

CODENGO

30th
ANNIVERSARY
Est. 1991

Networking. Empowering. Transforming.



ANNUAL REPORT 2021



Caucus of
Development
NGO Networks

Annual Report 2021 Team

Sheena Peña

Celia Fatima de Jesus

Deanie Lyn Ocampo

Sharlene Adove

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About Us

OUR MISSION

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

VISION FOR PHILIPPINE SOCIETY

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.

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



National Confederation of Cooperatives



Philippine Partnership for the Development of Human Resources in Rural Areas



Partnerships for sustainable communities.

Partnership of Philippine Support Service Agencies



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.

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 the Swiss government.



1998

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



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.

CHAPTER SEVEN

the PEACE bonds saga

Marissa Camacho Reyes joined the CODE-NGO by replacing Patty Aranela, president (AF), who had gone abroad for the National Development (PCPD), of which Reyes was a member.

David was chairing the CODE-NGO before he was appointed to the Cabinet as secretary of housing and urban development under Dinky Soliman, who was herself appointed as secretary of development soon after Gloria Macapagal Arroyo assumed office.



2001

Co-convened the Kongreso ng Mamamayang Pilipino (KOMPIL II) with other civil society groups, which became the backbone of People Power II. Conceptualized an innovative financial instrument known as PEACE Bonds to raise funds from the capital market. With 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.



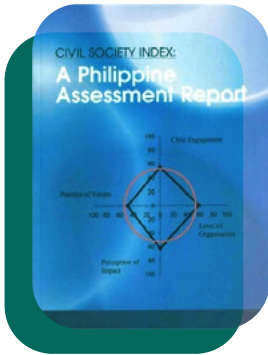
2007

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 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.



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

advocacy and participation in local planning and budgeting processes.

In 15 municipalities and cities, CODE-NGO members scrutinized the LGUs' Full Disclosure Policy documents for evidence-based agenda setting,

Serves as the Secretariat of the Non-Government Steering Committee for the Philippine Open Government Partnership (OGP). It monitors the 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.

2017

2019

We have developed our Institutional capacities on community-based DRRM developed and the regional coordination hubs' work have impacted communities positively, (according to an evaluation study of the 5-year ACED project).

2021

Called on national government to practice transparency and accountability in pandemic spending, clamored for genuine citizen participation in the development of policies like the Mandanas Ruling and establishment of People's Councils, and prepared to protect ourselves from the unconstitutional provisions of the Anti-Terrorism Act of 2020.

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

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.



2020

Filed a petition to the Supreme Court to question the constitutionality of the Anti-Terrorism Act of 2020. We extended Calamity Fund and Communications support to our member networks for their coordination and continuing operations amidst the COVID-19 pandemic.

Chairperson's Report



The civil society sector's sustainability and the kind of development we espouse can thrive and bear fruit only on fertile, democratic ground.

Aurora Reyes Chavez, CODE-NGO
Chairperson

The year 2021 was another year in crisis because of the continuing threat of COVID-19, a bumpy economic growth, unemployment, the government's pandemic spending scandal and intensified harassment of civil society organizations (CSOs) in our country.

But despite of and amid the crisis, CODE-NGO celebrated its 30th anniversary in 2021! We recalled our beginnings and milestones, savored the well-wishes of CODE-NGO founders and leaders, honored those who had passed on during the pandemic and recent years, and capped the day with a bold vision of a stronger CODE-NGO in the next five years.

This bold vision starts by refocusing our energies on what binds all of us in this coalition. In 2021, we had two "Generative Conversations" facilitated by INCITEGov – discussions that brought out better understanding of and respect for our differing perspectives and stances in relation to the Duterte administration, and identified measures in the CODE-NGO core programs which we should improve together. These conversations led to a revisit and rewriting of the CODE-NGO Basis of Unity: our Covenant on Philippine Development and Code of Conduct as we reflected on the principles and values that grounded our work through rapidly changing contexts all these years, and reaffirmed our commitments, our common ground, moving forward.

This bold vision of a stronger CODE-NGO pushes us to present our shared purpose to the public in different platforms.

- In 2021, we increased the non-government voice in the Philippine Open Government Partnership (OGP) and issued a strong statement and formal letter calling the Department of Budget and Management (DBM), Chair of the OGP Steering Committee, to reaffirm its commitment to OGP principles and to directly undertake investigations regarding irregularities in its procurement services.
- As a core member of the PARTICIPATE Coalition, we signed the Unity Statements on Clean, Safe, Free for all Elections 2022 to give Filipinos a chance to exercise their right to voter registration initiatives.
- The Supreme Court ruled all but two provisions of the Anti-Terrorism Act (ATA) of 2020 as constitutional - small victories gained for petitioners like us, but big work on implementation monitoring for our network which prioritizes the peace and protection of CSOs.
- The CODE-NGO Communications Framework was drafted to clarify our communication principles and strategic approaches. To improve our social media visibility, we published monthly e-newsletters and reached almost 10,000 visitors and new viewers on our Facebook page.

This bold vision tells us to strengthen partnerships in order to build our capacities and share our expertise and aspirations.

- To achieve its goal of uplifting 1M Filipino families from extreme poverty by 2030, the Zero Extreme Poverty Movement (ZEP) PH 2030 established local convergence areas at the provincial or municipal/city levels. The Association of Foundations (AF), Bohol Integrated Development Foundation (BIDEF), Central Visayas Network of NGOs (CENVISNET), Eastern Visayas Network of NGOs (EVNET), National Council for Social Development (NCSD), Philippine Business for Social Progress (PBSP), and Partnership of Philippine Support Service Agencies (PHILSSA) are involved in the following pilot areas: Quezon City, Bohol, Cebu, Eastern Samar, Bukidnon, and Sarangani.
- We explored new areas of partnership with the La Salle Institute of Governance, sustained existing ones with the Office of Social Concern and Involvement of the Ateneo de Manila University, and contributed to coalition-building with the Ateneo School of Government through the PARTICIPATE project. With the national government, we continued our engagement with the National Anti-Poverty Commission (NAPC), Commission on Audit (COA), DBM, Department of Interior and Local Government (DILG), and Department of Social Welfare and Development (DSWD). We sustained regular communications and networking with at least 11 more national and international partners.

Lastly, this bold vision of a stronger CODE-NGO requires us to perform with an entrepreneurial spirit, a growth mindset, and the tough act of generating resources.

- Organizational policies and procedures such as Digital Security, Data Privacy, Volunteer Management, Document Management System, and Service Continuity Plan were developed/enhanced.
- For the needs of our member networks, we organized the #WeCare Series on Reinforcing Mental Health and Wellness for Development Workers. The

CODE-NGO Board also approved the release of P1.6M as Sustainability Support Fund (SSF) for member networks' strategic planning, advocacy and communication, establishment of e-commerce, and resource mobilization activities in 2021.

- The CODE-NGO Resource Generation Roadmap and Five-year Resource Generation Plan were developed this year. Although we achieved only 44% of target revenues, we incurred only 48% of target expenses. Thus, we ended the year with an excess of revenue over expenses of P300K.

During our ten-month journey to the 2022 National and Local Elections last May 9, 2022, we crafted our Development and Reform Agenda 2022-2028 to drum up support for critical actions that the next President and Administration of the Philippines should implement in order to address the multiple challenges facing our country today. We have also penned our Democracy Agenda to lay out our pathways for action and innovation in strengthening democratic institutions and demanding transparency and accountability of government from the national to the local levels. The civil society sector's sustainability and the kind of development we espouse can thrive and bear fruit only on fertile, democratic ground.

I enjoin all of you to participate actively in designing our Strategic Plan for 2023-2027, and in putting the two agendas to action. Let us make the bold vision of a stronger CODE-NGO happen soon!

Dios Mabalos!



Aurora Reyes Chavez
Chairperson
May 27, 2022

CODE-NGO serving the CSO community for three decades

CODE-NGO celebrated its 30 years of service to its members and partners in social development work at the national and global levels. With the theme, “*Networking, Empowering, and Transforming as Effective Response to Social Change*”, CODE-NGO conducted its half-year series of learning and networking that aimed to pilot, upscale, and innovate ways to empower its member organizations and partner communities. From May to October 2021, CODE-NGO provided an avenue to learn from the experiences and perspectives of international and national civil society organization (CSO) alliances, business groups, the academe, and young leaders on transformative work to respond to the challenges of achieving effective social change.

E-TOUR SESSIONS

Learning from other CSOs by traveling to their provinces or communities is an impressionable, reiterative, and encouraging teaching-learning method for people of all ages. But because of the mobility restrictions and community quarantines, CODE-NGO offered instead a series of online peer learning exchanges through the e-Tour Sessions. The goal of the e-Tour Sessions is to enhance CSO leaders' understanding of networking and empowerment as it is applied to community building and participatory local governance in different forms.

Dumaguete City People's Development Council: Influencing Government, Charting our future

The Dumaguete City People's Development Council identified their strengths and weaknesses, gains and challenges, as they continue to move forward as a council and organization. Part of this was their call to the Sangguniang Panlungsod [City Council] for an inclusive and wider consultation among all stakeholders on the unsolicited 174-hectare reclamation project proposal in the city.

Patawid: PASSING on the GIFTS for Sustainable Development

The IGOROTA Foundation, Inc. presented the magnificent Cordilleran province, its rich cultures, traditions, and tourist attractions. Patawid is a values-based approach to community development. Every family that received animal gifts, livelihood inputs, and training is encouraged to pass on the fruits to another family in need. This maximizes resources and helps families overcome their state of poverty.

Palig-on sa Baybayon: A Community-based Approach Coastal Resource Management

The Bohol Integrated Development Foundation is a strong advocate of the preservation of the environment. Coastal Resource Management is one of its longstanding programs in the municipality of Calape where marine protected areas are situated. According to the survey results of the Department of Environment and Natural Resources, Calape is categorized as a rich environment because of the preservation of the mangrove and seagrass beds. Good practices highlighted were: Technical assistance to fish operators, close monitoring of the protected area, and creation of a policy on maintaining the project.

E-TALK SESSIONS

Protecting Civic Space and Localizing Leadership in the Time of the Pandemic (PHILSSA)

Surveys to assess the impact of the COVID-19 pandemic on CSOs and poor households were conducted and the results were shared in this session. Following the presentation of the studies, leaders of key non-governmental organizations (NGOs) and people's organizations (POs) narrated how they have been coping so far. The power of networking empowers the disadvantaged and vulnerable sectors and helps them thrive in a changing environment.

#InfoAct: Information and Empowerment of Citizens for Action and Wellness (CENVISNET)

One of the COVID-19 response initiatives of CSOs is to combat the circulation of fake news! To ensure the accuracy and appropriateness of COVID-19-related information in the communities, CSO leaders are working on youth empowerment, mental health support, and information dissemination about the virus. Now, the Central Visayas region and its stakeholders are better informed and protected from fake news.

Response to COVID-19: PBSP Highlights Raising Fund Projects and Global Partnerships (PBSP)

The need for collaborative corporate citizenship becomes stronger in the New Normal. The Philippine Business for Social Progress (PBSP), the largest business-led NGO in the country, highlights the value of an entrepreneurial mindset and corporate social responsibility as ways to work towards COVID-19 recovery.



CALL TO ACTION: Network. Empower. Transform. Our Response to Effective Social Change

Retired Senior Associate Justice of the Supreme Court of the Republic of the Philippines Antonio T. Carpio delivered the keynote address during SocDev 2021. Below is a transcript of his speech:

Pleasant day to everyone. Thank you for inviting me to address you this afternoon.

We meet online today at the worst of times. We face daunting challenges we have never faced before in the last 75 years. The pandemic has debilitated our economy with at least 50% of SMEs having closed down. We have one of the longest lockdowns in the world, resulting in the steepest contraction of our GDP since 1945. More than 5 million are unemployed, exacerbating our already high unemployment rate. Some 60% of the people are experiencing hunger. Our hospitals are overwhelmed. The slow motion of vaccination will take years before we reach herd immunity. On top of this, we have to fight to preserve our civil liberties which are under constant assault by the Duterte administration. And there is China, relentlessly encroaching on our Exclusive Economic Zone in the West Philippine Sea.

How do NGOs like you, or anyone with an advocacy for that matter, perform its mission under this extremely difficult environment? I can only speak from my own experience. My advocacy is defending our sovereign rights in the West Philippine Sea. The most important part of my advocacy is giving lectures all over the country and abroad, in colleges and

universities, in social clubs, business, professional, and religious groups, all of which require appearing before an audience ranging from 100 to 500 people in a hall or auditorium. I would give my lectures once, or sometimes twice in a week at most. With a pandemic, this most important part of my advocacy was simply impossible to carry out. The pandemic meant in-person meetings in halls and auditoriums were banned.

But I did not want to end, or even pause, my advocacy. What I did was to partner with an online education company to make a video of my lecture, a video lecture that is engaging, informative, full of pictures, graphics, and maps. The reason for this is that 90% of what we remember comes from images, whether pictures, illustrations, or maps. Only 10% from spoken or written words. That allowed my lecture to be long, 1 hour and 22 minutes, to include almost everything I want the public to know about the West Philippine Sea issue.

I uploaded my video lecture on YouTube, hoping that at least for the same audience, at most 1,000 people per week that I had during my in-person lectures before the pandemic. To my pleasant surprise, I was getting 2,000 viewers per day, or 14,000 viewers per week. In short, I became 14x more productive during the pandemic than before the pandemic. My audience now is the entire world; it can be accessed any time of day or night where YouTube is available. Even when I sleep, my YouTube video lecture is working for me. I have less stress for I do not need to travel within the country or abroad. Whenever schools or civic groups invite me to give a talk, I ask them to watch my YouTube video lecture any time before the webinar. During the webinar, I simply give a short wrap-up and updates, and then proceed with the Question-and-Answer portion. This is how, even during the pandemic, I accept invitations from all over the world to discuss the West Philippine Sea issue.

