



**Caucus of Development
NGO Networks**

ANNUAL REPORT

FY 2018–2019

THE ANNUAL REPORT 2019 TEAM

Roselle Rasay

Sheena Peña

Deanie Lyn Ocampo

Sharlene Adove

TABLE OF CONTENTS

ABOUT CODE-NGO

Vision and Mission	5
Member Networks	6
History	7
Message from the Chairman	10
Key Member Initiatives	13

PROGRAMS AND PROJECTS

Accomplishment, Evaluation and Learning Report	16
Activating Advocacy Working Groups – No Mean Feat	21
Change Orientation and the Balanced Scorecard	22
Building and Strengthening Financial Sustainability of Member Networks	24
SAFER Pioneers Localization in the Philippines	25
CODE-NGO Leads the Non-Government Sector in the PH-OGP	26
New Strategic Direction in Strengthening CODE-NGO Members	28
Applying Open Contracting to Project DIME	29
Continuous DRR for Resilient CSOs	30
Forging and Strengthening Partnerships	32
The future of e-learning with CHLI	34

FINANCIAL STATEMENTS

35

ABOUT THE MEMBER NETWORKS

Association of Foundations (AF)	66
Central Visayas Network of NGOs (CENVISNET)	68
Coalition for Bicol Development Inc. (CBD)	71
Cordillera Network of NGOs and POs (CORDNET)	73
Eastern Visayas Network of NGOs and POs (EVNET)	75
Mindanao Coalition of Development NGO Networks (MINCODE)	77
National Confederation of Cooperatives (NATCCO)	79
National Council of Social Development (NCSD)	81
Philippine Business for Social Progress (PBSP)	83
Philippine Partnership for the Development of Human Resources in Rural Areas (PHILDHARRA)	85
Partnership of Philippine Support Service Agencies, Inc. (PHILSSA)	87
Western Visayas Network (WEVNET)	90

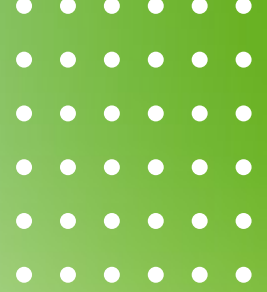
BOARD OF TRUSTEES

92

SECRETARIAT

93

ABOUT CODE-NGO



OUR VISION

We dream of a society...

That promotes the total well-being of the Filipino people and the full realization of our human rights,

Where social justice and equitable distribution of wealth prevails,

Where the basic needs of the broad majority are met and fulfilled, along with maintaining the sustainability of human survival,

Where all spheres of national development are participated in by all sectors,

Where the culture of the Filipino peoples are continuously promoted and enhanced.

CODE-NGO is the largest coalition of competent, credible and committed development CSOs in the Philippines that influences public policies, shapes development and creates tangible impact in its partner communities.

OUR MISSION

To capacitate and synergize our member networks and to be a national voice of civil society in the Philippines

CORE VALUES

Integrity | Participation | Innovation and Excellence | Respect for Diversity

MEMBER NETWORKS



Cordillera Network of Development NGOs & POs



Eastern Visayas Network of NGOs and POs



Mindanao Coalition of Development NGO Networks



NATCCO NETWORK

National Confederation of Cooperatives



PhilDHRRA

Philippine Partnership for the Development of Human Resources in Rural Areas



PHILSSA Partnerships for sustainable communities.



CODE-NGO

HISTORY Mula Noon, Hanggang Ngayon

1991

Held its 1st National Congress, with 1,000 NGO, PO and cooperative leaders. The Congress ratified its Covenant on Philippine Development and the Code of Conduct for Development NGOs. These historic declarations marked the development community's desire to promote its professionalism and to expand the reach and broaden the impact of development work in the country.

1994

Expanded its membership by helping in formation and strengthening regional networks in response to the enactment of the Local Government Code of 1991.

1998

CODE-NGO, together with 6 other civil society groups, including member networks AF, PBSP and NCSO, established the Philippine Council for NGO Certification (PCNC). PCNC serves as the self-regulatory body that grants donee status for NGOs.

Also, the network started engaging in the Philippine Medium-term Development Plan (MTPDP) process. It has since monitored government's performance against its own MTPDP Targets.

1990

Formally established by the 10 largest NGO networks in the Philippines.

1993

Played an instrumental role in setting up the Foundation for the Philippine Environment (FPE), an NGO managed funding mechanism through a USAID debt-for-nature swap agreement.

1995

CODE-NGO helped establish another local funding institution, the Foundation for Sustainable Society, Inc, from a debt swap agreement with Swiss government.

1999

Launched the Successor Generation program, an innovative mechanism to address the human resource gaps in the NGO community. The program provided intensive training and mentoring to social development leaders of different generations.

2001

Co-convened the Kongreso ng Mamamayang Pilipino (KOMPIL II) with other civil society groups, which became the backbone of People Power II.

2001

Conceptualized an innovative financial instrument known as PEACE Bonds to raise funds from the capital market. With the the proceeds from the bonds, the Peace and Equity Foundation (PEF) was established to manage the fund that supports NGO projects and social enterprises to help address poverty and inequality in rural and urban communities.

2002

Established the Network Strengthening Fund to support the capacity building initiatives of member networks. In 2012, it was renamed Capacity Building Fund and implemented until 2017.

2003

Implemented the Local Anti-Poverty Program – Phase II in 100 barangays. Through the program, communities were empowered to participate in tracking poverty incidence and influencing LGU budgets.

2005

Initiated the Priority Development Assistance Fund Watch to monitor the use of the congressmen’s pork barrel funds.

2006

Served as secretariat and convener of the Coalition for a Citizens’ Constitution (C4CC), which staged nationwide protests against GMA’s deceptive People’s Initiative and self-interested Charter Change via Constituent Assembly.

2007

Co-convoked the UN Civil Society Assembly, a consultative forum of the UN Country Team with CSOs in the Philippines.

Organized 800 Bantay Canvass volunteers in 191 municipalities, 22 provinces and 4 highly urbanized cities to guard the canvassing of votes in the 2007 elections.

2009

Conducted for the Philippines the Civil Society Index , a global effort to study and support civil society in various countries.

2010

Crafted the CSO Development and Reform Agenda (DRA) for 2010-13 with a broad representation of CSOs and people’s organizations. The agenda proposed key critical actions that the new administration should take, and actively campaigned for this with Presidential and local candidates of the 2010 elections.

2011

Until 2014, consortium member of the USAID-funded project called ‘Strengthening the Capacity of Philippine CSOs’. The network contributed to the

2012

Decisively engaged DBM, DILG, NAPC and DSWD on the government’s Bottom Up Budgeting Program. It convened the BUB 383 coalition of CSOs and people’s organizations to influence the policies, plans and budgets of the BUB program in 383 municipalities. By 2016 when the program ended, the coalition’s coverage has expanded to 485 municipalities.

The network also formulated the Civil Society Report Card (CSRC) to monitor LGU performance for service delivery from the perspectives of local CSOs.

2014

In 15 municipalities and cities, CODE-NGO members scrutinized the LGUs’ Full Disclosure Policy documents for evidence-based agenda-setting, advocacy and participation in local planning and budgeting processes.

2017

Serves as the Secretariat of the Non-Government Steering Committee for the Philippine Open Government Partnership (OGP). It monitors government’s performance viz its OGP National Action Plan commitments for a more transparent and accountable government.

Co-founded SAFER to fundraise for locally-led humanitarian response, with NASSA Caritas Philippines and Humanitarian Response Consortium.

2011

development of the project’s Capacity Assessment Tool (CAT), mentoring the 138 participating CSOs on organizational development processes and led the Community of Practice learning exchange activities.

2013

Initiated the Advancing CSO Engagement in Disaster Risk Reduction & Management and Climate Change Adaptation (ACED) Project to support the capacity building and advocacy initiatives of the network and its members on DRRM-CCA. By 2014, it has established CSO DRR Coordination Hubs in 10 regions led by member networks.

2016

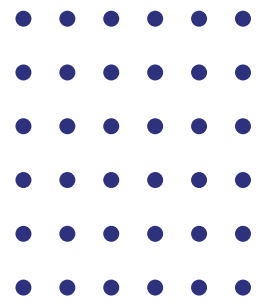
CODE-NGO released a statement condemning the burial of the remains of ousted President Ferdinand Marcos at the Libingan ng mga Bayani. A noise barrage was organized to denounce the rushed and secretive burial ceremonies of the former president last November 18, 2016.

2018

Partnered with the Humanitarian Leadership Academy as its affiliate in the Philippines, for a locally-led humanitarian learning and innovations.

2019

A third-party evaluation of the 5-year ACED project on community-based DRRM showed that it has been largely successful in attaining its objectives. We have developed our institutional capacities and our regional coordination hubs’ work have impacted communities positively. There are areas for improvement, but our strengths already lie in localizing DRRM, establishing regional and provincial networks for DRRM, and mobilizing social and political capital.



MESSAGE FROM THE CHAIRMAN

Our Annual Report for 2018 - 2019 reflects the work of the CODE-NGO coalition that spans more than a year, covering August 1, 2018 to December 31, 2019 as we adjusted from fiscal to calendar year. Following our Strategic Plan 2018-2022 and Balanced Scorecard targets, as well as adopting our

new organizational monitoring, evaluation, accountability and learning framework, we have been looking at a 'balanced view' of our organizational performance from four perspectives: Stakeholders, Internal Processes, Financial and Learning and Growth.



We are happy to report to you that we have achieved at least 85% of our Strategic Plan and BSC targets for this year!



We are continuously inspired by the difficult but heartwarming work of our members and partner communities as they find ways to cope with the impacts of these health-economic-social-environment-political crisis.

6
NATIONAL
and
11
LOCAL

public policies programs and projects were influenced by our advocacy work.

These were largely brought by our engagements in the Philippine Open Government Partnership, with the Department of Interior and Local Government on their Memorandum Circular 2019-71 or guidelines for accreditation of civil

society organizations (CSOs) in local special bodies, with the Securities and Exchange Commission on their guidelines for protecting nonprofits against money laundering. These were also brought by the participatory governance engagement of our members at the regional and local levels through our Strengthening Decentralized Governance Project supported by Misereor.

We contributed our voices to those of many CSOs and other sectors calling for COMELEC to uphold transparency in the 2019 elections, and for the administration to stop Charter Change, to lift Martial Law in Mindanao and its expansion nationwide, and to drop plans for a Revolutionary Government.

We activated and beefed up the work of our Advocacy Working Groups on CSO Good Governance, Participatory Local Governance, Disaster Risk Reduction and Management–Climate Change Adaptation, Asset Reform and Peace by organizing their advocacy and communication planning workshops and by supporting their local campaigns, with the help of Forus and with the support of communications and public image experts.

We improved our internal processes by setting up our monitoring, evaluation, accountability, and learning system, improving our website and learning about service continuity planning, data management, and data privacy.

We innovated and experimented on new ways of doing things. We started offering blended (online and face to face) DRRM learning through our Center for Humanitarian Leadership and Innovation, with the support of the Humanitarian Leadership Academy.

We engaged new partners, who have been the sources of new ideas for us: MVGS Law Services for pro-bono corporate legal services, Technopoly Inc., The Asia Foundation’s Development Entrepreneurship to build up an entrepreneurial mindset among our staff and members, Hivos for our Open Contracting engagement, and the OGP Support Unit and World Bank Multi-Trust Fund for our co-creation processes with government agencies on open governance.

We have completed our 5-year Advancing CSO Engagement in DRRM-CCA Project with Christian Aid in the Philippines. An external evaluation of the project reports that it has established the credibility of our coalition in DRRM and humanitarian initiatives. This work has also led to our co-founding the Shared Aid Fund for Emergency Response (SAFER) Foundation and Philippine Partnership for Emergency Response and Resilience (PPERR) with other big networks such as NASSA Caritas Philippines, Humanitarian Response Consortium, and National Council of Churches in the Philippines.

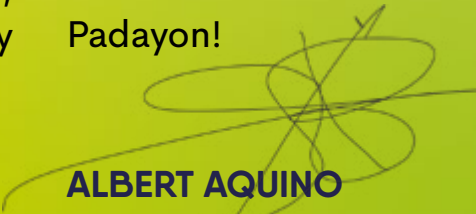
All these despite the increasingly challenging environment for the Philippine CSO sector. The USAID's CSO Sustainability Index 2018 – Philippines reported that, while the country's CSO sector continues to enjoy the highest sustainability rating in Asia, there were considerable declines in the dimensions of Legal Environment, Advocacy and Public Image. CSOs, human rights defenders, activists, and lawyers representing marginalized groups were subject to increased harassment, including extrajudicial killings. In addition, CSOs were subject to burdensome new reporting requirements. Advocacy declined due to continuing verbal attacks by President Duterte against critics of his policies and the increasing challenge of lobbying for key policy reforms. The government's attacks on media outlets and CSOs also led to a decline in the sector's public image.

We expect a further compounding of challenges for the sector as the COVID-19 pandemic hit the entire world in 2020. The pandemic brought unprecedented impacts, not only in terms of health, but also in the economic, social and political spheres; and not only to CSOs but to governments, businesses and all citizens, directly affecting our everyday lives.

“Within our capacities, let us aim to support efforts of all stakeholders – affected communities, civil society, government, business, media and academe – from local to national levels to overcome this crisis.”

But we have to take heart. We are continuously inspired by the difficult but heartwarming work of our members and partner communities as they find ways to cope with the impacts of these health-economic-social-environment-political crisis. We would like to see our country succeed in controlling the spread of the virus, in saving lives, and in providing safety nets for the most vulnerable from the impacts of COVID-19. Within our capacities, let us aim to support efforts of all stakeholders – affected communities, civil society, government, business, media and academe – from local to national levels to overcome this crisis. We aim to win over this crisis through peaceful, participatory and empowering means.

Padayon!



ALBERT AQUINO
Chairperson, CODE-NGO

2019 AT A GLANCE

KEY MEMBER INITIATIVES

CSO GOOD GOVERNANCE



LEAD to Serve

This program aims to see Philippine NGOs respond well to complex development issues by having highly competent and committed NGO leaders.



Social Entrepreneurship

WEVNET focused on its own business development through various workshops on social enterprise strategizing and planning.

DISASTER RISK REDUCTION AND MANAGEMENT



Wellbeing Cluster PH

CENVISNET led the coordination work of the Wellbeing Cluster PH, which aims to promote and mainstream psychosocial and wellness health programs in Central Visayas.



Promoting Localization

PHILSSA commits to Localization of Humanitarian Action by supporting a national coalition of community organizations working on DRRM-CCA.

PARTICIPATORY GOVERNANCE



Social Protection

This project advocated for social protection of marginalized sectors through better social healthcare, social health insurance, and local participation of organized communities.



Citizen Engagement

This project consolidated and capacitated local CSOs to participate in planning and monitoring government projects aimed at reducing poverty.

2019 AT A GLANCE

KEY MEMBER INITIATIVES

PEACE



Children's Rights

MINCODE pledged and supported the Children's Rights Agenda in Bangsamoro, Mindanao.



In Marawi City and Lanao Del Sur

PBSP made significant strides in gathering support to implement its Marawi City and Lanao Del Sur Rehabilitation Plan.

BASIC SERVICES



Support for Women Sewing Livelihood

The project gave rural women workers access to a workable livelihood opportunity to could augment income and help them recover from displacement.



KAYA Payment Platform

This latest offering allows co-op members to transact payments via their smart phones, ATMs, and over-the-counter.



Social Enterprise Development

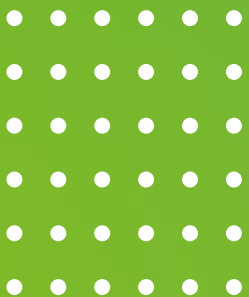
This aims to consolidate various Cordillera products of its provincial member networks and to sell these through digital/online marketing.



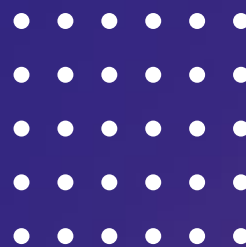
National Training and Research Institute

This institute organizes and implements trainings to enhance the capacity of social and development workers on rights-based child participation and protection.

PROGRAMS AND PROJECTS



ACCOMPLISHMENT, EVALUATION AND LEARNING REPORT



The aim and objectives of our work for the period are based on the CODE-NGO Balanced Score Card (BSC), a business framework that helps the network design, manage, and track its strategies. It provides a “balanced” view of performance where we look at performance from four perspectives: Stakeholders, Internal Processes, Financial, and Learning and Growth.

We worked on more than 85% of the plan for this period, and included unplanned work. Below are key outputs and outcomes.

1 Public policies, programs, and projects (PPPs) were approved and implemented as a result of our advocacy. Six national government agencies considered the Philippine Open Government Partnership (PH-OGP) Citizen Agenda in their proposed commitments to the 5th National Action Plan 2019-21. Comments of the Task Force on Participatory Local Governance/CODE-NGO on DILG MC No. 2019-72 (Guidelines on accreditation of civil society organizations and selection of representatives to the local special bodies) were reflected in the memo released last May 2019. The SEC also considered CODE-NGO’s inputs on its MC No. 15-2019 (Beneficial Ownership Information) and MC No. 15-2018 (Non-Profit Organizations and Anti-Money Laundering). At the regional and local levels, 11 PPPs were adopted and implemented.

The Board approved five position statements on emerging issues in 2019: a call for the Presidential Electoral Tribunal to uphold integrity of elections in former senator and defeated vice-presidential candidate Ferdinand “Bongbong” Marcos Jr’s appeal; a call for COMELEC transparency in the 2019 elections; No to Resolution on Both Houses No. 18 on Charter Change; No to Martial Law extension; and No to Revolutionary Government.

2 Advocacy manuals, advocacy plans, and communication plans were crafted. To date, the plans for Disaster Risk Reduction and Management-Climate Change Adaptation (DRRM-CCA), CSO Good Governance, and Participatory Governance are being implemented. We continue to actively engage with nine advocacy-related coalitions.

