



Public Budgeting for Children's Rights in the Philippines

A Resource Book

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ABBREVIATIONS

2TBA	Two-Tier Budgeting Approach
4Ps	Pantawid Pamilyang Pilipino Program
ABI	Alternative Budget Initiative
ABM	Agency Budget Matrix
AIP	Annual Investment Plan
APP	Annual Procurement Plan
ACO	Agency Central Office
ARO	Allotment Release Order
ARTA	Anti-Red Tape Act
BAC	Bids and Awards Committee
BADAC	Barangay Anti-Drug Abuse Council
BASK	Behavior, Attitude, Skills, Knowledge
BBIs	Barangay-Based Institutions
BCPC	Barangay Council for the Protection of Children
BDC	Barangay Development Council
BESWMC	Barangay Ecological Solid Waste Management Council
BICAM	Bicameral Conference Committee
BPOC	Barangay Peace and Order Council
BPFSDC	Barangay Physical Fitness and Sports Development Council
BEDs	Budget Execution Documents
BESF	Budget Expenditures and Sources of Financing
BIR	Bureau of Internal Revenue
BLGS-PCMD	Bureau of Local Government Supervision - Policy Compliance Monitoring Division
BPA	Budget Partnership Agreement
BPF	Budget Priorities Framework
BSP	Bangko Sentral ng Pilipinas
BTr	Bureau of Treasury
BuB	Bottom-Up-Budgeting

CCT	Conditional Cash Transfer
CDA	Cooperative Development Authority
CDP	Comprehensive Development Plan
CHR	Commission on Human Rights
CICL	Children in Conflict with the Law
CIPs	Core Investment Programs Projects
CLUP	Comprehensive Land Use Plan
CO	Capital Outlay
COA	Commission On Audit
CPA	Citizen Participatory Audit
CRC Asia	Child Rights Coalition Asia
CRIA	Child Rights Impact Assessment
CRSA	Child Rights Situation Analysis
CSC	Civil Service Commission
CSO	Civil Society Organization
CWC	Council for the Welfare of Children
CWD	Children with Disability
DA	Department of Agriculture
DAR	Department of Agrarian Reform
DBCC	Development Budget Coordination Committee
DBM	Department of Budget and Management
DepEd	Department of Education
DENR	Department of Environment and Natural Resources
DILG	Department of Interior and Local Government
DIME	Digital Imaging for Monitoring and Evaluation
DOF	Department of Finance
DOH	Department of Health
DOST	Department of Science and Technology
DPWH	Department of Public Works and Highways
DSWD	Department of Social Welfare and Development
ECCD	Early Childhood Care and Development
EO	Executive Order
FEs	Forward Estimates

GAA	General Appropriations Act
GAARD	General Appropriations Act as Release Document
GAB	General Appropriations Bill
GAD	Gender and Development
GARO	General Allotment Release Order
GC 19	General Comment 19 on Public Budgeting for the Realization of Children's Rights
GIDA	Geographically Isolated and Disadvantaged Areas
GIFMIS	Government Integrated Fiscal Management Information System
GOCC	Government-Owned Or Controlled Corporation
GPPB	Government Procurement
GPRA	Government Procurement Reform Act
HLURB	Housing and Land Use Regulatory Board
HoR	House of Representatives
HUCs	Highly-Urbanized Cities
ICC	Investment Coordination Committee
LDC	Local Development Council
LDP	Local Development Plan
LGC	Local Government Code
LGU	Local Government Unit
LSBs	Local Special Bodies
MDS	Modified Disbursement System
MDS-GSB	Modified Disbursements System – Government Servicing Bank
MTEF	Medium-Term Expenditure Framework
NBM	National Budget Memorandum
NEDA	National Economic Development Authority
NEP	National Expenditure Program
NGA	National Government Agency
NGO	Non-Government Organization
NPAC	National Plan of Action for Children
OGP	Open Government Partnership
OP	Optional Protocol
OSBPS	Online Submission of Budget Proposals System

PPAs	Programs, Projects, Activities
PhilGEPS	Philippine Government Electronic Procurement System
PFM4C	Public Finance Management for Children
PFM System	Public Finance Management System
PPAEVAC	Philippine Plan of Action for the Elimination of Violence Against Children
PREXC	Program Expenditure Classification
PWD	Persons with Disability
R.A.	Republic Act
RaPIDs	Rationalized Planning Indicator and Data Set
RDC	Regional Development Council
SARO	Special Allotment Release Order
SDGs	Sustainable Development Goals
SUCs	State Universities and Colleges
TBH	Technical Budget Hearing
TRIP	Three-Year Rolling Infrastructure Program
UNCRC	United Nations Convention on the Rights of the Child
UNCRPD	United Nations Convention on the Rights of Persons with Disability
UNICEF	United Nations Children's Fund
ZBB	Zero-Based Budgeting

FOREWORD

The United Nations Children's Fund (UNICEF) is pleased to be a partner of the Child Rights Coalition Asia (CRC Asia) in the development of this Resource Book on Public Budgeting for Children's Rights in the Philippines.

The state budget is one of the most effective and powerful policy instruments to fulfill children's rights and deliver results for children at scale. The Convention on the Rights of the Child underscores the importance of public budgets and strongly encourages all State Parties to make investments in children a priority. The moral and economic reasons are compelling. Children are the future drivers of social equity and economic growth. Global evidence shows that investing in programmes for children is one of the best public investment governments can make with significant returns on the nation's future economic development. States likewise have an obligation to ensure that all children fully grow and develop to the maximum extent possible.



UNICEF works globally with government, non-government organizations and civil society partners to better reflect child-related policy commitments in budget processes; identify cost-effective and equitable ways to deliver services and life-saving commodities, plan, cost and budget them; and improve the flow and utilization of budgeted resources for service delivery, including at subnational levels.

This Resource Book simplifies and unpacks the budget processes with key guidance on specific policies and steps for those who seek to be champions for child centered public finance in the Philippines context.

We sincerely hope this Resource Book provides key stakeholders the appropriate information to suitably and meaningfully engage with national and sub-national policy makers to deliver lasting results for children.

By putting children at the core of public finance management, the nation is laying the foundation for future prosperity and growth.

Mabuhay!

OYUNSAIKHAN DENDEVNOROV
Representative
UNICEF Philippines

FOREWORD

Human capital development is key for our sustainable future, and investing in human capital is, to a great extent, investing in children.

Child Rights Coalition Asia (CRC Asia) has been active in the advocacy on investing in children since the development stages of the UN Convention on the Rights of the Child General Comment No. 19 (2016) on public budgeting for the realization of children's rights. Based on our experience – from bringing the voices from Asia in the drafting of the General Comment up to advocating for the implementation of the international document – we saw the demand to have a resource material that will serve as a reference for civil society organizations that have expertise on children's rights but need more knowledge on public finance management.



Designed for use of child rights organizations in the Philippines, this publication recognizes the importance of civil society participation and child participation for the realization of the rights of all children. Civil society and children should be given space to share their experiences and recommendations during the different stages of the budget cycle.

On behalf of CRC Asia, I would like to thank the child rights organizations, people's organizations, women's organizations, persons with disability-focused organizations, and other human rights organizations that joined us in a series of learning sessions that led to the development of this publication. I also would like to thank the officials from local government units and national government agencies and the experts from different fields who shared their knowledge and welcomed the dialogues with civil society organizations during our sessions. Finally, I would like to express my gratitude to UNICEF Philippines for the technical and financial support to the project that not only enriched the knowledge of child rights organizations on public finance management, but also provided a platform for civil society to link and learn from one another.

CRC Asia hopes that this publication will enable more civil society organizations to engage and support children's engagements to ensure an effective, efficient, equitable, transparent, and sustainable public budgeting for child rights.

CRC Asia looks forward to learn more as we collaborate for better public investments in children with our colleagues from different NGOs in the country, and to continue to share experiences with colleagues from other countries in Asia and beyond.

A handwritten signature in black ink that reads "Amihan V. Abueva". The signature is written in a cursive, flowing style.

AMIHAN V. ABUEVA
Regional Executive Director
CRC Asia

How to Use the Resource Material

Child rights budget advocacy entails robust engagement with stakeholders and advocates of children's rights and public finance management. Such engagements are likely to surface leads (e.g. records of LGUs, key informants on local public finance management processes) to more sources of related information.

There are two ways to supplement the use of this resource material with additional information on child rights budget advocacy:

1. **Desk Research.** Related information may be accessed from the web using keywords related to child rights and public finance management. Philippine government agencies/units are also required by law to post information on their respective websites.
2. **Use of Quick Response (QR) Codes.** This resource material includes QR codes to online sources that can be accessed using a smart phone.

Website addresses (URLs) used in generating the QR Codes are managed independently and may be updated by their respective owners/producers. Shall errors be encountered after scanning the QR codes, readers may use keywords in searching for the desired child rights and public finance management information.



How to Use the QR Codes

1. Download a QR Code reader application from the play store of an android or IOS phone. Type "QR code reader" in the search box to display a list of QR code reading applications. Note that there are many QR Code applications and some of them are applicable only to android phones while some are usable only with IOS phones. Install the ones that match the phone.
2. Open the QR Code reader. This will lead the reader to a camera frame.
3. Scan the desired QR Code in the camera frame using the line (i.e. usually green in color) from top to bottom.
4. When the scanner reads the code, the URL in the code will appear. Your phone will ask if you want to open the URL or cancel.
5. Click OK to open the website.

This resource material also indicates icons that will open links to related videos and literature

PART I: INVESTMENTS IN CHILDREN IS BOTH A MORAL AND PRACTICAL IMPERATIVE

Public investments in children is a moral and practical obligation of the Government of the Republic of the Philippines. It is imperative to ensure adequate use of resources for the development of the full potential of each and every child as Filipino citizen. It is also among the State's legal obligations, having ratified the United Nations Convention on the Rights of the Child (UNCRC) in 1990.

Public Finance Management (PFM) System

Public Finance Management (PFM) System refers to the budget processes that governments use in managing public resources (i.e. revenue and expenditure) and the impact of such resources on the economy or society.¹ Budgeting encompasses the sub-processes of mobilization, allocation, utilization, accounting and auditing of public funds.²

Public budgeting for children's rights, also known as Public Finance Management for Children or PFM4C, is an advocacy framework in which the responsiveness of the elements and processes of the PFM System is strengthened using child and human rights perspectives. The framework also supports the application of UNCRC General Comment 19 on Public Budgeting for the Realization of Children's Rights (GC 19) in public governance.

A country's PFM System is intended for the following:³

- a. to maintain an aggregate fiscal discipline or the collective efforts of different units of government in maintaining the ideal balance between revenues and expenditures to ensure that use of public funds do not generate unsustainable levels of public borrowing;
- b. to ensure that public resources are allocated efficiently to agreed strategic priorities and, using the child rights approach, should have the best interests of the child as "primary consideration throughout every phase of the budgetary process and in all budgetary decisions that affect them";
- c. to ensure that operational efficiency is achieved in the sense of achieving maximum value for money in the delivery of services while noting the government's obligation to respect, protect and fulfil children's rights; and
- d. to ensure that PFM System actors follow due process by being transparent and applying democratic checks and balances to ensure government's accountability.

1 UNICEF. (2017). Engagements in Influencing Domestic Public Finance for Children (PFM4C): A Global Programme Framework. U.S.A.: New York. doi: https://www.unicef.org/sites/default/files/2019-12/UNICEF_Public_Finance_for_Children.pdf

2 Lawso, A. (2015) "PFM: Why does it matter and how best to improve it?". Professional development reading pack no. 6: Public Financial Management. doi: http://gsdrc.org/docs/open/reading-packs/pfm_rp.pdf

3 ibid.

The UNCRC, in its Concluding Observations on the Philippine Government's submission of 22 October 2009, recommended the following:

“Prioritize and increase budgetary allocations for children at national and local levels. The Committee urges the State Party, taking into account the Committee's recommendations during its Day of General Discussion in 2007 on Resources for the Rights of the Child – Responsibility of the States, to:

- a. *Utilize a child right's approach in the elaboration of the State budget by implementing a tracking system for the allocation and use of resources for children throughout the budget, thus providing visibility to the investment on children. The Committee also urges the State party to use this tracking system for impact assessments on how investments in any sector may serve the best interests of the child, ensuring that the differential impact of such investment on girls and boys is measured;*
- b. *Define strategic budgetary lines for disadvantaged or particularly vulnerable children and for those situations that may require affirmative social measures (such as birth registration) and make sure that those budgetary lines are protected even in situations of economic crisis, natural disasters or other emergencies;*
- c. *In the context of the decentralization process currently carried out in the State party, ensure transparent and participatory budgeting through public dialogue and participation, especially of children, and for proper accountability by local authorities; and*
- d. *Seek technical assistance for such purposes from, inter alia, United Nations Children's Fund (UNICEF) and the World Bank.” (para. 20)*

Practically and economically, investing in the earliest years of children's development help the country avoid use of public funds to address the irreversible effects of deprivation (e.g. malnutrition, diseases preventable by vaccines, mal- or lack of appropriate education) in the development of children's full potential.

