

ANNUAL REPORT 2022 TEAM

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ABOUT US



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

OUR MISSION

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

ABOUT US

VISION FOR THE 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.

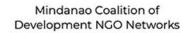
MEMBER NETWORKS













Cordillera Network of Development NGOs & POs



Eastern Visayas Network of NGOs and POs



National Confederation of Cooperatives







Philippine Partnership for the Development of Human Resources in Rural Areas



Partnership of Philippine Support Service Agencies



1990

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

1991

Held its 1st National Congress, with 1,000 NGO, PO (People's Organization) 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.

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.

1994

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

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

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

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

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.

200 I

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

2007

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 had 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.

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.

2014

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

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 on November 18, 2016.

2017

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.

2018

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

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).

2020

On September 21, we filed a petition to the Supreme Court to question the constitutionality of the Anti-Terrorism Act of 2020. Our co-petitioners are national networks of faith-based humanitarian and development organizations - the Philippine Misereor Partnership Inc. (PMPI), Disaster Risk Reduction Network Philippines (DRRNetPhils), and the National Secretariat for Social Action (NASSA)/Caritas Philippines. We extended Calamity Fund and Communications support to our member networks for their coordination and continuing operations amidst the COVID-19 pandemic.

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CODE-NGO called on the government through a GA resolution for an efficient vaccination program rollout, and for Filipinos to monitor and demand accountability from the government for improvement of people's welfare, and protection of our civic spaces. We strongly reminded the 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.

With the upcoming elections, we stand in unity with our partners and different stakeholders and call on the government to give every Filipino a chance to vote and to make the 2022 elections safe, fair, and free for all. CODE-NGO also celebrated its 30th Anniversary.

2022

The Development and Reform Agenda (DRA) was developed together with the Change Politics Movement (CPM), and other civil society organizations. The DRA serves to raise awareness and to drum up support for vital and critical actions that the next President and Administration of the Philippines should implement in order to address the multiple challenges facing our country today.



CHAIRPERSON'S MESSAGE



The year 2022 is significant for the whole CODE-NGO network, and not only because of the National and Local Elections and its impact on our development work. CODE-NGO ends the strategic plan 2018-2022 and will enter a new direction from 2023 to 2028. The 7th Congress for the first time was held online alongside the week-long sessions of the Social learning Development Week 2022. Our Basis of Unity was re-affirmed and development agenda for reform and recovery will be carried forward in 2023 and beyond.

The Strategic Planning Process this time around was really owned by the members of CODE-NGO. In the process, the roles of the members, the Board and the secretariat were revisited and redefined towards the desired impact of the whole network. The members shared their various concerns as well as hope for the youth and the future generations amid the challenges of a declining democracy and the climate crisis.

As part of our advocacy efforts, CODE-NGO continues to engage the Philippine Open Government Partnership. The PH-OGP ended the implementation of the 5th National Action Plan and CODE-NGO and its members evaluated and gave recommendations in pursuit of a co-created 6th NAP. CODE-NGO and partners in the PH-OGP planned for crafting a Citizen's Agenda for the OGP to consider in the next NAP and beyond.

As a core member of the Participate Coalition, we continue to engage and learn more about electoral reforms even after the conduct of the National

CHAIRPERSON'S MESSAGE

and Local Elections. The coalition expressed its resolve to pursue reforms in campaign financing and political party development, two areas which CODE-NGO members are also encouraged to discuss and carry forward.

Electoral reforms, community organizing, and working with the youth were topics discussed at length during the successful online Social Development Week 2022 and 7TH Congress. The highlight of the SocDev was to find ways to converge and listen to each other amid the noise of disinformation and in the hope of breaking the polarization deepened by politics.

Even as we look towards the future of Philippine society, CODE-NGO does not forget its mandate to build institutions and strengthen its members. The CODE-NGO Leadership Development program developed by the Commission on Institution and Capacity Building started by sending three CSO leaders to the LEAD to Serve program of the Association of Foundations. Their completion of the program will follow a three-year return of service to their respective organizations. We wish them blessings on their journey! The CICB also continues to review and recommend improvements on the Strengthening Support Fund for the member networks of CODE-NGO.

For the year 2023, this will be a re-start of the whole organization as we implement a new plan of action, with renewed leadership and dedication to be of service to our communities nationwide.

Dios Mabalos!

Aurora Reyes Chavez

CHAIRPERSON

ADVOCACY

CODE-NGO Advocacy Impact Assessment and the 2022 National and Local Elections



"CODE-NGO, as a leader in civil society, should uphold its role in being the "voice of the voiceless", true advocates of the marginalized and the vulnerable. Yet in the backdrop of a declining democracy, the CSO sector should build a unifying narrative around its values of people-centered development, community organizing and social capital building"

Introduction

Advocacy refers to giving voice to the "voiceless", where advocates speak up about the issues of the marginalized and the vulnerable. Advocates frame the reform agenda to present to key decision-makers. They further identify priorities to maximize the available resources. For CODE-NGO, policies, programs, and projects (PPPs) implemented by the government and identified by the network have become the focus of advocacy.

In 2022, the CODE-NGO network commissioned an Advocacy Impact Assessment. This assessment became timely as the network examines the impact of its advocacy work in influencing the public PPPs in the areas of Asset Reform, Disaster Risk Reduction and Climate Change Adaptation, CSO (civil society organization) Good Governance, Peace and Participatory Local Governance. CODE-NGO realized its need to review decision-making processes on issues that need to be addressed urgently, as discussed during the Generative Conversations in the previous year. The assessment allows the network to also review the past five years of advocacy work and provide recommendations for the next five years.

ADVOCACY

Advocacy Impact of the Network

CODE-NGO made its deepest and broadest impact in Participatory Local Governance. Drawing from the wisdom of the members, CODE-NGO influenced the policies for accreditation at the Local Government Unit (LGU) promulgated by the Department of the Interior and Local Government (DILG). In 2021, CODE-NGO and its members contributed to the DILG Memorandum Circular (MC) 2021-54 that guides the LGUs to create CSO desks and encourage CSOs to form People's Councils. In 2022, the DILG-MC 2022-084 provided a new set of guidelines for accreditation of CSOs in the LGUs through their Sangguiniang Bayan. The CSO Desk Officer shall support the process of accreditation and reconstitution of the local special bodies such as the local development council, local health board, and local school board. The MC also directed the accredited CSOs to undergo the CSO capacity development program for participating in the local special bodies. CODE-NGO, Synergeia Foundation, and Zuellig Family Foundation contributed greatly to the modules for the CSO capacity development program. The assessment attributes the level of influence on DILG policies to CODE-NGO's previous engagements with the DILG, which resulted in long partnership brought about by good relationship-building.

CODE-NGO Members also formed part of the Steering Committee of the Open Government Partnership (OGP) in the Philippines. The representatives of the CSOs from Luzon and Mindanao are Coalition for Bicol Development (CBD) and Mindanao Coalition of Development NGO Networks (MINCODE). The continuing representative of the Committee is a member-based organization in Central Visayas, Kaabag sa Sugbo, while the other non-government members are partners and allies. MINCODE is also the co-chair of the OGP Steering Committee, and the Committee has designated CODE-NGO once again as the secretariat for the non-government partners of the OGP. This created avenues for CODE-NGO members and partner CSOs to give inputs to the OGP's 5th National Action Plan, which was completed this year. Projects of government that affect local communities such as Project Digital Monitoring and Evaluation (DIME) and DevLive were projects that CODE-NGO and PHILDHRRA, respectively, became co-commitment holders to see through its implementation and give feedback to government agencies. The Project DIME was envisioned to monitor and evaluate big-ticket projects of the government with the use of digital technologies such as satellite imaging and geo-tagged photos among other innovations. The Development Live (DevLive) initiative endeavored to build capacities for CSOs to use civic technologies and report on the different government projects at the local level. Both projects had capacity building for CSOs with an orientation on the monitoring methodology, data visualization and plan of action for gathering data and reporting results.

Advocacy Work in the Next Five Years

On some of the past priority advocacies, the effectiveness of the network is diminished. These are due to gaps in the clarity of the advocacy objectives, lack of resources, or unclear monitoring, evaluation, accountability and learning measures. The assessment recommends clarifying and defining the role of CODE-NGO as a network in the next five years. While the advocacy efforts of its 12 members should be recognized, the assessment recommends that the whole CODE-NGO network sets clear-cut advocacy objectives for advocacy areas it will play the leading role in. In other words,

ADVOCACY

CODE-NGO should be able to identify up to 3 priority advocacies and create measurable objectives and strategies to achieve advocacy goals, for example, on good governance, mitigating climate change risks, or ensuring food security. Another role would be to support advocacies aligned with the Development and Reform Agenda and Basis of Unity among other agreed agenda items. CODE-NGO may also take a reactive role in advocating for the interests of the sector in relation to the current socio-economic conditions or government actions that are detrimental to civil society.

While CODE-NGO may not foresee all the issues that may arise, it must prepare itself to respond quickly and efficiently to emerging concerns. CODE-NGO and its members will benefit from the clear advocacy objectives as resource mobilization for these objectives shall follow suit.

Electoral Reform

One pathway that the CODE-NGO is treading towards is the engagement for electoral reform. CODE-NGO, together with consortium partners the Ateneo School of Government (ASOG), the La Salle Institute of Governance (LSIG), the National Citizens' Movement for Free Elections (NAMFREL), and the Initiatives for Dialogue and Empowerment through Alternative Legal Services (IDEALS) launched the non-partisan and pro-democracy coalition called the Participate Coalition. From 2020, the Coalition aims to enable citizens to make informed choices, claim their right to vote, and uphold integrity in elections. After the 2022 National and Local Elections, the Coalition re-examined these objectives through a series of evaluation and conferences among the coalition members, partners and government stakeholders. Both CODE-NGO and Participate Coalition agree that in the aftermath of the elections, democracy is problematic at the least. Thus, the coalition ensued discussions on reforms in the electoral and political processes towards an inclusive democracy, including reforms in campaign financing and political party development.

For CODE-NGO members, assessment of the elections happened at different levels (local, regional, national) and on many occasions. All agreed that CSOs must take action not just during elections, but also before the elections. CODE-NGO passed a resolution to the 31st General Assembly advocating for the Hybrid Election System. Other members planned on addressing disinformation by touching base with the electorate through community organizing and civic education. Civil society leaders also revisit political education as something that should be integral in development work, where political education is done several months or even years before the next elections.

CODE-NGO, as a leader in civil society, should uphold its role in being the "voice of the voiceless", true advocates of the marginalized and the vulnerable. Yet in the backdrop of a declining democracy, the CSO sector should build a unifying narrative around its values of people-centered development, community organizing and social capital building. The Basis of Unity, CSOs' Covenant of Philippine Development, should be a starting point for the CODE-NGO members to create or build the positive narratives that CSOs shall uphold. As CSOs hold on to the Covenant, they hold on to the truth, and they shall speak truth to power.

MEMBERSHIP

Network Recovery: Enhancing Member Networks' Capacities for Sustainability and Resilience



As the world begins to open up again from the pandemic, CODE-NGO implemented interventions and initiatives with its member networks (MNs) and member base organizations (MBOs) for them to build back better and become sustainable and resilient civil society organizations (CSOs). These strategic initiatives were done with guidance from the Commission on Institution and Capacity Building (CICB) and the Commission on Internal Reform Initiatives (CIRI).

MEMBERSHIP

During the March 2022 Board meeting, the CODE-NGO Board of Trustees approved the guidelines for the release of the Sustainability Support Fund (SSF) 2022 to its MNs, amounting to PHP 6.4 M.The SSF aims to help the MNs realize their strategic and financial sustainability plans. In 2022, the SSF supported the following initiatives:

- 1. Association of Foundation's (AF) 50th General Assembly and Anniversary Celebration,
- 2. Coalition for Bicol Development's (CBD) assessment using the Capacity Assessment Tool (CAT) and strategic planning process,
- 3. Linkaging of the Cordillera Network of Development NGOs and POs' (CORDNET) with price monitoring groups and other sectors for their social enterprise,
- 4. Strategic planning process, Board meetings, and General Assemblies of the Central Visayas Network of NGOs (CENVISNET) and its member provincial networks,
- Conduct of the National Council of Social Development Foundations (NCSD)
 Strategic Planning Workshop and 73rd General Assembly,
- 6. Finalization of the 2022-2027 Strategic Plan of the Partnership for Philippine Support Service Agencies (PHILSSA) and development of its social enterprise,
- 7. Philippine Partnership for the Development of Human Resources in Rural Areas' (PhilDHRRA) proposal writeshop and social enterprise development, and
- 8. Western Visayas Network of Social Development NGOs' (WEVNet) assessment and action planning for recovery of its member provincial networks from the COVID-19 pandemic.

Highlights of the 2022 Capacity Building Plan, implemented with the CICB, include the following:

- Participation of three staff from CODE-NGO and MNs to AF's LEAD to Serve Program, as part of implementation of the CODE-NGO Leadership Development Program,
- 2. SCP-in mo, Planuhin mo: A Service Continuity Planning (SCP) Training for the CODE-NGO Members six (6) MNs (AF, CORDNET, MINCODE, PBSP, PHILSSA WEVNET) were able to enhance or develop their SCP after three half-day sessions;
- Collaboration activity on Mental Health and psychosocial support (MHPSS) training with PHILSSA members and CENVISNET.

MEMBERSHIP

Internal Reform Initiatives

CODE-NGO continued to encourage its members to #WalktheTalk by upholding good governance practices and comply with regulatory requirements and the Code of Conduct for Development CSOs.

Member networks (MNs) complied with the following government's reportorial requirements:

- 10 out of 12 MNs (83%) were able to conduct their General Assembly and have submitted their General Information Sheet.
- 9 MNs (75%) have prepared and submitted their 2021 (Audited) Financial Statements to SEC and BIR.
- For other SEC requirements, 72% were able to enroll in the SEC Electronic Filing and Submission Tool (eFAST) and submit their Mandatory Disclosure Form, while 45% of MNs have all their individual Board members compliant with the Beneficial Ownership Transparency Declaration Form.
- Meanwhile, two MNs are currently PCNC-certified, while five are in the process of renewing or acquiring their PCNC certification.
- For three MNs who had organizational concerns from the year prior, technical
 assistance was provided to help them comply with regulatory requirements, as well as
 meeting the CODE-NGO membership requirements.

The secretariat also released four issues of the Good Governance e-Bulletin, a regular open-access platform that provides information, updates, and notices from various regulatory agencies.

