

ANNEXURE-G - Guidelines and instructions for Green Budget Tagging(GBT)

Green Budget Tagging (GBT) Guidelines 2026–27

1. Purpose

The Green Budget Tagging (GBT) Guidelines aim to provide a structured approach for identifying, classifying, and reporting government revenues & expenditures that contribute to environmental protection, climate change mitigation, and adaptation. This initiative is part of the Government of Sindh's efforts to integrate climate considerations into fiscal planning and public financial management. Through the Green Budget process, all departments will be able to align their allocations and activities with the province's environmental goals and Sustainable Development Goal (SDG) 13 on Climate Action.

Additionally, the Government will also conduct Gender Budget Tagging to integrate gender considerations into fiscal planning and reporting, aligning with Sustainable Development Goal (SDG) 5 on Gender Equality.

2. Scope and Applicability

These guidelines apply to all Administrative Departments, Attached Entities, Cost Centers (DDOs) and Autonomous Bodies of the Government of Sindh. The Green Budget Tagging will cover both Development and Non-Development expenditures. Each department is required to review its budget estimates and identify those components that directly or indirectly contribute to environmental sustainability, climate adaptation, or mitigation. All such expenditures will be tagged and reported according to the methodology provided in these guidelines.

3. Objectives of Green Budget Tagging

The Green Budget Tagging framework is designed to integrate environmental and climate priorities into the provincial budgeting process. It enables departments to identify and track climate-relevant revenues & spending, thereby improving transparency, accountability, and informed decision-making. It also helps the Government of Sindh access domestic and international climate finance and report progress on national and provincial commitments under the SDGs and climate change policies.

4. Policy Reference Framework

The implementation of Green Budget Tagging will be guided by several policy documents and legal frameworks, including the National Climate Change Policy (2012, updated 2021), the Sindh Environmental Protection Act (2014), and the Sindh Climate Change Policy (2022). It also aligns with the Sustainable Development Goals (particularly SDG 13 – Climate Action), as well as commitments to Gender Equality (SDG 5) and Human Rights. These references ensure that climate responsiveness is embedded in all relevant policy, planning, and financial decisions.

5. Institutional Roles and Responsibilities

The successful implementation of Green Budget Tagging requires coordination among several institutions. The Finance Department, through its Budget Wing, will lead the process by issuing the Green Budget Tagging Guidelines, integrating tagging mechanisms into the Integrated Financial Management Information System (IFMIS), and compiling the annual Sindh Green Budget Statement.

The Planning & Development Department (P&DD) will ensure that development projects (PC-I and PC-II) are screened for climate relevance and aligned with SDG indicators.

Each Line Department will be responsible for tagging its own projects and recurrent expenditures in accordance with these guidelines, using the prescribed BCC Form I, II, IV & X. All Cost Centers (DDOs) must maintain detailed records of climate-linked revenues & expenditures for future verification and audits.

6. Typology of Green Expenditures

Under the Green Budget system, all government spending will be categorized according to the degree of its relevance to environmental and climate objectives. The classification will help measure and monitor the scale of climate-related investment within Sindh’s public sector.

Category	Description	Examples
Primary / High Green	Expenditures that directly contribute to environmental protection, climate change mitigation, or adaptation.	Renewable energy projects, afforestation, flood protection, mangrove restoration.
Medium Green	Expenditures that generate significant environmental or climate co-benefits.	Irrigation efficiency, hybrid or electric transport, clean energy initiatives.
Low Green	Expenditures that indirectly support environmental objectives through research, awareness, or capacity building.	Training, data collection, monitoring systems.
Marginal	Expenditures with limited environmental relevance but minor indirect benefits.	Routine maintenance, basic administrative activities.
Neutral / Non-Green	Expenditures with no direct link to environmental or climate outcomes.	Salaries, general administration, road resurfacing.

7. Tagging Methodology

Each department shall use the BCC Form I, II, IV & X annexed to the Budget Call Circular to identify and record climate-related revenues & expenditures. Departments must first review their functions, sub-functions, and detailed functions as outlined in the form to determine which activities or budget lines have climate relevance.

For each project or expenditure item, departments should assess whether it supports climate mitigation, adaptation, or environmental protection. The share of the total budget that contributes to these objectives should then be estimated in percentage terms. The departments will refer to the Sindh Green Budget Actions & Measures Table, select the applicable actions and measures for the cost center and note the Actions and Measures (GBT) code. Based on this assessment, in the consolidation phase, each item will be assigned an aggregate category—Primary, Medium, Low, Marginal, or Neutral.