11 PPPs
adopted and
implemented
by government

5
position
statements
on emerging
issues

9
actively
engaged
advocacy-
related
coalitions

5
new
partnerships
pursued

PHP 22.9M
raised project
funding out of
PHP 25M target

reached
4.6%
projected
income from
investments

OpEx vs. Total
expenses
19%

Grant vs. Total
income
67%

Project share vs.
Total income
7%

3 Five new partnerships were pursued – Martinez Vergara Gonzalez & Serrano (MVGS) for free corporate legal assistance; the UK-based Humanitarian Leadership Academy (HLA) for setting up the Center for Humanitarian Learning and Innovation (CHLI); The Asia Foundation for Development Entrepreneurship orientation; the Commission on Audit (COA) for Citizen Participatory Audit (CPA); and the Anti-Money Laundering Council for non-profit risk assessment.

We maintained and strengthened our partnership with national government agencies like COA, Department of Budget and Management (DBM), PHILGEPS, Department of Information and Communications Technology (DICT), Department of Interior Local Government (DILG), Department of Education (DepEd) and National Anti-Poverty Commission (NAPC) among others. Further, our existing partnership with the National Secretariat for Social Action-Justice and Peace (NASSA-JP) and Humanitarian Response Consortium (HRC) for SAFER led to the registration of the latter as an independent entity. SAFER has since raised modest funds to support members' responses to Typhoons Mangkhut and Usman.

4 Responding to needs of member networks (MNs) while underscoring that MNs contribute to BSC measures/targets have been at the heart of our work. The three-year Capacity Development Framework and Plan was principally designed with the same focus. The Expanded Capacity Building Fund Year 3 (ECBF Y3) project's operational framework prioritized interventions for the Impact Assessment results and MNs' effort towards financial sustainability, but it also stressed MN contribution to the BSC. The completion of the ECBF Y3 Project also led to addressing critical areas/immediate recommendations for MN sustainability. Other workshops on financial sustainability were conducted. Feedback-and-response mechanisms for MNs' concerns have been developed, and Service Level Agreement with MNs has been drafted.

5 We raised Php22.9M project funding out of Php25M target; and reached a projected income from investments of 4.6% out of conservative target of 3%. Under close scrutiny of the Finance Committee, we efficiently managed the program and project funds by quarterly monitoring of our budget variance/performance reports and cash flows. Based on these, we have achieved the ratios on the left.

6 Three institutional systems – Financial Management Information (FMIS), Human Resource Development (HRDS), and Management Information (MIS) – have been assessed. Improving these systems is ongoing. Quarterly review of investments performance with funds managers and the Finance Committee run alongside migration of the FMIS to NetSuite. HR-related policies were updated and job description of core positions were aligned to BSC strategies (HRDS), while existing program/project staff are taking on newly identified HR roles. Unplanned studies on Data Privacy and Document Management are continuing too; these MIS areas have been identified as crucial during our Service Continuity Planning processes.

7 An expanded Monitoring, Evaluation, Accountability, and Learning (MEAL) System has been designed and initially applied on this year's BSC targets. This was born from the in-house learning sessions conducted on MEAL to improve this competency set in the program/project management cycle. The Secretariat has been implementing parts of the system, and would progressively enhance and evaluate it every year.

8 An evaluation research on the five-year Advancing CSO Engagement in DRRM-CCA (ACED) ACED project was conducted this year, titled Hub Capacity and Impact Assessment of the ACED Project of CODE-NGO. According to the research, the three most notable outcomes are:

- a) MNs and their staff have become aware of and have gained knowledge on DRRM-CCA, which resulted to the actual formation of regional DRRM hubs and mainstreaming of DRRM-CCA in programs and services.
- b) For the hubs, the conduct of the DRRM-SPHERE training led to its formal organization, thought in varying levels of formality.
- c) Vulnerable communities are benefitting as they become more aware of disaster risks and community-based DRRM. Inputs and processes that led to such were: acquisition of knowledge and strengthening of competency in DRRM-CCA like the conduct of Community Damage and Needs Assessment; follow-through localized activities; and LGU partnerships, where some local CSOS sit in local DRRM Councils and/or participate in local DRRM Fund budgeting and monitoring.

Through the ACED Project, CODE-NGO has established its credibility as DRRM- humanitarian actor in the Philippines. It has also created CHLI and SAFER.

3 institutional systems assessed

expanded **MEAL** System designed

3 most notable outcomes of the ACED Project

- **formation of regional DRRM hubs**
- **mainstreaming of DRRM-CCA in programs**
- **vulnerable communities are benefitting**



Other significant information

SAFER, which is now registered with the SEC, responded to appeal for survivors of TS Ompong and TS Usman, and distributed all donations to the beneficiaries. Its first ambassador, financial wealth expert Mr. Vince Rapisura, and its media sponsor, Rappler and its citizen journalism arm, Move.PH, help establish credibility and increase visibility of SAFER to the public.

2019 Programs and Projects

Activating Advocacy Working Groups – No Mean Feat

Change Orientation and the Balanced Scorecard

Building and Strengthening Financial Sustainability of Member Networks

SAFER Pioneers Localization in the Philippines

CODE-NGO Leads the Non-Government Sector in the PH-OGP

New Strategic Direction in Strengthening CODE-NGO Members

Applying Open Contracting to Project DIME

Continuous DRR for Resilient CSOs

Forging and Strengthening Partnerships

The future of e-learning with CHLI

CODE-NGO maintained active participation in international networks, which have recognized and disseminated our good practices on DRRM (ICVA), supported our AWG Communications Planning (FORUS), transferred new technology on Transformative Scenario Planning (CIVICUS), and involved us in Asia-Pacific regional development forums (Ulaanbaatar). Among international funding organizations, MISEREOR organized a series of work/writeshops and coaching on strengthening institutional capacities of its Philippine partner organizations on "Impact and Change Orientation in Planning, Monitoring and Implementation of Projects." Our participation resulted in building capacities of the programs team and developing an expanded MEAL system for CODE-NGO programs this year. MISEREOR-Philippine Misereor Partnership Inc. (PMPI) also invited CODE-NGO to participate in KomuniKamp, a 20-day extensive training camp on effective communication with focus on social media. Knowledge and skills gained from this camp will be used for our communications system.

Lessons We Learned

1 LESSONS ON CHANGE

While we tend to stick to practices that have worked best for us, we should always welcome change and innovation in the way we do things. Work through challenges and constraints by learning to embrace obstacles, to adapt new perspectives, and to welcome new partnerships.

There is no such thing as “One size fits all” – specific interventions are needed for specific issues because people and organizations have different contexts, capacities, and resources. Understanding and assessing the situation and developing then implementing strategies

2 TEAMWORK AND CLOSE WORKING RELATIONSHIPS

We saw a lot of huddles this year. Various activities like policy analysis, partnership building, capacity development, systems review and improvement, proposal writing, institution building, meetings and workshops were done.

Member networks which sit in Advocacy Working Groups and key committees of the Board and projects, as well as the Board Chair and CICB Chair, unquestionably contributed technical knowledge and guidance that resulted in very good outputs – a long-term financial support was negotiated and approved; the Capacity Development framework and plan was crafted; portions of the Operations Manual were updated;

3 THE LESSON OF REFLECTION, COMMITMENT, AND FOCUS

Ms. Sylvia Paraguya, CEO of our member network, National Confederation of Cooperatives (NATCCO), said, “More than financing, it is commitment to the cause that matters.”

With all the work that we do, it is important to instil the good practices of action-reflection-action and collectivism. The reflection sessions this year were necessary

are key to addressing some challenges in the workplace.

Then again, practices that have worked best for us still work very well for us. Partnership with government is still thru constructive engagement. Some templates still do its wonders – templates for knowledge products, existing online platforms – that make access and monitoring easy. Collectives – inside and outside of CODE-NGO – have produced many resources we could maximize or build on better for our benefit.

investment management was more satisfactory; and strategic project guidelines were set, among others.

The experience and expertise of the Programs team facilitated the implementation of the Strategic Communications Program which only started in July 2019. The Management Committee met regularly and responsively addressed issues, like workload and budget adjustments or personal and professional development of the staff. Every month, small groups came together to work on new concerns like project proposal development, Service Continuity Planning, MEAL system, and Communications System.

indeed. The Secretariat and MN leaders and staff, who are advocates as well, need to step back and to check our disposition. Only then can we take action with greater appreciation. It is equally important to be cautious of extending ourselves too thinly. We remind ourselves to focus on what is more important at the moment because doing things one at a time creates momentum and focus.

Activating Advocacy Working Groups – No Mean Feat

CODE-NGO banks on the breadth and depth of its network to do advocacy work. With the 12 member-networks (MNs) representing 1,600 base civil society organizations (CSOs), indeed CODE-NGO is considered a major network by partners from academe, government, and fellow CSOs. But how would such a vast network work together in common advocacies? That is the aim of the Advocacy Working Groups (AWGs) institutionalized in the CODE-NGO network in 2018.

The AWGs, composed of MN representatives, carry out plans and activities related to their assigned advocacy. CODE-NGO’s five priority advocacies are:

<p>1</p> <hr style="width: 20%; margin: 0 auto;"/> <p>Asset Reform</p>	<p>2</p> <hr style="width: 20%; margin: 0 auto;"/> <p>CSO Good Governance</p>	<p>3</p> <hr style="width: 20%; margin: 0 auto;"/> <p>DRRM-CCA</p>	<p>4</p> <hr style="width: 20%; margin: 0 auto;"/> <p>Participatory Local Governance</p>	<p>5</p> <hr style="width: 20%; margin: 0 auto;"/> <p>Peace</p>
--	---	--	--	---

To boost the AWGs into activation, CODE-NGO is supported by a national project in partnership with Forus International, with assistance from the French Development Agency and the European Union, beginning December 2018 until June 2020. Major activities implemented were communication planning with the five AWGs. Each AWG came up with communication messages and strategies based on their respective advocacy plans, which would be doable within the project duration.

Crafting a communication plan and prioritizing key messages is no mean feat as most of the advocates in the network have different appreciation of how to communicate their campaigns.

The advocates realize that lobbying and dialogue form only one part of many aspects of communications campaign and its tools, like print ads, radio or TV guesting, and now, social media.

Some of us are not used to seeing communications in the light of a marketing campaign which experts allude to consistently. Yet, for others, it is an eye-opener that different ways of doing communications may indeed be blended into how we do advocacy today.

In both advocacy and communications, the objective is to change behavior, such as to stop or pass a bill into law, to stop certain behavior like harassment and corruption, or

to promote certain behavior such as inclusiveness and participation.

To achieve the objective, advocates prepare by learning about their audience or target group and customizing their approaches to fit the audience’s needs, tastes, or behavior. The communication plan focuses on messages directed to the target groups, and identifies the “messenger” who may be a person or a group. The communication planning process became a process of self-discovery as we reviewed who we are, what we stand for, and how we brand ourselves to our partners.



Change Orientation and the Balanced Score Card

In building the secretariat's competencies on monitoring and evaluation (M&E) – our weakest area in the program management cycle – we are taking on a Change orientation beginning 2019 as we expand our knowledge and skills in M&E design and use of M&E results.

A Change orientation steers the work of our programs and projects more emphatically on the changes needed to achieve our goals and objectives.

A Change orientation asks:

- How was the situation before?
- What has changed in people, ex. their behavior, living conditions, and environment?
- How did our project/ program contribute to that change?

The most strategic area to apply our new learning on Change orientation on – a stronger focus on desired changes – is our five-year Balanced Score Card (BSC).

Where in the BSC can we see improvement in the lives of people?

CODE-NGO, the largest coalition of 1600 civil society organizations (CSOs) working on social development all over the country, definitely aims to improve the lives of people. Our Advocacy Program prioritizes five major issues, which community leaders deem imperative for our country's Development and Reform Agenda. The five issues are: Asset Reform, DRRM-CCA, Good Governance of CSOs, Participatory Governance, and Peace.

The BSC's Internal Processes perspective looks at how CODE-NGO's member

networks work tirelessly with local community-based CSOs on the five key advocacy issues; while the Stakeholders perspective looks at how CODE-NGO significantly influences public policy. Through these two perspectives, we aspire to see improvement in the lives of people in the communities.

People are not solely in communities, but are also in the secretariat.

The CODE-NGO secretariat is composed of 15 program and project-based staff. Although our Board and 12 member networks are responsible as well for implementing different parts of the BSC, the secretariat certainly acts as the technical and coordinating hub of the coalition.

The Learning and Growth perspective in the BSC makes sure that the secretariat develops competencies on prioritized strategic focus, and imbibes values of excellence, innovation, and responsiveness to development challenges. Lifelong learning is in the CODE-NGO culture, a culture that allows us to strengthen our creative, critical, and caring thinking skills, and to convert our learning to a collaborative advantage for the coalition. Through this learning and growth perspective, we also hope to see improvement in the lives of the secretariat staff.

This year, we reviewed our BSC, identified indicators that are already change-oriented, and added more. Here is a sample list of such indicators for three BSC perspectives and one advocacy plan:

STAKEHOLDER PERSPECTIVE

Ensure significant influence in public policy formulation, programming, and implementation

CHANGE-ORIENTED INDICATOR

Impact on people and communities of the approved and implemented policies, programs, and projects is assessed

INTERNAL PROCESSES PERSPECTIVE

Excellence in advocacy and research

CHANGE-ORIENTED INDICATOR

Member CSOs craft their Local Poverty Reduction and Development Agendas and present these to local government executives

LEARNING AND GROWTH PERSPECTIVE

Enhance competencies on prioritized strategic focus

CHANGE-ORIENTED INDICATOR

Change-oriented MEAL system is installed

ADVOCACY PLAN FOR DRRM-CCA

Strengthening CSOs' advocacy on responsive local DRRM plans and budget

CHANGE-ORIENTED INDICATOR

More community residents have a sense of control of their lives and property before, during and after disaster strikes

The process of reviewing the BSC, with change-orientation M&E in mind, has been a tedious process; however, the secretariat has shown enthusiasm for the new learnings.

**Excerpted from Deanie Lyn Ocampo. Change Orientation and the Balanced Score Card. 2020. In: The Original 13 (Misereor Partner Organizations and CTI). Our More than Just Everyday Guides to Project Facilitation (Para sa Maka-Diyos Makatao at Makakalikasang Pagbabago), pp. 101-105, Quezon City, Philippines*

Building and Strengthening Financial Sustainability of Member Networks

The Expanded Capacity Building Fund Year 3 (ECBF Y3), assisted by the Peace and Equity Foundation, provided continued support to MNs as they build their capacities towards financial stability and strengthen their management systems, policies and programs.

Ten MNs used the fund to begin working on critical areas and recommendations they have identified for their network sustainability.

- CBD, CORDNET, PHILDHRA, PHILSSA, and WEVNET started to explore income-generating activities and ideas for social enterprises.
- EVNET and MINCODE used the support for proposal writing activities to secure project grants from other donors.
- AF, CENVISNET, and NCSD continued their 50@50 Campaign, consultancy activities, and institutionalization of the National Training and Research Institute, respectively.

The ECBFY3 project also has a mentoring program. CORDNET, EVNET, MINCODE, and PHILSSA tapped external resource persons to mentor them or to consult with on how to immediately address critical organizational areas identified by the Impact Assessment study. The rest of the participating MNs opted to use the grant to conduct mentoring visits and give technical assistance to 16 mentee organizations.

The ECBF Y3 project likewise supported major to dos of the key programs of CODE-NGO. For the Membership program, a planning workshop was conducted with members of the Commission on Institution and Capacity Building (CICB). As a result, a capacity development framework with a corresponding three-year capacity development plan for MNs was drafted and approved by the Board. For the Advocacy program, the ECBF Y3 supported the campaigns on CSO Good Governance and Participatory Governance. Meanwhile, communication plans for all five advocacies and an institutional communication plan were drafted and implemented until the end of 2019. A Financial Sustainability Planning writeshop with MNs and a follow-up workshop on Resource Mobilization for CODE-NGO as a coalition were also conducted.



SAFER Pioneers Localization in the Philippines

When super typhoon Haiyan (Yolanda) struck the Philippines in November 2013 - the strongest tropical cyclone ever recorded in history - a surge of foreign and local donations was generated from both the private and public sector. However, this overwhelming support lacked in coordination during its planning and implementation phases which resulted to mismatch between donations and needs of affected communities. Meanwhile, local organizations that had baseline information on community needs did not have enough access to available funds which could have supported their emergency response efforts.

SAFER was an outcome of the START Network’s Transforming Surge Capacity Project in the Philippines in 2015. The project aimed to promote local collaboration and coordination between beneficiaries and donors. As a result, the Shared Aid Fund for Emergency Response (SAFER) was established in 2017 to create a joint fundraising mechanism for emergencies. It is a consortium among CODE-NGO, the Humanitarian Response Consortium (HRC), and the NASSA-JP/Caritas Philippines.

SAFER fuels the effort of partner NGOs through a Quick Response Fund that supports and finances on-ground disaster relief activities. SAFER’s first response was providing P100,000 cash aid to 40 families in Gonzaga, Cagayan after Typhoon Ompong passed through the country in October 2018. SAFER then responded to the Tropical Depression Usman emergency in Baco, Oriental Mindoro, and offered the same package.

As a two-year-old foundation in 2019, SAFER offers a more collaborative and transparent partnership with its donors - individuals or groups alike. It has supported six locally-led initiatives, providing impact to 1,346 families. Apart from raising funds, it continues to advocate support for localization, and to reach out to more partners. Some of its current partners are Rappler, Ogilvy, UP Town Center, and Manila Water.



provided
PHP
100,000
 CASH AID TO
 40 FAMILIES

supported
6 INITIATIVES

impacted
1,346
 FAMILIES

CODE-NGO Leads the Non-Government Sector in the PH-OGP

CODE-NGO was one of six non-government organizations awarded by the Open Government Partnership (OGP) Multi-Donor Trust Fund (MDTF) after a global competitive bidding process.