Poverty among adults is different from child poverty. Childhood is the best window of opportunity to allow the development of **cognitive capital** or *“the complete set of intellectual skills, non-cognitive, social-emotional, and executive function skills that allow for creativity, flexibility and ability to work collaboratively”*. These attributes, nurtured prenatally and in childhood, allow the effective participation of individual citizens in productive social processes, and liberate them from poverty.⁴

4 Noble DJ., et al. (2016). “Cognitive capital for children in Asia and Pacific.” *BMJ Global Health*, Vol. 1:(Suppl. 2). doi: https://gh.bmj.com/content/bmjgh/1/Suppl_2/i1.full.pdf

Investments in children also stop the cyclical relationship between violence and poverty. Poverty promotes insecure and violent environments for children. Socio-economic pressures combined with negative parenting and caregiving perspectives increase incidence of economically-motivated child rights abuse (e.g. child marriages, trafficking, enslavement and child labor).⁵

Violence, in turn, perpetuates poverty. Abused or neglected children are more likely to have insufficient or zero access to social services, care and information needed for the development of their full human potential and capabilities.⁶ Its consequences (e.g. as poor health, developmental delays and learning difficulties) trap them in the continuing cycle of poverty and violence. Countries in Asia-Pacific have been found to incur huge losses in public funds because of the harmful effects of violence against children.⁷

A study by UNICEF showed that the resources needed to allow for positive environments for children in the Philippines are moderate.⁸ It highlighted lack of or insufficient budget as a key factor in the weak enforcement of laws for children. In cases when budgets are mobilized, it is often part of a political promise of which allocation and utilization are not secured for children's rights. Worst, the poor synchronization of planning-programming-budgeting are likely to result to public programs and services that violate the fundamental rights of children.

5 Nyabera, F. (2017). The nexus between child poverty and violence against children. doi: <https://endingchildpoverty.org/en/blog/295-the-nexus-between-child-poverty-and-violence-against-children>.

6 Ibid.

7 Fry, D. &. (2016). "How prevention of violence in childhood builds healthier economies and smarter children in the Asia and Pacific Region." *BMJ Global Health*, Vol. 1:i3-i11

8 UNICEF. (2017). Engagements in Influencing Domestic Public Finance for Children (PFM4C): A Global Programme Framework. U.S.A.: New York. doi: https://www.unicef.org/sites/default/files/2019-12/UNICEF_Public_Finance_for_Children.pdf

Mainstreaming Children's Rights in the PFM System

Mainstreaming children's rights in public sector governance means that the general principles of the UNCRC and of public budgeting are used in the public finance management activities of each agency and unit of the Government.

Child rights budget advocacy promotes the use of child rights lens to progressively address the issues of children in various situations. It prevents future social, economic, cultural and political problems that may arise when the basic rights of children are not satisfied.⁹

Lump sum appropriations for education, health and social welfare in the General Appropriations Act (GAA) are commonly considered as investments in children. However, it is important to analyze and scrutinize how much of the budget directly address priority issues of children. This will help the government identify efficient and effective public investments in children and avoid making budget decisions that only weaken guarantees to the promotion and protection of children's rights.¹⁰

Investments in children's rights and welfare promotes equity, especially for children among the marginalized, excluded and vulnerable sectors. An equitable public finance management leaves no one behind. It helps promote healthy and peaceful societies in which parents and caregivers are able to provide optimal investments for their children's development.

Investments in children is a tool for nation building. The more compelling reason for investing in children that resonates well with economic managers is the high productivity of the labor force. Children are the future drivers of economic growth and shared prosperity. Investing in the early years helps develop children's cognitive capital, helps them grow healthy and reinforces active learning. These make up the basic foundations of a productive labor force which is the engine of economic growth.

A robust multisectoral collaboration among state and non-state stakeholders in ensuring that policies and programs are responsive to children's issues is indispensable. The children themselves play a key role in fostering collective actions of citizens and governments for children's rights, welfare and development.

This resource material aims to help foster a dynamic relationship between government and civil society towards stronger partnerships for child rights promotion and budget advocacy.

9 HAQ Centre for Child Rights. Budget for Children. doi: <https://www.haqcrc.org/our-work/governance/budget-for-children/>

10 SIDA. (n.d.). Public financial management for the rights of children and young people: Conducting a dialogue (Part 4). doi: <https://www.sida.se/contentassets/7525a1adeb174e37babc35c827cfa8e0/15046.pdf>

Professional Associations of State Actors in the PFM



CSOs may find allies in mainstreaming children's rights through the following professional associations of state actors that have key roles and influence in Philippine public finance management:

1. **Philippine Association for Government Budget Administration (PAGBA, Inc.)**
2. **Philippine Institute of Certified Public Accountants (PICPA)**
3. **Philippine Society of Public Administration**
4. **Philippine Association of Social Workers, Inc. (PASWI)**
5. **Philippine Institute of Environmental Planners (PIEP)**
6. **Personnel Officers Association of the Philippines (POAP)**
7. **Provincial and City Treasurers' Association of the Philippines (PACTAP)**
8. **Philippine Association of Local Treasurers and Assessors (PHALTRA)**

These organizations advocate for specific child rights issues. They share related knowledge and issues to the general public and ensure that they have a human resource pool that are able to apply child rights advocacy in their specific line of profession. Some of their members are able to participate in major seminars and fora through sponsorships using public funds.

Scan to view the
website of
PAGBA, Inc.



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PICPA



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PIEP



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POAP



PART II: LEGAL AND POLICY FRAMEWORKS ON CHILDREN'S RIGHTS

Challenges in Child Rights-Responsive Governance

UNICEF Philippines, in its 2018 report titled "Situation Analysis of Children in the Philippines: A Summary Report", listed four major challenges that are directly related to the quality of public investments in children¹¹:

1. The legal/policy framework on children's rights remains fragmented and often remains unfunded "due to insufficient efforts to put the necessary systems, financing and capacity";
2. There is unclear task delineation and harmonization of efforts among different government agencies which often result to inadequate supervision and weak accountability in the implementation of laws, policies, frameworks and budgets on children's welfare;
3. The system of public finance management is complex and is executed without reference to a clear needs-based budgeting for children; and
4. There is difficulty in needs-based budgeting for children because the availability, quality and use of data on children is "highly fragmented and poorly integrated between sectors and levels of government".

UNICEF, through years of engagements in influencing domestic public finance management for children, found that failure to promote and protect child rights promotion and protection is related to the following challenges:

1. low budget priority due to a lack of awareness among financial decision makers around the economic case of investing in children;
2. insufficient budget allocation for implementing child-related plans;
3. inefficient expenditure due to delayed disbursements, leakages and procurement issues;
4. ineffective expenditure by funding high cost, low impact interventions, or fragmented spending where multisectoral interventions are required (e.g. nutrition);
5. inequitable allocations resulting in lower investment and poorer services for disadvantaged areas or populations; and
6. weak financial accountability compounded by limited budget transparency or citizen participation.

11 UNICEF Philippines (2018). Situation Analysis of Children in the Philippines: A Summary Report. Manila, Philippines: NEDA and UNICEF-Phils., 2018. doi: <https://www.unicef.org/philippines/media/556/file>

The Philippine PFM system is governed by policies and guidelines on mobilization, allocation, utilization and monitoring of public funds. These policies and guidelines can also serve as useful references in formulating responsive and appropriate programs, projects and activities (PPAs) for children.

While this section presents a non-exhaustive discussion of the legal and policy frameworks, it is hoped that it provide leads and guides to the general policy environment and windows of opportunities for civil society's constructive engagement with government and other public finance stakeholders.

Law versus Policy

A **law** "includes a specific legislation and more broadly defined provisions of constitutional or international law". **Public policy**, on the other hand, is a system of laws, mechanisms and resources necessary in the delivery of public goods and services.¹² *Anything that the government does and does not do* (e.g. when a government decides to not raise the minimum age of criminal responsibility or Minimum Age of Criminal Responsibility to at least 18) are *part of public policy*.

A. International Commitments on Children

Ratification is an international act in which a State indicates its consent to be bound by the conditions of a treaty, a legally binding international agreement between countries.¹³ States that ratify a convention become among parties to that convention and are referred to as a State Party to the convention.

1. The United Nations Convention on the Rights of the Child (UNCRC)

The UNCRC is an international human rights convention¹⁴ which sets out the basic standards of civil, political, economic, social and cultural rights of every child, regardless of their race, gender, religion, language, abilities or any status. It was adopted and opened for signature by the United Nations (UN) General Assembly on 20 November 1989.



14 often used synonymously with treaty or covenant, see http://hrlibrary.umn.edu/edumat/hreduseries/hereandnow/Part-5/6_glossary.htm

To date, 196 countries or all members of the UN, except the United States of America, are parties to it. The Philippines ratified the UNCRC in July 1990 through Senate Resolution No. 109.¹⁵ It was the 31st state to ratify the Convention. As such, the Philippine government is obliged to submit periodic reports to the Committee on the Rights of the Child (CRC) every five years, following the submission of its initial report on the implementation of the UNCRC.

Did you know? Initial Reports of the Philippines to the CRC

The Philippine Government submitted its first State Report to the CRC in 1993. The Second Periodic Report, covering the period 1995-2000, was considered by the Committee in June 2005. The Third and Fourth Periodic Reports, covering the period 2001-2007, were consolidated and submitted to the Committee in January 2008.

Box 1: Articles of the UNCRC

The UNCRC defines a child as a person under the age of 18. It acknowledges the primary role of parents and the family in the care and protection of children and emphasizes the obligation of the State to help them carry out their duties for the children.

Each of the 54 articles of the UNCRC details a specific right of a child:

Article 1: Definition of the child	Article 14: Freedom of thought, conscience and religion
Article 2: Non-discrimination	Article 15: Freedom of association
Article 3: Best interests of the child	Article 16: Right to privacy
Article 4: Protection of rights	Article 17: Access to information; mass media
Article 5: Parental guidance	Article 18: Parental responsibilities; state assistance
Article 6: Survival and development	Article 19: Protection from all forms of violence
Article 7: Registration, name, nationality and care	Article 20: Children deprived of family environment
Article 8: Preservation of identity	Article 21: Adoption
Article 9: Separation from parents	Article 22: Refugee children
Article 10: Family reunification	Article 23: Children with disabilities
Article 11: Kidnapping	Article 24: Health and health services
Article 12: Respect for views of the child	Article 25: Review of treatment in care
Article 13: Freedom of Information	Article 26: Social security

Article 27: Adequate standard of living	Article 36: Other forms of exploitation
Article 28: Right to education	Article 37: Detention and punishment
Article 29: Goals of education	Article 38: War and armed conflicts
Article 30: Children of minorities/indigenous groups	Article 39: Rehabilitation of child victims
Article 31: Leisure, play and culture	Article 40: Juvenile justice
Article 32: Child labor	Article 41: Respect for national standards
Article 33: Drug abuse	Article 42: Knowledge of rights
Article 34: Sexual exploitation	Article 43-54: Implementation measures
Article 35: Abduction, sale and trafficking	



Scan to view an audio-visual material on the UNCRC in Filipino



Box 2: General Principles of the UNCRC

All rights in the UNCRC are interrelated. Four of the 54 articles of the UNCRC provide the overarching rights or General Principles. These articles explain the reasons behind rights violations and serve as guide to preventing them.

1. **Non-Discrimination:** All rights under the UNCRC apply to all children, regardless of their “race, color, sex, language, religion, political or other opinion, national, ethnic or social origin, property, disability, birth or other birth status” (Art. 2).
2. **Best Interest of the Child:** In all actions and decisions concerning or affecting children, “the best interests of the child shall be the primary consideration”(Art. 3).
3. **Right to Life, Survival and Development:** All children have an “inherent right to life” and that States “shall ensure to the maximum extent possible the survival and development of the child” (Art. 6).
4. **Right to be Heard:** Children who are capable of forming their views should have the “right to express those views freely” regarding all matters affecting children, including any judicial or administrative proceedings, and that these views must be “given due weight in accordance with the age and maturity of the child”(Art. 12).

The CRC is a UN body composed of 18 independent experts who facilitate the mechanisms for monitoring the implementation of the UNCRC and its Optional Protocols (OPs).

Civil Society groups' engagement in UNCRC monitoring mechanisms (e.g. reporting processes for State parties and other stakeholders) reinforce child rights advocacy initiatives at the national level.

Concluding Observations

The CRC issues Concluding Observations. These are public and official documents containing the CRC's assessment of the state of child rights records. It also includes recommended measures for enhanced implementation of specific rights of children. Its contents are based on the dialogues between the CRC and the reviewed State during a country session.

The country session refers to various documents such as:

- country periodic reports
- alternative reports by independent parties (e.g. child-led groups, non-government organizations, people's organizations, UN agencies, national human rights institutions)

Concluding observations only include issues raised during the country session. An alternative report submitted by civil society coalitions working on child rights helps expand the discussion to cover the diverse conditions of children.

2. The UNCRC Optional Protocols (OPs)

The UNCRC was followed by Optional Protocols, that address either of the following:

- a. points in the original convention; or
- b. emerging issues which were still non-existent at the time that that convention was being adopted.

The UNCRC OPs are: (a) the OP on the Sale of Children, Child Prostitution and Child Pornography; (b) the OP on the Involvement of Children in Armed Conflict; and (c) the OP on a Communications Procedure.

Some Tools for Monitoring Compliance of States Parties to the UNCRC and its OPs



In 2018, the Philippine Commission on Human Rights (CHR) published the Operational Guidelines and Rules of Procedure for Monitoring the Convention on the Rights of the Child Toolkit to assist its employees in monitoring the government's compliance to the UNCRC. The Toolkit is also useful for implementers of public programs and services, policymakers and child rights advocates.

