



**TOO GOOD
TO BE TRUE?**

**An analysis of the national climate
budget allocations and expenditures
in the Philippines 2020-2025**

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An analysis of the national climate budget allocations and expenditures in the Philippines, 2020-2025

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Background

The Philippines is one of the most vulnerable countries to the climate crisis, posing significant threats to its economy and society. It is projected to impact 7.6% of the country's total Gross Domestic Product (GDP) by 2030, increasing to 13.6% by 2040 (World Bank Group, 2022). Inaction would cost the nation trillions of pesos from infrastructure damage caused by climate-induced disasters, productivity losses due to extreme heat, business interruptions, and costs of relocation.

The year 2024 saw the Philippines struck by varying extreme weather events only weeks to months apart. From April to May, different areas of the country were hit by the heatwave that also affected nations in Asia, enhanced by a strong El Niño. Between October and November, it endured the impacts of six tropical cyclones within four weeks. Both of these cases have been scientifically attributed to be caused by anthropogenic greenhouse gas (GHG) emissions that has triggered climate change (Merz et. al., 2024; Otto et al., 2024).

As a response to this, the 2025 General Appropriations Act (GAA) saw the so-called "climate budget" surpass PHP1 trillion for the first time in Philippine history, more than twice the allotted budget during the preceding year. It was also seen as being aligned with climate action being a priority agenda under the administration of President Ferdinand Marcos, Jr. (Gita-Carlos, 2022).

This climate budget was determined through the system known as Climate Change Expenditure Tagging (CCET)¹, the annual process of prioritizing and assigning codes to climate change programs, projects, and activities (PPAs) (Climate Change Commission & Department of Budget and Management, 2016). This tool enables government agencies to align their respective budgets for these proposed actions with the National Climate Change Action Plan (NCCAP), the main national strategy to address climate change through adaptation and mitigation measures between 2011 and 2028 (**Figure 1**).

However, the integrity of recent climate budget has been called into question by the controversies involving alleged corruption, irregularities, and mismanagement of government-funded flood control projects that have surfaced in the past two years. Some anomalies were flagged by the Commission on Audit as early as 2017 (Lalu, 2025).

Numerous allegations have pointed to the links between private contractors and public officials in the executive and legislative branches, tied to flood control projects that either have been ineffective in mitigating flooding or were never completed (Cruz, 2025; Latoza, 2025). An inquiry under the Senate Blue Ribbon Committee revealed only up to 40% of allotted funds going to flood control construction, with the rest lost to kickbacks, commissions, and other manifestations of corruption (Asian Journal Newsroom, 2025).

The widespread corruption associated with many flood control projects has already had impacts on the country's international reputation. The United States' Department of State recently flagged corruption as a "pervasive and long-standing problem" in the Philippines' public and private sector that are significant barriers to foreign investments into the country (Cordero, 2025). It also resulted in PHP185 billion worth of losses in market capitalization among Philippine Stock Exchange-listed companies (Cabuenas, 2025).

Public outcry on the flood control controversies has also grown rapidly due to factors such as repeated flooding experienced by many communities in the past two years, and the association of said issues with

¹ This was institutionalized through a Joint Memorandum Circular by the Climate Change Commission (CCC) and the Department of Budget and Management (DBM), including guidelines for tagging/tracking government expenditures for climate change in the national budget process

the children of involved private contractors and political dynasties that live luxurious lifestyles (Guinto and Simonette, 2025). The people took to the streets to protest in multisectoral mass demonstrations across the country such as "Baha sa Luneta" and "Trillion Peso March" on 21 September 2025, with large student walkouts and other protests also staged in the past weeks (Malasig, 2025; Villeza & Boton, 2025).

The flood control scandals point to another major concern that is greenwashing by the government, or misleading claims by government agencies and representatives about their programs, projects, and activities being more aligned with climate or environmental objectives than they actually are. This is seen through the misrepresentation of their benefits and negative impacts, especially in the absence of strong implementation of the necessary transparency and accountability mechanisms.

The prevalence of greenwashing not only makes governance systems and structures more prone to corruption, but also result in increased economic and non-economic losses that hinder the attainment of national development targets, higher climate vulnerabilities and risks to communities and ecosystems, and reduced trust in the multilateral landscape that would hinder efforts to secure necessary finance and support in aid of development.

Addressing these problems is critical as the year 2025 has seen the country update or develop its numerous climate plans, strategies, and commitments. The most notable of these is the updating of the Nationally Determined Contribution (NDC), the nation's self-determined pledge to addressing the climate crisis, as a signatory to the Paris Agreement in 2015.

Responding to these issues is also vital to the ongoing development of the Comprehensive Infrastructure Development Master Plan (CIDMP). It is a 25-year plan being formulated by the Department of Economy, Planning, and Development (DepDev) under Republic Act 12145, aligned with the creation of the country's long-term development framework that would guide the nation's strategies toward sustainable growth and development.

Objectives

This paper examines the alignment of the national climate budget in the Philippines with intended objectives under existing national climate plans. This is in the context of enhancing transparency and accountability within national climate governance to address greenwashing and corruption, especially amidst the flood control controversies.

It specifically aims to achieve the following:

- Assess the alignment between the annual GAAs or national climate expenditures, and their alignment with the priority areas under the NCCAP and the NDC;
- Develop recommendations for enhancing the CCET, in aid of strengthening monitoring and evaluation of climate projects in the Philippines; and
- Provide other recommendations for increasing transparency and authenticity of climate programs, projects, and activities in the Philippines.

Scope and methodology

This paper utilized data from the reported national climate budgets from 2020 to 2025, as accessed through the webpage of the National Integrated Climate Change Database Information and Exchange System (NICCDIES). This period was selected to mirror the time period for the ongoing implementation of the first Philippine NDC, which ends in 2030. For 2020 to 2023, the annual expenditures on climate-tagged activities were used, while the stated GAAs were used for 2024 and 2025. The climate-tagged 2026 National Expenditure Program (NEP) was also examined to provide additional insights into the current trends in national climate budgeting vis-à-vis findings from the GAAs or expenditures from previous years.

Additionally, the Official Development Assistance (ODA) received by the country was also analyzed to assess the types of financial support received vis-à-vis climate objectives. The data for the climate-relevant ODA in 2024 were extracted from the 2024 Official Development Assistance Portfolio Review Report, by the Department of Economy, Planning, and Development (DepDev), as the latest-available data at the time of the development of this publication.

This report dives into other physical infrastructure projects under the climate GAA aside from flood control projects, with several ongoing initiatives already looking into flood control projects; these are cited throughout this paper. The other physical infrastructure projects examined involve the following, including how they are defined under the CCET:

Type of physical infrastructure project	Typology code under the CCET	Description
Farm-to-market (FMR) roads	A111-01	Incorporate climate change and climate variability considerations in agricultural production and distribution systems (including irrigation) policies and planning
Non-FMR road projects	A644-03	Construct new roads, ports, airports and aviation infrastructure to climate resilient design standards
Building projects	A534-01	Design and construct new buildings with climate risk considerations
Road retrofitting projects	A514-01	Retrofit assets and capital to protect against climate change and climate variability
Bridge construction and retrofitting projects	A514-01	Retrofit assets and capital to protect against climate change and climate variability
	A644-03	Construct new roads, ports, airports and aviation infrastructure to climate resilient design standards

This paper focuses only on analyzing national-level trends regarding public climate finance. Local-level trends, issues, and recommendations related to climate budgeting will not be examined in depth; this may be covered in a future publication.

