DEPARTMENT OF BUDGET AND MANAGEMENT
OFFICIAL RELEASE
Central Records Division
MALACAÑANG, MANILA

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO ST., SAN MIGUEL, MANILA

CIRCULAR LETTER

No.: 2025 - 5
April 3, 2025

TO : **ALL HEADS OF DEPARTMENTS/AGENCIES/STATE UNIVERSITIES AND COLLEGES (SUCs), OTHER NATIONAL GOVERNMENT AGENCIES (NGAs) INCLUDING CONSTITUTIONAL COMMISSIONS/OFFICES AND GOVERNMENT-OWNED OR -CONTROLLED CORPORATIONS (GOCCs)**

SUBJECT : **WORKSHOP ON THE GUIDELINES IN FY 2026 TAGGING OF GOVERNMENT EXPENDITURES FOR CLIMATE CHANGE**

1.0 In line with the Department of Budget and Management (DBM) - Climate Change Commission (CCC) Joint Memorandum Circular No. 2015-01, an **Annual Climate Change Expenditure Tagging (CCET) Virtual Orientation** shall be held in four (4) batches from **April 7 to 8, 2025** through an online platform to be provided by the CCC.

2.0 The virtual orientation aims to strengthen climate change mainstreaming into the public expenditures of the agency members of the Climate Change Adaptation and Mitigation - Disaster Risk Reduction Cabinet Cluster (CCAM-DRR) along with all other NGAs, SUCs, and GOCCs. This will orient agencies on the necessity of intensified climate change planning and programming, including the increased convergence and the implementation of climate change and disaster risk reduction P/A/Ps, through the National Climate Change Action Plan (NCCAP) and the Risk Resiliency Program (RRP).

3.0 Furthermore, it aims to enhance transparency and accountability in climate action by providing clear, concise, and up-to-date information to national government planning and budget officers, as well as climate change technical representatives. This will equip them with the knowledge needed to align their programs with national climate change agendas and deepen their understanding of climate change and CCET as an integral part of the national budget preparation.

CERTIFIED TRUE COPY
JOYCE D. LABAO
Chief Administrative Officer
CENTRAL RECORDS DIVISION

U.P. LAW CENTER
OFFICE of the NATIONAL ADMINISTRATIVE REGISTER
Administrative Rules and Regulations
MAY 06 2025
REGISTERED
ONAR Registration No. 2025-0496
DATE: BY:

4.0 Pursuant to Section 38 (Climate Budget Tagging) of the General Provisions of Republic Act No. 12116 or the FY 2025 General Appropriations Act, all NGAs, SUCs, and GOCCs shall tag their budgets for climate change adaptation and mitigation.

4.1. To facilitate the CCET Quality Assurance and Review (QAR) Process, all concerned shall be guided by the following timeline pursuant to CCC Memorandum Circular No. 2025-001 dated March 27, 2025, and in compliance with the Budget Preparation Calendar, as indicated in the National Budget Memorandum No. 153 dated 27 December 2024 and the Corporate Budget Memorandum No. 47 dated 23 January 2025:

TIMELINE OF CCET QAR CERTIFICATION PROCESS	
CCET QAR Submission and Review Timeframe	31 March 2025 – 15 April 2025
Annual CCET Orientation	07-08 April 2025
Transmittal of CCET Approval Certificates to Agencies	22-29 April 2025
Submission of signed hard copies of Budget Proposal	30 April 2025

4.1.1 All CCET QAR shall be submitted electronically through the CCET Helpdesk official email address <ccethelpdesk@climate.gov.ph>. The CCET-related forms, manuals and tools are uploaded in the CCC's National Integrated Climate Change Database and Information Exchange System <https://niccdies.climate.gov.ph/climate-finance/ccet>.

5.0 In this regard, the participation of three (3) representatives, from the planning and budgeting offices along with the climate change focal, from each department/agency/SUC/GOCC in the workshop is requested. Attached is **Annex A** containing the workshop schedule and the corresponding list of participating department/agency/SUC/GOCC.

6.0 For confirmation of attendance and other queries, kindly coordinate with the CCET Helpdesk of the CCC through e-mail <ccethelpdesk@climate.gov.ph> and/or office number at (02) 8254-7056.

