

STATE OF THE PHILIPPINE CLIMATE BUDGET

Analysis of the 2026 national budget
through the lens of Climate Change
Expenditure Tagging

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TABLE OF CONTENTS

Background	1
Objectives	2
Scope and Methodology	2
Main findings	
On the national budget	3
On adaptation and mitigation	5
On subnational distribution	9
On being needs-based	11
On projects under DPWH	13
On allocations for nature-based solutions	16
On the Super El Niño	17
On climate risk and vulnerability assessments	21
On the 2026 Nationally Determined Contribution	23
Conclusions and recommendations	26
References	29

BACKGROUND

In 2025, the Philippine government declared a national budget of PHP1.15 trillion for climate action under the General Appropriations Act (GAA) – more than twice the previous year’s allocation. However, the integrity of this figure was damaged by the reveal of massive corruption within mismanaged flood control projects, which totaled a significant portion of said budget. This also placed into greater scrutiny not only the need to address corruption in governance, but to also improve the process of the annual formulation of the so-called “national climate budget”.

This process is known as Climate Change Expenditure Tagging (CCET)¹, or that for prioritizing and assigning codes to climate change programs, activities, and projects (PAPs) (Climate Change Commission & Department of Budget and Management, 2016). Under this system, national and local government agencies have the responsibility to tag their respective PAPs as being aligned with the objectives under the National Climate Change Action Plan (NCCAP), the main national strategy to address climate change through adaptation and mitigation measures between 2011 and 2028. This process is overseen by the Climate Change Commission (CCC) and the Department of Budget and Management (DBM).

2026 marks another critical year for Philippine climate action, especially in the face of potential disasters. There is the looming threat of a potential Super El Niño, whose peak is expected to hit the country in the final quarter of the year (Basconcillo, 2026); this is around the same period as when strong storms have been striking the nation in recent years, including six storms in a span of four weeks in 2024 (Armstrong, 2024) and typhoons Tino and Uwan in 2025 (Nepomuceno, 2025).

This year also marks the expected conclusion of the development of several policies and plans that would define the direction of Philippine climate action for the next decade. The most notable of these is the Nationally Determined Contribution (NDC), or the country’s pledge for mitigating its greenhouse gas (GHG) emissions and other facets of addressing the climate crisis, as a signatory to the Paris Agreement².

The current landscape of global climate finance has been unfavorable for developing countries such as the Philippines. While it must continue its pursuit of finance from developed countries aligned with climate justice, it must remain cognizant of the slow deliverance of such finance under the UNFCCC negotiations that does not match with its scale of needs for climate finance. Many of these nations have also decreased their provision of finance to developing countries, as they shift their national budgets towards more defense spending given ongoing global geopolitical tensions (United Nations Secretary-General, 2025).

These developments amplify the significance of a clear understanding the picture of domestic public climate finance, in both quantity and quality. Assessing the current state of the national climate budget, from the available quantity to its budgeting across identified thematic areas aligned with the NCCAP, is not only a necessary democratic exercise for transparency and accountability; it is also a vital step to ensure that amidst growing needs and rising risks, climate finance is delivered issues that must be urgently addressed and sectors that require support the most.

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

² The 2026 NDC is still being finalized, as of this writing.

OBJECTIVES

This paper examines the alignment of the 2026 national climate budget in the Philippines with intended objectives under the NCCAP. This is in the context of enhancing transparency and accountability within national climate governance and showcasing a more accurate landscape of domestic public climate finance in the country. It specifically aims to achieve the following:

- Assess the alignment between the 2026 GAA or national climate expenditures and priority areas under the NCCAP and the proposed NDC;
- Explore similarities and differences in trends between the 2026 climate-tagged GAA and recorded annual climate change expenses in recent years;
- Develop recommendations for enhancing the implementation of the CCET and increasing transparency and authenticity of climate PAPs in the Philippines, including for the 2027 national budget and addressing climate extremes such as the Super El Niño.

SCOPE AND METHODOLOGY

This paper utilized data from the reported national climate budget – or the part of the GAA that is tagged as contributing to the climate agenda through the CCET – from 2020 to 2026, as accessed through the webpage of the National Integrated Climate Change Database Information and Exchange System.³ The analysis focuses largely on the 2026 climate-tagged GAA and actual climate change expenses between 2020 and 2024. The use of average values from the years between 2020 and 2024 accounts for the reporting of said expenses for a given year including expenses that took place in previous years, but were only recorded for that year. References to observed trends from the 2025 climate-tagged GAA were also made, using a previous AKP report on the national climate budget report as basis (Algo, 2025).

This report dives into gray infrastructure projects directly under the Department of Public Works and Highways (DPWH) in the 2026 climate-tagged GAA, specifically the following types of projects and how they are defined under the CCET (**Table 1**). It also analyzes the 2024 and 2026 allocations under both the

Table 1. Types of infrastructure projects to be focused on in this report and their corresponding typologies and descriptions under the Climate Change Expenditure Tagging.

Type of infrastructure project	CCET code	Description
Flood control	A214-03	Incorporate climate change and climate variability in design standards for flood control and drainage systems
Water infrastructure	A224-02	Construct new and expand existing water supply infrastructures for waterless communities
Health buildings	A424-01	Upgrade health systems to respond to changes in environmental health risks from climate change and climate variability (e.g. malaria)
Retrofitting infrastructure	A514-01	Retrofit assets and capital to protect against climate change and climate variability
Green buildings	A534-01	Design and construct new buildings with climate risk considerations
New infrastructure	A644-03	Construct new roads, ports, airports and aviation infrastructure to climate resilient design standards

³ As of the downloaded data file from NICCDIES on 25 July 2026, the declared total of 2026 climate-tagged allocations for the Department of Agriculture is PHP56,422,974,000. However, under the 2027 National Expenditures Program data published on 11 August 2026, the declared figure is PHP58,929,921,000. Thus, there is over PHP2.5 billion disparity that is unaccounted for in the more detailed analysis of sectoral PAPs in this document.

GAA and the climate-tagged GAA for agriculture, fisheries, and water-related programs, activities, and projects that are relevant to addressing the impacts of Super El Niño.

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

The 2026 national climate budget is set at PHP648.7 billion, which is much lower than the PHP1.15 trillion set in 2025. **(Figure 1)**. This is largely caused by the drastic decrease in allocations for flood control projects and have billions of pesos redirected to other government programs, as a response by President Ferdinand Marcos, Jr. to the flood control corruption scandal (Gita-Carlos, 2025).

The drastic loss of funding for flood control projects resulted in a huge decrease in the total 2026 budget for PAPs under the NCCAP thematic area of Water Sufficiency. In previous years, these projects accounted for by far the biggest portion of funding in said NCCAP thematic area. An average of 66.4% of the total expenses for Water Sufficiency PAPs were for flood control projects from 2022 to 2024, while these projects totaled 96.7% of the total Water Sufficiency budget under the 2025 GAA.

Nonetheless, the 2026 national climate budget is still higher than the recorded climate change expenses between 2022 and 2024, with an average of PHP531.8 billion. This is higher than the average climate

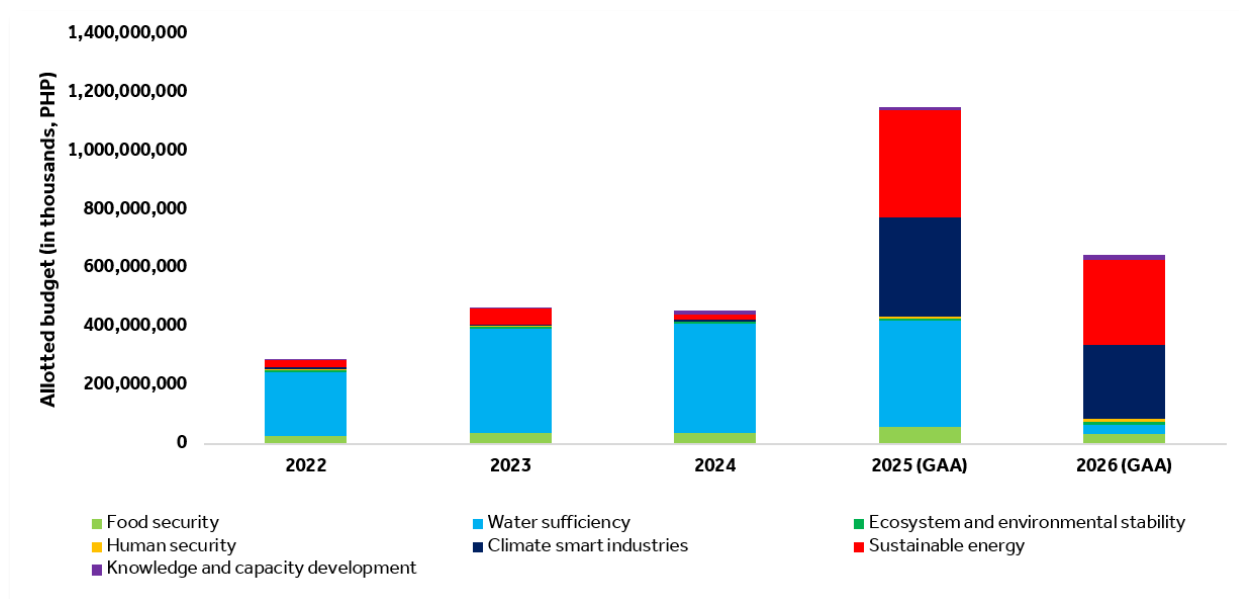


Figure 1. Distribution of actual climate change expenses from 2022 to 2024, and climate-tagged funding allocations in the 2025 and 2026 General Appropriations Act, grouped according to the seven thematic areas of the National Climate Change Action Plan⁴.

⁴ Aside from the seven NCCAP thematic areas, the CCET also classifies some PAPs as part of the government's convergence planning and coordination and finance. These PAPs are excluded from the analysis across the NCCAP thematic areas in this document.

budget of PHP403.9 billion in the same three-year period, meaning that the government spent 31.7% more than the actual budget for tagged climate PAPs. This could be due to expenses linked to appropriations from other budget years only being recorded for that year (Villaluz, 2025).

However, the total 2026 GAA was set at PHP6.793 trillion, higher than the PHP6.326 trillion national budget in the previous year. This means that the nominal share of climate action in the 2026 national budget is only 9.6%, a lower value than the 18.2% mark in 2025. While this decrease is directly affected by the flood control scandals, the fact that billions of pesos were not reallocated for other climate PAPs, despite the higher total budget, indicates that the climate agenda that was once hailed as a priority by the Marcos Jr. administration has decreased in its importance to the current Presidency, affected by the flood control scandals.