All tagging information must be accurately entered into BCC Form I, II, IV & X and submitted to the Finance Department along with the departmental Budget Estimates for FY 2026–27. The Finance Department will review and verify the data before consolidating it into the overall Sindh Green Budget Statement. During this budget cycle and preparation, technical support will be provided to the departments and pre-filled green budget tagging forms will be provided for review at the level of DDOs and PAOs.

8. Instructions for Budget Tagging by Form

8.1 BCC Form I – Revenue Receipts

Departments responsible for revenue collection must identify receipts that promote environmental sustainability. Examples include green levies, plastic bag fees, or pollution charges. When filling BCC Form I, departments should refer to the Sindh Green Budget Actions and Measures list and select the most appropriate Green Budget Tag (GBT) Code corresponding to the revenue source. To fill out BCC Form I:

- (a) Please refer to the Table 1: Sindh Green Budget Actions & Measures and review the Actions & Measures listed.
- (b) If no Action and Measure is relevant to your budget, then record that the Fund Center does not have climate linked budget and skip the following steps.
- (c) If any or some Actions and Measures are supported from your center's budget, then identify the Actions and Measures that are being supported in your budget, then record the relevant GBT code.

8.2 BCC Form II – Regular Expenditure (Non-Development)

All departments must review their regular (recurrent) expenditures to identify allocations that support climate mitigation or adaptation. For instance, electricity generated from solar panels, use of hybrid vehicles, or maintenance of wastewater treatment plants should be tagged under the corresponding GBT Code from the Sindh Green Budget Actions and Measures list. Each fund center should mention the relevant GBT Code. To fill out BCC Form II:

- (a) Please refer to the Table 1: Sindh Green Budget Actions & Measures and review the Actions & Measures listed.
- (b) If no Action and Measure is relevant to your budget, then record that the Fund Center does not have climate linked budget and skip the following steps.
- (c) If any or some Actions and Measures are supported from your center's budget, then identify the Actions and Measures that are being supported in your budget, then record the relevant GBT code.

8.3 BCC Form IV – Schedule of New Expenditure (SNE)

Proposed new expenditures under SNE must be assessed for climate relevance. Departments should identify whether the proposed items—such as establishment of climate monitoring cells, renewable energy installations, or waste management systems—contribute to climate adaptation or mitigation.

Each fund center should link its SNE to the appropriate GBT Codes from the Sindh Green Budget Actions and Measures list. To fill out BCC Form IV:

- (a) Please refer to the Table 1: Sindh Green Budget Actions & Measures and review the Actions & Measures listed.
- (b) If no Action and Measure is relevant to your SNE, then record that the Fund Center does not have climate linked budget and skip the following steps.
- (c) If any or some Actions and Measures are supported from your center's SNE, then identify the Actions and Measures that are being supported in your budget, then record the relevant GBT code.

8.4 BCC Form X – Annual Development Programme (ADP)

Each development scheme proposed under the ADP must be screened for its relevance to climate objectives. Departments should consult the Actions and Measures list to identify the appropriate GBT Code. For example, a solar irrigation project would use the GBT Code “GBT 003 – Adoption of solar energy and other renewables” and be categorized as Primary Green. Each project should specify whether it contributes to mitigation or adaptation, record the GBT Code, and estimate the climate-related share of the total cost. .

8.5 Illustrative Examples of Green Budget Tagging

Project/Activity	Type (Mitigation/Adaptation)	GBT Code	Classification	Estimated % of Budget
Solar-powered irrigation system	Mitigation	GBT ED003	Primary Green	90%
Solid waste management plant	Adaptation	GBT WA174	Medium Green	65%
Farmer training on drought-resistant crops	Adaptation	GBT AG041	Low Green	40%

9. Sectoral Reference Examples

The following examples are provided to guide departments in classifying expenditures:

Sector	Mitigation Examples	Adaptation Examples
Energy	Solar and wind projects, energy-efficient infrastructure	Off-grid solar for water supply in drought-prone areas
Water Resources	Efficient irrigation systems, wastewater recycling	Rainwater harvesting, water storage infrastructure
Agriculture	Climate-smart farming and sustainable land management	Drought-resistant seeds, improved water management
Forestry and Biodiversity	Carbon sequestration, tree planting	Mangrove restoration, biodiversity conservation
Transport	Public transport systems, electric vehicle promotion	Climate-resilient road construction
Health	Energy-efficient hospitals and clinics	Heatwave management, disease surveillance for vector-borne illnesses

10. Reporting and Monitoring

Each department must submit completed forms (I, II, IV, and X) with climate-tagged entries and relevant GBT Codes. The Finance Department will compile a comprehensive Sindh Green Budget Statement each year, which will be published alongside the Annual Budget. The statement will summarize all climate-tagged revenues & expenditures by department and sector and present trends in climate-related revenues & spending.