A major activity of CIRI for 2022 was the updating of the CODE-NGO Covenant on Philippine Development to make it more relevant and responsive to its members and the communities it serves. The current version has also been validated by at least seven (7) member networks from July to September 2022 through workshops, while some long-time colleagues of CODE-NGO were invited to contribute to certain sections. The new Covenant on Philippine Development was ratified during the CODE-NGO 7th Congress on October 28, 2022.

The Membership Program of CODE-NGO continues to provide other technical support services to its members to help strengthen their capacities and help them recover from the pandemic and build back stronger.

STRATEGIC COMMUNICATIONS



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STORIES

PRESS RELEASES CONTACT US D



Expanding the Visibility of CODE-NGO

"Attention is the new currency." With so much information available online and in different platforms, getting the CODE-NGO brand to the target audience has been a challenge in 2022. The Communications Program for this year focused on finding ways to stay relevant while providing the needed information. Here are some of the highlights.

Communications Framework

As CODE-NGO envisions itself as a competent and credible network of development civil society organizations (CSOs) sustaining its influence in public policy and more effectively responding to development challenges affecting communities, credible/trusted, relevant, diverse, timely, and accessible communication reaching various audiences is considered important in meeting CODE-NGO's goals.

A Communications Framework was created to describe strategic approaches that espouse principles to be applied to a broad range of communications functions. This will later be improved based on feedback from the CODE-NGO Secretariat, member networks, partners, and target audiences. Strategies will also be included to develop communication products and activities that apply the principles.

STRATEGIC COMMUNICATIONS

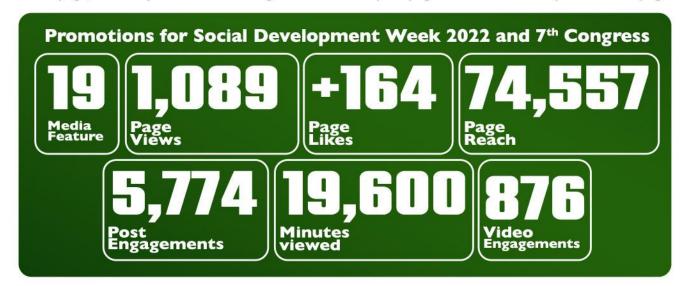
Social Development Week and NAMAYAN

This year, CODE-NGO partnered with NAMAYAN Digital in order to promote the Social Development Week (SDW). Through the agency, media partners were tapped in order to further promote the SDW. These were published in various platforms: Arkipelago News FB post I, Arkipelago News FB post 2, DWIZ Radio FB Live, Abante Online News, Abante FB post, Now You Know Instagram, Now You Know FB post, Malaya Online News, Politiko Interview FB Live I, Politiko Interview FB Live 2, Politiko Recap FB Live 3, Bombo Radyo Online News, Lion Hear TV Blog, ANC Interview YouTube Live, and Chikkaness Avenue Blog.

Statistics

The seven monthly e-newsletters recapped the current activities and accomplishments of CODE-NGO and its member networks. Thirty six articles were published in www.code-ngo.org. There are a total of 3,827 opens in the e-newsletter and 172 link clicks.

The website was also improved this year. Updates were uploaded on the member network pages, home page, and this year there is a designated Annual Report page and Social Development Week page.



The Communications program also provided support for the following thru Facebook social media cards and feature in the e-newsletter:

- 1. Service Continuity Plan (SCP) Training,
- 2. Post-elections Planning Workshop, and
- 3. COVID-19 Recovery Agenda for the Philippine CSO Sector (CRA).

The social media plan template was distributed to the secretariat. This enabled each program and project to identify and schedule posts on CODE-NGO's social media platforms.

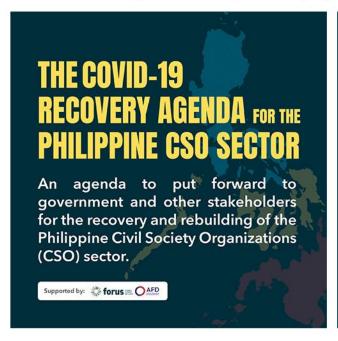
As Communications Strategies continue to evolve, the Communications Program will also continue to adjust to the fast-paced digital world in order to promote the causes of CODE-NGO and its member networks.

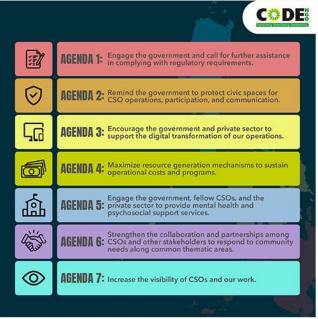
COVID-19 RECOVERY AGENDA

We Resolve to Recover

Almost 90% of civil society organizations (CSOs) in the Philippines acknowledged that the COVID-19 pandemic and the Philippine government's pandemic response during the first two years (2020-2021) significantly/moderately affected their organizational programs, projects, and services. Eight out of 10 CSOs' management, staffing, and office operations changed as well. Organizational funding and resource mobilization of 77% of the CSOs, and citizen and civic participation of 63% were influenced in varying degrees¹. This situation challenged CODE-NGO to develop a recovery agenda for the CSO sector.

With support from Forus International and the French Development Agency, CODE-NGO convened 160 CSO leaders representing various sectoral groups from seven member networks of CODE-NGO, from a CSO coalition, and from the non-governmental organization (NGO) basic sector of the National Anti-Poverty Commission (NAPC). The leaders collectively developed and validated the seven-point COVID-19 Recovery Agenda for the Philippine CSO Sector (CRA) in 2022.





At the launch event in December 2022 attended by 150 participants, the CRA was initially presented to five national government agencies, one academic institution, an association of corporate foundations, two other CSOs, and two development partners². They gave their insights and advice, commitment to facilitate linkage-building with other institutions, and/or commitment to support the realization of the Agenda.

¹Balderrama, B. (2021). 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. Partnership of Philippine Support Service Agencies, Inc.

²These are: the Dept of Information and Communications Technology, Dept. of Budget and Management - Open Government Partnership; Dept. of Interior and Local Government - Support to Local Government Program, Philippine Information Agency, Securities and Exchange Commission, League of Corporate Foundations, Foundation for a Sustainable Society Inc., Gestalt Wellness Institute Southeast Asia, World Bank Philippines, and United Nations Office for the Coordination of Humanitarian Affairs.

COVID-19 RECOVERY AGENDA

Impact on Collaboration, Positioning, Public Policies

By advocating the CRA, CODE-NGO was able to strengthen its existing partnerships and to forge new ones with national government agencies like the Department of Information and Communications Technology (DICT) and the Philippine Information Agency (PIA). The United Nations' Office for the Coordination of Humanitarian Affairs (UN OCHA) also committed to facilitate our linkage-building effort with the Armed Forces of the Philippines (AFP) J7/Civil-Military Relations Unit.

Leaders from our member networks acknowledged that the CRA launch and presentation to key stakeholders was eventful and fitting of CODE-NGO's role as a national platform. From this launch, some member networks would organize their regional/provincial launches in 2023.

Through Forus' support, CODE-NGO was able to hire a media consultant who helped significantly increase the reach of our press releases to various media platforms: Facebook Live (4), Radio News (5), Facebook Post (1), Online News (4), and Social Media Shares (20). We also created eight social media infographics, seven Facebook videos, and one publication. We have reached about 114,000 views and 7,400 engagement, and counting. On our website, the CRA is in the top 3 highest performing section, next to our Home Page and Who We Are. All of these would not have been possible without Forus' support.

List of Agendas: Omnibus, One, Two, Three, Four, Five, Six, Seven

Some agenda points reinforce the value of long-time policies, like the Philippine government's commitment to Open Government Partnership (OGP) principles of transparency, accountability, and citizen participation. The CRA gives the extra push for CSO reformers to remind the government to protect the civic spaces for CSOs by more effectively leveraging the process and resources of the Philippine OGP. Similarly, the CRA directs CSOs to call on the Department of Health to fully implement the Mental Health Act (Republic Act No. 11036).

The CRA also opens pathways for CSOs to optimize lesser known policies/programs. For example, we learned that the DICT, through its Digital Innovation for Women's Advancement (DIWA) program, could provide skills training to CSOs working with women and the youth. The PIA, premier communications arm of the government, could also collaborate with CSOs in the regions in promoting CSO programs and projects that benefit local communities.

CODE-NGO will integrate the CRA into its Strategic Plan for 2023-2027 since it intends to continue advocating, communicating, and realizing the agenda in the next three years. Five points (#2, 3, 4, 5, 7) have been raised by our member networks in separate strategic planning processes. Four points (#3, 4, 5, 7) require new or expanded areas for CODE-NGO work; nonetheless, this project has assisted CODE-NGO to understand operational frameworks and access information sources and technical expertise of government and the academic-scientific communities.

PHILIPPINE OPEN GOVERNMENT PARTNERSHIP



Closing the 5th National Action Plan Cycle

The Philippine Open Government Partnership (PH-OGP) Secretariat at the Department of Budget and Management (DBM), together with Caucus of Development NGO Networks as the Non-Government Secretariat, takes the lead in monitoring the PH-OGP National Action Plans. In 2021-2022, the Monitoring and Evaluation (M&E) Tool was enhanced. The primary users of the M&E results are the PH-OGP Steering Committee, Secretariat, NAP commitment holders from both government and non-government, the Independent Reporting Mechanism (IRM) researchers, and the general public.

The M&E Tool now disaggregates two aspects of implementation of the commitment(s): the status of completion, using a star rating system, and timeliness of implementation, using a traffic light system. The M&E Tool also asks commitment holders to reflect on the enabling and hindering factors in their implementation, the measures undertaken to overcome the challenges, and the outcomes or change story leading to significant positive change. For the succeeding National Action Plans, commitment holders will be asked to indicate verifiable performance targets for each milestone activity.

The PH-OGP Secretariat consolidates the project status reports from the commitment holders and publishes the end-of-term report at the close of the cycle on the PH-OGP website. Both the 5th National Action Plan Report and the IRM Report may be accessed and downloaded from https://www.opengovpartnership.org/members/philippines/.

PHILIPPINE OPEN GOVERNMENT PARTNERSHIP

Lessons, Challenges, and Outcomes

During the 5th National Action Plan cycle, CODE-NGO worked with the Procurement Service-Philippine Government Electronic Procurement System (PS-PhilGEPS) on engaging stakeholders in harnessing the value of PhilGEPS data, and with the DBM on Project DIME (Digital Information for Monitoring and Evaluation).

Support from international NGOs such as Hivos, as well as the initial buy-in of DBM's top management, contributed to the success of most of the milestones of the commitments. Throughout the engagement, the staff from PS-PhilGEPS and the Commission on Audit (COA) saw the importance of working towards improving the PhilGEPS website and moving it closer to attaining open contracting data standards. Experts on procurement provided a useful framework for reforms to achieve increased participation of civil society organizations (CSOs) in utilizing PhilGEPS data. The policy paper outlines the framework. CSOs through the CODE-NGO network also monitored work using data from Project DIME and presented results and recommendations through a policy paper. The Project DIME team considered them in improving the processing of feedback from citizens on big-ticket projects through the DIME portal. The series of consultations with the PS-PhilGEPS team and the online training on Data Literacy in 2020 added to the gains of the face-to-face training held in 2019 for possible users of PhilGEPS data. The activities are initial steps and CODE-NGO sees opportunities in the coming years to enhance the presentation and utilization of PhilGEPS data.

While the recommendations in the policy paper were accepted, the implementation of the reforms was not without challenges. One output that was not achieved was the execution of a planned partnership letter or memorandum of understanding between DBM and CODE-NGO despite the continued follow-ups of CODE-NGO. The organization of data in the PhilGEPS website took time due to limitations in staffing and technical capacities. During the Data Literacy training, participants were encouraged to use the PhilGEPS website but it became inaccessible at some point. CODE-NGO was also hoping to see the link or interoperability of the data found in the Project DIME portal and the PhilGEPS website, but this was not yet possible due to the given limitations.

CODE-NGO and CSO partners see the DIME portal as an important tool for transparency and accountability that will ultimately lead to quality projects and efficient services by the government. Considering the feedback CODE-NGO provided to the DIME team, the changes being made to the portal are a good start. Unfortunately, CODE-NGO is uncertain as to how the improvements will be sustained since Project DIME was discontinued in the third quarter of 2022. It is CODE-NGO's hope that similar programs will be initiated by the DBM.

The PhilGEPS team became aware and aligned in completing the procurement story through the partnership forged in this commitment. This alignment may be sustained through continued efforts of CSOs such as CODE-NGO to keep the conversation on open contracting going. A lot of data is not present on the PhilGEPS website today, or there is a need to improve data presentation. CSOs may provide feedback or guidance to PhilGEPS on those concerns. The Open Data Portal and its relationship with the PhilGEPS website may be another opportunity to work on together as we try to see how the two sites complement each other. The follow through of COA's Citizen Participatory Audit using PhilGEPS website may also be a point for collaboration among CODE-NGO and other PH-OGP partners.

EUROPEAN UNION

Transparency and Accountability through Citizen Monitoring

The project "Citizen Monitoring of LGU (local government unit) Performance Promoting Accountability and Governance in Health and Social Protection" aims to promote accountability and governance in health and social protection through the active participation of civil society organizations (CSOs) and community leaders in select municipalities across the Philippines. The project is funded by the European Commission and implemented by CODE-NGO in partnership with the Coalition for Bicol Development (CBD), Mindanao Coalition for Development NGO Networks (MINCODE), Partnership of Philippine Support Agencies (PHILSSA), Bohol Alliance of NGOs (BANGON), and Western Visayas Network of NGOs (WEVNET).

The project objectives include empowering CSOs and basic sector groups to hold their local governments accountable against the Seal of Good Local Governance (SGLG) standards, and to influence their LGUs toward improved service delivery performance in health and social protection. These objectives are realized through the articulation and advocacy of priority service delivery needs based on the SGLG criteria (focusing on the "health compliance and responsiveness"); the adoption of "social protection and sensitivity" criteria, the co-creation of local plans and budgets between CSOs, basic sector groups, and LGUs to adhere to people-centered standards of good local governance; and the improvement of LGUs' service delivery performance through CSOs' advocacy, technical support, and monitoring feedback.

To achieve these objectives, the project includes training at least 120 leaders from non-governmental organizations (NGOs) and basic sector groups to present evidence-based advocacy agendas to their LGUs and to monitor LGU performance against SGLG criteria. A citizen-centered social accountability and satisfaction survey tool was also developed to provide feedback to LGUs on their service delivery performance. Lastly, 15 municipal/city-level action plans and budgets were jointly formulated and being implemented by NGOs, basic sector groups, and LGUs to achieve priority SGLG criteria and standards on health and social protection.

