We Call on the House Appropriations Committee to Publish Supporting Documents for Unsupported Insertions to the Budget

Statement of the People's Budget Coalition and BetterGov.PH
30 October 2026

On 26 October 2026, the People's Budget Coalition and BetterGov.PH told the Senate Finance Committee what our partial risk analysis of infrastructure had found. Nearly 7,000 projects worth about ₱190 billion in the House-approved budget have no match in the President's proposed budget, and we have not seen publicly available project attachments supporting these insertions. This is our best analysis given the lack of disclosure by the House Appropriations Committee of what was inserted, by whom, and why.

We reiterate the stakes that demand urgent action from the House Appropriations Committee: If the House budget is passed as is—without a system of verification of publicly available supporting documents by civil society and media—we might get another flood control scandal but in another agency.

We released these findings so citizens and legislators could scrutinize the budget while it can still be changed by the Senate and bicam and vetoed by the President. Some readings have gone beyond what our analysis shows, so we want to be clear:

What our findings show, and what they don't:

1. An **insertion** is not by itself a proof of corruption, but it is a red flag that needs to be explained publicly. And although Congress has the power to amend the budget, project amendments need to be accompanied by publicly available supporting documents.
2. Insertions are **unsupported** when they are not accompanied by public documents. This does not mean that no such documents exist.
3. We can say what changed between the NEP and the House bill, but not who changed it. Disclosing this should be the responsibility of the House Appropriations Committee.
4. Nearly **₱190 billion** is the gross value of unsupported insertions in DPWH, DA, DOH, and NIA, not the **net** increase. New projects can be offset by projects that were removed or adjusted.
5. District engineering offices (DEO) of DPWH may serve either one legislative district (sole), or multiple legislative districts (shared). Our data shows where projects are located and which offices handle them, not necessarily which legislators requested them. This ambiguity is something which the House Appropriations Committee must clarify.
6. Party-list amendments cannot be traced at all. They could sit under any DEO, regional office, or central office of the DPWH.
7. Our findings are partial and unofficial, which we are willing to update when the House Appropriations Committee provides and uploads these supporting documents through a system of public verification.

We reiterate our call to the House Committee on Appropriations to:

1. Set up a public mechanism for verification, clarification, and corrections.

2. Meet with us. Our volunteers are ready to help build this system of public verification before the 2027 budget is passed.
3. Publish a complete, itemized record of every amendment, with the original and revised amounts and the justification for each.
4. Disclose where each amendment came from and how it was approved.
5. Publish the project-level supporting documents that justify that these projects are needed, based on science, and have been designed well.
6. Provide a reconciled accounting by implementing office and area, including DPWH central and regional offices.
7. Disclose the amendments its members requested or endorsed, and help correct the record where names or districts are wrongly linked to projects.

We also call on the Senate to delete, and the President to veto, any insertion or amendment that fails technical review and public verification.

Our findings are an invitation to verify. Using these findings to smear individuals or to discredit the whole budget process works against the very thing we're asking for: a budget that every Filipino can verify and trust.

The fundamental problem is that the House Appropriations Committee process is a black box that keeps the public in the dark about how our taxpayer money is budgeted. This broken system has created distrust. Public officials bear responsibility to make records of public interest available and to clarify their actions.

Transparency is the first step to building back public trust.

📄 **Full statement:** https://docs.google.com/document/d/16_IrDKNV3RyqnIo7PFzVN36oMnAQnbu8/edit?usp=sharing&rtpof=true&sd=true

🔎 **Explore the data:** budget.bettergov.ph

Buwis natin 'to. Boto natin 'to. Budget natin 'to.

ANNEX. DETAILED STATEMENT AND METHODOLOGY

During the Senate Committee on Finance hearing with civil society organizations on 26 October 2026, we in the People's Budget Coalition (PBC) and civic technology movement BetterGov.PH presented our partial and unofficial findings from our risk analysis of infrastructure projects in the proposed 2027 national budget.