The 2025 and 2026 national climate budgets also saw two NCCAP thematic areas – Climate-smart Industries and Sustainable energy – take much higher portions of the national climate budget, compared to the previous years. In 2026, Sustainable Energy PAPs took 45.5% of the budget, with Climate-smart Industries PAPs receiving 38.8% of the allocated funding. Water Sufficiency PAPs, which used to have 69.1% of the total share of actual climate change expenses from 2020 to 2024, only had 4.9% of the 2026 budget (**Figure 2**).

The allotment of the 2026 national climate budget remains lopsided towards one agency – the DPWH, which has 71% of the total share valued at PHP461.5 billion (**Figure 3**). While lower than its 89% share last year, it is consistent with its average of 72% share of actual climate change expenses between 2020 and 2024. The second highest-budgeted agency is the Department of Transportation (DOTr), amounting to PHP62.6 billion or 10% of the 2026 national climate budget. This is higher than last year's share of only 2.1%, but lower than the 18% share in actual climate change expenses between 2020 and 2024.

After DOTr, the Department of Agriculture (DA) has the next highest share at 9%, equivalent at PHP58.9 billion. It does not only represent a higher value compared to the 2020-2024 average expenses value; it is also a byproduct of the agency's overall budget increase to PHP186.5 billion under the 2026 GAA (Department of Budget and Management, 2026b), indicating an increased prioritization in food security and a timely development given the pending onset of the peak of Super El Niño.

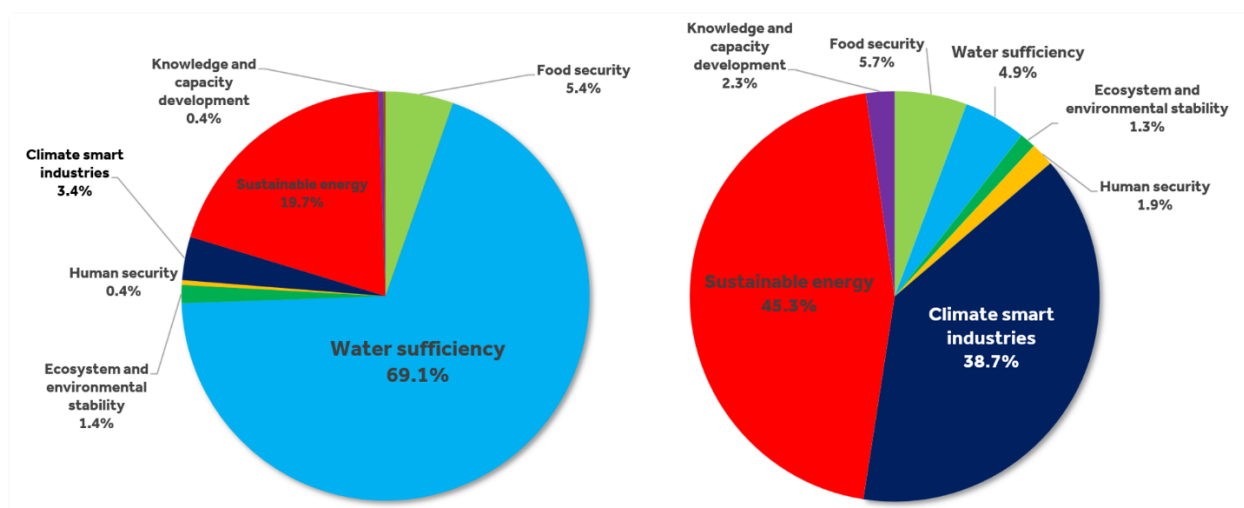


Figure 2. Distribution of the average actual climate change expenses from 2020 to 2024 (*left*) and the climate-tagged allocations under the 2026 General Appropriations Act (*right*), across the seven thematic areas of the National Climate Change Action Plan.

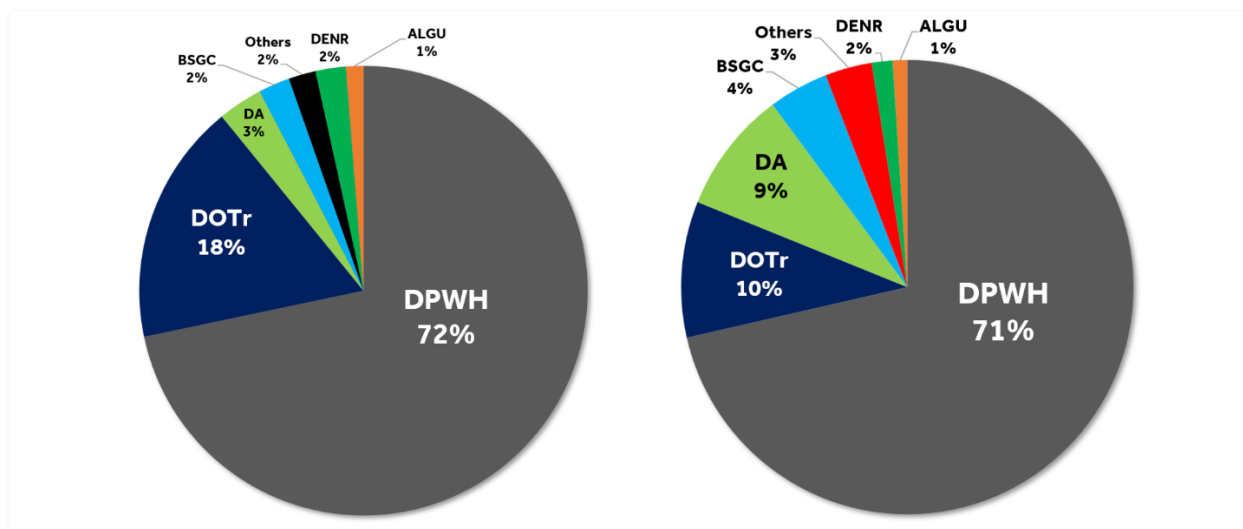


Figure 3. Distribution of the average actual climate change expenses from 2020 to 2024 (*left*) and the climate-tagged allocations under the 2026 General Appropriations Act (*right*), across national government agencies.

In contrast, the Department of Environment and Natural Resources (DENR) only has a 2% share of the 2026 national climate budget. The CCC – the lead climate policymaking body in the Philippines – has less than 0.1% of the national climate budget.

On adaptation and mitigation

Adaptation remains having a much larger share of the national climate budget (89.9%) compared to mitigation (10.1%), aligned with adaptation being the “anchor strategy” of the Philippine government on addressing the climate crisis (**Figure 4**). This is a slightly less lopsided split compared to the 2025 climate-tagged GAA, where adaptation had 97.2% of the funding allocations.

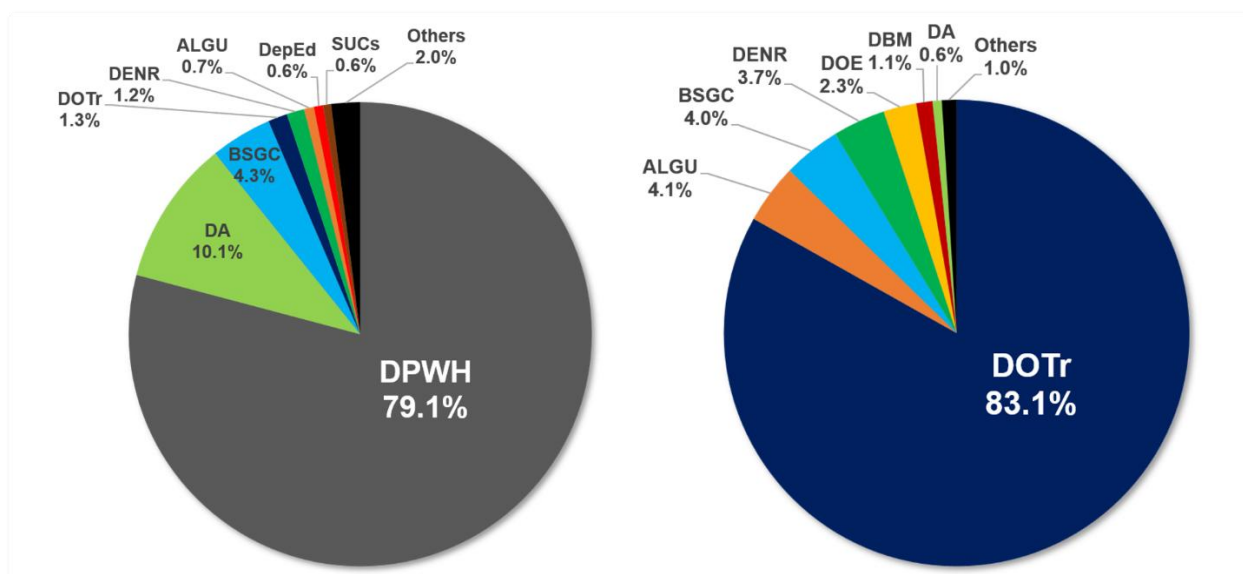


Figure 4. Distribution of the climate-tagged allocations under the 2026 General Appropriations Act on adaptation (*left*) and mitigation (*right*), across national government agencies.

Under adaptation, DPWH has the largest share at 79.1%, with all of the agency's PAPs tagged as aligned with adaptation. DA has the next highest allocation (10.1%), followed by budgetary support to government corporations (BSGC) (4.3%), DOTr (1.3%), and DENR (1.2%). PAPs with the highest BSGC allotments are the following: local palay procurement under the National Food Authority (NFA) (PHP9 billion); insurance for farmers and fisherfolk under the Philippine Crop Insurance Corporation (PCIC) (PHP6.5 billion); the construction, rehabilitation, and improvement of fish ports under the Philippine Fisheries Development Authority (PHP1.3 billion); and the Massive Coconut Planting Program of the Philippine Coconut Authority (PHP1 billion).

On mitigation, DOTr has by far the largest share of the national climate budget at 83.1%. Specific allocations for local government units (ALGU) and BSGC-related programs have the next highest shares at 4.1% and 4%, respectively. Under ALGU, 73.4% of the total funding is for solid waste disposal and management of designated sanitary landfill facilities for the payment of disposal fees, under the Metropolitan Manila Development Authority (MMDA) at PHP2.0 billion.

Under BSGC, 98.7% of the cumulative funds are directed towards two energy-related programs: Strategized Rural Electrification and Operational Reliability for Electric Cooperatives program of the National Electrification Administration (PHP1.9 billion), and the provision of adequate, sustainable, reliable and quality supply of electricity to missionary areas (PHP720 million) under the National Power Corporation.