I continue with my education campaign on the West Philippine Sea Issue because I believe that exposing the untarnished truth, the actual historical facts, will lead the people to accept the arbitral award that the Philippines won in the South China Sea arbitration. This is a battle for the hearts and minds of peoples of the world, and that battle starts and ends with the truth about the history of the South China Sea.

I have narrated my personal experience on how I continue with my advocacy despite the pandemic, and even reach more people all over the world to show that the pandemic should not frustrate or defeat our advocacies. Of course, it is not only the pandemic that we have to battle with during this time. Our own President has been defending China, even as China has been relentlessly encroaching our Exclusive Economic Zone in the West Philippine Sea. We also have to fight and overturn the Anti-Terror Law, which will greatly curtail our civil liberties going forward. And we have to prepare for that day in May 2022 to bring back good governance to our country. Despite this pandemic, and even with these other issues, we can and we should carry on with greater zeal with our advocacies, knowing that what we are doing is just and right, all for the good and benefit of present and future generations of Filipinos.

One day we shall overcome and resolve all of these issues, and we should meet again, in person, at the best of times. Thank you, and a good day to everyone!

The members drew lessons from the transformative work and perspectives of CIVICUS, La Salle Institute of Governance (LSIG), and WeSolve Foundation, and identified action points to strengthen and expand how we engage with our stakeholders to achieve effective social change. These lessons included:

- It is essential to continue to promote the value of networking and empowerment of the disadvantaged and vulnerable sectors and partner communities to help them cope in challenging times;

- CSOs play a vital role in combatting fake news and unverified information in the communities through intensive campaigns, community awareness interventions, and partnership building with academe and other sectors;
- Collaboration is needed in times of uncertainties. “There is no room for working in isolation, especially because CSOs and other sectors are the active agents of transformation in societies.”;
- CSOs and the academe can work together by leveraging their strengths and discovering the underlying sociological, economic, political and economic phenomena to guide the praxis;
- Citizens are encouraged to use data in supporting their advocacy work - widening the space for civic engagement and participation in governance. It is also essential to gather narratives and document good practices for effective advocacy;
- Government is not monolithic. We can find champions who we can continue to engage with to work with our common ground and maintain good working relationships; and
- Work on what binds us, not on what divides us – find our shared humanity, collective purpose, and aspirations.

Filipino singer-songwriter Noel Cabangon serenaded the attendees with songs about love and resilience with his greatest hit songs, “*Kanlungan*”, “*Kahit Maputi Na Ang Buhok Ko*”, “*Tuloy Pa Rin*”, “*Simpleng Pilipino*”, and “*Uunahin Ko Kayo*”.

Looking back at the past three decades, Chairperson of CODE-NGO, Aurora Chavez reaffirmed that, “Despite the different challenges and threats, the network is steadfast for justice, peace, and compassion. The role of CSOs is important in bringing our country towards sustainable development.” We certainly draw inspiration also from our leaders’ stories and aspirations for CODE-NGO.

“Let us bond through our collective purpose, determination, and strength. Knowing fully well the opportunities that are in front of us, we can take heart unwaveringly, speak up solidly, and face obstacles unitedly,” Chairperson Chavez emboldened the coalition as it continues to face challenges brought about by the pandemic since 2020.

The 30th Anniversary Celebration reminded the member networks and partners of CODE-NGO to continue their commitment to promote justice, peace, and compassion in their line of work.

Remembering the Former Leaders of CODE-NGO

CODE-NGO paid tribute to its former leaders who have passed on in recent years. With unwavering tenacity, they helped shape CODE-NGO to the coalition that it is today.



Karina Constantino-David was the Chairperson of CODE-NGO from 1990-1998. Karina is also a great and respected leader in the academe, government and civil society. In 1980, Karina drew a “map” of the Philippine NGO terrain, categorizing NGOs into three basic types:

non-government individuals, membership-based organizations, and institutions. She was professor and head of University of the Philippines’ Department of Community Development. After serving the government for over three decades (Department of Social Welfare and Development undersecretary, Housing and Urban Development Coordinating Council chair, and Civil Service Commission chairperson), she continued to forward children, urban poor and women’s rights through various civic engagements.

“She is loyal and also very fierce. That is the kind of leader CODE-NGO needed at that time.”

- Danilo “Dan” Songco (Former National Coordinator)

“She was demanding on the values and principles when working. At the same time she has a soft side to her.”

- Anna Marie “Jing” Karaos, PhD (Former Chairperson)

She was as tireless and innovative working in the government bureaucracy as she was in the field as a community organizer-activist. She demanded of herself the same level of fierce commitment that she expected of others.

- Randy David (Husband)



Corazon “Dinky” Juliano-Soliman was one of the founders of CODE-NGO when it was formally established in 1991 and served as its Chairperson in 1998. She has always been our champion, ally, and mentor on people-centered development, a courageous and truly inspiring

leader. When Karina David had to leave for a government post, Dinky took the helm in 1998. Under her leadership, she set the example of good governance that we know today. After successfully leading the protests against President Estrada through the Kongreso ng Mamamayang Pilipino II (KOMPIL II), she was appointed as Department of Social Welfare and Development (DSWD) Secretary by then President Gloria Macapagal-Arroyo in 2001. She was one of the cabinet members who quitted the Arroyo administration “in protest of the latter’s alleged rigging of the 2004 presidential elections”. Sec. Dinky once again headed the social welfare department during former President Benigno Aquino III’s term from 2010 to 2016.

“Dinky relied not only on her grassroots and community experience in leading the Department of Social Welfare and Development (DSWD), she also called on researchers to refine the DSWD program. She was a visionary, an inclusive and reform-oriented leader, and she excelled wherever she was. She always maintained her principles of being a champion of the poor and marginalized. I will surely miss you, Dinks. Rest assured we will carry on.”

- Fernando T. Aldaba, PhD (Founding Trustee of CODE-NGO)

“Dinky was the best facilitator I have ever known. I think what makes her a highly effective one was her ability to practice active listening. Dinky could park her ego at the door making others feel she was only listening to them, hearing the feelings and emotions of what they are saying. She had the capacity to suspend judgment, listening to others with dignity without giving up the advocacies she held dear.”

- Ma. Aurora Tolentino (Former Chairperson)



Ma. Socorro “Marissa” Camacho served on the boards of various non-profits and was an independent consultant on social development. She became CODE-NGO’s Chairperson and President of the Association of Foundations (AF), who inspired the network to be

open to more creative ways of achieving desired results. After being the newly elected CODE-NGO chair, she pursued the idea of raising funds from the capital market, which led to the creation of the (Poverty Eradication and Alleviation Certificates (PEACE) Bonds.

“She helped conceptualize the PEACE Bonds which was the bridge between the banking, private sectors, and civil society which was beyond our reach.”

- Albert Aquino (former Chairperson)

“She is very caring and warm. You know it’s not just a job for her.”

-Sixto Donato “Dodo” Macasaet (Former Executive Director)



Atty. Ferdinand “Joy” Casis was Corporate Secretary of CODE-NGO for at least 15 years. He was very supportive of the Board and Secretariat, who gave advice on organizational and legal issues. He was steadfast and straightforward, and supported CODE-NGO’s advocacies as well.

“His crucial support for our work against the Anti-Terror Act gave CODE-NGO the courage to file the petition at the Supreme Court.”

Roselle Rasay (Former Executive Director)

Even if he is a lawyer, he is the first to say not to file a case. That is costly and takes a long time. That is rare for a lawyer.

-Sixto Donato “Dodo” Macasaet (Former Executive Director)

CODE-NGO will continue their legacy in the development sector.

Vision for the Next 5 Years

We hold a vision of CODE-NGO as a much stronger coalition five years from now because it is committed to focus on four important areas from today henceforth:

We will refocus our energies on what binds us, not on what divides us;

We will present our shared purpose to the public again and again in different platforms;

We will strengthen our partnerships with CSO alliances in Asia and with the academe, business groups, faith-based organizations, and youth leaders in the Philippines; and

We will improve our internal governance systems, structure, and policies by imbibing an entrepreneurial spirit to make our work sustainable, and having a growth mindset to make ourselves innovative and bold.

Despite the different challenges and threats, the network is steadfast for justice, peace, and compassion. The role of CSOs is important in bringing our country towards sustainable development. Let us bond through our collective purpose, determination, and strength. Knowing fully well the opportunities that are in front of us, we can take heart unwaveringly, speak up solidly, and face obstacles unitedly.

Aurora Reyes Chavez, CODE-NGO
Chairperson

Programs and Projects



Lessons Learned from 2021

We are Our Major Source of Hope

Network Strengthening: Towards Organizational and Financial Sustainability for Member Networks

Promoting Participation, Peace and Human Rights in the New Normal

The Development and Reform Agenda (DRA)

Networking and Connecting in the Digital World

New Policies for the Better Normal

Increasing the Voice of the Non-Government Sectors in the OGP platform

2022 National and Local Elections – Clean, Safe, and Free for All

Zero Extreme Poverty PH 2030 Movement

LESSONS LEARNED FROM 2021

- 1** To make the PH-OGP process more strategic, it is critical to continue engaging with the Steering Committees for direction setting and innovation rather than limiting their functions to procedural matters. Communicating what we're doing and what we've done successfully is important to remain relevant and to sustain stakeholders' engagement.
- 2** Explore endlessly. We created new content, tested A/B to see which content worked better, looked at competitors, and stayed curious on how to improve the Communications program. A good part of what the Resource Building program accomplished was exploring current and trending/upcoming approaches on development financing. It is a very wide field of advocacy and action in the international arena, and we wondered which ones might be worth pursuing by the CSO sector here. Our participation in a project on local/community philanthropy was a consequence of that interest, not that the concept of local resource generation is new to us, but varying perspectives or innovative approaches refresh familiar concepts and create new energies for action.
- 3** "Remember, you were made for these times," Vice-President Leni Robredo spoke to Batch 2020 in their commencement exercises. The same message inspired us in 2021 to continue working despite obvious limitations and challenges, and to "stay on the side of courage". We were hesitant at the start of our pandemic journey, but our experiences and passion shaped us to become resilient - evolving and adapting in such a volatile and uncertain world, for our personal purpose and our commitment to CODE-NGO, its member networks and partners.
- 4** "*Hindi madali, pero kung sama-sama, kakayanin.*" The new normal is not yet the norm for us, but managing and operating CODE-NGO with a very lean Secretariat this year was not a hindrance to further our mission. In fact, it provided an opportunity for us to cultivate our relationships and to be successful together. We shared the load and worked with each other's strengths. We learned how to be agile, adaptable, and effective in social change. We may not have as much human resources for our convenience, but we are fortunate to have a team that understands how to recognize individual efforts, care for everyone, and advocate for the collective goals of CODE-NGO.

"Hindi madali, pero kung sama-sama, kakayanin."

We are Our Major Source of Hope

In January 2021, the virtual launch of the publication “Populism and Philippine Civil Society: Views from Labor, Urban Poor, and Development NGOs” (Lopa-Perez, 2020) provided an opportune time for CODE-NGO to begin a process of self-reflection.

The publication is set amid the earlier years when populist regimes and democratic backsliding began to trend in different parts of the world. In our country, President Rodrigo Duterte’s strongman brand and populist tactics remained consistently popular to Filipinos since his administration began in 2016, but it polarized the once-united CSO sector. The publication studies the phenomenon of populism, describes the CSO sector’s engagement with the Duterte administration, documents the growth of a resistance movement, and prescribes ways moving forward.

To reflect and to act on the five outlined prescriptions into action is worthwhile: internal stock-taking, revitalizing the organizing process, identifying new spaces for engagement, developing an effective communication strategy, and bridging gaps and encouraging synergies.

The prescriptions underscore organizing communities and creating different environments to foster human connections where people, hopefully, are able to distinguish between fact and fiction, and between true and false. For CODE-NGO, these are the “greatest acts of courage and resistance in the face of oppression.” But direct conversations had to be first organized between and among CSOs whose friendships and partnerships might have become strained and distanced during the past five years.

With support from the International Center for Innovation, Transformation and Excellence in Governance (INCITEGov), CODE-NGO organized a series of “Generative Conversations” - discussions designed to bring about a better understanding of and healthy respect for differing perspectives, and to re-establish connections within groups.

Generative Conversations: Our Basis of Unity, Our Sources of Hope

In the two Generative Conversations held last July and August 2021, the CODE-NGO Board of Directors, member networks, committees, and commissions agreed to:

- Refer always to the CODE-NGO Basis of Unity, our Covenant for Philippine Development. Review the time-honored principles and values that our coalition stands for and subscribes to. Hold on to that Covenant and we hold on to our truth. Personalities and issues can be polarizing, but if we always deepen our conversations around what binds us, then consensus-building and decision-making can happen better.
- Enhance the CODE-NGO Basis of Unity so it reflects and responds to changing contexts and present realities, i.e. 30 years after it was written.
- Review the operationalization of the CODE-NGO Basis of Unity (“Let us live it”) in our membership. Identify new tools to use in order to better perform our roles in changing contexts.
- Create a holding space for regular generative conversations at the national and community levels “so that our voices will truly be united, a national voice, and we can speak for the CSO sector”. In these deeper conversations, we can look at current realities, and continuously reflect on our identity, passion and sense of hope and build trust on each other.
- Build CODE-NGO as a place to source truthful, factual, balanced information to help NGOs and communities analyze national events and how these impact Filipinos and communities.

What are their sources of Hope?