Main findings

On the national climate budget

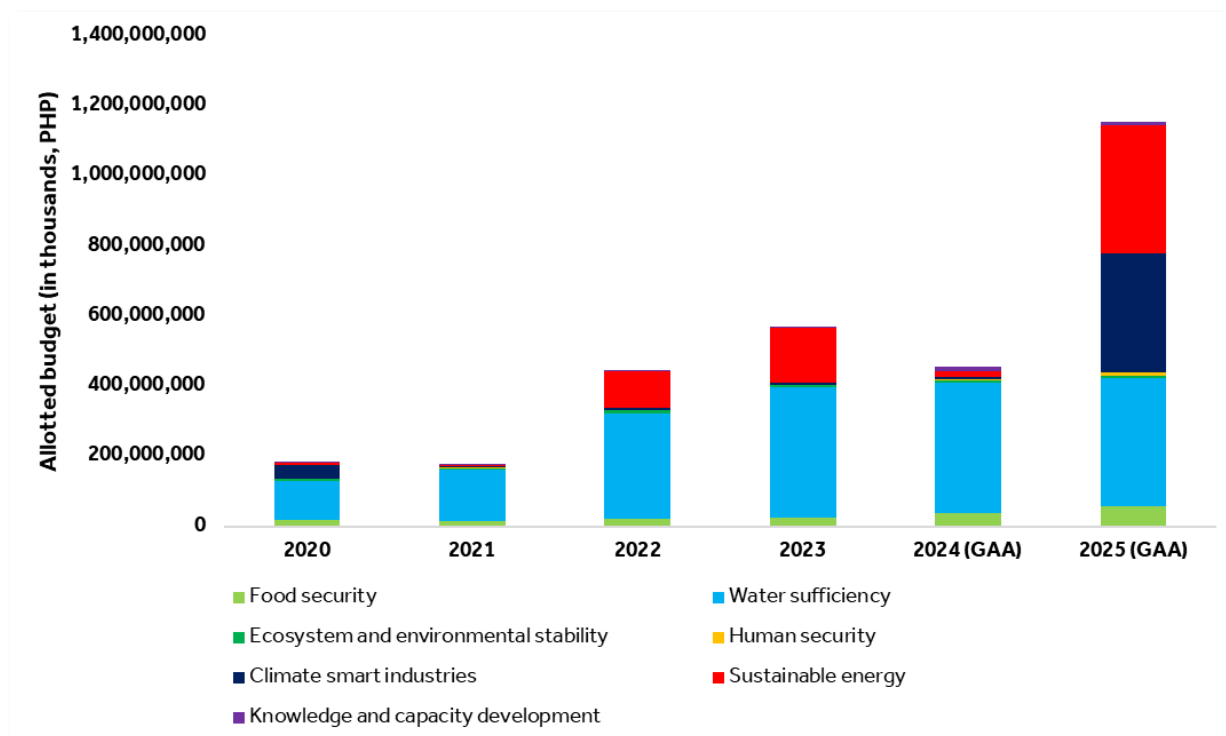


Figure 1. Distribution of actual climate expenditures for 2020-2023, and climate-tagged allocations in the 2024 and 2025 General Appropriations Act, across the seven thematic areas under the National Climate Change Action Plan.

From 2020 to 2023, the annual climate expenditures were reported to be at an average of **PHP344.0 billion**, with the allocations for 2022 (PHP444.9 billion) and 2023 (PHP568.9 billion) being much higher than 2020 or 2021 (**Figure 1**).

The 2022 and 2023 GAAs tagged under the CCET were recorded at PHP289.7 billion and PHP464.5 billion, respectively; their corresponding recorded expenditures are higher than these GAAs by 53.6% and 22.5% (**Table 1**). Among the sub-goals under the NCCAP, the biggest difference between the allotted budget under the GAA and actual expenditures was on “Environmentally sustainable transport”, under the “Sustainable energy” thematic area. The expenditures were around five times the allotted budget for both 2022 (PHP98.7 billion) and 2023 (PHP145.7 billion).

These differences are due to the continuing expenditures from previous years that were only conducted in 2022 or 2023. The unused climate budget from previous years may have also been used in the following years, resulting in higher utilization rates for these years than expected (Villaluz, 2025). For both years, over 96% of the expenditures are from implementing projects with foreign assistance, intended for urban traffic management in aid of reducing GHG emissions.

However, the climate budget under the 2024 GAA (PHP457.4 billion) was slightly lower than in the previous year. More than PHP86 billion was removed from the initial budget, being reallocated as unprogrammed funds (Mangaluz, 2024). In comparison, the 2025 climate budget under the GAA was at

PHP1.15 trillion, more than twice as much as the previous year or any other since 2020. This drastic increase is likely a response to the series of climate extremes the Philippines experienced in 2024.

In the 2025 climate GAA, 31.8% or PHP366.3 billion is allotted to PPAs under “Water Sufficiency”, the most of all NCCAP thematic areas. The next highest allocations are for “Sustainable Energy” (31.6%) and “Climate smart industries” (29.4%).

In the “Water Sufficiency” budget, PHP354.1 billion went to PPAs aligned with the intent to “incorporate climate change and climate variability in design standards for flood control and drainage systems”; this is where flood control projects are placed under the CCET. This is the highest allocation during the five-year period, although it actually has the smallest share of the total annual climate budget/GAA (**Figure 2**).

The smaller share of flood control projects in the 2025 climate GAA is due to a massive increase in the reported alignment of other infrastructure projects with climate objectives during said year. The most notable of these increases is under the NCCAP thematic area “Sustainable energy”, specifically under the indicator “Climate resilient energy and transport infrastructure”.

PPAs under this indicator were allotted PHP337.6 billion under the 2025 climate GAA, which is a drastic increase from PHP8.2 billion in the 2024 climate GAA and a maximum of PHP10.5 billion for any of the preceding four years. Almost all of these (PHP334.1 billion) are on the construction of roads, bridges, ports, airports, and aviation infrastructure to be aligned with climate-resilient design standards.

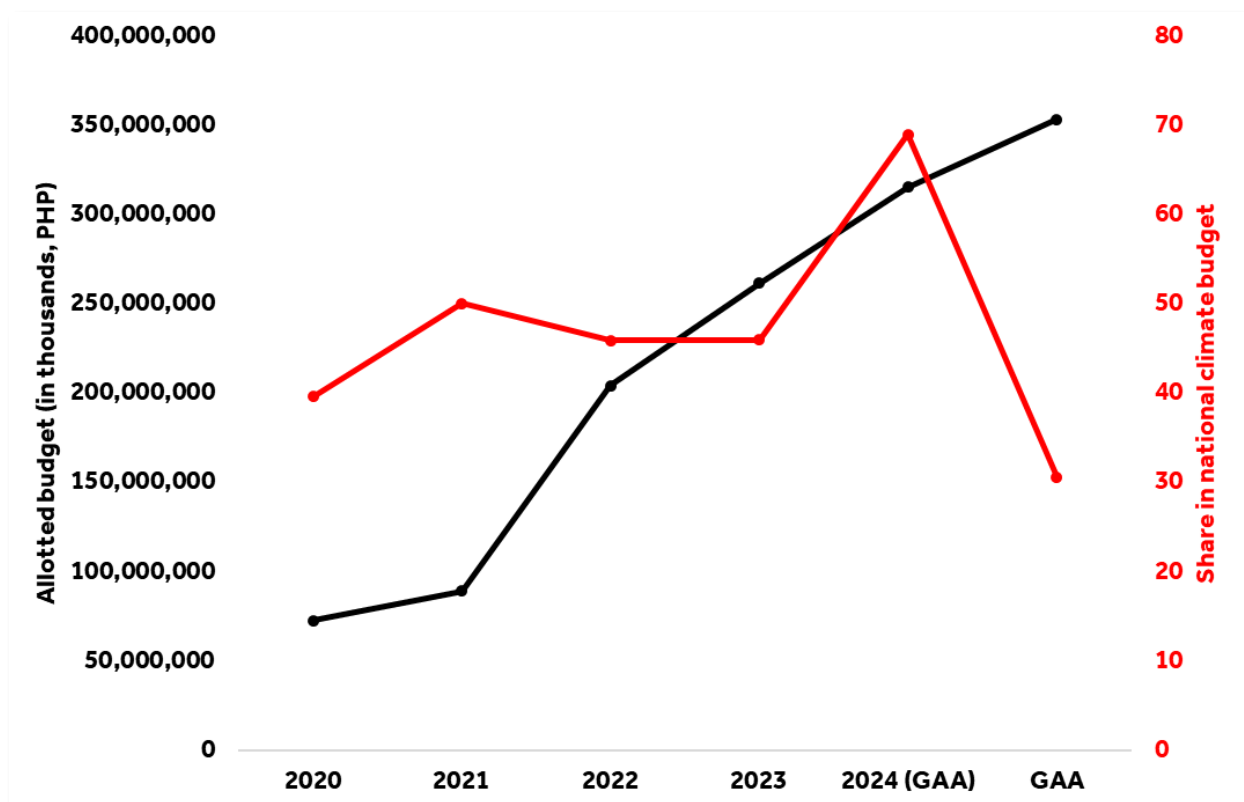


Figure 2. Share of programs, projects, and activities tagged to “incorporate climate change and climate variability in design standards for flood control and drainage systems”, in the actual climate expenditures for 2020-2023, and in the 2024 and 2025 climate budgets under the General Appropriations Act.

A closer inspection reveals that over 6000 of the 7200 listed programs and projects under this indicator are on general construction, rehabilitation, and repair of roads in different regions of the country. The rest consist of the construction of military buildings, roads specifically connecting to agricultural and food industries, and projects funded by ODA (i.e., Samal Island-Davao City Connector Project, San Juanico Bridge Project).

Similarly massive increases between the 2024 and 2025 climate GAAs were also seen on PPAs tagged under the indicators of “Climate smart industry” (PHP218.5 billion, from PHP480 million) and “Green cities and municipalities” (PHP118.7 billion, from PHP4.2 billion).

PPAs under “Climate smart industry” are on retrofitting assets and capital to protect against climate change and climate variability, which includes the rehabilitation, reconstruction, repair, or widening of roads and bridges. Almost all of this are directly under the DPWH, specifically listing 4112 PPAs related to numerous roads across the different regions in the Philippines totaling PHP216.8 billion. The remaining budget is given to the National Archives of the Philippines and SUCs.