In June 2019, CODE-NGO was one of six non-government organizations awarded by the Open Government Partnership (OGP) Multi-Donor Trust Fund (MDTF) after a global competitive bidding process.

The grant supports the participation of non-government stakeholders in co-creating the country's 5th OGP National Action Plan (NAP) for 2019-2021. The Philippines was one of six countries awarded by this grant, along with Afghanistan, Burkina Faso, Colombia, Costa Rica, and Liberia.

In partnership with the Department of Budget and Management (DBM) as PH-OGP government secretariat, co-creation workshops were conducted in 16 regions nationwide and attended by around 1,200 non-government stakeholders from CSOs, cooperatives, academe, business groups, and public sector unions. The workshops,

which ran from June to October 2019, aimed to gather inputs and comments from the non-government sector on the proposed government commitments for the 5th OGP NAP. The workshops served as platforms for dialogue between government and non-government institutions, as well as a venue for the latter to express their interest in joining OGP as NAP commitment holders. It has been by far the widest and most extensive non-government consultation conducted in the PH-OGP's history.

Aside from the MDTF, the Department of the Interior and Local Government (DILG) and the United Nations Development Program

(UNDP) extended financial assistance for the workshops. The OGP Support Unit provided technical assistance in shaping the workshop design.

The various workshops bore fruit, as the PH-OGP Steering Committee, in a meeting in November 2019, reviewed and approved 10 commitments for inclusion in the country’s 5th NAP for 2019–2021. Six of the 10 commitments have non-government commitment counterparts.

reviewed and approved

10

commitments

launched

5th

OGP NAP

attended by more than

300

government and non-government champions

The approved commitments, among others, include:

- 1) Strengthen citizen participation in governmental processes to be implemented by DILG, DBM, DOT, and PHILDHRA,
- 2) Enhance transparency, accountability and participation in educational service delivery to be implemented by the Department of Education and the CSO Education Cluster led by E-Net,
- 3) Ensure Indigenous Peoples mandatory representation in local legislative councils and policy-making bodies to be implemented by the National Commission on Indigenous People, and
- 4) Implementation of open contracting standards in public procurement to be implemented by PHILGEPS, COA, and CODE-NGO.

The 5th OGP NAP was publicly launched in December 2019. DBM Secretary and PH-OGP Chair Wendel Avisado, with PH-OGP Co-Chair Maria Andrea Patricia Sarenas of the Mindanao Coalition of Development NGO Networks (MINCODE), led the launch of the NAP. The momentous event was attended by more than 300 government and non-government open government champions. This marked the beginning of another milestone in PH-OGP—the start of another OGP cycle with the hope that implementing the Plan leads to meaningful results.

CODE-NGO has been the designated Non-government Secretariat of the Philippine OGP since 2017 and continues to lead activities for the non-government sector.

New Strategic Direction in Strengthening CODE-NGO Members

As contribution to the realization of the Strategic Plan for 2018-2022, the Membership program and the Commission on Institutional and Capacity Building (CICB) successfully crafted a three-year capacity development plan for CODE-NGO's member networks.

The objective is to strengthen them to become strategy-driven and capable of maximizing resources and opportunities. For the next three years, focus would be on leadership development, institutional learning, and strategic partnerships.



This effort was made possible through the assistance of the Ramon Aboitiz Foundation Inc. (RAFI)'s Center for Leaders.

In engaging the member networks, the Membership program adheres to the principle "No such thing as one size fits all". Because of this, the program has been able to assess members' current situation, and to come-up with specific interventions for specific needs. Members' concerns were proactively addressed and technical assistance was provided. Regular kamustahan sessions were conducted with six member networks: CBD, CENVISNET, CORDNET, NCSD, PHILSSA and PHILDHARRA. Moreover, a Service Level Agreement (SLA) between the members and secretariat and a tracking system have been proposed in order to provide better services to all.

“No such thing as one size fits all”

OBJECTIVE:
For members to become strategy-driven and capable of maximizing resources and opportunities

Applying Open Contracting to Project DIME

The CODE-NGO network affirms its advocacy for participation and transparency to make government programs efficient and effective thru its continued engagement in the Open Government Partnership (OGP). This partnership brokered different levels of engagements with various lead government agencies, chief among them is the DBM. With this opportunity to engage the DBM, CODE-NGO sought support from Hivos to apply Open Contracting to Project DIME or Digital Information for Monitoring and Evaluation.

Project DIME was the brainchild of former DBM Sec. Benjamin E. Diokno, current Governor of Bangko Sentral ng Pilipinas. DIME is a monitoring and evaluation (M&E) tool used in DBM for big-ticket projects such as the North-South Rail of the Department of Transportation or farm-to-market roads of the Department of Agriculture. The M&E tool uses digital information such as satellite images, light detection and ranging technology (LiDAR), drones and other similar technologies to check the physical accomplishment of the project. At that time when DIME was launched, it was a program internal to DBM. During the co-creation process of the 5th National Action Plan (NAP) for the OGP, DBM committed Project DIME to be part of the NAP. In doing so, the DBM opened the process to CSOs and committed to craft a business process manual to receive user feedback through the internet-based DIME portal. CSOs will be asked for their comments or inputs to the draft manual.

CODE-NGO, on the other hand, committed to the NAP by building capacities of CSO leaders in open contracting, which is the principle behind DBM's commitment and CODE-NGO's renewed engagement in transparency and accountability work. Open contracting is something familiar yet something new. In other countries "contracting" is synonymous to "procurement", but in the Philippines, open contracting goes beyond the procurement process where monitoring usually ends after the bidding. Open contracting covers the public procurement process from start to end, i.e. until the contract is awarded and the goods/services are finally completed and delivered.



Another new concept is the Open Contracting Data Standards or OCDS. A more efficient public contracting process incorporates the OCDS where contracting data is publicly available and is machine-readable. The initiatives of CODE-NGO and DBM would like to see this concept realized in the future.

The five partners of CODE-NGO in this project are: PHILDHARRA, CBD, CORDNET, PHILSSA, and AKKMA. From the training workshop, they committed to complement the work of the DIME team with physical/on-site M&E of select projects like farm-to-market roads, access to airport roads, public hospital, and health centers till early 2020. Based on their outputs, they will collectively formulate recommendations for DBM to consider in improving Project DIME.

Continuous DRR for Resilient CSOs

CODE-NGO continues to recognize the vital role that CSOs play in Disaster Risk Reduction Management (DRRM) towards a resilient Philippines. With the progressive work of its 10 regional hubs, CODE-NGO is an active member of these DRRM CSO consortia: Philippine Partnership for Emergency Response and Resilience (PPERR) and the Balik Lokal Forum.

The regional hubs were established through the five-year support from Christian Aid Philippines through the Advancing CSO Engagement in DRRM-CCA (ACED) Project beginning in 2014. The project provided DRRM capacity development to over 100 member-based organizations that eventually led to the creation of the hubs across the country. The independent impact assessment study of the project stated that, throughout the years, the DRRM regional coordination Hubs have gained an overall 'Good Progress' in terms of governance and leadership, structure, protocols, capacity to conduct assessments, resources and equipment, partnerships, advocacy and learning exchange. Through the hubs, their own community partners have become more aware on preparing for and mitigating disaster risks and emergencies. Some hubs have even established rapport and engagement with their respective LGUs' Local DRRM Councils on public DRRM processes. As a result, hub members were able to respond to disasters that hit the country in the last five years, such as Typhoons Ruby, Lando, Lawin, Nina, Ompong, Usman, the eruption of Mt. Mayon, the Marawi Crisis, and the 2019 Cotabato earthquake.

ACED Project

Advancing CSO Engagement in DRRM-CCA (ACED) Project

10 DRRM REGIONAL HUBS

'Good Progress'

in terms of governance and leadership, structure, protocols, capacity to conduct assessments, resources and equipment, partnerships, advocacy and learning exchange



A five-month ACED Project is being supported by Christian Aid Philippines once again this 2019, its sixth year of support. This project aims to sustain the hub work in the Cordillera region, MIMAROPA (Region 4B), and National Capital Region (NCR). The regional hubs were selected based on the historical path of typhoons and the anticipated Big One Earthquake in NCR. Through a training of trainers, hub leaders will be renewed of their skills and practice on Core Humanitarian Standards (CHS), safeguarding, cash programming, and other emergency interventions. They will also update and enhance their contingency plans and coordination protocols, and initiate an Emergency Response Fund through small seed grants. The hub learners must re-echo the training on CHS and contingency planning to at least 30 other hub members.

Aside from this, CODE-NGO exchanges information and assessment during disasters and jointly advocate for locally-led response through different consortia like PPERR and Balik Lokal. In November 2019, a national conference on Balik Lokal – an advocacy platform of CSOs that promotes locally-led humanitarian response – was co-organized by CODE-NGO, and attended by different humanitarian stakeholders. This provided space for different organizations to showcase approaches on localizing humanitarian responses. CODE-NGO Executive Director Roselle Rasay presented the creation and work of our 10 regional DRRM coordination hubs. The regional DRR hubs come together for learning exchange and advocacy during peace times, and to coordinate response in times of emergencies.

5-month ACED Project

aims to sustain the hub work in the Cordillera region, MIMAROPA (Region 4B), and National Capital Region (NCR)

national conference on Balik Lokal

advocacy platform of CSOs that promotes locally-led humanitarian response

Forging and Strengthening Partnerships



Among CODE-NGO's strategic objectives is to further strengthen its existing partnerships and forge new ones in order to support our capacity development programs for our members and our policy advocacy work.

Looking back at 2019, what worked for CODE-NGO were the following:

1) Institutional track record and goodwill from long-time partner organizations

Even though leaderships may have changed in our respective organizations, we were able to bank on and to harness the goodwill of our long-time institutional partners for support of our work and advocacies. This is particularly true with our engagement with the Philippine Open Government Partnership (OGP). Our long-time linkages with the bureaucracies of DBM, DILG, UP National College of Public Administration, Jesse Robredo Institute of Governance, and many OGP-participating CSOs outside of our network contributed to an expanded co-creation process in the formulation of the Philippine OGP National Action Plan 2019-2021. Our engagement here also created for us new links with other government agencies such as DepEd's Last Mile Schools Program and PHILGEPS on open contracting.

This year also, CODE-NGO signed a MOA with the Peace and Equity Foundation (PEF) for the latter's long-term institutional support for CODE-NGO. Bound by a common history, PEF institutionalizes its support by earmarking P200M from its own endowment fund for CODE-NGO, the annual

income proceeds of which will be granted by PEF to CODE-NGO to support its operations and the capacity development program of its member networks.

The five-year support of Christian Aid to our community-based DRRM and humanitarian initiatives positioned our members as DRRM coordination hubs in 10 regions in the country and established CODE-NGO's credibility in these areas of work. It also led to CODE-NGO's convening of the Philippine Partnership for Emergency Response and Resilience (PPERR) and its active involvement in the Balik-Lokal Movement to continue its campaign for locally-led humanitarian response. We have also actively represented the UN Civil Society Assembly (UNCSA) in the Humanitarian Country Team (HCT) and shared about the important role of local NGOs in humanitarian response to several disasters that hit the country this year.

Together with NASSA-JP/Caritas Philippines and Humanitarian Response Consortium, we also registered the Shared Aid Fund for Emergency

Response (SAFER) as an independent foundation, our proof of concept for a pooled fund and local fundraising to support community-based humanitarian actions.

Our long-time membership in international networks gave more opportunities for our members to directly participate in international events, such as Norman Jiao (AF) in the Civicus' training on Transformative Scenario Planning, Benedict Balderrama (PHILSSA) in the International Council of Voluntary Agencies (ICVA) Assembly, Rey Laguda (PBSP) in World Bank's Regional CSO Forum, Patricia Sarenas (MINCODE) and Roselle Rasay (CODE-NGO) in the Asia Development Alliance (ADA)'s Ulaanbaatar Development Forum, Deanie Lyn Ocampo (CODE-NGO) in ICVA's learning exchange among national platforms, and Germaine de Runa (PHILDRRA) in ADA's Glo-cal Advocacy Leadership Academy 2019.

2) Harvesting this year the results of relationship-building efforts of past years

An example of this is the Center for Humanitarian Learning and Innovations (CHLI) which is CODE-NGO's joint venture with UK-based Humanitarian Leadership Academy (HLA). As part of its localization initiative, HLA partnered with CODE-NGO to continue to make its learning solutions available in the Philippines as it closed its center in the country in 2018. CODE-NGO's partnership with HLA was a result of an earlier connection made by PBSP, which led to the Blended Learning Approach to Strengthening (BLAST) DRRM Project that developed five online modules on community-based DRRM and conducted training in blended learning mode.

Another example is our partnership with the Commission on Audit (COA) on its Citizen Participatory Audit (CPA) Program. Our original partnership idea with COA in 2016 was to conduct a CPA of shelter rehabilitation projects in selected cities affected by Typhoons Sendong and Haiyan. While this did not push through, we finally pursued the partnership when COA invited CODE-NGO in the CPA of 158 school buildings in Metro Manila. The DepEd appreciated the results and recommendations of the CPA, particularly the participation of CSOs in the audit. Our members PHILSSA, PHILDHRA, NCSD and AF and partner community leaders from AKKMA joined the said CPA.

3) New partners as sources of our innovation and fresh perspectives

This year, we signed a Memorandum of Agreement with the MVGS Law Services for pro-bono corporate legal services for CODE-NGO and its members. MVGS Law supported us in a dialogue we led with the Securities and Exchange Commission (SEC) and other human rights organizations on the new guidelines for CSOs on Mandatory Disclosure Form (MDF) and declaration of beneficial owners.

Creative advertising and public relations professionals also facilitated the Advocacy and Communications Workshops for the programs team and advocacy working groups. Business consultancy and training firm Technopoly Inc. facilitated business planning workshops for CHLI as well as for our Board to explore new and

sustainable ways of offering our services and resourcing our work. CENVISNET member, the Ramon Aboitiz Foundation Inc., organized for our Commission on Institution and Capacity Building (CICB) an engaging and inspiring process that led to the development of a 3-year Capacity Development Plan for our MNs. The Asia Foundation also started to introduce their Development Entrepreneurship concept to us, an entrepreneurial way of delivering our program services or campaigning for our advocacies.

The future of e-learning with CHLI

The Center for Humanitarian Learning and Innovation (CHLI) serves as a one-stop shop for innovative humanitarian learning solutions and services to individuals and institutions working in humanitarian contexts.

These institutions may be local government units, micro, small and medium enterprises (MSMEs) and cooperatives, CSOs, academic institutions, humanitarian learning providers, among others. An offshoot of the affiliation agreement between the Humanitarian Leadership Academy (HLA) and CODE-NGO, CHLI capitalizes on CODE-NGO's expansive network and extensive experience in capacity building, localization of humanitarian action, and community-based and participatory DRRM, and HLA's expertise in developing innovative and contextualized learning solutions for different audiences in the Philippines and around the world.

CHLI continued to deliver its commitments with different partners. It conducted three workshops for EDUCO-Philippines during the year when the latter engaged CHLI to deliver a series of interventions aimed at strengthening the organization's capacity in humanitarian programming and delivery of humanitarian action.

The Center delivered its first 'Kaya Create' service, one of four types of bespoke digital portals it offers, for Save the Children Philippines, and developed 10 e-learning courses/modules professionalism and social accountability to the St. Luke's Medical Center College of Medicine.

The Center also conducted a Business Continuity Management (BCM) training for the head office of the National Confederation of Cooperatives (NATCCO), one of the biggest federations of cooperatives in the country.



conducted workshops on Humanitarian Programming, Business Continuity Management
delivered its **FIRST 'KAYA CREATE' service**
developed **10 e-Learning modules**

NATCCO has expressed its interest to roll out the same training to its member-cooperatives in the coming months. Similarly, CHLI delivered a Business Continuity Planning (BCP) training for member-cooperatives of CLIMBS Life and General Insurance Cooperative. This is the first of a number of agreed training runs in different locations in the country. CLIMBS is the biggest insurance cooperative in the Philippines with members coming from all over the country.

In view of the new law mandating the Cooperative Development Authority (CDA) to require all registered cooperatives to have their business continuity plans, the CDA and CHLI (through CODE-NGO) signed a Memorandum of Understanding to jointly promote BCM among cooperatives in the country.

The future for e-learning remains bright as the demand is on the rise. CHLI will continue to take advantage of this opportunity by developing new or customizing/adapting existing learning courses that are responsive and relevant to emerging learning needs in the coming years.



FINANCIAL STATEMENTS

***Caucus of
Development NGO
Networks, Inc.
(CODE-NGO)***
(A non-stock, not-for-profit
organization)

Financial Statements

**As at and for the five-month period ended December 31, 2019
and as at and for the year ended July 31, 2019**



Independent Auditor's Report

To the Board of Trustees of
Caucus of Development NGO Networks, Inc. (CODE-NGO)
(A non-stock, not-for-profit organization)
146-B B. Gonzales Street, Loyola Heights, Quezon City

Report on the Audits of the Financial Statements

Our Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Caucus of Development NGO Networks, Inc. (CODE-NGO) (the "Organization") as at December 31, 2019 and July 31, 2019, and its financial performance and its cash flows for the five-month period ended December 31, 2019 and for the year ended July 31, 2019 in accordance with Philippine Financial Reporting Standards for Small and Medium-sized Entities (PFRS for SMEs).

What we have audited

The financial statements of the Organization comprise:

- the statements of assets, liabilities and fund balances as at December 31, 2019 and July 31, 2019;
- the statements of total comprehensive income for the five-month period ended December 31, 2019 and for the year ended July 31, 2019;
- the statements of changes in fund balances for the five-month period ended December 31, 2019 and for the year ended July 31, 2019;
- the statements of cash flows for the five-month period ended December 31, 2019 and for the year ended July 31, 2019; and
- the notes to the financial statements, which include a summary of significant accounting policies.