11. Capacity Building and Support

To ensure effective implementation, the Finance Department in collaboration with the Planning & Development Department, will conduct training sessions and orientation workshops for departmental budget and planning officers. These training sessions will emphasize the identification of climate-relevant activities, the proper selection of GBT Codes from the Actions and Measures list, and the correct use of BCC Forms I, II, IV, and X. They will also guide participants on the application of tagging

classifications. Ongoing technical support will be provided to ensure consistency and enhance the quality of data generated through the tagging process

12. Expected Outputs

The application of these guidelines will produce three main outputs: (i) the BCC Form I, II, IV & X for departmental tagging, (ii) departmental Green Budget Summaries showing climate-related allocations, and (iii) the consolidated Sindh Green Budget Statement, which will serve as an official record of climate-responsive public revenues & expenditure in Sindh.

13. Effective Date

These Green Budget Tagging Guidelines shall come into effect immediately and will be applicable to the Budget Estimates for FY 2026–27 and all future budget cycles. All departments must ensure that climate-relevant revenues and expenditures are accurately identified, tagged, and coded using the prescribed GBT Codes. Departments are further instructed to fully comply with these procedures and integrate climate considerations appropriately within their budget proposals.

Table 1, Sindh Green Budget Actions and Measures

Green Budget Tag Code	Description
GBT ED 001	Integration of environmental/climate education into school curriculum
GBT ED 002	Promote awareness-raising programmes on climate change adaptation.
GBT ED 003	Adoption of solar energy and other renewables
GBT ED 004	Energy efficient buildings and infrastructure
GBT ED 005	Climate resilient buildings
GBT HE 006	Health programmes to adapt to climate change, such as the implementation of measures to control heat stress or dengue, malaria, and other vector borne diseases in areas threatened by increased incidence of diseases due to climate change
GBT HE 007	Strengthening food safety regulations, notably in terms of microbiological quality, avoidance of contact with pest species, in areas affected by higher temperatures
GBT WS 008	Promoting water conservation in areas subject to increased water stress due to climate change
GBT WS 009	Improving the climate resilience of the water supply and increasing storage to ensure access where climate change adaptation is a main objective or part of broader initiatives to supply clean drinking water, which will also increase the resilience of the population to the effects of climate change
GBT WS 010	Measures to design and deliver water and sanitation services which reduce vulnerability to floods of affected water and sanitation infrastructure
GBT WS 011	Treatment of water resources with the introduction of recycled water
GBT WS 012	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
GBT WS 013	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
GBT WS 014	Use and exploit alternative water sources (such as groundwater harvesting and groundwater protection, rainwater harvesting for irrigation)
GBT WS 015	Promote and implement water efficiency programmes in the context of climate change
GBT WS 016	Water basin management involving forest protection / reforestation for the purpose of reducing the severity of floods while increasing carbon uptake
GBT WS 017	Actions to promote efficient use of surface water
GBT WS 018	Water reservoir maintenance and watershed management
GBT WS 019	Flood mitigation and control measures
GBT WS 020	Measures to minimize losses in water courses
GBT GC 021	Programme to build leadership and entrepreneurship for effective local action in health, agriculture and nutrition in a changing climate and environment