Similar trends are seen for PPAs under “Green cities and municipalities”, intended to be aligned with the need for designing and construction of new buildings with climate risk considerations, with 94.7% of the allotted budget, or equivalent to PHP112.4 billion, also being under DPWH. These projects fall under the following:

- Construction of multi-purpose buildings and facilities, under the Basic Infrastructure Program (BIP) and National Building Program;
- Construction of major/strategic public buildings and facilities, as part of structural and resilience programs under the BIP and the Sustainable Infrastructure Projects Alleviating Gaps program; and
- Philippine Seismic Risk Reduction and Resilience Project, under the International Bank for Reconstruction and Development of the World Bank.

The remaining budget is dedicated to government corporations (i.e., Authority of the Freeport Area of Bataan, Philippine Fisheries Development Authority), government departments (i.e., Department of Education, Department of Environment and Natural Resources, Department of Science and Technology, Department of Economy, Planning, and Development), and 32 SUCs.

On regional distributions

There is also an uneven regional distribution of many infrastructure projects. For example, for PPAs tagged as designing and constructing new buildings with climate risk considerations, 67.4% of the climate GAA was dedicated to Luzon. Metro Manila having a similar allocation as the entirety of either Visayas or Mindanao (**Table 1, Figure 4**). A similar trend is seen across other projects, with Luzon getting the majority of climate-tagged allotments for FMR projects (58.7%), bridge construction and retrofitting (61.1%), road retrofitting (53.5%), and non-FMR road projects (61.1%).

This is consistent with the trends seen in regional distribution of actual climate expenditures in preceding years (Villaluz, 2025), despite half of the 35 provinces classified as of either medium-high or high exposure to climate hazards (i.e., increased temperatures and drought, sea level rise and extreme sea levels,

Table 1. Regional distribution of allocations under the climate GAA or the 2026 National Expenditure Program for infrastructure projects.

Region	Non-FMR road projects (2025)	Building projects (2025)	Bridge projects (2025)	Road retrofitting projects (2025)	FMR projects	
					2025	2026
Luzon	56.4%	51.2%	52.4%	44.1%	58.7%	50.9%
Visayas	15.9%	15.8%	17.2%	19.7%	22.5%	22.3%
Mindanao	23.0%	16.8%	21.7%	26.8%	18.8%	26.8%
Metro Manila	4.7%	16.2%	8.7%	9.4%	N/A	N/A

Table 2. Ten provinces with the highest allocations under the climate GAA or the 2026 National Expenditure Program for infrastructure projects.

Flood control projects (2022-2025)	Non-FMR road projects (2025)	Building projects (2025)	Bridge projects (2025)	Road retrofitting projects (2025)	FMR projects	
					2025	2026
Metro Manila	Batangas	Batangas	Ilocos Norte	Quezon City	Pampanga	Negros Occidental
Bulacan	Cebu	Bulacan	Pangasinan	Quezon	Leyte	Cebu
Cebu	Bukidnon	Sorsogon	Cagayan	Cavite	Bulacan	Isabela
Isabela	Leyte	Cebu	Quezon	Cebu	Cebu	Bulacan
Tarlac	Bulacan	Quezon City	Camarines Sur	Bohol	Ilocos Norte	Pangasinan
Camarines Sur	Camarines Sur	Pampanga	Manila City	Bataan	Batangas	Camarines Sur
Albay	Oriental Mindoro	Cavite	Isabela	Negros Occidental	Quezon	Leyte
Pampanga	Misamis Oriental	Leyte	Lanao del Sur	Leyte	Albay	Batangas
Leyte	Tarlac	Albay	Agusan del Sur	Bukidnon	Isabela	Iloilo
Pangasinan	Sorsogon	Taguig City	Palawan	Palawan	Iloilo	Ilocos Norte

extreme precipitation, extreme wind and tropical cyclones) being in Visayas and Mindanao² (Republic of the Philippines, 2023a). This is also despite higher poverty incidence rates in these two island regions; as of 2021, the five poorest provinces and eight of the ten poorest³ are also in Mindanao (Philippine Statistics Authority, 2022).

The ratios across Luzon, Visayas, and Mindanao loosely echo the population distribution across the three regions (Philippine Statistics Authority, 2025), although this is not part of the official approach of the Philippine government for public fund distribution.

² These provinces are the following: Capiz, Cebu, Eastern Samar, Iloilo, Leyte, Negros Occidental, Samar, and Zamboanga del Sur (*high exposure*); Agusan del Sur, Aklan, Antique, Bohol, Maguindanao (currently split into Maguindanao del Norte and Maguindanao del Sur), Misamis Oriental, Sulu, and Zamboanga Sibugay (*medium-high exposure*).

³ This is based on the poverty incidence among families, in percentage. The ten provinces with the recorded highest rates in 2021 are Sulu, Basilan, Zamboanga del Norte, Davao Occidental, Sarangani, Agusan del Sur, Romblon, Maguindanao (before it was separated into Maguindanao del Norte and Maguindanao del Sur), Eastern Samar, and Tawi-tawi.

Aside from Metro Manila, the nine provinces with the highest flood control project allocations from 2022 to 2025 are located in Luzon and Visayas (Latoza, 2025; **Table 2**). Two of these provinces (Bulacan, Pangasinan) are identified to be at highest exposure to pluvial flooding, fluvial flooding, and extreme sea levels under the NAP, with the other seven provinces also appearing at least once across said lists. However, despite its well-documented proneness to flooding, Metro Manila did not appear in any of these lists (Republic of the Philippines, 2023a).

Another province identified at highest exposure to pluvial flooding, fluvial flooding, and extreme sea levels, Negros Occidental, is not among the ten-highest funded provinces for flood control, although it is ranked 14th (Latoza, 2025).

Aside from flood control projects, Bulacan also appears among the ten provinces with the highest allocations for non-FMR road, building, road retrofitting, and FMR projects under the 2025 GAA. Two other provinces (Cebu, Leyte) are also among the top 10 in these three categories. These provinces also appear in the lists of 10 highest recipients of climate-tagged FMR funding for both the 2025 GAA and the 2026 National Expenditure Program (NEP), along with Ilocos Norte, Iloilo, and Isabela (**Table 2**).

It is worth noting that Bulacan, Cebu, and Negros Occidental are among the most scrutinized provinces regarding the flood control controversies, being the subject of ongoing investigations by the National Bureau of Investigation and the Office of the Ombudsman (Adiong, 2025; Argosino, 2025; Veloso, 2025).

Meanwhile, no province from Mindanao was among the ten highest recipients of public funds for flood control projects from 2022 to 2025; Misamis Oriental was ranked 11th, while Davao del Sur was ranked 16th (Latoza, 2025). None also received one of the ten highest allotments for building or FMR projects under the 2025 climate GAA.

Bukidnon, despite being placed as a province highly-exposed to pluvial and fluvial flooding under the NAP, was ranked 22nd. However, it was among the highest recipients of public funds for road retrofitting and non-FMR road projects.

While there is a relatively more even regional distribution of FMR-relevant funds under the 2026 NEP, the allocation for Luzon remains more than those of Visayas and Mindanao combined. None of the ten highest-allotted provinces were in Mindanao.

These findings highlight the imperative for the Philippine government to deviate from recent trends of distribution of annual public funds towards a more equitable distribution across regions and climate thematic areas, as indicated under the NCCAP, in aid of attaining objectives related to poverty alleviation and other national development goals.