Meanwhile, the publication titled The Reporting Cycle of the Committee on the Rights of the Child: A Guide for NGOs and National Human Rights Institutions also provides information on the reporting procedures to the CRC.

Advocates may also refer to Philippine publications such as the Guide for Monitoring the UNCRC in the Philippines (2013).

Scan to view the website of Operational Guidelines Toolkit



Scan to view the website of The Reporting Cycle of the CRC



Scan to view the website of Guide for Monitoring the UNCRC



The CRC also issues General Comments (GCs) that provide authoritative interpretations of specific articles of the UNCRC. The GCs help governments improve implementation of the UNCRC by providing clarifications on misunderstood provisions and discussions on emerging issues relevant to children's rights. As of 2019, the CRC has already issued 24 General Comments.

BOX 3: UNCRC General Comments*

General Comment No. 1 (2001)	The aims of education
General Comment No. 2 (2002)	The role of independent national human rights institutions in the promotion and protection of the rights of the child
General Comment No. 3 (2003)	HIV/AIDS and the rights of the child
General Comment No. 4 (2003)	Adolescent health and development in the context of the Convention on the Rights of the Child
General Comment No. 5 (2003)	General measures of implementation of the Convention on the Rights of the Child
General Comment No. 6 (2005)	Treatment of unaccompanied and separated children outside their country of origin
General Comment No. 7 (2005)	Implementing child rights in early childhood
General Comment No. 8 (2006)	The right of the child to protection from corporal punishment and other cruel or degrading forms of punishment (Arts. 19; 28, para. 2; and 37, inter alia)
General Comment No. 9 (2006)	The rights of children with disabilities
General Comment No. 10 (2007)	Children's rights in juvenile justice
General Comment No. 11 (2009)	Indigenous children and their rights under the Convention
General Comment No. 12 (2009)	The right of the child to be heard
General Comment No. 13 (2011)	The right of the child to freedom from all forms of violence
General Comment No. 14 (2013)	The right of the child to have his or her best interests taken as a primary consideration (Art. 3, para. 1)
General Comment No. 15 (2013)	The right of the child to the enjoyment of the highest attainable standard of health
General Comment No. 16 (2013)	State obligations regarding the impact of the business sector on children's rights
General Comment No. 17 (2013)	The right of the child to rest, leisure, play, recreational activities, cultural life and the arts (Art. 31)
Joint General Recommendation No. 31 of the Committee on the Elimination of Discrimination against Women/ General Comment No. 18 of the Committee on the Rights of the Child on harmful practices	
General Comment No. 19 (2016)	Public budgeting for the realization of children's rights (Art. 4)
General Comment No. 20 (2016)	Implementation of the rights of the child during adolescence
General Comment No. 21 (2017)	Children in street situations
Joint General Comment No. 3 (2017) of the Committee on the Protection of the Rights of All Migrant Workers and Members of their Families and Comment No. 22 (2017) of the Committee on the Rights of the Child on the general principles regarding the human rights of children in the context of international migration	
Joint General Comment No. 4 (2017) of the Committee on the Protection of the Rights of All Migrant Workers and Members of Their Families and Comment No. 23 (2017) of the Committee on the Rights of the Child on State obligations regarding the human rights of children in the context of international migration in countries of origin, transit, destination and return <i>*as of December 2019</i>	
General Comment No. 24 (2019)	Children's Rights in the Child Justice System

3. UNCRC General Comment No. 19 on Public Budgeting for the Realization of Children's Rights (GC 19)




GC 19 is the first UN document to provide a detailed guidance to State parties on their legal obligation to invest in children. It is the detailed specification of UNCRC Article 4 which states that:

“States Parties shall undertake all appropriate legislative, administrative and other measures to implement the convention. Measures to implement Economic, Social and Cultural rights shall be undertaken to the maximum extent of available resources and where needed within the framework of international cooperation.”

GC 19 emphasizes the need for complementation with public finance management at the national and subnational levels. It underscores the duty of State Parties to ensure that *“budgets are systematically planned, enacted, implemented and accounted for at the national and subnational levels of the State.”* (GC 19, para 21)


Did you know? “Civil Society” in GC 19

The term “civil society” is mentioned 17 times in GC 19. States Parties and the UN recognize the role of civil society in the mobilization, allocation, utilization and monitoring of public funds.




Scan to see the child-friendly version of the GC 19





Scan to see the animated short video about UNCRC GC 19



GC 19 in Philippine Courts

The GCs of the UNCRC have been used by courts in the United Kingdom, South Africa and Europe to inform court judgments. Child rights advocates in the Philippines may use GC 19 in courts as a strategy to mainstream children's rights in the country.¹⁶

16 Liefwaard, T. and Sloth-Nielsen, J. (2016). The United Nations Convention on the Rights of the Child: Taking stock after 25 years and looking ahead. The Netherlands: Koninklijke Brill, NV, Leiden.

Box 4: Principles of Public Budgeting for Children's Rights

GC 19 explains the following principles of public budgeting for the realization of the rights of the child:

- 1. Effectiveness** (Doing the right things). PFM systems should use a results-based approach to advance children's rights.
"States Parties should invest in understanding the child rights situation in their context and formulate and implement legislation, policies and programmes that are strategically designed to overcome the challenges of realizing the rights of the child. States parties should constantly assess how budgets affect different groups of children and ensure that their budget decisions lead to the best possible outcomes for the largest number of children, paying special attention to children in vulnerable situations." (para. 59)
- 2. Efficiency** (Doing things right). Public resources must be managed in a way that ensures maximum value of investment to respect, protect and fulfil the rights of the child.
"Public resources dedicated to child-related policies and programmes should be managed in such a way as to ensure value for money and bearing in mind the obligation to respect, protect and fulfil children's rights. Approved expenditures should be executed in line with the enacted budget. Goods and services to advance child rights should be procured and delivered transparently, on time and be of appropriate quality. Furthermore, funds allocated to the rights of the child should not be wasted. States parties should make efforts to overcome institutional barriers that impede efficient spending. Monitoring, evaluation and auditing of public funds should provide checks and balances that promote sound financial management." (para. 60)
- 3. Equity.** Public spending does not mean spending the same amount on each child, but allocating resources to achieve equality among children, especially those that are among Marginalized, Excluded and Vulnerable Sectors (MEVS).
"States parties shall not discriminate against any child or category of children through resource mobilization or the allocation or execution of public funds. Spending equitably does not always mean spending the same amount on each child, but rather making spending decisions that lead to substantive equality among children. Resources should be fairly targeted to promote equality. States parties are obliged to remove all discriminatory barriers that children may face in accessing their rights." (para. 61)
- 4. Transparency.** Public Finance Management systems and practices should be open to scrutiny. Information about public budgeting should also be accessible in a timely manner. These enable the meaningful participation of the CSOs and children in the budget process.
"States parties should develop and maintain public financial management systems and practices that are open to scrutiny Information on public resources should be freely available in a timely manner. Transparency contributes to efficiency and combats corruption and mismanagement of public budgets, which in turn increases the public resources available to advance child rights. Transparency is also a prerequisite for enabling meaningful participation of the executive, legislatures and civil society, including children, in the budget process. The CRC emphasizes the importance of States parties actively promoting access to information about public revenues, allocations and spending related to children and adopting policies to support and encourage continuous engagement with legislatures and civil society, including children." (para. 62)
- 5. Sustainability.** Budget decisions must take into consideration not only the best interests of today's children, but also the best interests of the future generation.
"The best interests of current and future generations of children should be given serious consideration in all budget decisions. States parties should mobilize revenues and manage public resources in such a way as to ensure the ongoing adoption of policies and delivery of programmes aimed at directly or indirectly realizing children's rights. States parties may only take retrogressive measures in relation to children's rights as outlined in paragraph 31 above." (para. 63)

4. The Global Goals

In September 2015, the UN General Assembly adopted the 2030 Agenda for Sustainable Development. These are the Global Goals aiming to ensure that people around the world live in prosperity without damaging the planet. The Agenda identified 17 Sustainable Development Goals (SDGs) to build on the achievements and gaps in the outcomes of the Millennium Development Goals (MDGs) by 2030. Each SDG has agreed targets while each target has agreed indicators.

Scan to view the 2030 Agenda for Sustainable Development



The UNCRC and the Global Goals



All of the 17 SDGs are relevant to children. Sustainable development calls for the harmonization of economic growth, social inclusion and environmental protection to achieve development that meets the needs of the present without compromising the ability of future generations to meet their own needs.¹⁷

Scan to see the mapping of the Global Goals and the UNCRC



The UN High-Level Political Forum (HLPF) on Sustainable Development is the main platform for following up and reviewing the SDGs. The HLPF is conducted annually and includes the state-led Voluntary National Reviews (VNR) on the progress of achieving the SDGs at the national and subnational levels.

The Philippine Statistics Authority (PSA), by virtue of PSA Board Resolution No. 04 series of 2016, is the designated repository of SDG indicators in the Philippines. It leads in government's work in monitoring the country's performance based on the formulated Philippine SDG indicators. PSA is also mandated to coordinate the generation and improvement of SDG indicators and collaborate with the international community, private sector and CSOs for assistance and advocacy. As such, SDG indicators and targeted results are part of public policy.

17 1987 Report of the World Commission on Environment and Development by the United Nations World Commission on Environment and Development. doi: <https://sustainabledevelopment.un.org/content/documents/5987our-common-future.pdf>

Figure 1: 17 Sustainable Development Goals



1 NO POVERTY
No Poverty: End poverty in all its forms everywhere



2 ZERO HUNGER
Zero Hunger: End hunger, achieve food security and improved nutrition, and promote sustainable agriculture



3 GOOD HEALTH AND WELL-BEING
Good Health and Well-Being: Ensure healthy lives and promote well-being for all at all ages



4 QUALITY EDUCATION
Quality Education: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all



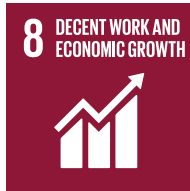
5 GENDER EQUALITY
Gender Equality: Achieve gender equality and empower all women and girls



6 CLEAN WATER AND SANITATION
Clean Water and Sanitation: Ensure availability and sustainable management of water and sanitation for all



7 AFFORDABLE AND CLEAN ENERGY
Affordable and Clean Energy: Ensure access to affordable, reliable, sustainable and modern energy for all



8 DECENT WORK AND ECONOMIC GROWTH
Decent Work and Economic Growth: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
Industry, Innovation, and Infrastructure: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation



10 REDUCED INEQUALITIES
Reduced Inequalities: Reduce Inequality within and among countries



11 SUSTAINABLE CITIES AND COMMUNITIES
Sustainable Cities and Communities: Make cities and human settlements inclusive, safe, resilient and sustainable



12 RESPONSIBLE CONSUMPTION AND PRODUCTION
Responsible Consumption and Production: Ensure sustainable consumption and production patterns



13 CLIMATE ACTION
Climate Action: Take urgent action to combat climate change and its impacts



14 LIFE BELOW WATER
Life Below Water: Conserve and sustainably use the oceans, seas and marine resources for sustainable development



15 LIFE ON LAND
Life on Land: Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat diversification, and halt and reverse land degradation, and halt biodiversity loss

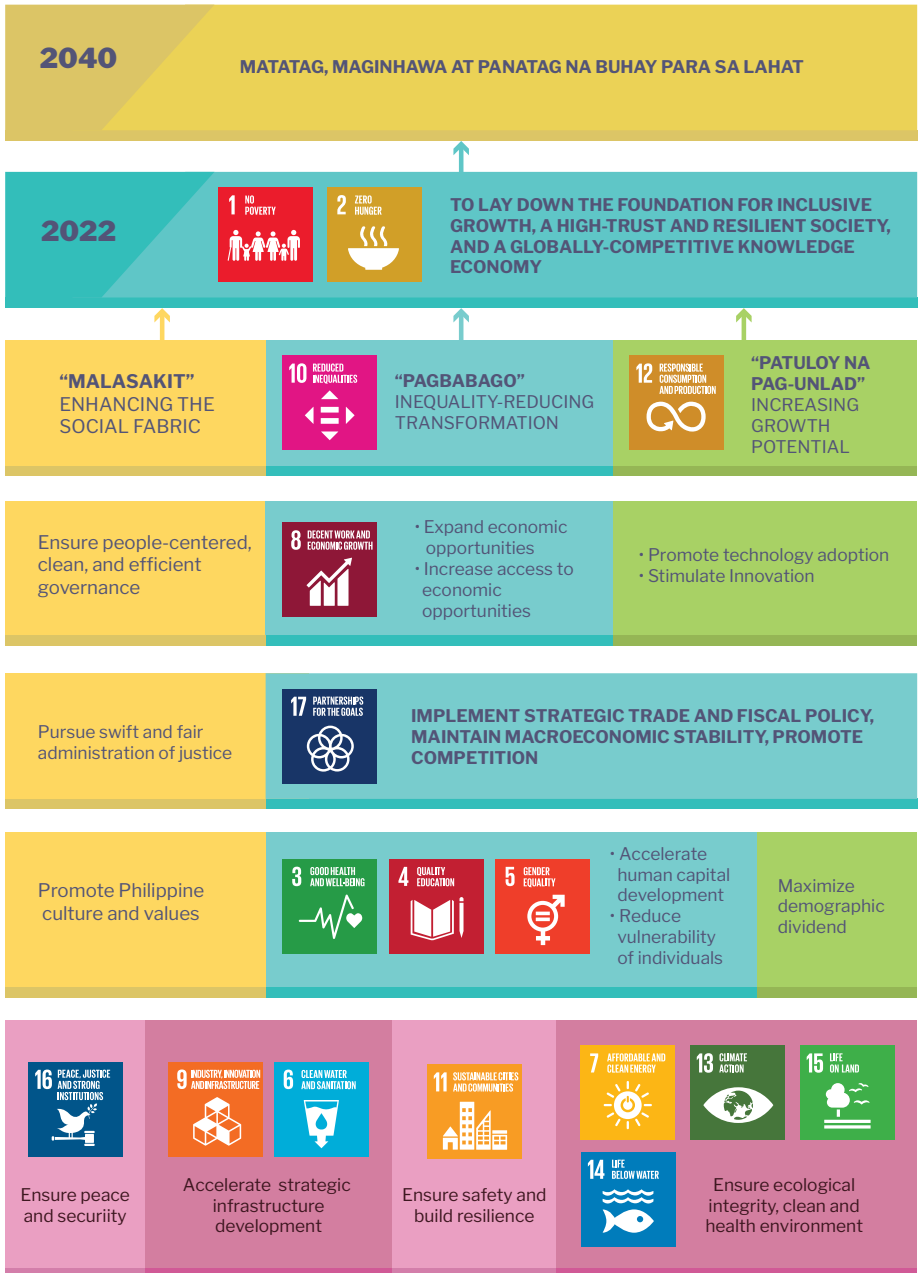


16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Peace, Justice and Strong Institutions: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable, and inclusive institutions at all levels