Basis for Opinion

We conducted our audits in accordance with Philippine Standards on Auditing (PSA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Organization in accordance with the Code of Ethics for Professional Accountants in the Philippines (Code of Ethics), together with the ethical requirements that are relevant to our audit of the financial statements in the Philippines, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PFRS for SMEs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Isla Lipana & Co., 29th Floor, Philamlife Tower, 8767 Paseo de Roxas, 1226 Makati City, Philippines
T: +63 (2) 8845 2728, F: +63 (2) 8845 2806, www.pwc.com/ph



Independent Auditor's Report
To the Board of Trustees of
Caucus of Development NGO Networks, Inc. (CODE-NGO)
(A non-stock, not-for-profit organization)
Page 2

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with PSA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with PSA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Independent Auditor's Report
To the Board of Trustees of
Caucus of Development NGO Networks, Inc. (CODE-NGO)
(A non-stock, not-for-profit organization)
Page 3

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on the Bureau of Internal Revenue Requirements

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information in Note 17 of the financial statements is presented for purposes of filing with the Bureau of Internal Revenue and is not a required part of the basic financial statements. Such supplementary information is the responsibility of management and has been subjected to the auditing procedures applied in our audits of the basic financial statements. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Isla Lipana & Co.

A handwritten signature in black ink, appearing to read 'Pocholo C. Domondon', written over a circular stamp or seal.

Pocholo C. Domondon
Partner

CPA Cert. No. 108839

P.T.R. No. 0011401; issued on January 7, 2020 at Makati City

SEC A.N. (individual) as general auditors 1567-AR-1, Category A; effective until May 27, 2022

SEC A.N. (firm) as general auditors 0009-FR-5, Category A; effective until June 20, 2021

T.I.N. 213-227-235

BIR A.N. 08-000745-128-2019; issued on January 14, 2019; effective until January 13, 2022

BOA/PRC Reg. No. 0142, effective until September 30, 2020

Makati City
July 30, 2020

Caucus of Development NGO Networks, Inc. (CODE-NGO)
(A non-stock, not-for-profit organization)

Statements of Assets, Liabilities and Fund Balances
December 31, 2019 and July 31, 2019
(All amounts in Philippine Peso)

	Notes	December 31, 2019	July 31, 2019
<u>ASSETS</u>			
Current assets			
Cash	2	1,707,491	5,529,722
Receivables	3	4,028,049	5,959,568
Short-term investments	4	82,584,507	100,472,201
Other current assets		95,588	66,988
Total current assets		88,415,635	112,028,479
Non-current assets			
Long-term investments	4	97,291,527	76,344,556
Property and equipment, net	5	35,156,284	35,527,020
Total non-current assets		132,447,811	111,871,576
Total assets		220,863,446	223,900,055
<u>LIABILITIES AND FUND BALANCES</u>			
Current liabilities			
Accrued expenses and other liabilities	6	3,664,312	3,095,160
Deferred grants	7	715,348	5,967,235
Total current liabilities		4,379,660	9,062,395
Non-current liability			
Retirement benefit obligation	12	1,358,613	1,294,311
Total liabilities		5,738,273	10,356,706
Fund balances			
General fund - unappropriated	14	4,894,836	3,008,466
General fund - appropriated	14	82,647	82,647
Membership fund	14	3,125,407	3,125,407
Endowment fund	14	173,434,545	173,434,545
Emergency response fund	14	157,576	132,199
Donated fund	14	33,430,162	33,760,085
Total fund balances		215,125,173	213,543,349
Total liabilities and fund balances		220,863,446	223,900,055

The notes on pages 1 to 21 are integral part of these financial statements.

Caucus of Development NGO Networks, Inc. (CODE-NGO)
(A non-stock, not-for-profit organization)

Statements of Total Comprehensive Income
For the five-month period ended December 31, 2019 and for the year ended July 31, 2019
(All amounts in Philippine Peso)

	December 31, 2019			July 31, 2019			Total
	Notes	Unrestricted (Note 14)	Restricted (Note 14)	Unrestricted (Note 14)	Restricted (Note 14)		
Receipts							
Grants and donations	8	-	9,498,775	9,498,775	1,702,320	21,093,039	22,795,359
Investment income, net	4,8	4,121,381	-	4,121,381	8,975,014	-	8,975,014
Others	8	1,417,876	980	1,418,856	2,357,776	-	2,357,776
		5,539,257	9,499,755	15,039,012	13,035,110	21,093,039	34,128,149
Expenses							
Project expenses	9	-	9,499,755	9,499,755	-	21,093,039	21,093,039
Program expenses	10	1,508,071	-	1,508,071	3,041,689	-	3,041,689
Operating expenses	11	2,449,362	-	2,449,362	6,013,556	-	6,013,556
		3,957,433	9,499,755	13,457,188	9,055,245	21,093,039	30,148,284
Excess of receipts over expenses/Total Comprehensive Income		1,581,824	-	1,581,824	3,979,865	-	3,979,865

The notes on pages 1 to 21 are integral part of these financial statements.

Caucus of Development NGO Networks, Inc. (CODE-NGO)
(A non-stock, not-for-profit organization)

Statements of Changes in Fund Balances
For the five-month period ended December 31, 2019 and for the year ended July 31, 2019
(All amounts in Philippine Peso)

	General fund		Membership fund (Note 14)	Endowment fund (Note 14)	Emergency response fund (Note 14)	Donated fund (Note 14)	Total
	Unappropriated (Note 14)	Appropriated (Note 14)					
Fund balances at August 1, 2018	(847,941)	82,647	3,035,407	172,571,687	132,199	32,974,408	207,948,407
Additional funds received	-	-	90,000	-	-	1,525,077	1,615,077
Depreciation for the year	739,400	-	-	-	-	(739,400)	-
Excess of receipts over expenses for the year	3,979,865	-	-	-	-	-	3,979,865
Transfer between funds	(862,858)	-	-	862,858	-	-	-
Fund balances at July 31, 2019	3,008,466	82,647	3,125,407	173,434,545	132,199	33,760,085	213,543,349
Depreciation for the period	329,923	-	-	-	-	(329,923)	-
Excess of receipts over expenses for the period	1,581,824	-	-	-	-	-	1,581,824
Transfer between funds	(25,377)	-	-	-	25,377	-	-
Fund balances at December 31, 2019	4,894,836	82,647	3,125,407	173,434,545	157,576	33,430,162	215,125,173

The notes on pages 1 to 21 are integral part of these financial statements.

Caucus of Development NGO Networks, Inc. (CODE-NGO)
(A non-stock, not-for-profit organization)

Statements of Cash Flows
For the five-month period ended December 31, 2019 and for the year ended July 31, 2019
(All amounts in Philippine Peso)

	Notes	December 31, 2019	July 31, 2019
Cash flows from operating activities			
Excess of receipts over expenses		1,581,824	3,979,865
Adjustments for:			
Depreciation	5	639,481	1,169,308
Retirement benefits expense	12	64,302	851,061
Unrealized foreign exchange loss	8	548	19,922
Donation in kind		-	(1,510,168)
Investment and interest income, net	2,8	(4,124,933)	(8,999,413)
Operating loss before working capital changes		(1,838,778)	(4,489,425)
Changes in working capital:			
Receivables		4,157,786	4,960,378
Other current assets		(28,600)	(33,215)
Accrued expenses and other liabilities		569,151	(1,595,612)
Deferred grants		(5,251,887)	1,108,963
Cash absorbed by operations		(2,392,328)	(48,911)
Contribution to retirement plan	12	-	(300,000)
Interest income received		3,552	24,399
Net cash used in operating activities		(2,388,776)	(324,512)
Cash flows from investing activities			
Maturities and withdrawal of investments, net		(3,059,277)	(1,984,068)
Investment income received		1,895,115	2,663,823
Acquisition of property and equipment	5	(268,745)	(1,582,871)
Net cash used in investing activities		(1,432,907)	(903,116)
Cash flows from financing activities			
Additional funds received	14	-	1,615,077
Net increase (decrease) in cash		(3,821,683)	387,449
Effects of foreign exchange rate changes on cash		(548)	(23,147)
Cash at the beginning of the period/year	2	5,529,722	5,165,420
Cash at the end of the period/year		1,707,491	5,529,722

The notes on pages 1 to 21 are integral part of these financial statements.

Caucus of Development NGO Networks, Inc. (CODE-NGO)

(A non-stock, not-for-profit organization)

Notes to the Financial Statements

As at and for the five-month period ended December 31, 2019

and as at for the year ended July 31, 2019

(In the notes, all amounts are shown in Philippine Peso unless otherwise stated)

Note 1 - General information

Caucus of Development NGO Networks, Inc. (CODE-NGO) (the “Organization”) was incorporated and registered with the Philippine Securities and Exchange Commission (SEC) on January 30, 1991. CODE-NGO is an umbrella organization consisting of six (6) national and six (6) regional development non-government organization (NGO) networks in the Philippines. The Organization’s activities are funded principally through the earnings of its endowment fund, grants received from grantors, membership fees and donations.

As indicated in its SEC license, the purposes of the Organization are as follows:

- a) to convene the different NGO networks especially in confronting pertinent development issues collectively;
- b) to promote, advocate and work for the goals, objectives and interests of the development NGO community;
- c) to promote the rights and welfare of the development NGO workers;
- d) to provide a venue for dialogue, linkages and cooperation among the member networks; and
- e) to formulate and popularize an alternative development paradigm.

As a non-stock, not-for-profit organization organized and operated exclusively for the above purposes, CODE - NGO is exempt from income tax pursuant to Section 30 of the Tax Reform Act 1997. However, income derived from its properties, real or personal, or from any of its activities conducted for profit regardless of the disposition made of such income, is subject to tax.

The registered address of the Organization is at 146-B B. Gonzales Street, Loyola Heights, Quezon City.

On December 5, 2018, the Organization’s Board of Trustees (BOT) approved to change the Organization’s accounting period from fiscal year ending July 31 to December 31. The Organization’s application for change in accounting period was approved by the SEC on July 24, 2019. Accordingly, the comparative period represents the most recent audited balances as at and for the year ended July 31, 2019.

The accompanying financial statements of the Organization were approved and authorized for issue by the Board of Trustees (BOT) on July 30, 2020.

Note 2 - Cash

Cash as at December 31, 2019 and July 31, 2019 consists of:

	December 31, 2019	July 31, 2019
Cash on hand	25,000	25,000
Cash in banks	893,095	1,450,798
Cash held for special projects	789,396	4,053,924
	<u>1,707,491</u>	<u>5,529,722</u>

Cash held for special projects pertains to the remaining funds of the project accounts as at each reporting date.

Cash in banks earn interest at prevailing bank deposit rates. Interest income net of withholding tax earned from cash in banks for the year ended December 31, 2019 amounted to P3,552 (July 31, 2019 - P24,399) (Note 8).

Note 3 - Receivables

Receivables as at December 31, 2019 and July 31, 2019 consist of:

	December 31, 2019	July 31, 2019
Grants receivable	1,539,553	723,633
Receivables from member networks and partners	1,310,917	3,450,378
Investment income receivable	649,669	1,040,064
Advances to employees	153,160	146,496
Loans receivable from employees	80,797	102,428
Other receivables	293,953	496,569
	<u>4,028,049</u>	<u>5,959,568</u>

Grants receivable pertains to amounts spent by the Organization for specific projects in excess of the grants received as at the end of the reporting period.

Receivables from member networks and partners are composed of cash advances for the implementation of the projects.

Investment income receivable pertains to accrued investment income from the Organization's investment in National Confederation of Cooperatives (NATCCO).

Advances to employees pertain to the amount paid by the Organization on behalf of the employees collected through salary deduction.

Note 4 - Investments

Investments as at December 31, 2019 and July 31, 2019 are as follow:

	December 31, 2019	July 31, 2019
Short-term Investments		
Time deposit and other securities	18,278,725	32,354,308
Loan fund	49,305,782	53,117,893
Preferred equity shares	15,000,000	15,000,000
Total short-term	82,584,507	100,472,201
Long-term Investments		
Government and other securities	92,036,800	76,344,556
Loan fund	5,254,727	-
Total long-term	97,291,527	76,344,556
	179,876,034	176,816,757

The total investment income earned from these investments, net of premium amortization, investment management fees and fair value losses amounted to P4,121,381 (July 31, 2019 - P8,975,014) (Note 8).

4.1 Loan fund

The Loan fund pertains to the Organization's investments in NATCCO which earn interest at an average of 5.00% annually. NATCCO is a secondary level cooperative with member cooperatives in the Philippines.

The movements of the loan fund are as follow:

	December 31, 2019	July 31, 2019
Beginning balances	53,117,893	31,369,071
Income reinvestment	1,442,616	1,748,822
Additional placement	-	20,000,000
Reinvestment to long term placement fund	(5,254,727)	-
Ending balances	49,305,782	53,117,893

Investment income earned from the loan fund for the five-month period ended December 31, 2019 amounted to P1,051,720 (July 31, 2019 - P1,896,726) (Note 8).

4.2 Long-term investments

Long-term investments are comprised of the following:

	December 31, 2019	July 31, 2019
Government securities	18,124,578	21,172,979
Other securities	73,912,222	55,171,577
Loan fund	5,254,727	-
	97,291,527	76,344,556

Investments managed by AB Capital and Investments Corporation (ABIC) yielded an annualized net rate of return 1.85% (July 31, 2019 - 3.24%). Investments managed by Security Bank Corporation (SBC) yielded an annualized net return of 5.66%. Investments managed by Union Bank Trust and Service Group (UTSG) yielded an annualized net rate of return of 2.16% (July 31, 2019 - 7.50%).

Stocks quoted in the Philippine Stock Exchange comprise equity investments and are measured at fair value based on current bid prices.

Other securities, net include deposit in bank, dividends receivable and other assets, net of liabilities incurred by the funds.

Fund investment income earned for the five-month period ended December 31, 2019 amounted to P2,744,037 and P4,073,456 for the year ended July 31, 2019 (Note 8).

Total realized and unrealized investment income is summarized below:

	December 31, 2019	July 31, 2019
Realized income	2,008,127	2,216,360
Fair value gain	735,910	1,857,096
	2,744,037	4,073,456

ABIC, SBC and UTSG charge an investment management fee payable monthly based on the month-end market value of the portfolio and is charged directly against or withdrawn from the cash held in the portfolio. Investment management fees for the five-month period ended December 31, 2019 amounted to P127,376 (July 31, 2019 - P253,196) (Note 8).

4.3 Preferred equity shares

The preferred equity shares pertain to the shares in NATCCO with par value of P1,000 per share, bearing an interest rate of 9% per annum. The preferred equity share is reinvested annually, bearing an interest rate of 6% per annum.

Investment income earned on preferred equity shares amounted to P453,000 for the five-month period ended December 31, 2019 (July 31, 2019 - P915,000) (Note 8).

Note 5 - Property and equipment, net

Details and movements of property and equipment for the five-month period ended December 31, 2019 and for the year ended July 31, 2019 are as follow:

	Note	Land	Office equipment	Furniture and fixtures	Transportation equipment	Pantry equipment	Land improvements	Building	Accounting Software	Total
Cost										
At August 1, 2018		18,953,204	741,157	734,694	614,816	64,326	-	14,441,934	-	35,550,131
Addition		-	559,656	321,870	-	5,160	-	1,297,598	908,755	3,093,039
At July 31, 2019		18,953,204	1,300,813	1,056,564	614,816	69,486	-	15,739,532	908,755	38,643,170
Accumulated depreciation										
At August 1, 2018		-	595,137	299,130	614,816	17,029	-	420,730	-	1,946,842
Depreciation	11	-	229,122	140,614	-	14,734	-	739,400	45,438	1,169,308
At July 31, 2019		-	824,259	439,744	614,816	31,763	-	1,160,130	45,438	3,116,150
Net book value at July 31, 2019		18,953,204	476,554	616,820	-	37,723	-	14,579,402	863,317	35,527,020
Cost										
At August 1, 2019		18,953,204	1,300,813	1,056,564	614,816	69,486	-	15,739,532	908,755	38,643,170
Addition		-	-	11,940	-	-	95,000	161,305	-	268,745
Reclass		-	17,997	-	-	(17,997)	-	-	-	-
At December 31, 2019		18,953,204	1,318,810	1,068,504	614,816	51,489	95,000	15,900,837	908,755	38,911,915
Accumulated depreciation										
At August 1, 2019		-	824,259	439,744	614,816	31,763	-	1,160,130	45,438	3,116,150
Depreciation and amortization	11	-	143,814	83,349	-	5,870	795	329,923	75,730	639,481
At December 31, 2019		-	968,073	523,093	614,816	37,633	795	1,490,053	121,168	3,755,631
Net book value at December 31, 2019		18,953,204	350,737	545,411	-	13,856	94,705	14,410,784	787,587	35,156,284

Depreciation expense for the five-month period ended December 31, 2019 charged to operating expenses as presented in the total statement of comprehensive income amounted to P639,481 (July 31, 2019 - P1,169,308) (Note 11).

Note 6 - Accrued expenses and other liabilities

Accrued expenses and other liabilities as at December 31, 2019 and July 31, 2019 are as follow:

	December 31, 2019	July 31, 2019
Accrued expenses	1,438,091	1,232,043
Retentions payable	796,289	521,710
Capacity building fund (CBF) payable	121,000	416,400
Democracy fund (DF) payable	25,000	32,160
Other payables	1,283,932	892,847
	3,664,312	3,095,160

Accrued expenses pertain to incurred but unpaid project and operating expenses related to the Organization's activities.

Retentions payable pertains to the second tranche of the approved Expanded CBF and DF grants. These are released upon completion of all project outputs and fund requirements.