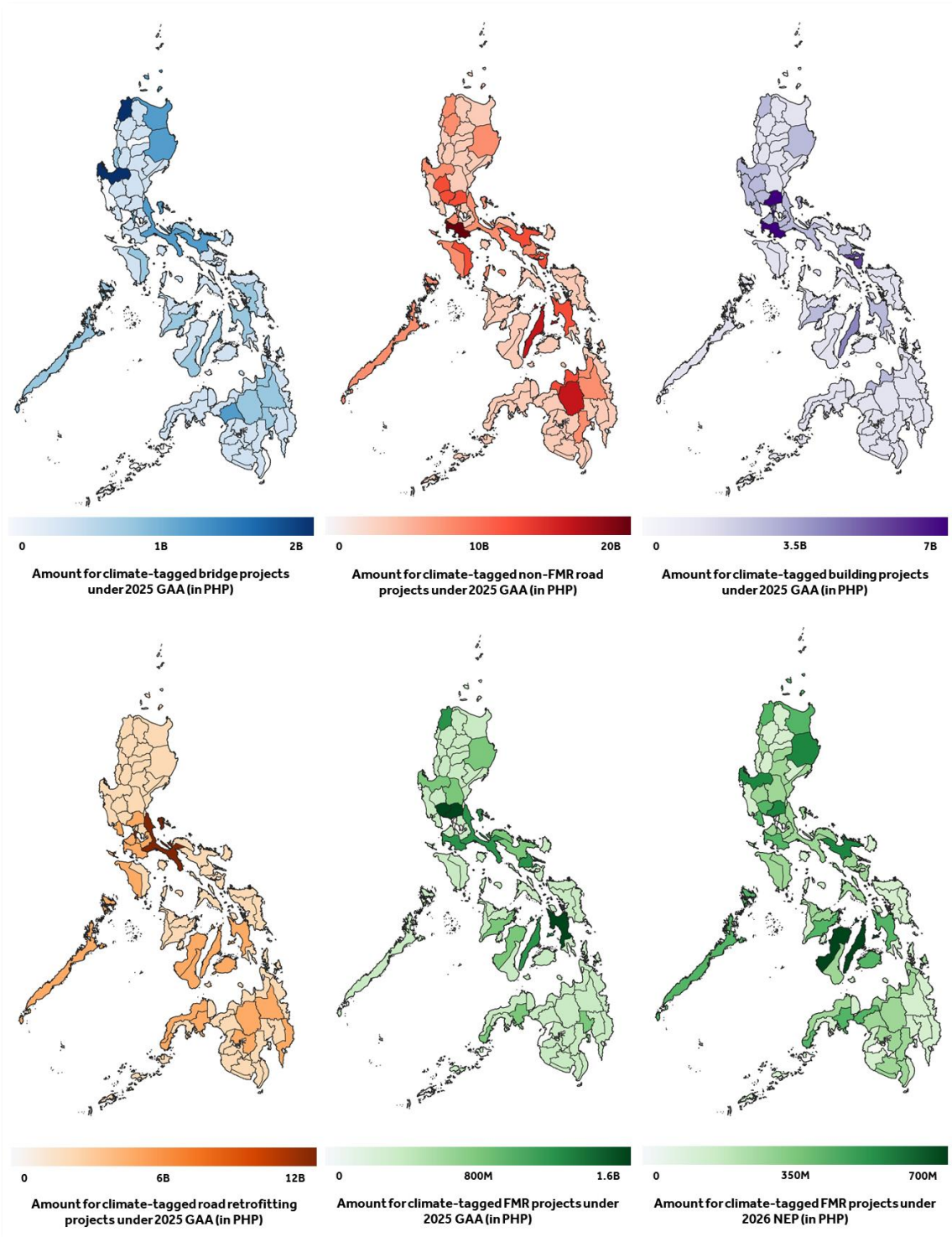


Figure 4. Provincial distribution of public funding allocations for (*top, left to right*): climate-tagged bridge projects, non-FMR road projects, building projects, (*bottom, left to right*) road retrofitting projects, and FMR projects in the 2025 General Appropriations Act, and FMR projects under the 2026 National Expenditures Program. Only PPAs with specific provinces listed are included in the generation of these maps. Projects listed as being supported by loans through Official Development Assistance are also excluded.

On adaptation and mitigation

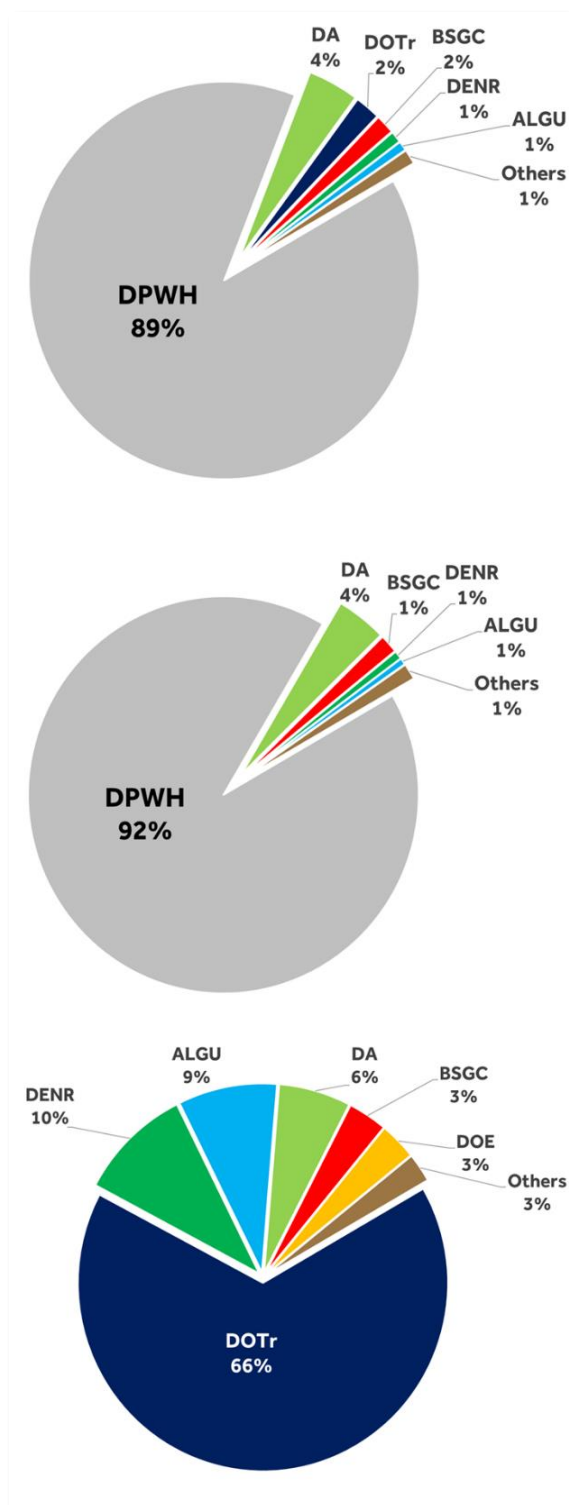


Figure 4. Percentage share of national government agencies in the climate budget under the 2025 General Appropriations Act in terms of total budget (*top*), on adaptation (*middle*), and mitigation (*bottom*).

Overall, DPWH has 89.2% of the 2025 climate GAA (**Figure 4**), which is higher than in 2024 (82.0%). It also accounted for 75% of all climate expenditures from 2020 to 2023.

All of the agency's PPAs are tagged as adaptation-aligned, accounting for 91.8% of all adaptation PPAs under the 2025 climate GAA. Agencies with the next highest allotments are the Department of Agriculture (DA) (4%), collective Budgetary Support to Government Corporations (BSGC) (1%), the Department of Environment and Natural Resources (DENR) (1%), and total Allocations to Local Government Units (ALGU) (1%).

On the other hand, the Department of Education (DepEd) and the Department of the Interior and Local Government (DILG) received the largest decreases between the 2024 and 2025 climate GAAs at 88% and 36%, respectively.

On mitigation, the Department of Transportation (DOTr) received the highest climate budget under the 2025 GAA at PHP21.6 billion, or 66% of the mitigation-aligned budget. This is a significant increase from its 2024 share (35.7%), but smaller than the 2020-2023 average expenditures (90.7%). Agencies with the next highest mitigation allocations under the 2025 GAA are DENR (10%), ALGU (9%), DA (6%), and BSGC (3%).

It must be noted that adaptation is the identified "anchor strategy" of the Philippine government on addressing the climate crisis, which is why most of the national climate budget is dedicated to adaptation instead of mitigation. However, the difference between these two pillars of climate action has been widening in the past years.

Under the 2025 climate GAA, 97.2% of the funds were given to adaptation actions. This is higher than the 2024 figure (96.6%) and much higher than the 2020-2023 average for climate expenditures (80.4%), driven by the increase in PPAs tagged under the CCET (**Table 3**).

On mitigation, there is drastic decrease from the average 2020-2023 climate expenditures compared to what is allotted under either the 2024 or 2025 GAA.

Table 3. Share of programs, projects, and activities aligned with adaptation and mitigation in the actual climate expenditures for 2020-2023, and in the 2024 and 2025 climate budgets under the General Appropriations Act.

Type of public funds	Total	On adaptation	% Total	On mitigation	% Total
2020-2023 average for actual expenditures	343,986,186	276,659,287	80.43	87,111,484	25.32
2024 climate GAA	457,413,824	441,908,837	96.61	15,504,987	3.39
2025 climate GAA	1,155,533,578	1,123,458,361	97.22	32,642,534	2.78

This is largely attributed to the difference under DOTr, which spent as much as PHP145.7 billion on mitigation in 2023 to only having PHP6.5 billion under the 2024 GAA and PHP23.1 billion in the 2025 budget.

It must be noted that the drastic difference between the climate GAAs and actual climate expenditures for 2022 and 2023 are under DOTr, pertaining to foreign-assisted projects on addressing urban traffic management. These forms of assistance are classified as ODA, and are often considered as components of unprogrammed appropriations due to their utilization being dependent on their actual availability. Their counterpart domestic funds are stated in the GAA, as part of programmatic appropriations.

These figures indicate a physical infrastructure-heavy approach of the national government to implementing climate solutions. A large portion of the budget is allotted for the following types of PPAs, all of which are intended to increase their resilience to climate impacts: flood control projects; construction, repair, and retrofitting of roads and bridge; designing and construction of buildings; and concreting and construction of FMRs. All of these directly involve DPWH, which explains the high share of funding with the agency.

