uptake (mitigation score 1, adaptation score 2 if main objective).

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
GOVERNMENT AND CIVIL SOCIETY – 150				
All purpose codes in category 150	0, 1 or 2	0, 1 or 2	Development programmes that integrate climate change considerations or promote climate change action can score for mitigation and/or adaptation, if properly justified (score 1 most likely) ³⁵ .	<p>Mitigation</p> <ul style="list-style-type: none"> Development/preparation of low-carbon development strategies (mitigation score 2). <p>Adaptation</p> <ul style="list-style-type: none"> Programme to build leadership and entrepreneurship for effective local action in health, agriculture and nutrition in a changing climate and environment (adaptation score 1).
OTHER SOCIAL INFRASTRUCTURE AND SERVICES – 160				
All purpose codes in category 160	0,1 or 2	0, 1 or 2	Specific activities in the social infrastructure sector can include mitigation and adaptation measures. Activities can score against the mitigation marker if designed to reduce greenhouse gas emissions. For the adaptation marker, activities dedicated to climate proofing social infrastructure and services can be considered. Examples can be found more frequently in the health and education sectors.	<p>Mitigation</p> <ul style="list-style-type: none"> Implementation of Nationally Appropriated Mitigation Actions (NAMA) in low-carbon housing (mitigation score 2). <p>Adaptation</p> <ul style="list-style-type: none"> Support of vulnerable people including women and children in areas vulnerable to the effects of climate change through promotion of climate resilient agriculture, food security and basic services (adaptation score 1 or 2).
TRANSPORT AND STORAGE – 210				
Transport policy and administrative management – 21010 Storage – 21061 Education and training in transport and storage – 21081	2, 1 or 0	0, 1 or 2	<p>Mitigation</p> <p>Activities targeted to supporting the development of transport sector policy and planning can incorporate measures to promote GHG emission reductions that are focused exclusively on traffic reduction through the development and/or integration of public transport and non-motorised transportation pursues (mitigation score 2 or 1).</p> <p>Adaptation</p> <p>Climate-proofing transport infrastructure as a requirement in transport policies and strategies can be scored against the adaptation marker if properly justified.</p>	<p>Mitigation</p> <ul style="list-style-type: none"> Non-motorised transportation planning to reduce GHG emissions (cycling and walking) from transport (mitigation score 2). New infrastructure, capacity building and/or improvements to existing systems (integrated traffic management systems, driver training, etc.) that lead to significant reductions in GHG emissions (mitigation score 2). A transit-oriented development (TOD), a mixed-use residential and commercial area designed to maximize access to public transport, can contribute significantly to GHG

35. Development of climate change strategies should be coded under Environmental Policy and administrative management – 41010.

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
Road transport –21020 Rail transport –21030 Water transport –21040 Air transport- 21050	1, 2 or 0	0 or 1	<p>Mitigation An activity in the transport sector that aims at reducing GHG emissions will score 1 or 2 on the mitigation marker depending on the purpose of the project and the expected reduction of GHG emissions. If the project does not intend to reduce GHG emissions the activity will score 0.</p> <p>Adaptation If the measure significantly improves the resilience of transportation routes to extreme weather events or gradual changes in climate (e.g., sea level rise, rising temperatures), it is justified to score 1 against the adaptation marker.</p>	<p>reduction (mitigation score 1).</p> <p>Adaptation</p> <ul style="list-style-type: none"> Inclusion of climate change considerations in transport planning (e.g. climate proofing of road construction to account for climate change impacts and variability) (adaptation score 1 or 2). <p>Mitigation</p> <ul style="list-style-type: none"> Public transport with an objective to reduce GHG emissions (subway, light rail, bus rapid transit, trams, etc.) (mitigation score 1 or even 2 if the main objective is to reduce GHG emissions). A measure to shift from road to rail or water transportation can significantly reduce GHGs (mitigation score 1 or 2). Optimisation of conventional and conversion to alternative engine technologies: energy efficiency and fuel switching has expected reduction of GHG emissions as some of the main objectives (mitigation score 2). Road building itself, however, does not entail relevant reduction of GHG emissions, even if the new road shortens transport routes, as new roads generate increased traffic (mitigation score 0) unless the road also promotes the use of climate-friendly transport (e.g., the construction of bicycle and bus lanes) (mitigation score 1). Switching to electric mobility, hydrogen power, liquefied natural gas, and hybrid engines (mitigation score 2). <p>Adaptation</p> <ul style="list-style-type: none"> Improved access to roads all year round for population vulnerable to climate change impact (adaptation score 1).
COMMUNICATIONS – 220				
All purpose codes in category 220	0, 1 or 2	0, 1 or 2	<p>Mitigation For a communications project to score mitigation 1 or 2, it would need to establish a link between the communications</p>	<p>Mitigation</p> <ul style="list-style-type: none"> Promoting research in satellite information for climate modelling purposes (mitigation score 1).