The project already trained 569 CSO leaders. The provision of tools and resources continues. Fifteen LGUs became partners, and the Department of the Interior and Local Government (DILG) and the Philippine Open Government Partnership (PH-OGP) platform have become key project partners at the national level.

Across the project sites, several trainings were conducted to equip CSO project beneficiaries with the skill sets necessary to achieve the objectives of the project. To guide partners in the implementation, a series of meetings were held both online and face-to-face — one of which was the conduct of a National Project Conference in August 2022 in Quezon City.

EUROPEAN UNION

A key part of the project is the monitoring and evaluation process which identifies the project's success and challenges, and notes the responsiveness of the partner LGUs. The national project team enhanced the Civil Society Satisfaction Report Card (CSRC) and made it into a digital platform that will be accessible through CODE-NGO's website. Training of the interviewers/researchers among prospective respondents will be held in 2023.

Overall, the project has made significant strides in empowering CSOs and community leaders to hold their local governments accountable for their service delivery performance in health and social protection. The project has established partnerships and collaborations that continue to promote citizen participation in local governance and contribute to the achievement of the SGLG standards. While the project still has a long way to go, the project team is confident that the needed foundation and steps are already in place for the months to come.

PROJECT SPHERE 2022

While the Civil Society Organization Disaster Risk Reduction and Management (CSO DRRM) Regional Hubs were activated during the pandemic for emergency response activities, the quarantine restrictions and financial implications to CSOs hampered plans to conduct workshops, training sessions and other activities to strengthen the Hubs. As restrictions eased for 2022, the Hubs were able to resume more activities. With support from the International Council of Voluntary Agencies, CODE-NGO implemented Project SPHERE: Strengthening the Provincial Hub Emergency Response Effectiveness. The Coalition for Bicol Development (CBD) took charge of strengthening the provincial CSO DRRM Hub of Camarines Sur in Bicol, while Caritas Borongan, Inc. (CBI) implemented the project in Eastern Samar in Eastern Visayas.



Camarines Sur Hub: Towards Active Communication and Participation to the Regional Hub

The provincial hub of Camarines Sur was able to conduct their membership assessment to evaluate the members' status and readiness to respond to disasters. Through a training attended by the hub members with CBM Global, a humanitarian organization focusing on inclusive humanitarian response, the CSOs realized that there is lack of readiness to respond to the persons with disabilities (PWD) sector in times of disaster. This is evidenced by lack of accessibility in their offices when it comes to DRRM initiatives. While the CSOs were committed to DRRM response, there is a need to be more inclusive and level off each organization's commitment to the hub. On the hub members' status, five (5) organizations were also mapped in Camarines Sur, namely: Caritas Caceres (faith-based), Caritas Diocese of Libmanan (faith-based), CBD (local NGO network), Naga City People's Council (association/people's, cooperative), Response for Emergency and Disaster Technical Assistance Group (REDTAG), Inc. (local NGO). During its meeting on December 19, 2022, the Hub held a learning session to orient participants on the use of the rapid damage and needs assessment (RDANA) tool. Through its strategic planning workshop in September 2022 and capacity-building session on enhancing coordination protocols, the Bicol Regional Hub also clarified its structure wherein each provincial network will have permanent and alternate representatives.

PROJECT SPHERE 2022

Eastern Samar Hub: From the Local Hubs to a Successful and Responsive Provincial Hub

On November 10, 2022, a Provincial DRRM Hub Project Orientation and Core Group Formation Activity was conducted in Borongan City. The participants were oriented on basic concepts and key terminologies in DRRM, avenues for CSO participation through local DRRM councils and other relevant local special bodies (LSBs). The participants then identified gaps and challenges for CSO participation in DRRM activities. These included the following:

- Political gaps/dynamics,
- Database is not updated at the barangay level,
- Assessment of CSO (Active, Responsibility),
- · Lack of training/drills at the barangay level,
- Personal intentions,
- Limited technical capacities,
- Time management especially the students/youth representatives,
- Project continuity/sustainability,
- · DRRM plans are not updated, and
- · Limited support from LGU.



The CSOs also identified their common agenda and priorities of the DRRM Hub as follows:



- · Capacity building,
- Database/information access,
- Collaboration and coordination,
- · Resource generation and mobilization,
- DRR implementation,
- Pool of expertise and technical support system,
- Database system/information system,
- · Coordination system, and
- Resource Mobilization system.

Through further workshops and meetings, the provincial hub of Eastern Samar devised a system for coordination wherein each member organization of the provincial hub also creates and facilitates its own hub within its local communities. Each member organization will then channel their resources and concerns to the main provincial hub which is facilitated by CBI.

LINKAGES

As of December 2022, slightly more than half of the Agenda points enumerated in the <u>COVID-19</u> <u>Recovery Agenda for the Philippine CSO Sector</u> have gained support from various key stakeholders when CODE-NGO first advocated the Agenda to them.

The Securities and Exchange Commission commits to assist civil society organizations (CSOs) in complying with regulatory requirements, and to continue conducting outreach activities for CSOs. It has satellite offices strategically located across the Philippines, especially in highly populated areas and with dedicated staff.

The Department of Budget and Management (DBM) identifies the Philippine Open Government Partnership (PH-OGP) as the main consultation platform of the Participatory Governance Cluster of the Cabinet under Executive Order No. 24, series of 2016. Its primary mandate is to bridge the government to the citizenry. With this, current DBM Sec. Amenah Pangandaman is committed to push for the institutionalization of the PH-OGP. This will ensure that Open Government reformers like CSOs can more effectively leverage the process, spaces and resources of PH-OGP in order to progress towards a more open government.

The United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA), Philippines commits to assist CODE-NGO in establishing linkages with the Armed Forces of the Philippines (AFP), particularly with its J7 Unit (Civil-Military Relations), and opening communication lines with the military regarding the protection of CSOs as they implement their development-humanitarian-peace efforts.

The Department of Information and Communications Technology (DICT) is very willing to support the digital transformation agenda of CSOs by providing skills training, programs, and opportunities for participation, especially for women and the youth.

The Ateneo de Manila University likewise supports the digital transformation of CSOs' operations. In fact, it already presented an operational framework for the transformation work to CODE-NGO and other CSOs.

The Foundation for a Sustainable Society Inc. (FSSI) and the World Bank Manila gave their technical advice on how CSOs can maximize resource generation mechanisms to sustain its operational costs and programs.

LINKAGES

- The Gestalt Wellness Institute Southeast Asia has rolled out a facilitators' training for CSOs on mental health and psychosocial support services (MHPSS) as support service for families and communities. CSOs can network with MHPSS providers for emergency response and caring-for-the-carers program.
- The League of Corporate Foundations (LCF) hopes to collaborate with other CSOs and government, to go beyond provisional funding, and to strike new paths together.
- On increasing the visibility of CSOs and its work, the Philippine Information Agency (PIA) is
 interested in engaging with more CSOs, especially those working with the marginalized and
 disenfranchised sectors. It acknowledges that there is much room for improvement since CSO
 involvement has been mostly for capacity-building and information learning, and with those in
 Metro Manila much more than in the regions.

All the decision-makers/representatives of the organizations cited above provided their insights and advice, commitment to assist in linkage-building, and commitment to support.

Social Development Week 2022 and CODE-NGO 7th Congress

CODE-NGO organized its Social Development Week (SDW) 2022 and the CODE-NGO 7th Congress on October 24-28, 2023.

Opening Plenary Session: The Aftermath: Lessons from the Opening Session

The theme of the SDW 2022 was "Magpakahusay: Strengthening Civil Society to Level Up Democracy". The week-long online event hosted six public forums and learning sessions that culminated with the CODE-NGO 7th Congress. These sessions touched on the questions that civil society organizations, facing societal challenges of the day, ask among themselves. As CODE-NGO Chairperson Aurora Reyes Chavez posed in her opening remarks:

"We know of the weakened state of Philippine democracy. We know of the creeping effect of impunity that tries to curtail our basic freedoms. We ask ourselves — How can civil society live through the next five or 18 years when civic spaces are shrinking? How can we protect democratic principles and norms which are being sacrificed?"

The Opening Session was graced by two distinguished speakers who discussed at length their respective thoughts on what happened during and after the 2022 national and local elections.

The speakers give hope as they may be seeing that we (civil society organizations) have our work cut out for us. Civil society will live through the current social realities by re-evaluating the ways we work. We bring the conversation to the people while we are open to understanding their own struggles and stories. Finally, "we must focus on shaping the incoming generation by rebuilding and implanting civic sense in them because they will comprise the future majority. They will be the ones who have to make up for all the mistakes made and prepare for new experiments and challenges to come."

Read full article: https://code-ngo.org/the-aftermath-lessons-from-the-opening-session/

e-Talk Session 1: Community Re-Organizing

For the first e-Talk session of its Social Development (SocDev) Week 2022, CODE-NGO, together with the Partnership of Philippine Support Service Agencies (PHILSSA) held a session entitled "Community Reorganizing." The session aimed to discuss emerging challenges for NGOs in doing community organizing work and identify strategies for enhancing CO work in light of emerging challenges.

Given the challenges stated in their research, "Voices Outside The Echo Chambers (VOTE): A Post-2022 Elections Research", Arch. Sarah urged CSOs to strengthen representative politics by analyzing effective communication in a mis/disinformation environment and strategically build on our relationships with communities to advance active civic engagement.

Dr. Froilan "Ka Puroy" Alipao of the University of Sto. Tomas Simbahayan Community Development Office presented how the university shifted its community development activities during the COVID-19 pandemic. He said the pandemic served as an opportunity for rethinking strategic service learning, community development, and advocacy.

Mr. Bimbo Fernandez of the Pagtambayayong Foundation said that perhaps we [civil society organizations] failed because COs stopped being COs. Bimbo described CO as "bleak," and "gasping for breath," but with hope for recovery if we revisit the CO process, repackage and recalibrate CO to attract donors, and attract and train more COs.

Dr. Benjy Bagadion, Chairperson of the Foundation for the Philippine Environment (FPE). Dr. Benjy talked about how CO can be used against development aggression. Through CO, people can mobilize and negotiate to stop or minimize environmental damage and to implement strategies and tactics as well.

PHILSSA National Coordinator Benedict Balderrama emphasized that community organizing is still highly relevant in today's generation. Nonetheless, its relevance comes from the need to continuously adapt and improve its methods.

To watch the recording of this session, click here.

Read full article: https://code-ngo.org/e-talk-session-community-re-organizing/

e-Talk Session 2: BantAl: Banta ng Al Surveillance sa Demokrasya

The second e-Talk session tackled the basics of artificial intelligence (AI) surveillance and how AI impacts democracy and human rights. Ms. JM Sarmiento, of the Education and Research Officer of the Computer Professionals' Union (CPU) shared that to uphold our democratic rights, the Philippine Digital Justice Initiative (PDJI) says: Information must be free from monopolization and totalitarian control; and We must be able to use and experience various digital public spaces without being actively taken-advantage of by any interest groups.

There is no way to avoid AI if one chooses to continue using social media or online services or applications. Continue to campaign and hold the platforms accountable – gather the attention of our fellow citizens and support these initiatives.

To watch the recording of this session, click here.

Read full article: https://code-ngo.org/bantai-banta-ng-ai-surveillance-sa-demokrasya/

e-Talk Session 3: The Journey for Peace Continues: The Bangsamoro in Transition

The Mindanao Coalition of Development NGOs (MINCODE) highlighted the struggles of doing development work in the Bangsamoro Autonomous Region of Muslim Mindanao (BARMM) and the hope that the enduring champions for peace in Mindanao carry on from before until today.

Ms. Shalom Allian of the Nisa UI Haqq Fi Bangsamottro (Women for Truth and Justice for Bangsamoro), shared their experiences on listening to the urgent concerns of Bangsamoro women especially in the light of humanitarian crises arising from conflicts.

Ms. Patricia Sarenas, Chairperson of MINCODE, gave her closing remarks, emphasizing the need for more voices from different representations within the Bangsamoro to be heard and listened to.

To watch the recording of this session, click here.

Read full article: https://code-ngo.org/the-journey-for-peace-continues-the-bangsamoro-in-transition/

e-Talk Session 4: Noon at Ngayon: An Intergenerational Conversation on Civic and Political Participation

Co-organized by the Central Visayas Network of NGOs (CENVISNET), esteemed youth leaders Bryan Ezra Gonzales (National Society of Parliamentarians) and Julian Manongdo (Millennials PH) shared their experiences and insights on youth participation alongside two seasoned development workers, Mardi Mapa-Suplido (Chairperson, INCITEGov) and Marie Sol Gonzalvo (Ramon Aboitiz Foundation).

To make young people more involved in development work, Mardi believes it is important to immerse them in various settings or contexts in order for them to better understand the national situation. It is also important for NGOs and CSOs to be intentional in having young people involved. Mentoring youth leaders is important, said Bryan and Julian, as it allows for the transfer of competencies that will enable them to stay in the development sector. Likewise, Sol remarked that it is important to equip them for the kind of NGO/CSO leaders we want them to be, i.e. to be built with fortitude.

To watch the recording of this session, click <u>here</u>.

Read full article:

https://code-ngo.org/noon-at-ngayon-an-intergenerational-conversation-on-civic-and-political-participation/

Closing Plenary Session: Pagpapakahusay para sa Demokrasya

At the closing plenary forum, Elvin Uy, Executive Director of the Philippine Business for Social Progress (PBSP) and Board Member of CODE-NGO, summarized the sessions that were held during the whole SDW 2022, and emphasized that in this time of immense fragility and vulnerability, the call to action of the CSOs remains – listen with open minds and hearts, organize inclusively, and act with passion and purpose.

The closing plenary forum's panel of speakers – Atty. Ace Durano, CEO of the Ramon Nito Durano Family Foundation Inc., Dr. Cheryll Soriano from the Dept. of Communications-De la Salle University, and Prof. Rejene Lakibul from the Political Science Dept. of the University of San Carlos – then talked about how CSOs could avoid working in silos and echo chambers and strengthen themselves to level up democracy.

In his closing remarks, Aurelio Salgados, Jr., Vice-chairperson of CODE-NGO, said that the participants truly valued the intellectual and experiential inputs of colleagues and experts from other sectors, which were given with the heart of partnership and alliance building. As CSOs, It is our goal to apply the inputs and bridge the gaps brought about by misinformation.

To watch the recording of this session, click here.

Read full article: https://code-ngo.org/pagpapakahusay-para-sa-demokrasya/

CODE-NGO 7TH CONGRESS

The CODE-NGO 7th Congress: Rebuild the Middle

CODE-NGO held its 7th Congress for the first time online on October 28, 2022. The CODE-NGO Congress, organized every five years, is a significant milestone for the coalition as it is a gathering of the representatives of the primary members of CODE-NGO member networks, as well as partner CSOs and key stakeholders.