The budget of DOTr is dominated by ongoing infrastructure projects, most of which are tagged for mitigation aiming for enhanced urban traffic management to reduce GHG emissions per unit transported) (**Table 2**). Most of these are ongoing projects that were listed in GAAs in previous years, including loans provided through Official Development Assistance (ODA).

Table 2. List of infrastructure projects under the Department of Transportation tagged for adaptation or mitigation in the 2026 General Appropriations Act.

Name of infrastructure project	Tagged type of climate action	Total budget (in PHP)
Tacloban Airport	Adaptation	741.8 million
Catbalogan Airport	Adaptation	200 million
Daet Airport	Adaptation	150 million
Night Rating of Cauayan Airport	Adaptation	160 million
Bicol International Airport	Adaptation	150 million
New Cebu International Container Port Project (NCICPP) Korea EDCF Loan No. PHL-19	Mitigation	3.8 billion
Active Transport Bike Share System and Safe Pathways Program	Mitigation	105.4 million
Light Rail Transit (LRT) Line 1 Cavite Extension Project JICA Loan No. PH-P255	Mitigation	799.6 million
Metro Manila Subway Project (MMSP) Phase I JICA Loan Nos. PH-P267, PH-P275 and PH-P279	Mitigation	20.4 billion
North-South Commuter Railway (NSCR) System ADB Loan Nos. 3796-PHI and 4188-PHI, and JICA Loan Nos. PH-P262, PH-P270, PH-P277 and PH-P276	Mitigation	28.8 billion
MRT Line 3 Rehabilitation Project	Mitigation	500 million
Cebu Bus Rapid Transit (BRT) Project IBRD Loan No. 8444-PH, CTF Loan No. TF017646-PH and AFD Loan No. CPH 1007 02 R	Mitigation	433.3 million
Davao Public Transport Modernization Project (DPTMP) ADB Loan Nos. 4324-PHI, 8450-PHI and 8449-PHI	Mitigation	1.7 billion

For adaptation, the four action types with the highest allocations are all directly under the DPWH: new infrastructure; retrofitting infrastructure, green buildings, and flood control (**Table 3**). It is also directly responsible for the ninth and 10th highest-allotted activity types: on upgrading health systems to respond to climate-induced environmental health risks; and on construction of new and expansion of existing water supply infrastructures for waterless communities.

The next action type is on the conduct of disaster risk reduction operations, split across several agencies. The highest allocation is for the previously-mentioned NFA's local palay procurement; this is followed by the Disaster Preparedness and Response Program of the Department of Education (PHP3.3 billion) and the Quick Response Fund (QRF) of the Department of Health (PHP500 million).

The next three most-funded adaptation action types all pertain to the agricultural sector and, thus relevant to preparations for the incoming Super El Niño:

- Out of the PHP10.5 billion for national and communal irrigation systems, dams, and water storage systems, PHP7.5 billion is sourced through the Philippine Rural Development Program Scale-up loan to DA and PHP1.7 billion is given to the disaster response and rehabilitation program of the Department of Social Welfare and Development.
- Nearly 90% of the total budget for climate-resilient crop and livestock production systems and technologies is allotted to the DA, in support of its operationalization of the National Rice Program, National Corn Program, National High-Value Crops Development Program, and Promotion and Development of Organic Agriculture Program.
- The PCIC insurance programs for farmers and fisherfolk comprised 97% of the budget for climate change risk transfer and social protection mechanisms in agriculture and fisheries.

Table 3. Types of adaptation actions, as defined under the CCET, with the highest climate-tagged allocations in the 2026 General Appropriations Act.

Adaptation code	Description	Budget (in PHP)
A644-03	Construct new roads, ports, airports and aviation infrastructure to climate-resilient design standards	232.2 billion
A514-01	Retrofit assets and capital to protect against climate change and climate variability	149.1 billion
A534-01	Design and construction of new buildings with climate risk considerations	91.1 billion
A214-03	Incorporate climate change and climate variability in design standards for flood control and drainage systems	22.2 billion
A724-01	Conduct of disaster risk reduction operations	13.1 billion
A114-04	Construct/Repair/Rehabilitate national and communal irrigation systems, dams and water storage systems to manage changes in the water cycle due to climate change and climate variability	10.5 billion
A112-03	Develop climate-resilient crop and livestock production systems and technologies	7.7 billion
A124-01	Implement climate change risk transfer and social protection mechanisms in agriculture and fisheries	6.7 billion
A424-01	Gender-responsive sustainable livelihood and social protection programs for resettled and vulnerable poor families	5.8 billion
A224-02	Construct new and expand existing water supply infrastructures for waterless communities	3.9 billion

For mitigation, the previously-mentioned infrastructure projects under the DOTr collectively comprised by far the highest budget for any mitigation activity type (**Table 4**). The second-highest mitigation activity type is on intensifying waste segregation at source, discard recovery, composting and recycling; 96.9% of this was given to MMDA's solid waste disposal and management of designated sanitary landfill facilities.

The third-highest allocation for mitigation went to activities related to introducing rules and regulations to reduce GHG emissions or absorb of GHGs in industry and trade; almost all of these is to general management and supervision of the Philippine Coast Guard.

Avoiding deforestation and reforestation received a total of PHP1.63 billion, 96.6% of which is under the DENR. Under its Environmental Management Bureau (EMB) is the responsibility for implementing of activities related to two more mitigation activity types:

- Implementation of ecological solid waste management regulations, enforcement of toxic substances and hazardous waste management regulations, and activities related to planning, policy formulation, and management information systems; and
- Conducting baseline inventory of climate-smart industries and services and good practices in the country, which under EMB is focused on implementing clean air regulations.

For the mitigation activity type with the fifth-highest allocation, on changing operational procedures or techniques, or retrofit technologies to reduce GHG emissions in existing operations, 94% is given to the Department of Budget and Management (DBM); this could involve the digitization of public financial management systems and increasing the efficiency of government operations.

On the last two mitigation activity types, the funding went to the Philippine Carabao Center for developing low-carbon agricultural practices and the Philippine Coast Guard for national and local climate change mitigation action planning, respectively.

Table 4. Types of mitigation actions, as defined under the CCET, with the highest climate-tagged allocations in the 2026 General Appropriations Act.

Adaptation code	Description	Budget (in PHP)
M634-01	Urban traffic management (e.g. improve traffic flow) to reduce GHG emissions per unit transported	53.0 billion
M534-02	Intensify waste segregation at source, discard recovery, composting and recycling	2.1 billion
M511-01	Introduce rules and regulations to reduce GHG emissions or absorb of GHGs in industry and trade	1.5 billion
M314-04	Avoided deforestation	1.0 billion
M611-02	Change operational procedures or techniques, or retrofit technologies to reduce GHG emissions in existing operations	788.9 million
M314-02	Re-forestation and afforestation that increases vegetative cover or sequesters carbon	625.3 million
M512-02	Implementation of ecological solid waste management regulations	433.1 million
M512-01	Conduct baseline inventory of climate-smart industries and services and good practices in the country	431.8 million
M112-01	Develop practices or techniques that reduce GHG emissions and/or techniques to sequester carbon dioxide (CO ₂) in crop production systems, animal husbandry systems, and aquaculture management systems	354.5 million
M831-02	Planning on national and local climate change mitigation action	275 million

On subnational distribution

Table 5. Regional distribution of climate-tagged allocations under the 2026 General Appropriations Act for types of infrastructure projects.

Region	Green buildings	New infrastructure	Retrofitting infrastructure	Flood control	Water infrastructure	Health buildings
Luzon (including NCR)	62.1%	54.2%	46.3%	63.2%	45.5%	58.0%
Visayas	19.9%	16.8%	21.8%	17.0%	21.1%	25.3%
Mindanao	18.0%	29.0%	31.9%	19.8%	33.4%	16.7%

Similar to the 2025 climate-tagged GAA, there remains an uneven regional distribution of many infrastructure projects in the 2026 national climate budget (**Table 5** and **Figure 5**), with Luzon having a bigger allocation for green buildings, new infrastructure, health building, and flood control projects than Visayas and Mindanao combined. However, compared to last year's climate-tagged GAA, Luzon's share of cumulative allocations decreased for green buildings (by 4.9%), new infrastructure (by 6.8%), retrofitting infrastructure (by 7.2%).

Coincidentally, the ratios across the three island regions loosely resemble the population distribution across the three regions (Philippine Statistics Authority, 2025a), although this factor is not part of any official policy for public fund distribution.

Among the country's 18 regions, the three highest recipients of the 2026 national climate budget for these infrastructure projects are Region 4-A (CALABARZON), Region 3 (Central Luzon), and 5 (Bicol). Conversely, the three regions with the lowest allocations are the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM), Negros Island Region, and Region 6.

Nonetheless, this uneven regional distribution is generally aligned with the trends seen actual climate change expenses in previous years (Villaluz, 2025). This is despite half of the provinces categorized as having either medium-high or high exposure to climate hazards – namely, increased temperatures and drought, sea level rise and extreme sea levels, extreme precipitation, extreme wind and tropical cyclones – being in Visayas and Mindanao⁵, as shown under the National Adaptation Plan (NAP) (Republic of the Philippines, 2023a). This is also despite higher poverty incidence rates in these two island regions (Philippine Statistics Authority, 2026).

These trends could also reflect how the capacities of provinces to pursue local economic development, which is influenced by climate action, generally reflect the funding they receive under the national climate budget. For example, under the 2024 Cities and Municipalities Competitive Index that serves as a benchmark for local economic development and growth, four of the eight highest-scoring provinces are part of Region 4-A; meanwhile, the four provinces with the lowest scores are all in the BARMM (Department of Trade and Industry, 2024).

⁵ 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*).