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
			<p>technology and mitigation.</p> <p>Adaptation A communications project could be scored 1 or 2 in adaptation if it consists in strengthening resilience of communication equipment.</p>	<p>Adaptation</p> <ul style="list-style-type: none"> • Identification of key national data centres at greatest risk of suffering damage from storms or floods, and enhancement of climate resilience of those sites (adaptation score 2). <p>Mitigation and adaptation</p> <ul style="list-style-type: none"> • Improvement of the meteorological radar system in order to improve the information on changes to land-use, land cover, forestry, water, etc. (adaptation and mitigation score 1, possibly score 2 for one marker).
ENERGY GENERATION, DISTRIBUTION AND EFFICIENCY – 230				
<p>Energy policy and administrative management – 23110</p> <p>Energy education/training – 23181</p> <p>Energy research – 23182</p>	<p>2, 1 or 0</p>	<p>0, 1 or 2</p>	<p>Mitigation</p> <p>Activities that develop/foster appropriate regulatory efforts to promote energy efficiency and renewable energy, including climate change considerations, score against mitigation. However, activities in the energy sector, as for other sectors, do not score against mitigation “by default”, and in the event that climate change is not taken into account, the scoring would be 0.</p>	<p>Mitigation</p> <ul style="list-style-type: none"> • Regulatory policy reform in the energy sector to take into account climate change mitigation efforts (mitigation score 2). <p>Adaptation</p> <ul style="list-style-type: none"> • Enhancing the capacity and regulatory capabilities of the Regulatory Authority to deal with climate change impacts (adaptation score 2). • Supporting local authorities to improve security of their energy supply by designing resilient energy infrastructure (adaptation score 1).
<p>Energy conservation and demand-side efficiency – 23183</p>	<p>2 or 1</p>	<p>0, 1 or 2</p>	<p>Mitigation</p> <p>The primary objective of energy efficiency measures³⁶ is normally to reduce greenhouse gas emissions, even if simultaneous objectives also exist (e.g. security of supply, reduced energy bills, productivity benefits and reduced foreign exchange outflows and volatility linked to fossil fuel imports.).</p> <p>The following principles help determining whether an energy</p>	<p>Mitigation</p> <ul style="list-style-type: none"> • Retrofit efficiency improvement in the energy sector (mitigation score 2). • Cogeneration (mitigation score 2 if substantially more efficient than separate generation). • Clean cook stoves (mitigation score 2). • Renewable energy power plant retrofits, improvements in energy efficiency in existing thermal plants (mitigation

36. Energy efficiency can be a relevant part of projects not only in the energy sector but in the industry, transport, construction, education sectors.

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
			<p>efficiency project qualifies for mitigation:</p> <p>– The general principle for brownfield energy efficiency³⁷ activities involving retrofitting or the substitution of technologies or processes is that (i) the old technologies are substituted well before the end of their lifetime and the new technologies are more efficient, or (ii) new technologies or processes are more efficient than those normally used in greenfield projects.</p> <p>– The general principle for greenfield energy efficiency activities is that they prevent a long-term lock-in in GHG-intensive infrastructure (urban, transport and power sector infrastructure).</p> <p>Adaptation</p> <p>In some cases, energy efficiency measures in construction and retrofitting can also have climate change adaptation objectives, e.g. to build resilience in the energy system in the case of disaster event (adaptation score 1).</p>	<p>score 1).</p> <ul style="list-style-type: none"> Fuel switching from one fuel to a different, less GHG-intensive fuel type qualifies as mitigation (score 1 or 2) if a net emission reduction can be demonstrated taking extensions of capacity and lifetime of the facility into account. Combined heat and power plants: heat generation can also be associated with energy efficiency if combined with power generation. <p>Mitigation and adaptation</p> <ul style="list-style-type: none"> Clean cooking solutions that are less dependent on traditional biomass are both relevant for mitigation and adaptation (making cooking food less dependent on climate vulnerable biomass resources) (mitigation score 2 and adaptation score 1). Efficiency in new construction (exceeding available standards) and retrofitting of existing buildings, e.g., improving the efficiency of air conditioning of hospitals in hot regions (mitigation score 1 and adaptation score 1).
Energy generation, renewable sources – 232	2 or 1	0 or 1	<p>Mitigation</p> <p>The main objective of renewable energy production is typically to reduce GHG emissions through project development or the creation of enabling environments for the development and dissemination of the skills and technologies necessary to expand renewable generation.</p> <p>The rationale for projects to qualify as mitigation is that, in the absence of the renewable energy construction/rehabilitation, high GHG emitting energy sources would be used. Not only are direct effects (e.g., observed emission reductions) taken into account, but also projected impacts on future emissions, i.e.,</p>	<p>Mitigation</p> <ul style="list-style-type: none"> Wind energy, photovoltaic and concentrated solar power (CSP), geothermal, biomass and biogas, ocean tide power score for mitigation (mitigation score 1 or 2 if main objective). Hydropower (storage or run-of-the-river) only if net emission reductions can be demonstrated. (mitigation score 1 or 2). Support to institutional framework in biofuels (mitigation score 1). Training in renewable energy (mitigation score 2).