Our headline finding was that the House-approved General Appropriations Bill (GAB) contained nearly **7,000 insertions worth approximately ₱190 billion**, defined as new infrastructure project entries that could not be matched to projects in the original National Expenditure Program (NEP), and for which we have not seen publicly available supporting project documents.

During the same hearing, we also launched budget.bettergov.ph, a public transparency platform that allows Filipinos to examine more than 18,000 project entries across public works, health facilities, farm-to-market roads, and irrigation projects in the President-proposed budget (NEP) and the House-approved budget (HGAB).

The platform includes project-level comparisons between the NEP and House bill, as well as breakdowns by implementing office and, where the available data permits, legislative districts.

We recognize that our findings have generated significant public discussion and, in some cases, interpretations that go beyond what our analysis establishes.

We therefore wish to clarify our terminology, explain our methodology, and reiterate our call for greater transparency in the national budget process.

1. An insertion does not necessarily mean corruption, but it is a red flag.

We emphasize that **a budget insertion is not, by itself, illegal or evidence of corruption.**

Congress has the constitutional authority to deliberate on and amend the proposed national budget. Amendments may be introduced for legitimate reasons, including to address community needs, correct outdated project proposals, replace projects that are no longer necessary, or respond to priorities identified through local consultations.

For purposes of our analysis, an *insertion candidate* refers to a project appearing in the House-approved budget for which our comparison did not identify a corresponding project in the NEP.

We use the term **insertion** (or **unsupported insertion**, to be clearer) when such a project has not been accompanied by publicly accessible supporting documentation that we have been able to verify.

This classification refers to the **availability of evidence for public verification**, not a determination that the project is unnecessary, unlawful, or corrupt.

It does not establish that no supporting documents exist. Documents may have been prepared or submitted to the relevant government agencies or congressional committees without having been made publicly accessible.

Our concern is that, without these **publicly available records**, citizens cannot independently assess whether a project is necessary, technically feasible, appropriately costed, or responsive to the needs of its intended beneficiaries.

An unsupported insertion is therefore a transparency and verification red flag—but not conclusive of corruption or fraud.

2. Our methodology compares changes between the NEP and the House bill. We can say what changed, but not who changed it.

Our analysis compares project entries and proposed allocations in the executive's National Expenditure Program with those appearing in the House-approved General Appropriations Bill.

We classify the observed changes into five principal categories:

Classification	Definition
Insertion candidate	A project appearing in the House bill without an identified matching project in the NEP
Increase	A matched project between whose proposed allocation increased in the House bill
Deletion candidate	A project appearing in the NEP without an identified matching project in the House bill
Decrease	A matched project whose proposed allocation decreased in the House bill
Unchanged	A matched project whose proposed allocation remained the same

These categories describe changes in published budget records. They do not establish who proposed, requested, approved, or benefited from any particular change.

Because the comparison involves thousands of project entries, some matches remain subject to verification. A project that appears new may, upon further review, turn out to be a renamed, relocated, transferred, or substantially revised project from the original NEP.

We will continue to identify such ambiguities, review supporting evidence, and correct classifications where warranted.

Gross insertions are different from net budget increases

One particularly important distinction is between the **total value of newly listed projects** and the **net change in a budget allocation**.

An implementing office may have hundreds of millions of pesos in newly listed projects while its overall allocation increases by a much smaller amount. This can occur when existing projects are deleted, replaced, reduced, or otherwise amended.

The accounting relationship is:

> **House bill allocation = NEP allocation + new project allocations − deleted project allocations + increases to existing projects − decreases to existing projects.**

For illustration, consider this hypothetical example:

Budget movement between NEP and HGAB	Reference	Amount
Original NEP allocation	A	₱629 million
Insertion Candidates from House bill	B	₱750 million
Deletion Candidates from NEP projects	C	₱480 million
Increases to existing projects	D	0 million
Decreases to existing projects	E	0 million
House bill allocation	**F = A + B - C + D - E**	**₱899 million**
Net budget increase	**F - A**	**₱270 million**

In this example, the House bill contains ₱750 million in new project allocations, but the office's total budget increases by only ₱270 million.