- The immediate and medium-term actions that CODE-NGO needs to work on
- A strong Board that can stand up for the CODE-NGO Basis of Unity
- Our young people, working with the youth, and working with “the indigenous peoples’ elders who share their indigenous knowledge, practices, and hope, the fire in their belly, to the young”
- The presence and company of CSO leaders (“We are still here”)
- Civil servants or allies in government who support social development work
- Generative conversations, which entail being open, courageous, and vulnerable

With the above, CODE-NGO aims to explore more possibilities for working together for the sectors it serves, and for moving forward as an effective countervailing force to government.

Reference: Lopa-Perez, M. (2020). “Populism and Philippine Civil Society: Views from Labor, Urban Poor, and Development NGOs.” INCITEGov.

Refer always to the CODE-NGO Basis of Unity, our Covenant for Philippine Development. Review the time-honored principles and values that our coalition stands for and subscribes to. Hold on to that Covenant and we hold on to our truth.

NETWORK STRENGTHENING:

Towards Organizational and Financial Sustainability for Member Networks

In the second year of the pandemic, CODE-NGO continued to implement and provide capacity building interventions and initiatives to its member networks and member base organizations for them to better cope with the ongoing adversity and to be more accountable and effective civil society organizations. These strategic initiatives were moderated by the Commission on Institution and Capacity Building (CICB) and the Commission on Internal Reform Initiatives (CIRI).

Sustainability Support Fund (SSF) 2021 for the Member Networks


In May 2021, the CODE-NGO Board of Trustees approved the PhP 1.6M SSF grant to 10 member networks to support their financial sustainability initiatives and supplement their respective internal resource mobilization activities from January to December 2021. The SSF was able to support the following initiatives:

1. Association of Foundation's (AF) Theory U strategic planning processes,
2. Central Visayas Network of NGOs' (CENVISNET) various resource mobilization activities and network meetings,
3. Cordillera Network of NGOs & POs' (CORDNET), Partnership of Philippine Support Service Agencies' (PHILSSA), and Western Visayas Network of Social Development NGOs' (WEVNET) establishment of their respective e-commerce programs, and
4. PhilDHRRA's resource mobilization, membership development, and network management and development activities.

Capacity Development Interventions

Through the CICB, the network's 2021 Capacity Building Plan was formed and implemented. Highlights of the capacity development interventions are the following:

1. Leadership Development Program, which developed an initial concept for the establishment of the CODE-NGO leadership institute to hone the competency of the civil society organization (CSO) leaders in the network;
2. Mental Health four-session series, which tackled personal, peers, workplace, and community well-being amid the pandemic; and
3. Initial discussions on Service Continuity Planning training, which aims to develop readiness to continue delivering services/core business in case of emergency and risks.
4. Other capacity building activities like Zoom technical tutorials and e-commerce training were provided in partnership with the Ateneo Office of Social Concern and Involvement (OSCI).



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Internal Reform Initiatives

In upholding good governance among its members, CIRI implemented its plan in 2021 to continue to safeguard good governance standards and uphold integrity and compliance to the Code of Conduct for Development CSOs. Member networks (MNs) complied with the following government's reportorial requirements: 7 out of 12 MNs (58%) were able to conduct their General Assembly and have submitted their General Information Sheet. 83% or 10 MNs have prepared and submitted their 2020 (Audited) Financial Statements to SEC and BIR. For other SEC requirements, 50% were able to comply with the SEC Memo-28-2020 or submission of alternative contact details while 33% of the MNs were able to comply with the Online Submission Tool and Beneficial Ownership Transparency. 41% of the MNs have developed and installed their membership monitoring systems while half of them are updating their MMS.

Aside from these, the CODE-NGO secretariat and CIRI conducted an online forum on upholding good governance standards in the new normal which was attended by over 130 members. The secretariat also released issues of the Good Governance e-Bulletin, a regular open-access platform that provides information, updates, and notices from various regulatory agencies.

The #WalkTheTalk campaign on the Covenant on Philippine Development and Code of Conduct will also be spearheaded by the commission in order to reinforce the members' commitment and adherence to the Code of Conduct.

The Membership Program of CODE-NGO continues to provide other technical support services to its members to help strengthen their capacities.

Promoting Participation, Peace and Human Rights in the New Normal

CODE-NGO upholds its mandate to influence public policy through protecting civic spaces and ensuring participation in democratic process in the country.

At the start of 2021, the Department of the Interior and Local Government (DILG) released a Memorandum Circular (MC 2021-12) with a controversial provision requiring civil society organizations (CSOs) to acquire clearance from the Armed Forces of the Philippines (AFP) and the Philippine National Police (PNP) before participating in local governance activities.

CODE-NGO led a consultation among concerned CSOs to discuss the implications of the provisions in the MC. Together with the Advocacy Working Group (AWG) on Participatory Local Governance (PLG), CODE-NGO and supporting CSOs issued a statement conveying sentiments and questions on the MC. The DILG through the Bureau of Local Government Supervision (BLGS) CSO Partnership Unit invited CSOs to consultations on the MC. CODE-NGO and its members participated in the consultations. The MC 12 was amended by virtue of MC 2021-54.

CSOs pointed out to concerned stakeholders that good local governance and genuine people's participation are key ingredients in community development and upliftment of lives in the local government units (LGUs). These will not happen if civic spaces are restricted through polices like the MC 12 and the Anti-Terrorism Act of 2021 (ATA).

The ATA was signed into law in the latter half of 2020. CODE-NGO, together with the Philippine Misereor Partnership Inc. (PMPI), DRR Net Philippines, Caritas Philippines and 36 other organizations filed a petition to the Supreme Court (SC) questioning the constitutionality

of the law. The SC conducted their oral arguments online from February through June 2021. The petitioner's main contention involves the designation or identification of terrorists and the explicit inclusion of "advocacy, protest, dissent, stoppage of work, industrial or mass action, and other similar exercises of civil and political rights" in the law as possible acts of terrorism.

The law comes into implementation in the context of extra-judicial killings (EJKs) in the war on drugs, political killings of journalists, lawyers, and activists, and systematic red-tagging by the state. The law and context of peace and human rights creates barriers for meaningful participation in civic space – CSOs will not speak out because of fear for their reputation or their lives. CODE-NGO was represented by Maderazo, Valerio and Partners during the oral arguments in the SC.

In December, 2021 the SC announced its decision on the ATA. Portions of the law were declared unconstitutional. The SC ruled that "advocacy, protest, dissent, stoppage of work, industrial or mass action, and other similar exercises of civil and political rights" are not acts of terrorism. It further ruled that the requests for designation of terrorists by other jurisdictions to the Anti-Terrorism Council (ATC) is unconstitutional.

While these are small victories, the structures provided by the law such as the ATC remains. CODE-NGO's lawyers recommend CSOs should discuss information on the ATA and its operationalization among themselves and especially with their partner communities.

The Development and Reform Agenda (DRA)

Ensuring empowerment, democratization, and governance, along with peace and human rights, are themes found in the Development and Reform Agenda for 2022 – 2028 (DRA)*.

In selecting agenda actions, priority was placed on the concerns and positions of the poor sectors of the Philippines, including small farmers and fisherfolk, workers, urban poor, indigenous peoples, and others. At the same time, these proposed actions address the concerns of most, if not all the sectors or our society.

The DRA and the process of agenda-building traces its roots in the 2010 elections. In 2009, in the midst of a global economic crisis, mal-governance across all levels of the country and clockwork devastation brought about by extreme climate change, CODE-NGO and many other CSOs put forward a DRA identifying priority actions in the hope that these will guide the succeeding administration in steering the country towards democratization and development. This DRA was based on four pillars: (a) Ensuring Empowerment and Democratization, (b) Reducing Poverty and Inequality, (c) Building Peace and (d) Promoting a Sustainable Economy and Environment.

Sectors have joined hands since and continue to cooperate in pushing for transparency in people's participation in governance, building and maintaining peace, improving access to social services and the fight against corruption.

The DRA now aims to identify and raise awareness of and support for vital actions that the next President and Administration should implement in order to address the multiple challenges facing our country now: the lingering COVID-19 pandemic which is still a threat,



high unemployment and underemployment rates, lower production, increased poverty and inequality, continuing human rights violations and intolerance of opposition, weakened people's participation in governance, and the lack of transparency among many top government officials.

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*The Development Agenda formulated by the Change Politics Movement serves as an updated version of CODE-NGO's DRA, which will be validated with CSOs in the first quarter of 2022.

Networking and Connecting in the Digital World

CODE-NGO commits to be the trusted national voice of civil society and to advance the capacity of civil society organizations (CSOs) for transformative leadership. Specifically, it envisions itself as a competent and credible network of development CSOs sustaining its influence in public policy and more effectively responding to development challenges affecting communities.

Therefore, credible/trusted, relevant, diverse, timely, and accessible communication reaching various audiences is considered important in meeting CODE-NGO's goals. Strategic Communications aims to describe key approaches that espouse principles to be applied to a broad range of communications functions.

Communications Framework

This year, the Communications Framework was developed by the Secretariat to inform, educate, and influence stakeholders and target audiences on public policy formulation, programming, implementation and development challenges; effective governance and management of CODE-NGO; and strengthening engagement among the CODE-NGO Board, Secretariat, and member networks. It is still due for the Board's approval.

The program officers conducted adhoc meetings in order to fine tune the communications work. Each program officer was also equipped with the communications plan for them to create their own content per program.

Website and E-Newsletters

Monthly e-newsletters with a total of 50 articles were created for the network's website, www.code-ngo.org, disseminated to CODE-NGO's partners and member networks globally. In addition, four articles were published on the Center for Humanitarian Learning and Innovation's (CHLI) website, www.chli-asia. There was also more involvement of member networks in the production of these articles for the website.

Knowledge Products and Online Collaterals

Aside from the website, CODE-NGO's collaterals were also promoted on social media (Facebook and YouTube). Member networks were encouraged to cross-promote the content in their respective online platforms. The event most promoted was CODE-NGO's 30th Anniversary and Social Development Week.

Challenges and Limitations

With the ongoing pandemic, the Communications Officer was unable to visit communities to gather stories and capture photos first hand. She maximized the use of materials submitted by the MNs and reused some photos posted online.

Another challenge was the constantly-changing algorithm of social media channels. With Facebook prioritizing videos over photos, and these resources being scarce, it was not easy to promote the static online materials produced and published on Facebook.

Reflections and Lessons Learned

While working on the Communications Framework, the Communications Officer was reminded that working from the organization's perspective is very important. The framework serves as the reference for all communication work of CODE-NGO. Telling CODE-NGO's stories has to be grounded on purpose in order to have a streamlined communication strategy.

There is also no one-size fits all in communicating. The online world is fast-paced. There needs to be social listening and adapting to these changes for CODE-NGO's communications to stay relevant. It is a huge job for one Communications Officer alone, so she is grateful for the support and participation of her fellow program officers and member network focals.

The Communications Program continues to connect to its target audience in this fast-paced digital age, with the goal to reach more readers nationally and globally, and instill the value of social development work to communities in need.

There is also no one-size fits all in communicating. The online world is fast-paced. There needs to be social listening and adapting to these changes for CODE-NGO's communications to stay relevant. It is a huge job for one Communications Officer alone, so she is grateful for the support and participation of her fellow program officers and member network focals.

Posters from www.facebook.com/caucusofdevelopmentngonetworks



The declaration of Martial Law by former president and dictator Ferdinand Marcos last September 21, 1972 were the darkest years in Philippines history. Never forget! Never again!



Guided by our Code of Conduct, we always stand firm on fostering indigenous cultures by recognizing and protecting their rights, promoting their knowledge and skills, and initiating opportunities in preserving indigenous Filipino culture.



Filipinos are exposed to up to 21 typhoons per year in different parts of the country, five of which are stronger typhoons. CODE-NGO encourages the public to be prepared for calamities at all times, particularly we are in the midst of a pandemic.

New Policies for the Better Normal

In response to the challenging times, the CODE-NGO secretariat took the time to review, develop, and improve organizational policies to continue its mission of providing quality services and programs to its staff, members, and partners under this new normal. In October 2021, the Board of Trustees approved two critical policies: digital security and digital safety. These policies establish clear guidelines and procedures for ensuring the protection of personal and organizational use of devices and the use of information under CODE-NGO's custody.

Furthermore, the secretariat enhanced its Service Continuity Plan (SCP), which defines its ability to continue providing services in the aftermath of natural and man-made disasters in 2019. This plan now includes the effects of the pandemic and emerging issues that civil society organizations (CSOs) are currently dealing with, such as red-tagging and other related concerns.

A policy to properly manage the digitization of CODE-NGO paper-based documents via the Document Management System (DMS) was also developed. The DMS Policy describes how to maintain and update a central digital archive filing system for the organization, containing all of the organization's essential and final documents and a backup system. It also outlines the processes on how to govern the creation, uploading, security, and access of the archive files of CODE-NGO.

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Lastly, the Volunteer Management Policy was reviewed and improved to assist the secretariat in identifying and managing volunteers who may support program and project implementation and adequate service delivery to our members and partners.

Increasing the Voice of the Non-Government Sectors in the OGP platform

“The Open Government Partnership (OGP) principles and values should go beyond its National Action Plan (NAP). These should be realized and promoted at all levels of government. This statement is the genuine change we seek.” This statement from the Philippine-OGP Non-Government Steering Committee Chairperson Andrea Maria Patricia Sarenas demonstrates the true clamor for genuine citizen participation in the OGP processes in all forms.

In 2021, the non-government sectors increased their voice and maximized their presence to influence the government in promoting the OGP values on transparency, accountability, and participation in implementing programs and plans.