37. “Brownfield” energy efficiency activities include those in already built environments (including industrial processes, energy generation facilities, water treatment plants, etc.). “Greenfield” energy efficiency activities imply the construction of new equipment/infrastructure.

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
Energy generation, non-renewable sources – 233	0 or 1	0	<p>changes in future GHG emission trajectories compared to reference case ("business as usual") scenarios.</p> <p>Adaptation If specific measures take into account climate change impacts (and therefore aim at improving the resilience to climate), the activity can be scored against the adaptation marker.</p> <p>Mitigation Generally, thermal power plants' objective is not to limit emissions of GHGs and they will therefore not comply with the eligibility criteria of the climate mitigation marker. However, there may be cases where energy efficiency aspects make projects eligible to be scored as climate change mitigation, where they involve reducing GHG emissions of an energy generation process.</p> <p>Mitigation Hybrid power plants (i.e. blending a renewable source with a fossil fuel to reduce the emissions compared with a fossil fuel-only baseline) may score mitigation 1.</p>	<p>Adaptation</p> <ul style="list-style-type: none"> • New hydro-power activity that takes into account the impact of climate change on water resources and uses modern engineering techniques (adaptation score 1). • Optimizing hydropower generation and dam safety in the context of climate change vulnerability (adaptation score 1). <p>Mitigation</p> <ul style="list-style-type: none"> • Activities in which existing power plants switch to lower emitting fuels (e.g. switching from coal to natural gas) (mitigation score 1).
Hybrid energy electric power plants – 23410	1 or 0	0	<p>Mitigation Hybrid power plants (i.e. blending a renewable source with a fossil fuel to reduce the emissions compared with a fossil fuel-only baseline) may score mitigation 1.</p>	
Heating, cooling and energy distribution – 236	2, 1 or 0	0, 1 or 2	<p>Mitigation In order for electric power transmission and distribution activities to qualify for the mitigation marker it is important to ensure that the investment is not in energy-intensive technologies. The scoring is directly linked to the purpose of the activity, which will be different if designed to reduce GHG emissions and mitigate climate change as main objective, or if the measures are complementary to the primary objective of the activity. Note that:</p> <ul style="list-style-type: none"> • Investments in network infrastructure can minimise power losses; therefore a mitigation score 1 can be assigned. • In countries/regions where network expansion also allows for the extension/connection of renewable energy, a mitigation marker score 2 can be applied. Investment in innovative/smart grid technologies pursues reduction of GHG as the main target since they create the infrastructure for the use of renewable 	<p>Mitigation</p> <ul style="list-style-type: none"> • Integration of renewable sources into local or national grid, or energy efficiency measures in grid retrofitting: construction of new transmission/distribution lines, transformers, and substations, grid rehabilitation, deployment of innovative network technologies (mitigation score 1 or 2). • New 'off-grid' systems (typically integrating energy storage, management and appliances) - allowing delivery of renewable energy directly to houses, businesses and/or community services without integration with the grid (e.g. mini-grids, home systems) (mitigation score 1 or 2). • Rural electrification measures designed so that energy-efficient technologies are employed or distributed (mitigation score 1). The reference scenario "use of diesel generators" could also be taken into account when