Green Budget Tag Code	Description
GBT SS 022	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
GBT TS 023	Inclusion of climate change considerations in transport planning (e.g. climate proofing of road construction to account for climate change impacts and variability)
GBT TS 024	Adopting infrastructure designs to allow water percolation
GBT TS 025	Actions to recharge groundwater
GBT TS 026	Improved access to roads all year round for population vulnerable to climate change impact
GBT CT 027	Identification of key national data centres at greatest risk of suffering damage from storms or floods, and enhancement of climate resilience of those sites
GBT CT 028	Establishment/rehabilitation of Early warning systems for disaster risk reduction
GBT CT 029	Improvement of the meteorological radar system in order to improve the information on changes to land-use, land cover, forestry, water, etc.
GBT EE 030	Enhancing the capacity and regulatory capabilities of the Regulatory Authority to deal with climate change impacts
GBT EE 031	Supporting local authorities to improve security of their energy supply by designing resilient energy infrastructure
GBT EE 032	New hydro-power activity that takes into account the impact of climate change on water resources and uses modern engineering techniques
GBT EE 033	Optimizing hydropower generation and dam safety in the context of climate change vulnerability
GBT EE 034	Shift to efficient energy solutions
GBT EE 035	Accessing energy through rural electrification
GBT EE 036	Energy efficiency solution and minimizing losses
GBT BS 037	Tools to strengthen the capacity of the private sector for climate change
GBT BS 038	Linking initiatives, stakeholders and knowledge for climate resilient livelihood security including vulnerability to climate change
GBT AG 039	Sustainable climate-resilient farming methods
GBT AG 040	Promoting diversified agricultural production to reduce climate risk (e.g. growing a mix of different crops and different varieties of each crop)
GBT AG 041	Promoting heat and drought resistant crops and water saving irrigation methods to withstand climate change
GBT AG 042	Cultivate and distribute climate-resilient seeds
GBT AG 043	Actions to prevent desertification
GBT AG 044	Soil conservation
GBT AG 045	Adoption of farm water efficiency solutions including drip irrigation, land levelling
GBT AG 046	Farmer education and farmer support resources
GBT AG 047	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)
GBT LS 048	Assessing options for implementation of adaptation measures on livestock farms.
GBT FT 049	Restoration of former forest areas utilising natural seed banks and existing plants, in order to reduce vulnerability of forest ecosystems to the impacts of climate change
GBT FT 050	Sustainable management of forest resources
GBT FT 051	Promoting sustainable forest management and adopting harvesting techniques that reduce soil erosion and exposure to wildfires, and promote the conservation of biodiversity in order to safeguard forest ecosystems from the impacts of climate change
GBT FT 052	Improving forest fire management
GBT FT 053	Implementing incentives to curb deforestation
GBT FT 054	Afforestation in a river basin can contribute to a more stable hydrologic regime and to reduce floods
GBT FH 055	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
GBT FH 056	Mapping changes in the range of fish species and strengthening the monitoring of fish stocks to determine the impacts of climate change

Green Budget Tag Code	Description
GBT FH 057	Activities that aim at reducing overfishing and excess capacity, including adjusting fleet composition, by supporting small-scale fisheries and discouraging industrial fisheries, especially where fish stocks have been fully or partially overexploited
GBT IN 058	Retrofitting of industrial facilities to enhance resilience to climate-related risks
GBT IN 059	Switching to less water consuming production technologies reduces vulnerability against water shortage
GBT IN 060	Adoption of pollution reduction solutions
GBT IN 061	Actions to minimize industrial waste seepage in water bodies
GBT IN 062	Actions to minimize industrial waste seepage into soil
GBT MM 063	Analytical studies or capacity building to improve climate resilience of mining industries
GBT MM 064	Efficient practices in mining activities
GBT MM 065	Changes in the design of open pit mines to adapt to flooding due to increased precipitation
GBT CN 066	More robust building regulations and improved enforcement practices when there is a shift in zones affected by climate disasters
GBT CN 067	Floods prone area building zoning and regulation especially in the mountainous areas
GBT CN 068	Building adaptive and resilient housing
GBT CN 069	Actions to stabilize roads against climate induced events
GBT TR 070	Assessment of climate change impacts and damages on trade and economic growth
GBT TR 071	Measures to achieve compliance with international standards required for exports
GBT TU 072	Diversification of tourist attractions to encompass areas less prone to the risks and impacts of climate change
GBT TU 073	Contain negative impacts on tourist areas and restore degraded tourist areas
GBT TU 074	Promotion of eco-tourism as part of a strategy to maintain the resilience of natural ecosystems while diversifying rural livelihoods
GBT EP 075	Development and implementation of adaptation strategies at national level or in the context of de-centralisation programmes
GBT EP 076	Supporting the integration of climate change adaptation into national and international policy, plans and programmes
GBT EP 077	Improving regulations and legislation to provide incentives to adapt
GBT EP 078	Dedicated budget support to a national or local authorities for climate change adaptation policy implementation
GBT EP 079	Contribution to the preservation of water resources or erosion prevention to adapt to the effects of climate change
GBT EP 080	Climate resilient conservation measures allowing species to adapt to climate change (e.g., protected eco-corridors for migration)
GBT EP 081	Ecosystem based adaptation, i.e. the use of ecosystems or ecosystem services to help people to adapt to climate change (e.g. wetland restoration and management to enhance continuity of drinking water supply in drought prone areas)
GBT EP 082	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
GBT EP 083	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)
GBT EP 084	Adaptation-related climate research including meteorological and hydrological observation and forecasting, impact and vulnerability assessments, etc.
GBT EP 085	Education, training and public awareness related to climate change, the causes and impacts of climate change and the role of adaptation
GBT OM 086	Support to development of climate action plans with vulnerability assessments in cities
GBT OM 087	Sustainable agriculture for adaptation to climate change in vulnerable regions, sustainable regional development in rural drought areas
GBT FS 088	A programme addressing food insecurity which also builds capacity to cope with the impacts of climate change on food production
GBT HA 089	Activity to support the early recovery and reconstruction as well as establishment of resilient society / community (“build-back better”) in disaster-affected areas