Other payables include remittances payable to government agencies and amounts payable to employees, suppliers and other partner NGOs.

Note 7 - Deferred grants

Deferred grants represent funds unspent for the period/year which are applicable to succeeding periods. The funds are to be used only for specific projects and should be in compliance with the terms and conditions of the grant.

Unused funds at the end of the project are returned unless agreed to be retained by the Organization. Deferred grants amounted to P715,348 as at December 31, 2019 (July 31, 2019 - P5,967,235).

Note 8 - Receipts

Receipts as at December 31, 2019 and July 31, 2019 are as follows:

	December 31, 2019		July 31, 2019	
	Unrestricted	Restricted	Unrestricted	Restricted
Foreign Grants				
Save the Children (CHLI)	-	2,280,354	-	2,774,695
Worldbank	-	1,232,422	-	52,289
HIVOS	-	756,333	-	-
FORUS	-	67,156	-	277,612
Misereor	-	-	-	2,769,510
FHI 360	-	-	-	537,041
Total foreign grants	-	4,336,265	-	6,411,147
Local Grants				
Peace and Equity Foundation (PEF)	-	3,351,419	-	2,729,921
Christian Aid	-	1,648,105	-	8,689,403
Humanitarian Leadership Academy (HLA)	-	162,986	-	3,112,568
SAFER, Inc	-	-	-	150,000
Total local grants	-	5,162,510	-	14,681,892
Donations	-	-	1,702,320	-
Total grants and donations	-	9,498,775	1,702,320	21,093,039
Investment Income				
Fund investment	2,744,037	-	4,073,456	-
UITF investment	-	-	2,343,028	-
Loan fund	1,051,720	-	1,896,726	-
Preferred equity shares	453,000	-	915,000	-
Investment management fees	(127,376)	-	(253,196)	-
Total investment income	4,121,381	-	8,975,014	-
Others				
Foreign exchange loss	(548)	-	(19,922)	-
Project share to general fund	1,414,068	-	2,348,938	-
Interest income from banks	2,572	980	24,399	-
Other income	1,784	-	4,361	-
Total others	1,417,876	980	2,357,776	-
	5,539,257	9,499,755	13,035,110	21,093,039

Grants and donations represent several project funds received from local and foreign funding agencies to carry out specific projects related to the Organization's programs based on approved budgets.

All related expenses pertaining to the projects have been classified under "Project expenses" in the statement of total comprehensive income.

Other income mainly pertains to registration fees during forums and general assemblies and income arising from the closure of long overdue accounts.

Note 9 - Project expenses

Project expenses for the five-month period ended December 31, 2019 and for the year ended July 31, 2019 consist of:

	Funding agencies	December 31, 2019	July 31, 2019
Expanded Capacity Building Fund (Year 3)	PEF	3,351,418	1,529,487
Center for Humanitarian Learning Innovation	HLA	2,280,354	2,857,647
Open Governance Partnership	World Bank	1,232,422	52,289
Applying Open Contracting in Project Digital Imaging for Monitoring and Evaluation (DIME)	HIVOS	756,333	-
Shared Aid Fund for Emergency Response (SAFER)	Christian Aid	742,468	2,302,406
ACED_CBD LAHAR	Christian Aid	508,267	-
ACED_Impact Evaluation of 5-Year ACED Project and Assessment of CODE-NGO DRR Hub Capacities	Christian Aid	347,551	197,590
Center for Humanitarian Learning Innovation - Contract Expenses	CHLI	162,986	86,835
Forus - Advocacy		67,156	277,612
Typhoon Mangkhut (Ompong) Emergency Response - Phase 2	Christian Aid	50,800	2,311,245
Typhoon Mangkhut (Ompong) Emergency Response - Phase 1	Christian Aid	-	4,028,161
Localizing CBDRR Training and Coordinating Humanitarian Response Among CSO Networks	HLA	-	2,942,782
Strengthening Decentralized Governance for Multi-Stockholder Partnership for Addressing Poverty and Inequalities at Regional and Provincial Levels in Bicol, Central Visayas and Southern Mindanao	KZE, Misereor	-	2,769,510
Social Development Celebration (SDC) 2018	PEF	-	653,400
Strategic Capacity Building Program for the Sustainability of Member Networks and Base Organizations (ECBF 2)	PEF	-	547,034
Civil Society Sustainability Index Project (CSO SI)	MSI	-	537,041
		9,499,755	21,093,039

Note 10 - Program expenses

Program expenses for the five-month period ended December 31, 2019 and for the year ended July 31, 2019 consist of:

	December 31, 2019	July 31, 2019
Personnel costs	1,349,595	2,721,459
Board meeting and national assembly	123,245	279,430
Democracy fund	30,000	40,800
Strategic Partnership and Linkages	5,231	-
	1,508,071	3,041,689

Board meetings and national assembly are expenses for the airfares, meals, lodging, venue rentals and the like upon the conduct of meetings and assembly.

The Democracy Fund (DF) supports the advocacy initiatives of People's Organizations (PO), which are not normally funded by donor agencies. The DF is an expression of the Organization's support for PO empowerment, advocacy and asset reform.

Strategic Partnership and Linkages travel during attendance with international networking activities of the Organization outside the country.

Note 11 - Operating expenses

Operating expenses for the five-month period ended December 31, 2019 and year ended July 31, 2019 consist of:

	Note	December 31, 2019	July 31, 2019
Personnel costs		1,262,000	2,938,407
Depreciation	5	639,481	1,169,308
Professional fees		206,636	703,959
Utilities		87,133	178,075
Communication		69,739	202,536
Office tools and supplies		42,606	130,091
Meetings and conference		26,295	100,338
Travel and transportation		22,385	66,614
Contributions/donations		17,500	9,500
Repairs and maintenance		14,500	40,535
Membership fees		9,918	209,744
Staff training and development		7,487	64,716
Publications		1,650	3,485
Bank service charges		200	3,640
Taxes and licenses		-	182,184
Others		41,832	10,424
		2,449,362	6,013,556

Professional fees include legal and audit fees, and service fees of staff hired for short-term positions.

Note 12 - Retirement benefit obligation

The Organization's Plan is non-contributory and of defined benefit type which provides a retirement benefit ranging from one hundred percent (100%) to one hundred fifteen (115%) of Plan salary for every year of credited service.

The Projected Unit Credit method was used to determine the current service cost for the year based on the most recent actuarial valuation dated March 3, 2020 of the Organization's retirement benefit plan for the five-month period ended December 31, 2019.

The amounts recognized in the statements of assets, liabilities and fund balances as at December 31, 2019 and July 31, 2019 are determined as follows:

	December 31, 2019	July 31, 2019
Present value of defined benefit obligation	2,044,579	1,987,076
Fair value of plan assets	(685,966)	(692,765)
	1,358,613	1,294,311

Changes in the present value of defined benefit obligation for the five-month period ended December 31, 2019 and for the year ended July 31, 2019 are as follows:

	December 31, 2019	July 31, 2019
Beginning	1,987,076	1,328,810
Current service cost	105,497	174,750
Interest cost	42,308	68,434
Actuarial loss (gain)	(90,302)	415,082
At December 31	2,044,579	1,987,076

Changes in the fair value of plan assets for the five-month period ended December 31, 2019 and for the year ended July 31, 2019 are as follows:

	December 31, 2019	July 31, 2019
At August 1	692,765	585,560
Expected return on plan assets	8,660	8,783
Actuarial loss on plan assets	(15,459)	(201,578)
Contribution to the retirement fund	-	300,000
At December 31	685,966	692,765

Actual return on plan assets for the five-month period ended December 31, 2019 amounted to a loss of P6,799 (July 31, 2019 - P192,795).

The retirement benefit obligation and retirement benefit expense as at and for the five-month period ended December 31, 2019 and as at and for the year ended July 31, 2019 are as follows:

	December 31, 2019	July 31, 2019
Retirement benefit obligation	1,358,613	1,294,311
Retirement benefit expense	64,302	851,061

Retirement benefit expense consists of the following:

	December 31, 2019	July 31, 2019
Current service cost	105,497	174,750
Net interest cost	33,648	59,651
Net plan cost	139,145	234,401
Actuarial (gain) loss	(90,302)	415,082
Remeasurement on plan assets	15,459	201,578
Net remeasurement (gain) loss	(74,843)	616,660
Total net plan cost (recovery) to be recognized in profit or loss	64,302	851,061

The principal actuarial assumptions used are as follows:

	December 31, 2019	July 31, 2019
Discount rate	5.49%	5.11%
Expected return on plan assets	3.00%	3.00%
Expected future salary increase	5.00%	5.00%

Assumptions regarding future mortality experience are set based on published statistics and experience in each territory. The average life expectancy in years of a pensioner retiring at age 60 on the reporting date is 38.4 years for male and 40 years for female.

Note 13 - Related Party Transactions

Transactions with key management personnel as at December 31, 2019 and July 31, 2019 amounted to P817,375 and P1,961,200 respectively. These pertain to salaries, allowances, other short term and pension benefits.

Note 14 - Fund balance

(a) General fund

There were no funds transferred to the Endowment Fund for the five-month period ended December 31 and for the year ended July 31, 2019 (Note 14(c)).

As at December 31, 2019, the unappropriated and appropriated balances of the General Fund amounted to earnings of P4,894,836 and P82,647, respectively (July 31, 2019 - P3,008,466 and P82,647).

(b) Membership fund

This fund consists of annual membership dues collected by CODE-NGO from its Member Networks. The BOT of the Organization shall decide on the use of these funds. There were no additional Membership fund received for the five-month period ended December 31, 2019 (July 31, 2019 - P90,000).

As at December 31, 2019 and July 31, 2019, the Membership Fund balance is P3,125,407.

(c) Endowment fund

The Endowment Fund (EF) is restricted and only its earnings shall be utilized for operations and strengthening of the networks and its members.

The BOT adopted a policy that part of the organization's annual earnings equivalent to the annual inflation rate must be plowed back to the EF.

The Organization has total investments amounting to P179,876,034 and P176,816,757 for the five-month period ended December 31, 2019 and for the year ended July 31, 2019, respectively (Note 4). As at December 31, 2019 and July 31, 2019, total investments that pertain to restricted EF balance amounted to P173,434,545.

For the five-month period ended December 31, 2019, the BOT did not approve any amount as a reflow of net income from the General Fund to the EF while they approved a reflow of P862,858 for the year ended July 31, 2019.

Included in the EF is the Park Won Soon Fund for Social Justice and Democracy. Mr. Park Won Soon, a Ramon Magsaysay Awardee for public Service in 2006, donated to the Organization his award money amounting to \$50,000 in February 2007, with peso equivalent of P2,500,000. The BOT approved the use of P500,000 to support PO/NGO activities related to non-partisan engagement in the 2007 elections. The remaining P2,000,000 was approved by the BOT for pooling with the EF of the Organization, with earnings to be used to fund projects for social justice and democracy based on guidelines to be approved by the BOT.

Park Won Soon Fund balance as at December 31, 2019 and July 31, 2019 amounted P3,840,055.

(d) Emergency response fund

On October 21, 2015, the Organization's BOT approved a policy providing that every year, 3% of the net income of the fiscal year shall be added to the Emergency Response Fund (ERF) until the fund reaches the amount of P2,000,000. For the five-month period ended December 31, 2019, the BOT approved transfers from unappropriated fund to this fund amounting to P25,377. As at December 31, 2019 and July 31, 2019, the Emergency Fund amounted to P157,576 and P132,199, respectively.

(e) Donated fund

In January 2015, the Organization and PEF entered into a contract whereby the latter transfers and conveys, by way of donation, the amount of P22,000,000 to acquire property to house the former, subject to conditions stipulated in the contract. In March 2015, the BOT of PEF approved the donation be increased to P33,400,000. In November 2014, the Organization partially received an amount of P18,953,204 to purchase land.

In March 2017, the BOT of PEF approved an additional P13,300,000 donation. There were no additional cash received for the five-month period ended December 31, 2019 (July 31, 2019 - P1,525,077) from PEF for the construction of building for which the Organization will solely use as office space for their daily operations and activities.

The related depreciation was recognized for the five-month period ended December 31, 2019 amounting to P329,923 and for the year ended July 31, 2019 amounting to P739,400. The fund is periodically diminished by the building's corresponding depreciation.

Note 15 - Critical accounting estimates, assumptions and judgments

Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed herein.

15.1 Critical accounting estimates and assumptions

(a) Estimating useful lives of property and equipment

The Organization estimates the useful lives of property and equipment based on the period over which the assets are expected to be available for use. The estimated useful lives (EUL) of property and equipment are reviewed periodically and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the assets. In addition, estimation of the useful lives of property and equipment is based on collective assessment of industry practice, internal technical evaluation and experience with similar assets. It is possible, however, that future results of operations could be materially affected by changes in estimates brought about by changes in factors mentioned above. A reduction in EUL of the property and equipment would increase the recorded depreciation and amortization and decrease non-current assets.

There is no change in the estimated useful lives of property and equipment for the five-month period ended December 31, 2019 and for the year ended July 31, 2019.

(b) Estimating retirement obligation

The determination of the Organization's obligation and cost for retirement benefit is dependent on the selection of certain assumptions used by the independent actuary in calculating such amounts. The assumptions described in Note 12 of the financial statements include among others, discount rate, expected rate of return on plan assets and salary rate increase. In accordance with PFRS for SMEs, actual results that differ from the assumptions are accumulated and amortized over future periods and, therefore, generally affect the recognized expense and recorded obligation in such future periods. While management believes that the assumptions are reasonable and appropriate significant differences in actual experience or significant changes in assumptions may materially affect pension and other retirement obligations.

Retirement benefit obligation as at December 31, 2019 amounted to P1,358,613 (July 31, 2019 - P1,294,311) (Note 12).

(c) Determination of fair value of financial instruments

The Organization's financial assets and liabilities measured at fair value require the use of accounting estimates and judgment. The significant components of fair value measurement were determined using verifiable objective evidence (i.e., foreign exchange rates, interest rates). Any changes in fair value of these financial assets and liabilities would affect the statements of total comprehensive income and statements of changes in fund balances.

15.2 Critical judgments in applying the Organization's accounting policies

In the process of applying the Organization's accounting policies, management has made the following judgments apart from those involving estimation, which have the most significant effect on the amounts recognized in the Organization's financial statements:

(a) Allowance for impairment losses on receivables

The Organization reviews its receivable at each reporting date to assess whether an allowance for impairment should be recorded in the statements of total comprehensive income.

In particular, judgment by management is required in the estimation of the amount and timing of future cash flows when determining the level of allowance required. Such estimates are based on assumptions of a number of factors and actual results may differ, resulting in future changes to the allowance.

The Organization recognizes an impairment loss whenever the carrying amount of the receivable exceeds its recoverable amount.

As at December 31, 2019 and July 31, 2019, the Organization assessed its receivables to be highly collectible and no impairment losses to be recognized on its receivables.

(b) Impairment losses of non-financial assets

The Organization assesses impairment of an asset whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. The factors that the Organization considers important which could trigger an impairment review include the following:

- a. Significant underperformance relative to expected historical or projected future operating results;
- b. Significant changes in the manner of use of the acquired assets or the strategy for overall business;
and
- c. Significant negative industry or economic trends.

If any indicator exists, the asset's recoverable amount is estimated. The recoverable amount is the higher of an asset's fair value less cost to sell or value in use. Accordingly, whenever the carrying amount of an asset exceeds its recoverable amount, an impairment loss is recognized.

Management assessed that there were no impairment indicators affecting the Organizations non-financial assets as at December 31, 2019 and July 31, 2019.

(c) Provisions and contingencies

Judgment is exercised by management to distinguish between provisions and contingencies. Policies on recognition and disclosure of contingencies are discussed in Note 16.8 to the financial statements.

No provisions were recognized as at December 31, 2019 and July 31, 2019.

Note 16 - Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to periods presented, unless otherwise stated.

16.1 Basis of preparation

The financial statements of the Organization have been prepared in accordance with Philippine Financial Reporting Standard for Small and Medium-sized Entities (PFRS for SMEs) issued by the Philippine Financial Reporting Standards Council and approved by SEC.

These financial statements have been prepared under the historical cost convention except for the following items which are measured on an alternative basis at each reporting date.

	Measurement basis
Government and other securities	Fair value
UITF	Fair value
Retirement liability	Present value of the defined benefit obligation, net

16.2 Cash

Cash includes cash on hand and deposits held at call with banks. These are stated in the statement of assets, liabilities and fund balances at face or nominal amount.

16.3 Receivables

Receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognized initially at the transaction price. Subsequent to initial recognition, receivables are measured at amortized cost using the effective interest rate method (EIR), less any impairment losses. At the end of each reporting period, the carrying amounts of receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If there is objective evidence of impairment, an impairment loss is recognized immediately in the statement of total comprehensive income.

16.4 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The Organization recognizes a financial instrument in the statements of assets, liabilities and fund balance, when, and only when, it becomes a party to the contractual provisions of the instrument.

(a) *Classification*

(i) Basic financial instruments

A financial asset or financial liability is recognized initially at the transaction price, including transaction costs except in the initial measurement of financial assets that are measured at fair value through profit or loss (FVPL), unless the arrangement constitutes in effect, a financing transaction.

If the arrangement constitutes a financing transaction, the Organization measures the financial asset at the present value of the future payments discounted at a market rate of interest for similar debt instrument.

At the end of each reporting date, the Organization measures all financial instruments within the scope of PFRS for SMEs Section 11 *Basic Financial Instruments* at amortized cost using the EIR method. Debt instruments that are classified as current assets or current liabilities shall be measured at the undiscounted amount of the cash or other consideration expected to be paid or received unless the arrangement constitutes, in effect, a financing transaction.

The Organization's investments in bonds, loan fund and other debt securities are included in this category.

