



## MEMORANDUM CIRCULAR NO. 2021-01

**TO :** ALL HEADS OF DEPARTMENTS, AGENCIES, BUREAUS, OFFICES, COMMISSIONS, OTHER EXECUTIVE OFFICES, CONSTITUTIONAL OFFICES, STATE UNIVERSITIES AND COLLEGES, AND GOVERNMENT-OWNED AND-CONTROLLED CORPORATIONS

**SUBJECT :** TIMELINE FOR THE CLIMATE CHANGE EXPENDITURE TAGGING (CCET) AND QUALITY ASSURANCE AND REVIEW (QAR)

**DATE.** : 22 January 2021

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### RATIONALE

1. The Department of Budget and Management (DBM) and the Climate Change Commission (CCC) established the Climate Change Expenditure Tagging (CCET), a common framework for the budget process to identify, plan, prioritize, and monitor climate change-related expenditures of national government agencies (NGAs) and local government units (LGUs).
2. The DBM and CCC Joint Memorandum Circular (JMC) 2015-01 introduced the revised guidelines for tagging and tracking climate change-related expenditures of all NGAs and LGUs. Pursuant to the JMC, the CCC shall evaluate and approve the agency's submitted budget tagging according to the standard climate change typologies and Quality Assurance and Review (QAR) Process.
3. Pursuant to the Section 38 of the General Provisions of the Republic Act No. 11518 or the General Appropriations Act FY2021 on Climate Budget Tagging that mandates all NGAs, SUCs, and GOCCs shall tag their budgets for climate change adaptation and mitigation.
4. Further, pursuant to the National Budget Memorandum No. 138 series of 2021 and Corporate Budget Memorandum No. 43 series of 2021, all national government instrumentalities shall secure CCC approval of their respective QAR Forms to ensure transparency, consistency, and credibility of the climate change expenditure tagging.

### TIMELINE OF QAR APPROVAL

5. To facilitate the CCET QAR Process, the CCC enjoins all concerned to be guided by the following timeline in compliance with the Budget Preparation Calendar, as indicated in National Budget Memorandum No. 138 dated 06 January 2021 and Corporate Budget Memorandum No. 43 dated 12 January 2021:

National Orientation	CCET	Virtual	08-12 March 2021
Submission of required CCET documents to CCC <sup>1</sup>			25 March 2021
CCC Feedback/Comments			26 March – 16 April 2021
Submission of Revised QAR			16 – 30 April 2021
CCC issuance of certification			07 May 2021

For QAR submissions, inquiries and clarifications, please contact the Climate Change Expenditure Tagging Helpdesk at 09260678052 or at [ccethelpdesk@climate.gov.ph](mailto:ccethelpdesk@climate.gov.ph) / [iod.ccc.cco@gmail.com](mailto:iod.ccc.cco@gmail.com).

Thank you for your continued cooperation.

**SECRETARY EMMANUEL M. DE GUZMAN**  
Vice Chairperson and Executive Director  
Climate Change Commission

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<sup>1</sup> Accomplished BP For 201-F; Approved FY2021 Quality Assurance and Review (QAR) Form