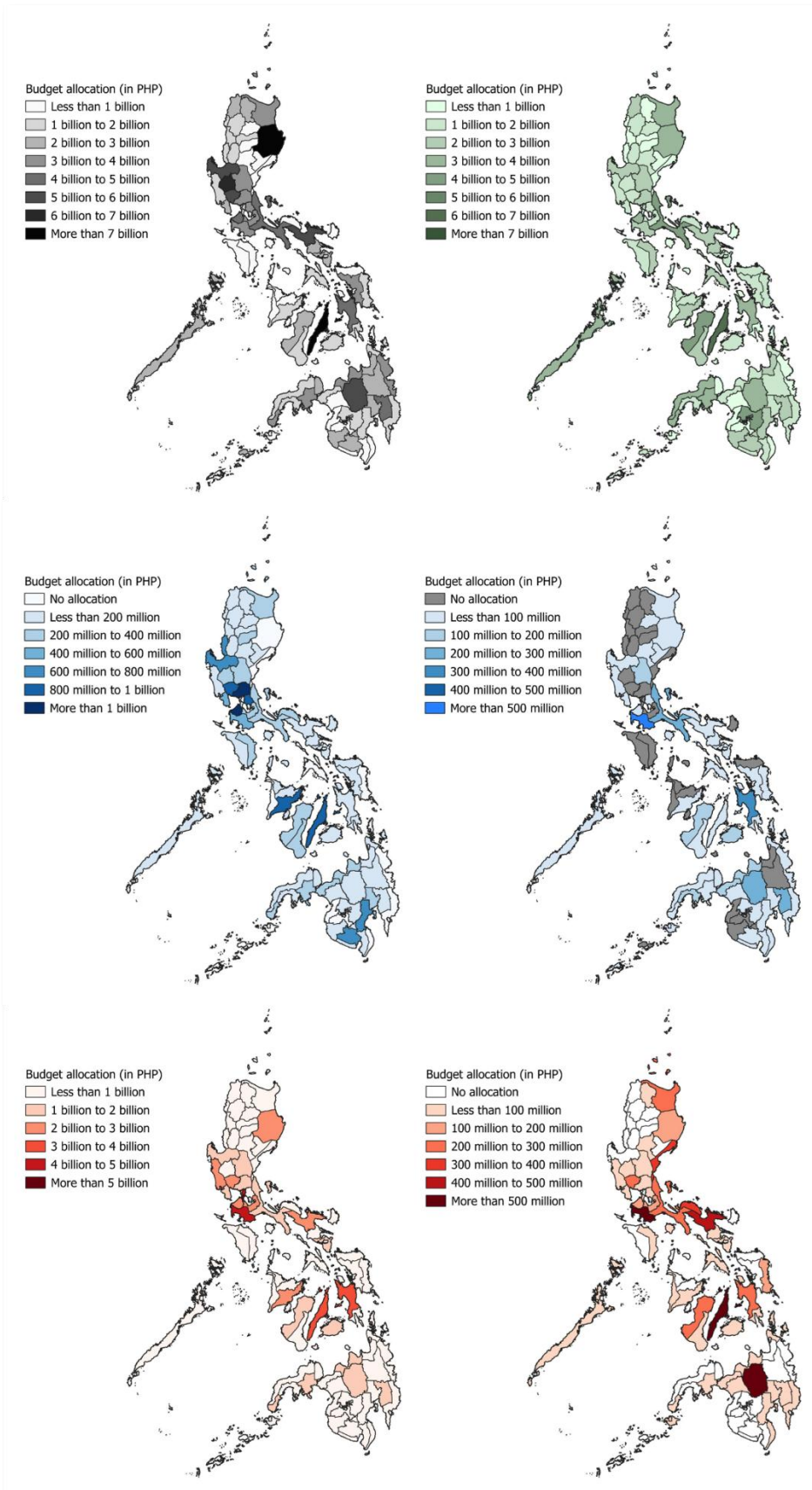


Figure 5. Provincial distribution of public funding allocations for climate-tagged projects for (top row, left to right): new infrastructure, retrofitted infrastructure, (middle row, left to right) flood control, water infrastructure, (bottom row, left to right) green buildings, and health buildings in the 2026 General Appropriations Act. Only PAPs 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.

Table 6. Top ten provinces and cities with highest climate-tagged allocations under the 2026 General Appropriations Act for types of infrastructure projects.

Green buildings	New infrastructure	Retrofitting infrastructure	Flood control	Water infrastructure	Health buildings
Batangas	Cebu	Cebu	Cavite	Batangas	Cebu
Leyte	Isabela	Cotabato	Bulacan	Leyte	Bukidnon
Cebu	Tarlac	Negros Occidental	Rizal	Bukidnon	Batangas
Taguig City	Camarines Sur	Quezon	Iloilo	Quezon	Camarines Sur
Pampanga	Bukidnon	Palawan	Pampanga	Davao de Oro	Camarines Norte
Quezon City	Pampanga	Bukidnon	Cebu	Bohol	Aurora
Laguna	Pangasinan	Zamboanga del Norte	La Union	Misamis Oriental	Pampanga
Camarines Sur	Leyte	Isabela	Pangasinan	Nueva Ecija	Leyte
Cavite	Cavite	Leyte	Batangas	Zamboanga Sibugay	Negros Occidental
Iloilo	Quezon	Cagayan	Bataan	Negros Occidental	Quezon

Across the six infrastructure types, all of which are under the jurisdiction of the DPWH, Batangas appears among the ten provinces or Metro Manila cities with the highest allocations across all said types except for retrofitting infrastructure (**Table 6**). Leyte and Cebu also appear in five of the six lists, being only outside the top 10 in flood control projects and water infrastructure projects, respectively.

Other provinces that appear at least three times across **Table 6** include Bukidnon and Pampanga (four times), Camarines Sur, Cavite, and Negros Occidental (three times). No province from Mindanao is among the recipients of the ten highest allocations for green buildings or flood control projects, although four provinces were among the ten under water infrastructure projects (Bukidnon, Davao de Oro, Misamis Oriental, Zamboanga Sibugay).

These findings reaffirm the need for the Philippine government to aim for a more equitable distribution of the national climate budget across regions and climate thematic areas, as indicated under the NCCAP, in aid of attaining objectives related to poverty alleviation and other sustainable development goals.

On being needs-based

Assessing the subnational needs with allotted budgets for nominally climate-resilient infrastructure provides a clearer picture of whether areas who need the support the most gets the available domestic public climate finance.

On road networks

While Camarines Sur is the only Bicol province among the list of top ten provinces for new infrastructure projects and none appeared for retrofitting infrastructure, Region 5 received the fifth-highest and third-highest allocation, respectively, among all regions (**Table 7**). This is loosely aligned with the findings of a 2023 study on assessing regional conditions of road networks in the Philippines that identified Bicol as having the worst roads in the country (Congressional Policy and Budget Research Department, 2023).

Table 7. Regions with the highest and lowest allocations for climate-tagged new and retrofitting infrastructure projects under the 2026 General Appropriations Act, in comparison to the regions with the longest “good-condition” and “bad-condition” roads, as of 2023. Note that the Negros Island Region (NIR) was only classified as a distinct region after 2023.

Rank	Longest good-condition roads	Longest bad-condition roads	Highest allocations for new infrastructure	Lowest budget for new infrastructure	Highest budget for retrofitting infrastructure	Lowest budget for retrofitting infrastructure
1	NCR	Region 5	Region 3	NIR*	Region 4-A	BARMM
2	Region 10	Region 2	Region 4-A	BARMM	Region 12	NCR
3	Region 6	BARMM	Region 10	Region 6	Region 5	CAR
4	Region 8	Region 4-A	Region 5	Region 4-B	Region 3	Region 1
5	Region 9	Region 7	Region 2	NCR	Region 8	Region 6

Similarly, Region 4-A had the fourth-highest proportion of bad roads; under the 2026 national climate budget, it received the highest and second-highest allocations for retrofitting infrastructure and new infrastructure, respectively. On the other hand, BARMM received the second-lowest budget for new infrastructure and the lowest allocation for retrofitting projects, despite having the third-worst road network among the regions.

On buildings and water infrastructure

On the construction, expansion, or repair of school buildings integrating climate-resilient designs (part of green buildings, under CCET code A534-01), NCR and Region 4-A received the most allocations. This is aligned with the findings of a 2024 study that presented the two regions as having the largest shortage of classrooms and other school facilities (Abrigo et al., 2024). However, BARMM is only 14th highest in allocation, despite having the third-worst shortage in classrooms and other school-related facilities.

On the construction of barangay health centers and evacuation centers (part of health facilities that account for climate-induced changes in environmental health risks, under CCET code A424-01), none of the 10 provinces considered as underserved in terms of hospital bed density was among the ten provinces with the highest allocations (Flaminiano et al., 2022). Marinduque had the 15th highest such allocation, while being ranked 18th among the most underserved provinces. Davao Oriental, which among the ten most underserved, had the 16th highest budget for new health facilities.

On the construction of new and expansion of existing water supply infrastructures for waterless communities, Region 5 and BARMM are ranked among the five regions whose families have the least access to safely managed drinking water service and, with Region 11, basic sanitation service (Philippine Statistics Authority, 2025b). While Regions 5 and 11 were among the five regions with the highest budgets for water infrastructure in the 2026 national budget, BARMM was instead among the five lowest.

While there are broad alignments on regional needs for climate-resilient infrastructure and the allocations under the 2026 national climate budget, this does not guarantee that the alignment is the same or stronger at the provincial level; however, there is insufficient data to conduct a more granular analysis of the needs-based alignment of the allotments across the infrastructure types.

Nonetheless, based on the available data, there are observed misalignments between regional needs and allocations for different types of infrastructure, nominally with integrated climate-resilient designs or other considerations. This must be addressed to ensure that those who need these roads, bridges, facilities, and other types of infrastructure would benefit from them the most.

On projects under DPWH

Table 8. Types of climate-tagged infrastructure projects under the Department of Public Works and Highways under the 2026 General Appropriations Act.

CCET Code	Types of projects included	2026 climate budget (in PHP)
A214-03 (Flood control)	Some flood control and drainage projects, mostly road projects	21.6 billion
A224-01 (Water harvesting)	Construction and rehabilitation of rainwater collectors	513.6 million
A224-02 (Water infrastructure)	Construction and rehabilitation of water supply systems	3.9 billion
A234-03 (Wastewater conservation)	Sewerage rehabilitation	100 million
A414-01 (Social protection)	Construction, rehabilitation, and improvement of facilities for PWDs and senior citizens	510 million
A424-01 (Health systems)	Construction of hospitals, evacuation centers, and facilities	5.8 billion
A514-01 (Retrofitting infrastructure)	Retrofitting roads and bridges	147.6 billion
A534-01 (Green buildings)	Construction of climate-resilient buildings	87.9 billion
A644-03 (New infrastructure)	Construction of new roads, ports, airports, with climate-resilient design standards	193.5 billion

While the previous sections already assessed to an extent the nature of climate-tagged projects under the DPWH, this section explores in greater detail some of the nine infrastructure types directly placed under said agency in the 2026 national climate budget.