The 7th Congress was graced by an inspirational message by Senator Risa Hontiveros. The de facto leader of the opposition in the Philippine Senate, Senator Risa encouraged the attendees to continue the important work of policy advocacy. She thanked the efforts of CSOs thus far in achieving the passage of the landmark bills on gender and development, and congratulated CODE-NGO for its successes.

The message was followed by the keynote address of the Chief of Party of the PARTICIPATE Coalition, Dr. Julio Teehankee. Displaying his academic prowess, Dr. Teehankee explained the decline of democracy in the Philippines in a very objective manner. He then proceeded to give very practical recommendations for CSOs to consider in the light of the socio-political situation.

Because of the growing polarization among Filipinos about democratic beliefs, Dr. Teehankee discussed what CSOs can do to push for needed reforms. In what he calls "Rebuild the middle", he encourages CSOs to stop grouping themselves in opposites and to learn to listen and talk to each other again instead. If polarization continues, the democratic backsliding we are already witnessing can worsen. There are several reforms that CSOs may push in this current dispensation, including political party development, electoral reforms, constitutional amendments/revisions, and supporting the Bangsamoro Autonomous Region in Muslim Mindanao.

Furthermore, he recommends CSOs to:

- · Undertake reflection, introspection and course correction.
- Secure what remains of the democratic space.
- Ensure that the current administration stays within the democratic lane.
- Engage the current administration but maintain vigilance.
- Participate.

CODE-NGO 7TH CONGRESS

The 7th Congress discussed the CODE-NGO Strategic Direction for 2023-2027, ratified the enhanced Covenant of Philippine Development that was agreed by the Ist Congress of CODE-NGO, ratified a new COVID-19 Recovery Agenda for the Philippine CSO Sector, and recognized the partners and leaders who have contributed greatly to the accomplishments of CODE-NGO in the past five years.

Read full article: https://code-ngo.org/the-code-ngo-7th-congress-rebuild-the-middle/

Setting the CODE-NGO Strategic Direction for 2023-2027

The Strategic Direction was an output of the Strategic Planning workshop facilitated by Ms. Angelita Gregorio-Medel on Oct 3-5, 2022 with 22 leaders from the I2 CODE-NGO Member Networks and I0 members of the CODE-NGO Secretariat.

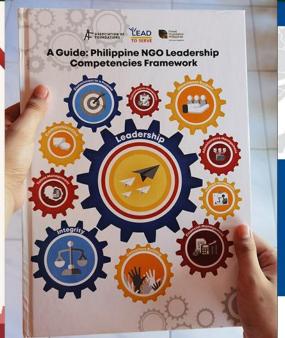
In the next five years, the coalition aims to:

Strengthen the capacity of CODE-NGO and its members to pursue informed and shared policy advocacy where we have competent catalysts (focused on themes), strong sustainability of resource base, powered by a dynamic, digitized communications system, and expanding/deepening membership and engagement with the youth sector; and

Strengthen the organization and improve the resource and financial sustainability of CODE-NGO and its members.

Read full article: https://code-ngo.org/setting-the-code-ngo-strategic-direction-for-2023-2027/







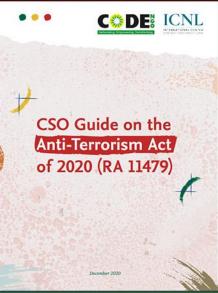
2021 CIVIL SOCIETY ORGANIZATION SUSTAINABILITY INDEX







C DE



THE COVID-19 RECOVERY AGENDA FOR THE IPPINE CSO SECTOR

An agenda to put forward to government and other stakeholders for the recovery and rebuilding of the Philippine Civil Society Organizations (CSO) sector.

Supported by: Forus OAFD









AGENDA 4: Maximize resource generation r



AGENDA 5: Engage the government, fellow CSOs, and the private sector to provide mental health and psychosocial support services.







AGENDA 7: Increase the visibility of CSOs and our work.











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

Financial Statements As at and for the years ended December 31, 2022 and 2021





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, 2022 and 2021, 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, 2022 and 2021;
- the statements of total comprehensive income for the years ended December 31, 2022 and 2021;
- the statements of changes in fund balances for the years ended December 31, 2022 and 2021;
- the statements of cash flows for the years ended December 31, 2022 and 2021; 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 Audits 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 audits of the financial statements in the Philippines, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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

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

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

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

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

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

Auditor's Responsibilities for the Audits of the Financial Statements

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

As part of an audit in accordance with PSA, we exercise professional judgment and maintain professional skepticism throughout the audits. 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 audits in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of expressing an
 opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the
 disclosures, and whether the financial statements represent the underlying transactions and
 events in a manner that achieves fair presentation.





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

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

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 19 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.

Pochdo C. Domondon

Partner

CPACert. No. 108839

P.T.R. No. 0011401; issued on January 9, 2023 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 November 14, 2025

Makati City May 2, 2023

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

Statements of Assets, Liabilities and Fund Balances December 31, 2022 and 2021 (All amounts in Philippine Peso)

	Notes	2022	2021
Α	SSETS		
Current assets			
Cash	2	9,417,494	11,783,660
Receivables	3	5,623,506	5,171,430
Short-term investments	4	117,020,194	125,120,520
Other current assets	5	3,341,780	132,531
Total current assets		135,402,974	142,208,141
Non-current assets			
Long-term investments	4	66,631,807	57,978,395
Property and equipment, net	6	31,631,345	32,799,017
Total non-current assets		98,263,152	90,777,412
Total assets		233,666,126	232,985,553
Comment linkilities			
Current liabilities Accrued expenses and other liabilities	7	6 180 255	3 591 779
Accrued expenses and other liabilities	7 8	6,180,255 11,320,260	3,591,779 10,871,738
Accrued expenses and other liabilities Deferred grants	7 8	11,320,260	10,871,738
Accrued expenses and other liabilities Deferred grants Total current liabilities			
Accrued expenses and other liabilities Deferred grants Total current liabilities Non-current liability		11,320,260 17,500,515	10,871,738 14,463,517
Accrued expenses and other liabilities Deferred grants Total current liabilities	8	11,320,260 17,500,515 509,256	10,871,738 14,463,517 912,018
Accrued expenses and other liabilities Deferred grants Total current liabilities Non-current liability Retirement benefit obligation	8	11,320,260 17,500,515	10,871,738 14,463,517
Accrued expenses and other liabilities Deferred grants Total current liabilities Non-current liability Retirement benefit obligation Total liabilities	8	11,320,260 17,500,515 509,256	10,871,738 14,463,517 912,018
Accrued expenses and other liabilities Deferred grants Total current liabilities Non-current liability Retirement benefit obligation Total liabilities Fund balances	13	11,320,260 17,500,515 509,256 18,009,771	10,871,738 14,463,517 912,018 15,375,535
Accrued expenses and other liabilities Deferred grants Total current liabilities Non-current liability Retirement benefit obligation Total liabilities Fund balances Endowment fund	13 15	11,320,260 17,500,515 509,256 18,009,771 173,434,545	10,871,738 14,463,517 912,018 15,375,535 173,434,545
Accrued expenses and other liabilities Deferred grants Total current liabilities Non-current liability Retirement benefit obligation Total liabilities Fund balances Endowment fund Membership fund	13 15 15	11,320,260 17,500,515 509,256 18,009,771 173,434,545 3,395,407	10,871,738 14,463,517 912,018 15,375,535 173,434,545 3,305,407 498,192
Accrued expenses and other liabilities Deferred grants Total current liabilities Non-current liability Retirement benefit obligation Total liabilities Fund balances Endowment fund Membership fund Emergency response fund	13 15 15 15	11,320,260 17,500,515 509,256 18,009,771 173,434,545 3,395,407 459,192	10,871,738 14,463,517 912,018 15,375,535 173,434,545 3,305,407 498,192 82,647
Accrued expenses and other liabilities Deferred grants Total current liabilities Non-current liability Retirement benefit obligation Total liabilities Fund balances Endowment fund Membership fund Emergency response fund General fund-appropriated	13 15 15 15 15	11,320,260 17,500,515 509,256 18,009,771 173,434,545 3,395,407 459,192 82,647	10,871,738 14,463,517 912,018 15,375,535 173,434,545 3,305,407 498,192 82,647 8,449,148
Accrued expenses and other liabilities Deferred grants Total current liabilities Non-current liability Retirement benefit obligation Total liabilities Fund balances Endowment fund Membership fund Emergency response fund General fund-appropriated General fund-unappropriated	13 15 15 15 15 15	11,320,260 17,500,515 509,256 18,009,771 173,434,545 3,395,407 459,192 82,647 7,248,067	10,871,738 14,463,517 912,018 15,375,535 173,434,545 3,305,407

(The notes on pages 1 to 20 are an integral part of these financial statements.)

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

Statements of Total Comprehensive Income For the years ended December 31, 2022 and 2021 (All amounts in Philippine Peso)

	2022					2021	
		Unrestricted	Restricted		Unrestricted	Restricted	
	Notes	(Note 15)	(Note 15)	Total	(Note 15)	(Note 15)	Total
Income	0/00/2002			A35-94 957-5		710000000000000000000000000000000000000	
Grants and donations	9	300,000	15,841,297	16,141,297	9	7,302,217	7,302,217
Investment income, net	4,9	2,720,467	-	2,720,467	6,024,418		6,024,418
Others	9	2,663,897	-	2,663,897	2,374,159	-	2,374,159
		5,684,364	15,841,297	21,525,661	8,398,577	7,302,217	15,700,794
Expenses						500000000000000000000000000000000000000	300000000000000000000000000000000000000
Project expenses	10	599,940	15,841,297	16,441,237	-	7,302,217	7,302,217
Program expenses	11	2,584,111	-	2,584,111	3,552,697		3,552,697
Operating expenses	12	4,504,976	-	4,504,976	4,577,841	-	4,577,841
750 - 405 - 30		7,689,027	15,841,297	23,530,324	8,130,538	7,302,217	15,432,755
Total comprehensive (loss) income for the year		(2,004,663)	-	(2,004,663)	268,039	-	268,039

(The notes on pages 1 to 20 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, 2022 and 2021 (All amounts in Philippine Peso)

	Genera	General fund		Endowment	Emergency	Donated	
	Unappropriated (Note 15)	Appropriated (Note 15)	fund (Note 15)	fund (Note 15)	response fund (Note 15)	fund (Note 15)	Total
Fund balances at January 1, 2021	7,386,068	82,647	3,215,407	173,434,545	526,192	32,635,120	217,279,979
Additional funds received	1.0	=	90,000	-		-	90,000
Depreciation for the year	795,041		-	-		(795,041)	-
Total comprehensive income for the year	268,039	⊆	2	2	2	1900	268,039
Calamity response	17.5	-	₹:	=	(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
Additional funds received	50 - 6	-	90,000		.=		90,000
Depreciation for the year	803,582	Ξ.	60. E	-	2	(803,582)	-
Total comprehensive loss for the year	(2,004,663)	-		-	=	92	(2,004,663)
Calamity response		-	-	-	(39,000)	-	(39,000)
Fund balances at December 31, 2022	7,248,067	82,647	3,395,407	173,434,545	459,192	31,036,497	215,656,355

(The notes on pages 1 to 20 are an integral part of these financial statements.)

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

Statements of Cash Flows For the years ended December 31, 2022 and 2021 (All amounts in Philippine Peso)

	Notes	2022	2021
Cash flows from operating activities			
Excess of receipts over expenses		(2,004,663)	268,039
Adjustments for:			
Depreciation	6	1,167,672	1,378,375
Retirement benefits expense	13	(229,512)	476,682
Unrealized foreign exchange (gain) loss	9	(87,332)	(112,592)
Interest income	2,9	(13,585)	(15,329)
Investment income, net	9	(2,720,467)	(6,024,418)
Operating loss before working capital changes		(3,887,887)	(4,029,243)
Changes in working capital:			
Receivables		(452,076)	949,287
Other current assets		(3,209,247)	7,768
Accrued expenses and other liabilities		2,588,476	(1,559,548)
Deferred grants		448,522	7,576,030
Cash (used in) absorbed by operations		(4,512,212)	2,944,294
Interest income received	2	13,585	15,329
Benefits paid	13	(173,250)	= 1
Net cash (used in) provided by operating activities		(4,671,877)	2,959,623
Cash flows from investing activities			
Placement of investment/withdrawals		(220,713)	4,000,000
Investment income received		2,388,092	1,752,907
Acquisition of property and equipment	6	.=1	(270,800)
Net cash provided by investing activities		2,167,379	5,482,107
Cash flows from financing activities			
Additional funds received	15	90,000	90,000
Funds released for calamity response	15	(39,000)	(28,000)
Net cash (used in) provided by financing activities		51,000	62,000
Net (decrease) increase in cash		(2,453,498)	8,503,730
Effects of foreign exchange rate changes on cash		87,332	112,592
Cash at the beginning of the year		11,783,660	3,167,338
Cash at the end of the year	2	9,417,494	11,783,660

(The notes on pages 1 to 20 are an integral part of these financial statements.)

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

Notes to the Financial Statements As at and for the years ended December 31, 2022 and 2021 (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;
- 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 April 27, 2023. There were no material events subsequent to April 27, 2023 until May 2, 2023.

Note 2 - Cash

Cash as at December 31 consists of:

	2022	2021
Cash on hand	25,000	25,000
Cash in banks	3,689,588	1,904,382
Cash held for special projects	5,702,906	9,854,278
	9,417,494	11.783.360

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, 2022 amounted to P13,585 (2021 - P15,329) (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:

	2022	2021
Receivables from member networks and partners	3,594,798	883,524
Investment income receivable	729,808	601,781
Grants receivable	552,423	1,527,847
Loans receivable from employees	272,619	1,055,911
Advances to employees	92,043	132,558
Other receivables	381,815	969,809
	5,623,506	5,171,430

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 various projects.

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

Advances to employees pertain to the 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:

	2022	2021
Short-term investments		
Time deposit and other securities	43,409,552	51,730,591
Loan fund	73,610,642	73,389,929
Total short-term investments	117,020,194	125,120,520
Long-term investments		
Government and other securities	66,631,807	57,978,395
	183,652,001	183,098,915

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, 2022 amounted to P2,720,467 (2021 - P6,024,418) (Note 9).

4.1 Loan fund

The loan fund pertains to the Organization's investments in NATCCO which earn interest at an average of 3.44% 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:

	2022	2021
Beginning balances	73,389,929	72,695,375
Income reinvestment	220,713	694,554
Ending balances	73,610,642	73,389,929

Investment income earned from the loan fund for the year ended December 31, 2022 amounted to P2,388,094 (2021 - P2,480,137) (Note 9).

