



WHERE THE MONEY GOES:  
**TRACKING  
 INVESTMENTS IN  
 PHILIPPINE  
 BIODIVERSITY**



Apo Island Protected Landscape and Seascape, Negros Oriental  
 Photo Credit: Department of Tourism and the Department of Environment and Natural Resources

## Biodiversity Expenditure Review (BER)

Nature sustains our life on earth. It is fundamental to functioning economies and a healthy society. In the years prior to 2010, the field of biodiversity finance focused on awareness raising on the "invisibility of nature" in government and business accounts, and on decision-making by valuing nature. Today, biodiversity finance is the practice of raising and managing capital and using financial and economic tools to support sustainable biodiversity management. It seeks to influence the enabling environment in order to benefit nature and shift trends that harm it in the aim of improving the lives of people and nature, using tools in the market, legislation, public policy and in financial systems.

In 2023, BIOFIN<sup>1</sup> updated its 2019 version of the biodiversity expenditure report. The recent report analyzes detailed data on public budgets, allocations, and expenditures to inform and support the development of stronger biodiversity policies, financing mechanisms, and outcomes. The assessment captures both 'direct' expenditures—where biodiversity is the primary focus—and estimates the value of 'indirect' expenditures, where biodiversity is a secondary or supporting concern.

The Biodiversity Expenditure Review (BER) adopts the updated biodiversity attribution rates based on the Global Biodiversity Expenditure (GLOBE) Taxonomy. This classification system consists of nine primary biodiversity categories aligned with the targets of the Kunming-Montreal Global Biodiversity Framework, the Aichi Targets, and the Sustainable Development Goals (SDGs). [Table 1](#) presents the biodiversity attribution rates used in the expenditure tagging exercise. These rates were applied in the analysis of key planning and budget documents, including the 2024 General Appropriations Act (GAA), Regional Development Investment Program (RDIP), Public Investment Program (PIP), Official Development Assistance (both loans and grants), and local government planning instruments such as the Annual Investment Plan (AIP) and Local Development Investment Program (LDIP).



Balinsasayao Twin Lakes Natural Park, Negros Oriental  
Photo Credit: Department of Tourism and the Department of Environment and Natural Resources

<sup>1</sup> BIOFIN or the Biodiversity Finance Initiative is a project of the United Nations Development Programme and the Department of Environment and Natural Resources-Biodiversity Management Bureau. It tackles the challenge of financing biodiversity conservation by providing technical support to develop and implement effective biodiversity finance strategies.

**Table 1: Recommended biodiversity attribution rates based on GLOBE taxonomy**

The Intention of the expenditure is to:	
<ul style="list-style-type: none"> <li>• Increase, protect, and restore biodiversity</li> <li>• Prevent biodiversity loss; or</li> <li>• Address the drivers that contribute to biodiversity loss, or impede biodiversity gains, including lack of awareness and enabling conditions in policy and institutions.</li> </ul>	
<b>100% (High)</b>	The objective of the expenditure is completely aligned with the intention. Where multiple objectives occur with biodiversity, the attribution is retained for as long as the intention of the other objectives (climate, health, human development) completely aligns with biodiversity or does not diminish or compromise the attainment of the biodiversity objectives.
<b>75% (Moderately High)</b>	The intention remains as an objective but the articulation in policy is indirect and / or other objectives are only partially aligned with biodiversity.
<b>50% (Moderately)</b>	The intention is unclear as a policy objective and / or other objectives are more prominent than biodiversity.
<b>25% (Low)</b>	The intention is noticeably weaker in terms of policy articulation compared to other objectives and framed as an unintended impact.
<b>5% (Very Low)</b>	The intention is almost non-existent in policy articulation and framed as an unintended impact.
<b>1% (Miniscule)</b>	The main objective of the action is to promote purposes other than biodiversity, however there is some minimal link to the intention.

**Table 2: shows possible government agencies and non-government actors where the biodiversity attribution rates may apply.**

Bangsamoro Autonomous Region in Muslim Mindanao – Ministry of Environment, Natural Resources and Energy	DENR-Ecosystems Research and Development Bureau
Bangko Sentral ng Pilipinas*	DENR-Forest Management Bureau
Climate Change Commission	DENR-Human Resources Development Service
Commission on Higher Education Congress	DENR Marine Station
Department of Agriculture	DENR-Mines and Geosciences Bureau
DA-Agricultural Training Institute	DENR-National Mapping and Resource Information Authority
DA-Bureau of Animal Industry	DENR Regional Offices
DA-Bureau of Agriculture and Fisheries Standards	Department of Education
DA-Bureau of Plant Industry	Department of Foreign Affairs
DA-Bureau of Fisheries and Aquatic Resources	Department of the Interior and Local Government
DA-Fiber Industry Development Authority	DILG-Local Government Academy
DA-National Research and Development System for Agriculture and Fisheries	Department of Human Settlements and Urban Development
DA-Philippine Coconut Authority	Department of Energy
DA-Philippine Rice Research Institute	Department of Finance
Development Academy of the Philippines	Department of Health
Department of Agrarian Reform	Department of Justice
Department of Budget and Management	Department of Labor and Employment
Department of Environment and Natural Resources	Department of Science and Technology
DENR-Biodiversity Management Bureau	DOST-Forest Products Research and Development Institute
DENR-Environmental Management Bureau	DOST-Philippine Institute of Traditional & Alternative Health Care