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
BANKING AND FINANCIAL SERVICES – 240			<p>energies or allow for efficiency gains/loss reduction; therefore a marker 2 can be applied.</p> <p>In the context of heat generation, heat-only plants that use renewable energy sources (including solar, geothermal, biomass, etc.) can score 2 for mitigation.</p> <p>Adaptation If the design of modern networks is expected to increase the security of supply in case of extreme weather events caused by climate change and based on a context/vulnerability assessment, then the adaptation score 1 can be justified.</p>	<p>considering the expected GHG impacts of the activity, and to inform the mitigation score.</p> <p>Adaptation</p> <ul style="list-style-type: none"> Strengthening of energy transmission and distribution infrastructure if the main objective is to cope with the impacts of climate change (adaptation score 2). Energy access through rural electrification which enables early warning systems to be heard/received, information to be attained/communicated; electrical power increases ability to store harvests, to refrigerate medicines, study at night, more efficient irrigation technology – etc. (adaptation score 1).
All purpose codes in category 240	0,1 or 2	0,1 or 2	<p>Credit lines (or other financial products in support of the finance sector) specifically designed for the development of renewable energy, the support of low-carbon investments, energy efficiency or climate adaptation qualify for the climate markers (the marking and score dependent on the prominence of mitigation and/or adaptation in investment criteria for the credit lines).</p>	<p>Mitigation³⁸</p> <ul style="list-style-type: none"> Dedicated credit lines to finance renewable energy investments (mitigation score 2). Promotion of Micro, Small and Medium Enterprises' energy saving efforts through providing medium-term and long-term funds for energy conservation measures and raising awareness of energy saving via local development financial institutions (mitigation score 1 or 2). <p>Adaptation</p> <ul style="list-style-type: none"> Climate insurance fund to facilitate the adaptation to climate change for businesses and households through better access to adequate insurance solutions (adaptation score 2). Creation of infrastructure and hubs that would support improved business continuity during and after extreme weather events (adaptation score 1).
BUSINESS AND OTHER SERVICES – 250				

38. In the CRS, depending on main focus, credit lines in support of the finance sector specifically designed for the development of renewable energy or for energy savings may be recorded under the energy sector (230).

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
All purpose codes in category 250	1, 0 or 2	1, 2 or 0	<p>Support to the mainstreaming of climate change considerations in businesses and services can be scored against adaptation or mitigation marker.</p> <p>Mitigation Activities including the provision of advice to business in greening their practices or incentives for private sector to include climate change concepts in their strategies or guide their investment can score mitigation 1. If the main objective is to implement projects to reduce GHG emissions, then it can be scored against mitigation 2.</p> <p>Adaptation Business and services can contribute to climate change adaptation in a number of ways e.g. by diversifying income opportunities for communities that cannot continue their traditional way of life as a result of climate change but also by supporting the development, distribution or adoption of new technologies to better deal with climate change.</p>	<p>Mitigation</p> <ul style="list-style-type: none"> Finance measures in the field of climate protection for preparing and supporting private investment on a public-private partnership basis (PPP), (mitigation score 2). <p>Adaptation</p> <ul style="list-style-type: none"> Tools to strengthen the capacity of the private sector for climate change (adaptation score 1 or 2). Linking initiatives, stakeholders and knowledge for climate resilient livelihood security including vulnerability to climate change (adaptation score 1).
AGRICULTURE - 311				
All purpose codes in category 311	0, 1 or 2	1, 2 or 0	<p>Mitigation Scoring against mitigation may be justified when farming methods decrease GHG emissions or increase carbon sequestration.</p> <p>Adaptation Agricultural development measures can, in many ways, increase resilience to the impacts of climate change, through the use of climate-resilient crops or diversifying production to be able to better cope with the impacts of climate change.</p>	<p>Mitigation:</p> <ul style="list-style-type: none"> Livestock projects that reduce methane or other GHG emissions (manure management with biogas, etc.) (mitigation score 1). Increase and maintenance of the CO₂-binding capacity of soil and vegetation (mitigation score 1). Use of energy saving machineries, design of eco-efficient, carbon neutral systems etc. (mitigation score 2). <p>Adaptation</p> <ul style="list-style-type: none"> Sustainable climate-resilient farming methods (adaptation score 2). Promoting diversified agricultural production to reduce climate risk (e.g. growing a mix of different crops and different varieties of each crop) (adaptation score 1 or 2).

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
<p>FORESTRY – 312</p>				<ul style="list-style-type: none"> Promoting heat and drought resistant crops and water saving irrigation methods to withstand climate change (adaptation score 2). Cultivate and distribute climate-resilient seeds (adaptation score 2). Set up/use of early warning communications system for agricultural purposes (e.g. communications/IT solutions for monitoring crops, precipitation, temperature etc. to avoid crop loss through climate-related stress or disaster) (adaptation score 1 or 2).
	<p>All purpose codes in category 312</p>	<p>2, 1 or 0</p>	<p>0, 1 or 2</p>	<p>Mitigation</p> <p>In the case of a monocrop forest plantation with important economic and social benefits, scoring against mitigation will depend on how the trees grown are utilised after they are cut. If they are used for energy production (i.e. turned into charcoal for fuel) there are no net carbon sequestration benefits (mitigation score 0), unless cleared areas are systematically replanted (mitigation score 1 for sustainable biomass production, or even 2 if sustainably managed wood fuel plantations demonstrably reduce pressure on natural forests).</p> <p>Adaptation</p> <p>Improved forest management and reforestation/afforestation can enhance adaptation capacities. Specific activities that fulfil the eligibility requirements can score against the adaptation markers.</p> <p>Mitigation and adaptation</p> <p>There are various mitigation and adaptation effects for forestry/afforestation measures which usually result in a combination of both climate markers (but scoring both mitigation and adaptation as a principal objective should remain exceptional).</p> <p>Since forest has a particularly important role in CO₂ storage,</p>