17 PARTNERSHIPS FOR THE GOALS
Partnerships for the Goals: Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

Figure 2: Mapping of SDGs and the PDP 2017-2022



Box 5: Monitoring of the Global Goals by the Philippine Government

Scan to see the status of Global Goals



The Global Goals recognize the valuable participation of different stakeholders, including CSOs and children, in the planning and implementation of policies and programmes for sustainable development at the national and subnational levels of government. In line with this, the PSA publicly shares updates in the monitoring of the SDG indicators through their website.

Scan to view the Guidelines of Localization of PDP



Department of Interior and Local Government (DILG)-National Economic Development Authority (NEDA) Joint Memorandum Circular No. 1, Series of 2018: Guidelines on the Localization of the Philippine Development Plan (PDP) 2017-2022 Results Matrices of the Sustainable Development Goals (SDGs) outlines the sector and sub-sector target outcomes. It also prescribes the use of a matrix of baseline information, indicators, end of PDP targets and responsible agencies to monitor and assess governance; particularly in the area of national-local governments' convergence, complementation and harmonization in implementing the Global Goals.

Scan to see the Results Matrices of the SDGs



Government officials and members of the bureaucracy in both national and subnational levels are partners of CSOs in child rights advocacy. The continued constructive engagement between government, CSOs and of other stakeholders of the Philippine Public Finance Management system is instrumental in ensuring broader reach of initiatives on awareness-raising and consultations related to the accomplishment of the Global Goals.

The consideration of the Global Goals is expected in the formulation and monitoring of the country's development plans and other related blueprints for public service, such as the:

- National Plan of Action for Children (NPAC)
- Philippine Plan of Action for the Elimination of Violence Against Children
- Philippine Health Agenda or the National Objectives for Health
- National Urban Development and Housing Framework

As such, Global Goals should also be considered in the preparation, utilization and monitoring of the annual national and local budgets to ensure that development plans are translated into action.

Did you know? Three Global Goals on Violence Against Children (VAC)



There are three Global Goals which directly address violence against children. They are:

- Target 5.2: Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation;
- Target 16.1: Significantly reduce all forms of violence and related death rates everywhere;
- Target 16.2: End abuse, exploitation, trafficking and all forms of violence against and torture of children

5. UN Convention on the Rights of Persons with Disability (UNCRPD) and Its Optional Protocol (OP)¹⁸

Scan to see the convention of UNCRPD and its OP



The UNCRPD and its OP was adopted on 13 December 2006 and was opened for signature by the UN General Assembly on 30 March 2007. Globally, it entered into force on 3 May 2008. To date, 177 countries have ratified it.

Inclusivity and Budget Advocacy

In its 2013 Parallel Report, the Philippine Coalition on the UN Convention on the Rights of Persons with Disabilities (UNCRPD) emphasized that among the numerous challenges to monitoring government spending is that *“data in education must be disaggregated from the other Children with Special Needs.”* It also observed that *“there is no nationally-coordinated and comprehensive system of data collection, verification, and updating on persons with disability in the First Decade (1983-1992) and Second Decade (1993-2002) for Persons with Disabilities (PWDs).”*

The UNCRPD also reported that *“the relegation of persons with disabilities in development plans by the National Economic and Development Authority as wards of the State has perpetuated a charity model towards the sector, including children with disabilities. Such a paradigm seriously undermines planning of programs and projects of the State at all levels. Consequently, budgeting and public finance for persons with disabilities continue to be seriously inadequate and disproportionate.”*

In coming up with this report, the Philippine Coalition on the UN CRCPD utilized their analyses of the compliance of the budgets to UNCRPD as a *“weapon”* in advocating for an inclusive and responsive Public Finance Management System. The coalition members learned the language of public financial management through their continuous engagement of the process. They also realized the importance of working with broader set of allies to gain visibility.

¹⁸ Philippine Coalition on the UN Convention on the Rights of Persons with Disabilities. UN Convention on the Rights of Persons with Disabilities: A Parallel Report Submitted to the Committee on the Rights of Persons with Disabilities on the Implementation of the Convention in the Republic of the Philippines from 2008-2013. 6 December 2013.

The UNCRPD and its OP is the first specific international convention that comprehensively specified the basic standards to making the rights of persons with disabilities legally visible in societies and in the international arena.

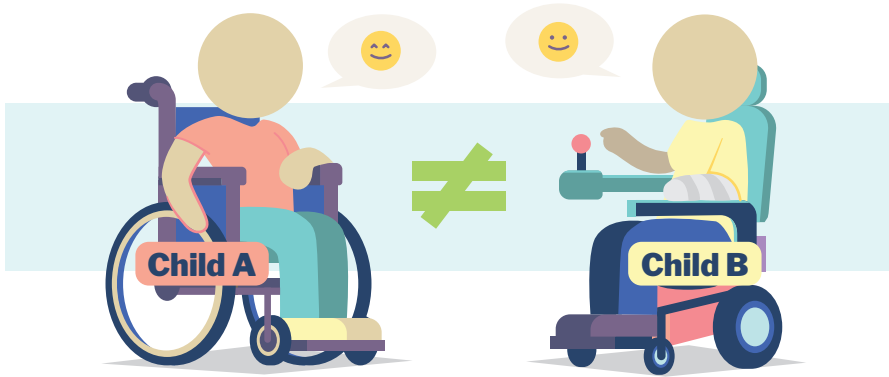
This convention promotes the shift from viewing persons with disabilities as “objects” of charity (charity approach), medical treatment (medical approach) and social protection (social approach) towards viewing them as “subjects” with rights, capable of claiming rights and making decisions for their lives based on their free and informed consent. They are capable of being active members of society.

With UNCRPD and the UNCRC on equitable investments in children recognize the following, among others:

1. The need for capacity-building and unique support for the realization of the rights of children with disabilities. PWDs are considered the world’s largest minority and children with disabilities face compounded marginalization because they and their families are less likely to be reached by services (i.e. health, education) and information; and
2. The added burden of costs of medical care, assistive devices or personal support that make children/persons with disabilities generally poorer than the other members of most societies.¹⁹

The convention does not aim for “additional rights” for children with disabilities, but targets the realization of their individuality and independence.

¹⁹ WHO. 10 Facts on Disability. doi: <https://www.un.org/development/desa/disabilities/convention-on-the-rights-of-persons-with-disabilities/article-7-children-with-disabilities.html#:~:text=1,equal%20basis%20with%20other%20children.&text=In%20all%20actions%20concerning%20children,shall%20be%20a%20primary%20consideration.>



It also recognizes that children with the same impairment (e.g. child A is able to use upper limbs and child B is constrained to use the same) might have different degrees of disability (e.g. child A has access to good nutrition while child B had none). They may need different specifications in a wheelchair (e.g. child A may find a manual wheelchair helpful but child B with arms which have undeveloped strength may need a customized electric wheelchair). Hence, the formulation and implementation of suitable programs and services considerate of the different needs of children with disabilities.

Article 7 of the UNCRPD indicates the following obligations²⁰ of States Parties with regards to children with disabilities:

1. States Parties shall take all necessary measures to ensure the full enjoyment by children with disabilities of all human rights and fundamental freedoms on an equal basis with other children.
2. In all actions concerning children with disabilities, the best interests of the child shall be a primary consideration.
3. States Parties shall ensure that children with disabilities have the right to express their views freely on all matters affecting them, their views being given due weight in accordance with their age and maturity, on an equal basis with other children, and to be provided with disability- and age-appropriate assistance to realize that right.

Disability is defined as an *‘interaction of a biological impairment with the environmental and social factors that prevent the person from participating fully in society’*²¹. The convention sets out steps that governments must take to mitigate barriers in achieving equal opportunities for children/persons with disabilities. Public funds should be allocated for interventions that are responsive to children with disabilities.

20 DESA. Article 7: Children with Disabilities. doi: <https://www.un.org/development/desa/disabilities/convention-on-the-rights-of-persons-with-disabilities/article-7-children-with-disabilities.html>

21 “Children with Disabilities: Finding the Way to an Inclusive Service Framework.” Policy Brief-Philippines, No. 6 (July 2018), UNICEF, AusAid and Philippine DSWD doi: <https://reliefweb.int/sites/reliefweb.int/files/resources/CWDSitanPolicyBrief.pdf>.

Box 6: Person-First Language and Children with Disabilities²²

The Philippine government's commitment to the UNCRC includes its obligation to mainstream the use of the rights-based approach and appropriate language when discussing and addressing issues of disability.

The language we use influence how we think of other people. For a long time, children/persons with disabilities have been negatively portrayed in the language used to address them. Terms like differently-abled, challenged, handicapped or special are often considered condescending. The evolving understanding of the rights of children/persons with disabilities suggests the use of phrases that **focus on the person and not the impairment** (e.g. a child with low vision, a child with hearing impairment). Language used should emphasize their abilities instead of limitations in the same way that people would normally be expected to describe children/people without disabilities.

However, consistent with the convention's principle of **"respect for difference and acceptance of persons with disabilities as part of human diversity and humanity,"** sensitivity to the preference of any person on how they would like to be called should always be observed. Children/people with disabilities have different preferences on how they want to be referred to by other people. Some of them view their disability as an essential part of who they are and would like to be identified with their disability first (i.e. identity-first approach) such as when a child who is deaf would assert to be recognized as a deaf child. This also reflects disability, like one's gender, ethnicity, race, religion, etc. as a representation of a form of diversity.

The advocacy towards inclusivity of public services and programs in investments in children can also benefit from the use of language that refer to the need for accessibility by anyone regardless of social, physical, and mental conditions (e.g. accessible restroom) rather than the presence of a disability (e.g. restroom for the disabled).

In the Philippines, a study by UNICEF found the lack of a comprehensive service network that will clarify measures for the government to create programs and services equally inclusive of and responsive to the needs of children with disabilities. It recommends for improved child disability measurement and monitoring through comprehensive and segregated data collection to aid the planning, implementation and monitoring of appropriate programs and services.²³

Box 7: Inclusion as Evolving Concept

Scan to access the website of the WGDS



The United Nations Statistical Division (UNSD) and the Washington Group on Disability Statistics (WGDS)* have continuously developed culturally - neutral and reasonably - standardized definitions and measurements of disability among the member states of the United Nations



*WGDS is an international voluntary working group composed of more than 100 National Statistical Offices, INGOs and CSOs working on issues of inclusivity

22 Together We Rock! Words Matter: Suggested Guidelines for People-First Language to Create Inclusive Communities. doi: <https://static1.squarespace.com/static/565dec2de4b0475ab00625b6/t/56dee93e60b5e9179d254670/1457449279336/Words+Matter+-+Accessible+Format+-+March+7%2C+2016.pdf>; and <https://adata.org/factsheet/ADANN-writing>

23 "Children with Disabilities: Finding the Way to an Inclusive Service Framework." Policy Brief-Philippines, No. 6 (July 2018), UNICEF, AusAid and Philippine DSWD. doi: <https://reliefweb.int/sites/reliefweb.int/files/resources/CWDSitanPolicyBrief.pdf>

B. National Laws, Policies and Frameworks on Children's Rights

Box 8: Philippines and the Open Government Partnership (OGP)

Philippines is one of the eight Governments and nine Civil Society Organization (CSOs) that founded the Open Government Partnership (OGP) in 2011. OGP provides an international platform for making governments more open, accountable and responsive to citizens.