(ii) Other financial instruments

Investments in ordinary shares or preference shares are required to be measured at fair value if the fair value can be measured reliably. The Organization uses a hierarchy to estimate the fair value of shares.

At the end of each reporting date, the Organization measures all financial instruments within the scope of PFRS for SMEs Section 12, *Other Financial Instruments* at fair value and recognizes changes in fair value in profit or loss except equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably and contracts linked to such instruments that if exercised, will result in delivery of such instruments, shall be measured at cost less impairment.

If the reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at FVPL, its fair value at the last date the instrument was reliably measurable is treated as the cost amount less impairment until reliable measure of fair value becomes available.

The Organization maintains investments in ordinary shares, preference shares, government securities and UITF.

(iii) Financial liabilities

Financial liabilities pertain to liabilities that are not held for trading nor designated at FVPL upon inception. These include liabilities arising from operations or borrowings.

These financial liabilities are initially recognized at fair value of consideration received, less directly attributable transaction costs. After initial recognition, other financial liabilities are subsequently measured at amortized cost using EIR method. Amortized cost is calculated by taking into account any related issue cost, discount or premium. Gains and losses are derecognized, as well as through the amortization process.

The Organization's financial liabilities include accrued expenses and other liabilities.

(iv) Derecognition

- a. *Financial Assets.* The Organization derecognizes a financial asset only when the contractual rights to the cash flows from the financial asset expire or are settled, or the Organization transfers to another party substantially all of the risks and rewards of ownership of the financial assets, or the entity, despite having retained some insignificant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the assets in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the Organization shall derecognize the asset, and recognize separately any rights and obligations retained or created in the transfer.
- b. *Financial Liabilities.* The Organization derecognizes a financial liability when the obligation under the liability is discharged or cancelled or has expired.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized as "Other Income" in the statements of total comprehensive income.

(v) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statements of assets, liabilities and fund balances if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or realize the assets and settle the liabilities simultaneously. This is not generally the case with master netting agreements, and related assets and liabilities are presented gross in the statements of assets, liabilities and fund balances.

16.5 Property and equipment

Property and equipment are stated at cost less accumulated depreciation and impairment losses, if any.

The initial cost of property and equipment is comprised of the purchase price, including import duties and non-refundable purchase taxes after deducting trade discounts and rebates and any cost that is directly attributable to bringing the property and equipment to its location and condition necessary for it to be capable of operating in the manner intended by management. Expenditures incurred after the property and equipment have been put to operation, such as repairs and maintenance, are normally charged against operations in the period when costs are incurred.

In situations where it can be clearly demonstrated that the expenditures have resulted in an increase in the future economic benefits to be obtained from the use of an item of property and equipment beyond its original assessed standard of performance, the expenditures are capitalized as an additional cost of property and equipment.

The cost of property and equipment includes the cost of replacing a part of an item of property and equipment when that cost is incurred, if the asset recognition criteria are met.

Depreciation is computed using straight-line method over estimated useful lives of the related depreciable property and equipment.

The useful life and the depreciation method are reviewed periodically to ensure that these are consistent with the expected pattern of economic benefits from items of property and equipment.

The estimated useful lives of property and equipment are as follows:

Pantry equipment	3 - 5 years
Office equipment	3 - 5 years
Furniture and fixtures	3 - 5 years
Transportation and equipment	10 years
Building	20 years

An item of property and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising from derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognized in profit or loss in the period when the asset is derecognized.

Accounting software

Accounting software pertains to software licensing costs acquired separately and are measured at cost on initial recognition. Following initial recognition, accounting software are carried at cost less any accumulated amortization and impairment losses. Acquired accounting software licenses are capitalized in the basis of the costs incurred to acquire and bring them to use.

Accounting software is amortized using the straight-line method over five (5) years, the estimated finite useful life of the software. The amortization of accounting software is included under operating expenses in the statement of total comprehensive income.

The accounting software's residual values, expected useful life and methods of amortization are reviewed, and adjusted if appropriate at each reporting date, to ensure that such residual values, expected useful life and amortization methods are consistent with the expected pattern of economic benefits from items of accounting software. Any change in the expected residual values, expected useful life and methods of amortization are adjusted prospectively from the time the change was determined necessary.

16.6 Impairment of assets

Financial Assets. At the end of each reporting date, the Organization assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortized cost. If there is objective evidence of impairment, the Organization recognizes an impairment loss in profit or loss immediately.

If, in subsequent period, the amount of impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, the Organization reverses the previously recognized impairment loss either directly or by adjusting the allowance account. The reversal shall not result in the carrying amount of the financial asset (net of allowance for impairment) that exceeds what the carrying amount would have been had the impairment not previously been recognized. The Organization recognizes the amount of the reversal in profit or loss immediately.

Non-financial Assets. The carrying amounts of the Organization's non-financial assets such as property and equipment are reviewed at the end of each reporting date to determine whether there is an indication of impairment or an impairment loss previously recognized no longer exists or may have decreased. If any such indication exists, the Organization makes a formal estimate of the asset's recoverable amount.

The recoverable amount of an asset is the higher of an asset's or its cash generating unit's fair value less costs to sell and its value in use. The fair value less costs to sell is the amount obtainable from the sale of the asset in an arm's length transaction. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For an asset that does not generate cash flows independent of those from other assets, the recoverable amount is determined for the cash generating unit to which the asset belongs.

Whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount, the asset is written down to its recoverable amount and an impairment loss is recognized in the statements of total comprehensive income.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognized. Reversals of impairment are recognized in the statements of total comprehensive income.

16.7 Employee benefits

The Organization maintains a defined benefit retirement plan which is a retirement plan that is non-contributory in nature, defines an amount of retirement benefit that an employee will receive on retirement, usually dependent on certain factors such as age, years of credited service, and salary.

The liability recognized in the statement of assets, liabilities and fund balances in respect of defined benefit retirement plan is the present value of the defined benefit obligation at the end of each reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by an independent actuary using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash flows using interest rates of government bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension obligation.

The retirement benefit expense is equivalent to the change in the actuarial present value of the defined benefit obligation and fair value of plan assets during that period. It includes current service cost, net interest cost and net remeasurement gain/loss during the current period.

Service costs which include current service costs, past service costs and gains or losses on non-routine settlements are recognized as expense in profit or loss. Past service costs are recognized in the period the plan amendment or curtailment occurs.

Net interest on the net retirement benefit obligation or asset is the change during the period in the net benefit liability or asset that arises from the passage of time which is determined by applying the discount rate to the defined benefit obligation and the return rate on plan asset. Net interest on the net retirement benefit liability or asset is recognized as expense or income in profit or loss.

Remeasurements arising from experience adjustments and changes in actuarial assumptions are charged or credited to profit or loss in the period in which these arise.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognized immediately in the profit or loss.

16.8 Provisions and contingencies

Provisions are recognized when there is a present legal or constructive obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation and reliable estimate can be made of the amount of the obligation. Where the Organization expects some or all of the provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain.

Contingent liabilities are not recognized in the financial statements. These are disclosed in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are not recognized in the financial statements but disclosed in the notes to financial statements when an inflow of economic-benefits is probable.

16.9 Fund balances

The Organization classifies fund resources according to their nature and purpose for accounting and reporting. Separate accounts are maintained for each fund.

The Organization maintains fund groups as follows:

General Fund - represents the proportion of funds that include current and prior period results and are available to support the Organization's operations.

Endowment Fund - represents funds restricted for the Organization's long term sustainability.

Membership Fund - represents fees received from members, which can be used for specific projects upon approval by the BOT.

Equipment Fund - represents the equipment donated for the operations of the Organization.

Emergency Response Fund - represents funds restricted for financing natural calamity relief assistance.

Donated Fund - represents funds donated for the construction of building and purchase of Land for which the Organization will use as office space for their daily operations.

16.10 Revenue recognition

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Organization and that income can be measured reliably. The Organization consistently applies the following specific recognition criteria:

(a) Grants

Grants are recognized upon fulfilment of the grantor-imposed conditions attached to the support and/or to the extent that the expenses are incurred. At project completion date, any excess funds are returned to the grantor, unless otherwise agreed by both parties that the excess be retained by the Organization and therefore credited to the General Fund.

(b) Donations

Donations are recognized as income upon receipt of cash.

(c) Investment income

Investment income is recognized as it accrues, using effective interest method.

16.11 Expenses

Expenses are recognized when a decrease in future economic benefit related to a decrease in an asset or an increase of a liability has risen that can be measured reliably. Expenses are recognized when incurred.

16.12 Leases

Leases where the lessor retains substantially all the risks and benefits of ownership of the asset are classified as operating leases. Operating lease payments are recognized as an expense in the statements of total comprehensive income. Organization costs, such as maintenance, are expensed as incurred.

16.13 Foreign currency transactions

The financial statements are presented in Philippine Peso which is the Organization's functional and presentation currency. Transactions denominated in foreign currencies are initially recorded using the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currency are translated to the functional currency rate prevailing at each reporting date. Exchange gains and losses arising from foreign currency denominated transactions and translations are charged to profit or loss. Non-monetary assets and liabilities are translated at the closing rate if carried at fair value or at historical rate if carried at cost. Any changes in the carrying amount of non-monetary assets and liabilities are reported in the statements of total comprehensive income or changes in fund balances to the extent that the gain or loss is directly recognized in equity; otherwise, the exchange difference is recognized in the statements of total comprehensive income.

16.14 Related party relationships and transactions

Related party relationships exist when one party has the ability to control or influence the other party, directly or indirectly, through one or more intermediaries, or exercise significant influence over the other party in making financial and operating decisions. Such relationship also exists between and/or among entities which are under common control with the reporting enterprise, or between and/or among the reporting enterprise and its key management personnel, directors, or its trustees. In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

16.15 Events after the reporting date

Events after the end of the reporting period that provide evidence of conditions that existed at the end of the reporting period (adjusting events) are reflected in the financial statements. Events after the end of the reporting period that are indicative of conditions that arose after the end of the reporting period (non-adjusting events) are disclosed in the notes to the financial statements.

Note 17 - Supplementary information required by the BIR

The following supplementary information required by Revenue Regulations (RR) No. 15-2010 is presented for purposes of filing with the BIR and is not a required part of the basic financial statements.

(a) Withholding taxes

	Paid	Accrued	Total
Tax on compensation and benefits	211,727	46,471	258,198
Expanded withholding taxes	81,540	54,588	136,128
	293,267	101,059	394,326

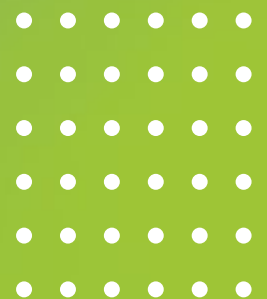
There were no local taxes paid for the five-month period ended December 31, 2019 as they were already paid during the beginning of the calendar year and subsequently reported in the financial statements with period end July 31, 2019.

(b) Tax assessments and cases

The Organization has no outstanding tax assessments nor cases under preliminary investigation, litigation and/or prosecution in courts or bodies outside the BIR as at December 31, 2019.

All other required disclosures including excise, documentary stamp and value-added tax are deemed not applicable to the Organization.

ABOUT THE MEMBER NETWORKS



ASSOCIATION OF FOUNDATIONS



The Association of Foundations (AF) is currently the largest national network of NGOs and foundations in the Philippines with 200 organizations in its roster. AF's mission is to enable its member organizations develop sustainable programs that serve their communities.

AF works towards professionalizing the non-profit sector, strengthening the capacity of members through activities geared towards improved board governance, institutional effectiveness and stability, and building the capacity of NGO leaders to respond effectively and efficiently to persistent and emerging development issues.

Over the past year, the network's membership has implemented various projects particularly in microfinance, health and nutrition, education, and livelihood with an aggregate value of at least P11.3 billion that supported approximately 20 million Filipinos nationwide.


Lead to Serve Program


The Leaders Empowered and Dedicated to Serve through the NGO Sector (LEAD to Serve) is the Association of Foundations' flagship capacity building program that aims to see Philippine NGOs effectively and efficiently respond to increasingly complex development issues by having highly competent and committed NGO leaders.

Informed by the "Study on Leadership Transition in the Philippine NGO Sector" conducted by AF in 2017, the LEAD to Serve Program offers a comprehensive response to a concern indicated in the study: the lack of next-generation leaders. Given the magnitude and complexity of its underlying problems, the program

 **PRESIDENT**
MA. GISELA TIONGSON

 **EXECUTIVE DIRECTOR**
NORMAN JOSEPH JIAO

 3/F Cyberpark Tower 1, corner Gen. Aguinaldo and Gen. McArthur Avenues, Araneta Center, 1109 Cubao, Quezon City

 (632) 8911-9792, 8913-7231

 afonline@info.com.ph

 <http://www.afonline.org/>

 Association.of.Foundations

120 Total Number of Member Base Organizations

recognizes that an effective response to that concern would require support at various levels. Thus, the program offers support at the individual, i.e. primarily the Executive Director (ED) and NGO staff, institution, and sector levels.

Capacity building activities anchored on an NGO leadership competency model is offered to EDs and staff. Additional support is given to them in institutionalizing new or improved system/s in their organizations. In this aspect, the program draws from the lessons and experience of the USAID-funded "Strengthening the Capacity of Civil Society Organizations" project in the Philippines.

The program also facilitates and creates strategic and innovative discussions on matters affecting the sector, bringing in the experiences and practices from other sectors like business or government. These include ways to address hindering factors (e.g., remuneration) and to maximize enabling

factors (e.g., pooled services) that would attract and keep competent and committed talent pool.

Currently, LEAD to Serve is being implemented with support from Forest Foundation Philippines. Twenty NGO leaders are enrolled in the first regular run of the five-session LEAD to Serve Training Module which commenced in November 2019.

LEAD to Serve complements AF's continuing advocacy on good governance and the NGO Transparency Initiative (<http://afonline.org/transparency>). Both aim to inevitably translate to "good housekeeping" of NGOs.

ZEP2030 Movement

AF continues to be part of the Zero Extreme Poverty by the Year 2030 or ZEP2030 Movement, a platform for collaborative action among civil society organizations (CSOs) to complement government efforts and to help uplift the lives of 1,000,000 Filipino families from extreme poverty to self-sufficiency by the year 2030. Aligned with the Sustainable Development Goals, the coalition formed seven thematic clusters, with Social Justice and Equity as the overarching theme: Education, Health, Livelihood, Environment, Agriculture and Fisheries, Housing and Shelter, and Partnerships for Indigenous Peoples. AF is the lead organization for the Education Cluster.

This year and in support of the ZEP2030 coalition's move from thematic to area-based approach, AF assisted in organizing and facilitating the first area convergence meetings for Cebu Province, Davao Region, and Bohol Province. AF also continued to create opportunities for peer learning and partnership building among ZEP2030 local convenors, partners, and communities served. Two national meetings and learning sessions were organized by the Education Cluster in 2019. Together with PBSP, AF participated in a series of meetings with the United Nations Development Programme (UNDP) to initiate the ZEP2030 Accelerator Lab and planned a retreat with lead convenors and local partners in August 2019. The retreat was followed by coordination activities with UNDP's Accelerator Lab team in the Philippines to pursue prototypes for localization and accelerating impact.



CENTRAL VISAYAS NETWORK OF NGOS



Central Visayas Network of NGOs (CENVISNET) is a coalition of Civil Society Organizations (CSOs) in Region VII composed of three provincial network members that are active in local participatory governance such as Bohol Alliance of NGOs (BANGON), Negros Oriental Network of NGOs (NEGORNET), and Kaabag sa Sugbo in Cebu.

The coalition aims to build on the strength of its member-networks in effecting good governance and sustainable development in the region. Its members offer varied development programs serving different sectors in the region including fisherfolks, urban workers, farmers, women, children, youth, agrarian reform communities, senior citizens, people's organization, and academe. Aside from local governance engagements, the network's members are involved in community organizing, disaster risk reduction and management advocacy, sustainable agriculture, cooperative development, enterprise development, agrarian reform, primary health care, gender and development, environmental management, water and sanitation, nutrition, basic education, youth and child development, and labor advocacy.

CENVISNET: Its Transition and Onwards

2019 was a year of change for the secretariat of CENVISNET. It was a year of transition for the sustainability of the network that prepares the newly-affirmed Officer-In-Charge (OIC) to continue the organization's operation through the mentorship of the previous Regional Coordinator and the guidance from Board of Trustees led by the Chair, Mr. Albert Aquino, and was made possible with the support of the Expanded Capacity Building Fund (E-CBF) Year 3. The



CHAIRPERSON
ALBERT AQUINO



OFFICER IN CHARGE
LENBI R. LABORTE



Z1-013, Door 1 Ramona Village Dawis,
Tabunok, Talisay City, Cebu



(032) 272-1642



cenvisnetcoordinator@gmail.com



[centralvisayasnetwork](https://www.facebook.com/centralvisayasnetwork)

46 Total Number of Member Base Organizations

transition phase was done strategically by its adherence to the objectives of the project; to develop activities and reinforcing stability by practicing and maintaining standards of good governance in the operations, implementing the sustainability plans, and completing the alignment of the strategic plan (BSC) of CODE-NGO, and to realize the capacity development plans in driving forward the organization’s sustainability goals and good governance targets. Aside from the fact that the network puts premium in Good Governance and Inclusive, Sustainable Development which is among its core values, this put credibility and progressive continuity of an organization in fulfilling the needs and empowering its members.

The mentoring of the OIC was done from January to December, covering the period of the project from January to August 2019. The mentorship for transition was done mainly in Cebu yet there were some activities that were done in Bohol and Negros Oriental, and there was even a mentorship activity that was held in Kortrijk City, Belgium.

The training of the OIC made implications to the on-going programs of CENVISNET. It capacitated the OIC to continue the services offered by the network to its member-networks, member-based organizations (MBO’s), and even youth partners. Capacitating member-networks for good governance, strengthening advocacy on inclusive and sustainable development,

participatory to local governance, and institutional stability were the strategic goals of the organization for 2017-2021 that need to be continued as the former regional coordinator made resignation and the project officer, affirmed as the OIC, is there to take the responsibility.