On flood control

With the flood control projects (under A214-03) drastically scaled down from allocations in previous years, the ones included in the 2026 national climate budget consists largely of 538 projects worth PHP16.9 billion, whose official names in the line items follow the same format as road projects in other sections of the official dataset; this indicates that these are likely road projects whose engineering designs integrated flood mitigation or have an objective of fixing or enhancing drainages to prevent flooding.

The remaining PHP4.8 billion is allotted for large-scale flood control-related projects, each of which is supported partially through loans-based ODA as listed below:

- Metro Manila Flood Management Project, Phase I, through the Asian Infrastructure Investment Bank and the International Bank for Reconstruction and Development;
- Cavite Industrial Area Flood Risk Management Project, through the Japanese International Coordination Agency;
- Infrastructure Preparation and Innovation Facility, Output 2, through the Asian Development Bank;
- Pasig - Marikina River Channel Improvement Project, through the Japanese International Coordination Agency;
- Philippines-Korea Project Preparation Facility, through the Korean Export-Import Bank – Economic Development Cooperation Fund;

- Infrastructure Preparation and Innovation Facility, through the Asian Development Bank;
- Integrated Flood Resilience and Adaptation, through the Asian Development Bank;
- Integrated Disaster Risk Reduction and Climate Change Adaptation Measures in Low Lying Areas of Pampanga Bay, Stage II (Phase 2-4), through the Korean Export-Import Bank – Economic Development Cooperation Fund; and
- Accelerated Water and Sanitation Project in Selected Areas, through the World Bank.

On green buildings

Around 6200 PAPs with specified provinces or cities for their respective locations are tagged under DPWH for A534-01, nominally on the design and construct new buildings with climate risk considerations. Nearly half of these PAPs, comprising 40% of the total budget (PHP34.4 billion) under this adaptation action type, are for multi-purpose buildings without a specific stated purpose.

Nearly 20% of the budget (PHP17.3 billion) are for buildings specifically intended for governance (i.e., barangay halls, new offices for DPWH regional offices, regional offices for other executive departments). Around 15% (PHP12.8 billion) are for classrooms and buildings for schools, universities, and colleges, while 11% (PHP9.7 billion) are allotted for more than 1100 covered courts, gymnasiums, and sports centers around the Philippines; more than 200 of the covered courts and gymnasiums are also situated within academic institutions and campuses.

Less than 100 PAPs explicitly indicated the buildings as evacuation centers. However, the practice of using school buildings as evacuation centers remains common in the country. Only 6% of the budget are for buildings intended for different services – namely child development centers, day care services, senior citizens' centers, integrated passenger terminals, and police stations, among others.

On road and bridge projects

More than 5100 DPWH road and bridge projects with identified provinces or cities of location are tagged under A644-03, or for construction of new roads, ports, airports, with climate-resilient design standards. The agency also received PHP1.2 billion for rehabilitation of disaster-related infrastructure and other facilities.

Aside from DPWH, the agency with the highest budget under this action type is the DA, specifically for farm-to-market roads (FMR) at PHP33 billion. In contrast to last year's climate-tagged GAA, FMR projects are not listed as individual line items for 2026. This is due to an ordered audit of all FMR projects since 2021, influenced by the flood control scandals (Clores, 2025). Another notable agency is the DOTr, which has one airport project (the expansion of the Bicol International Airport) and one port project (New Cebu International Container Port Project, through a loan by the KECDF) also included (**Table 2**).

Similarly, nearly 4000 road and bridge projects with identified provinces or cities of location are included under A514-01, indicating retrofitting to protect roads and bridges against climate change and climate variability. Other PAPS under this type are on the previously-mentioned construction, rehabilitation, and improvement of fish ports by the Philippine Fisheries Development Authority, and operations and/or facilities under the National Wages and Productivity Commission, the Philippine Trade Training Center, the Office of the Ombudsman, the Presidential Broadcast Service, and Visayas State University.

The DPWH has been steadily integrating elements of climate risk assessment as part of its procedures for its infrastructure projects in the past five years, although the extent of such integration varies by project phase and infrastructure type.

Under the last two National Expenditure Programs, in the implementation of infrastructure projects, the DPWH “may consider” the “adoption of standards for various hazards, global warming or climate change in the feasibility study, design, and detailed engineering works of all infrastructure projects, in coordination with the CCC” (Department of Budget and Management, 2024; Department of Budget and Management, 2025).

For example, its guidelines on the conduct of feasibility studies for road, bridge, flood control, and drainage projects require extensive engineering investigations that account for hydrologic studies, topographic surveys, and environmental assessments before project recommendation (Department of Public Works and Highways, 2022).

However, there is no explicit requirement for evaluating projected climate changes for such projects, with the attainment of compliance possible even if only historical climate data was used. There is also no clear mandated analysis of the GHG emissions produced by these projects, which could affect the country's attainment of its pending NDC targets.

Not all school buildings under DPWH are also covered by the Philippine Green Building Code, which only applies to new educational buildings with a minimum total gross floor area of 10 thousand square meters (Department of Public Works and Highways, 2015). While the buildings are intended to contribute to climate objectives through improved resource efficiency and more climate-resilient designs, available data suggests that neither the use of low-carbon materials for construction nor climate projections are fully adopted across all recent school building projects (Department of Education, 2026; Department of Education, n.d.).

Another barrier is the lack of available data that would enable a more accurate assessment of how many of these infrastructure projects have integrated climate-related considerations in their designs or other stages of the project cycle. Considering that DPWH alone comprises at least 70% of the national climate budget in the past six years, it significantly impacts the accuracy of the actual domestic public finance that is truly dedicated for achieving climate objectives.

The specificity of PAPs being climate-tagged under agencies is disclosed under BP Form 207; however, not all agencies have accomplished version of said form fully-disclosed in their respective websites or online databases in recent years, making it difficult for more specific tracking of climate-tagged PAPs.

Representatives of the DPWH have also stated that under the current CCET system, the agency opts to tag programmatically instead of per project due to a lack of capacity to check the climate alignment of each of its thousands of projects⁶.

These infrastructure projects could also be contributing negatively to climate resilience, as evidenced by the corrupted flood control projects that failed to mitigate flooding in many areas in the Philippines (Calimbahin, 2025). However, neither these negative expenditures (i.e., fossil fuel subsidies) nor the actual climate-related impact of the infrastructure projects once operationalized is reflected in the current CCET system, preventing the government from seeing the full domestic fiscal landscape (OECD, 2021).

Without adjustments to the CCET or an increase in capacities and capabilities within the DPWH, there is a likely overestimation of the national climate budget – indicating that the Philippines has an even bigger climate finance gap than what is being reported.

⁶ This was mentioned by the resource person from the DPWH during a regular meeting under the House of Representatives Committee on Climate Change on assessing the progress of implementing the Climate Change Expenditure Tagging system, held in the House of Representatives, Quezon City on 29 July 2026.

On allocations for nature-based solutions

Public clamor for nature-based solutions (NbS) has increased in the past 12 months not only due to the aftermath of the flood control scandals, but also national headlines portraying gray infrastructure projects being favored over the protection of ecosystems.

While the Philippines has yet to have an official policy that defines a specific list of actions that qualify as NbS, the DENR recently institutionalized the IUCN Global Standard for Nature-based Solutions, which redefines the planning, design, implementation, and financing of ecosystem-based interventions (Department of Environment and Natural Resources, 2026).

Even before this adoption, examples of NbS are already found within national plans such as the NAP, including the protection, conservation, and restoration of forests, mangroves, wetlands, coral reefs, and other ecosystems (Republic of the Philippines, 2023a). Most of these are under the NCCAP thematic area of Ecosystems and environmental stability, making it a good indicator for the scale of NbS public financing.

While the Ecosystem and environmental stability PAPs received a higher climate budget for 2026 (PHP82 billion) compared to the previous year, it is still much lower than the allocation for gray infrastructure projects (**Figure 6**). FMR projects received four times as much funding, while new infrastructure projects collectively received more than 28 times of the entire NCCAP thematic area total. This is only 0.12% of the 2026 GAA itself, lower than the 0.64% average of domestic public NbS expenditures in the ASEAN⁷.

More extreme climate changes increase the importance of properly and fully integrating NbS into policy-making and implementation. Aside from securing more investments to fill in the financing gap, NbS must be systematically integrated throughout the infrastructure lifecycle, being evaluated on the same level as gray infrastructure projects and prioritized in all cases where they are the most cost-effective option.

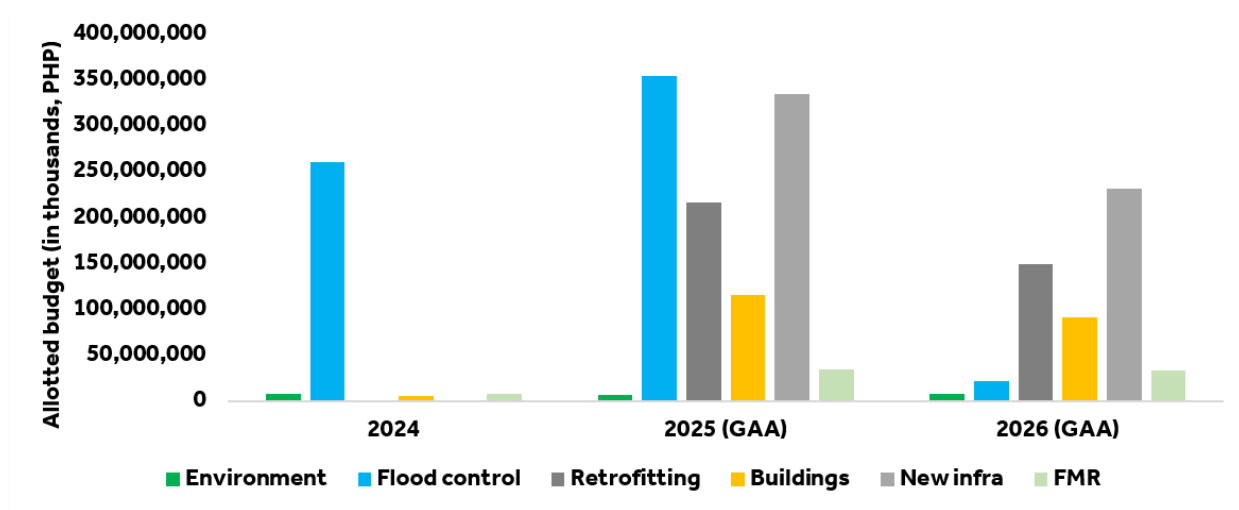


Figure 6. Comparison of actual climate change expenses in 2024 and climate-tagged allocations under the 2025 and 2026 General Appropriations Act for PAPs tagged to NCCAP thematic area of Ecosystems and environmental stability to allocations for the following infrastructure project types: flood control; retrofitting infrastructure; green buildings; new infrastructure; and farm-to-market roads.