7.0 Please be guided accordingly.

AMENAH F. PANGANDAMAN
Secretary

CERTIFIED TRUE COPY
JOYCE D. LABAO
Chief Administrative Officer
CENTRAL RECORDS DIVISION

№25-0496

NO 25E04496

Particulars	List of Department/Agency/SUC/GOCC Participants
Batch 1 April 07, 2025 (AM Session)	**Agency Members of the Program Convergence Budgeting on Risk Resiliency Program (PCB-RRP) and related to NAP and NDCIP implementation** - Department of Environment and Natural Resources (DENR) and attached agencies • Office of the Secretary (OSEC) • Environmental Management Bureau • Mines and Geo-Sciences Bureau • National Mapping and Resource Information Authority • National Water Resources Board • Palawan Council for Sustainable Development Staff - Department of Agrarian Reform (DAR) - Department of Agriculture (DA) and attached agencies • OSEC • Agricultural Credit Policy Council • Bureau of Fisheries and Aquatic Resources • Fertilizer and Pesticide Authority • National Fisheries Research and Development Institute • National Meat Inspection Service • Philippine Carabao Center • Philippine Center for Post-Harvest Development and Mechanization • Philippine Council for Agriculture and Fisheries • Philippine Fiber Industry Development Authority - Department of Budget and Management (DBM) and attached agency • OSEC • Government Procurement Policy Board-Technical Support Office - Department of Energy (DOE) - Department of Finance (DOF) • OSEC - Department of Foreign Affairs (DFA) • OSEC

CERTIFIED TRUE COPY
JOYCE D. LABAO
Chief Administrative Officer
CENTRAL RECORDS DIVISION

N25-0496

	- Department of Health (DOH)
	  • OSEC
	- Department of Human Settlements and Urban Development (DHSUD)
	  • OSEC
	- Department of Interior and Local Government (DILG) and attached agencies
	  • OSEC
	  • Bureau of Fire Protection
	  • Local Government Academy
	  • Philippine National Police
	- Department of National Defense (DND)
	  • OSEC
	- Department of Public Works and Highways (DPWH)
	- Department of Science and Technology (DOST) and attached agencies
	  • OSEC
	  • Advanced Science and Technology Institute
	  • Food and Nutrition Research Institute
	  • Forest Products Research and Development Institute
	  • Industrial Technology Development Institute
	  • Metals Industry Research and Development Center
	  • National Academy of Science and Technology
	  • National Research Council of the Philippines
	  • Philippine Atmospheric, Geophysical and Astronomical Services Administration
	  • Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development
	  • Philippine Council for Health Research and Development
	  • Philippine Council for Industry and Energy and Emerging Technology Research and Development
	  • Philippine Institute of Volcanology and Seismology
	  • Philippine Nuclear Research Institute
	  • Philippine Science High School
	  • Philippine Textile Research Institute
	  • Science Education Institute
	  • Science and Technology Information Institute
	  • Technology Application and Promotion Institute

CERTIFIED TRUE COPY
JOYCE D. LABAO
Chief Administrative Officer
CENTRAL RECORDS DIVISION

№25-0496

	- Department of Social Welfare and Development (DSWD) and attached agency
	  • OSEC
	  • Presidential Commission for the Urban Poor
	- Department of Transportation (DOTr)
	  • OSEC
	- National Economic and Development Authority (NEDA) and attached agency
	  • OSEC
	  • Philippine Statistics Authority
	- Climate Change Commission (CCC)
	- Metropolitan Manila Development Authority (MMDA)

Batch 2
April 07, 2025
(PM Session)
	Other National Government Agencies
	- Congress of the Philippines
	  • Senate
	  • Senate Electoral Tribunal
	  • Commission on Appointments
	  • House of Representatives
	  • House Electoral Tribunal
	- Office of the President (OP)
	- Office of the Vice President (OVP)
	- Department of Education (DepEd) and attached agencies
	  • OSEC
	  • Early Childhood Care and Development Council
	  • National Academy of Sports
	  • National Book Development Board
	  • National Council for Children's Television
	  • National Museum of the Philippines
	  • Philippine High School for the Arts
	- DOF Attached Agencies
	  • Bureau of Customs
	  • Bureau of Internal Revenue

CERTIFIED TRUE COPY
JOYCE D. LABAO
Chief Administrative Officer
CENTRAL RECORDS DIVISION

N°25-0496

	• Bureau of Local Government Finance • Bureau of the Treasury • Central Board of Assessment Appeals • Insurance Commission • National Tax Research Center • Privatization and Management Office - DFA Attached Agencies • Foreign Service Institute • Technical Cooperation Council of the Philippines • UNESCO National Commission of the Philippines • Presidential Commission on Visiting Forces - DOH Attached Agencies • National Nutrition Council • Philippine National Aids Council - DHSUD Attached Agencies • Human Settlements Adjudication Commission - Department of Information and Communications Technology (DICT) and attached agencies • OSEC • Cybercrime Investigation and Coordination Center • National Privacy Commission • National Telecommunications Commission - DILG Attached Agencies • Bureau of Jail Management and Penology • National Commission on Muslim Filipinos • National Police Commission • National Youth Commission • Philippine Commission on Women • Philippine Public Safety College - Department of Justice (DOJ) and attached agencies • OSEC • Bureau of Corrections • Bureau of Immigration • Land Registration Authority • National Bureau of Investigation

CERTIFIED TRUE COPY
JOYCE D. LABAO
Chief Administrative Officer
CENTRAL RECORDS DIVISION