The ₱750 million is not the net increase, nor does it represent an amount personally allocated to a member of Congress.

Both figures are relevant, but they answer different questions.

The gross value of new projects indicates the extent to which the composition of the budget has changed. The net increase indicates how much the total allocation has changed.

We believe the public deserves to see both, including the projects that were removed or reduced to accommodate new priorities.

3. An implementing office's allocation is not a congressperson's personal allocation

We also wish to clarify how our data associates infrastructure projects with geographic areas and legislative districts.

The official budget documents commonly identify implementing agencies and offices, including DPWH District Engineering Offices (DEOs), regional offices, and central offices.

Some DEOs serve multiple legislative districts. Conversely, projects located within a legislative district may be implemented through regional or central offices rather than the local DEO.

Our initial district-level analysis is still partial. In particular, some projects cannot yet be reliably assigned to a single legislative district based on their published descriptions and locations. We have not yet incorporated allocations from central and regional offices.

Therefore:

The presence of a project in a legislative district, or under a DEO serving that district, does not establish that its representative requested, sponsored, approved, or controlled that project.

Nor does it establish that the representative voted in favor of the House budget or was personally involved in the amendment. In particular, we cannot yet identify which of the amendments came from party list representatives as they have no district, so district-level attribution cannot capture what they amended. This stems from the fact that the House appropriations committee has not published details of who amended every project.

We recognize that individual legislators may have participated in the budget process differently. Some may have formally submitted proposed amendments or consulted local government units and implementing agencies. Others may not have had access to the complete project-level breakdown before the House bill was approved.

Our published data alone cannot determine these individual circumstances.

We encourage legislators and implementing agencies to review the project lists, clarify the origins of amendments, identify discrepancies, and provide records that allow the public to understand how these decisions were made.

4. Supporting documents can resolve questions about legitimate amendments

A project initially classified as an unsupported insertion may be reclassified as a **supported amendment for purposes of our public risk analysis** once relevant and verifiable documentation becomes available.

This is an analytical designation, not a formal legal classification or certification that the project has been approved for implementation.

The documents needed to substantiate a project depend on the implementing agency, project type, and applicable regulations.

For example:

Farm-to-market roads under the Department of Agriculture

Relevant supporting records may include field validation reports, project location information, evidence of agricultural connectivity and community need, and consistency with the applicable farm-to-market road network plan.

Infrastructure projects under the Department of Public Works and Highways

Depending on the project's nature and applicable requirements, relevant records may include:

1. Approved program of works and detailed cost estimates or unit price analysis.
2. Geotagged photographs and verified project location information.
3. Certificate of implementability signed by the district engineer or appropriate DPWH official
4. Local Development Council endorsement or certification of consistency with local development plans, or a Certificate of No Objection, where applicable.
5. Feasibility studies, master plans, detailed engineering designs, or other technical justifications, as applicable.

The publication of these documents would allow the public to assess whether an amendment is justified, feasible, appropriately costed, and aligned with actual community needs.

It would also allow projects legitimately proposed in good faith to be distinguished from those requiring further scrutiny.

The existence of supporting documents does not automatically eliminate every risk. Documents must still be evaluated for completeness, authenticity, relevance, and consistency with applicable standards.

Nevertheless, making them publicly available is an essential first step toward transparency, participation, and accountability.

5. Our findings are partial and unofficial as of 26 October 2026, and we welcome verification and corrections

We have consistently described our analysis as **partial, independent, and unofficial**.

Our analysis is limited by the scope, quality, completeness, and consistency of the government documents available to us.

In particular, project matching can be affected by changes in project titles, descriptions, scopes, locations, and implementing offices between versions of the budget.

Our geographic analyses also remain incomplete where projects cannot be reliably assigned to individual legislative districts.