The mentorship of OIC as part of the transition period of the operations of the network resulted to the actualization of the strategic plans and expansion of the programs and services offered by the organization. In addition, this made enhancements to the initiatives of the Wellbeing Cluster PH as the network took the coordination for this and made BANGON and partners in Bohol on-board to this, led the convention of the Zero Extreme Poverty 2030 in Cebu, create the network of youth organizations in Cebu, and strengthen the engagement of the member-based organizations in the government policy processes. This also continued the operations of the network and prepared to sustain for the upcoming years, including the re-accreditation to Philippine Council for NGO Certification (PCNC).

Focus is mainly the concern of the former regional coordinator to the newly-affirmed OIC of the network. 2019 was also the year of the latter to shift from leading youth-led volunteer programs to NGO-led professional programs for inclusive and sustainable development. It took some time for the OIC to prioritize the implementation of the strategic

The network puts premium in Good Governance and Inclusive, Sustainable Development which is among its core values.



programs and initiatives of CENVISNET, yet he was able to balance the responsibilities within couple of months after taking the position. The former regional coordinator, on the other hand, was confident of the transition since the OIC was already engaged in the network since 2015 in the previous projects of the network, where he also provided insights to the OIC.

Youth is the next frontline leaders of the NGO field of work. Preparing them to take more mature responsibilities takes ample time and serious preparations for efficiency and effectiveness of their leadership. Yet this kind of sustainability mechanism done by CENVISNET can also be done by other networks, partners, and organizations. A lot of young people now are liberated, proactive, engaged, and dedicated to community development works. It will only take support and opportunities for them to be honed by the experienced NGO leaders and prepare them to become one. Thus, we need to be more strategic in our projects and programs by training the youth to take the lead.

COALITION FOR BICOL DEVELOPMENT



The Coalition for Bicol Development (CBD) was formed in November 1996 as a regional network of provincial and city formation of NGOs/POs in Bicol. CBD remains at the forefront of network members, empowering the capacity of its leaders and mobilizing them to contribute to the network's development agenda for the Bicol region.

Among CBD's core competencies are research, training and facilitation, documentation, information dissemination and data management, issue and policy advocacy, human resources development and management, partnerships development and events organizing. The network is led by a nine-person Board of Directors which receives its mandate from the CBD General Assembly.

Support for Women Sewing Livelihood Project

The Mayon Volcano eruption during the first quarter of 2018 displaced communities along its shoulders and disrupted the daily economic activities of eight (8) municipalities of the Province of Albay. One of the directly affected barangays was Muladbuca Pequeño in Guinobatan, Albay. Based in this place is the Muladbuca Pequeño Rural Workers Association (MPRWA), a member base organization of the provincial network, Albay NGO/PO Network for Development (ALPRODEV).

The project "Support for Women Sewing Livelihood" was firmed up in the last quarter of 2018 by CBD and the Philippine Business for Social Progress (PBSP) with funding support from PLDT, an active member of PBSP. The main objective of the project was to

give women members of MPRWA access to a workable livelihood opportunity that has existing market catch and that would augment income and help recover the living condition of the displaced families.



CHAIRPERSON

AURORA CHAVEZ-DE GUZMAN



EXECUTIVE DIRECTOR

LORRYBEL NACHOR



28 2/F Renacimiento St. Barangat Tabuco, 4400 Naga City



coalitionforbicoldev.publishpath.com



cbdbicol@gmail.com



[CBDofficial1](https://www.facebook.com/CBDofficial1)

170 Total Number of Member Base Organizations

The project provided all the necessary equipment and materials that started the sewing livelihood activity: there were four sewing machines, one edging machine, rolls of sewing material (coco cloth), scissors, and cones of thread used by the 15 members of the association who were organized into clusters. For the printing activity, heat press and printer, plus silk screen and bottles of ink were provided by the funder.

The livelihood support fund supported production and sales of eco bags. It indeed increased their family income, which helped them better managed their day to day needs, children's education, hospitalization, and, to some extent, contributed to family earned savings.

Aside from the above, the project also supported activities for organizational development and processes and for membership strengthening.

Lessons Learned, Insights And Recommendations

1. Conduct an exit meeting to assess project implementation.
2. Pursue the construction of a Production Area cum Livelihood Center that will serve as a common place where association members can work as a team, share ideas together, and nurture relationships. Link them with barangay and DepEd officials for possible lot donation.
3. Regular maintenance of the machines and equipment is needed.
4. Project sustainability requires everyone's full support and consensus building in making decisions.
5. Find ways to enhance skills of all members and to innovate in sewing functional items. Tap free trainings of DTI, TESDA and other agencies.
6. Scale up the project to cover other households in the barangay who were interested to be part of the livelihood project.
7. Provide more inputs on organizational governance, for example, a regular review of association policies. Sustain association meetings and learning sessions to remind members of their roles and responsibilities to the project, to the organization, to co-members, and to the community. Mentoring is the best strategy that can be used to continuously guide the leadership of the association.



CORDILLERA NETWORK OF DEVELOPMENT NGOS & POS

The Cordillera Network of Development POs & NGOs, or CORDNET as it is popularly called, comprises of 10 NGO members and five (5) provincial network-members and its municipality-based organizations. These are the primary beneficiaries of CORDNET.



CORDNET facilitates and advocates for the sustainable development of the Cordillera Region with its members and partner stakeholders through culturally-appropriate programs and projects. In line with its goal, CORDNET engages in several projects on sustainable agriculture, enterprise development, local poverty alleviation, and partnership-building with local government units and government line agencies, among others.

During the past four years, CORDNET participated in the CODE-NGO project entitled "Advancing CSO Engagement in DRR-CCA (ACED)" which initiated the formation of one regional CSO Disaster Risk Reduction and Management (DRRM) Coordination Hub and other hubs in five provinces of the Cordillera.

This year, CORDNET began its social enterprise development as a possible strategy to address the network's financial sustainability challenge.

In line with its Financial Sustainability Plan, CORDNET aims to establish its Social Enterprise which will consolidate various Cordillera products of its provincial member networks or

its municipal base organizations and linking these products to buyers through digital/online marketing.

The Cordillera products have good quality, being chemical-free foods naturally grown in the mountain ranges of the Cordilleras.



CHAIRPERSON

GODFREY DOMINONG



PRESIDENT

CRISTINA SEGNAKEN-ABAN



1F Iyaman Bldg. Balili, La Trinidad Benguet



(63) 910-931-7395



cordilleranetwork@gmail.com

15 Total Number of Member Base Organizations

However, the product packaging needs to be enhanced in order to be more competitive in the market. Hence, the technical assistance of the Department of Trade and Industry (DTI) was sought.

CORDNET's members attended a series of learning sessions with DTI on marketing management, product packaging and labelling, entrepreneurial mind setting, and digital marketing. A webpage featuring the Cordillera products has been created. These entrepreneurial members are now enrolled in the DTI 1st Gen modules. As soon as they've completed the modules, their products would be certified and allowed to be displayed in the One Town One Product (OTOP) market hub, Baguio City.



EASTERN VISAYAS NETWORK OF NGOS AND POS

EVNET is a regional member network of CODE-NGO operating in the Eastern Visayas Region. It has member organizations from the region's six (6) provinces. Basically, EVNet coordinates diverse member organizations based on a common goal, that is, to improve the quality of life of the marginalized sectors in the region.



Eastern Visayas
Network of NGOs and POs

It pursues the following priority development agenda for the region: To enhance economic opportunities of the basic sectors through social enterprises; to protect the environment of the region through sound policies, programs and projects; to improve the social well-being of people through an effective healthcare and education system; and to enhance greater participation through constructive engagement with the different actors of development in the regions.

The primary actors of EVNET's services are the marginalized communities – farmers, fisher folks, women, youth and children, the elderly and persons with disabilities. Primarily, the role taken up by EVNET is to empower these communities and sectors so that they themselves actively participate in their own alleviation from poverty in the arena of good governance, sustainable development, socio-political reforms, among others.



CHAIRMAN AND EXECUTIVE DIRECTOR
MARIO IAN MOSQUISA



Door 1 Salinas Apartment, 3rd Street, Sampaguita Village,
Tacloban City, 6500 Leyte



(63) 917-327-4581



evnetr8@gmail.com



evnetr8

14 Total Number of Member Base Organizations

EVNET, in partnership with INCITEGov and Plan International Philippines, implemented a social protection project entitled, "Strengthening Social Protection, Resilience and Inclusive Development for Marginalized People through Citizens and Civil Society Engagement."

This project was funded by the European Union. It started in 2016 and ended in mid-2019. The main goal of the project was to have an effective social protection mechanism as a development imperative for a more resilient and inclusive Philippine society in the context of the targeted geographical areas. This goal is pursued based on the following objectives:

1. Capacitate community organizations for the community to have a vehicle for meaningful participation in local dynamics;
2. Participate in citizen-led monitoring activities of government service delivery as basis for programming and policy making at the local, regional and national levels; and
3. Engage government through an effective dialogue and policy advocacy mechanisms.

The three organizations formed a tripartite aggrupation and divided among themselves specific roles and responsibilities based on the three levels of government governance and service delivery, namely, the national, the regional and the local levels. EVNET took up the regional level policy advocacy, programming, and networking. EVNet also engaged the Regional Development Council under the social development committee, the regional offices of DSWD, DILG and NEDA among others, and regional-level CSOs.

The project targeted 200 communities in Masbate, Northern Samar, Samar Province, and Eastern Samar, and its most vulnerable sectors.

The project advocated for enhancement of social protection of the marginalized sectors through better social healthcare, social health insurance, and local participation of organized communities in policy and program implementation.

The project was able to organize community-based advocacy and monitoring groups (CBAMG) at the community level. At the regional level, EVNET formed the social protection coalition in Eastern Visayas, an aggrupation of organized groups – NGOs and POs – that engaged with the regional agencies on social protection. EVNET served as the secretariat of the coalition.

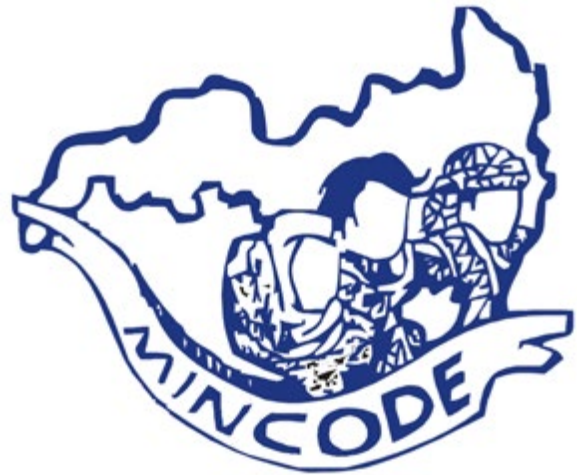
The project has been up for replication because of the many learnings from the project and support from government agencies, LGUs and the basic sectors. However, limitation of resources has been a hindering factor. Lessons on capacity building is a significant achievement of the project, as well as the mechanism of pursuing policy advocacy and programming through constructive engagement. As what one local executive shared during the learning conference, "Through the project it is not anymore as difficult working with CSOs in my locality. I asked them what their plan is, and I just funded them within the limits of my IRA. I have constituents who implement projects at a considerable reduction of cost. And with CBAMG, there is a mechanism to pursue the very goal and desired outcome of the project."



MINDANAO COALITION OF DEVELOPMENT NGO NETWORKS

The Mindanao Coalition of Development NGO Networks (MINCODE) is the largest coalition of networks of civil society organizations (CSOs) in Mindanao. It was organized in 1991 and was formally registered with the Securities and Exchange Commission on January 18, 1993. MINCODE is at the forefront of peace and development work in Mindanao. It influences public policy, provides leadership in civil society, and increases the effectiveness of social

development work in Mindanao. MINCODE serves as a forum for discussion, dialogue and coordination among Mindanao CSO networks concerning development programs and their impact to the Mindanao communities.



It continues to play an important role as capacity builder, knowledge manager, bridge builder, and advocacy center towards addressing poverty, protecting the environment, building resiliency, promoting social justice, and fostering transparent, accountable and participatory governance.



CHAIRPERSON

ANDREA MARIA PATRICIA M. SARENAS



EXECUTIVE DIRECTOR

RAIZSA MAE ANAYATIN



No. 3 Juna Avenue corner Camia Street, Juna Subdivision Matina,
8000 Davao City, Philippines



(63) 082-299-0625



mincodesecretariat@gmail.com



<https://mincode.org.ph/>



mindanaocoalition

650 Total Number of Member Base Organizations

We advocate for programs that can promote true, people-centered, peace-promoting, multiculturalist, equitable and sustainable development in this big island called Mindanao!



MINCODE commits to take the lead in advocacy and action for peace and multiculturalist development in Mindanao. As articulated in its Strategic Plan, MINCODE focuses on four (4) goals: peace and multiculturalism are promoted towards social justice; contribution to poverty reduction through promotion of asset reform and sustainable economic programs; sustainable management of natural resources and promotion of risk reduction measures; and efficient and effective Coalition and member networks.

In the 30th-year celebration of the Convention on the Rights of the Children last September 30, 2019, MINCODE, together with various CSOs, came together in Cotabato City to discuss, pledge, and support the Children's Rights Agenda in the Bangsamoro. This program is supported by UNICEF, VSO Philippines, Save the Children, Plan International, ChildFund, and the Community and Family Services International.

MINCODE takes pride in its work. Chairperson Patricia Sarenas states "For us in MINCODE, we are able to talk in behalf of the basic sectors and rural and urban communities with whom we work in all the six (6) regions of Mindanao. We are able to present a picture of the realities on the ground that may otherwise get lost or not given a voice in the rooms where important decisions about programs/policies are made. We advocate for programs that can promote true, people-centered, peace-promoting, multiculturalist, equitable and sustainable development in this big island called Mindanao!"

NATIONAL CONFEDERATION OF COOPERATIVES

The National Confederation of Cooperatives (NATCCO Network) is the biggest federation of co-ops in the Philippines in terms of geographical reach, membership, financial capacity, and array of services. It now reaches around 5.1 million individual members coming from 812 co-ops and NGOs. The membership is served through more than 70 ATM branches, 1,975 offices located in 77 provinces and 129 cities all over the country. The 812 cooperatives have combined assets of more than P150 Billion.



The NATCCO Network, in endeavoring to ensure the sustainability/viability of co-ops, invests heavily in Information Technology software, hardware, and services that co-ops can acquire and use at the most reasonable cost. The key idea was to automate and standardize co-op operations. eKoopBanker, NATCCO's premiere financial software designed for co-ops, was launched in 2005 and used by more than 250 co-ops today.

In this era of rapid technological development, it is important to keep up with the constant flow of digital advancement. NATCCO's latest offering is the KAYA

Payment Platform, which allows co-op members to transact through their smart phones, ATMs, and over-the-counter. This offering is in partnership with the Association of Asian Confederation of Credit Unions and the Philippine Federation of Credit Cooperatives.

San Isidro Development Cooperative (SIDEKO) is at the forefront in the digitalization of co-ops. It provides KAYA ATMs in two



CHAIRPERSON

MARLENE R. CELO



CEO

SYLVIA PARAGUYA



227 J. P. Rizal St. Project 4, Quezon City 1109



(02) 8913-7011 to 15



ceo@natcco.coop



natcco.coop



natcconetwork

802 Total Number of Cooperatives

Digitalization of Cooperatives



of its branches and offers Kaya Payment System that enables mobile transactions anytime, anywhere in its 2 branches in Naga City and Ragay, Camarines Sur.

SIDECO's KAYA ATM is the second one in the town. Prior to the opening of the ATMs, Ragay residents had to commute 30 minutes to the next town of Sipocot to transact. Another alternative ATM is about 45 minutes away in Tagkawayan town, in the neighboring province of Quezon. KAYA ATMs provide 24/7 transactions in the Naga and Ragay branches of SIDECO. Transactions that can be performed by KAYA ATMs include withdrawals, balance check, deposits, money transfers and bills payment. For inter-branch operating capability, SIDECO has also adopted NATCCO's premier financial software – eKoopBanker Plus.

To date, there are almost 32,000 KAYA savings accounts transacting online. 119 co-ops with 349 branches comprise the KAYA agent network by end-2019. Ten (10) new ATMs were deployed for a total of 68 active ATMs in the NATCCO Network, and 14,388 EMV-compliant ATM cards were issued to accountholders in 2019, totaling almost 24,000 cards issued by different co-ops.

NATIONAL COUNCIL OF SOCIAL DEVELOPMENT

For 70 years now and with 100 member based organizations, NCSD has been able to build and expand its network locally and internationally with the private sector, government, and people organizations to address varied issues confronting the disadvantaged sectors of our society, particularly the promotion and protection of children's rights. It continues to be a network of social service and social development agencies and organizations able to undertake capability building, advocacy and social mobilization activities and to influence change in national policies and development programs. From its initial focus on children's concerns, NCSD now emphasizes "total family and community development" in order to be more responsive to the focus of its member organizations. NCSD obtains funds from its Membership, UNICEF Philippines, CODE-NGO, and Peace and Equity Foundation.



NCSD established the National Training and Research Institute (NTRI) in August 2018 as soon as the Professional Regulations Commission (PRC) issued the Continuing Professional Development (CPD) accreditation to NCSD. As a strategy, the NTRI would serve as the development and business arm of the network, open to its member organizations, and to other local and foreign agencies.



PRESIDENT
ROLANDO CUSI



EXECUTIVE DIRECTOR
MARIAN OPENA



Unit 12, 12th Floor Kassel Condominium, 2625 Taft Avenue
cor. P. Ocampo (Vito Cruz) Street, Malate, Manila



(02) 8523-4846



ncsd_phils@yahoo.com



ncsdphilippines.org



ncsdphils

110 Total Number of Member Base Organizations

The NTRI has so far organized and implemented trainings meant to enhance the knowledge, skills, and attitude of social workers and development workers on rights-based monitoring and evaluation and on rights-based child participation as a form of child protection particularly of children in street situations.