Scan to access the website of the OGP



The effective and consistent enforcement of child rights-responsive laws and policies should be matched by a transparent fiscal policy considerate of the various situations of children in the country. It is in this area that civil society participation is most significant because they carry the communities' interests which, when considered by the Public Finance Management (PFM) (PFM), also enhances transparency and accountability in governance. The efficient, effective, transparent, equitable and sustainable operationalization of the Philippine PFM System will help the government facilitate high returns both in terms of the quality of peoples' lives and economic productivity.

1. Key Policies on Children's Rights in the Philippines

The Philippine government, as observed by the CRC in its Concluding Observations (CRC/C/PHL/CO/3-4), dated 2 October 2009, has instituted legal measures for the promotion and protection of children's rights. However, the CRC also recommends for the Philippine government to *“ensure the full and effective implementation of its domestic laws in order to better protect the rights of the child and to harmonize its legislation with the provisions and principles of the UNCRC”*.²⁴ Some of these statutes have been legislated prior to the ratification of the UNCRC by the Philippines and must be interpreted with conscious efforts to apply the child rights framework in the UNCRC.

a. 1987 Philippine Constitution provides for the basic premise for upholding the rights of children. It contains a number of provisions on human rights and those that directly address the rights of children to public investments:

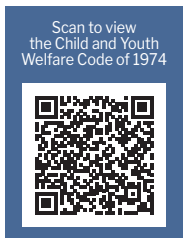
Scan to view the 1987 Philippine Constitution



- i. Article XIII, Section 11 mandating the State to adopt an integrated and comprehensive approach to health development available to all people at affordable cost, prioritizing the needs of the children;

24 CRC/C/PHL/CO/3-4: Concluding Observation-Philippines. doi: <https://www2.ohchr.org/english/bodies/crc/docs/co/crc-c-phl-co4.pdf>

- ii. Article XIV, Section 2(2) establishing and maintaining a system of free public education in the elementary and high school levels;
- iii. Article XIV, Section 3 (3) allowing the teaching of religion in schools, provided that the parent or guardian of the child has expressed consent;
- iv. Article XV, Section 3 (2) requiring the State to defend the right of children to assistance, including proper care and nutrition, and providing for special protection from all forms of neglect, abuse, cruelty, exploitation and other conditions prejudicial to their development; and
- v. Article XIV, Section 5 (1) recognizing the important role of child development in national development by mandating the highest budgetary priority to education.



b. Child and Youth Welfare Code of 1974 (Presidential Decree 603) was issued on 10 December 1974. It provides for the creation of the Council for the Welfare of Children (CWC) as the focal inter-agency body of the Philippine government for children's concerns. It is mandated to formulate, monitor and evaluate governance measures for children. The Code also defines the rights and responsibilities of children, as well as the authorities and duties of their parents, the school, the community and the government.

Box 9: Rights of the Child

Article 3 of Presidential Decree (P.D.) 603 states the following as rights of all children regardless of legitimacy, sex, social status, religion, politics, antecedents and other factors.

1. Every child is endowed with the dignity and worth of a human being from the moment of his/her conception, as generally accepted in medical parlance, and has, therefore, the right to be born well.
2. Every child has the right to a wholesome family life that will provide him/her with love, care and understanding, guidance and counselling, and moral and material security. The dependent or abandoned child shall be provided with the nearest substitute for a home.
3. Every child has the right to a well-rounded development of his personality to the end that he/she may become a happy, useful and active member of society. The gifted child shall be given opportunity and encouragement to develop his/her special talents. The emotionally disturbed or socially maladjusted child shall be treated with sympathy and understanding, and shall be entitled to treatment, education and care required by his particular condition.
4. Every child has the right to a balanced diet, adequate clothing, sufficient shelter, proper medical attention and all the basic physical requirements of a healthy and vigorous life.
5. Every child has the right to be brought up in an atmosphere of morality and rectitude for the enrichment and the strengthening of his/her character.

6. Every child has the right to an education commensurate with his/her abilities and to the development of his skills for the improvement of his capacity for service to himself/herself and to his/her fellowmen.
7. Every child has the right to full opportunities for safe and wholesome recreation and activities, individual as well as social, for the wholesome use of his/her leisure hours.
8. Every child has the right to protection against exploitation, improper influences, hazards, and other conditions or circumstances prejudicial to his/her physical, mental, emotional, social and moral development.
9. Every child has the right to live in a community and a society that can offer him/her an environment free from pernicious influences and conducive to the promotion of his/her health and the cultivation of his/her desirable traits and attributes.
10. Every child has the right to the care, assistance, and protection of the State, particularly when his/her parents or guardians fail or are unable to provide him/her with his/her fundamental needs for growth, development and improvement.
11. Every child has the right to an efficient and honest government that will deepen his faith in democracy and inspire him/her with the morality of the constituted authorities both in their public and private lives.
12. Every child has the right to grow up as a free individual, in an atmosphere of peace, understanding, tolerance and universal brotherhood/sisterhood and with the determination to contribute his/her share in the building of a better world.

Box 10: Responsibilities of a Child

Article 4 of Presidential Decree (P.D.) 603 states that every child, regardless of the circumstances of his/her birth, sex, religion, social status, political antecedents and other factors shall:

1. Strive to lead an upright and virtuous life in accordance with the tenets of his/her religion, the teachings of his/her elders and mentors, and the biddings of a clean conscience;
2. Love, respect and obey his/her parents, and cooperate with them in the strengthening of the family;
3. Extend to his/her brothers and sisters his/her love, thoughtfulness, and helpfulness, and endeavor with them to keep the family harmonious and united;
4. Exert his/her utmost to develop his/her potentialities for service, particularly by undergoing a formal education suited to his/her abilities, in order that he/she may become an asset to himself/herself and to society;
5. Respect not only his/her elders but also the customs and traditions of our people, the memory of our heroes, the duly constituted authorities, the laws of our country, and the principles and institutions of democracy;
6. Participate actively in civic affairs and in the promotion of the general welfare, always bearing in mind that it is the youth who will eventually be called upon to discharge the responsibility of leadership in shaping the nation's future; and
7. Help in the observance of individual human rights, the strengthening of freedom everywhere, the fostering of cooperation among nations in the pursuit of their common aspirations for programs and prosperity, and the furtherance of world peace.

Scan to access policy direction on Child 21



c. Philippine National Strategic Framework for Plan Development for Children, 2000-2025 (Child 21)

is the Philippine Government's current long-term vision and strategy document that provides direction to policy development and program planning for the implementation of government's commitment to the UN Convention on the Rights of the Child.

Scan to download PPAEVAC



The Philippine government cited reference to the goals of Child 21 in the formulation and implementation of the five-year National Plan of Action for Children (NPAC) for the periods 2005-2010, 2011-2015 and 2016-2020; and in the formulation and implementation of the six-year Philippine Plan of Action to End Violence Against Children (PPAEVAC) the multisectoral blueprint for reducing the prevalence of violence against children in the country.

Scan to access the ECCD Act of 2000



d. Early Childhood Care and Development (ECCD) Act of 2000 (R.A. 8980) was issued on 5 December 2000. It provides a national policy framework that recognize the unique nature and set of needs of children ages 0-6.

Scan to access the EYA of 2003



The ECCD Act is strengthened by the Early Years Act (EYA) of 2003 (R.A. 10410) which expanded the definition of childhood from "up to 6 years" to "up to 8 years", emphasized the value of regular and evidence-based evaluation and assessment of ECCD programs for the progressive improvements in achieving priority governance issues in early childhood, and institutionalized a national system of early childhood care and development.

Scan to access Kalusugan at Nutrisyon ng Mag-Nanay Act of 2018



e. R.A. 11148: Kalusugan at Nutristyon ng Mag-Nanay Act of 2018

, issued on 29 November 2018, promotes proper infant and young child feeding practices as vital to the development of the country's cognitive capital. It reflects the Philippine government's recognition of the need for comprehensive, sustainable, multisectoral approaches and strategies to address health and nutrition problems of those who are nutritionally-at-risk (e.g. pregnant and lactating women, women of reproductive age including teenage mothers, adolescent

girls, and all Filipino children who are newly-born up to 2 years old). It also aims to institutionalize the integration of child rights-sensitive frameworks (e.g. first 1,000 days in the National Plan, early childhood care and development) in national and subnational planning documents (e.g., PPAN, NPAC, PDP, regional development plans, investment plans for health and nutrition, etc.).

Philippine Plan of Action for Nutrition (PPAN)

A Five-Year Philippine Plan of Action for Nutrition (PPAN) provides the framework for improving the nutritional status of Filipinos. PPAN is an integral part of the Five-Year Philippine Development Plan. It is also consistent with Ambisyon 2040, which is the country's expressed long-term vision.

The National Nutrition Council (NNC) as the country's policy-making and coordinating body on nutrition, is tasked to coordinate the formulation and implementation of PPAN.

Scan to access the website of the National Nutrition Council



Policies for a Healthy Mother and Child Dyad

Several national policies in the Philippines recognize the benefit of a healthy mother and child dyad through supportive sociocultural infrastructures for breastfeeding:

Scan to access the International Code of Marketing of Breastmilk Substitutes



Scan to access the Milk Code of 1986



Scan to access the Rooming-In and Breast feeding Act of 1992



Scan to access R.A 7322 of 1992



Scan to access R.A. 10028



2. Policies for Education

Education is among vital elements in the development of children's cognitive capital. The following related policies may be used in engaging stakeholders from the government to facilitate investments in children and strengthen child rights-responsive interventions for Filipino children in different situations.

Scan to access the
Free Public Secondary
Education Act of 1988



a. Republic Act 6655: Free Public Secondary Education Act of 1988 is the legal basis for the State's obligation to provide free secondary education for all Filipino children and that each student's graduation shall not be hindered by non-payment of any fees.

Scan to access
R.A. 6972



b. Republic Act 6972: Barangay-Level Total Development and Protection of Children Act of 1990 recognizes the importance of viewing children's rights holistically by emphasizing the link between education and health. It requires for the formulation and implementation of a Total Development and Protection of Children Program in every barangay to provide responsive service delivery networks for the following:

- i. birth registration monitoring and completion of the immunization series;
- ii. growth and nutritional monitoring of each and every child in the barangay, and provision of supplementary nutritional feeding;
- iii. care for children of working mothers during the day and care for children up to six years of age when mothers are working at night.
- iv. materials and networks of surrogate mothers-teachers;
- v. sanctuary for children who became victims of violence;
- vi. ensure healthy conditions and care for mothers and children during prenatal, neonatal, and childbirth, and
- vii. support system and network of assistance for the barangay's total development and protection of children.

c. Republic Act 9155: Governance of Basic Education Act of 2001 institutionalized the obligation of national and subnational government institutions to ensure the promotion and protection of the rights of all citizens to free and quality basic education.

Scan to access
R.A. 9155



d. Republic Act 10533: Enhanced Basic Education Act of 2013 broadened the scope of basic education. “to at least one year of kindergarten education, six years of elementary education and six years of secondary education as well as alternative learning systems for out-of-school learners and those with special needs”.

Scan to access
R.A. 10533



e. Republic Act 10931: Universal Access to Quality Tertiary Education Act of 2016 is the legal basis for the State's obligation to provide free education for all Filipino students pursuing a bachelor's degree, certificate degree, or any comparable undergraduate degree.

Scan to access
R.A. 10931



3. Children's Rights in the Mass Media

The country's policy environment also recognizes the potential and impact of mass media in promoting and protecting children's rights. There are laws that may be utilized by child rights budget advocates in governance, and in emphasizing the obligations of the Government and other actors in mass media (e.g. private television networks, companies advertising products through different forms of media) in upholding the UNCRC. Some of these policies are:

- i. Republic Act 8370: Children's Television Act of 1997
- ii. Republic Act 8296: The National Children's Broadcasting Day, 1996
- iii. Republic Act 8044: Youth in Nation-Building Act of 1994

Scan to access
R.A. 8370



Scan to access
R.A. 8296



Scan to access
R.A. 8044



4. Policies for the Protection of Children

Child rights-sensitive social protection covers investments in children through policies, programmes and systems that address the different patterns of marginalization, exclusion and vulnerabilities of children.

Scan to access
R.A. 7610



a. Republic Act 7610: Special Protection of Children Against Child Abuse, Exploitation and Discrimination Act of 1992 provides the legal measures for the prevention of all forms of abuse of the rights of children. It also stipulates for the government's obligations to provide alternative care to children whose caregivers (e.g. parent, guardian, teachers or persons having care or custody of the child) commit violence against them or are unable to protect them against any form of abuse.

Did you know? Department of Education Child Protection Policy No. 40, series of 2012

Scan to access
DepEd's Child
Protection Policy



The Philippine Department of Education Child Protection Policy No. 40 , series 2012, dated 14 May 2012 requires for the establishment of a Child Protection Committee (CPC) in all primary and secondary public and private schools.



Scan to access
R.A. 9262



b. Republic Act 9262: Anti-Violence Against Women and Their Children Act of 2004 provides for the relief and protection of women and children from further abuse or violence. It classifies violence against women and children (VAWC) as a public crime.

Scan to access
R.A. 9344



Scan to access
R.A. 10630



c. Republic Act 9344: Juvenile Justice and Welfare (JJW) Act of 2006 and **Republic Act 10630: An Act Strengthening the Juvenile Justice System in the Philippines, Amending For the Purpose Republic Act 9344, Otherwise Known as the Juvenile Justice and Welfare Act of 2006 and Appropriating Funds Therefore** provide the legal framework for a restorative juvenile

justice and welfare system in the Philippines. It created the Juvenile Justice and Welfare Council (JJWC), an inter-agency body responsible for the coordination and implementation of related programs and services, including the operationalization of government-run and center-based rehabilitation centers and the implementation of community-based diversion programs.

d. Republic Act 9775: Anti-Child Pornography Act of 2009 defines abuses on a child/children in online platforms. It also attempts to contribute to the promotion of the positive representation of children through the internet.