The PH Non-Government Steering Committee issued a resolution calling for non-government involvement in developing the relevant policies related to implementing Executive Order No. 138 (EO 138). They reiterated the critical role of citizens in making the governance processes at the national and local levels more open, functional, participatory, inclusive, and truly responsive to the demands of the affected sectors and the needs of communities. The steering committee sent the statement to the Committee on Devolution, whose main role is to monitor the implementation of administrative and fiscal decentralization goals of EO 138.

Furthermore, Fiscal Transparency Webinars were held in 2021 which is the contribution of OGP in raising public awareness on EO 138. The PH Non-Government Steering Committee provided guidance in shaping the sessions, particularly on CSOs and public sector unions. The four-episode webinar gathered around 600 government and non-government stakeholders nationwide.

Moreover, the PH Non-Government Steering Committee members released a public statement calling the Department of Budget Management (DBM) to reaffirm their commitment to the OGP principles amid the contentious Commission on Audit (COA) findings regarding the Procurement Service - DBM. The Committee hoped to

In 2021, the non-government sectors increased their voice and maximized their presence to influence the government in promoting the OGP values on transparency, accountability, and participation in implementing programs and plans.

see DBM stepping up and cooperating in investigations to seek the truth behind these allegations.

Aside from the advocacy initiatives, the PH-OGP Non-Government Steering Committee and its secretariat monitored the 5th National Action Plan (NAP) implementation. They successfully piloted a third-party monitoring of the 5th NAP commitments, leading to the Citizen Monitoring Group (CMG) formation. Three CMGs have been established and activated for the three NAP commitments: Unang Hakbang Foundation for the Department of Interior and Local Government (DILG) OGP commitment, Youth Alliance for Freedom of Information for the Department of Information and Communications Technology (DICT), and LIFE Inc. for the Department of Tourism (DOT). These organizations have coordinated with their respective government agencies to discuss the monitoring initiatives of their OGP commitments.

Amid the COVID-19 pandemic response and recovery efforts, CODE-NGO continues to strengthen its partnerships with civil society organization (CSO) alliances, academic institutions, business groups, faith-based organizations, and youth groups through shared advocacies and joint capacity development initiatives.

2022 National and Local Elections – Clean, Safe, and Free for All

In recent years, many CSOs have expressed a growing concern for an honest and transparent general election in May 2022 at the risk of fraud and corruption by traditional politicians. CODE-NGO recognized the need for urgent and concrete action to protect our democratic institutions and human rights.

CODE-NGO, together with the Ateneo School of Government (ASOG), the De La Salle University - Institute of Governance, the National Citizens' Movement for Free Elections (NAMFREL), and the Initiatives for Dialogue and Empowerment through Alternative Legal Services (IDEALS), launched the non-partisan, pro-democracy coalition called Political Participation for Greater Electoral Integrity (PARTICIPATE) Coalition. The Coalition aims to enable citizens to make informed choices, claim their right to vote, and uphold the integrity of the election process for the 2022 national and local elections. At present, more than 2,500 civic, academic, youth, women, religious, and other sectoral groups are part of the growing Coalition.

CODE-NGO organized a webinar series that centered on electoral processes and citizen monitoring, citizen electoral participation, and voter's rights. In addition, CODE-NGO and IDEALS launched "MULAT, HANDA at ALERTayo: National Forum on the 2022 National Elections" including a presentation of the Development and Reform Agenda 2022-2028. The Forum equipped CSOs with rights-based voters education strategies and provided an avenue to consolidate and streamline electoral and political participation efforts.

Aligned with the PARTICIPATE Coalition's objectives, CODE-NGO co-led the *Ligtas Halalan 2022* campaign, which called on the national government, Congress, and the electoral stakeholders to COVID-proof the 2022 elections, and make the elections safe, fair, and free for all.

PARTICIPATE presented a Unity Statement in May 2021 highlighting the needs to ensure that the Commission on Elections (COMELEC) receives enough funds to ensure protection of voters from COVID-19 and politicking, implement an extensive information and awareness campaign on safety, and adopt a multi-stakeholder approach to ensure transparency.

Another Unity Statement to Give Every Filipino a Chance to Vote was launched. The statement called for the extension of voter registration period and for strengthening the registration efforts through the increase of satellite voter registration sites, provision of assistance to first-time voters, and adoption of a multi-stakeholder approach in the voter registration campaigns.

The campaigns received exponential support through CODE-NGO's member-networks, namely, Association of Foundations (AF), Central Visayas Network of NGOs (CENVISNET), Eastern Visayas Network of NGOs (EVNET), Philippine Business for Social Progress (PBSP), Philippine Partnership for the Development of Human Resources in Rural Areas (PHILDHARRA), and Western Visayas Network of NGOs (WEVNET). The two unity statements garnered a total of 4,500 signatures from various CSOs, academic institutions, business councils, professional organizations and youth groups.

Zero Extreme Poverty PH 2030 Movement

In navigating through the new normal, the Zero Extreme Poverty PH 2030 Movement (ZEP2030) continues to find solutions to meet its goal in uplifting Filipino families from extreme poverty. CODE-NGO and its members, being part of ZEP2030, commit to the strategy of local convergence in finding pathways to achieving development goals. The movement underwent a series of online workshops guided by the United Nations Development Programme Accelerator Lab that resulted in sprint plans for six local convergence areas. Member networks (MNs) and member base organizations (MBOs) lead the local convergences and other MNs also provide technical assistance:

LOCAL CONVERGENCE AREAS	SPRINT PLAN TITLE	PARTICIPATING MNS AND MBOS
Quezon City	Convergence Building (CSO-LGU Convergence)	Partnership of Philippine Support Service Agencies (PHILSSA), J. Amado Araneta Foundation, Association of Foundations (AF), Philippine Business for Social Progress (PBSP)
Cebu	Kasayuran para sa Kalambuan (Telco Partnership)	Central Visayas Network of NGOs (CENVISNET), AF, PBSP
Bohol	Expanding and Sustaining Partnerships (Planning using COVID Pulse PH data and anticipation of Mandanas windfall)	Bohol Integrated Development Foundation, Inc. (BIDEF), Philippine Partnership for the Development of Human Resources in Rural Areas (PHILDHRRRA), PBSP
Eastern Samar	Sumpayan Hub (online repository of partners and resource for CSOs)	Eastern Visayas Network of NGOs (EVNET), AF, CODE-NGO
Bukidnon	Expanding and Creating Impact Through Convergence (identifying municipalities within Bukidnon and consolidating efforts of poverty reduction)	Del Monte Foundation, Inc., AF, PBSP
Sarangani	Vox Populi to Collective Impact (collaborative planning between CSOs, CSO network and LGUs based on people's needs)	Sarangani Province Empowerment and Community Transformation Forum, Inc. (SPECTRUM), AF, PBSP

Financial Statements





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, 2021 and 2020, and its financial performance and its cash flows for the years then ended 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, 2021 and 2020;
- the statements of total comprehensive income for the years ended December 31, 2021 and 2020;
- the statements of changes in fund balances for the years ended December 31, 2021 and 2020;
- the statements of cash flows for the years ended December 31, 2021 and 2020; 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.

*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)
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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.

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.



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)
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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.

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.



Independent Auditor's Report
To the Board of Trustees of
Caucus of Development NGO Networks, Inc. (CODE-NGO)
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Report on the Bureau of Internal Revenue (BIR) Requirements

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information required under BIR Revenue Regulations Nos. 34-2020 and 15-2010 in Note 18 to the financial statements is presented for the purposes of filing with the BIR and is not a required part of the basic financial statements. Such information is the responsibility of management of the Organization. The information has been subjected to the auditing procedures applied in our audits of the basic financial statements. In our opinion, the 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".

Pocholo C. Domondon
Partner

CPA Cert. No. 108839

P.T.R. No. 0011401; issued on January 6, 2022 at Makati City

SEC A.N. (individual) as general auditors 108839-SEC, Category A;

valid to audit 2021 to 2025 financial statements

SEC A.N. (firm) as general auditors 0142-SEC, Category A;

valid to audit 2020 to 2024 financial statements

T.I.N. 213-227-235

BIR A.N. 08-000745-128-2021; issued on December 9, 2021; effective until December 8, 2024

BOA/PRC Reg. No. 0142, effective until January 21, 2023

Makati City
July 7, 2022

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

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

Statements of Assets, Liabilities and Fund Balances

December 31, 2021 and 2020

(All amounts in Philippine Peso)

	Notes	2021	2020
<u>ASSETS</u>			
Current assets			
Cash	2	11,783,660	3,167,338
Receivables	3	5,171,430	6,088,042
Short-term investments	4	125,120,520	109,263,853
Other current assets		132,531	140,298
Total current assets		142,208,141	118,659,531
Non-current assets			
Long-term investments	4	57,978,395	73,596,228
Property and equipment, net	5	32,799,017	33,906,592
Total non-current assets		90,777,412	107,502,820
Total assets		232,985,553	226,162,351
<u>LIABILITIES AND FUND BALANCES</u>			
Current liabilities			
Accrued expenses and other liabilities	6	3,591,779	5,151,328
Deferred grants	7	10,871,738	3,295,708
Total current liabilities		14,463,517	8,447,036
Non-current liability			
Retirement benefit obligation	12	912,018	435,336
Total liabilities		15,375,535	8,882,372
Fund balances			
Endowment fund	14	173,434,545	173,434,545
Membership fund	14	3,305,407	3,215,407
Emergency response fund	14	498,192	526,192
General fund-appropriated	14	82,647	82,647
General fund-unappropriated	14	8,449,148	7,386,068
Donated fund	14	31,840,079	32,635,120
Total fund balances		217,610,018	217,279,979
Total liabilities and fund balances		232,985,553	226,162,351

(The notes on pages 1 to 21 are an 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 years ended December 31, 2021 and 2020
(All amounts in Philippine Peso)

	Notes	2021			2020		
		Unrestricted (Note 14)	Restricted (Note 14)	Total	Unrestricted (Note 14)	Restricted (Note 14)	Total
Income							
Grants and donations	8	-	7,302,217	7,302,217	-	9,382,054	9,382,054
Investment income, net	4,8	6,024,418	-	6,024,418	6,944,061	-	6,944,061
Others	8	2,374,159	-	2,374,159	2,280,465	-	2,280,465
		8,398,577	7,302,217	15,700,794	9,224,526	9,382,054	18,606,580
Expenses							
Project expenses	9	-	7,302,217	7,302,217	-	9,382,054	9,382,054
Program expenses	10	3,552,697	-	3,552,697	2,989,320	-	2,989,320
Operating expenses	11	4,577,841	-	4,577,841	4,539,016	-	4,539,016
		8,130,538	7,302,217	15,432,755	7,528,336	9,382,054	16,910,390
Total comprehensive income for the year		268,039	-	268,039	1,696,190	-	1,696,190

(The notes on pages 1 to 21 are an 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 years ended December 31, 2021 and 2020
(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 January 1, 2020	4,894,836	82,647	3,125,407	173,434,545	157,576	33,430,162	215,125,173
Additional funds received	-	-	90,000	-	368,616	-	468,616
Depreciation for the year	795,042	-	-	-	-	(795,042)	-
Total comprehensive income for the year	1,696,190	-	-	-	-	-	1,696,190
Fund balances at December 31, 2020	7,386,068	82,647	3,215,407	173,434,545	526,192	32,635,120	217,279,979
Additional funds received	-	-	90,000	-	-	-	90,000
Depreciation for the year	795,041	-	-	-	-	(795,041)	-
Total comprehensive income for the year	268,039	-	-	-	-	-	268,039
Calamity response	-	-	-	-	(28,000)	-	(28,000)
Fund balances at December 31, 2021	8,449,148	82,647	3,305,407	173,434,545	498,192	31,840,079	217,610,018

(The notes on pages 1 to 21 are an 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 years ended December 31, 2021 and 2020
(All amounts in Philippine Peso)

	Notes	2021	2020
Cash flows from operating activities			
Excess of receipts over expenses		268,039	1,696,190
Adjustments for:			
Depreciation	5	1,378,375	1,372,692
Retirement benefits expense	12	476,682	485,108
Unrealized foreign exchange (gain) loss	8	(112,592)	21,742
Interest income	2,8	(15,329)	(3,275)
Investment income, net	8	(6,024,418)	(6,944,061)
Operating loss before working capital changes		(4,029,243)	(3,371,604)
Changes in working capital:			
Receivables		949,287	(2,075,206)
Other current assets		7,768	(44,710)
Accrued expenses and other liabilities		(1,559,548)	1,487,016
Deferred grants		7,576,030	2,580,360
Cash absorbed by operations		2,944,294	(1,424,144)
Interest income received	2	15,329	3,275
Benefits paid	12	-	(1,408,385)
Net cash provided by (used in) operating activities		2,959,623	(2,829,254)
Cash flows from investing activities			
Maturities and withdrawal of investments, net		4,000,000	(2,984,047)
Investment income received		1,752,907	6,959,274
Acquisition of property and equipment	5	(270,800)	(123,000)
Net cash provided by investing activities		5,482,107	3,852,227
Cash flows from financing activity			
Additional funds received	14	90,000	458,616
Funds released for calamity response	14	(28,000)	-
Net cash provided by financing activities		62,000	458,616
Net increase in cash		8,503,730	1,481,589
Effects of foreign exchange rate changes on cash		112,592	(21,742)
Cash at the beginning of the year	2	3,167,338	1,707,491
Cash at the end of the year		11,783,660	3,167,338

(The notes on pages 1 to 21 are an 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 years ended December 31, 2021 and 2020

(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.