4.2 Long-term investments

Long-term investments are comprised of the following:

	2022	2021
Government securities	23,057,234	17,016,522
Other securities	43,574,573	40,961,873
	66,631,807	57,978,395

Investments managed by AB Capital and Investments Corporation (ABIC) yielded an annualized net rate of return 0.5% (2021 - 5.7%). Investments managed by Security Bank Corporation (SBC) yielded an annualized net return of -0.2% (2021 - 0.6%). Investments managed by Union Bank Trust and Service Group (UTSG) yielded an annualized net rate of return of 0.8% (2021 - 1.5%).

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

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

Fund investment income earned for the year ended December 31, 2022 amounted to P621,814 (2021 - P3,837,295) (Note 9).

Total realized and unrealized investment income is summarized below:

	2022	2021
Realized income	4,980,319	4,735,302
Fair value loss	(4,358,505)	(898,007)
	621,814	3,837,295

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, 2022 amounted to P289,441 (2021 - P293,014) (Note 9).

Note 5 - Other current assets

Other current assets as at December 31, 2022 amounted to P3,341,780 (2021 - P132,530).

This account includes Member Networks Endowment Fund managed by the Organization invested in short term placement with NATCCO amounting to P3,207,629.

Note 6 - 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, 2020 Addition		18,953,204	1,441,810 50,000	1,068,504	614,816	51,489	95,500	15,900,837 170,800	908,755	50,000	39,034,915 270,800
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		101	1,169,156	696,933	614,816	49,058	10,346	2,285,095	302,919		5,128,323
Depreciation and amortization	12	-	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
Cost											
At December 31, 2022 and 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, 2021			1,375,206	872,586	614,816	51,488	19,896	3,085,119	484,670	2.917	6,506,698
Depreciation and amortization	12		47,250	120,539	2	- 1,11-	9,550	803,582	181,751	5,000	1,167,672
At December 31, 2022		-	1,422,456	993,125	614,816	51,488	29,446	3,888,701	666,421	7,917	7,674,370
Net book value at December 31, 2022		18,953,204	69,354	75,379	2	1	66,054	12,182,936	242,334	42,083	31,631,345

Depreciation expense for the year ended December 31, 2022 charged to operating expenses as presented in the total statement of comprehensive income amounted to $P_{1,167,672}$ (2021 - $P_{1,378,375}$) (Note 12).

Note 7 - Accrued expenses and other liabilities

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

	2022	2021
Funds held for Member Networks (MNs)	3,207,629	-
Accrued expenses	1,339,383	1,175,327
Retentions payable	452,523	640,579
Democracy fund (DF) payable	10,000	-
Other payables	1,170,720	1,775,873
	6,180,255	3,591,779

Funds held for MNs refer to the MNs Endowment Fund managed by the Organization. Its disposition will be determined by the BOT.

Accrued expenses pertain to incurred but unpaid project and operating expenses.

Retentions payable pertain 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 8 - 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 grants.

Unused funds at the end of the project are returned unless agreed to be retained by the Organization. Deferred grants amounted to P11,320,260 as at December 31, 2022 (2021 - P10,871,738).

Note 9 - Income

Income for the years ended December 31 are as follows:

	2022 2021		1	
	Unrestricted	Restricted	Unrestricted	Restricted
Foreign grants				
European Union Delegation to the				
Philippines	3. 4	4,914,513	= 7	W-
FORUS International	1-	1,465,889	-	2,239,213
Family Health International FHI 360	·=	455,379	= 1	10 - W-
Global Giving Foundation	12 -	439,218	- 7.(321,482
Japan NGO Center for International				
Cooperation (JANIC)	_	307,856	<u>≅</u> 2	68
CIVICUS World Alliance	7.m	99,436	-	
International Council of Voluntary		18578-04 1858-048		
Agencies (ICVA)		74,285	-	99
International Center for Not-for-Profit		3		
Law (ICNL)		64,627	20	793
International Republican Institute		-	= 0	1,724,090
Save the Children (CHLI)		-	-	500,237
Total foreign grants	:=:	7,821,203	-	4,785,815
Local grants and donations				
Peace and Equity Foundation (PEF)	-	7,014,923	-	1,649,801
USAID/Ateneo School of Government				
(ASOG)		597,171	20	291,109
DILG / KAFCODE	: <u>=</u> :	265,000		
Center for Humanitarian Leaning				
Innovation	×-	143,000	-	575,492
7 th Congress 2023	300,000	-	(4)	
Total local grants and donations	300,000	8,020,094	-	2,516,402
Total grants	300,000	15,841,297	4	7,302,217
Investment income	,			, , , , , , , , , , , , , , , , , , , ,
Fund investment	621,814	w.	3,837,295	77-
Loan fund	2,388,094	_	2,480,137	10 4
Investment management fees	(289,441)	(** /)	(293,014)	109
Total investment income	2,720,467	(-)	6,024,418	9.5
Others	_,,		, , , , ,	
Foreign exchange gain (loss)	87,332	-	112,592	0.4
Project share to general fund	2,329,870	20	2,242,439	774
Interest income from banks	13,585	-	15,329	079
Other income	233,110	-	3,799	
Total other income	2,663,897		2,374,159	
	5,684,364	15,841,297	8,398,577	7,302,217

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 are classified under "Project expenses" in the statement of total comprehensive income.

Other income includes recoveries from the organization's retirement plan revaluation and income from loans from employees.

Note 10 - Project expenses

Project expenses for the years ended December 31 consist of:

	Funding	- Ul	
	agencies	2022	2021
Long Term Support grant (2022)	PEF	6,469,716	1,407,027
Citizen Monitoring of LGU Performance Promoting			
Accountability and Governance in Health and Social			
Protection	EU	4,914,513	65
Partnership with Asia Development Alliance	FORUS	1,070,713	2,148,047
Political Participation for Greater Electoral Integrity	ASOG	597,171	291,109
Long Term Support grant (2021)	PEF	545,207	242,774
CSO SI 2021	FHI 360	455,379	1
	Global Giving	10.00.00	
Assets, Agency and Trust Project	Foundation	439,218	321,481
COVID 19 Recovery Agenda	FORUS	395,176	
Partnership with Asia Development Alliance	JANIC	307,856	
Third Party Monitoring of FY 2021 LGSF-SBDP	DILG -	,	
Projects in MIMAROPA	MIMAROPA	265,000	9
Center for Humanitarian Learning Innovation -			
contracts expenses	CHLI	143,000	575,492
Writing the AGNA Advocacy	CIVICUS	99,436	
Strengthening the Provincial Hub Emergency		55,155	
Response Effectiveness	ICVA	74,285	
Positive and Unabated: CSO and Community	10 17 1	,200	
Narratives of Response and Resilience	ICNL	64,627	2.
IRI Study Tour	IRI		1,724,090
in the Stady Four	Save the		1,721,000
Center for Humanitarian Learning Innovation	Children/HLA	92	500,237
Structural support grant	FORUS	_	91,166
Protecting Civic Space in Asia-Pacific during Covid-19	101100		51,100
Project	ICNL		794
***		15,841,297	7,302,217

The organization incurred project expense amounting to P599,940 for its cash counterpart contribution to the European Union funded project Citizen Monitoring of LGU Performance Promoting Accountability and Governance in Health and Social Protection project. The Organization's general funding was used to cover this expense.

Note 11 - Program expenses

Program expenses for the years ended December 31 consist of:

	2022	2021
Personnel costs	2,528,457	3,396,537
Democracy fund	50,000	
Programs and institutional concerns	5,654	30,512
Other program-related expenses		125,648
	2,584,111	3,552,697

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

Note 12 - Operating expenses

Operating expenses for the years ended December 31 consist of:

	Note	2022	2021
Personnel costs		2,280,675	2,206,332
Depreciation	6	1,167,672	1,378,375
Professional fees		404,120	396,590
Taxes and licenses		181,851	178,961
Communications		118,195	141,388
Utilities		107,447	124,692
Membership Fees		61,343	19,000
Travel and transportation		54,240	56,657
Office tools and supplies		33,159	29,928
Meetings and conference		21,417	7,968
Repairs and maintenance		20,717	11,600
Staff meetings and development		16,494	1,658
Contribution/donations		10,000	10,000
Publications		5,190	=
Bank service charge		6,723	1,522
Others		15,733	13,170
		4,504,976	4,577,841

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

Note 13 - 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, 2023 of the Organization's retirement benefit plan for the year ended December 31, 2022.

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

	2022	2021
Present value of defined benefit obligation	1,172,299	1,592,760
Fair value of plan assets	(663,043)	(680,742)
	509,256	912,018

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

	2022	2021
At January 1	1,592,760	1,120,966
Current service cost	281,306	253,911
Interest cost	76,293	38,449
Benefits paid - direct payments from book reserve	(173,250)	120
Actuarial (gain) loss	(604,810)	179,434
At December 31	1,172,299	1,592,760

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

	2022	2021
At January 1	680,742	685,630
Expected return on plan assets	20,422	20,569
Actuarial loss on plan assets	(38,121)	(25,457)
At December 31	663,043	680,742

Composition of fair value of plan assets are as follows:

	2022	2021
Investment in unit investment trust fund (UITF)	612.717	625,615
Investment in government securities	46,648	48,659
Deposit in banks	3,627	6,410
Interest receivables	140	140
Accrued trust fees payables	(89)	(82)
At December 31	663,043	680,742

Actual return on plan assets for the year ended December 31, 2022 amounted to a loss of P17,699 (2021 - P4,888).

Retirement benefit expense consists of the following:

	2022	2021
Current service cost	281,306	253,911
Net interest cost	55,871	17,880
Net pension cost	337,177	271,791
Actuarial (gain) loss	(604,810)	179,434
Remeasurement on plan assets	38,121	25,457
Net remeasurement (gain) loss	(566,689)	204,891
Total net plan (gain) cost to be recognized in profit or loss	(229,512)	476,682

The principal actuarial assumptions used are as follows:

	2022	2021
Discount rate	7.09%	4.79%
Expected return on plan assets	3.00%	3.00%
Expected future salary increase	5.00%	5.00%

Note 14 - Related party transactions

Transactions with key management personnel as at December 31, 2022 and 2021 amounted to P1,432,574 and P1,774,424 respectively. These pertain to salaries, allowances, other short-term and pension benefits.

Note 15 - Fund balance

(a) General fund

There were no funds transferred to the Endowment Fund for the years ended December 31, 2022 and 2021 (Note 15(c)).

As at December 31, 2022, the unappropriated and appropriated balances of the General Fund amounted to earnings of P7,248,067 and P82,647, respectively (2021 - P8,449,148 and P82,647).

(b) Membership fund

This fund consists of annual membership dues collected by the Organization 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, 2022 and 2021 amounted to P90,000.

As at December 31, 2022 and 2021, the Membership Fund balance amounted to P3,395,407 and P3,305,407 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 P183,652,001 and P183,098,915 for the years ended December 31, 2022 and, 2021, respectively (Note 4). As at December 31, 2022 and 2021 the total investments that pertain to restricted EF balance amounted to P173,434,545.

For the years ended December 31, 2022 and 2021, 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, 2022 and 2021 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 2020, the Organization received additional fund amounting to P368,616 from one of its project ACED Phase 6 funded by Christian Aide. In 2022, the Organization released calamity fund amounting to P39,000 (2021 – P28,000) to two of its member networks to respond to its emergency organizational needs due to typhoon. As at December 31, 2022 and 2021, the Emergency Fund amounted to P459,192 and P498,192, 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, 2022 and 2021 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, 2022 and 2021 amounting to P803,582 and P795,041, respectively. The fund is periodically diminished by the building's corresponding depreciation.

Note 16 - 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.

16.1 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, 2022 and 2021.

(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, 2022 amounted to P509,256 (2021 - P912,018) (Note 13).

(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.

16.2 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, 2022 and 2021, 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, 2022 and 2021.

(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, 2022 and 2021

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.

Note 17 - 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.

17.1 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

17.2 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.

17.3 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.

17.4 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.

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.

17.5 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 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.

Software

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.

Software is amortized using the straight-line method, over five (5) years for accounting software and over ten (10) years for data management system, 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 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.

17.6 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.

17.7 Employee benefits

The Organization maintains a defined benefit retirement plan which is a retirement plan that is noncontributory 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.

17.8 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.

17.9 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.

17.10 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.

17.11 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.

17.12 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.

17.13 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.





AF Anthem – AF launched its official anthem "Lakas ng Isa, Lakas ng Lahat" during its 50th General Assembly.

Name of Network: Association of Foundations Phils., Inc. (AF)

Chairperson: Ma. Gisela H. Tiongson

Executive Director: Norman Joseph Q. Jiao

Office Address: 3F Cyberpark Tower I, corner Gen. Aguinaldo and

Gen. MacArthur Avenues, Cubao, Quezon City

Telephone Nos (area code) landline: (02) 8911-9792, 8913-7231 Email Address: afsecretariat@gmail.com, afonline@info.com.ph

Website: https://afonline.org/

Facebook: Association.of. Foundations

Total Number of Member Base Organizations (MBOs): 217

AF celebrates 50th Anniversary

2022 was a milestone year for AF as it celebrated its 50th Founding Anniversary. A celebratory gathering was held alongside the 50th General Assembly on October 14, 2022 where AF gave recognition to partners like CODE-NGO who were staunch supporters of AF. Guest speakers included Dr. Ruth Shapiro of the Centre for Asian Philanthropy and Society who spoke about "Doing Good in the Philippines". The keynote address was delivered by Secretary Toni Yulo Loyzaga of the Department of Environment and Natural Resources (DENR) who spoke about climate change challenges that government and social development actors would have to address. Sociology Professor Randy David also graced the event and shared an insightful message for AF and the NGO sector in general.

AF also launched its official anthem. Watch it at: https://bit.ly/AF-Anthem-Lakas-ng-Isa-Lakas-ng-Lahat.

AF network contributes over P13 billion in development initiatives

As part of the General Assembly, AF reported the Network Aggregate Report (NAR) for 2021. Data from 183 (85%) AF members showed that over PI3 billion were invested in development programs. Majority of the funds went to health and nutrition (P4.4 B), education (P 2.5 B), and emergency response (P1.2 B) enabling members to serve approximately 35 million Filipinos. See the 2021 NAR infographic at https://bit.ly/AF-NetworkAggregateReport2021.

> LEAD to Serve Batch 3 - The LEAD to Serve Batch 3 came together on Oct 20-21, 2022 at Joy Nostalg for the first in-person session since the start of the pandemic.