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
FISHING - 313				
All purpose codes in category 313	0 or 1	0, 1 or 2	<p>Mitigation A score of 1 can be justified if the activity scored has a clear mitigation objective to reduce GHG emissions.</p> <p>Adaptation Fishing is a critical sector for many economies, including small island states. If the objective is to improve the conditions of the sector by increasing its resilience to climate change it can be marked as adaptation 1 or 2, if properly justified and the information regarding the context of vulnerability is available.</p>	<p>Mitigation</p> <ul style="list-style-type: none"> • A project that supports the use of more fuel-efficient boats, made with innovative material and hull shape, and equipped with more efficient engines and storage capacity to reduce the consumption of fuel can score 1 in mitigation. <p>Adaptation</p> <ul style="list-style-type: none"> • Promoting changes in fishing practices to adapt to changes in stocks and target species. Introducing flexibility in the gear that is used, the species that are fished, the fishing areas to be managed, and the allocations that are harvested (adaptation score 1). • Mapping changes in the range of fish species and strengthening the monitoring of fish stocks to determine the impacts of climate change (adaptation score 2).
INDUSTRY - 321				
All purpose codes in category 321	0, 1 or 2	0, 1 or 2	<p>Inclusive and sustainable industries can be marked as mitigation or adaptation.</p> <p>Mitigation For mitigation, changes in the demand patterns influence the</p>	<p>Mitigation</p> <ul style="list-style-type: none"> • Promotion of adoption of energy-efficiency standards and other environmental standards expected to reduce GHG emissions as part of trade-related assistance (mitigation score 1).

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
			<p>resource chain and have impacts on GHG emissions. Improvements in processes and cleaner production (e.g. cement, chemicals) can bring mitigation benefits. A mitigation marker score 1 can be applied to relevant improvements in the production methods to reduce emission of GHG emissions.</p> <p>Adaptation Activities designed to include considerations of climate change impacts, like design of climate-resilient equipment, can be scored against the adaptation marker with score 1, or even 2 depending on the purpose of the activity.</p>	<p>score 1 if a sufficiently prominent objective).</p> <p>Adaptation</p> <ul style="list-style-type: none"> • Retrofitting of industrial facilities to enhance resilience to climate-related risks (adaptation score 1). • Switching to less water consuming production technologies reduces vulnerability against water shortage (adaptation score 1).
MINERAL RESOURCES AND MINING – 322				
All purpose codes in category 322	0 or 1	0 or 1	<p>Mitigation Improvements in energy efficiency of mining industry and the use of renewable energy as power source could be scored against the mitigation marker if properly justified.</p> <p>Adaptation Climate change considerations in the improved design of mining activities could be scored against the adaptation marker if properly justified.</p>	<p>Mitigation</p> <ul style="list-style-type: none"> • Improvement of energy efficiency measures in mining process (mitigation score 1). <p>Adaptation</p> <ul style="list-style-type: none"> • Analytical studies or capacity building to improve climate resilience of mining industries (adaptation score 1). • Changes in the design of open pit mines to adapt to flooding due to increased precipitation can be scored against adaptation (adaptation score 1).
CONSTRUCTION – 323				
All purpose codes in category 323	0, 1 or 2	0, 1 or 2	<p>Construction sector policy and planning. If the activity is in a specific sector it should be assigned to the sector (e.g. hospitals in health or schools in education).</p> <p>Mitigation Improvements in regulation and professional practice to include energy efficiency measures, passive design and choice of low carbon materials (such as sustainably sourced timber and low carbon cement) in buildings could qualify as mitigation activities.</p>	<p>Mitigation</p> <ul style="list-style-type: none"> • Promotion of energy-efficient building techniques, development and enforcement of related standards and certification schemes (mitigation score 2). • Programme of activities (PoA) in energy efficiency in the construction sector (mitigation score 2). <p>Adaptation</p> <ul style="list-style-type: none"> • More robust building regulations and improved enforcement practices when there is a shift in zones affected by typhoons/ hurricanes/storm surges (adaptation score 2).