The accompanying financial statements of the Organization were approved and authorized for issue by the Board of Trustees (BOT) on July 5, 2022. There were no material events subsequent to July 5, 2022 until July 7, 2022

Note 2 - Cash

Cash as at December 31 consists of:

	2021	2020
Cash on hand	25,000	25,000
Cash in banks	1,904,382	1,250,365
Cash held for special projects	9,854,278	1,891,973
	<u>11,783,660</u>	<u>3,167,338</u>

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, 2021 amounted to P15,329 (2020 - P3,275) (Note 8).

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

Note 3 - Receivables

Receivables as at December 31 consist of:

	2021	2020
Grants receivable	1,527,847	1,335,487
Loans receivable from employees	1,055,911	1,199,822
Receivables from member networks and partners	883,524	1,143,271
Investment income receivable	601,781	634,456
Advances to employees	132,558	170,974
Other receivables	969,809	1,604,032
	5,171,430	6,088,042

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 amounts released to staff for specific activities subject to liquidation.

Other receivables are amounts collectible from local and international partner organizations arising from transactions related to project implementation.

Note 4 - Investments

Investments as at December 31 are as follows:

	2021	2020
Short-term investments		
Time deposit and other securities	51,730,591	36,568,478
Loan fund	73,389,929	72,695,375
Total short-term investments	125,120,520	109,263,853
Long-term investments		
Government and other securities	57,978,395	73,596,228
	183,098,915	182,860,081

The total investment income earned from these investments, net of premium amortization, investment management fees and fair value losses for the year ended December 31, 2021 amounted to P6,024,418 (2020 - P6,944,061) (Note 8).

4.1 Loan fund

The loan fund pertains to the Organization's investments in NATCCO which earn interest at an average of 3.00% annually. NATCCO is a secondary level cooperative with member cooperatives in the Philippines.

The movements of the loan fund as at December 31 are as follows:

	2021	2020
Beginning balances	72,695,375	49,305,782
Income reinvestment	694,554	2,454,866
Additional placement	-	20,934,727
Ending balances	73,389,929	72,695,375

Investment income earned from the loan fund for the year ended December 31, 2021 amounted to P2,480,137 (2020 - P2,589,652) (Note 8).

4.2 Long-term investments

Long-term investments are comprised of the following:

	2021	2020
Government securities	17,016,522	20,200,757
Other securities	40,961,873	53,395,471
	57,978,395	73,596,228

Investments managed by AB Capital and Investments Corporation (ABIC) yielded an annualized net rate of return 5.7% (2020 - 0.37%). Investments managed by Security Bank Corporation (SBC) yielded an annualized net return of 0.60% (2020 - 6.49%). Investments managed by Union Bank Trust and Service Group (UTSG) yielded an annualized net rate of return of 1.5% (2020 - 5.20%).

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

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

Fund investment income earned for the year ended December 31, 2021 amounted to P3,837,295 (2020 - P3,950,351) (Note 8).

Total realized and unrealized investment income is summarized below:

	2021	2020
Realized income	4,735,302	4,550,023
Fair value loss	(898,008)	(599,672)
	3,837,294	3,950,351

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 year ended December 31, 2021 amounted to P293,014 (2020 - P358,442) (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 6% per annum. This investment option was terminated by NATCCO on November 2, 2020.

Investment income earned on preferred equity shares amounted to P762,500 for the year ended December 31, 2020.

Note 5 - Property and equipment, net

Details and movements of property and equipment for the years ended December 31 are as follows:

	Note	Land	Office equipment	Furniture and fixtures	Transportation equipment	Pantry equipment	Land improvements	Building	Accounting Software	Data Management System	Total
Cost											
At December 31, 2019		18,953,204	1,318,810	1,068,504	614,816	51,489	95,500	15,900,837	908,755	-	38,911,915
Addition		-	123,000	-	-	-	-	-	-	-	123,000
At December 31, 2020		18,953,204	1,441,810	1,068,504	614,816	51,489	95,500	15,900,837	908,755	-	39,034,915
Accumulated depreciation											
At December 31, 2019		-	968,073	523,093	614,816	37,633	795	1,490,053	121,168	-	3,755,631
Depreciation and amortization	11	-	201,083	173,840	-	11,425	9,551	795,042	181,751	-	1,372,692
At December 31, 2020		-	1,169,156	696,933	614,816	49,058	10,346	2,285,095	302,919	-	5,128,323
Net book value at December 31, 2020		18,953,204	272,654	371,571	-	2,431	85,154	13,615,742	605,836	-	33,906,592
Cost											
At December 31, 2020		18,953,204	1,441,810	1,068,504	614,816	51,489	95,500	15,900,837	908,755	-	39,034,915
Addition		-	50,000	-	-	-	-	170,800	-	50,000	270,800
At December 31, 2021		18,953,204	1,491,810	1,068,504	614,816	51,489	95,500	16,071,637	908,755	50,000	39,305,715
Accumulated depreciation											
At December 31, 2020		-	1,169,156	696,933	614,816	49,058	10,346	2,285,095	302,919	-	5,128,323
Depreciation and amortization	11	-	206,050	175,653	-	2,430	9,550	800,024	181,751	2,917	1,378,375
At December 31, 2021		-	1,375,206	872,586	614,816	51,488	19,896	3,085,119	484,670	2,917	6,506,698
Net book value at December 31, 2021		18,953,204	116,604	195,918	-	1	75,604	12,986,518	424,085	47,083	32,799,017

Depreciation expense for the year ended December 31, 2021 charged to operating expenses as presented in the total statement of comprehensive income amounted to P1,378,375 (2020 - P1,372,692) (Note 11).

Note 6 - Accrued expenses and other liabilities

Accrued expenses and other liabilities as at December 31 are as follows:

	2021	2020
Accrued expenses	1,175,327	2,664,503
Retentions payable	640,579	664,998
Capacity building fund (CBF) payable	-	121,000
Democracy fund (DF) payable	-	25,000
Other payables	1,775,873	1,675,827
	<u>3,591,779</u>	<u>5,151,328</u>

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

Retentions payable pertains to the final tranche of the approved grants to members and partner organizations. 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 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 P10,871,738 as at December 31, 2021 (2020 - P3,295,708).

Note 8 - Income

Income for the years ended December 31 are as follows:

	2021		2020	
	Unrestricted	Restricted	Unrestricted	Restricted
Foreign grants				
FORUS	-	2,239,213	-	366,469
International Republican Institute	-	1,724,090	-	-
Save the Children (CHLI)	-	500,237	-	1,954,808
Global Giving Foundation	-	321,482	-	-
International Center for Not-for-Profit Law (ICNL)	-	793	-	105,497
Worldbank	-	-	-	1,735,658
HIVOS	-	-	-	828,054
Total foreign grants	-	4,785,815	-	4,990,486
Local grants				
Peace and Equity Foundation (PEF)	-	1,649,801	-	2,189,227
Center for Humanitarian Learning Innovation	-	575,492	-	-
USAID/Ateneo School of Government (ASOG)	-	291,109	-	99,320
Christian Aid	-	-	-	1,376,493
Humanitarian Leadership Academy (HLA)	-	-	-	726,528
Total local grants	-	2,516,402	-	4,391,568
Total grants	-	7,302,217	-	9,382,054
Investment income				
Fund investment	3,837,295	-	3,950,351	-
Loan fund	2,480,137	-	2,589,652	-
Preferred equity shares	-	-	762,500	-
Investment management fees	(293,014)	-	(358,442)	-
Total investment income	6,024,418	-	6,944,061	-
Others				
Foreign exchange gain (loss)	112,592	-	(21,742)	-
Project share to general fund	2,242,439	-	2,056,077	-
Interest income from banks	15,329	-	3,275	-
Other income	3,799	-	242,855	-
Total others	2,374,159	-	2,280,465	-
	8,398,577	7,302,217	9,224,526	9,382,054

Grants 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 income from loans from employees.

Note 9 - Project expenses

Project expenses for the years ended December 31 consist of:

	Funding agencies	2021	2020
Partnership with Asia Development Alliance	FORUS	2,148,047	-
IRI Study Tour	IRI	1,724,090	-
Long Term Support grant (2021)	PEF	1,407,027	-
Center for Humanitarian Learning Innovation - contracts expenses	CHLI	575,492	726,528
Center for Humanitarian Learning Innovation	Save the Children/HLA Global Giving Foundation	500,237	1,954,808
Assets, Agency and Trust Project	ASOG	321,481	-
Political Participation for Greater Electoral Integrity	ASOG	291,109	99,320
Long Term Support grant (2020)	PEF	242,774	1,981,027
Structural support grant	FORUS	91,166	-
Protecting Civic Space in Asia-Pacific during Covid-19 Project	ICNL	794	105,497
Open Governance Partnership	World Bank	-	1,735,658
ACED Phase 6	Christian Aide	-	1,376,213
Applying open contracting in Project Digital Imaging for Monitoring and Evaluation (DIME)	HIVOS	-	828,054
FORUS - Advocacy	FORUS	-	366,469
Strategic Capacity Building Program for the Sustainability of Member Networks and Base Organizations (ECBF 3)	PEF	-	208,200
ACED-CBD LAHAR		-	280
		7,302,217	9,382,054

Note 10 - Program expenses

Program expenses for the years ended December 31 consist of:

	2021	2020
Personnel costs	3,396,537	2,989,320
Programs and institutional concerns	30,512	-
Other program-related expenses	125,648	-
	3,552,697	2,989,320

Other program-related expenses pertain to strategic communications, partnerships and resource building that are also supported by the PEF Long Term Support project.

Note 11 - Operating expenses

Operating expenses for the years ended December 31 consist of:

	Note	2021	2020
Personnel costs		2,206,332	2,288,883
Depreciation	5	1,378,375	1,372,692
Taxes and licenses		178,961	181,933
Professional fees		396,590	476,329
Communications		141,388	54,261
Utilities		124,692	9,953
Travel and transportation		56,657	46,087
Office tools and supplies		29,928	300
Membership fees		19,000	55,640
Repairs and maintenance		11,600	4,300
Contribution/donations		10,000	5,265
Meetings and conference		7,968	-
Staff meetings and development		1,658	8,423
Bank service charge		1,522	911
Publications		-	20,178
Others		13,170	13,861
		4,577,841	4,539,016

Professional fees include legal and audit fees, and consultant's fees.

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 to one hundred fifteen percent (100-115%) 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 15, 2022 of the Organization's retirement benefit plan for the year ended December 31, 2021.

The amounts recognized in the statements of assets, liabilities and fund balances as at December 31, 2021 and 2020 are determined as follows:

	2021	2020
Present value of defined benefit obligation	1,592,760	1,120,966
Fair value of plan assets	(680,742)	(685,630)
	912,018	435,336

Changes in the present value of defined benefit obligation for the years ended December 31, 2021 and 2020 are as follows:

	2021	2020
Beginning	1,120,966	2,044,579
Current service cost	253,911	287,165
Interest cost	38,449	46,770
Benefits paid - direct payments from book reserve	-	(1,408,385)
Actuarial loss	179,434	150,837
At December 31	1,592,760	1,120,966

Changes in the fair value of plan assets for the years ended December 31 are as follows:

	2021	2020
Beginning	685,630	685,966
Expected return on plan assets	20,569	20,579
Actuarial loss on plan assets	(25,457)	(20,915)
At December 31	680,742	685,630

Composition of fair value of plan assets are as follows:

Deposit in banks	6,410
Investment in unit investment trust fund (UITF)	625,615
Investment in government securities	48,659
Interest receivables	140
Accrued trust fees payables	(82)
At December 31	680,742

Actual return on plan assets for the year ended December 31, 2021 amounted to a loss of P4,888 (2020 - P336).

Retirement benefit expense consists of the following:

	2021	2020
Current service cost	253,911	287,165
Net interest cost	17,880	26,191
Net plan cost	271,791	313,356
Actuarial loss	179,434	150,837
Remeasurement on plan assets	25,457	20,915
Net remeasurement loss	204,891	171,752
Total net plan cost to be recognized in profit or loss	476,682	485,108

The principal actuarial assumptions used are as follows:

	2021	2020
Discount rate	4.79%	3.43%
Expected return on plan assets	3.00%	3.00%
Expected future salary increase	5.00%	5.00%

Note 13 - Related party transactions

Transactions with key management personnel as at December 31, 2021 and 2020 amounted to P1,774,424 and P1,467,329 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 years ended December 31, 2021 and 2020 (Note 14(c)).

As at December 31, 2021, the unappropriated and appropriated balances of the General Fund amounted to earnings of P8,449,148 and P82,647, respectively (2020 - P7,386,068 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. Additional membership fund received for the years ended December 31, 2021 and 2020 amounted to P90,000.

As at December 31, 2021 and 2020, the Membership Fund balance amounted to P3,305,407 and P3,215,407 respectively.

(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 P183,098,915 and P182,860,081 for the years ended December 31, 2021 and, 2020, respectively (Note 4). As at December 31, 2021 and 2020 the total investments that pertain to restricted EF balance amounted to P173,434,545.

For the years ended December 31, 2021 and 2020, the BOT did not approve any amount as a reflow of net income from the General Fund to the EF.

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, 2021 and 2020 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. In 2021, the Organization released calamity fund amounting to P28,000 to one of its member networks to respond to its emergency organizational needs due to typhoon. In 2020, the Organization received additional fund amounting to P368,616 from one of its project ACED Phase 6 funded by Christian Aide. As at December 31, 2021 and 2020, the Emergency Fund amounted to P498,192 and P526,192, 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 years ended December 31, 2021 and 2020 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 years ended December 31, 2021 and 2020 amounting to P795,042 and P795,041, respectively. 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 Organization 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 years ended December 31, 2021 and 2020.

(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, 2021 amounted to P476,682 (2020 - P435,336) (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.