Scan to access the IRR of R.A. 9775



e. Republic Act 7658: An Act Prohibiting the Employment of Children Below 15 Years of Age in Public and Private Undertakings, Amending for this Purpose Section 12, Article VIII of Republic Act 7610 of 1993

Scan to access R.A.7658



and **Republic Act 9231: An Act Providing for the Elimination of the Worst Forms of Child Labor and Affording Stronger Protection for the Working Child, Amending for this Purpose Republic Act 7610 of 2003**

Scan to access R.A. 9231



are amendments to Republic Act 7610 and expanded the list of situations in which child labor is prohibited.

f. Republic Act 8552: Domestic Adoption Act of 1998 lays down the legal basis for the domestic adoption process with specific differentiation on the roles of biological parents, prospective parents, prospective adoptees, government agencies and adoption experts from public and private sectors in ensuring the best interest of a child.

Scan to access R.A. 8552



g. Republic Act 8369: Family Courts Act of 1997 institutionalized Family Courts as authorized entities to preside over and decide on legal processes related to custody of children. This also provides for the obligations of Local Government Units (LGUs) in establishing youth detention homes to allow for the implementation of diversion programs, whenever applicable.

Scan to access R.A.8369





h. Republic Act 10821: Children's Emergency Relief and Protection Act of 2016 specifies measures for the protection of children gravely threatened or endangered by circumstances that affect their survival and typical development. This also strengthens the provisions in Republic Act 10121 of 2010: Philippine

Disaster Risk Reduction and Management Act of 2010 by emphasizing, among other things, the need for information on the public to be *'disaggregated by age, gender, ethnicity, special needs'*. Below are some of the guidelines which may be used to strengthen advocacies on public budgeting for children in emergencies:



- i. Philippine National Implementation Guidelines for Child-Friendly Spaces in Emergencies and
- ii. Training Manual on Republic Act 10821 and the Minimum Standards for Child Protection in Humanitarian Action.

Did you know? Policy Guidelines in Websites of Government Agencies



Government agencies tasked to lead the implementation of a specific law usually post the implementation guidelines in their websites. The DILG, for instance, issued and posted an online copy of DILG Memorandum Circular (MC) No. 122 series of 2018: Guidelines for Local Government Units on the Strengthening of Evacuation Systems Using the Local Disaster Risk Reduction and Management Fund (LDRRMF) dated 8 August 2018



i. Republic Act 11188: Special Protection for Children in Situations of Armed Conflict Act of 2019 was signed into law on 10 January 2019. Chapter VII, Section 25 of R.A. 11188 lists down the membership of two CSOs in the Inter-Agency Committee on Children in Situations of Armed Conflict (IAC-CSAC).

5. Other Related Laws, Policies, and Frameworks on the Philippine PFM System

The Philippines has a number of laws, policies, and frameworks related to the operationalization of its PFM system:

a. Republic Act 6670 of 1988: An Act Further Amending Certain Sections and Terms Used in Presidential Decree No. 1177, as Amended, in order to Institute a Modified Performance Budget System.



b. Republic Act 7160: Local Government Code (LGC) of 1991 institutionalized the significant role of LGUs in the effective and efficient provision of basic services (see Table 1) to local communities. LGUs were given more powers, authority, responsibilities, and resources for public service delivery, including localized measures for child rights promotion and protection. The various roles of the LGUs and other stakeholders in investments in children shall be discussed in detail in Part III, Section D of this resource material.



Book VI of the Philippine LGC of 1991 provides for the important elements of a Philippine Public Finance Management System. LGC Chapters 3 to 6 provide the legal basis for all stages of the budget process: (a) budget preparation; (b) budget authorization; (c) budget execution; and (d) budget accountability. These stages process overlap in continuing cycles and are consistent with the four-stage public budgeting process prescribed by GC 19.



c. The Philippine Administrative Code of 1987 provides for “major structural, functional and procedural principles and rules of governance” and mandates for a Philippine Public Finance Management System that will result to a national budget as instrument for national development.



- i. Presidential Decree No. 1177: Budget Reform Decree of 1977
- ii. Commonwealth Act No. 246 of 1937: The Budget Act
- iii. Presidential Decree No. 999: Amending the Revised Budget Act of 1954
- iv. Republic Act No. 992: The Revised Budget Act of 1954



Scan to access
Ambisyon Natin 2040



Scan to see the Results
Matrices of the PDP
2017-2022



d. Ambisyon Natin 2040 and the Philippine Development Plan were adopted through Executive Order No. 5 issued on 11 October 2016. It provides the framework for the development of four medium term Philippine Development Plans (PDPs) until fiscal year 2040.

The six-year PDP is a national planning document prepared at the start of each new leadership. It highlights the aspirations and goals of the country for the next six years and includes sector and sub-sector outcomes expressed in the indicator statements and targets. Scan to see Results Matrices of the PDP 2017-2022.

Long-Term Visions and Constructive Engagement of the PFM System

Child rights budget advocates may find the critical assessment periods on any of the country's long-term development plans (i.e. PDP, Ambisyon Natin 2040) as opportunities for facilitating child rights mainstreaming in the Philippine PFM system.

Handles of Child Rights Budget Advocates in Philippine Development Plan 2017-2022

The Philippine Development Plan (PDP) 2017-2022 provides the following strategies for the welfare of children:

Health and Education

- Provide quality nutrition and health care interventions at all life stages
- Ensure functional and efficient networks of health care providers, upgrade health facilities and improve human resources for health
- Ensure quality, accessible, relevant and liberating education for all
- Strengthen programs for early childhood care and development (ECCD)

Social Protection

- Promote a long and healthy life, starting with quality and affordable universal health care and social protection
- Pantawid Pamilyang Pilipino Program (4Ps)
- Measures to eliminate child labor, including HELP ME Convergence Program Against Child Labor
- Address concerns of children in situations of armed conflict
- Establish a protocol on monitoring, reporting and response system (MRRS) at the national and local levels
- Implement Optional Protocol (OP) to the UNCRC on the involvement of children in armed conflict

Pursuing Swift and Fair Administration of Justice

- Access to justice will be made more inclusive especially for persons with special needs
- Department of Justice (DOJ) to strengthen victim assistance work for women and children
- Fragmented mechanisms in existing witness protection and victim assistance programs for child witnesses and victim-survivors shall be addressed through strengthened coordination.

These strategies may be used by child rights budget advocates in engaging government agencies when asserting for strengthened and institutionalized public investments for children until and beyond fiscal year 2022. The current PDP will and should undergo assessments that are inclusive of the different sectors, including children.

The use of child rights perspective in monitoring the progress markers of any development plan results to evidence-based recommendations for succeeding short-term plans (e.g. PDPs) and even beyond the long-term plans (e.g. Ambisyon 2040). It is for this reason that the child rights situation analysis (CRSA) (see Box 32) is considered a valuable tool for realizing a child rights responsive PFM system.

e. Policies on Taxation and Children's Rights

Child rights budget advocates need to also note that public finance management involves resource mobilization for public programs and services.

Taxation is among means of resource mobilization for sustainable development of developing countries. Below are some of the country's laws on sources of funds for social welfare, including that of children:

- i. **Republic Act 10963: Tax Reform for Acceleration and Inclusion (TRAIN)** GC19 also emphasized that serious consideration should be given to the best interests of consent and prospective generations of children (para. 61) and that governments should not take deliberate retrogressive measures on the realization of children's economic, social and cultural rights (para 31).



Scan to access
R.A. 10351



- ii. **Republic Act 10351: Sin Tax Reform Law of 2012** indicates the amendments to the excise tax on alcohol and tobacco expressed in R.A. 8242 and simplified the excise tax structure of products (e.g. tobacco, sugary and sweetened beverages, alcohol) deemed harmful to society and individuals. It also specifies percentages of tax revenues that are to be allocated as budget for certain health, education, and housing programs.

Should the end justify the means?



If natural resource extractive industries (e.g. mining, hydropower) promise returns to the public through taxation, is it a fair source of public budget for children's welfare?

The UNCRC General Comment No. 16 (2013): State Obligations Regarding the Impact of Business on Children's Rights (p. 15) states that:

"Ineffective taxation systems, corruption and mismanagement of government revenues from, among others, State-owned businesses and corporate taxation, can limit the resources available for the fulfilment of children's rights in accordance with Article 4 of the Convention. In addition to any existing obligations under anti-bribery and anti-corruption instruments, States should develop and implement effective laws and regulations to obtain and manage revenue flows from all sources, ensuring transparency, accountability and equity."

Child Rights Impact Assessment (CRIA)

Child Rights Impact Assessment (CRIA) is a systematic process to ensure that policy making and implementation considered the "best interests of the child" and avoided any negative potential impacts on children. The findings from this process are valuable inputs for policy formulation and review. The Philippine Government, as State Party to the UNCRC, has the responsibility to conduct CRIA on decisions and actions that potentially have impact on children.

Scan to access
resources and tools
on CRIA

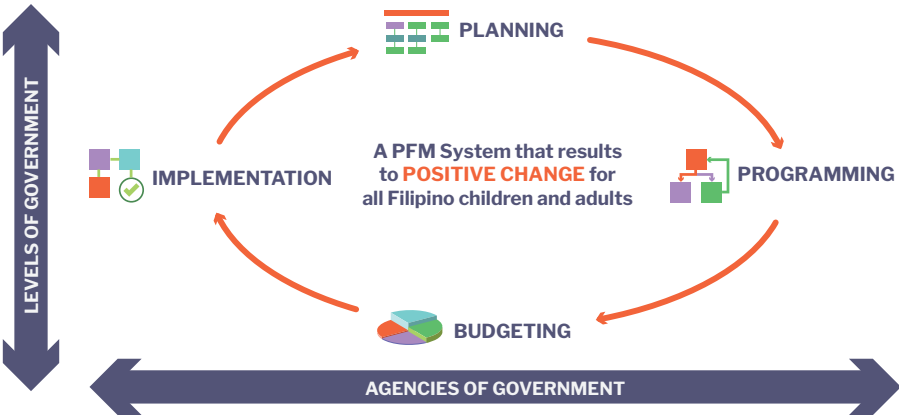


Part III. Public Budgeting for Children’s Rights in the Philippines

The Philippine Government, as State Party to the UN, has a duty to institutionalize an integrated national financing framework that will provide the much needed funds in accomplishing the Global Goals at national and subnational levels. Such financing framework calls for a clear and coherent link between planning, programming, budgeting and implementation through a results-oriented PFM system.

This framework reiterates the “kwento sa bawat kwenta”³³ popularized by the Department of Budget and Management (DBM) to emphasize that the meaningful use of public funds across agencies (horizontal linkage) and across levels (vertical linkages) is instrumental to the progress of the country.

Figure 3: Horizontal and Vertical Linkages in the PFM System



33 Knowledge Management and Fiscal Transparency Service-DBM.Kuwento sa Bawat Kuwenta: A Story of Budget and Management Reforms - 2010-2016.Department of Budget and Management, June 2016. Retrieved from <https://www.dbm.gov.ph/wp-content/uploads/Executive%20Summary/2016/Reform%20Documentation%20Full%20Book.pdf>

These linkages are important in effecting a child rights-responsive PFM System. They facilitate the sensible translation of national development goals into specific agency priorities and help concerned public institutions achieve results through effective coordination.

This section presents the elements and processes of the PFM system and features ideas for constructive engagement between government and CSOs.

A. CSOs and the Political Nature of Public Budgeting

General Comment 19 on Public Budgeting for the Realization of Children's Rights (GC 19) advises State parties to make their respective PFM systems: ***'open to scrutiny, and information on public resources should be freely available in a timely manner'*** (para. 62).

CSOs are found to be most effective in influencing public finance management at the country level under the following conditions:³⁴

- a. when CSOs engage with the government to strengthen the link between the demands of citizens and the commitment of different actors of public service delivery;
- b. when CSOs build alliances through coalitions because this expands constituency-building for child rights budget advocacy; and
- c. when CSOs collectively pursue actions with other stakeholders of children's rights because this facilitates resource mobilization for advocacy and capacity-building.

This section of the resource material aims to strengthen condition "c" above. It aims to provide ways by which CSOs can work with government actors in breaking the perceived complexity of the PFM system while targeting child-friendly policies and interventions.

The annual national budget (i.e. General Appropriations Act or GAA) is the most powerful public policy. It reflects what the government chooses to do and not to do. It involves a cyclical and year-round process that is highly political. Often, those with stronger voices and better representation have more power over the national budget than the marginalized, excluded and vulnerable sectors.