⁷ This is calculated based on the following figures: the declared ASEAN domestic public spending on NbS at USD4.8 billion (ASEAN, 2025b); the ASEAN 2023 GDP at USD3.786 trillion (ASEAN, 2025a); and government expenditures in Southeast Asian countries estimated at 19.9% of GDP during said year (OECD, 2025).

On the Super El Niño

Before the incoming peak of the Super El Niño, the most recent episode to hit the Philippines was between 2023 and 24. This event that was also enhanced by global warming caused the extreme heat and droughts that brought on severe impacts on the national economy and society. It caused 432 cities and municipalities across 11 regions to be placed under a State of Calamity. It also adversely affected the livelihoods of more than 333 thousand farmers and fisherfolk and the food security of more than 1.9 million people (IBC, 2025).

The El Niño-induced droughts resulted in PHP15.3 billion of direct crop damages within the agricultural sector, including 784,344 metric tons of crops such as corn (PHP5.94 billion), rice (PHP5.93 billion), and high-value crops such as vegetables (PHP3.27 billion) (IBC, 2025). The total damage within the agricultural sector is valued at PHP57.78 billion, including impacts on value chains, missed harvests, and loss of livelihoods (Barro, 2026). It also aggravated long-running issues in the country's food security such as higher inflation in prices of corn, rice, vegetables, and other products and the importation of 4.8 million metric tons of rice (Arcalas, 2025).

Outside of the agricultural sector, the resulting higher temperatures also triggered numerous disruptions. These include cancellation of classes across multiple municipalities (Valente, 2024) and shortages in water supply (Department of Social Welfare and Development, 2024).

During this time, the national government implemented several measures to provide immediate relief, especially to agricultural and rural communities. These include the distribution of relief aid to calamity-stricken areas and unconditional cash aid to affected workers (IBC, 2025), and the indemnification of more than 56 thousand farmers valued at PHP452.6 million (Sevillano, 2024).

Another measure is the implementation of Project LAWA (Local Adaptation to Water Access) and BINHI (Breaking Insufficiency through Nutritious Harvest for the Impoverished), a cash-for-work program aiming to build capacities on disaster preparedness and sustainable farming. Its execution resulted in 1932 small water reservoirs and 4,317 gardening projects in aid of participating communities within 310 municipalities and cities and 61 provinces (Department of Social Welfare and Development, 2024).

However, many of these measures are responsive, as the El Niño-induced droughts are already occurring around the country (IBC, 2025). Ultimately, its implementation was hindered by bureaucratic inefficiencies such as procurement delays, logistical bottlenecks, fragmented coordination, and misalignments between national directives and realities on the ground.

Furthermore, the tens of billions spent on responding to El Niño could not compensate for the longer-term consequences of these impacts. For instance, the imported rice to fill in the gaps in supply not only raised domestic prices, but also costed the country more than PHP140 billion, which is nearly ten times the total damages to all agricultural crops.

Many similarities can be seen between the response to the 2023-24 El Niño and that for the 2015-16 Super El Niño – cash-for-work program, crop insurance, use of the National Disaster Risk Reduction Management Fund (NDRRMF), among others. Consequently, the same issues also emerged in how the government responded a decade ago; despite impacts and areas of impact being known months in advance, financial and technical support were not timely delivered to targeted communities.

These impacts from the most recent El Niño episode point to the need for the current administration to implement more long-term measures, complemented by short-term relief, to reduce expected losses and damages and enhance the long-term resilience of different sectors, especially in agriculture.

While the threat of a Super El Niño only became a known possibility by early 2026 (Greshko, 2025), many parts of the Philippines already experienced droughts and dry spells during the first half of the year, with Metro Manila and 25 provinces hit by droughts or dry spells (De Vera-Ruiz, 2026).

There remains no consolidated formal report by the government on their cumulative impacts as of this writing, although localized reports have highlighted impacts such as significant declines in water levels in major reservoirs (Galasi, 2026) and climate stress to crops (Villamente, 2026). Some areas also declared a state of calamity, including a preemptive issuance in anticipation of the incoming Super El Niño (Cejudo, 2026). Nearly 2.4 million metric tons were also imported during the first five months of the year, a 23% increase from the previous year (Barro, 2026).

A comparison between the budget allocations between 2024 and 2026 provides indications of the degree of readiness and capacities of the Philippine government to address potential impacts of the incoming peak of the Super El Niño.

Under the 2026 GAA, the agriculture and agrarian reform sector budget received PHP 297.5 billion, a 19.9% increase from the previous year. In this budget, the DA received PHP185.8 billion (62.4%), the National Irrigation Administration (NIA) got PHP63.2 billion (21.3%), and the Department of Agrarian Reform at PHP16.8 billion (5.7%) (IBON Foundation, 2025). However, only 30% of the estimated PHP220 billion needed for irrigation funding to achieve rice self-sufficiency every year were given to NIA (IBON Foundation, 2025), with small-scale and upland irrigation projects receiving only PHP1.23 billion.

Among the relevant agencies and programs previously involved in responding to the 2023-2024 El Niño episode, most of them saw an increase in allocations under the GAA between 2024 and 2026 (**Table 9**). This could be indicated as the government being more prepared for potential droughts and other extreme weather events that could hit the Philippines and a higher prioritization for enhancing food security.

For example, after being prompted by the 2023 dry spell to be initially implemented, Project LAWA and BINHI has since been expanded to become a national climate resilience initiative (Department of Social Welfare and Development, 2026). For 2026, this cash-for-work program aiming to build capacities on disaster preparedness and sustainable farming is targeted to reach 71 provinces and 450 municipalities. The 2026 NDRRMF also saw nearly twice the amount from the previous year, partially as a response to growing compounding climate and disaster risks.

While there is a reduced allocation for the National Rice Program (NRP), this does not necessarily mean there is a lower priority in ensuring the health of the rice sector. Components previously under the NRP

Table 9. Comparison of 2024 and 2026 budget allocations under the General Appropriations Act for specific programs and agencies related to addressing El Niño in the Philippines.

Name of program or agency	Amount (in PHP)	
	2024 GAA	2026 GAA ⁸
National Disaster Risk Reduction Management Fund	31 billion	39.8 billion
Project LAWA and BINHI	1.4 billion	1.9 billion
National Irrigation Administration	41.7 billion	63.2 billion
National Rice Program	30.8 billion	26.4 billion
Quick Response Fund	7.4 billion	10.7 billion
Rice for All Program	N/A	10 billion
Presidential Assistance for Farmers, Fisherfolk, and Their Families	N/A	10 billion

⁸ The data in this column is sourced from the following: Department of Budget and Management (2026c); Reganit (2026); and IBON Foundation (2025).

were instead identified as standalone items in the 2026 GAA, including the Rice for All Program and the Presidential Assistance for Farmers, Fisherfolk, and Their Families (PAFFF). Another factor is the increase in the annual budget of the Rice Competitiveness Enhancement Fund to PHP30 billion, compared to only PHP10 billion in 2024; this forced the DA to move seed propagation, farm machinery, and training elements from the NRP.

Yet this does not mean that these measures would be sufficient to address the projected impacts of the Super El Niño, either. PAGASA reports that at least 47 areas across the country would experience dry conditions by the end of November due to said phenomenon (Bonzo, 2026). An estimated PHP286.8 billion of losses is projected for the agricultural sector, with most of these losses (PHP209 billion) being indirect through loss of livelihoods, disrupted supply chains, and higher prices, and direct losses (PHP77.8 billion) on crop and fish yields. Parts of Mindanao (PHP94.8 billion) and Northern Luzon (PHP62 billion) would be the hardest-hit regions, with most of their losses being indirect (Mendoza, 2026).

A closer inspection into these agencies and programs reveal potential misalignments between specific budget allocations and necessities to respond to this potential crisis.

- Most of the 2026 NIA budget is actually intended for capital-intensive mega-dams, which would neither be ready nor equipped to address the needs of farmers towards the end of the year. In contrast, small-scale irrigation projects only received a much smaller amount (PHP1.23 billion), which would prevent farmers from using small-scale farm reservoirs, upland micro-irrigation, and other modalities for localized and rapid water mobility.
- While the unbundling of NRP elements into standalone programs aids in preventing corruption, it also potentially causes fragmented interagency coordination, as different agencies are assigned to deal with each of these elements (i.e., DSWD for PAFFF, Philippine Center for Postharvest Development and Mechanization for farming machinery). This could lead to delays in providing subsidies or other forms of assistance to affected farmers.
- There have been reports of uneven distribution of drought-resistant seed varieties and insufficient access to them by farmers (Guison, 2024) due to limited readiness of seed-production sites, difficulties in matching varieties to stresses, and weakness in seed-flow monitoring (Philippine Rice Research Institute, 2025). These issues would likely be even more pronounced once the peak of the Super El Niño hits, which brings with it a surge in demand for seeds.

As Project LAWA and BINHI have an expansion plan that would last until 2028, it is unlikely to be scaled up enough to cover thousands of municipalities by the final quarter of 2026. This leaves many farmers potentially dependent on standard social protection programs (i.e., Pantawid Pamilyang Pilipino Program) that, while partially addressing short-term needs, do not enhance long-term climate resilience.

The NDRRMF is also designed to not just handle the impacts of El Niño or droughts, but also those of all disasters hitting the country. It must be noted that the period when the peak of the Super El Niño is also close to the time of the year when many strong tropical cyclones have hit the Philippines in the past five years, including six storms hitting in the span of four weeks in 2024.

Under the lens of the CCET, a comparison between activities tagged as aligned with the NCCAP thematic areas of Food security and Water sufficiency shows a shift towards implementation-oriented adaptation (**Table 10**). There are higher allocations for 2026 on more climate-resilient crop and livestock production systems and technologies, strengthening national and communal irrigation systems, risk transfer and social protection mechanisms for workers within the sector, and enhancing water supply infrastructure for waterless communities.

Table 10. Comparison of climate-tagged allocations between the 2024 and 2026 General Appropriations Acts for specific action types under the Climate Change Expenditure Tagging system that are relevant to addressing the impacts of droughts and El Niño.