(d) Recoverability of investments at amortized cost

At the end of each reporting date, the Organization measures investments at amortized cost using the EIR method. Debt investments that are classified as current assets are measured at the undiscounted amount of the cash or other consideration expected to be received. Loss allowance recognized from these financial assets 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, 2021 and 2020, 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, 2021 and 2020.

(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, 2021 and 2020

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
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 amortized cost.

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 and government securities.

(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 - Coronavirus disease (COVID-19) assessment

Subsequent to the outbreak of COVID-19 in early 2020, a series of measures to curb the COVID-19 outbreak have been and continues to be implemented across the country. The Organization is closely monitoring the development of the COVID-19 outbreak and its related impact on its operations. Nonetheless, management continues to look for measures to mitigate and reduce any negative impact on its financial results or economic impact on the Organization brought about by the quarantine restrictions imposed in the country.

The Organization has taken appropriate measures to preserve the health and safety of its employees and stakeholders as well as the business operations and in compliance with government mandated issuances and regulations during the quarantine lockdown imposed in the country. In 2021, all employees have been subjected to full vaccination.

Management has appropriately considered the impact of the pandemic in determining the recoverability of its assets and sufficiency of provisions as at December 31, 2021 and along with this, will continue to address the issues that directly affect its business operations and is optimistic and expects that the COVID-19 pandemic would not have a significant long-term impact on the Organization's financials or on its ability to continue as a going concern.

Note 18 - Supplementary information required by the BIR

The following supplementary information required by the BIR and is not a required part of the basic financial statements:

Revenue Regulations (RR) No. 15-2010

(a) Other local and national taxes

	Amount
Real Property tax	161,269
Permits and licenses	17,192
BIR Annual registration fees	500
	<u>178,961</u>

(b) Withholding taxes

	Paid	Accrued	Total
Tax on compensation and benefits	347,225	25,680	372,905
Expanded withholding taxes	55,404	13,018	68,422
	402,629	38,698	441,327

(c) 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, 2021

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

Revenue Regulation (RR) No. 34-2020

On December 18, 2020, BIR issued RR No. 34-2020, Prescribing the Guidelines and Procedures for the Submission of BIR Form No. 1709, Transfer Pricing Documentation (TPD) and other Supporting Documents, Amending for this Purpose the Pertinent Provisions of RR Nos. 19-2020 and 21-2002, as amended by RR No. 15-2010, to streamline the guidelines and procedures for the submission of BIR Form No. 1709, Transfer Pricing Documentation and other supporting documents by providing safe harbors and materiality thresholds. Section 2 of the RR provides the list of taxpayers that are required to file and submit the Related Party Transactions (RPT) Form, together with the Annual Income Tax Return.

The Organization is not covered by the requirements and procedures for related party transactions provided under this RR as it does not meet any criteria of taxpayers prescribed in Section 2 of the RR.

Member Networks



Association of Foundations (AF)

Central Visayas Network of NGOs (CENVISNET)

Coalition for Bicol Development (CBD)

Cordillera Network of NGOs and POs (CORDNET)

Eastern Visayas Network of NGOs and POs (EVNET)

Mindanao Coalition of Development NGO Networks (MINCODE)

National Confederation of Cooperatives (NATCCO)

National Council of Social Development (NCSD)

Philippine Business for Social Progress (PBSP)

Philippine Partnership for the Development of Human Resources in Rural Areas (PhilDHRRA)

Partnership of Philippine Support Service Agencies (PHILSSA)

Western Visayas Network of Social Development NGOs (WEVNET)

CHAIRPERSON
Ma. Gisela H. Tionsgon

EXECUTIVE DIRECTOR
Norman Joseph Q. Jiao

3/F Cyberpark Tower 1,
corner Gen. Aguinaldo and
Gen. MacArthur Avenues,
Cubao, Quezon City

(02) 8911-9792, 8913-7231

afonline@info.com.ph
afsecretariat@gmail.com

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

f Association.of.Foundations

212 Total Number of Member
Base Organizations (MBOs)

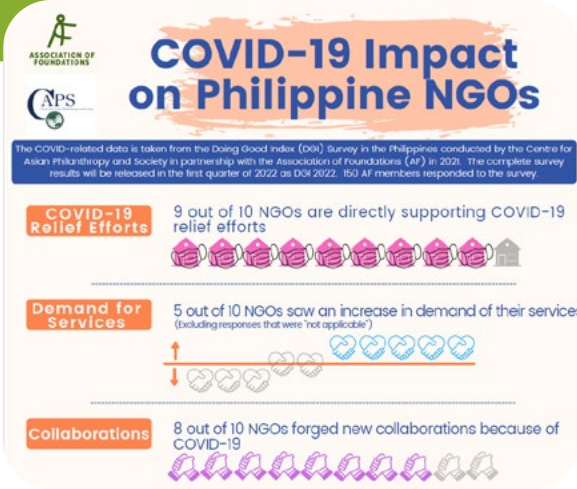
The Association of Foundations (AF) is the largest and most diverse national network of non-government organizations (NGOs) and foundations in the Philippines with 212 member organizations.

AF provides its members with opportunities to enhance their capacities in developing sustainable programs that serve their communities through activities geared towards improved governance, institutional effectiveness and stability. AF also builds the capacity of NGO leaders to respond effectively and efficiently to persistent and emerging development issues. AF supports collaboration among members and partners with other stakeholders to attain the country's development agenda.

NAVIGATING DEVELOPMENT WORK THROUGH THE PANDEMIC AND BEYOND

AF Shares the Network's Aggregate Impact

AF gathers data from members to generate a report on the network's collective contribution to the country's development agenda. In its 49th General Assembly in 2021, AF presented its Network Aggregate Report (NAR) for 2020. Data from 159 (81%) AF members showed that over P15 billion were invested in programs, a 15% increase from the P13 billion invested in 2019. Majority of the funds went to microfinance (P6 B), emergency response (P2.1 B), health/nutrition (P1.8 B), and education (P1.5 B) that enabled its members to serve approximately 62 million Filipinos. Comparatively, in 2019, the top program areas were microfinance (P5.9 B), education (P2.1 B), and health/nutrition (P1.3 B). The inclusion of emergency response and the increase in program support to health/nutrition in 2020 indicated the members' strategic shift



A survey among AF members showed that 7 out of 10 NGOs are negatively affected by the pandemic, however, NGOs continue to adapt and respond to emerging needs and are still optimistic about the future of the social sector.

to help communities affected by the pandemic. See the 2020 NAR infographic at https://bit.ly/AF_NAR2020.

Impact of COVID-19 on Philippine NGOs

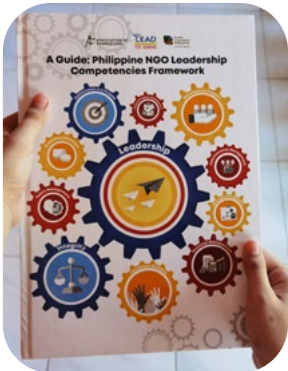
But NGOs are not exempt from the effects of the pandemic. AF and the Centre for Asian Philanthropy and Society (CAPS, based in Hong Kong) conducted a survey in May 2021 for the 2nd iteration of the 2022 Doing Good Index. The survey included questions on the impact of COVID-19 on Philippine NGOs.

Although 7 out of 10 NGOs were negatively affected, NGOs continue to adapt and respond to emerging needs and to be optimistic about the future of the social sector. These and other notable findings are presented in the infographic on the “COVID-19 Impact on Philippine NGOs” at <https://bit.ly/COVID-19-Impact-on-NGOs>.

Nurturing Capable, Committed NGO Leaders

AF recognizes more than ever the need to pursue its leadership program to nurture capable and committed NGO leaders who will steer the sector through a changing landscape. AF completed the second run of Leaders

Empowered and Dedicated to Serve through the NGO Sector or LEAD to Serve as 19 NGO leaders finished the course in August 2021. Complementary to this was the launch in June 2021 of the publication “A Guide: Philippine NGO Leadership Competencies Framework” to help users navigate through the Leadership Competencies. A copy is available at <http://www.afonline.org/LeadtoServe/>.



Strategizing for the Next Three Years

In 2021, AF commenced crafting its Strategic Plan for 2022-2024 using the Theory U Framework. The new Strategic Plan will guide AF as the network celebrates its 50th founding anniversary in 2022.



Top: AF published “A Guide: Philippine NGO Leadership Competencies Framework”. The leadership competency framework was developed for and by NGO talents. Its corresponding Guide is envisioned to help individual organizations to make use of the framework in addressing their leadership issues.

Left: LEAD to Serve Batch 2 capped their one-and-a-half-year training with a recognition ceremony held on August 13, 2021. The 19 leadership trainees under Batch 2 persevered in completing the Program amid the many adjustments made on the training design to comply with pandemic protocols.



The Central Visayas Network of NGOs is a coalition of civil society organizations (CSOs) in Region 7 composed of three provincial network members that are active in the field of local participatory governance. These are: Bohol Alliance of NGOs, Negros Oriental Network of NGOs, and Kaabag sa Sugbo in Cebu.

CENVISNET was formed to expand the reach and effectiveness of development NGO work in Region 7. CENVISNET is an effective avenue for discussion and consensus-building on fundamental issues in the region and the country, and for joint and coordinated action among its members and partners.

CENVISNET envisions a strong coalition of CSOs in Central Visayas with a mission of building the strength of its member networks in effecting good governance and attaining sustainable development in the region.

#WeCare Sessions: Mental Health Care for the Carers in Development Work

Aside from and because of the COVID-19 pandemic, mental health and wellness pose another threat to people's lives. Civil society and development workers are in no way spared from this. Fear, stress, anxiety, depression, isolation, sadness, and grief are some of the well-being issues that many people are experiencing nowadays.

Because of this, mental health support has increased since last year. This was due to various challenges that CSO leaders had to face up to this point, such as accessing and mobilizing resources, complying with government-regulatory institutions, improving organizational governance and policies, and ensuring the organization's overall survival.


In the survey, "Effects of the COVID-19 and the Implementation of the Government-Mandated Community Quarantine on CSOs", conducted by CODE-NGO and the Partnership of Philippine Support Service Agencies (PHILSSA), one of the identified support and in-demand assistance that CSOs would like to receive is the conduct of Wellness, Mental Health, and Psychosocial Support. In response, CODE-NGO through its Commission on Institution and Capacity Building (CICB), offered a wellness and mental health session series.

The #WeCare: Session Series on Reinforcing Mental Health and Wellness for Development Workers was conducted from August to September 2021 to help improve the coping

 **CHAIRPERSON**
Aldwin Joseph A. Empaces

 **EXECUTIVE DIRECTOR**
Lenbi R. Laborte

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

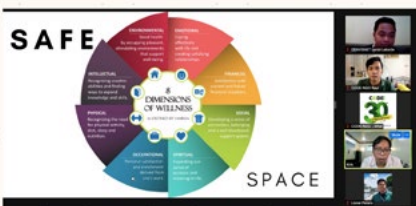
 (032) 272-1642

 cenvisnetcoordinator@gmail.com

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

50 Total Number of Member Base Organizations (MBOs)

#WeCare:
Session Series on Reinforcing Mental Health and Wellness for Development Workers



mechanisms and resilience of the leaders and staff of CODE-NGO's member networks (MNs) and their member base organizations (MBOs). The session series also helped them understand concepts of wellness, well-being, and mental health, and how to integrate mental health interventions, activities, policies and/or guidelines in their organizations.

The following were the sessions conducted:



- #SelfCare: Embracing self and well-being in everyday experience of life
- #CommunityCare: Establishing peer support system in dealing with challenges and uncertainties
- #WorkCare: Flourishing a safe space and supportive environment for the humanitarian and development workers
- Community Well-being and Resiliency: The CRM Wellness Skills

The sessions were facilitated by three esteemed resource persons:

1. Kirk Patrick Castro, RGC, RPM – Chief Executive Director and Founder of Gestalt Wellness Institute Southeast Asia
2. Lenbi Laborte, RPM – Executive Director of Central Visayas Network of NGOs (CENVISNET) and Convenor of the Wellbeing Cluster PH
3. Edgar Gahisin, RN MN – Director of the Community Extension Services, University of Southern Philippines Foundation and Trainer for Mental Health and

Psychosocial Support (Psychological First Aid and Psychological Support) and Community Resiliency Model (CRM) Wellness Skills

Testimonials:

“The sessions made me realize the importance of taking care of one’s self to better serve one’s organization and communities. Also, the session opened the opportunity of integrating mental health to the overall structure, management, and operations of my organization.”

Katlea Itong, PhilDHRRA
Project Manager

“There is a need to institute appropriate policies for mental health, wellness, and resilience in our organization. The pandemic has highlighted how these aspects of our work cannot be sacrificed. Through the sessions, we have been given an idea on how to go about it.”

Lionel Peters, Andres Soriano Foundation
Deputy Executive Director

It is evident that the #WeCare sessions and similar wellness interventions are needed and helpful to individuals in terms of debriefing emotions and creating a nurturing environment in the workplace and the community.

CODE-NGO continues to help institutionalize interventions, activities, and/or policies on safe space and supportive workplace. CENVISNET and the Western Visayas Network of Social Development NGOs (WEVNet) are members of the CICB technical working group for this capacity-building initiative.



The Coalition for Bicol Development (CBD) is a regional NGO (non-governmental organization) network composed of provincial and city network members in the Bicol region. The network first came into being in 1996, and thereon made efforts to collectively gather and strengthen NGOs and POs (people's organizations) operating in Bicolandia to pursue the regional development agenda. The network seeks to contribute to local development, support each one's advocacy campaign, undertake capacity-building programs and pursue partnerships with the government and other stakeholders at the regional level.