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
TRADE – 331				
All purpose codes in category 331	0 or 1	0, 1 or 2	Trade can be disrupted by climate-related disasters and therefore can be subject to activities that are focused on mitigating the causes of climate change or adapting to the effects of it.	<p>Mitigation</p> <ul style="list-style-type: none"> Development of carbon market mechanisms for developing countries in the context of climate conventions (mitigation score 1). <p>Adaptation</p> <ul style="list-style-type: none"> Assessment of climate change impacts and damages on trade and economic growth (adaptation score 2).
TOURISM – 332				
All purpose codes in category 332	0, 1 or 2	0, 1 or 2	Tourism activities that foster sustainable development practices that incorporate mitigation and/or adaptation concepts qualify as mitigation or adaptation. The objective should clearly state the impacts of climate change in the modified activity.	<p>Mitigation</p> <ul style="list-style-type: none"> Sustainable tourism development by introducing zero-carbon business solutions, e.g. zero-carbon resorts, touristic products etc. (mitigation score 2). Contributing to conservation of tourist attractions that reduce GHG emissions, e.g. forests, national parks (mitigation score 1). <p>Adaptation</p> <ul style="list-style-type: none"> Diversification of tourist attractions to encompass areas less prone to the risks and impacts of climate change (adaptation score 2). Promotion of eco-tourism as part of a strategy to maintain the resilience of natural ecosystems while diversifying rural livelihoods (adaptation score 1 or 2).
GENERAL ENVIRONMENTAL PROTECTION – 410				
Environmental Policy and administrative management – 41010	2, 1 or 0	2, 1 or 0	Institutional reforms and strengthening to include climate aspects in policies and regulations (such as national and subnational climate change strategies and planning) can score against mitigation or adaptation.	<p>Mitigation:</p> <ul style="list-style-type: none"> Preparation of national inventories of greenhouse gases (emissions by sources and removals by sinks) (mitigation score 2). Elaboration of climate change-related policy and

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
Biosphere protection – 41020 Biodiversity – 41030	1, 2 or 0	1, 2 or 0	There are various mitigation and adaptation effects for this topic which usually result in a combination of both climate markers (but scoring both mitigation and adaptation as a principal objective should remain exceptional).	<p>economic analysis and instruments, including national plans to mitigate climate change (mitigation score 2).</p> <ul style="list-style-type: none"> Climate technology needs' surveys and assessments; institutional capacity building (mitigation score 1 or 2). <p>Adaptation:</p> <ul style="list-style-type: none"> Development and implementation of adaptation strategies at national level or in the context of decentralisation programmes (adaptation score 2). Supporting the integration of climate change adaptation into national and international policy, plans and programmes (adaptation score 2). Improving regulations and legislation to provide incentives to adapt (adaptation score 1 or 2). Dedicated budget support to a national or local authorities for climate change adaptation policy implementation (adaptation score 2) <p>Mitigation:</p> <ul style="list-style-type: none"> Preservation of the CO₂ storage capacity of vegetation cover (especially forests) and soil (especially wetlands) (mitigation score 1 or 2). Protection and enhancement of sinks and reservoirs through sustainable management and conservation of oceans and other marine and coastal ecosystems, wetlands, wilderness areas and other ecosystems (mitigation score 1 or 2). <p>Adaptation:</p> <ul style="list-style-type: none"> Contribution to the preservation of water resources or erosion prevention to adapt to the effects of climate change (adaptation score 1). Climate resilient conservation measures allowing species to adapt to climate change (e.g., protected eco-corridors for migration) (adaptation score 2). Ecosystem based adaptation, i.e. the use of ecosystems or ecosystem services to help people to adapt to climate