CCET code	Description	Climate budget (in PHP)	
		2024 GAA	2026 GAA
A111-01	Incorporate climate change and climate variability considerations in agricultural production and distribution systems (including irrigation) policies and planning	19.7 billion	2.9 billion
A112-03	Develop climate-resilient crop and livestock production systems and technologies	4.4 billion	7.7 billion
A114-01	Establish early warning systems for agriculture	1.3 billion	220.9 million
A114-02	Establish early warning systems for fisheries	0	31.4 million
A114-04	Construct/Repair/Rehabilitate national and communal irrigation systems, dams and water storage systems to manage changes in the water cycle due to climate change and climate variability	1.1 billion	10.5 billion
A124-01	Implement climate change risk transfer and social protection mechanisms in agriculture and fisheries	5.3 billion	6.7 billion
A214-05	Rehabilitate of degraded watersheds and forest areas	0	4.1 million
A221-02	Develop a comprehensive ground water management program that includes CC vulnerability assessment	0	500 thousand
A222-02	Improve hydromet infrastructure and monitoring systems for data collection and management and the development and delivery of information, products and services to increase flood resilience	0	182.5 million
A224-01	Implement water harvesting technologies and designs to improve management of storm water	929.9 million	515.4 million
A224-02	Construct new and expand existing water supply infrastructures for waterless communities	2.0 billion	3.9 billion

Conversely, there is a notable decrease for incorporating climate-related considerations in agricultural production and distribution systems, establishing early warning systems for agriculture, and implementing water harvesting technologies and designs. Specific budget allocations for the fisheries sector are also relatively small, in comparison to the rest of the agricultural sector, despite its importance to food security, local livelihoods, and other aspects of local and national development.

Whether through the lens of the national climate budget or the overall GAA, there is a clear initiative by the current administration to learn from the lessons brought by the El Niño episode two years ago, as it aims to shift from planning to implementation. However, higher allocations do not necessarily translate to the desired outcomes of minimized losses and damages brought by these climate extremes, especially if barriers to governance and implementation are not addressed.

The 2026 budget allocations remain indicative of the issues remain just as susceptible to the flaws observed during the previous El Niño episode – most notably the focus on traditional infrastructure and short-term, responsive measures that are still prioritized over adaptation and building longer-term climate resilience. This necessitates a higher focus on minimizing and addressing the impacts of Super El Niño and providing support for farmers and fisherfolk communities under the 2027 national budget, including as reflected in climate-tagged actions.

On climate risk and vulnerability assessments

Table 11. Average actual climate change expenses between 2022 and 2024 and climate-tagged allocations in the 2025 and 2026 General Appropriations Act on conducting climate risk and vulnerability assessments.

CCET code	Description	Amount (in PHP)		
		2022-2024 Average	2025 (GAA)	2026 (GAA)
A112-01	Conduct agricultural vulnerability and risk assessments, impact assessments and simulation models on major crops and livestock	36.9 million	0	2.8 million
A112-02	Conduct of provincial-level vulnerability and risk assessments for fisheries	1.7 million	64 thousand	575 thousand
A212-02	Conduct vulnerability assessments in communities, cities, and sectors that are at risk to present or future flooding	2.7 million	900 thousand	1.5 million
A221-02	Develop a comprehensive ground water management program that includes climate change vulnerability assessment	0	0	500 thousand
A232-01	Conduct vulnerability assessments for the sanitation and treatment of water supply	0	560 thousand	7.7 million
A312-01	Conduct ecosystems vulnerability and risk assessment	69.7 million	115.7 million	1.9 billion
A432-01	Conduct risk and vulnerability assessment	965 thousand	5.3 million	1.1 million
A642-01	Conduct risk and vulnerability assessment of the transport system	0	0	0
A642-02	Conduct of risk and vulnerability assessments of energy systems	0	0	43.2 million

With the incoming Super El Niño and potential strong storms towards the end of the year, the significance of conducting climate risk and vulnerability assessments increases. This is also accounting for other climate extremes that could have short and long-term impacts on communities, infrastructure, and ecosystems, especially amidst temperatures that are still increasing.

This context is acknowledged under Section 40 of the 2026 GAA 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”; this was also stated under last year’s GAA (Department of Budget and Management, 2026a).

As indicated through the corresponding action types under the CCET, the 2026 national climate budget presents an uneven allocation of funds for climate risk and vulnerability assessments (**Table 11**). There is only PHP2.8 million and PHP575 thousand allotted for agricultural vulnerability and risk assessments for the agricultural and fisheries sectors, respectively, which is inadequate to prepare for the droughts that took place during the first half of this year and the looming onset of the Super El Niño. The entire budget is allotted for four state universities and colleges, none of which are in Mindanao that has been historically vulnerable to droughts.

However, there is a much higher budget for vulnerability assessments related to the sanitation and treatment of water supply (PHP7.7 million), almost all of which is given to the Metropolitan Waterworks and Sewerage System for its concession monitoring. A similar situation is observed for the funding on conducting ecosystems vulnerability and risk assessment (PHP1.9 billion), almost all of which is for the

Philippine Coast Guard; this is linked to its responsibility for maritime safety and monitoring, which would cover marine ecosystems and coastal monitoring, although it is unlikely that all of its PHP1.8 billion budget tagged into this action type is solely for this purpose.

On infrastructure, there is a slight increase in funding for conducting vulnerability assessments against present or future flooding (PHP1.5 million), although this is specifically only allotted for the Court of Appeals and Biliran Province State University. This is largely due to local governments having the responsibility to conduct their respective climate vulnerability assessments, under RA 9729 ("Climate Change Act of 2009").

There remains no public funding for climate risk and vulnerability assessments for transport systems as in previous years, which is highly unusual considering a significant portion of the 2026 national climate budget. However, the DPWH has already included elements of climate risk assessment as part of its procedure for its road, bridge, flood control, and drainage projects (Department of Public Works and Highways, 2022).

While not all such projects have fully integrated climate-related elements in different stages of project execution (OECD, 2026), this makes it unlikely that there is zero funding for transport-related climate risk and vulnerability assessments. It is plausible that these costs are instead reflected within the indicated budget for the thousands of infrastructure projects included in the 2026 national climate budget.

There is also funding for risk and vulnerability assessments of the energy system (PHP43.2 million), although it is directed to Leyte Normal University's rehabilitation and improvement of network infrastructure and communications system. Energy-related risk assessments in the country are usually conducted by the owners of power plants and other facilities, given the sector's highly-privatized nature.

Nevertheless, there remains significant gaps in funding for climate risk and vulnerability assessments. Inadequate public financing for conducting such assessments enhances risks of increased infrastructure repair and reconstruction costs, interruptions of provision of services, and reduced public safety. It also leads to reduced confidence from potential investors in the national economy and governance system, which becomes an even bigger problem for implementing the NDC and the NAP that are both positioned as means for securing investments for climate-resilient development (Republic of the Philippines, 2023a; Republic of the Philippines, 2023b).

The repeated lack of compliance with the GAA provision for a multi-scenario probabilistic analysis is symptomatic of the huge gap in enabling a comprehensive science and evidence-based approach to properly understanding climate risks. This could worsen the aforementioned risk of flawed designs in physical infrastructure that exacerbates climate vulnerabilities of communities and ecosystems and avoidable losses to the economy. It also weakens the overall policy framework for upholding transparency and accountability in climate action.

On the 2026 Nationally Determined Contribution

While the 2026 NDC is still being finalized, it is expected that it would retain the target set in the 2021 version of avoiding and reducing GHG emissions by 75% within the current decade (2025-2035) relative to a “business-as-usual” scenario⁹. This would be spread across six mitigation sectors: agriculture, waste, industrial processes and product use, transport, energy, and forestry and other land use (FOLU), the latter finally being fully integrated into the updated plan after being left out in the first version.

Given the nature of each succeeding NDC having more ambitious targets than the last, it is also expected that the 2026 version would have a higher unconditional target, or PAPs that can be implemented solely through the country’s own resources. This increase from the current unconditional target of 2.71% is partially caused by the full integration of the FOLU sector.

Notwithstanding the higher ambition requirement for NDCs, a higher unconditional target is necessary for the Philippines to implement more of its climate solutions, given the difficulties in the current global climate finance landscape. Many of these solutions have already been included in the 2026 national climate budget and also in the previous year (**Table 12**).

Setting a 2.71% unconditional target in the 2021 NDC emphasizes the Philippines’ call for climate justice, through the obligation of developed countries to provide finance and other means of implementation under the UNFCCC (Republic of the Philippines, 2023b). However, it also provided a signal to not prioritize mitigation measures in national budgeting in recent years.

Nonetheless, proposed unconditional PAMS – partial or full – are listed under the 2025 and 2026 climate-tagged GAA, albeit not without observed inconsistencies. For example, the Massive Coconut Planting Program was not listed as its own line item in the 2025 climate-tagged GAA, despite having commenced in 2023 and being proposed to be among the unconditional solutions as part of the 2026 NDC.

For the waste-related measures, only the enhanced enforcement on the prohibition of waste open burning was presented by the DENR as a purely unconditional measure; the rest of the listed solutions are partially conditional.

For transport, among the proposed NDC measures include expanding passenger railway networks, improving existing railways operations, and shifting to bus transport systems; these are among the DOTr programs listed in **Table 2**. However, they also include loans provided from foreign development partners, remaining the more dominant form of financing within the climate ODA portfolio of the Philippines in recent years (Department of Economy, Planning, and Development, 2025).

A higher unconditional target necessitates a higher allocation in the national climate budget. This pending change in the updated NDC would require a shift away from how NDC-linked actions are not provided more funding in previous years. Between 2020 and 2023, NDC-related measures actions received less than 10% of the CCET-tagged budget and less than 1% of the overall budget (Republic of the Philippines, 2023b), which greatly hinders the country’s capacity to avoid and reduce its GHG emissions.

⁹ All information to be specified in this section are based on the information gathered by Aksyon Klima Pilipinas during its engagements with the Philippine government on the updating of the 2026 NDC dating back to December 2024, including consultations and other engagements with the CCC, DA, DENR, DOE, and DOTr on the NDC.

Table 12. Proposed unconditional actions under the 2026 Nationally Determined Contribution and their climate-tagged allocations under the 2026 General Appropriations Act.