ABC+ Project – Advancing Basic Curriculum in the Philippines

Advancing Basic Education in the Philippines (ABC+) is a project of the Department of Education (DepEd) with support from USAID and RTI International. The Asia Foundation implements this project in Region V with the CBD.

2021 marked the second year of project implementation. On the first year, a baseline review was conducted to know the various perceptions of different stakeholders on the Mother Tongue Based-Multi-Lingual Education (MTB-MLE) for Kinder to Grade Three and to determine the level of support of parents and the community for early grade literacy.

The review covered 13 schools throughout the region. The respondents participated in the focus group discussions, key informant interviews and surveys. The result became the basis for crafting the scope of work for Year 2 project implementation. The research was conducted by partner provincial networks namely: CAMSURNET (Camarines Sur CSOs Network for Development) for the divisions of Iriga City, Naga City and Camarines Sur; COREDEV (Camarines Norte for Opportunity, Resources and Enhancement for Development) for Camarines Norte Division, ALPRODEV (Albay NGO/PO Network for Development) for Legaspi City, Albay Divisions; MALAYAKA, a member CSO of PANGOPOD (Provincial Alliance of NGOs/Pos for Development) for Sorsogon City and Sorsogon Province Division; Bugkos Catandungan for Catanduanes Schools Division; and Masbate Good Governance Network (MAGNET) for the province of Masbate.



CHAIRPERSON
Aurora R. Chavez-De Guzman



OFFICER-IN-CHARGE
EXECUTIVE DIRECTOR
Jesica F. Capricho



#28 Renacimiento St.
Tabuco, Naga City



0908-8173462



cbdbicol@gmail.com



CBDofficial1

124

Total Number of Member
Base Organizations (MBOs)



Now on its second year, the ABC+ project was solely implemented by the CBD Secretariat where Neighborhood Parents Support Groups were formed in order to pursue advocacies and activities leading to parents and community support for early grade learners.

Among the most affected sectors during the pandemic were the early grade learners in the education sector. The difficulties brought about by the “new normal” mode of teaching was felt by the teachers who had to spend time in reproducing modules. Parents also complained of their seemingly new assigned task of teaching their children especially in cases where parents were themselves non-readers. Some parents who could teach were faced with time constraints since they would have to choose between giving time for assisting their children with their daily modules and doing their usual chores at home or even their livelihood activities.

Teachers also observed that modules were submitted regularly by either the parents or someone in the family of a higher grade.

To address these problems, volunteers were mobilized to assist both the early grade learners and the parents who faced difficulties in coping with their new task as teachers.

Among the activities done in 2021 were as follows:

1. Development of Learning Session Guides to be used in capacitating the parents support groups;
2. Mobilization of volunteers to implement reading sessions among struggling pupils (kinder to grade three in priority communities);
3. Resource mobilization to support volunteers; and
4. Lobbying for budget allocation from respective barangay local government units to support early grade literacy activities.

More or less 50 volunteers were mobilized as tutors through collaboration with DepEd's *Brigada Pagbasa Program*. These volunteers were provided with hygiene

kits and education materials which were purchased out of the donations given by private groups.

Although the scope of work of the project's second year focused on communities rather than schools, CBD maintained its coordination with schools within the priority communities. Collaboration with DepEd's *Brigada Pagbasa Program* was instrumental in facilitating our aim to mobilize volunteers especially for communities where literacy rate was low. CBD also mobilized Alternative Learning System instructors as tutors.

The donations of private groups and individuals were used for purchasing hygiene kits and instructional materials by the *Brigada Pagbasa* volunteers.

CBD also mobilized resources that were used to address not only the educational needs but also the nutritional problems of the children. Vegetable seeds were provided to willing parent groups and the produce was used in their feeding program.

As the saying goes: “It takes a village to raise a child”. The development of a child should be a collective effort among the parents, the school, and the community. Investing in the foundation is a must to prepare children for higher education.

Although the scope of work of the project's second year focused on communities rather than schools, CBD maintained its coordination with schools within the priority communities.





CHAIRPERSON
Godfrey Dominong



PRESIDENT / COORDINATOR
Cristina S. Aban



FD119C, Tebteb, Balili,
La Trinidad, Benguet



0929-8250864



cordillernetwork@gmail.
com

65

Total Number of Member
Base Organizations (MBOs)

The Cordillera Network of Development NGOs and POs (CORDNET) is a network of Cordillera-based development-oriented non-governmental organizations (NGOs) and people's organizations (POs). It has 65 members. In partnership with other stakeholders, CORDNET endeavors to sustain its advocacy to develop social enterprises and sustainable farming of its members.

Action-Reflection-Action in the Cordillera Region

Among the NGO and Provincial Network members, staff turnover is a challenge in doing people-led development work. With different educational backgrounds and experiences, there is a common need for them to be refreshed and leveled off in understanding development approaches and methodologies.

Thus, the Igorota Foundation created the program "Defining People-Led Development as a Central Principle in Organizational and Personal Philosophy and Practice". It aims to strengthen the network's initiatives towards people-led development by equipping its NGO staff and PO leaders with skills, knowledge and appreciation of Participatory Action Research using action-reflection-action through a series of lectures, workshops and demonstrations.

Its advocacy centers on *Building the Framework: Food Sovereignty and Agroecology* where the themes of resiliency, sustainability, livelihood, ancestral domain conservation of indigenous people and farmers' communities are integrated.

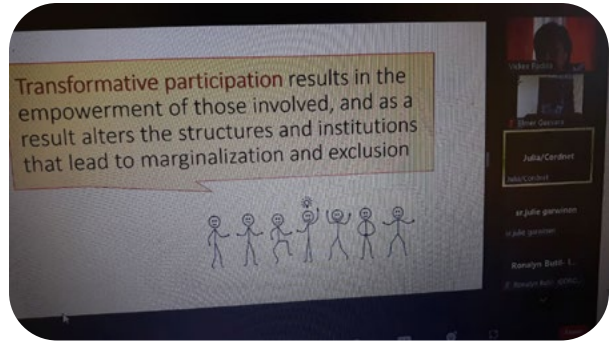
While the preparatory phase started before the pandemic, the six learning sessions (Part 1) for the NGO and PO participants were conducted in October-December 2021. Except for Benguet Network, CORDNET members based in Baguio and La Trinidad with partner communities in Benguet, Mt. Province and Ifugao participated in the online learning sessions.

After the workshops, the participants demonstrated a new appreciation of the people-led development processes. Each participant prepared, shared and discussed their own facilitator's process maps which they are going to implement in their respective communities.

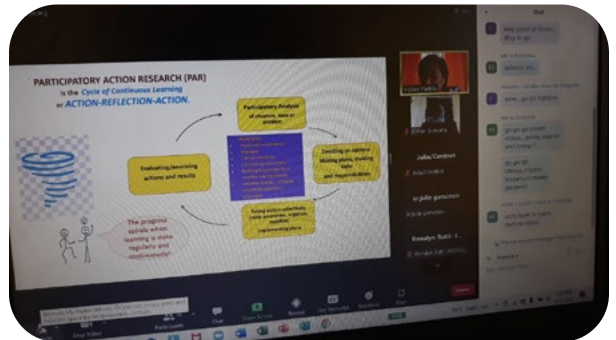
Some participants experienced internet connection problems during the sessions. Others had to overhaul their schedules in order to participate. But overall, the participants prioritized the learning sessions. The active participation of the trainees helped in the process. The consultant's friendly approach constantly motivated the participants to be open and give their utmost cooperation.

The program followed a module which can be replicated for staff development of seasoned and neophyte development workers of CSOs. In the learning sessions, only one PO joined. One realization is to engage more POs to learn hand in hand with the NGO partners to have a common understanding, thereby facilitating community work. Trained POs can also be the main actors while the NGO can help facilitate community activities.

The program was funded by MISEREOR with the Igorota Foundation, a member of CORDNET, as the lead NGO.



After the workshops, the participants demonstrated a new appreciation of the People-Led Development processes. Each participant prepared, shared and discussed their own facilitator's process maps which they are going to implement in their respective communities.





Eastern Visayas
Network of NGOs and POs



CHAIRPERSON AND
OFFICER IN CHARGE
Mario Ian N. Mosquisa



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



0917-3274581



mi.mosquisa@gmail.com



evnetr8

15

Total Number of Member
Base Organizations (MBOs)



EVNET is a regional member network of CODE-NGO operating in the Eastern Visayas Region. It has member organizations from the region's six provinces. 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 – farmers, fisherfolk, women, youth and children, the elderly and persons with disabilities. It pursues the following priority development agenda: 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 region. EVNET's primary role is to empower marginalized communities and sectors so that they can alleviate themselves from poverty and actively participate in the arena of good governance, sustainable development, and socio-political reforms, among others.



CHAIRPERSON

**Andrea Maria Patricia
M. Sarenas**



EXECUTIVE DIRECTOR

Raizsa Mae M. Anayatin



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



(082) 299-0625



mincodesecretariat@gmail.
com



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



mindanaocoalition

650

Total Number of Member
Base Organizations (MBOs)

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
Anthony C. Aranas



EXECUTIVE OFFICER
Engr. Sylvia O. Paraguya



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



(02) 8913-7011



natcconetwork@natcco.
coop



natcco.coop



natcconetwork

865

Total Number of Member
Base Organizations (MBOs)

NATCCO Network was established in 1977 by five regional co-op federations to standardize the training of co-op leaders. Today, NATCCO is composed of 865 co-operatives serving the combined 6.445 million individual members through 2,237 offices, with 53,910 employees mobilizing the combined PhP 300 Billion assets. NATCCO's Mission is to enable co-ops to improve their members' lives. NATCCO services include financial intermediation, training and consultancy, enterprise development, banking software, mobile payments, and ATMs. Advocacies include Youth Leadership, Gender & Development, Climate Action and Business Continuity, and Financial Literacy of Youth and Overseas Filipino Workers through membership in co-operatives. NATCCO is a member of the International Cooperative Alliance (ICA) and the Association of Asian Confederation of Credit Unions (AACCU).

Climate Action & Business Continuity thru Cooperatives

The International Cooperative Alliance (ICA) declared the participation of co-ops in the United Nations 2030 Agenda for Sustainable Development. One of them is Sustainable Development Goal #13 - Climate Action. NATCCO Network has been a member of ICA since 1979.

The Philippines is also among the top three most disaster-prone countries in the world. When disaster hits, people depend more on their co-ops for financial and social services. Hence, there is a need for co-ops to have Business Continuity Plans, Disaster-Readiness and Climate Action programs.

In addition, cooperatives are well-positioned to lead the climate action program in the communities. First, NATCCO's outreach is at the grassroots level with a deep knowledge of the needs and realities of the people and the local environment. Second, cooperatives are stewards of our natural assets and are made possible by the Community Development Fund. Third, co-ops are committed to achieving the multiple bottom lines, that of people, prosperity, peace, and planet. Indeed, cooperatives can grow without compromising our social and environmental responsibilities.

Since the Co-ops for Climate Action Program started in 2020, NATCCO has trained 286 cooperators from 100 cooperatives. The training, which NATCCO implemented in partnership with the Asian Association of Credit

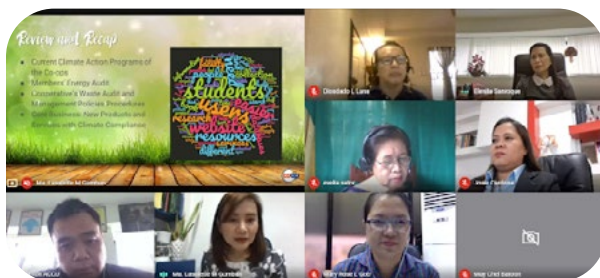
Unions (ACCU), has guided co-ops in integrating climate action agenda in their core programs. Action Plans are developed so that implementation is ensured and measured. The training provides a holistic approach on climate action that leads to greening the cooperatives. To green the co-op entails the following commitments:

- To reduce the adverse impacts of co-ops' processes on the environment;
- To promote efficient use of power, water, resources and raw materials;
- To improve solid and wastewater management; and
- To reduce air and water pollution and climate-related risks.

Cooperatives are encouraged to integrate Climate Action in their core programs, policies, and budget. NATCCO and ACCU launched the *Green Co-op Award* in October 2021. The winners will be awarded in the ACCU General Assembly in September 2022.

Also in late 2021, the Cooperative Development Authority (CDA), the Government's regulating agency, released Memorandum Circular 2021-07 titled *Guidelines on Sound Environmental Practices for Cooperatives*, which is now part of the NATCCO curriculum for Green Cooperatives. For NATCCO, this is just the beginning towards a movement for climate action and business continuity!

The Training on Co-ops for Climate Action Program has trained 286 cooperators from 100 cooperatives. The training, which NATCCO implemented in partnership with the Asian Association of Credit Unions (ACCU), has guided co-ops in integrating climate action agenda in their core programs.





For 70 years now and with 110 member base organizations, NCSO has been able to build and expand its network locally and internationally with the private sector, government, and people’s organizations to address varied issues confronting the disadvantaged sectors of our society, particularly the promotion and protection of children’s rights.

NCSO 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, NCSO now emphasizes “total family and community development” in order to be more responsive to the focus of its member organizations. NCSO obtains funds from its Membership, UNICEF Philippines, CODE-NGO, and Peace and Equity Foundation.