We recognize these limitations and are committed to improving the accuracy of our findings through documentary verification, open methodology, and public participation.

We welcome corrections, additional evidence, and explanations from implementing agencies, legislators, local governments, civil society organizations, researchers, and concerned citizens.

This is how science builds trust–every citizen must be able to independently verify projects for themselves and replicate or improve on our results, so we could get to the truth and rebuild the trust that was lost to the flood control scandal.

Our objective is not to place individual legislators under suspicion merely because projects appear in areas they represent. Our objective is to ensure that every proposed expenditure of public funds can be independently examined and justified.

We will apply consistent standards to all projects, regardless of the political affiliations or identities of the officials involved.

6. We reiterate our call for the House appropriations committee to publish supporting records to budget insertions and amendments

The principal responsibility for making the legislative budget amendment process transparent rests with the institutions that administer and approve that process.

We therefore call on the House leadership, particularly the House Committee on Appropriations, in coordination with the relevant implementing agencies, to:

First, publish a complete, itemized record of amendments made between the NEP and the House-approved GAB, including insertions, deletions, increases, decreases, realignments, and replacements. The records should identify the original and revised allocations and the justification for each amendment.

Second, disclose the origins and approval process of proposed amendments. The public should be able to determine which amendments came from implementing agencies, local government consultations, individual legislative submissions, or other authorized processes, and how they were evaluated and approved.

Third, publish available project-level supporting documents, including technical justifications, feasibility and validation records, programs of work, costing information, and implementability assessments, consistent with applicable disclosure requirements.

Fourth, provide a reconciled accounting of allocations by implementing office and geographic area, including projects administered through DPWH central and regional offices, and identify the limits of any legislative district attribution.

Fifth, establish a transparent mechanism for clarification, correction, and public feedback, through which legislators, agencies, local governments, and citizens can submit verifiable information and follow the status of disputed or unsupported project entries.

Sixth, proactively disclose the amendments they requested or endorsed, explain their rationale, and help obtain the supporting records from the appropriate agencies. Where legislators believe that their names or districts have been incorrectly associated with projects, we welcome their participation in correcting the public record.

Seventh, **respond to our request to meet with the House Committee on Appropriations, House Majority Leader, and House Speaker so we can all work together to build this system of public verification.** Our more than 5,000 civic technology volunteers are ready to work with you to build it before the 2027 budget is passed.

Finally, we call on the Senate to delete and the President to veto any insertion or amendment that does not follow the highest standards of technical review and public verification.

Transparency should protect those who act in good faith just as much as it should expose questionable decisions.

7. Transparency protects the public—and those who act in good faith

The current controversy illustrates a larger, systemic problem.

When the records behind budget amendments are not readily accessible, the public is left to reconstruct the budget process from thousands of pages of documents. Even members of Congress may have difficulty determining how particular projects entered the final House bill.

This information gap creates confusion, weakens accountability, and exposes even legitimate amendments to suspicion.

The solution is not to discourage public scrutiny. It is to make the underlying records available to everyone.

Our findings are an invitation to investigate, verify, explain, and improve the budget process—not an invitation to presume guilt.

We reaffirm that projects responding to legitimate public needs deserve a fair assessment based on evidence, regardless of who proposed them.

At the same time, projects that cannot be adequately justified should remain subject to rigorous review before they are funded or implemented.

We remain open to dialogue and collaboration with the House leadership, implementing agencies, legislators, and citizens who share the goal of a more transparent, needs-based, science-based, and accountable national budget.

The people should not have to guess how their money is being allocated.

Publish the amendments. Publish the supporting documents. Open the budget process to public scrutiny.

We must change this system to prevent another flood control scandal.

We must promote a national budget that serves people and nature and not politicians.

We must all work together to pass a budget that reflects our best values as Filipino people.

Buwis natin ‘to. Boto natin ‘to. Budget natin ‘to.

People’s Budget Coalition and BetterGov.PH
30 October 2026

Reference: budget.bettergov.ph