50th Anniversary – AF convened its members for the 50th General Assembly and 50th Anniversary celebration on October 14, 2022 at Novotel Manila Araneta City.

LEAD to Serve Program in full swing

AF continues nurturing capable and committed NGO leaders under its Leaders Empowered and Dedicated to Serve through the NGO Sector or LEAD to Serve Program. The third batch of LEAD to Serve would finish the course in March 2023. Meanwhile, a course for program management was finalized and would be rolled out in 2023.

Another milestone was set as AF engaged with the provincial government of South Cotabato for the Civil Society Organization (CSO) Academy. The LEAD to Serve Course is the pilot course under the CSO Academy in Region 12. A total of 20 scholars are enrolled and will complete the course in December 2023.

Strategic Communications Campaign

AF implemented this project with support from WINGS (https://wingsweb.org/) to regain and keep the trust in the sector and cultivate an enabling environment for philanthropy through a strategic communications campaign. The project jumpstarted AF's foray into social media, with the goal to ensure that there is a platform for sharing the "good news" from the sector. AF has been able to redesign its website and increase its social media following on Facebook and e-newsletters through relevant content.



CSO Academy – Signing of the Memorandum of Agreement for the establishment of the CSO Academy in South Cotabato that will build the capacities of local CSOs to effectively participate in local governance processes.



Name of Network: Coalition for Bicol Development Inc. (CBD)

Chairperson: Aurora R. Chavez-De Guzman

Officer-in-Charge: Jesica F. Capricho

Office Address: S.E. Bracia Arcade, Ramon Diaz St. Villacorazon Subdv. Del Rosario, Naga City

Mobile number: 0909-0640125 Email Address: cbdbicol@gmail.com

Facebook: www.facebook.com/CBDofficial I

Total Number of Member Base Organizations (MBOs): 175

The Coalition for Bicol Development (CBD), a regional CSO network, has been operating for more than 25 years. Its members are provincial CSO networks such as Albay NGO-PO Network for Development (ALPRODEV) in Albay; Camarines Sur Network (CAMSURNET) in Camarines Sur; Camarines Norte for Opportunity, Resources and Enhancement for Development (COREDEV) in Camarines Norte; Bugkos Catandungan in Catanduanes; Masbate Good Governance Network (MAGGNET) in Masbate; and Provincial Alliance of NGOs/POs for Development (PANGOPOD) in Sorsogon. CBD also has one city CSO network which is the Naga City People's Council (NCPC) in Naga City.

Barangay Development Program Third Party Monitoring for Camarines Norte, Masbate, and Sorsogon

Last August 4, 2022, CBD entered into a Memorandum of Agreement with the Department of Interior and Local Government (DILG) Region V as the CSO Third Party Monitor (TPM) for the Local Government Support Fund-Support to Barangay Development Program (LGSF-SBDP) Project 2022 in the provinces of Camarines Norte, Masbate and Sorsogon.

The engagement was slated from August 2022 to October 15, 2022. However, due to some challenges faced, such as distances of project areas for monitoring and weather conditions, the monitoring team requested for project extension and was completely delivered in December 2022.





The DILG provided the list of projects to be monitored by the TPM. This included a total of 36 projects from the province of Masbate, 11 projects from Camarines Norte, and 27 from the province of Sorsogon. The projects included roads, electrification, water system, livelihood, construction of school building, construction of health facilities and assistance to indigent individuals. To efficiently conduct the monitoring, CBD leveraged on the presence of its members and partners in the provinces covered. In Camarines Norte, they tapped members of COREDEV, while members of PANGOPOD monitored Sorsogon. The Regional Secretariat facilitated the monitoring in Masbate. The TPM assessed the status of project implementation, considering its design and looking into the people's participation/involvement in the process. The general assessment was reported to DILG. For a number of completed and operational projects, communities were grateful for being able to enjoy the basic necessities such as electricity and water.

Masbate

Out of 36 monitored SBDP projects, 14 or 39% are still ongoing but most are nearly completed.

Camarines Norte

All projects are completed and serving its purpose to its target beneficiaries.

Sorsogon

Thirteen out of 27 (38%) projects are already completed. Most of the ongoing projects are more than 50% completed as of the monitoring period.

Recommendations:

- 1. Community consultations should be prioritized to enhance members' ownership of the project. Community members will better appreciate their role if they are involved throughout the implementation.
- Close coordination with community leaders, mobilizing volunteers for daily monitoring, and maximizing local laborers for employment generation will make the project implementation more efficient.
- Providing technical assistance to barangay local government units (LGUs) in formulating measures and policies to support project sustainability should be considered. This will help them sustain and improve their services to their constituents.

SBDP Local Government Support Fund (LSGF) 2021 MOA signing and deployment briefing

between the Department of the Interior and Local Government ROV (DILG Regional Office V) and CBD.





Name of Network: Central Visayas Network of NGOs (CENVISNET)

Chairperson: Aurelio S. Salgados, Jr. Executive Director: Lenbi R. Laborte

Office Address: Z1-013 Ramona Village, Dawis Road, Brgy. Tabunok, Talisay City, Cebu

Email Address: cenvisnetcoordinator@gmail.com

Website: www.cenvisnet.org

Facebook: www.facebook.com/centralvisayasnetwork

Total Number of Member Base Organizations (MBOs): 45 MBOs

The Central Visayas Network of NGOs (CENVISNET) is a regional network of provincial networks in Region VII composed of social development organizations, cooperatives, and foundations. The network envisions a strong coalition by building the strength of these member networks in effecting good governance and achieving sustainable development. The key programs of CENVISNET include: I) capacitating member networks for good governance; 2) pushing for advocacies for the region; 3) constructive engagement for participatory local governance; and 4) institutional stability and development.

Capacity Building on Mental Health and Psychosocial Support for the CSOs in the Philippines, #PinasCSOsMHPSSReady!

The Republic Act 11036, known as the Mental Health Law, was signed on June 20, 2018 to establish a national mental health policy for the purpose of enhancing the rights of persons utilizing psychiatric, neurologic, and psychosocial health services. This was made in response to the rising number of suicidal cases and depressions among Filipinos and people around the globe.

The Capacity Building on Mental Health and Psychosocial Support (MHPSS) is a module that aims to equip and establish MHPSS response and peer support system among NGO and humanitarian workers, frontliners, emergency responders, educators, and community volunteers through the conduct of necessary training workshops that can be done face-to-face, online, or hybrid mode.

A survey conducted by the Mindfulness & Wellbeing project component in late 2016 revealed that 48% of deployed staff indicated that they had experienced 'a threat to their life'. Wellbeing is likewise instrumental to organizational performance in ensuring effective and efficient delivery of humanitarian aid. Hence, support should begin within organizations. CENVISNET, together with its member networks, partners, and other international organizations led the formation of the Wellbeing Cluster PH, a loose network platform consisting of non-governmental organizations, government offices and agencies, academic institutions, business, service providers and professionals, and sectoral groups that cater to the mental health and wellbeing of humanitarian aid workers, volunteers, and frontliners.





The core aim of the Wellbeing Cluster PH is to create and pilot a dedicated platform that brings humanitarian agencies together to prioritize the wellbeing of aid workers, with key focus on supporting their mental health. This will support aid workers more effectively before, during, and after a humanitarian response, where they often witness and experience the suffering of others.

Through this Capacity Building project, development workers of NGOs in Cebu, Bohol, and Negros Oriental were equipped with the necessary skills on taking care of the mental health and well-being of distressed communities. Specific skills on relational debriefing, psychological first aid, and counseling micro skills were practiced by the NGO workers who joined the first three MHPSS training rolled out in Central Visayas. Around 100 participants from the region appreciated the importance of a supportive community through peer support sessions with their colleagues. They were then added to the pool of CSO mental health responders in emergency situations.

The efforts made by CENVISNET through the Wellbeing Cluster PH has brought important milestones in promoting the mental health and well-being of the humanitarian workers in the Philippines. Through its project on CapBuild on MHPSS for the CSOs, the network was able to hold an MHPSS workshop for the community leaders and people's organization partners of Partnership of Philippine Support Service Agencies (PHILSSA) on October 2022 with the help of Caucus of Development NGO Networks (CODE-NGO).

The community and partners of the Wellbeing Cluster PH has also grown. One of the significant highlights was the successful implementation of the iCARE Mental Health Expo 5;Thrive! – an awareness raising on mental health and well-being in celebration of the World Mental Health Day in October, supported by the Department of Health (DOH) – Central Visayas Center for Health Development and other partners. Held in the Ayala Central Block, Cebu IT Park, 200 students and NGO workers participated in the interactive mental health awareness session. An offshoot of this activity was the formation of the collegiate wellness hub in the University of Banilad (Cebu), Velez College (Cebu), and Talibon Polytechnic College (Bohol). The members of the Wellbeing Cluster PH also provided care for the carers session through mindfulness exercises and self-enhancement activities to the personnel of the Department of Social Welfare and Development (DSWD) Regional Office VII. This opportunity paved the way for the Wellbeing Cluster PH to promote mental health for the children during the National Children's Month in November 2022.

The NGO partners and network secretariat are committed to continue to promote mental health and well-being and expand its stakeholder base to sustain the initiative. They are looking at forming a consortium where the provincial CSO networks in Central Visayas can co-implement the project. This will contribute to institutional stability and efficient monitoring of the outcomes of the project.

Furthermore, CSOs in Central Visayas plan to publish a guidebook on MHPSS for Philippine CSOs to add to the knowledge base on mental health and well-being relevant to civil society workers across the country.



As part of the learning experience on People Led Development, CORDNET members, with other Philippine Miserior Partnerships Northern Luzon Cluster visited the Palina Indigenous Peoples Association (PIPCA).. PIPCA shared their community experiences on how they collectively defended their land against mining companies.



Name of Network: Cordillera Network of Development NGOs and POs (CORDNET)

Chairperson: Dom-an Macagne

Executive Director/President: Cristina Aban

Office Address: FD119C Tebteb, Balili, La Trinidad, Benguet

Email Address: cordilleranetwork@gmail.com

Total Number of Member Base Organizations (MBOs): 65

CORDNET is a network of development non-governmental organizations (NGOs) and provincial networks. It serves as a secretariat to its members and non-members for networking spaces toward building sustainability through social enterprises, capacity building, for a and linkages.

Learning and Exchange Platform on People-Led Development (PLD)

Six CORDNET members with their partner communities participated in a project funded by MISEREOR through its Philippine Misereor Partnership Northern Luzon Cluster. The project, which Igorota Foundation coordinated, ran from January to November 2022. Together with other partners, CORDNET members underwent a series of online, face-to-face and actual implementation of the Learning and Exchange Platform on People-Led Development (PLD).

The first objective was to equip development facilitators with the different tools used in Participatory Action Research (PAR). Agroecology was used as a framework so that communities are able to analyze their own situation, make decisions about how to best tackle their problems, and as a result, feel empowered to take action. The second objective was to provide a platform for sharing and learning from the best practices of the different members. CORDNET member organizations did actual fieldwork in six barangays in Benguet. The results were shared in a forum with other civil society organizations (CSOs).



CORDNET facilitated a product mapping workshop among organic farmers from Atok to determine products to be expected from the community to help them link with consumers in Baguio and La Trinidad.



Local partners from Naguey developed their community hazard map in preparation for disasters.

IYAMAN Inc. shared best practices on Education of the Youth through testimonies of their past and present scholars. Shontoug Foundation staff and partners shared best practices on Disaster Risk Reduction and Management. Sisters of the Immaculate Heart of Mary did the PAR with a new community and offered their organic farm as a learning site for a day. Palina Indigenous People's Community Association, a partner people's organization (PO) of Igorota Foundation, shared their struggles and victories in view of the mining issues in their community. Igorota Foundation also shared their experiences on women's participation and empowerment. Other learning sites were the partner cooperatives and church-based CSOs.

The project was a response to the need of development workers to learn the PLD process using agroecology as a framework. It also aimed at enriching the participants from the sharing/direct interaction and on-site learning of the best practices of other members.

In the reflection sessions, the participants shared that they have gained knowledge and skills on PAR after the workshops and actual fieldwork. Participants affirmed that they are more determined to revisit the processes in their community engagements. The PO participants were humbled and expressed their appreciation to the group of NGOs who visited their remote barangay to listen and learn from their experiences.

All participants agreed that in preparing proposals, it is important to be mindful of the processes, not only the results/impacts. Activities and processes should be well-documented. Whenever possible, best practices and even struggles or failures should be shared for benchmarking and learning.



Local partners from Pasdong used a human scale to show the strengths and weaknesses of the projects during the assessment of CORDNET. Name of Network: Eastern Visayas Network of NGOs and POs (EVNET)

Chairperson: Fr. James B. Abella

Executive Director: Mario Ian N. Mosquisa

Office Address: c/o 2/F Caritas Building, A. Cardona Street, Barangay Balud, Borongan City,

Eastern Samar 6800

Facebook: www.facebook.com/DSACBorongan

Total Number of Member Base Organizations (MBOs): 10

EVNET is a regional network operating in the Eastern Visayas region (Region VIII) comprising, six provinces in three island aggrupation namely the provinces of Northern Samar, Samar Province and Eastern Samar in the Island of Samar, Biliran Province in the Island of Biliran and the provinces of Leyte and Southern Leyte in the Island of Leyte.

As a network, EVNET caters to the needs of member non-governmental-organizations (NGOs) and people's organizations (POs) in the region in building capacities and linkaging with other development actors in Eastern Visayas – government, private sector, civil society, development agencies, and the communities. Moreover, the network also engages with its mother national network, Caucus of Development NGO Networks (CODE-NGO) in various capacity building, networking and advocacy works, as well as with other regional, national and even global networks with their local affiliates like Plan International, Save the Children, and OXFAM, among others.

The core business of the network is advocacy work primarily on environmental concerns, good governance issues, social protection and human rights activities. The network implements programs and projects and delivers services along these lines through its member organizations who are the ones directly involved in community work in their respective geographical areas.

Strengthening CSO and Coordination through CSO Hub Operationalization

Climate change continues to be a challenge in the Province of Eastern Samar. Thus, EVNET pursued the project "Strengthening CSO and Coordination through CSO Hub Operationalization" (SPHERE Project) together with Caritas Borongan Inc. (CBI) as the member organization implementer. This project is coordinated at the national level by CODE-NGO and is funded by the International Council of Volunteer Agencies (ICVA).