As a result of the trainings, NCSD's member organizations reported that they have adopted rights-based monitoring and evaluation systems, and developed indicators based on the four basic rights of children. These gave them more clarity in monitoring and in developing better interventions for children and families. Some members even trained their children-beneficiaries on child participation so the latter could become active in their own development and protection. More of these children have indeed become active through barangay children's associations and school organizations.



Facilitating Factors

NCSD's accreditation as a CPD provider motivated its member organizations to have their social workers trained by the NTRI. Some resource persons and speakers from the network offered their services at minimal or no fees. It was not difficult for NCSD to source out trainers and speakers because of the availability of seasoned social workers and experts in its member organizations. The network also has good working relationship with the PRC. With such encouragement, the NTRI is developing more trainings for social workers on topics such as gender responsive case management, trauma informed care to children, and psychosocial intervention.

Replicability and Scalability

The trainings conducted by the NTRI are easily replicated and participants can re-echo to their fellow workers and even to community beneficiaries. The NTRI as a program can also be replicated by other organizations since it is easy to plan and implement it given the proper human and financial resources.

Lessons learned

The NTRI needs to soon adjust its methodology in providing trainings and in conducting research. With the support of its board, members, and CODE-NGO, NCSD hopes to be able to institute the necessary changes.

PHILIPPINE BUSINESS FOR SOCIAL PROGRESS

Philippine Business for Social Progress, Inc. (PBSP) is the largest business-led NGO at the forefront of strategic corporate citizenship and business sector leadership, contributing to sustainable development and poverty reduction. Established in 1970, PBSP remains a consultant and partner of choice of companies and donors. PBSP creates sustainable solutions to societal problems in its core program areas which are Health, Education, Environment, and Livelihood and Enterprise Development. It also provides off-the-shelf options for engagement of companies and their employees. With a proven track record, PBSP provides end-to-end services in development consulting which include project and grants management, events, and backroom management.

PBSP In The Bangsamoro Autonomous Region

As the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) transitions into a new government, PBSP continues to support the region on health, education, disaster response and rehabilitation and livelihood



PRESIDENT

REYNALDO LAGUDA



ACTING EXECUTIVE DIRECTOR

ELVIN UY



PBSP Building, Magallanes corner Real Streets, Intramuros, Manila 1002 Manila



(632) 8527 7741 to 48



pbsp@pbsp.org.ph



www.pbsp.org.ph



[pbsp.org](https://www.facebook.com/pbsp.org)



[@PBSPorg](https://twitter.com/PBSPorg)

255 Total Number of Member Base Organizations

to ensure sustainable and inclusive development. Providing assistance to BARMM is strategic; it will significantly contribute to the development of Mindanao as a whole.

In Health

With the World Health Organization and other development partners, PBSP supported the Department of Health in crafting its three-year strategic plan. It continues to implement the "Advancing Client-centered Care and Expanding Sustainable Services for TB Project (ACCESS TB)" in the region.

PBSP is also implementing the "Creating Spaces to Take Action on Violence against Women and Girls Project (Creating Spaces)" funded by Global Affairs Canada through OXFAM sa Pilipinas. The project aims to reduce violence against women and girls (VAWG) and child, early and forced marriage (CEFM) in six municipalities in Maguindanao and Lanao Del Sur.

The second pillar of the project is now providing access to support services and



economic opportunities to women and girls who experienced violence. The organization is building the capacity of service providers from the local governments and government agencies in providing accessible quality services to women. PBSP is also training young mothers on livelihood skills appropriate in their areas to help them establish a collective micro-enterprise that will create economic opportunities for themselves and other survivors of VAWG.

Rehabilitating Marawi and Lanao Del Sur

PBSP made significant strides in gathering support to implement its Marawi City and Lanao Del Sur Rehabilitation Plan.

In partnership with Republic Cement and Alcantara and Sons, Inc., PBSP implemented the project, "Marawi TIBAYanihan: Rebuilding Homes for a Stronger Marawi". The project facilitated the repair of at least 44 houses in two barangays near the most affected area in Marawi, which provided income to 20 workers that were trained by the Technical Education and Skills Development Authority (TESDA).

The Spanish government through the

Fundacion Humanismo Y Democracia also provided funds for the two-year project "Skills, Engagement and Employability for Displaced Youth and Women". The project focuses on helping Marawi City in-school and out-of-school youth and women gain access to livelihood and employment opportunities.

PBSP has more projects on health, education and livelihood in the pipeline, and continues to seek support from the business sector, Overseas Development Agencies, and international donors for innovative interventions that will promote sustainable and equitable development in the region.


PHILIPPINE PARTNERSHIP FOR THE DEVELOPMENT OF HUMAN RESOURCES IN RURAL AREAS


PhilDHRRA is a national network of NGOs that seeks to build the capacity of its members to become relevant and self-reliant in order to address agrarian reform and rural development in the countryside and, thereby, contribute to national transformation. In undertaking its mission, PhilDHRRA is guided by the principles of social justice, active non-violence, participation, social equity, gender equality, environmental sustainability, cultural sensitivity, national sovereignty and peace.




 **CHAIRPERSON**
MARGARITA DELA CRUZ

 **NATIONAL COORDINATOR**
CARIDAD CORRIDOR

 No. 59 C. Salvador St., Varsity Hills
Subdivision, Loyola Heights, 1108 Quezon City

 (632) 8426-6740

 national@phildhrra.net

 www.phildhrra.net

 PhilDHRRAOfficial

 @PhilDHRRA

46 Total Number of Member Base Organizations

Local CSO Convergence: A CCCE PAG- PR Experience

According to the Civil Society Organizations Sustainability Index (CSOSI) Asia report in 2018, there were 208,963 registered CSOs in the Philippines. These organizations represent a myriad of sectors with different advocacies, but common to them all is poverty reduction. Because working and representing a specific sector limits our capacity to engage with other sectors, the "Consolidating CSO Networks for Citizen Engagement towards Participatory and Accountable Governance for Poverty Reduction" (CCCE PAG-PR) project was born.

CCCE PAG-PR is a three-year project funded by the European Union. The project is implemented by PhilDHRRA in partnership with the Affiliated Network for Social Accountability in East Asia and the Pacific (ANSA-EAP) in 27 municipalities and/or cities across the country. Its main objective is to consolidate and capacitate local CSOs to participate in public processes of planning and monitoring government projects and programs aimed at reducing poverty. It focused on four aspects of citizen engagement – 1) consolidation and constituency building; 2) capacity building; 3) citizen monitoring; and 4) institutionalization of good practices for good governance.

The project provided a setting for CSOs to merge at the municipal/city level. At the outset, consultation workshops were held so that CSOs could agree on key priority development issue/agenda and formulate a strategy or advocacy action plan geared towards influencing local government unit (LGU) plans and budget to support the agenda.

Consolidation of local CSOs' efforts on participatory governance by networking at the city or municipal level laid down the conditions for widening their influence.

Convergence of civil society had been challenging all throughout project life. Low appreciation on collaboration, CSO readiness and capacities, degree of LGU receptiveness to coalition building, and patronage political affiliation contributed to the formation or non-formation of local CSO networks.

CSOs challenged by political constraints, such as LGUs who view CSOs as fault finders, undertook a longer process to consolidate themselves and to prove their intention to assist government. CSO readiness and capacities also affected their convergence. The coalition building process required commitment and resources from the different organizations. Most often than not, CSO members lacked the confidence in engaging their government officials and other stakeholders. Also, almost all CSOs were constrained financially. But as the project progressed, CSOs slowly showed appreciation to the importance of consolidating themselves and using the project as leverage to advocate priority development issues to different government offices or councils.

On the other hand, in areas where LGUs were receptive, CSOs formed a network or coalition more easily. CSOs were provided with more opportunities for collaboration and engagement with LGU in delivering services to their respective communities. There were 12 new municipal coalitions of CSOs formed, with one that had successfully lobbied to its LGU for institutionalization through an ordinance.

CCCE PAG-PR project stakeholders realized that partnership and coalition-building, engagement with government agencies and local special bodies, actual citizen monitoring, dealing with local political realities and partisan dynamics – all these are process-driven and requiring time. PhilDHRRA is ready to give them the support they need.



PARTNERSHIP OF PHILIPPINE SUPPORT SERVICE AGENCIES

The Partnership of Philippine Support Service Agencies, Inc. (PHILSSA) is a national network of social development organizations working primarily on urban issues and concerns. It envisions itself as a partnership network and resource center of committed and competent social development practitioners who advocate and work towards an inclusive, transformative and sustainable urbanization with preferential option for poor communities.



PHILSSA aims to:

1. Strengthen network's competencies as a resource center for sustainable urbanization
2. Enhance network's capacity in assisting the members achieve good governance and sustainability
3. Build and promote multi-stakeholder partnership models for delivery of integrated social services for disadvantaged sectors and communities
4. Pursue policy environment that enables inclusive, transformative and sustainable urbanization



CHAIRPERSON
MARICEL GENZOLA



NATIONAL COORDINATOR
BENEDICT BALDERRAMA



1/F Hoffner Building, Social Development Complex,
Ateneo de Manila University, Loyola Heights 1108 Quezon City



(632) 8426-4328



secretariat@philssa.org.ph
philssa.info@gmail.com



<http://philssa.org.ph/>



PHILSSA

59 Total Number of Member Base Organizations

‘Promoting Localization of Humanitarian Action by Supporting Community Organizations Working on DRRM-CCA’

PHILSSA serves as secretariat to Aksyon para sa Kahandaan sa Kalamidad at Klima (AKKMA), a national coalition of community organizations working on the issue of Disaster Risk Reduction and Management and Climate Change Action (DRRM-CCA) with support from Christian Aid.

AKKMA started as an advocacy project in 2010 to promote the rights and welfare of poor, disaster-affected communities affected by Typhoon Ketsana/ Ondoy in the Greater Manila Region towards safe and secure settlements and resilient livelihoods. Through the years, AKKMA's membership grew in other regions affected by disasters such as Typhoons Washi/ Sendong, Bopha/ Pablo and Haiyan/Yolanda, as well as earthquakes and conflicts. Today, AKKMA has affiliates in 13 regions nationwide.



PHILSSA supports AKKMA logistically and technically in its three project components/ coalition programs:

- 1) Community Humanitarian Action and Response through Organizing and Training (CHAROT);
- 2) Campaign for Humanitarian Reform and Various Advocacies (CHURVA); and
- 3) Commodities, Handicrafts and Enterprise Network for Economic Sustainability (CHENES).

CHAROT strengthens AKKMA affiliate federations in cities, provinces and regions through capacity building, organizational development and leadership formation. AKKMA's Council of Leaders meet twice a year for mid-year and year-end assessment and planning. In 2019, AKKMA has started discussing, planning and working for the formation of AKKMA-Women and AKKMA-Youth.

CHURVA promotes humanitarian reform towards localization of humanitarian action, including the formation and strengthening of AKKMA Locally-Led Emergency Response Teams (ALLERT) and deployment of AKKMA community leaders as support volunteers in disaster-affected areas needing assistance in planning and implementing humanitarian response. CHURVA also addresses local and national issues that aggravate disaster risks and vulnerabilities affecting families and

communities. In 2019, AKKMA was active in advocacies on Safe and Secure Settlements, Environmental Protection and Management (anti-mining, anti-quarrying, anti-logging, anti-illegal fishing), West Philippine Sea, Peace-building in Mindanao, among others.

CHENES supports community enterprises for local commodities and handicrafts of AKKMA members and partners through capacity-building, enterprise development and marketing assistance towards livelihood resilience. PHILSSA and AKKMA worked together for the development and marketing of Pasko Packs this 2019.

Since the World Humanitarian Summit held last May 2016 in Istanbul, Turkey, Localization of Humanitarian Action has been a buzz word among humanitarian actors, civil society leaders, and development institutions. Localization of humanitarian action seeks to

demystify humanitarian response, not as an area of knowledge dominated by technical experts, but as a way of doing that places affected persons and communities at the heart of the action. Localization of humanitarian action recognizes people and communities as the ones who know best their situation and needs and affirms their capacity to decide and act. Through its work with and for AKKMA, PHILSSA concretizes this commitment to Localization of Humanitarian Action by supporting community organizations and leaders, as well as their federations and coalitions in planning, implementing and evaluating local projects, actions and advocacies for disaster preparedness, response, recovery and resilience.

WESTERN VISAYAS NETWORK OF SOCIAL DEVELOPMENT

Organized and registered with the Securities and Exchange Commission in 2005, WEVNET is a regional network of six (6) provincial NGO networks, namely: Iloilo CODE NGOs, Negros Caucus, Antique Federation of NGOs (AFON), Aklan Caucus of NGOs (Aklan CAN), Capiz CODE, and Guimaras NGO-PO Caucus. Presently, WEVNET has a total of 47 active member-based organizations in the said provinces.



This year, WEVNET conducted a series of workshops on social entrepreneurship for its own business development. Activities held were: social enterprise (SE) strategizing sessions; regional SE orientation/seminar; provincial SE planning workshop; resource linking and partnership; regional SE business feasibility study workshop; and lastly, the project proposal write shop. These activities were supported by the Expanded Capacity Building Fund, Year 3 (E-CBF3) from CODE-NGO.


In these activities, WEVNET realized that community organizing and community empowerment initiatives, as well as activities perceived to be dole-out interventions by most NGO and development workers, could be innovatively packaged to help achieve financial sustainability.

For example, the SE project ideation "Alternative Learning Tours for Community Empowerment" will showcase results of various empowerment initiatives and resulting products & services. It will feature resources and best practices (non-financial assets) of local communities.

 **CHAIRPERSON**
WILFREDO HOMICILLADA

 **ACTING EXECUTIVE DIRECTOR**
LORENA NAVALLASCA

 G/F CPBC Centennial Building, Fajardo Street, Jaro, 5000 Iloilo City

 (033) 320-3590

 navallasca@yahoo.com

59 Total Number of Member Base Organizations



Aside from generating income for the communities, people's organizations, provincial networks, and WEVNET, we believe that heightened awareness and appreciation for community non-financial assets will increase community support for development initiatives. Consequently, it will contribute to the preservation of culture, promotion of environmental integrity, and valuing healthy lifestyle.

Schools and other academic institutions, local government units, national government agencies, and funding partners willing to invest for fun and leisure are the potential market for this SE project.

BOARD OF TRUSTEES

Chairperson	ALBERT AQUINO	Central Visayas Network of NGOs (CENVISNet)
Vice Chairperson	FR. MANUEL GUAZON	Association of Foundations (AF)
Treasurer	AGNES BOLAÑOS	Mindanao Coalition of Development NGO Networks (MINCODE)
Board Member	MARJORIE FRANCIA O. BAÑARES	Coalition for Bicol Development (CBD)
Board Member	GODFREY DOMINONG	Cordillera Network of Development NGOs & POs (CORDNET)
Board Member	CLARITA P. NAPOLES	Eastern Visayas Network of NGOs and POs (EVNet)
Board Member	ANDREA MARIA PATRICIA M. SARENAS	Mindanao Coalition of Development NGO Networks (MINCODE)
Board Member	BERNADETTE O. TOLEDO	Mindanao Coalition of Development NGO Networks (MINCODE)
Board Member	DIOSDADO LUNA	National Confederation of Cooperatives (NATCCO)
Board Member	NORMAN FRANKLIN AGUSTIN	National Council of Social Development Foundations (NCSD)
Board Member	REYNALDO LAGUDA	Philippine Business for Social Progress (PBSP)
Board Member	MARGARITA DELA CRUZ	Philippine Partnership for the Development of Human Resources in Rural Areas (PHILDHRA)
Board Member	MARICEL GENZOLA	Partnership of Philippine Support Service Agencies (PHILSSA)
Board Member	WILFREDO HOMICILLADA	Western Visayas Network of Social Development NGOs (WEVNet)
Corp. Secretary	ATTY. FERDINAND CASIS	

CODE-NGO

SECRETARIAT

Executive Director

ROSELLE S. RASAY

Deputy Executive Director

DEANIE LYN OCAMPO

Program Officer for Membership

MARIEFE DEL L. MUNDO

Program Officer for Advocacy

SANDINO J. SOLIMAN

Program Officer for Strategic Communications

DONNA MAE B. HUARDE

Finance and Administration Manager

MARIA LOURDES G. ARROYO

Finance and Administration Assistant

MARIA MAGDALENA L. DEMATA

Project Finance and Administration Assistant

JESSICA G. MENDEZ

Office Assistant

EMMANUEL M. OPIÑA

Utility/Security Staff

ALJON L. GARRIDO

Center for Humanitarian Learning and Innovation

Center Director

DIOSDADO P WANA

Learning Solutions Manager

RUTH J. RAMIREZ

Learning Solutions Developer

JOHN JOEL DE GUZMAN

Open Government Partnership (OGP) Project

Program Manager

JENNIFER M. DE BELEN

Project Assistant

RAUL M. HULAR, JR.

Shared Aid Fund for Emergency Response, Inc. (SAFER)

Program Manager

MELINDA P. GABUYA

Communications Specialist

SHEENA R. PEÑA

Finance and Administration Assistant

FE A. AJOC



Networking. Empowering. Transforming.



146-B B. Gonzales Street, Loyola Heights,
Quezon City, 1108 Philippines



Tels: (632) 8920-2595, 8920-9310, 3435-6616
Fax: (632) 8920-2595 loc. 101



caucus@code-ngo.org



www.code-ngo.org



[caucusofdevelopmentngonetworks](https://www.facebook.com/caucusofdevelopmentngonetworks)



[@CODE_NGO](https://twitter.com/CODE_NGO)