On one hand, the high concentration of public funds into only one agency is seen as an efficient way for streamlining project implementation and lower administrative costs. There is also undoubtedly a lack of adequate and high-quality physical infrastructure in the country, placing implementing entities with the task of ensuring that these would be resilient to different types of climate impacts.

However, the overconcentration of public funds into DPWH also leaves other aspects of climate action in the Philippines to several risks.

- Other sectors, including on agriculture, freshwater, renewable energy, and energy efficiency, are underfunded, despite the more direct links between these sectors and the basic necessities (i.e., food security, water supply, access to electricity).
- While the Philippines' high climate vulnerability justifies its adaptation-centric approach against the climate crisis, the overemphasis on infrastructure projects also deviates resources that could otherwise be used for enhancing both mitigation actions for reducing GHG emissions and other adaptation measures.
- It also centralizes a huge portion of the climate budget into one agency, while preventing other agencies from utilizing said resources to scale up the implementation of their designated climate solutions and build their capacities to respond to emerging climate impacts.

Yet the flood control controversies exposed likely corruption within the DPWH and other agencies that effectively hides underhanded and illegal practices behind the guise of climate action. This only highlights the urgency of further strengthening transparency and accountability mechanisms within the Philippine government to prevent similar incidents from happening.

A key agency that is not among the highest-allotted under the climate budget is the Climate Change Commission (CCC), the intended lead policymaking arm of the Philippine government with the mandate to coordinate, monitor, and evaluate government programs. It only has 0.01% of the 2025 climate GAA; this is largely because other PPAs receive their own budgets, with implementation conducted by other national government agencies. It must be noted that the agency's funding has steadily increased from 2020 to 2025 (**Table 4**), aligned with the prioritization of the Marcos Jr. administration of addressing the climate crisis and the increasing direct integration of the climate agenda in numerous government programs. Most of its funding under the 2024 and 2025 GAAs has been allotted for policy development and conduct of training workshops. Some of these activities involve improving capacities among local government units and other stakeholders on tracking, monitoring, and reporting under the CCET.

However, the CCC has come under scrutiny in recent years for perceived poor performance, as reflected by slow implementation of its climate programs, inadequate monitoring and evaluation of plans such as the NCCAP, and a lack of coherence of climate policies among government agencies. Yet many of these issues can be attributed to overarching problems that disable the proper realization of a “whole-of-government” approach to climate governance. These include inadequate or missing policies and mechanisms that hinder coordination, overlapping mandates and fragmented responsibilities among government agencies, and the lack of sufficient public funding allotted to the CCC to fill in the gaps in its human resources and technical capacities.

Table 4. Actual climate expenditures for 2020-2023 and allocations in the 2024 and 2025 climate budgets under the General Appropriations Act for the Climate Change Commission.

PPA	Climate objective	Amount (in PHP thousand)		
		2020-2023	2024 (GAA)	2025 (GAA)
Community liaison	Conduct training of trainers to respond to the needs of communities for climate change adaptation	7,940	7,327	7,459
General Management and Supervision	Mandatory implementation of A0110 and A0126 directing the institutionalization of Government Energy Management Program	1,041	2,160	2,280
Training course development	Conduct trainings on community-based climate change adaptation and disaster risk reduction	162	46	47
Policy development	Setting policy direction on national and local climate change adaptation action	6,329	24,336	59,936
Production of training and information materials/ knowledge management	Provide trainings and information material on community-based adaptation actions	1,306	4,526	4,058
Delivery of training workshops	Provide trainings and information material on community-based adaptation actions	1,452	37,342	43,385
Publication and dissemination of results of completed projects	Provide trainings and information material on community-based adaptation actions	359	159	162
Coordination meetings with stakeholders	Coordination of national and local climate change adaptation actions	2,333	5,268	4,847
Review of project proposals	Analysis of impact of climate change and climate variability on long-term growth, and poverty	1,470	3,867	3,603
Monitoring of research projects-in-progress	Monitoring of national and local climate change adaptation actions	419	29	30
TOTAL		22,289	85,060	125,807

On allocations between infrastructure and nature-based solutions

Meanwhile, the flood control controversies have also renewed the demand for nature-based solutions to be promoted across the country. This is also enhanced by criticism over the perceived promotion by the government of acts regarded as 'development aggression' that has led to forest cover loss in areas that have experienced extreme flooding in recent years (Delilan, 2025; Ozaeta, 2025).

One of the most popular suggestions for nature-based solutions on flood mitigation is enhancing the protection and rehabilitation of degraded forests and watersheds, which have corresponding tagging codes under the CCET.

Figure 5 depicts the stark prioritization of the Philippine government for infrastructure projects over forests and watershed-related solutions in the context of mitigating flooding. The combined allocation for all mitigation and adaptation PPAs under the NCCAP thematic area of "Ecosystems and environmental stability", which includes those intended for forest protection and restoration, is far smaller than for flood control projects, with 2025 being the lowest; the total budget for "Ecosystems and environmental stability" PPAs is only 1.8% of what was given for flood control projects.

PPAs specifically tagged to "rehabilitate degraded watersheds and forest areas" only received PHP3.4 million under the 2025 climate GAA and saw PHP3.34 million in actual expenses in 2023. Such endeavors did not even receive funding during the rest of the five-year period. None of these funds were directly directed to the DENR, despite the agency's mandate directly covering it; they went instead to government corporations (i.e., National Tobacco Administration), state universities and colleges (SUCs) (i.e., Aurora State College of Technology), and other executive offices (i.e., Presidential Legislative Liaison Office).

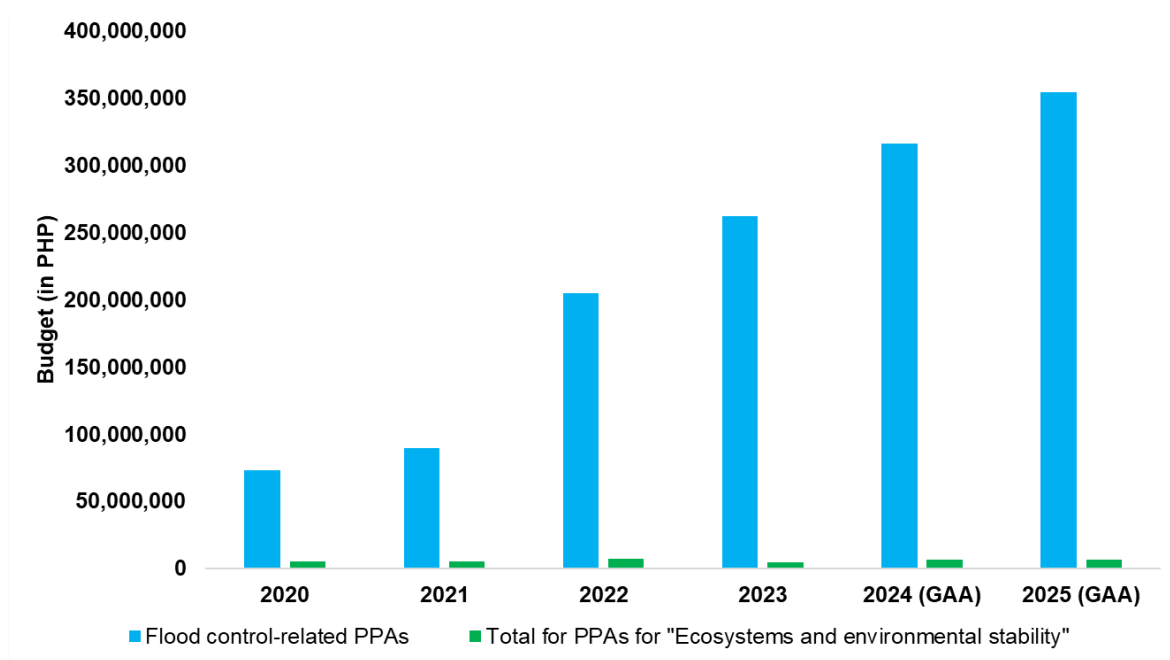


Figure 5. Comparison of PPAs tagged to "Incorporate climate change and climate variability in design standards for flood control and drainage systems" (A214-03 under the CCET code typology) and all PPAs under the NCCAP thematic area "Ecosystems and environmental stability", in the actual climate expenditures for 2020-2023, and in the 2024 and 2025 climate budgets under the General Appropriations Act.

Even so, there is no guarantee that the recorded budget allocations or actual expenditures always translate to the attainment of intended climate-related objectives of PPAs. For instance, the climate budget/expenditures on forest development, rehabilitation, maintenance, and protection, tagged as part of mitigation, has been generally decreasing. The allotted budget under both the 2024 and 2025 climate GAA was under PHP1.5 billion, lower than the average between 2020 and 2023 (PHP2.5 billion).