34 Acosta, Andres Mejia. "Evidence and Guidance on Working with Parliaments on Budget Advocacy, Monitoring, and Oversight for Children's Rights: Synthesis of Findings." PF4C Working Paper Series, No. 1, February 2016. Retrieved from Evidence and Guidance on Working with Parliaments on Budget Advocacy, Monitoring and Oversight for Children's Rights: Synthesis of Findings, a research written by Andres Mejia Acosta and initiated by UNICEF in 2016

Child rights budget advocacy targets to address the political dynamics of public finance through child rights-sensitive management of public funds and child-friendly budgets. This will yield long-term returns such as “producing a healthy and productive workforce, increased earnings, reduced crime and imprisonment, and reduced welfare dependence.”³⁵

Political Economy Analysis (PEA)

The motivations and priorities of the actors in the PFM system constantly change. This is why it is important for child rights budget advocates to be knowledgeable and perceptive in determining the following:

- who does what
- who makes the final decisions
- what motivations and priorities drive each of the actors or groups of actors to action or inaction
- what occasions are crucial for advocacy and policy decision-making
- issues or dynamics not discussed in the open

Civil Society Organizations’ advocacy strategies may be guided by the use of tools in political economy analysis (PEA)³⁶ to determine “*the distribution of power and wealth between different groups and individuals, and the processes that create, sustain and transform these relationships over time*”.³⁷

There is no single framework for utilizing PEA. However, child rights CSOs may find inspiration from a list of sources of information on existing PEA frameworks and tools put together by the Food and Agriculture Organization (FAO) of the UN.

Collaboration with experts from public learning institutions, academe or professional organizations may prove beneficial to CSOs’ capacity-building and conduct of PEA. The results of Child Rights Situation Analysis by local or community-based CSOs may also be source of insights on the utilization of PEA in governance analysis.

Scan to access
Frameworks and Tools
of PEA



Box 11: Public Learning Institutions and Public Budgeting for Children's Rights

Scan to access the website of the Civil Service Institute



In 2013, a PFM Competency Model was introduced to the public sector to develop the needed behavior, attitude, skills and knowledge (BASK) among public servants. This capacity-building framework recommends specific areas (i.e. budgeting, procurement, cash management, accounting, and auditing) for the development of BASKs among government staff involved in the PFM system.³⁸ This and similar capacity-building initiatives on the part of the government provide opportunities for CSOs to mainstream the child rights approach in the PFM system.

Scan to access the website of the Civil Service Commission



Civil Society Organizations may also consider engagements with the public learning institutions to facilitate the mainstreaming of child rights perspective among professionals in public service.

The Civil Service Commission (CSC) has a Civil Service Institute (CSI) which is primarily tasked to provide direct training and personnel development interventions to all government officials and employees.

Other public learning institutions which will be helpful for constructive engagements for child rights advocacy are the following:

- a. Local Government Academy (LGA) of the Department of Interior and Local Government
- b. Center for Local and Regional Governance (CLRG) of the University of the Philippines– National College of Public Administration and Governance (UP-NCPAG)
- c. Development Academy of the Philippines (DAP)

Scan to access the website of the DILG LGA



Scan to access the website of the CLRG



Scan to access the website of the DAP



The authority of these institutions in conducting researches are highly-regarded in the legislation of public budgets and related policies.

38 PFM Program Management Office-DBM. PFM Competency Model: Professionalizing the PFM Workforce. doi: [http://pfm.gov.ph/ckfinder/userfiles/files/FINAL%20FOR%20PRINTING%20CM%20Brief%20v8%20020614\(1\).pdf](http://pfm.gov.ph/ckfinder/userfiles/files/FINAL%20FOR%20PRINTING%20CM%20Brief%20v8%20020614(1).pdf)

Box 12: Multisectoral Budget Advocacy by the Alternative Budget Initiative (ABI)

In 2006, Social Watch Philippines (SWP) convened the Alternative Budget Initiative (ABI), a civil society consortium of 160 CSOs and individual members that engaged in the budget process by formulating and lobbying for alternative budget proposals. ABI forged partnerships with government agencies and champion legislators, who also referred to the consortium's budget analyses.

The continued engagements of the PFM system at the national level by ABI clusters on health, education, agriculture, environment, social protection and economy fostered government's appreciation of people's consultations in budget formulation. Engaging different sectors in budget analysis built the credibility of the consortium and sustained multisectoral budget advocacy work.

Scan to access the 2017
Orange Book by ABI



Philippine CSOs are mostly skilled in budget advocacy. Almost all CSOs have been lobbying for the efficient and effective use of public funds in favor of quality and responsive public programs and services for different sectors. The Affiliated Network for Social Accountability in East Asia and the Pacific (ANSA-EAP) is one of the child rights CSOs that contributed to the institutionalization of citizens' participation mechanisms in the PFM system.

However, budget advocacy is a difficult undertaking for most CSOs because the PFM system is often discussed in technical terms familiar only to a few who have had trainings on financial management and related disciplines. This results to a perceived complexity of the PFM system that alienate the general public, including some CSOs.

Did you know? Philippine Transparency Seal



The logo of the Philippine Transparency Seal contains a pearl that symbolizes Philippines as the *Pearl of the Orient*, symbolizing it as example of democratic virtue in Asia. It represents the openness of the government to disclose information to the public. The Seal also hopes to inspire positive engagements between public servants and citizens, with emphasis on the latter's exercise of rights to participate in governance.³⁹

Scan to access
DBM NBC 542



The DBM National Budget Circular (NBC) 542: Reiterating Compliance with Section 93, the Transparency Seal Provision, of the General Appropriations Act (GAA) of 2012, dated 29 August 2012 requires all government agencies and units to ensure that the transparency seal is visible on the main page of their respective websites. Clicking on the seal should lead to the following downloadable information:

- a. the agency's mandates and functions, names of its officials with their position and designation, and contact information;
- b. annual reports, as required under NBC Nos. 507 and 507-A, dated January 31, 2007 and June 12, 2007, respectively, for the last three years;
- c. agencies' respective approved budgets and corresponding targets immediately upon approval of this Act;
- d. major programs and projects categorized in accordance with the five key results areas under EO No. 43, s. 2011;
- e. the program/projects beneficiaries as identified in the applicable special provisions;
- f. status of implementation and program/project evaluation and/or assessment reports; and
- g. annual procurement plan, contracts awarded and the name of contractors/suppliers/consultants.

Civil Society Organizations may contribute to sustaining and enhancing the aims of the Transparency Seal by making child rights principles visible in all aspects of the PFM system. The assessment of the quantity and quality of the content of information provided through the agency transparency seals is a good basis of an advocacy agenda for constructive engagements with concerned government agencies/units.

Some reforms in the Philippine PFM System welcome public participation. In 2010, the DBM adopted the following Principles of Constructive Engagement with CSOs:

- i. Transparency
- ii. Accountability
- iii. Integrity
- iv. Partnership
- v. Consultation and mutual empowerment
- vi. Respect for internal processes
- vii. Sustainability
- viii. National interest

Scan to access the Principles of DBM-CSO Engagement



PFM Reform Roadmap

Government-initiated reforms in the Philippine Public Finance Management (PFM) System includes the finalization of the Philippine PFM Reform Roadmap: Towards Improved Accountability and Transparency (2011 to 2015). This is being spearheaded by an interagency steering committee on Government Integrated Fiscal Management Information System (GIFMIS) composed of the Commission on Audit (COA), Department of Budget and Management (DBM) and Department of Finance (DOF). This was later on renamed as the PFM Committee to acknowledge its oversight functions in ensuring stricter compliance of government agencies and the coherent link between and among policy-making, planning and budgeting.

Scan to access the 2011-2015 PFM Reform Roadmap



The roadmap seeks to clarify, simplify, improve and harmonize the processes and information systems of concerned government agencies to provide operational efficiency in the delivery of public services.

However, there are insufficient guidelines as to how CSOs may participate for maximum impact. There are many opportunities for improving the mechanisms for citizen participation in the Philippine PFM system. But, the accreditation processes have become mostly exclusive to CSOs with access to relevant information and resources to cover the required documentary requirements.

Box 13: Budget Partnership Agreements (BPAs)

Scan to access
DBM NBC 536



Citizens' participation need not be constrained by any qualification process. Nonetheless, child rights budget advocates would need to recognize that CSO accreditation is part of the current context of child rights budget advocacy in the Philippines.

Budget Partnership Agreement (BPA) is defined in DBM NBC Nos. 536, and 539 as:

“a formal agreement entered into by a National Government Agency (NGA) or Government-Owned and Controlled Corporation (GOCC) and a partner CSO defining the roles, duties, responsibilities, schedules, expectations and limitations with regard to implementing the CSO's participation in budget preparation, execution, monitoring and evaluation of specific Program/Project/Activities (PPAs) of the partner NGA/GOCC”.

Civil society organizations interested in entering into a BPA are required to submit the following documents:

Scan to access
DBM NBC 539



1. Proofs of Existence
 - a. Copy of Articles of Incorporation registered with the Securities and Exchange Commission (SEC), Cooperative Development Authority (CDA), Department of Labor and Employment (DOLE), or Housing and Land Use Regulatory Board (HLURB) or proof of existing partnership with an NGA/GOCC; and
 - b. As necessary, copy of the duly executed Affiliation Agreement between the partner CSO and affiliate CSOs, and copies of the covering Board Resolutions from both partner and affiliate CSOs.
2. Board Resolution adopting and officially submitting to the partner NGA/GOCC the original or duly certified true copies of the following:
 - a. Letter of Intent for the partnership;
 - b. Extent of Participation desired (i.e. specific activity to be undertaken, PPA, geographical location);
 - c. Designation of the CSO signatory to the BPA; and
 - d. A statement of no conflict of interest, indicating that the CSO and the partner NGO/GOCC are not related by business or contractual relations, and that the CSO's officers are not related to the NGA/GOCC officers by consanguinity or affinity (up to the third degree) or by business or contractual relations; and a declaration of potential conflict of interest, as may be necessary.
3. Additional documentation as the NGA/GOCC may deem necessary to support the BPA

Civil society organizations differ in sectoral representation, scope of operations (national or community-based), level of participation in institutions for citizen participation established by the government (accredited or not), and capacity in terms of resources (e.g. physical, expertise, network).

The emphasis on alliances of CSOs in this resource material reflects that **public investments in children is not in competition, but should be in complementation with the assertion of rights by the other sectors.** This collective work among CSOs will also allow for pooling of resources required by budget advocacy. Among CSO resources that can be pooled are:

- issue and technical expertise
- networks from different sectors
- human resource for enjoining local communities in raising awareness on advocacy issues
- research required by evidence-based advocacy work

Who are Civil Society Organizations?

Civil Society Organizations (CSOs) are non-state and non-profit associations that work to improve society and the human condition. It includes nongovernment organizations (NGOs), civic organizations, cooperatives, social movements, professional groups and business groups.⁴⁰

Nongovernment organizations, on the other hand, are “non-stock, non-profit organizations that work with different sectors and communities, promoting their general welfare and development, provide a wide range of services for people’s organization and tend to operate with full time staff. This includes social development organizations, foundation, and independent research institutions.”⁴¹

Do numbers matter in non-violent social change?



Child rights budget advocacy aims to bring about positive social change. It also targets to realize the perspectives of the stakeholders of children and human rights in the national and local budgets.

A longitudinal research, by Erica Chenoweth, of Harvard University, revealed that the active participation of at least 3.5 percent of the concerned population is a determinant of political change ⁴²

Does this matter in child rights budget advocacy in the Philippines?

40 DBM MC No. 2016-97: 2016 Accreditation of Civil Society Organizations and Selection of Representatives to the Local Special Bodies, 19 July 2016. doi: https://www.dilg.gov.ph/PDF_File/issuances/memo_circulars/dilg-memocircular-2016720_83114cc548.pdf

41 Ibid.

42 Robson, David. “The 3.5% Rule: How a Small Minority Can Change the World.” BBC, 14 May 2019. doi: <https://www.bbc.com/future/article/20190513-it-only-takes-35-of-people-to-change-the-world?fbclid=IwAR2TIFZ->

For purposes of this resource material, CSOs shall be taken to encompass diverse actors who are⁴³:

1. independent of the government and business sectors;
2. organized to pursue public interests and ideas;
3. formal or informally-organized groups whose primary beneficiaries are society at large or at least some substantial subgroup or groups of society (e.g. children of MEVS) but are beyond the interests of its immediate members;
4. voluntary organizations governed by citizens or constituency members without government-controlled participation or representation; and
5. working to enable rights-based approaches in the development and implementation of public policies.

As such, CSOs include NGOs, peoples' organization (POs), indigenous peoples' organizations (IPOs), cooperatives, civic organizations, social movements, and professional groups that live by and promote the principles of public budgeting for children's rights detailed in Box 4.

Did you know? DSWD's Framework of Engagements with CSOs

Scan to see copy of
DSWD MC 11 Series
of 2015



On 3 June 2015, the Department of Social Welfare and Development (DSWD), issued the Framework on the Engagement with CSOs on the Implementation of the DSWD's Social Protection Programs".



The DSWD was among the 18 NGAs and nine GOCCs in which the use of BPAs have been piloted in preparing agency budget proposals. This process includes the following guidelines:

- a. citizen participation in the preparation of budget proposals shall be implemented through a BPA; and
- b. the NGA/GOCC shall hold consultation/s with partner CSOs on specific programs, activities, and projects (PPAs) at the central and/or regional levels in accordance with the schedule set in the BPA for the following:
 - i. invitation to CSOs;
 - ii. identifying Partner CSOs; and
 - iii. execution of Partnership Agreement.