CHAIRPERSON
Rolando E. Cusi



EXECUTIVE DIRECTOR
Marian N. Opiña



Unit 1212 12/F, Kassel
Condominium, 2625
Taft Avenue, Manila



(632) 8354-2903



ncsd_phils@yahoo.com



ncsdphilippines.org



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

650

Total Number of Member
Base Organizations (MBOs)



CHAIRPERSON
Manuel V. Pangilinan



EXECUTIVE DIRECTOR
Elvin Ivan Y. Uy



7/F Citynet Central, Sultan
Street, Brgy. Highway Hills,
Mandaluyong City



(02) 8801-0180



pbsp@pbsp.org.ph



www.pbsp.org.ph



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



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

Total Number of Member Base
Organizations (MBOs)

254 companies **2** individual
members

Philippine Business for Social Progress (PBSP) is the country's largest business-led NGO and operates at the nexus of corporate citizenship, sustainable development, and poverty reduction.

Established in 1970, PBSP remains a consultant and partner of choice of companies and donors. PBSP scales up impact by adopting the Collective Impact strategy to solve large, complex, systemic problems. PBSP organizes Platforms for Collective Engagements (PlaCEs) to ensure alignment and sustainability of initiatives by multiple stakeholders.

PBSP'S CONTINUED EFFORTS TO RESPOND TO COVID-19

For 2021, PBSP's members, partners and donors continued to respond to the challenges of COVID-19.

PBSP ACCESS TB, together with The Global Fund to Fight

AIDS, Tuberculosis, and Malaria implemented the COVID-19 Response Mechanism (C19RM) with initial funding amounting to USD18.6M to scale up the COVID-19 response. The scale up is done by increasing the laboratory capacity in detecting COVID-19 cases, supporting the COVID-19 case management, providing equipment and medicines, and engaging other partners and stakeholders through community systems strengthening activities, social mobilization, and other response mechanisms to address human rights and gender-related barriers.

Various donations also supported the needs of 23 public hospitals and quarantine facilities through provision of food and hygiene items to frontliners, personal protective equipment (PPEs) and medical equipment.

In the area of education, 46 public schools continue to be provided with various interventions to support learning continuity such as provision of gadgets and internet connectivity, teacher training and distribution of weekly food packs.

PBSP continued to mobilize funds to curb hunger, totalling 142,088 food packs and 21,651 hot meals served for COVID-19 response. *Samahan ng*



Nagkakaisang Pantawid ng Pamilyang Pilipino (SNPP) remained our most active partner for this response. Farmer cooperatives continued to be tapped to provide rice, dried fish, dressed chicken, eggs and vegetables.

Together with Bayanihan Musikahan, our COVID-19 response livelihood activities *Mask4AllPH*, *Super Carinderia* and *Puhunang Pamayanan* continue to run and to benefit PBSP's target communities.

PBSP, Action Against Hunger, CARE, and United Youth for Peace and Development, Inc.–Ranao partnered together to reduce COVID-19 transmission through emergency WASH (water, sanitation and hygiene) interventions. The *COVID-19 Emergency WASH Assistance to Conflict and Earthquake Affected Communities in Mindanao* project, supported by the United States Agency for International Development Office of the Foreign Disaster Assistance, is implemented in Lanao Provinces, Maguindanao and North Cotabato. PBSP was tasked to implement the project in Talitay, Datu Saudi Ampatuan, Shariff Saydona Mustapha and Mamasapano in Maguindanao.

PBSP continues to promote collective work so that communities articulate and participate, surviving NGOs and POs embrace an entrepreneurial mindset, and businesses commit to social responsibility and shared value.



Our communities continue to feel the effects of COVID-19 with threats to permanently negate three decades of development and poverty reduction. Thus, PBSP continues to advocate Collective Impact toward a more sustainable, inclusive, humane recovery.

For this to be possible, PBSP continues to promote collective work to help ensure that:

1. communities are empowered to articulate and participate,
2. surviving NGOs (non-governmental organizations) and POs (people's organizations) leverage partnerships and embrace an entrepreneurial mindset, and
3. businesses commit to social responsibility and shared value.





CHAIRPERSON
Nestor Carbonera



NATIONAL COORDINATOR
Caridad R. Corridor



59 C. Salvador St.,
Varsity Hills Subdivision,
Loyola Heights, Quezon City



(02) 8663-7591



national@phildhrra.net



www.phildhrra.net



PhilDHRRAOfficial

43

Total Number of Member
Base Organizations (MBOs)

The Philippine Partnership for the Development of Human Resources in Rural Areas (PhilDHRRA) is a national network of non-governmental organizations (NGOs) that seeks to build the capacity of its members to become relevant and self-reliant in order to address asset reform and rural development in the countryside, and thereby contribute to national transformation. The Network has 37 years of experience in rural development. Servicing the needs of NGOs in the rural areas, PhilDHRRA has focused on the following competencies:

- 1. Agrarian reform and rural development programs** - organizing rural communities, building their capabilities for self-help and self-determination, with cross-cutting concern for gender equity;
- 2. People's participation in local governance** - developing the capacity of rural communities, through organized groups, to effectively participate in local governance processes, thus enabling them to bring their development issues into the mainstream of local government decision-making; and
- 3. Partnership and linkage building** - Catalyzing processes to bring together various stakeholders to collaborate on common objectives, following the principles of continuing dialogue, mutual respect, transparency, and accountability.

A Look Back at PHILDHRRA's 5 Years

Unique in its approach to addressing rural concerns is PhilDHRRA's adoption of the Sustainable Integrated Area Development (SIAD) framework. Such approach encourages the synergy of NGOs' initiatives into a defined geographical, political, or enterprise system enclosure, strengthening the capacities of people's organizations to engage their local governments and espousing the principle of equity-led and sustainable development.

PhilDHRRA completed its Strategic Plan for 2017 to 2021. In the past five years, PhilDHRRA envisioned sustainable and resilient rural communities. The Network's mission is to build the capacity of the members to empower rural communities. The goal is to strengthen the network and mobilize the members in pushing for PhilDHRRA's development and reform agenda and engage members in linking partner rural producers to markets and social enterprises. The members of PhilDHRRA worked hard in the last five years to achieve the Network's vision for the rural communities. Significant accomplishments are as follows:

Asset Reform Initiatives

Nine (9) network members (NMs) have been contributing in improving farmers and fishers' access to and control of productive resources. A total of 18,525 beneficiaries gained from the interventions in more than 196 communities in 12 provinces and 11 municipalities.

Natural Resources Management Projects

Seventeen (17) NMs supported agri-aqua production and natural resource management programs and projects in 27 provinces, 92 cities/municipalities and more than 215 barangays benefiting around 24,618 families. The types of beneficiaries served include upland, lowland and coastal farmers, IPs, and fishers.

Social Enterprises, Credit, Livelihood

In the last two years, 13 NMs provided support to Social Enterprises and Livelihood to at least 11,673 beneficiaries in 20 provinces and 31 municipalities/cities. Their interventions included: micro-finance, promoting agro-enterprises and collective marketing, rice and coffee consolidation, credit facility support to cooperatives, processing and marketing of agri products.

Disaster Risk Reduction and Climate Change Adaptation (DRR-CCA) and Humanitarian Response

Php78,377,921.00 worth of relief goods and training mobilized by NMs for COVID-19 emergency response, benefiting around 79,865 families who were affected by COVID-19 pandemic and natural calamities.

Basic Social Services

In 2019-2020, 15 NMs were engaged in the delivery of basic social services. These interventions benefited at least 160,696 individuals and families in more than 124 barangays in 65 municipalities/cities and 23 provinces.

NMs' interventions in this area include: educational sponsorship/scholarship, community extension, training of health volunteers, construction of potable water systems, infrastructure support for indigenous people's (IPs) education program, child sponsorship and primary health care. A member is also working on a project on Family Violence Prevention and Management.

PhilDHRRA is proud to have achieved so much despite the many obstacles and challenges met as it struggles to implement projects in the assisted communities and help them sustain their operations and maintain committed staff. Moving forward to the next five years, the PhilDHRRA Network will once again do its best and strive to further promote the resilience of the rural communities.



PhilDHRRA is proud to have achieved so much despite the many obstacles and challenges met as it struggles to implement projects in the assisted communities and help them sustain their operations and maintain committed staff.



CHAIRPERSON
**Arch. Arlene
Christy Lusterio**



NATIONAL COORDINATOR
Benedict Balderrama



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



(02) 8426-4328



philssa.info@gmail.com



www.philssa.org.ph



PHILSSA

59

Total Number of Member
Base Organizations (MBOs)

Local project implementation was done in cooperation with the Caucus of Development NGO Networks (CODE-NGO) and Aksyon sa Kahandaan sa Kalamidad at Klima (AKKMA).



The Partnership of Philippine Support Service Agencies, Inc. (PHILSSA) is a national network of social development organizations working primarily on urbanization 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; and
4. Pursue policy environment that enables inclusive, transformative and sustainable urbanization.

PHILSSA members are grouped into four geographic clusters (NCR, Luzon, Visayas and Mindanao) and into six thematic clusters (Land and housing, DRRM-CCA, Gender and development, Children and youth, Microfinance and enterprise development, and Participatory governance).

PHILSSA works with communities and people's organizations through two national coalitions, Urban Poor Alliance (UPALL) and *Aksyon sa Kahandaan sa Kalamidad at Klima* (AKKMA).

Aside from its regular work on network maintenance, service provision, model-building and advocacy action, PHILSSA is active in two innovative projects in 2021. Both of them started in late 2020 but implementations were in full swing in 2021. The first is on protecting civil society organizations (CSOs) and civic space during the COVID-19 pandemic, and the other one is on promoting access to justice for women in conflict with the law (WICL).

The project on CSOs and civic space is “From the frontline to the trenches: Defending civil society in the time of Covid-19”, in partnership with the Danish International Human Settlement Service / *Dansk International Bosættelsesservice* (DIB) with support from the Civil Society Fund from the Danish government administered by the Civil Society in Development NGO Platform (CISU).

Local project implementation was done in cooperation with the Caucus of Development NGO Networks (CODE-NGO) and *Aksyon sa Kahandaan sa Kalamidad at Klima* (AKKMA). These activities included secondary research, online survey, focus group discussions conducted in February to May, fora and dissemination held from March to October, and publication and sharing of information, education and communication (IEC) materials.

Some of the IEC materials produced and shared include:

- **Treading into the “New Normal”: A Study on the Impact of the COVID-19 Pandemic and Government Policy and Program Responses to it on Civil Society Organizations and Civic Space in the Philippines:** <https://bit.ly/PHILSSACivicSpaceStudy>
- **Primer on Protecting and Promoting Civic Space in the Philippines in the Time of the COVID-19 Pandemic (available both in English and Filipino):** <https://bit.ly/PHILSSACivicSpacePrimer>
- **Primer on Basic Legal Information / What are Your Rights?** (also available both in English and Filipino): <https://bit.ly/BasicLegalInformation>

The project on Promoting Access to Justice for Women in Conflict with the Law (A2J-WICL) was implemented in partnership with the UN Women, in cooperation with Sentro sa Alternatibong Lingap Panligal (SALIGAN), John J Carroll institute on Church and Social Issues (ICSI), Kilusan ng Kababaihang Pilipino (PILIPINA), and Tambayan Center for Children’s Rights (TAMBAYAN).

A2J-WICL is being implemented from October 2020 to May 2022 nationally, as well as locally in Quezon City and Davao City. The main project goal is for grassroots women’s organizations and community-based

organizations to be empowered and well-positioned to document, liaise and facilitate interactions with formal and informal justice providers. The project aims to enhance their resilienceto build a just and sustainable future. The project also aims to increase awareness of women’s rights among women and communities and to increase female participation and representation in advocating women’s access to both formal and informal justice systems.

Among the project strategies and activities are:

1. Training and mentoring of community paralegal volunteers and advocates;
2. Research, development and dissemination of relevant information, education and communication (IEC) materials;
3. Community awareness-building, dialogues and advocacy action on gender, protection and WICL issues;
4. Provision of needed support services (legal, socio-economic, health and other assistance) for WICL beneficiaries and/or their family members; and
5. Local and national engagement and advocacy with formal and informal justice actors on WICL issues and concerns.

There is always work to be done. PHILSSA will continue to help protect the civic space of CSOs and promote women’s rights.





Organized and registered with the Securities and Exchange Commission in 2005, WEVNet is a regional network of six provincial NGO networks, namely: Iloilo Caucus of Social Development NGOs (ICODE), Negros Caucus, Antique Federation of NGOs (AFON), Aklan Caucus of NGOs, Capiz Caucus of Social Development NGOs (CODE), and Guimaras NGO-PO Caucus. Presently, WEVNet has a total of 59 active member base organizations in the said provinces.



CHAIRPERSON
Wilfredo Homicillada



ACTING EXECUTIVE DIRECTOR
Lorena C. Navallasca



G/F CPBC Centennial Bldg.,
Fajardo St. Jaro, Iloilo City



(6333) 320-3590



wevnet@gmail.com

59

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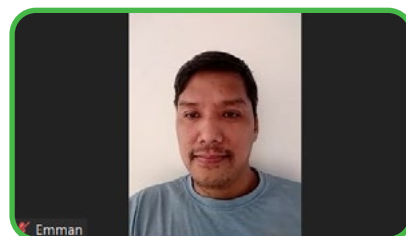
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ADMINISTRATION MANAGER
Maria Lourdes G. Arroyo



FINANCE AND
ADMINISTRATION ASSISTANT
**Maria Magdalena L.
Demata**



PROJECT FINANCE AND
ADMINISTRATION ASSISTANT
Jessica G. Mendez



OFFICE ASSISTANT
Emmanuel M. Opiña

Center for Humanitarian Learning and Innovation



DIRECTOR
Deanie Lyn Ocampo



COMMUNICATIONS SPECIALIST
Sheena R. Peña

Open Government Partnership (OGP)



OGP NON GOVERNMENT
SECRETARIAT VOLUNTEER
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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



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