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
Flood prevention/control 41050	0 or 1	2 or 1	<p>Mitigation In specific cases where flood prevention and control measures include GHG emission reductions, the activity could score 1 for mitigation if properly justified.</p> <p>Adaptation Flood and coastal protection, as well as drainage measures often directly relate to the impacts of climate change (adaptation score 2). For measures not primarily employed for adaptation to the impacts of climate change, or measures that are only part of larger measures, adaptation score 1 is appropriate.</p>	<p>change (e.g. wetland restoration and management to enhance continuity of drinking water supply in drought prone areas) (adaptation score 2).</p> <p>Mitigation</p> <ul style="list-style-type: none"> Flood protection measures that reduce the consumption of energy and reduce GHG emissions (mitigation score 1). <p>Adaptation</p> <ul style="list-style-type: none"> Flood protection measures in areas which are becoming increasingly flood-sensitive (e.g. closing of estuaries, building of dikes and sea defences, restoration of wetlands) – with due consideration for the potential environmental impacts of such measures (adaptation score 2 or 1). Restoring the function of floodplains in combination with sound land-use planning of watersheds and wetlands thereby reducing the exposure to floods and improving water availability in areas affected by increasing water scarcity and/or more variable rainfall patterns (including higher amounts of rain) (adaptation score 2).
Environmental education/training – 41081 Environmental research – 41082	2, 1 or 0	2, 1 or 0	<p>Mitigation and adaptation Activities that are focused on providing training for climate change adaptation and mitigation can score 1 or 2 against adaptation and mitigation markers.</p>	<p>Mitigation:</p> <ul style="list-style-type: none"> Climate-change-mitigation related research and monitoring. Oceanographic and atmospheric research and monitoring (mitigation score 2). <p>Adaptation:</p> <ul style="list-style-type: none"> Adaptation-related climate research including meteorological and hydrological observation and forecasting, impact and vulnerability assessments, etc. (adaptation score 2). <p>Mitigation and adaptation</p> <ul style="list-style-type: none"> Education, training and public awareness related to climate change, the causes and impacts of climate change and the role of adaptation (mitigation and adaptation score 2).

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
Other MULTISECTOR – 430				
Urban development and management – 43030	1, 2 or 0	1, 2 or 0	<p>Urban development activities often address environmental and climate issues.</p> <p>Mitigation If reduction aspects are at the centre of a measure (e.g., public transport development and more efficient service delivery through compact town planning), mitigation gets scored 2 while adaptation is likely to score 0.</p> <p>Adaptation If the issue of adaptation to climate change is central to a measure's purpose (e.g., ecological measures counteracting overheating in urban areas) adaptation gets scored 2 and mitigation is likely to score 0.</p> <p>Mitigation and adaptation In many cases, sustainable urban development is equally beneficial to both strands (mitigation score 1 and adaptation score 1). When urban development activities do not address climate aspects as a priority (e.g., activities that are dedicated primarily to improving the lives of slum dwellers), the content of the activity determines whether climate is a secondary objective.</p>	<p>Mitigation:</p> <ul style="list-style-type: none"> Energy efficiency planning in cities (mitigation score 2). <p>Adaptation:</p> <ul style="list-style-type: none"> Support to development of climate action plans with vulnerability assessments in cities (adaptation score 2).
Rural development – 43040	1 or 0	1, 0 or 2	<p>Mitigation A rural development project can score 1 against the mitigation marker if there are measures put into place to reduce the emissions of GHG.</p> <p>Adaptation Activities that include measures to increase resilience of population or ecosystems in rural areas to climate change can score 1 if properly justified, taking into account the context of vulnerability.</p>	<p>Mitigation:</p> <ul style="list-style-type: none"> Securing land and use rights in order to avoid changes in land use that could lead to increased emissions of GHG, contribution to sustainable long-term land-use planning, reducing emissions from land use and changes in land use (mitigation score 1). <p>Adaptation:</p> <ul style="list-style-type: none"> Sustainable agriculture for adaptation to climate change in vulnerable regions, sustainable regional development in rural drought areas (adaptation score 2).

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
			Mitigation and adaptation Regional development planning, land use issues, land management, and many additional aspects of rural development offer a variety of approaches to integrate GHG mitigation and climate change adaptation. For land use and land management measures, especially protection of forest or wetlands, mitigation may be of primary significance (mitigation score 1 or 2 while adaptation may score 0).	
Research and scientific institutions – 43082	0, 1 or 2	0, 1 or 2	Scoring depends on the thematic focus of the funded organisations and all scoring combinations are thus possible.	
GENERAL BUDGET SUPPORT – 510				
<i>General budget support (GBS) is by definition un-earmarked and is excluded from marking (see paragraph 5). Sector budget support can be marked. However, possible options for qualifying GBS flows in terms of their degree of focus on the Rio conventions could be pursued: a number of partner countries are developing climate-specific budget codes/tagging: as a result monitoring the recipient country's domestic expenditure on climate activities and possibly other environmental aspects could be possible.</i> ³⁹				
DEVELOPMENTAL FOOD AID/FOOD SECURITY ASSISTANCE – 520				
Food aid/food security programmes – 52010	0	0, 1 or 2	Adaptation Activities in the area of food security can be scored against the adaptation marker if the objectives of the project explicitly include the building of climate resilience in food production.	Adaptation • A programme addressing food insecurity which also builds capacity to cope with the impacts of climate change on food production could be marked as “significant” (adaptation score 1).
DEBT – 600				

39.