Proposed NDC unconditional measure ¹⁰	CCET code (2026)	Line item under the 2026 climate-tagged GAA	Amount (in PHP)	
			2025 budget	2026 budget
Massive Coconut Planting Program	A314-01	Massive Coconut Planting Program	N/A	1 billion
Implementation of energy efficiency and conservation measures	M611-03	Implementation of Energy Efficiency and Conservation Program (EECP)	208.6 million	451.2 million
	M613-01	Promotion of EECP activities and projects	10.4 million	11.7 million
	A314-01	Protected areas development and management	1.6 billion	1.3 billion
Conservation of forest carbon stock	A314-01	Management of Coastal and Marine Resources/Areas	292.5 million	423.2 million
	M314-02	Forest development, rehabilitation, maintenance, and protection	1.5 billion	565 million
Expanding passenger railways network and improving existing railways operations	M634-01 ¹¹	Railway projects ¹²	10.3 billion	11.5 billion
		Cebu Bus Rapid Transit Project	289.5 million	175.5 million
		Davao Public Transport Modernization Project	294.6 million	403.6 million
Shifting to bus transport systems				
Promoting non-motorized transport	M632-04	Active Transport Bike Share System and Safe Pathways Program	60 million	105.4 million
Composting of biodegradable waste				
Reduction in post-consumer food waste				
Phasing out of open dumpsites and controlled dumping facilities and subsequent land remediation	M512-02	Implementation of ecological solid waste management regulations	286.6 million	374.6 million
Enhance enforcement on the prohibition of waste open burning				

¹⁰ Some of the listed policies and measures are indicated to have both conditional and unconditional components.

¹¹ The indicated figures only indicate the counterpart funding provided by the Philippine government, which is regarded as the unconditional component. They exclude the provided loans from external funders of the listed projects.

¹² This includes the Light Rail Transit Line 1 Cavite Extension Project, Metro Manila Subway Project Phase I, North-South Commuter Railway System Project, Metro Rail Transit Line 4 Project, Metro Rail Transit Line 3 Rehabilitation Project, Mindanao Railway Project, and Philippine National Railways South Long Haul Project.

Yet the observed gaps in the CCET system – changing typologies, tagging entire PAPs instead of only their respective climate-specific components, among others – provide barriers to determining how much of the current national climate budget is aligned with the country’s pending NDC. With the executive branch still unable to report progress on the implementation of the 2021 NDC, this necessitates more capacity and capability-building for monitoring not only the progress of NDC implementation, but also other climate plans in the Philippines.

These observations reaffirm the urgency of maximizing the country’s available domestic public funds to reduce the financing gap and implement more of its proposed climate solutions, especially those of high-impact: addressing priority thematic areas, producing mitigation outcomes with adaptation co-benefits, reducing climate risks, and contributing to the attainment of other national development goals.

Maximizing domestic public finance and enhancing alignment between domestic and multilateral plans and actions do not only apply to the updated NDC, but also to the country’s NAP and other upcoming national climate plans and strategies, such as the Just Transition Framework and addressing climate-related losses and damages.

CONCLUSIONS AND RECOMMENDATIONS

Amidst worsening impacts of the climate crisis and a challenging global climate finance landscape, it is critical for the Philippines to maximize its available domestic public finance to address these impacts and accelerate its transition to a low-emissions, climate-resilient state. Yet it cannot fully do so without having a clearer picture of how much it has for its national climate budget.

Despite its declared PHP648.7 billion for PAPs under the 2026 GAA through the CCET system, it is likely an overestimation of its available funds for genuine climate solutions. The analysis in this paper reveals the following as the main contributors to this:

- The CCET, while a useful tool for tracking and monitoring budgeting and expenses for adaptation and mitigation actions, has weaknesses in reflecting true climate-related costs of PAPs. This is especially applicable to gray infrastructure projects that comprise the vast majority of the 2025 and 2026 climate-tagged GAA, which is the main reason for the overestimation of the national climate budget.
- There are insufficient capacities and capabilities across national government agencies to properly align their climate-tagged PAPs with the objectives of national climate plans – from the NCCAP to the NDC. This also causes the misalignment of some PAPs with the relevant climate thematic areas to which they are tagged.
- There is a lack of sufficient data below the regional level that prevents not only a more accurate estimate of the true 2026 national climate budget, but also identifying whether the most climate-vulnerable provinces or communities are receiving needed support – in quantity and quality.

Updating the CCET process is necessary as an indicator of policymakers upholding the highest standards of transparency and accountability in climate governance. It is also a means of more-effectively mainstreaming the climate agenda into policies and plans, translating aspirations and goals into on-the-ground solutions whose benefits prioritize and are directly felt by the most vulnerable communities, and making the climate agenda itself more tangible and understandable to the Filipino people.

With this context, the following recommendations are presented:

1. Reforms must be enacted on the CCET to enhance the alignment of government-funded programs, activities, and projects with objectives under national climate plans.

- More resources be allotted to build capacities and capabilities of national government agencies for fulfilling their mandates under the CCET. As lead implementors, CCC and DBM must be further capacitated to guide, consolidate, monitor and evaluate the implementation of climate-tagged PAPs and their alignment with national climate targets. The DILG, as a key agency at the local level, must also receive more resources aligned with its CCET-related mandate.
- The typologies under the CCET must be reexamined by the CCC to ensure that it reflects priority climate-related actions more accurately, avoids PAPs from being classified under different action types across years, and enhances alignment with the NDC and NAP. This must be reflected in the quality assurance review and other stages of the CCET process. Said alignment is necessary as a transitional measure, as the NCCAP – which forms the basis of categorization under the current CCET – is scheduled to be updated in 2028, as mandated under RA 9729.
- The CCET must also include reporting on the actual impact of climate-tagged PAPs compared to the budgeted or spent funds, and account for PAPs considered as negative expenditures to obtain a more accurate assessment of the domestic fiscal landscape. These expenditures, or those that increase vulnerabilities of communities, harm to ecosystems, and hinder the capacity to attain

climate objectives, include infrastructure projects, financial policies that enable fossil fuel expansion, and actions that contribute to loss of forest cover and agricultural productivity.

- Monitoring and evaluation of the CCET must integrate all climate-related PAPs supported through ODAs and other modes of international climate finance. Further changes to the current monitoring approach. An amendment to the annual GAA's Transparency Seal section or a DBM-CCC Joint Memorandum Circular must be implemented to mandate all agencies to publicly-disclose their BP Form 207 for every budget year. All changes must also be synergistic with modifications to the corresponding process under the NCCAP to ensure a more accurate assessment of the impact of climate solutions. The participation of non-government stakeholders in monitoring the climate budget process must be enhanced, through the institutionalization of independent evaluations and budget scrutiny.
- Notwithstanding the need to enhance capacities, capabilities, and resources, the Philippine government must begin considerations for including other aspects of climate action aside from adaptation and mitigation, given emerging workstreams and pending policies and plans tackling them. Priority workstreams to be integrated include on Loss and Damage and just transition, given their significance to the climate approach of the Philippines and the pursuit of national sustainable development.

2. The quality of annual climate budgeting by the Philippine government must be enhanced to ensure alignment with identified national climate objectives under the NCCAP and the NDC.

- The DPWH, as the largest recipient of the climate-tagged GAA in the past six years, must produce a comprehensive assessment of the alignment of all of its projects with national climate objectives, especially under the NCCAP, NDC, and NAP. This would inform a more accurate determination of the annual national climate budget and the development of more climate-resilient infrastructure projects.
- Nature-based solutions must receive a significantly larger allocation of the national climate budget than it has in the past two years. To aid in prioritizing and enhancing support for its nationwide implementation, a national NbS policy under the DENR must be formalized. NbS should be a significant factor in the development of the Comprehensive Infrastructure Development Master Plan under DEPDev.
- Strengthening data interoperability across the CCET can also aid in improving the quality of climate-tagging, while addressing some of the capacity gaps. Specific actions include adopting a common data standard and metadata dictionary across government agencies and systems, stronger integration of CCET through overarching government financial and budgeting systems, and improving data exchanges between national and local CCET systems.

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

- Congress should require all national government projects being subjected to multi-scenario probabilistic analysis, instead of simply being recommended under the recent GAAs. This is aligned with a science and evidence-based approach to all proposed climate-aligned PAPs.
- 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).

As the Philippine legislature proceeds with its deliberations on the 2027 national budget, aside from improvements to the quality of climate-tagged PAPs and their alignment with national climate objectives, it must prioritize sufficient and needs-based allocations for PAPs responding to the Super El Niño. The following recommendations are presented:

- 1. A higher budget allocation must be designated under the 2027 GAA for recovery and enabling more long-term adaptation actions in the agricultural sector, in anticipation of the short-term and lingering impacts of the Super El Niño.**
 - Sufficient funds must be allotted to agricultural programs that directly respond to the needs of farming and fisherfolk communities. These must cover interventions to address potential loss of income (i.e., alternate livelihoods), reduce vulnerabilities to future climate extremes (i.e., training in climate-smart agricultural practices, water harvesting), and reduce the likelihood of lost yields (i.e., direct support towards small-scale farmers and fisherfolk communities).
- 2. Available means of public finance must be maximized for more timely and effective responses to the impacts of Super El Niño.**
 - With guidance from the likes of the National Disaster Risk Reduction Management Council, DILG, and DBM, local government units must be encouraged to use their Local DRRM Funds to implement measures addressing the impacts of El Niño, especially preventive interventions that also account for compounding risks.
 - The People's Survival Fund should open a "fast-track" window for El Niño-responsive projects, with its Board possibly designating half of its current budget for more rapid disbursement through a simplified application process and project cycle. Fifth and sixth-class municipalities projected to be hard-hit by the Super El Niño should be prioritized, especially in implementing projects such as rainwater harvesting, crop diversification, and watershed management.
- 3. The full and proper implementation of the State of Imminent Disasters Act would reduce lags in implementing short-term, localized interventions as a response to the impacts of Super El Niño.**
 - Republic Act 12287 provides specific mechanisms that can help address some of the bureaucratic bottlenecks, such as enabling anticipatory actions to enable local government units to use their resources for pre-disaster procurements, pre-disaster risk assessments, executing contingency plans to minimize damage to agricultural products, and more rapid cash transfers to farmers before the expected peaking of the resulting droughts or dry spells.

An overestimated national climate budget is reflective of the overarching challenges facing the Philippine government on climate finance. Even if the climate-tagged GAA itself is more accurately determined, it does not necessarily mean that it would be sufficient to meet the needs of the nation to address the impacts of the climate crisis.

To this day, the country still lacks a proper estimate of its needs for climate finance. There remains no benchmark figure for the needed funds to implement its NAP or NCCAP, despite the former being intended as a tool for secure adaptation investments and the latter being implemented for 15 years. Its current NDC requires more than PHP4 trillion between 2020 and 2030 to be properly executed – yet less than one percent of it has been mobilized so far (Republic of the Philippines, 2025); the updated NDC is expected to have an even higher financial requirement.

Understanding the national climate budget and improving the process of determining it are a reflection of whether the Philippines would achieve its vision for development in the era of the climate emergency.

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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.