Green Budget Tag Code	Description
GBT HA 090	Developing emergency prevention and preparedness measures including insurance schemes to cope with potential climatic disasters such as floods or landslides
GBT HA 091	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
GBT HA 092	Developing emergency preparedness plans and disaster 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
GBT HA 093	Promoting disaster preparedness and the links to climate change adaptation at various levels of government as well as at community level
GBT HA 094	Social protection for climate disasters (for 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 that means poorest people do not need to sell down their assets in the immediate aftermath of a disaster
GBT WA 095	Raising public awareness on recycling and waste recovery
GBT ED 096	Strengthening of quality of higher education on science and technology with a focus on renewable energy
GBT ED 097	Promote awareness-raising programmes on climate change mitigation
GBT ED 098	Off grid energy access for schools; sustainable school buildings (i.e. natural cooling etc.)
GBT HE 099	Activities in the health sector that use renewable energy to support improved air quality, such as solar panels to heat water in hospitals
GBT HE 100	Energy efficient hospital infrastructure that leads to significant savings in energy consumption
GBT HE 101	Energy-efficient water pumping systems, and/or pumping systems powered by renewable energies
GBT WS 102	Introduction of energy-efficient pumps in the sewage system of a city
GBT WS 103	Biogas production and reuse of energy produced by wastewater facilities
GBT WS 104	Project to reduce risks of urban flooding of water systems due to climate change and causing contamination through sewage overflow
GBT WS 105	Protect lagoons, which are highly vulnerable to climate change, from salt-water intrusion and contamination
GBT WS 106	Protection and/or rehabilitation of water bodies, swamps and wetlands as CO2 storage, related studies or research, e.g. limnology.
GBT WS 107	Capturing and flaring methane in domestic and industrial wastewater treatment plants
GBT WS 108	Water basin management involving forest protection / reforestation for the purpose of reducing the severity of floods while increasing carbon uptake
GBT GC 109	Development/preparation of low-carbon development strategies
GBT GC 110	Public communication for climate mitigation actions
GBT SS 111	Implementation of Nationally Appropriated Mitigation Actions in low-carbon housing
GBT TS 112	Non-motorised transportation planning to reduce GHG emissions (cycling and walking) from transport
GBT TS 113	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
GBT TS 114	A transit-oriented development, a mixed-use residential and commercial area designed to maximize access to public transport, can contribute significantly to GHG reduction
GBT TS 115	Public transport with an objective to reduce GHG emissions (subway, light rail, bus rapid transit, trams, etc.)
GBT TS 116	A measure to shift from road to rail or water transportation can significantly reduce GHGs
GBT TS 117	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
GBT TS 118	Switching to electric mobility, hydrogen power, liquified natural gas, and hybrid engines
GBT TS 119	Development and expansion of public transport to minimize vehicular usage
GBT TS 120	Environmental taxes especially in large urban areas of high congestion
GBT CT 121	Promoting research in satellite information for climate modelling purposes
GBT CT 122	Improvement of the meteorological radar system in order to improve the information on changes to land-use, land cover, forestry, water, etc.