Members are currently not required to indicate the Rio/environment focus of GBS data. There may be rationale to revisit this however, in recognition of the 2011 Busan commitments on effective development co-operation to increase the use of country systems. Going forward, possible options for qualifying these flows in terms of their degree of focus could be pursued using a more refined methodology. Options include: i) Reviews of GBS donor co-ordination groups in recipient countries: these reviews could provide information on the content of policy dialogue that accompanies GBS and report on the specific measures taken to address biodiversity/climate/desertification/environment-related objectives, and ii) Monitoring of the recipient country's domestic expenditure on biodiversity/climate/desertification/environment-related activities.

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
<i>Excluded from marking (see paragraph 5) except for debt swaps which can be specifically targeted to environmental purposes.</i>				
HUMANITARIAN AID – 700				
Emergency response – 720	0 or 1	0 or 1	In the case of a situation which results from natural disasters, the short term response to support the affected population can score mitigation or adaptation 1 if designed with a clear link to climate change in terms of GHG emission reductions or improvement of adaptive capacity and resilience.	<p>Mitigation</p> <ul style="list-style-type: none"> Provision of solar lights for use during emergency responses (mitigation score 1).
Reconstruction relief and rehabilitation – 73010	0 or 1	0,1 or 2	<p>Mitigation</p> <p>Restoration of services or repairing of infrastructure with the incorporation of low carbon technologies (such as efficient batteries, solar panels for heating water or electricity) could be marked as mitigation.</p> <p>Adaptation</p> <p>In the aftermath of a natural disaster caused or hardened by climate change, the improvement of capabilities to cope with natural disasters caused by climate change can be marked as adaptation.</p>	<p>Mitigation</p> <ul style="list-style-type: none"> Review and assess the adequacy of current environmental management practices on a range of humanitarian activities (mitigation score 1). <p>Adaptation</p> <ul style="list-style-type: none"> Activity to support the early recovery and reconstruction as well as establishment of resilient society / community (“build-back better”) in disaster-affected areas (adaptation score 1 or 2).
Disaster prevention and preparedness – 74010	0 or 1	1,2 or 0	<p>Mitigation</p> <p>Activities that include the provision of services/tools to be better prepared in case of occurrence of a disaster can qualify to score 1 in mitigation if they lead to significant GHG emission reductions.</p> <p>Adaptation</p> <p>Activities that aim at reducing the vulnerability (or strengthening the resilience) of the population, the economy, and its infrastructure against the short-term negative consequences of climate change related disasters can score 1 or 2 against the adaptation marker, depending on the purpose of the activity (adaptation score 1 is appropriate if the measure is not directly aimed at adapting to climate change, but still significantly contributes to it).</p>	<p>Mitigation</p> <ul style="list-style-type: none"> Provision of solar lights in anticipation for a disaster impacted by climate change (mitigation score 1). <p>Adaptation</p> <ul style="list-style-type: none"> Developing emergency prevention and preparedness measures including insurance schemes to cope with potential climatic disasters such as floods or landslides (adaptation score 2). Support to Civil Protection Team to improve their information on climate change impacts through the use of satellite-based maps in the preparation of event scenarios and rescue plans after the heavy monsoon rains that caused floods (adaptation score 1). Developing emergency preparedness plans and disaster

Sector/CRS purpose codes	Mitigation	Adaptation	Rationale for scoring	Examples of qualifying activities
			Climate risk management ⁴⁰ which consists in preventing and dealing with long-term loss and damage resulting from climate change (e.g., impacts of sea level rise) qualifies for adaptation score 2.	<p>risk reduction strategies in order to protect key infrastructure assets from the impacts of climate change; this includes setting up early warning systems, addressing governance issues and promoting awareness (adaptation score 2).</p> <ul style="list-style-type: none"> • Promoting disaster preparedness and the links to climate change adaptation at various levels of government as well as at community level (adaptation score 2). • Social protection for climate disasters: e.g. as part of a pre-disaster preparedness programme which seeks to build resilience to potential future climate related disasters, having a social protection scheme in place to enable emergency cash transfers to happen when a flood/storm strikes – means poorest people don't need to sell down their assets in the immediate aftermath of a disaster (adaptation score 1 or 2 if main objective).
ADMINISTRATIVE COSTS – 910 <i>Excluded from marking (see paragraph 5).</i>				
REFUGEES IN DONOR COUNTRIES – 930 <i>Excluded from marking (see paragraph 5).</i>				
UNALLOCATED – 998				

40. Note the risk of confusion with terms when climate risk management is referred to as climate risk “mitigation”; the latter can be misinterpreted as “mitigation” instead of “adaptation” related.