This decrease is due to factors such as shifting government priorities, realignment of budgets, and the perceived ineffectiveness of reforestation programs. This is exemplified through the enhanced National Greening Program (NGP), which has been widely criticized as an example of greenwashing in the government due to numerous problems in its implementation. Among the most critical of these are the fast-tracking of the NGP implementation that led to increased incidences of wastage instead of forest cover (Commission on Audit, 2019), clearing of native forests for production of cash crops, and bureaucratic processes hindering participation of grassroots organizations (Bonzo, Constantaras, & Lun, 2025).

These emphasize the urgency of moving away from allocating a disproportionately-large public funding in the national climate budget for physical infrastructure projects. Nature-based solutions must be prioritized in national plans, including the CIDMP being formulated by DepDev.

On the Nationally Determined Contribution

The 2021 Philippine NDC aims to mitigate GHG emissions by 75% within the current decade relative to a “business-as-usual” scenario. This is spread across five of the six mitigation sectors: agriculture, waste, industrial processes and product use, transport, and energy.

It must be noted that the sixth mitigation sector, the forestry and other land use (FOLU) was not included in the 2021 NDC. Despite lobbying by civil society organizations, the Philippine government justified the exclusion as the sector still being a net-sink or absorber of GHG emissions and the other five sectors being net-emitters, which necessitated a more urgent focus on these sectors in the NDC (UNDP, 2025).

While 75% is regarded as aspirational and ambitious compared to its neighboring countries in Southeast Asia, only 2.71% from this is considered as unconditional, or capable of being implemented using the country’s own resources⁴.

This has been justified as the Philippines lacking sufficient domestic resources and capacities to fully implement its identified policies and measures (PAMS), especially as it aims to also address other development challenges. In its current version, only a few of the PAMS are classified as unconditional, such as the National Energy Efficiency and Conservation Program, its projects for expanding public transport systems such as railways, and the substitution of clinker in cement production with supplementary cementitious materials (Republic of the Philippines, 2023b).

It is also aligned with its overarching calls for climate justice at the UNFCCC negotiations, leveraging means of implementation (finance, technology transfer and development, capacity-building) from developed countries that are responsible for most of the greenhouse gas (GHG) emissions that caused anthropogenic climate change.

⁴ As of 27 October 2025, the Philippine government is still finalizing its formal definition of unconditionality in the context of updating the NDC. For the purposes of this paper, the aforementioned definition of “unconditional”, which is based on the NDC Implementation Plan, will be used.

NDC-linked actions are generally not given a high allocation in the national climate budgets. In the GAAs between 2020 and 2023, NDC actions received less than 10% of the CCET-tagged budget and less than 1% of the overall budget (Republic of the Philippines, 2023b). This is due to the climate GAAs and subsequent actual expenditures being given for adaptation PPAs, in comparison to the mitigation-focused NDC PAMS. Around 94% of the NDC-linked funding was given to railway projects under the DOTr.

However, recent developments have shown that the Philippines has a higher unconditional capacity than it is projecting:

- Several conditional PAMS listed in the NDCIP are already being implemented by government agencies, although they are not directly listed under the annual climate budget (i.e., RE-powered agricultural equipment under the DA);
- Notwithstanding the issue of corruption in many flood control projects, the drastic increase between the 2024 and 2025 climate GAAs also indicate a much higher domestic capacity for implementing climate solutions;
- Recent consultations by NDC sectoral agencies in aid of updating the NDC have shown several PAMS previously categorized as conditional now being tagged as unconditional. These include actions under the FOLU sector, which is expected to be fully integrated into the updated NDC⁵. One of the proposed FOLU sectoral PAMS is on reforestation that is tentatively categorized as unconditional. This is planned to be anchored under the enhanced NGP.

The Philippines has also been unable to secure sufficient means of implementation from developed countries, including for the implementation of its NDC. Less than 1% (PHP38.2 billion) of the cost of implementation for the 2021 NDC (PHP4.1 trillion) has been secured by the government (Republic of the Philippines, 2025). It must be noted that this is an issue that all developing countries have encountered, with developed nations refusing to fulfill their commitments under the UNFCCC and the Paris Agreement. This is due to the lack of legal enforceability of relevant provisions under both treaties, domestic political resistance for allotting large-scale public funds for foreign climate aid, and disagreements on the interpretation of climate finance and its modalities (i.e., grants versus loans).

The lack of quantity of the external support received by the Philippines for climate solutions is also exacerbated by these financing being delivered largely as loans over grants. In 2024, 98.7% of the ODA received by the country was through loans, with 70.7% being given for projects solely tagged for mitigation (**Table 5**).

Table 5. Official Development Assistance for initiatives addressing climate change adaptation, mitigation, and disaster risk reduction (DRR) as of 2024.

CC and DRR initiatives	Number of projects	Loans (in PHP million)	Grants (in PHP million)	Total (in PHP million)
Adaptation	6	27,689.71	561.33	28,251.04
Mitigation	13	290,876.73	3,852.02	294,728.75
DRR	8	91,930.27	33.48	91,963.75
Adaptation and mitigation	19	-	697.36	697.36
Adaptation and DRR	1	922.61	-	922.61
Mitigation and DRR	3	-	2.92	2.92
All three	10	60.46	26.02	86.48
TOTAL	60	411,479.78	5,173.13	416,652.91

⁵ This is based on the consultations and other engagements Aksyon Klima Pilipinas and its members have had with the DA, DENR, DOE, and DOTr on the NDC updating process for 2025.

Covered projects address mitigation goals, such as improving circular waste economy practices, building and expanding railways and other modes of public transportation, promoting electric vehicles and fuel efficiency, and establishing tree and agroforestry plantations (DepDev, 2025). These goals are also aligned with the strategies under the Philippine NDC. The biggest source of climate-tagged ODA for 2024 is the Japan International Cooperation Agency (63%), all through loans; most of these finance (PHP240 billion) is for the Metro Manila Subway Project. The second biggest ODA provider is the Asian Development Banks (13%), also through loans.

The Philippines has also been increasingly reliant on ODA delivered as loans over grants. The amount of loans for 2024 is 154% higher than in 2022, the first year of the Marcos Jr. administration, when the country had PHP154 billion of loans; this comprised 93.8% of the ODA for that year. Too much reliance on foreign assistance for implementing climate solutions, especially through loans, contributes to the country's increasing national debt. It is a burden that would be shouldered by future taxpayers, while also diverting public funds that could otherwise have been spent to achieve other national development targets, taking away the country's "unconditional" capacities vis-à-vis its own NDC.

The Philippines' capacity to fully implement its climate actions is taken away not only by widespread corruption that also turns its intended climate strategies into fronts for greenwashing; it is also reflected through the lens of intergenerational injustice, where future citizens will inevitably have to pay the loans that the current government obtains from foreign countries and institutions.

The global climate finance landscape in the near-future is also showing unfavorable trends vis-à-vis the Philippines' interests. Two-thirds of public climate finance are in the form of loans, most of which are through non-concessional terms. There is also a potential decrease in climate finance due to planned ODA cuts, as developed countries change their priorities for public spending (Oxfam International and CARE Climate Justice Center, 2025).

These point to the urgency of maximizing the country's capacities for utilizing its own public finance for implementing its climate solutions, especially in addressing issues requiring urgent actions while also being aligned with long-term climate targets and contributing to the attainment of other national development goals. This, in turn, would require a strengthened tracking, monitoring, and evaluation system of public climate finance to ensure that the proposed PPAs in the Philippines genuinely contribute to climate change mitigation and adaptation, including with the policies and measures in the 2021 NDC and the updated version that is expected to be finalized in early 2026.

On monitoring public climate finance

The capacity to ensure transparency and assess the impact of climate expenditures on achieving national climate goals is drastically hindered by the lack of public funding for monitoring national and local adaptation and mitigation actions. PPAs for mitigation-related monitoring recorded no expenditures for 2020 to 2023 (**Table 6**); the exception was in 2022, when the DENR-Environmental Management Bureau received more than PHP544.6 million to implement ecological solid waste management regulations. The 2024 and 2025 climate GAAs saw little to no funding for mitigation-related monitoring, despite the implementation of the 2021 NDC and the mitigation targets under the NCCAP.

Meanwhile, despite the 2025 climate GAA having more than twice the previous year's climate allocations, it actually saw a decrease in adaptation monitoring PPAs to a meager PHP30 thousand, from PHP4.1 million in 2024. These indicate the lack of prioritization in developing a robust monitoring and evaluation (M&E) system that also compromises transparency, accountability, and PPA implementation.

Table 6. Actual climate expenditures for 2020-2023 and allocations in the 2024 and 2025 climate budgets under the General Appropriations Act on PPAs related to monitoring of national and local climate change adaptation and mitigation actions.