	• Office for Alternative Dispute Resolution • Office of the Government Corporate Counsel • Office of the Solicitor General • Parole and Probation Administration • Presidential Commission on Good Government • Public Attorney's Office - Department of Labor and Employment (DOLE) and attached agencies • OSEC • Institute for Labor Studies • National Conciliation and Mediation Board • National Labor Relations Commission • National Wages and Productivity Commission • Professional Regulation Commission • Technical Education and Skills Development Authority - Department of Migrant Workers (DMW) and attached agency • OSEC • Overseas Workers Welfare Administration - DND Attached Agencies • Government Arsenal • National Defense College of the Philippines • Office of the Civil Defense • Philippine Veterans Affairs Office (PVAO) • Veterans Memorial Medical Center • Philippine Army (Land Forces) • Philippine Air Force (Air Forces) • Philippine Navy (Naval Forces) • General Headquarters. AFP and AFP Wide Service Support Units (AFPWSSUS) - DSWD Attached Agencies • Council for the Welfare of Children • Juvenile Justice and Welfare Council • National Anti-Poverty Commission • National Authority for Child Care • National Council on Disability Affairs

№25-0496

CERTIFIED TRUE COPY
JOYCE D. LABAO
Chief Administrative Officer
CENTRAL RECORDS DIVISION

NO26-04996

- Department of Tourism (DOT) and attached agencies
  - OSEC
  - Intramuros Administration
  - National Parks Development Committee
  - Philippine Commission on Sports Scuba Diving
- Department of Trade and Industry (DTI) and attached agencies
  - OSEC
  - Board of Investments
  - Construction Industry Authority of the Philippines
  - Cooperative Development Authority
  - Design Center of the Philippines
  - Philippine Trade Training Center
- DOTr Attached Agencies
  - Civil Aeronautics Board
  - Maritime Industry Authority
  - Office of the Transportation Cooperatives
  - Office for Transportation Security
  - Philippine Coast Guard
  - Toll Regulatory Board
- NEDA Attached Agencies
  - Commission on Population and Development
  - Philippine National Volunteer Service Coordinating Agency
  - Public-Private Partnership Center of the Philippines
  - Philippine Statistical Research and Training Institute
  - Tariff Commission
- Presidential Communications Office (PCO) and attached agencies
  - Bureau of Communications Services
  - National Printing Office
  - News and Information Bureau
  - Philippine Information Agency
  - Presidential Broadcast Service
  - Presidential Broadcast Staff (RTVM)

CERTIFIED TRUE COPY
JOYCE D. LABAO
Chief Administrative Officer
CENTRAL RECORDS DIVISION

№25-0496

	- Anti-Money Laundering Council (AMLC) - Anti-Red Tape Authority (ARTA) - Commission on Filipinos Overseas (CFO) - Commission on Higher Education (CHED) - Commission on the Filipino Language (CFL) - Dangerous Drugs Board (DDB) - Energy Regulatory Commission (ERC) - Film Development Council of the Philippines (FDCP) - Games and Amusements Board (GAB) - Governance Commission for Government-Owned and Controlled Corporations (GCG) - Marawi Compensation Board (MCB) - Mindanao Development Authority (MinDA) - Movie and Television Review and Classification Board (MTRCB) - National Amnesty Commission (NAC) - National Commission for Culture and the Arts (NCCA) - National Historical Commission of the Philippines (NHCP) - National Library of the Philippines (NLP) - National Archives of the Philippines (NAP) - National Commission of Senior Citizens (NCSC) - National Commission on Indigenous Peoples (NCIP) - National Intelligence Coordinating Agency (NICA) - National Security Council (NSC) - Office of the Presidential Adviser on Peace, Reconciliation and Unity (OPAPRU) - Optical Media Board (OMB) - Philippine Competition Commission (PCC) - Philippine Drug Enforcement Agency (PDEA) - Philippine Racing Commission (PHILRACOM) - Philippine Space Agency (PhilSA) - Philippine Sports Commission (PSC) - Presidential Legislative Liaison Office (PLLO) - Presidential Management Staff (PMS) - The Judiciary • Supreme Court of the Philippines and the Lower Courts

CERTIFIED TRUE COPY
JOYCE D. LABAO
Chief Administrative Officer
CENTRAL RECORDS DIVISION

	• Presidential Electoral Tribunal • Sandiganbayan • Court of Appeals • Court of Tax Appeals - Civil Service Commission (CSC) and attached agency • Career Executive Service Board (CESB) - Commission on Audit (COA) - Commission on Elections (COMELEC) - Office of the Ombudsman - Commission on Human Rights (CHR) and attached agency • Human Rights Victims' Violations Memorial Commission
Batch 3 April 08, 2025 (AM Session)	- **Government Owned- and/or -Controlled Corporations**
Batch 4 April 08, 2025 (PM Session)	- **State Universities and Colleges**

No. 25-0496

CERTIFIED TRUE COPY
JOYCE D. LABAO
Chief Administrative Officer
CENTRAL RECORDS DIVISION