Department of Tourism	National Water Resources Board
Department of Transportation	Protected Area Museums
Department of Public Works and Highways	National Youth Commission
Department of Social Welfare and Development	Philippine Coast Guard
Department of Trade and Industry	Philippine Commission on Women
Energy Regulatory Commission	Palawan Council for Sustainable Development
Fisheries and Aquatic Resources Management Council	Philippine National Police
Institute of Plant Breeding	Public-Private Partnership Center
Judiciary	Philippine Statistics Authority
Local Government Unit	Securities and Exchange Commission
Laguna Lake Development Authority	State Universities and Colleges/Higher Education Institutes
Maritime Industry Authority	Technical Education and Skills Development Authority
Metropolitan Waterworks and Sewerage System National Museum	Tourism Infrastructure and Enterprise Zone Authority
National Bureau of Investigation	Bilateral & Multilateral grants and loans Partnership frameworks
National Commission on Culture and Arts	Business for Sustainable Development
National Commission on Indigenous Peoples	World Wildlife Fund
National Economic and Development Authority	Forest Foundation Philippines
National Historical Commission of the Philippines	Foundation for the Philippine Environment
National Solid Waste Management Commission	Philippine Association for Inter-cultural Development, Inc.



Bongsanglay Natural Park, Masbate  
Photo Credit: Department of Tourism and the Department of Environment and Natural Resources

As a result of annual budget increases, there was a significant increase in biodiversity-related expenditures (PhP11.77 billion based on 2024 GAA) compared to the 2015 BER results, however, its share to the national budget remains the same at 0.20% (see Table 3).

	Estimated Amount (PhP)	Remarks
2024 GAA Biodiversity Expenditure	11,771,821,990	0.20% of 2024 GAA
Estimated Biodiversity Expenditures of LGUs	4,076,040,052	0.37% of LGU Revenues 0.07% of 2024 GAA
ODA (Loans)	38,517,984,506	9 out of 113 ODA Loans 2% of ODA Loans (as of Dec 2023)
ODA (Grants)	2,027,913,263	52 out of 325 grants 2% of ODA Grants (as of Dec 2023)

The 2023-2028 Public Investment Program (PIP) of the Department of Economy, Planning, and Development (DEPDev), formerly National Economic and Development Authority (NEDA), offers valuable insights into the country's priority programs and projects. Out of the 5,329 Programs, Projects, and Activities (PPAs) listed in the PIP, 134 are identified as having direct and/or indirect benefits to biodiversity. These account for approximately PhP140 billion over five years, with 40% of investments focused on accelerating climate action and strengthening disaster resilience.

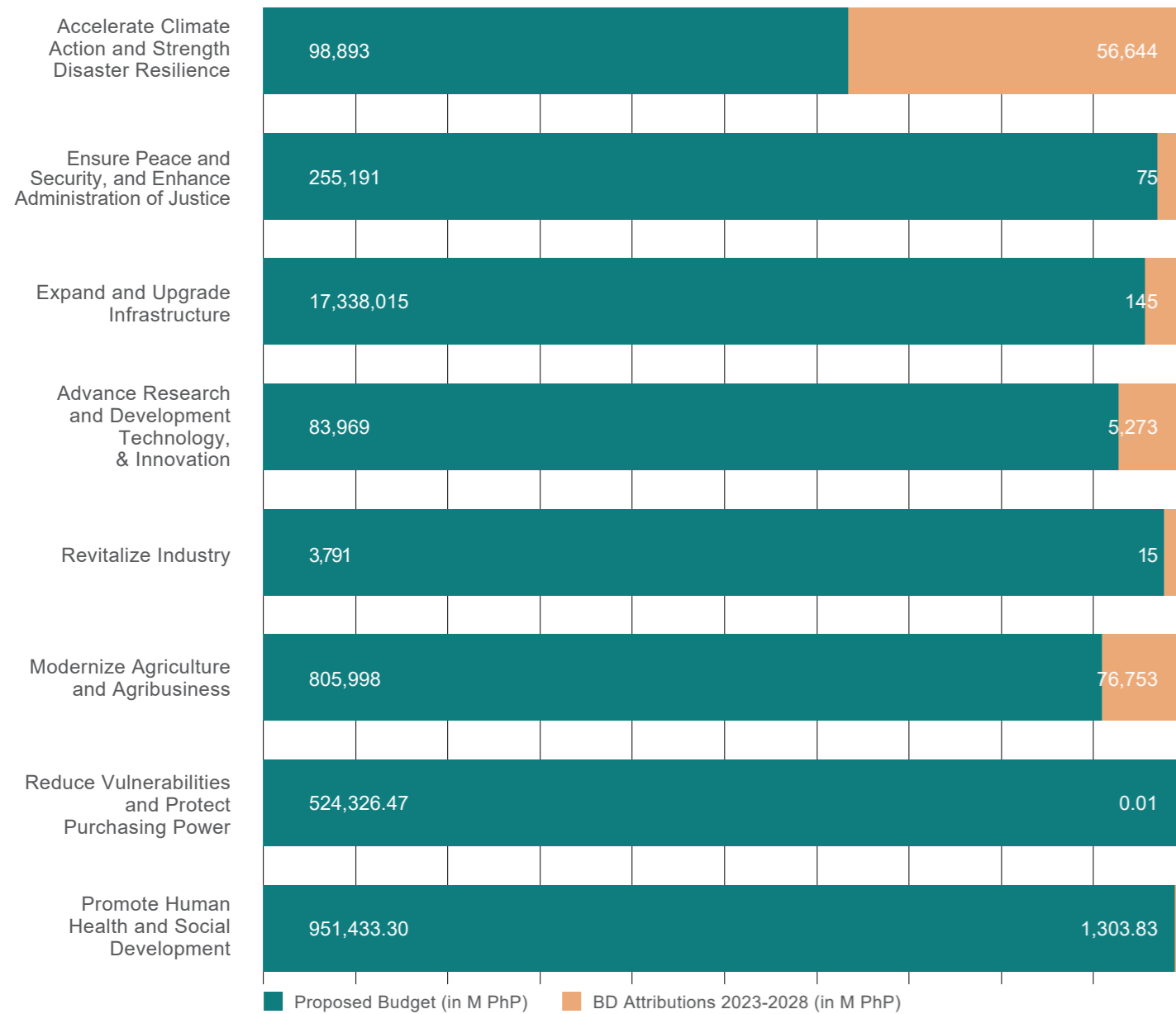
Other significant biodiversity-related expenditures fall under two key components: (1) Modernizing Agriculture and Agribusiness, and (2) Advancing Research and Development, Technology, and Innovation. Figure 1 highlights the major areas within the PIP that contribute to biodiversity outcomes.