Pillar of climate action	Actual expenditures for monitoring (in PHP thousand)					
	2020	2021	2022	2023	2024 (GAA)	2025 (GAA)
Adaptation	0	1,497	31	55	4,104	30
Mitigation	0	544654	0	0	57	0

The assessment of the impacts of all climate PPAs in the Philippines is reflected in the reporting on the progress of implementation of the NCCAP. Yet the current M&E aspect of the NCCAP has not been fully implemented; despite being comprehensively evaluated every three years (Climate Change Commission, 2011), the most recent M&E report covers as recent as 2016, highlighting the lack of recent data to capture recent progress and challenges⁶. It is also hindered by other factors than the lack of sufficient funding under the annual climate budget. A 2024 auditing of the NCCAP implementation revealed several challenges that hinder a more complete M&E process (Commission on Audit, 2024), such as:

- The lack of specific key performance indicators under the NCCAP, such as on achieving objectives on reducing risks of vulnerable groups to climate change impacts and enhancing knowledge and capacities to address said impacts;
- Complications in correspondence with other national government agencies, such as unclear inter-agency communication structures and a lack of consistency on critical output indicators from some agencies;
- A lack of capacity for monitoring PPAs funded by ODAs and other international sources, including a lack of an established tracking mechanism to monitor the utilization of these funds;
- Low compliance with CCET, worsened by lenient implementation of policies, including the inability of local government units (LGUs) to tag their respective PPAs as aligned with adaptation or mitigation; and
- Lack of adequate reporting by LGUs on the status of the implementation of climate solutions at the local level, due to a lack of a standard monitoring mechanism designed for Local Climate Change Action Plans (LCCAPs).

On climate risk and vulnerability assessments

Conducting climate risk and vulnerability assessments are necessary to identify, quantify, and prioritize climate-related vulnerabilities and develop or improve existing adaptation strategies, in aid of evidence-based and needs-based decision-making at the national and local levels.

In acknowledgment of this context, indicators for the conduct of climate risk and vulnerability assessments are included across the NCCAP thematic areas. This is also recognized under the 2025 GAA, specifically Section 37⁷ that states “all national government projects should be subjected to multi-scenario probabilistic analysis” and for the CCC to “extend the necessary technical and capacity building assistance to all agencies of the government in the conduct of risk assessment, as well as adaptation and mitigation planning” (Department of Budget and Management, 2024).

⁶ As available in the National Integrated Climate Change Database and Information Exchange System (<https://niccdies.climate.gov.ph/action-plans/national-climate-change-action-plan>)

⁷ This is also found in Sec. 40 of the 2022 and 2023 GAA, and Sec. 41 of the 2024 GAA.

However, public data shows that this section is not consistently followed. For infrastructure projects, only PHP900 thousand was allotted for conducting vulnerability assessments in areas at risk to flooding in 2025, a drastic decrease from the previous year (PHP14.1 million) (Table 7), despite a higher budget for flood control projects. This is a low allocation vis-à-vis the scale of flood control funding, which could result in unscientific planning and design of the necessary structures, including a lack of proper environmental impact assessments and the imposition of environmental and social safeguards. Such an approach would result in exacerbating the flooding situation in many areas and place entire communities and ecosystems at risk, a situation worsened by the alleged corruption in many flood control projects.

Despite a drastic increase in climate-tagged non-FMR road projects for 2025 compared to any previous year, there was no allotted budget for conducting risk and vulnerability assessment of the transport system for that year or any of the preceding three years.

The lack of sufficient allocation of public funds for infrastructure projects on flood control, transport, and energy is another sign of the lack of a holistic approach to implementing climate actions through the entire process, from planning to M&E. A lack of science and evidence-based approach to properly understanding climate risks could result to physical infrastructures with flawed designs and inefficient provision of corresponding services that would not only worsen climate vulnerabilities, but also increase losses to the Philippine economy. It also weakens the overall policy framework for upholding transparency and accountability in climate actions, leaving projects prone to acts of greenwashing and corruption.

The inconsistent public funding for climate solutions also extends beyond physical infrastructure projects. In the 2025 climate GAA, no funding was given for climate risk and vulnerability assessments for agricultural activities, excluding fisheries at the provincial level, and the development of a comprehensive ground water management program (Table 7). This could adversely impact other PPAs that correspond to the NCCAP thematic areas of "Food security" and "Water sufficiency", directly threatening food and water security in many communities around the country.

Table 7. Actual climate expenditures for 2020-2023 and allocations in the 2024 and 2025 climate budgets under the General Appropriations Act on PPAs related to conducting climate risk and vulnerability assessments.

Type of PPA	Actual climate expenditures (in PHP thousand)			
	2022	2023	2024 (GAA)	2025 (GAA)
Conduct agricultural vulnerability and risk assessments, impact assessments and simulation models on major crops and livestock	46,742	61,021	128,352	0
Conduct of provincial-level vulnerability and risk assessments for fisheries	0	4,990	82	64
Conduct vulnerability assessments in communities, cities, and sectors that are at risk to present or future flooding	3,496	0	14,074	900
Develop a comprehensive ground water management program that includes climate change vulnerability assessment	0	0	0	0
Conduct vulnerability assessments for the sanitation and treatment of water supply	0	0	0	560
Conduct ecosystems vulnerability and risk assessment	56,884	75,173	90,974	115,744
Conduct risk and vulnerability assessment	1,199	1,643	2,413	5,268
Conduct risk and vulnerability assessment of the transport system	0	0	0	0
Conduct of risk and vulnerability assessments of energy systems	0	0	0	0

On the 2026 National Expenditure Program: an overview

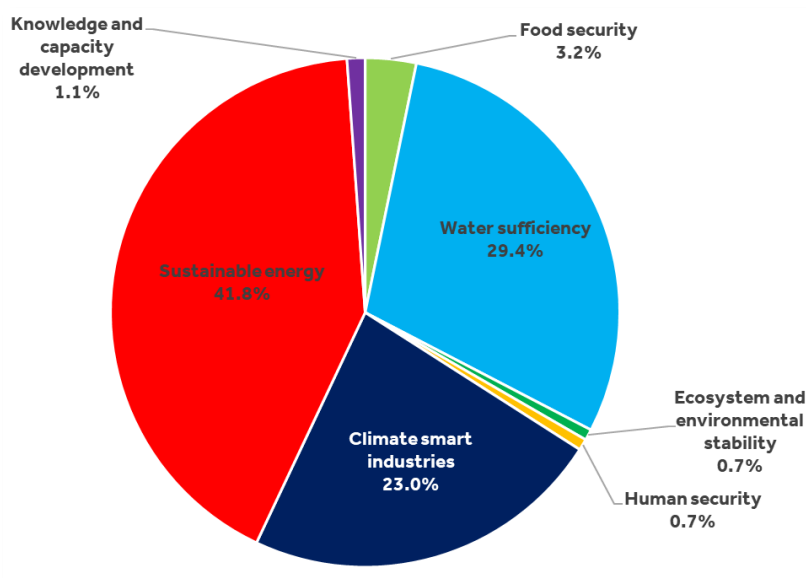


Figure 6. Percentage share of PPAs per NCCAP thematic area in the proposed 2026 National Expenditure Program.

The proposed 2026 NEP⁸ indicates that the Marcos Jr. administration intends to stay on course with the current trend of uneven, misaligned, and infrastructure-heavy allocations under the CCET-tagged national budget.

The proposed climate budget for the following year is at PHP983.8 billion, 14.9% lower than the 2025 climate GAA. Water sufficiency-tagged PPAs have a proposed PHP288.9 billion budget, a 21% decrease from the 2025 GAA value and a clear effect of the ongoing flood control controversies.

The President announced the cancellation of all new flood control projects for 2026, as a response to the flood control controversies (Flores & Romero, 2025), leaving only ongoing projects, including ODA-supported ones such as the Metro Manila Flood Management Project, Cavite Industrial Area Flood Risk Management Project, and the Pasig-Marikina River Channel Improvement Project, and flood mitigation structures under SIPAG and BIP.

Adaptation PPAs are proposed to remain more funded than those for mitigation, although they would have the smallest share of the budget (85.8%) since 2024.

PPAs tagged under “Sustainable energy” have the highest share in the NEP (41.8%), in contrast to “Water sufficiency” having the highest expenditures or GAA allocations in preceding five-year period (**Figure 6**). It has a proposed total budget of PHP411.3 billion, which is 12.7% higher than the 2025 climate GAA value.

There is a drastic increase in the proposed mitigation funding for PPAs under the sub-goal “Environmentally sustainable transport”, allotted PHP128.3 billion in 2026 compared to the 2025 GAA value of only PHP24.9 billion. This is largely due to the higher programmatic appropriations for the Metro Manila Subway Project and the North-South Commuter Railway Project, both also being ODA-supported projects.

Under the sub-goal “Climate resilient energy and transport infrastructure”, with a proposed budget of PHP277.8 billion, there are 865 FMR PPAs listed under this sub-goal, totaling PHP16 billion. Most of these funds go to either ODA-assisted projects or part of infrastructure programs under DPWH. FMRs were listed under “Food security” in previous years instead of “Sustainable energy” in the 2026 NEP, as previously-mentioned; this also indicates a lack of consistency in how PPAs are classified under the current CCET framework.