Green Budget Tag Code	Description
GBT EE 123	Regulatory policy reform in the energy sector to take into account climate change mitigation efforts
GBT EE 124	Retrofit efficiency improvement in the energy sector
GBT EE 125	Cogeneration
GBT EE 126	Clean cook stoves
GBT EE 127	Renewable energy power plant retrofits, improvements in energy efficiency in existing thermal plants
GBT EE 128	Fuel switching from one fuel to a different, less GHG-intensive fuel type qualifies as mitigation if a net emission reduction can be demonstrated taking extensions of capacity and lifetime of the facility into account.
GBT EE 129	Combined heat and power plants: heat generation can also be associated with energy efficiency if combined with power generation.
GBT EE 130	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)
GBT EE 131	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
GBT EE 132	Wind energy, photovoltaic and concentrated solar power (CSP), geothermal, biomass and biogas, ocean tide power score for mitigation
GBT EE 133	Hydropower (storage or run-of-the-river) only if net emission reductions can be demonstrated
GBT EE 134	Support to institutional framework in biofuels
GBT EE 135	Training in renewable energy
GBT EE 136	Activities in which existing power plants switch to lower emitting fuels (e.g., switching from coal to natural gas)
GBT EE 137	Integration of renewable sources into local or national grid, or energy efficiency measures in grid retrofitting:
GBT BF 138	Dedicated credit lines to finance renewable energy renewable energy, the support of low-carbon investments, investments
GBT BF 139	Promotion of Micro, Small and Medium Enterprises'
GBT BF 140	Financing mechanisms for adoption of climate action solutions
GBT BF 141	Financing mechanisms for adoption of solar energy solutions
GBT BS 142	Finance measures in the field of climate protection for preparing and supporting private investment on a public-private partnership basis (PPP)
GBT AG 143	Increase and maintenance of the CO ₂ -binding capacity of soil and vegetation
GBT AG 144	Using crop residues for energy generation
GBT AG 145	Use of energy saving machineries, design of eco-efficient, carbon neutral systems etc.
GBT LS 146	Livestock projects that reduce methane or other GHG emissions (manure management with biodigesters, etc.)
GBT LS 147	Promote rational grazing
GBT FT 148	Protection and enhancement of sinks and reservoirs of GHGs through sustainable forest management, afforestation and reforestation, rehabilitation of areas affected by drought and desertification
GBT FT 149	Improvements in forestry management and surveillance
GBT FH 150	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
GBT IN 151	Promotion of adoption of energy-efficiency standards and other environmental standards expected to reduce GHG emissions as part of trade-related assistance
GBT MM 152	Improvement of energy efficiency measures in mining process
GBT CN 153	Promotion of energy-efficient building techniques, development and enforcement of related standards and certification schemes
GBT CN 154	Programme of activities (PoA) in energy efficiency in the construction sector
GBT CN 155	Actions to reduce heat exposures through design mitigation
GBT TR 156	Development of carbon market mechanisms for developing countries in the context of climate conventions
GBT TU 157	Sustainable tourism development by introducing zero-carbon business solutions, e.g. zero-carbon resorts, touristic products etc.
GBT TU 158	Contributing to conservation of tourist attractions that reduce GHG emissions, e.g. forests, national parks

Green Budget Tag Code	Description
GBT EP 159	Preparation of national inventories of greenhouse gases (emissions by sources and removals by sinks)
GBT EP 160	Elaboration of climate change-related policy and economic analysis and instruments, including national plans to mitigate climate change
GBT EP 161	Climate technology needs' surveys and assessments; institutional capacity building
GBT EP 162	Preservation of the CO2 storage capacity of vegetation cover (especially forests) and soil (especially wetlands)
GBT EP 163	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.
GBT EP 164	Flood protection measures that reduce the consumption of energy and reduce GHG emissions
GBT EP 165	Climate-change-mitigation related research and monitoring. Oceanographic and atmospheric research and monitoring
GBT EP 166	Education, training and public awareness related to climate change, the causes and impacts of climate change and the role of adaptation
GBT OM 167	Energy efficiency planning in cities
GBT OM 168	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
GBT OM 169	Rural infrastructure for climate mitigation
GBT OM 170	Rural tree plantation
GBT HA 171	Provision of solar lights for use during emergency responses
GBT HA 172	Review and assess the adequacy of current environmental management practices on a range of humanitarian activities
GBT HA 173	Provision of solar lights in anticipation for a disaster impacted by climate change
GBT WA 174	To use and manage urban solid waste in an integrated way.
GBT WA 175	Using hybrid vehicles for waste collection
GBT WA 176	Recycle waste electrical and electronic equipment, paper, metal, plastic, among others
GBT WA 177	Formalising the activity of waste picker
GBT WA 178	Optimise urban waste management by including in building designs, waste rooms for adequate waste separation and storage
GBT WA 179	Producing fuel material from municipal solid waste and co-processing
GBT WA 180	Create demand and strengthen the market for recoverable waste.
GBT AM 181	Grants to anonymous bodies used in climate mitigation actions (Solar/water etc.)
GBT TN 182	Implement sustainable production and consumption programmes and strategies
GBT TN 183	Strengthening public and private capacities and institutions on climate change