Eastern Samar is one of the most calamity-prone areas in the country, one of the most devastated by Super Typhoon Yolanda (International name: Haiyan), the world's strongest tropical cyclone that hit land during its onslaught in November 2013. The experience was a wake-up call that such magnitude of a catastrophic event could not be handled by the government alone. The experience also revealed that national and global action is not fast enough when it comes to emergency response. It's still the local actors who responded immediately, even if they themselves are affected by the calamity. This reverberated in the discussion among international NGOs and bilateral development agencies doing humanitarian disaster response to rethink one of its guiding principles: the Principle of Subsidiarity. It involves strengthening local actors in terms of capacity, competency, system and strategy — to be the first line of response in the event of a disaster. Given this, there is a need to intensify awareness-raising about the effects of climate change, policy advocacy, effective programming and investment prioritization and commitment. Moreover, there is a need to invest in inter-sectoral coordination and collaboration involving the government, the private sector, civil society organizations and the communities.

The SPHERE Project's primary goal is bringing together local CSOs and coming up with a more collaborative and coordinated effort to address issues relative to Climate Change Adaptation and Mitigation (CCAM) and Disaster Risk Reduction and Management (DRRM). This is done by:

- I) identifying common DRR-CCAM priorities;
- 2) coming up with a workable structure of coordination and collaboration; and
- 3) developing a corresponding system for it.

It is a three-month project that started in October 2022. However, actual project implementation extended until the last week of January 2023 due to the calamity situation when CBI had to be involved in emergency response. Fortunately, CBI was able to implement the major activities of the project – profiling of CSO DRR Hub Core Group members, conducting the CSO DRR Hub Orientation and Agenda Setting, as well as the DRR Hub System Orientation and Installation.

The Project piloted the formation of CSO DRR Hub in the province that could be replicated at the City and Municipal level, and hopefully in other provinces as well as a CSO initiative to engage with other DRR actors in the region. The project gained traction with an interest from Save the Children to form a consortium with other local NGOs, and answer a call for proposal. Although this is still in process, the Project also piqued the interest of Save the Children to work on emergency response as a collective and coordinated action as espoused by the project.

Caritas Borongan, Inc. recommended the project's expansion as this might lead to the realization of a local CSO-initiated aggrupation that would evolve into a well-coordinated institutional role players during times of emergency.





DRR Systems Installation Training



CSO DRR Hub Orientation Core Group Form

TPM Team Members visited the provincial and municipal/city and barangay LGUs, visited the project sites, and conducted interviews with government officials, residents and beneficiaries



Name of Network: Mindanao Coalition of Development NGO Networks (MINCODE)

Chairperson: Andrea Maria Patricia M. Sarenas **Executive Director:** Raizsa Mae M. Anayatin

Office Address: Unit IA, ADI Apartments, #63 V. Mapa Street, Davao City

Telephone No. (area code) landline: (082) 299 0625

Email Address: mincodesecretariat@gmail.com

Website: www.mincode.org.ph

Facebook: facebook.com/mindanaocoalition

Total Number of Member Base Organizations (MBOs): 650

The Mindanao Coalition of Development NGO Networks (MINCODE) is the largest coalition of networks of civil society organizations (CSOs) in Southern Philippines. Organized in 1991 and formally registered with the Securities and Exchange Commission (SEC) in 1993, MINCODE serves as a platform for collective advocacy and action on peace and sustainable development in Mindanao. MINCODE envisions a society where Mindanawons live with equity and peace, in harmony with their environment, and their human rights are protected. It commits to mobilize its members and work in partnership with key actors to promote social justice, localization of humanitarian work, community peace-building, and sustainable development in Mindanao.

Third Party Monitoring (TPM) of the Support to Barangay Development Program (SBDP) in Zamboanga Peninsula and Davao Region

"Because of well lighted roads, people are confident to walk or travel during night time. This increased the productive activities of our residents. Also, decreased instances of petty crimes, like theft, and abuse by drunken people. We do not anymore hear of lawless elements traversing our roads."

"The lack of concern of the government was the reason for the discontentment of the community. That's why they joined/supported the NPA (New People's Army) in the past. With the recent development projects, the community has realized that the government has not abandoned them."

"Ang mga farmers dili na maglisod pagdeliver sa ilang mga produkto kay naa nay maayo nga dalan." (Farmers will not have difficulty in delivering their products because now there is a good road.)



The TPM Team is composed of: Kasilak Development Foundation, Inc Agri-Aqua Development Coalition (AADC), Baba's Foundation, Inc. Kahugpungan sa Mindanao (KAMI), and the Mindanao Coalition of Development NGO Networks (MINCODE)

These are just some of the testimonials from the Support to Barangay Development Program (SDBP). Sealing a partnership with the Department of Interior and Local Government (DILG) for the citizen monitoring of the SBDP in Zamboanga Peninsula and Davao Region was one of MINCODE's highlights for the year 2022. MINCODE provided an independent, non-partisan, and third party monitoring of the SBDP projects for Fiscal Year 2021 in partnership with its member organizations, namely: Agri-Aqua Development Coalition, Kasilak Development Foundation, Kahugpungan sa Mindanao, and Baba's Foundation.

The program seeks to end local communist armed conflict by improving the quality of life in affected communities, thereby minimizing local support and sympathy to non-state armed groups. Through Executive Order No. 70 series 2018, the SBDP was initiated as a national priority program to provide infrastructure and social services to 822 barangays that were deemed cleared from insurgency.

Each barangay was allocated with an amount not exceeding 20 million pesos to be used for the following types of projects: farm to market roads, school buildings, water and sanitation systems, health stations, rural electrification, disaster risk reduction and management-related projects, housing, COVID-19 and other health-related projects, agricultural/livelihood/technical-vocational projects, and assistance to indigent individuals or families. In Region IX (Zamboanga Peninsula), there are a total of 86 projects for SBDP FY 2021, whereas Region XI (Davao Region) has a total of 607 projects. MINCODE was able to monitor a total of 259 projects for both regions – covering ongoing and completed projects in all relevant provinces. For efficient and effective monitoring, MINCODE TPM Teams used ODK KoBo Toolbox for data gathering and analysis.

Overall, the TPM results show that community members were involved or consulted in the identification, conceptualization, and prioritization of the SBDP projects. There was a resounding sentiment that the projects responded to the needs of the community and that the projects have significantly contributed to community peace-building and development.

In the course of undertaking the TPM, MINCODE and its members learned valuable lessons and gathered various recommendations on development and implementation of government projects, particularly on SBDP. The TPM is definitely a concrete way of strengthening CSO and government engagement. As such, MINCODE intends to support this as a strategy to foster active citizenship and promote accountability.

TPM engagement officially started after the MOA Signing between Kasilak Development Foundation and DILG XI on July 13, 2022 at DILG Region XI Office





International Cooperative Alliance (ICA-Asia-Pacific) Executive Director Balu lyer (seated) welcomed Asian delegates to the Climate Action Workshop at the Richmonde Hotel in Quezon City.

Name of Network: National Confederation of Cooperatives (NATCCO)

Chairperson: Romulo F. Caceres

Chief Executive Officer: Engr. Sylvia O. Paraguya

Office Address: 227 Jose Rizal St., Project 4, Quezon City

Telephone Nos: 028-913-7011 to 15

Email Address: natcconetwork@natcco.coop; ceo@natcco.coop

Website: www.natcco.coop

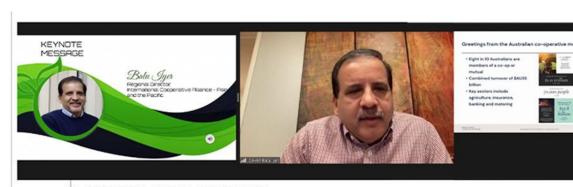
Facebook: NATCCO Network (www.facebook.com/natcconetwork)

Total Number of Member Base Organizations (MBOs): 869 co-operatives

The National Confederation of Cooperatives (NATCCO Network) was established in 1977 and today comprises 869 co-operatives nationwide. NATCCO enables its co-ops to serve their members and improve their lives. Services to co-ops include financial services, financial software, education training and consultancy, advocacy, mobile payment services, ATMs (automated teller machines), and life and borrowers' insurance. NATCCO Network advocates cooperative values and principles, youth leadership development, gender and development, social performance, business continuity planning, financial inclusion and literacy, inclusion of persons with disabilities (PWDs), climate action, and pro-Coop legislation and policies. NATCCO has maintained three ISO Certifications since 2008 - in Quality Management, Environmental and Health Management, and Occupational Health and Safety Management.

Climate Action Agenda Training of Trainers

The Rochdale Society of Equitable Pioneers was the first formal co-operative ever established in the world. Aiming to lift themselves out of poverty during the Industrial Revolution in England in the 1800s, factory workers established the co-op by pooling their resources to put up a store to enable co-op members to purchase everyday merchandise like oats, butter, candles, flour, and more at lower prices. Not only were they able to purchase goods at lower prices, they had earned enough dividends at the end of the year to buy new clothes and shoes!





Representatives of Asian co-op federations agreed to implement Climate Action using the Manual developed by NATCCO for Philippine co-operatives.

While co-ops were mainly established to fight poverty, the co-operative movement of the 21st century recognizes that one of the other results of the Industrial Revolution was environmental degradation – all in the name of "profit."

Thus In 2016, the International Cooperative Alliance signed up to the United Nations Sustainable Development Goals, adopting all the Goals including Goal #13: Climate Action.

In 2020, at the height of the COVID-19 pandemic, the NATCCO Network gave its first Climate Action Agenda Training of Trainers, teaching co-op leaders and staff how to make their organizations "green", incorporate the Cooperative principles and history in the curriculum, establish a Business Continuity Plan, and incorporate disaster-readiness in the co-op's policies, manuals and operations.

The NATCCO comprises 869 co-operatives nationwide with combined memberships of 7 million Filipinos. If these co-ops adopt Climate Action as part of their culture, policy, and practices, the impact will be tremendous.

The idea is to make Climate Action a part of members' lifestyle and the organization's culture. Simple activities like following city or municipal ordinances, complying with the Department of Environment and Natural Resources (DENR) regulations, conserving water and electricity, or even just garbage segregation can go a long way. The impact will be great if done at the local level in all the communities where co-ops operate.

In 2022, the NATCCO's Climate Action Team conducted a total of 46 seminars on Climate Action Awareness and Orientation, Training of Trainers on Co-ops for Climate Action, Creating Climate Action Plans, Green Co-op Award Orientation, radio show engagement, and a disaster risk reduction and management forum. These activities were attended by 2,242 co-op leaders and staff from 505 co-operatives. NATCCO's Climate Action Program is being implemented in cooperation with the International Cooperative Alliance — Asia-Pacific based in India, and the Association of Asian Confederation of Credit Unions based in Thailand.

The ICA Asia Pacific and the Association of Asian Confederation of Credit Unions recognized NATCCO member-cooperatives that have contributed to Climate Action by making it part of their policies, procedures and culture.





73rd General Assembly on December 7, 2022, with the present and newly elected Board of Trustees

Name of Network: National Council of Social Development (NCSD)

Chairperson: Consuelo Balbero

Executive Director: Marian L. Opeña

Office Address: 1808 Sulu Street, Sta. Cruz, Manila Telephone No (area code) landline: (7)958-2355

Email Address: ncsd_phils@yahoo.com

Website: www.ncsdphils.com

Facebook: www.facebook.com/ncsdphils

Total Number of Member Base Organizations (MBOs): 110

The National Council of Social Development (NCSD) is a network of social service and social development agencies and people's organizations based in the National Capital Region (NCR) and various provinces in Luzon, Visayas and Mindanao. It was formerly known as the Council of Welfare Agencies of the Philippines. Inc. (CWAPI). It was established in April 1949 as the Philippine Committee on the International Council on Social Welfare (ICSW). It was formerly organized in 1952 when a group of Filipino women leaders and various welfare and civic organizations bonded together to respond to the aftermath of World War II. This formation is considered and recorded as the beginning of non-government organization networking in the Philippines.

NCSD was originally registered with the Securities and Exchange Commission (SEC) in April 1977 under SEC registration number 73711. Today, NCSD is categorized by the Department of Social Welfare and Development (DSWD) as an Auxiliary Resource Agency and one of the founding members of the Caucus of Development NGO Networks (CODE-NGO). In 2022, the NCSD is now in its 73rd year.



Pastor James Lee Tica of the International Bible Church was the resource person during the GA.

NCSD Strategic Planning

After surviving the threat of the COVID-19 pandemic, NCSD conducted a face-to-face Strategic Planning Workshop in August 2022 in Dagupan City. The objectives of the workshop were: (1) to review highlights of the council's achievements vis-à-vis the targets of the current strategic plan, (2) to revisit and validate its existing vision-mission-goal statements and strategies; (3) to craft and agree on organizational goals, objectives, and key result areas (KRA) for its three-year strategic plan (2023-2025); and (4) to identify major initiatives and actions for each KRA, including organizational development and resource generation.

On the organizational capacities, NCSD needs to hire manpower for the secretariat team, to establish working committees among member organizations – each committee to be headed by one member of the Board of Trustees. The network will also leverage on the expertise of member organizations, thus the need to conduct mapping and resource mobilization activities.

NCSD 73rd Annual Assembly

The NCSD 73rd Annual Assembly, with support from CODE-NGO, was held on December 7, 2022 at the Bayview Park Hotel in UN Avenue, Manila with the theme "NCSD Thriving despite Difficulties."

The goal of this gathering was to encourage the NCSD member NGOs to continue their active participation despite the pandemic. There were 37 member organizations with 69 individuals who attended.

As NCSD commemorated its 73rd anniversary, the organization recognized the tenacious Board of Trustees who have persevered in reviving their organization during the pandemic. The election of the new set of Board of Trustees was successfully conducted. NCSD recognized the four social workers from NCSD who were awarded as ASEAN Outstanding Professionals for their significant contributions in the Social Work profession in 2022: Marian Opena, Arlyn Fernandez, Dr. Jocelyn Ilagan and Consuelo Balbero. Ms. Balbero was also the recipient of the St. Teresa of Calcutta 2022 Award.

The NCSD Strategic Planning Workshop was held in Dagupan City on August 2-3, 2022 with Veronica "Boots" Mendoza, as the resource person.





PBSP Executive Director Elvin Ivan Y. Uy, Australian Ambassador to the Philippines Her Excellency HK Yu PSM Minister Mohagher Iqbal of (Bangsamoro Autonomous Region of Muslim Mindanao - Ministry of Basic, Higher and Technical Education) BARMM-MBHTE and Director General Ruby Andong of (Technical Education and Skills Development Authority)TESDA-BARMM during the unveiling of the marker of the Skills Development Centers (SDC) in Camp Badre.