⁸ As of 13 August 2025

Even with this reclassification, there remains no budget for conducting risk and vulnerability assessments of the transport system, while those related to flooding only received a modest PHP1.5 million. While public funding for risk and vulnerability assessments of the energy system is proposed at PHP43.2 million, this is allotted for Leyte Normal University’s rehabilitation and improvement of network infrastructure and communications system. Risk assessments of energy systems in the Philippines are usually conducted by the owners of power plants and other energy facilities, given the sector’s highly-privatized nature.

Despite growing calls for nature-based solutions, especially against extreme flooding, there was only a modest increase between the 2025 GAA value and 2026 NEP figure in terms of rehabilitating degraded watersheds and forest areas (PHP3.4 million to PHP4.2 million) or protecting of mangroves and other ecosystems (PHP867 million to PHP1.6 billion). There was actually a slight decrease in the conservation and protection of existing watersheds and protected areas (PHP1.6 billion to PHP1.3 billion). The NCCAP thematic area “Ecosystem and environmental stability” remains underfunded, with only 0.7% of the proposed climate budget under the 2026 NEP.

PPAs tagged under “Climate smart industries” received the third-highest share under the 2026 NEP, totaling PHP225.9 billion. Out of this, PHP170.5 billion are aimed to “retrofit assets and capital to protect against climate change and climate variability” such as construction, widening, retrofitting, and repair of roads and bridges, all under DPWH.

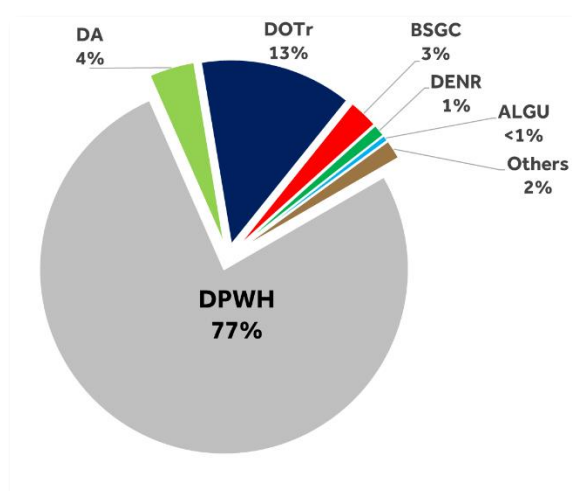


Figure 7. Percentage share of national government agencies in the climate budget under the 2026 National Expenditures Project.

After DPWH, DOTr has the next highest share of the proposed 2026 climate budget at 13.4%. The next highest agencies (DA, BSGC, DENR, and ALGU) do not differ from the 2025 climate GAA.

Meanwhile, the 2026 NEP budgets DepEd and DILG increased by nearly three times and more than five times, respectively, in compared to the 2025 GAA. These agencies play critical roles in climate education and capacity-building of all relevant stakeholders, which are key to more effective localization of national climate plans and improving the sustainability of multi-year or multi-decadal PPAs.

However, the CCC’s proposed 2026 budget also decreased by more than half of its 2025 climate GAA, mostly due to a much lower allocation for delivery of training workshops.

Nonetheless, all of these are much smaller than the funding for physical infrastructure projects. This is exemplified by DPWH still receiving 76.8% of the proposed climate budget for 2026; despite the corruption issues that surround the department. While that is potentially the lowest allocation to said department compared to any of the previous six years included in this report, it reflects the “business-as-usual” mindset of the Philippine government on climate action.

Conclusions and recommendations

As the investigations on the alleged corruption and irregularities in many flood control projects continue, the necessity for enhancing transparency and accountability in good governance, especially in monitoring the allocations and expenditures in the annual climate budget has been highlighted in the eyes of the nation. Without such mechanisms, Filipinos would continue to be deprived of the necessary public funds to reduce climate risks and vulnerabilities, while also being further burdened to pay off the loans incurred by the government from developed countries and international financing institutions that were done partly to replace the lost capacity for public climate funding.

The CCET, the Philippines' main framework for tracking allocations and expenditures on climate actions, lacks in robustness for tracking expenditures, ensuring alignment of allocations with national climate objectives, and sufficient resources and capacities for its implementing entities, especially on M&E. Updating the guidelines, support, and capacities in the CCET are necessary to prevent instances of greenwashing, and avoid overconcentration of public funds into one agency or only a few thematic areas under the climate agenda.

With this context, the following recommendations are presented:

- 1. The process of annual climate budgeting by the Philippine government must be significantly changed to align with identified national climate objectives under the NCCAP and the NDC.**
 - A more equitable distribution of public funds across the seven NCCAP thematic areas and among national government agencies under the annual climate budget enables more resources and increased capacities for implementing PPAs, contributing to the attainment of targets under food security, water sufficiency, ecosystem and environmental stability, human security, climate-smart industries and services, sustainable energy, and knowledge and capacity development.
 - The prioritization of public climate funds must shift away from physical infrastructure and towards the proper implementation of genuine nature-based solutions, which are more cost-effective in the long-term, provides multiple direct co-benefits to communities on other thematic areas (i.e., food security, ecological and environmental stability), and promote greater involvement among non-government stakeholders, and are less prone to corrupt practices.
 - The shift away from favoring the allocation of public climate funds for physical infrastructure projects towards nature-based solutions should be a major direction under the Comprehensive Infrastructure Development Master Plan, currently being formulated by DepDev as mandated under RA 12145.

- 2. The CCET must be reformed to ensure alignment of government-funded programs, projects, and activities with national climate objectives and avoid greenwashing.**
 - The CCC and DBM, as lead implementors of the CCET, must be further capacitated to monitor and evaluate the impact of the implementation of PPAs and their alignment with identified targets under national climate plans, through the provision of higher funding for adaptation and mitigation monitoring under the GAA.
 - Stricter guidelines for quality assurance must be enacted in the CCET, including defining which PPAs are tagged to be aligned with each NCCAP thematic area and its indicators, for more consistent tagging of the same PPAs across different years.
 - The CCC and DOF must formulate and implement an M&E system for climate PPAs funded by ODAs and other modes of international climate finance, including from the private sector,

including the assignment of national government agencies corresponding to specific thematic areas, as part of the CCET and in aid of tracking progress of NDC implementation.

- Changes to the CCET process must be synergistic with alterations to the M&E process under the NCCAP (i.e., defining specific key performance indicators, improving inter-agency coordination) to ensure a more accurate assessment of the progress of implementing national climate actions in the Philippines, while also informing the updating of the NCCAP by 2028.
- Proposed and ongoing measures to improve the CCET, including the CCC's ongoing project "Increase the Accessibility of Climate Finance" (Open Government Partnership, 2025) should integrate the previously-mentioned recommendations in aid of enhancing transparency and quality assurance of data under said tagging framework.

3. The conduct of multi-scenario probabilistic analysis must be made mandatory for all national government projects under the annual GAA.

- Congress should revise the general provision of all national government projects being subjected to multi-scenario probabilistic analysis from recommendatory to mandatory to guarantee a science and evidence-based approach to all proposed climate-aligned programs, projects, and activities, starting with the 2026 GAA.
- The CCC must be further capacitated to extend the necessary technical and capacity-building assistance to all agencies of the government, especially to LGUs, in their conduct of climate risk assessment, adaptation, and mitigation planning as stipulated in the 2025 GAA, through the provision of higher funding under the annual GAA; other national government agencies should also be designated to perform said functions to accelerate the delivery of these forms of assistance (i.e., DENR, DOST).

4. The Philippine government must proactively investigate if there are potential incidents of greenwashing and corruption in other physical infrastructure projects aside from flood control.

- The lack of funding under the 2025 GAA allotted for climate risk and vulnerability assessments on climate-tagged infrastructure projects other than flood control projects (i.e., road construction and repair) may indicate not only a potential low-quality of the finished infrastructures that could place relevant stakeholders at risk and incur costs to the Philippine economy and society, but also an environment that leaves the aforementioned projects prone to corruption.
- While the Philippine government has created the Independent Commission for Infrastructure (ICI) (Executive Order No. 94, 2025), an ad hoc fact-finding commission on investigating flood control projects and other infrastructure projects since 2015, the systemic corruption within DPWH necessitates the focus of the ongoing investigations to broaden to also involve infrastructure projects, such as those focusing on construction, repair, and rehabilitation of roads, bridges, and buildings.

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Aksyon Klima Pilipinas (AKP) is the Philippines's leading network of civil society and peoples' organizations aiming to address the climate crisis and its impacts on the most vulnerable nations and communities. It advocates for climate change adaptation, mitigation, loss and damage action, finance, and technology transfer at the national and global levels through urgent, inclusive, just, and equitable decision-making modalities. It finds unity in diversity, recognizing and respecting the diverse perspectives and separate agendas of its member-organizations for environmental, economic, social, and/or political development while using this diversity for a holistic, integrated approach to addressing climate and environmental issues.



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