Key government agencies involved include: the Bureau of Fisheries and Aquatic Resources (BFAR), Department of Agriculture (DA), Department of Environment and Natural Resources (DENR), Development Academy of the Philippines (DAP), Department of Agrarian Reform (DAR), Department of Science and Technology (DOST) and its councils—Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development (PCAARRD), Philippine Council for Health Research and Development (PCHRD), Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIEERD), and Philippine Nuclear Research Institute (PNRI),



Bongsanglay Natural Park, Masbate  
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Figure 1: Key chapters in the Public Investment Program vis-à-vis investments to biodiversity



Upon examining the PIP, the following can be considered in mainstreaming biodiversity conservation initiatives:

1. The **Department of Social Welfare and Development’s (DSWD) Sustainable Livelihood Program and the Department of Labor and Employment’s (DOLE) Integrated Livelihood and Emergency Employment Program** can serve as entry points for biodiversity-related projects and activities in areas rich in biodiversity—such as protected areas, key biodiversity areas, other effective area-based conservation measures (OECMs), and high conservation value areas, including those targeted for restoration. Notably, just 1% of the proposed budget already amounts to PhP485.45 million.

2. The **DOLE’s Special Program for the Employment of Students (SPES)** can serve as an entry point to engage more youth in the biodiversity and environmental sectors. Even just 1% of the proposed budget amounts to PhP39.78 million.

3. The **DAR’s Sustainable and Resilient Agrarian Reform Communities Project** may serve as a strategic entry point to mainstream biodiversity into the Department’s programs. Just 1% of the proposed budget amounts to PhP128 million.

4. Other potential programs for advancing **research and development, technology, and innovation** but have not been funded are the following:

- Davao Oriental State University - Construction of Genome Research Center – Marfori Main Campus
- Forest Products Research and Development Institute - Gubat Obra; & Flavors and Fragrances from the Forest Technology Program (F3TP)

5. Other potential (PPAs) for integrating biodiversity considerations include the **Department of Public Works and Highways’ (DPWH) Sustainable Infrastructure Projects Alleviating Gaps (SIPAG)**, particularly coastal roads and causeways designed for environmental protection and conservation; as well as the DENR’s initiative for the rehabilitation and repair of damaged structures of the Maricalum Mining Corporation (MMC) in Sipalay City, Negros Occidental.

The public sector remains the primary source of funding for biodiversity, but the capacity to increase this financing is limited.

In the Philippines, the GAA has included a provision on the Protection of Biodiversity since 2016, requiring all national government agencies (NGAs) to “ensure that the protection of biological diversity is integrated and mainstreamed into their development programs and projects.” While this is a positive step, there is currently no mechanism to track compliance, nor any incentives to encourage full integration. To drive real progress, this mandate should be reinforced through policies that not only define clear responsibilities but also foster collaboration and support for agencies working to protect biodiversity.

For a sustainable future, it is essential to cultivate a culture of shared responsibility and innovation across all government sectors, making biodiversity protection a central priority for the nation’s development.



Mt. Hamiguitan Range Wildlife Sanctuary, Davao Oriental  
Photo Credit: Department of Tourism and the Department of Environment and Natural Resources