Name of Network: Philippine Business for Social Progress (PBSP)

Chairperson: Manuel V. Pangilinan Executive Director: Elvin Ivan Y. Uy

Office Address: 7th floor, Citynet Central, Sultan Street, Brgy. Highway Hills, 1550

Mandaluyong City

Telephone No (area code) landline: (02) 8801-0180

Email Address: pbsp@pbsp.org.ph

Website: www.pbsp.org.ph

Facebook: www.facebook.com/pbsp.org
Twitter: www.twitter.com/PBSPorg

Total Number of Member Base Organizations (MBOs): 260

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 using the Collective Impact strategy to solve large and systemic problems. Its brand of corporate citizenship taps into the core business competencies of companies and promotes inclusive business as a strategy. PBSP also creates sustainable solutions in Health, Education, Environment, and Livelihood while strategically engaging companies through social investment, responsible business practices, and philanthropy.

PBSP, Australian Government handover Skills Development Center in BARMM

PBSP and the Australian Government handed over the first of the seven Skills Development Centers (SDC) built in Moro Islamic Liberation Front (MILF) camps at Camp Badre in Maguindanao, Bangsamoro Autonomous Region in Muslim Mindanao (BARMM). The initiative is being implemented under the Classroom Construction Support Program in partnership with the BARMM Ministry of Basic, Higher and Technical Education (MBHTE) to support the normalization and camps transformation efforts of the Bangsamoro and the Philippine Government. The establishment of these SDCs aims to help create economic opportunities for former combatants and their communities and prepare them to participate in livelihood activities that will provide their communities with employment or entrepreneurial opportunities.

PBSP Executive Director Elvin Ivan Y. Uy welcomed Australian Ambassador to the Philippines Her Excellency HK Yu PSM, Minister Mohagher Iqbal of BARMM-MBHTE, and Director General Ruby Andong of TESDA-BARMM during the turnover of the Skills Development Centers (SDC) in Camp Badre.





Equipped with classrooms and workshop rooms, these centers will provide skills training and technical assistance in areas of literacy, agriculture, food processing, carpentry, masonry, electrical installation and maintenance, automotive, and dressmaking, among others. The SDCs were designed with a prayer room, persons with disability (PWD)-friendly ramps, gender-sensitive toilets, and lockers. Water catchment and washing facilities were also installed.

The project will also set-up up solar power in Camps Badre and Bushra – as a source of energy due to the sites' lack of access to electricity.

PBSP and the Australian Government have long been partners in the implementation of programs that assist underserved communities in the Philippines particularly in increasing access to education and improving the quality of learning spaces for students and the youth, especially in Mindanao.

Since 2013, the Australian Government's Department of Foreign Affairs and Trade (DFAT) through its Classroom Construction Support Program, has constructed a total of 510 disaster-resilient classrooms in 164 schools nationwide, creating 22,950 learning spaces and reaching at least 163,299 learners in seven years. The project also handed over a prototype Alternative Learning System – Education Skills Training (ALS-EST) center in Eastern Samar and Skills Development Centers in seven MILF camps.

To ensure the sustainability of these education and skills training facilities, PBSP conducts capacity-building programs for the structures' proper utilization and maintenance. Knowledge products such as Manual for School Heads and Teachers on Maintenance and Sustainability of Classrooms, Schools Facilities Implementation Manual (SFIM), and learning videos on the Different Stages of School Building Construction were also developed to assist the MBHTE in improving its capacity to accelerate the delivery of school infrastructure by institutionalizing systems, processes, and capabilities on planning, budgeting, and monitoring and evaluation.





Name of Network: Philippine Partnership for the Development of Human Resources in

Rural Areas (PhilDHRRA)

Chairperson: Nestor Carbonera
Contact Person: Katlea Itong
Designation: National Coordinator

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

Telephone No: +632 8-663-7591

Email Address: national@phildhrra.net **Facebook:** phildhrra.nationalsecretariat

Total Number of Member Base Organizations (MBOs): 43

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:

- 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.







Basic Course on Fundraising held on September 27-29, 2022

Name of Network: Partnership of Philippine Support Service Agencies (PHILSSA)

Chairperson: Ma. Cristina Valte

National Coordinator: Benedict Balderrama

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1108 Quezon City

Telephone No.: +632 84264328

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Website: www.philssa.org.ph

Facebook: PHILSSA

Total Number of Member Base Organizations (MBOs): 59

The Partnership of Philippine Support Service Agencies, Inc. (PHILSSA) is a national network of social development organizations working primarily on urbanization issues and concerns. PHILSSA envisions resilient communities and an active civil society advancing equitable and sustainable cities that respect the rights and affirm the dignity of the marginalized and vulnerable sectors. PHILSSA contributes to the enrichment of competent social development organizations that empower poor and vulnerable communities to become active and responsible citizens, and facilitate collaboration among stakeholders to advance inclusive, equitable, gender-responsive, sustainable and transformative urbanization.

PHILSSA has 59 members which are grouped into four geographic clusters (NCR, Luzon, Visayas and Mindanao) and into six thematic clusters (Land and housing, Disaster Risk Reduction and Management-Climate Change Adaptation, 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).

Justice for Women and Building Resource Pools

Aside from its regular work on network maintenance, service provision, model-building and advocacy action, PHILSSA had been active in and busy with two innovative projects in 2022.

The first project, Promoting Access to Justice for Women in Conflict with the Law (A2J-WICL), started on October 1, 2020 and ended on July 31, 2022, with support from UN Women. It was implemented nationally and locally in two cities, Quezon City and Davao City, in partnership with member-NGOs, Sentro ng Alternatibong Lingap Panlegal (SALIGAN) and John J. Carrol Institute on Church and Social Issues (ICSI), for paralegal training, research and advocacy, as well as Kilusan ng Kababaihang Pilipino (PILIPINA) for Quezon City and Tambayan Center for Children's Rights (TAMBAYAN) for Davao City.





Organization Health Check Planning held on October 10 - 12, 2022

The overall project goal was empowerment of grassroots women's organizations and community-based organizations to document, liaise and facilitate interactions with formal and informal justice providers towards awareness on and assistance on WICL rights and welfare. Specific project objectives were: to increase awareness of women's rights among women and communities, and to increase female participation and representation in advocating women's access to justice before formal and informal justice systems.

For the final months of project implementation in 2022, the project focused on:

- Strengthening the local partner organizations, along with the community volunteer paralegals and advocates,
- · Provision for needed support services for WICL and their families,
- · Development of project knowledge products, and
- Reflecting on the project experiences and outputs towards gleaning lessons.

The second project, Building PHILSSA Resource Pools in Organizational Development, Financial Management and Sustainability, and DRRM-CCA for Assistance to Member-NGOs and Possible Partner-Clients in the New Normal, is a sub-grant from the USAID-Save the Children Philippines (SCP) project on Capacitating Strategic Organizations to Strengthen the Civil Society Organization Sector (CSO2), and was implemented from January to December 2022.

This project aimed to establish thematic resource pools (TRP) of experts and mentors from staff of the PHILSSA secretariat and member-NGOs who can provide technical support services initially to PHILSSA member-NGOs, and eventually to other possible partner-clients for training, consultancy and other services. Three initial themes for TRPs were: Organizational Development (OD), Financial Management and Sustainability (FMS), and Disaster Risk Reduction and Management - Climate Change Adaptation (DRRM-CCA).

The PHILSSA Board of Trustees, Regional clusters and some 21 member-NGOs participated in consultations and planning of project strategies and activities.

PHILSSA participated in key project training activities organized by SCP:

- Basic Course on Organization Development for CSOs conducted by Ateneo Center for Organization Research and Development (CORD) with 5 participants from PHILSSA secretariat and TAO-Pilipinas
- Basic Course on Finance Management for CSOs conducted by Philippine Institute of Certified Public Accountants (PICPA)
 with 5 participants from PHILSSA secretariat and staff from ICSI, Foundation for the Development of the Urban Poor (FDUP)
 and Community Organizers Multiversity (COM).

The TRP members also undertook practicum intervention activities to apply their strengthened capacities:

- The OD TRP led the conduct of organizational health check using Organizational Capacity Assessment Tool (OCAT) initially with 15 member-NGOs,
- The FMS TRP continued on with PHILSSA and 3 member-NGOs finishing their fund-raising plans and 2 groups piloting initial fund-raising initiatives through the project,
- The DRRM-CCATRP discussed recent disaster response initiatives (esp typhoons, Odette and Paeng) and reviewed the process and system for the PHILSSA Disaster Quick Response Fund.

The thematic resource pool members also undertook practicum intervention activities to apply their strengthened capacities on the conduct of organizational health check, pilot of fund-raising plans, discussion of recent disaster response initiatives, and review of the process and system for the PHILSSA Disaster Quick Response Fund.

PHILSSA will facilitate the engagement of these 38 TRP members in assisting PHILSSA member-NGOs address organizational and program challenges and market their technical capacities to other stakeholders that may need these services.



Name of Network: Western Visayas Network of Social Development NGOs, Inc. (WeVNet)

Chairperson: Wilfredo J. Homicillada

Executive Director: Lorena C. Navallasca **Office Address:** San Jose St., Jaro, Iloilo City

Telephone No. (area code) landline: 036 5010 766

Email Address: westernvisayasnet@gmail.com

Total Number of Member Base Organizations (MBOs): 59

The Western Visayas Network of Social Development NGOs, Inc. (WeVNet) is a regional network of non-governmental organizations (NGOs) formed from the Visayas-wide Regional Network of NGOs (VISNet) with members operating in 16 provinces in the Visayas Islands Region. Its membership is composed of six provincial NGO caucuses: Aklan Caucus of NGOs (Aklan CAN), Antique Federation of NGOs (AFON), Guimaras Alliance of CSOs (GACSO), Iloilo Caucus of Development Non-Government Organizations, Inc. (Iloilo CODE-NGOs) and Negros Caucus. It has a total of 90 member-based NGOs. Its mission is to serve as a regional center for advocacies and capacity development of provincial networks and CSO partners. In order to realize this mission, WeVNet is guided by the following strategies: I) Enhancing the capacity of the network to maximize engagement and access to government and development partners' resources for the communities, and 2) Advancing advocacies to influence responsive public policies for the marginalized and vulnerable sectors.



Overcoming Digital Divide, Making Voices of Marginalized Sectors Heard

One of the major challenges of CSOs during the pandemic was limited mobility due to local government unit (LGU) restrictions. Civil society organizations' (CSOs) participation in various community development activities were limited. In addition, opportunities to seek information and clarifications on issues with significant impact in their daily lives were limited if not lost.

WeVNet was able to overcome these challenges by training its members on how to use online platforms e.g., Zoom, Google Meet, group chat (Messenger), etc. in order to attend meetings and consultations facilitated by government agencies and LGUs. The online training facilitated the provincial networks' active and sustained participation during the Town Hall meetings, locally named as "Dagyaw" in Region 6, which the Department of Interior and Local Government (DILG) conducted online in 2022. The network became a regular member of the Regional Technical Working Group (TWG) and was able to influence the topics/issues discussed during Dagyaw episodes.

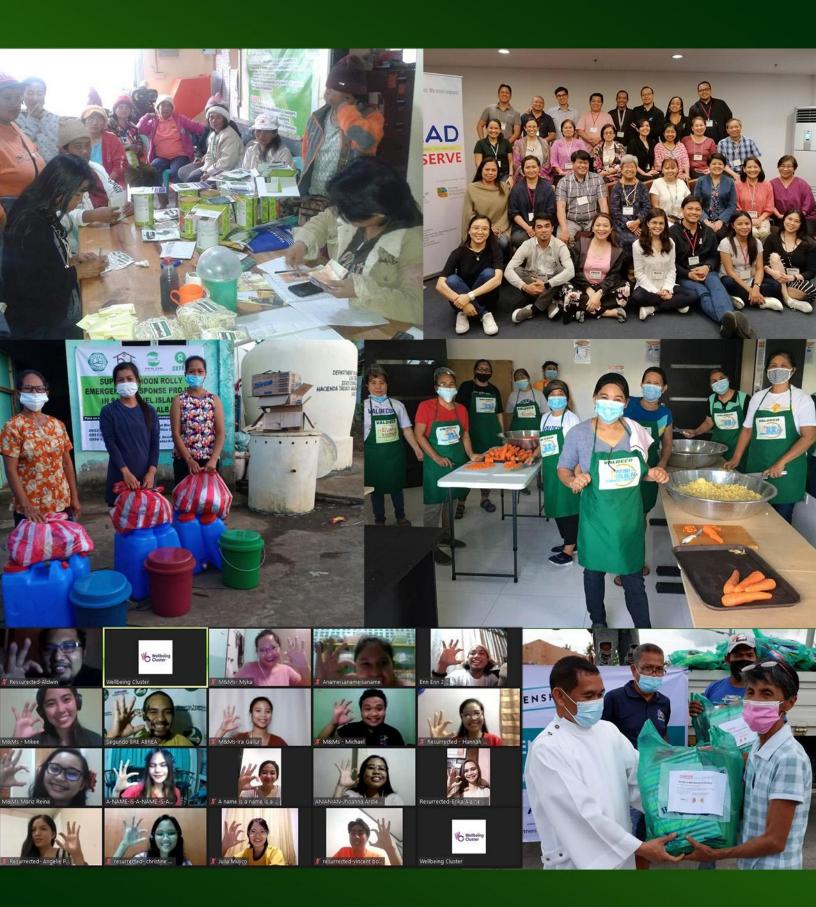
For 2022, Dagyaw has two episodes, Episode I: "Pagpahagan sang epekto sa krisis pang-ekonomiya" and Episode 2: "CSO kag ang ila papel sa pagpakigbahin sa maayo nga panghimanwa." (The Dagyaw has two major parts; the 1st part was Government reports and the 2nd part was the virtual dialogue).

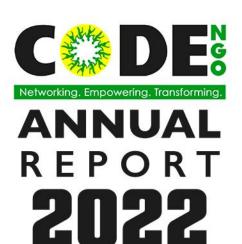
Representatives of the MBOs of the 6 provincial networks actively participated during the virtual dialogue via Zoom from their home, or through an online group convened by the provincial office of the DILG.

Executive Director of ICODE gave the opening message during Episode 2.

It is very important for the regional network to continuously engage with the government and LGUs in various development discussions. Engagements during the pandemic were very difficult, but because of the updated knowledge and skills facilitated by WeVNet with the support from Sustainability Support Fund of CODE-NGO, CSO participation in various arenas of participatory governance were sustained.







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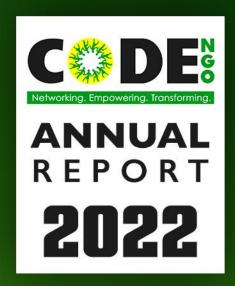
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