43 UNDP, "NGOs and CSOs: A Note on Terminology," doi: <http://www.cn.undp.org/content/dam/china/docs/Publications/UNDP-CH03%20Annexes.pdf>

B. Public Budgeting for Children’s Rights at the National Level

Chapters 3-6, Book VI of the Philippine Administrative Code of 1987 states that the national budgeting system has the following four stages:

1. budget preparation;
2. budget authorization;
3. budget execution; and
4. budget accountability.

These overlap in continuing cycles and are consistent with the four-stage public budgeting process prescribed by GC 19. One form of overlap is when budget preparation for the next budget year proceeds while government agencies are executing the budget for the current year and are, at the same time, engaged in budget accountability and review of the budget in the preceding budget.⁴⁴

Figure 4: Stages of the National Budget Process in UNCRC GC 19 and in the Philippine Administrative Code of 1987

Labels of the Public Budget Process in GC 19



PLANNING



ENACTING



EXECUTING



FOLLOW UP

Labels of the Public Budget Process in the Philippine Administrative Code of 1987



BUDGET PREPARATION



BUDGET AUTHORIZATION



BUDGET EXECUTION



BUDGET ACCOUNTABILITY

44 DBM “The Budgeting Process.” doi: <https://www.dbm.gov.ph/wp-content/uploads/2012/03/PGB-B2.pdf>

However, this resource material refers to a five-stage PFM system at the national level to acknowledge:



- a. the essential link between planning and budgeting in the planning-programming-budgeting continuum prescribed by Section 4, Chapter 2 of Book VI of the Philippine Administrative Code of 1987; and
- b. Five-stage PFM cycle as illustrated in the Government's adoption of the Two-Tier Budget Approach (2TBA) explained in Box 18.

Figure 5: Stages of Philippine PFM System at the National Level

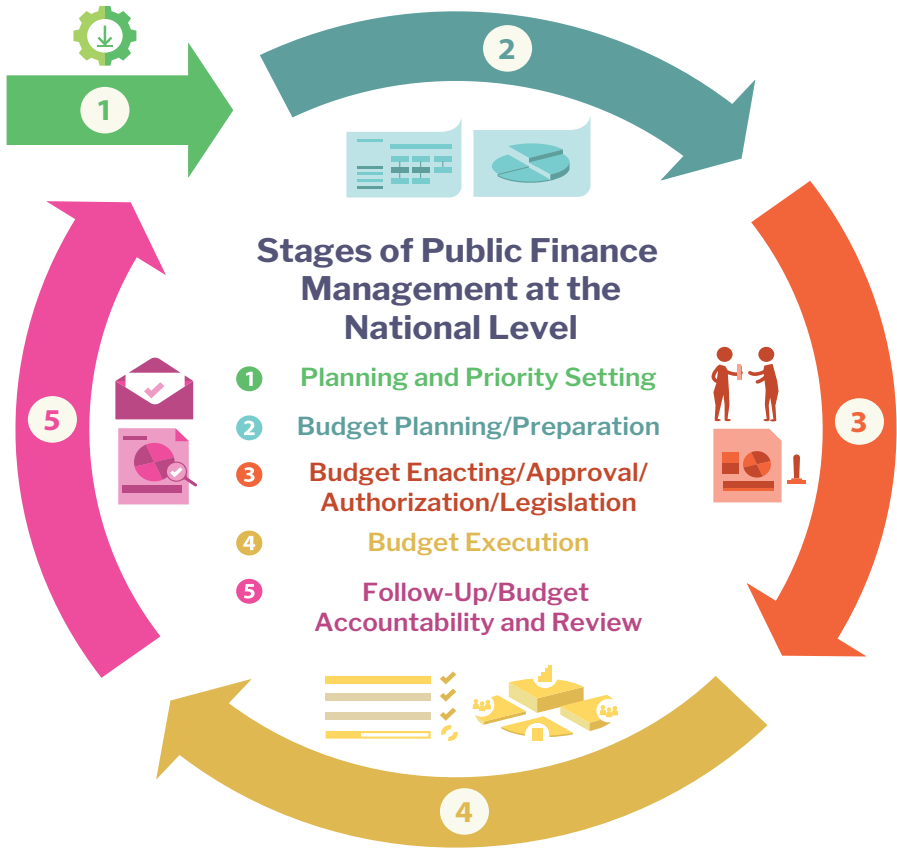


Figure 6: Stages of the Planning-Programming-Budgeting Continuum in the Philippine PFM System at the National Level



The implementation of each of these stages may slightly differ from year to year. In this resource material, they are presented with target schedules set by the DBM. The schedule is consistent with the submission of the President's Budget within the 30-day constitutional requirement from the opening of each regular session of Congress.

A reenacted budget is likely to have detrimental effects to public service delivery (see Box 26).

The Philippine Budget Process

Scan to watch an audio-visual material on the National Budget Process



The Philippine government allocates a portion of the public funds to the development of information, education, and communication materials. This includes an audio-visual material in Tagalog on the national budget process in Filipino. While the Bottom-Up-Budgeting (BuB) has been put on hold as of the writing of this material, this audio-visual material provides good explanation on the relevance of the PFM System to each and every Filipino citizen.

Child rights budget advocacy encourages CSOs to constructively engage government by communicating their suggestions and observations on the impact of investments on quality of these and other related materials.

Information on the PFM System should also be made available, accessible, and understandable to people in different circumstances (e.g. using languages/dialects different from the language of the majority, with learning difficulties, with varied forms of hearing or visual impairment). This helps promote transparency and ensures that messages on investments in children are understood by everyone.

1. Planning and Priority Setting

This stage is highlighted by the following sub-processes:

a. Issuance of the Budget Call (January of Prior Fiscal Year)

The Budget Call is ideally issued to the different agencies and units in January of prior the fiscal year. However, the issuance of budget calls during the past decade were made in different months and with its elements issued in separate periods (refer to Box 14).

Box 14: Periods of Issuances on Budget Calls for Fiscal Years 2011-2020

Fiscal Year (FY) for which the Budget Call is Issued

Reference No. and Title of National Budget Call or of its Elements when Issued Separately	DATES ISSUED
National Budget Memorandum (NBM) No. 13: National Budget Call for Fiscal Year 2020	FEBRUARY 26, 2019
NBM No. 130: Budget Priorities Framework for the Preparation of the Fiscal Year 2019 Agency Budget Proposals under Tier 2	APRIL 13, 2018
NBM No. 129: National Budget Call for Fiscal Year 2019	JANUARY 3, 2018
NBM No. 128: Budget Priorities Framework For The Preparation of the Fiscal Year 2018 Agency Budget Proposals under Tier 2 of the Two-Tier Budgeting Approach	MARCH 23, 2017
NBM No. 127: Budget Call for Fiscal Year 2018	DECEMBER 28, 2016
NBM No. 126: Budget Priorities Framework for the Preparation of the Fiscal Year 2017 Agency Budget Proposals under Tier 2 of the Two-Tier Budgeting Approach	APRIL 4, 2016
NBM No. 125-A: Submission of Revised Budget (BP) Forms 202 and 203	MARCH 31, 2016
NBM No. 125: Budget Call for Fiscal Year 2017	JANUARY 15, 2016
NBM No. 124: Budget Priorities Framework for the Preparation of the Fiscal Year 2016 Agency Budget Proposals Under TIER 2 of the TWO-TIER Budgeting Approach	MARCH 30, 2015
NBM No. 123: Budget Call for Fiscal Year 2015	JANUARY 28, 2015
NBM No. 122: Submission of BP Form 201-F (National Expenditure Program and General Appropriations Act levels)	NOVEMBER 17, 2014
NBM No. 121: Guidelines for the Implementation and Monitoring of Fiscal Year 2013 and Fiscal Year 2014 Grassroots Participatory Budgeting Projects	MARCH 18, 2014
NBM No. 120-B: Submission of BP Form-F	MARCH 27, 2014
NBM No. 120-A: Submission of Agencies' Fiscal Year 2013 Actual Obligations	FEBRUARY 25, 2014
NBM No. 120: Budget Call for Fiscal Year 2015/Corporate Budget call for Fiscal Year 2015	JANUARY 6, 2014
NBM No. 119: Budget Priorities Framework for the Preparation of the Fiscal Year 2015 Agency Budget Proposals	DECEMBER 27, 2013
NBM No. 118: Adoption of the Budget Priorities Framework in the Preparation of the Fiscal Year 2014 Agency Budget Proposals	APRIL 25, 2013
NBM No. 117: Adoption of the Performance-Informed Budget Structure for the National Expenditure Program (NEP) /General Appropriations Act (GAA)	MARCH 1, 2013
NBM No. 116: Issuance of Macroeconomic Assumptions, Fiscal Targets and Department Budget Ceilings for Fiscal Year 2014, and Prescription of Revised BP Forms and Amendment to item 4.4.6 of NBM no. 115 Dated 28 December 2012	FEBRUARY 15, 2013
NBM No. 115: Policy Guidelines and Procedures in the Preparation of Fiscal Year 2014 Budget Proposals	DECEMBER 28, 2012
NBM No. 114-B: Amendment to National Budget Memorandum No. 114, Series of 2012	MAY 30, 2012
NBM 114-A: Amendment to National Budget Memorandum No. 114, Series of 2012	MAY 2, 2012
NBM No. 114: Adoption of a Program Approach for the Fiscal Year 2013 Budget Preparation	MARCH 30, 2012
NBM No. 113: Macroeconomic Assumptions, Fiscal Targets and Department Budget Ceilings for Fiscal Year 2013	JANUARY 31, 2012
NBM No. 112: Budget Call 2013 - Policy Guidelines and Procedures in the Preparation of the Fiscal Year 2013 Budget Proposals	DECEMBER 29, 2011
NBM No. 111: Reiteration of Policy Guidelines in the Preparation of the Fiscal Year 2012 Budget Proposals	MAY 9, 2011
NBM No. 110: Guidelines For Fiscal Year 2012 Lump-Sum Fund Proposals Within Built-In Appropriations	MARCH 29, 2011
NBM No. 109: Guidelines on Partnership and Participation of Civil Society Organizations and Other Stakeholders in the Preparation of Budget Proposals	FEBRUARY 17, 2011
NBM No. 108: Issuance of Department Budget Ceilings for Fiscal Year 2012	FEBRUARY 8, 2011
NBM No. 107: FY 2012 Budget Preparation Calendar: Policy Guidelines and Procedures in the Preparation of the FY 2012 Budget Proposals	DECEMBER 30, 2010
NBM No. 106: Issuance of Department Indicative Budget Ceiling for Fiscal Year 2011	MAY 24, 2010
NBM No. 105: Budget Call Fiscal Year 2011 - Policy Guidelines and Procedures in the Preparation of the FY 2011 Budget Proposals	MAY 12, 2010

Box 15: What's in a Budget Call?

Scan to access a sample budget call



The budget call, accessible online through the website of the DBM, has the following purposes:

- sets the macroeconomic and fiscal environment;
- spells out the guidelines and procedures, technical instructions with related forms and templates; and
- provides the timetable for budget preparation.

Budget calls may also introduce reforms in the PFM System and are issued as a National Budget Memorandum (NBM), by the DBM.

The description of the macroeconomic and fiscal environment reflects how a country can ensure greater predictability of budget allocations and capacity to estimate the fiscal impact of potential changes in economic circumstances.⁴⁵ It usually involves various economic concepts that define the general state of sources of public funds for a fiscal year. Some of these are the following:

- **Gross Domestic Product (GDP)** is the total monetary value of all final goods and services produced within the borders in a given period of time.⁴⁶
- **Gross National Product (GNP)** is the GDP plus the value of goods and services sold overseas.⁴⁷
- **Gross National Income (GNI)** is an alternative method of calculating GNP. It is the sum of a nation's gross domestic product and the net income it receives from overseas⁴⁸.
- **Unemployment Rate** is considered an important indication of the status of a country's economy. A rise in unemployment rate may mean, among other things, lack of family income which can force them to deny their children the basic requirements for the development of their cognitive capital.⁴⁹
- **Inflation Rate** refers to the general increase in process or decrease in money's purchasing power. It is the weighted average of a common set of basic goods for the majority of a country's population.⁵⁰
- **Foreign Exchange Rate** is the price of a unit of a foreign currency in terms of the Philippine peso. Under a market-determined exchange rate system, the Bangko Sentral ng Pilipinas (BSP) does not set the foreign exchange rate but instead allows the value of the peso to be determined by the supply and demand of foreign exchange. Movements in foreign exchange rate, among others, can affect the prices of goods and services that are important to the development of children's cognitive capital.⁵¹



Are there specific indicators of child rights responsive development but are not programmatically considered in the country's macroeconomic and fiscal environment? Who from among actors of the PFM System should child rights budget advocates engage to communicate and work on the integration of such indicators?

45 The World Bank, et al. (June 2016), The PEFA Report: The Public Financial Management and Accountability Assessment -- Philippines. USA:Washington, DC."

46 Mill, Alfred. Economics 101. New York: Simon and Schusters, Inc., 2016.

47 Seth, Shobith. "GDP vs. GNP: What's the Difference?" Investopedia, 24 March 2020. doi: <https://www.investopedia.com/ask/answers/030415/whatfunctional-difference-between-gdp-and-gnp.asp>

48 Chappelow, Jim. "Gross national Income (GNI)." Investopedia, 6 April 2020. doi: <https://www.investopedia.com/terms/g/gross-national-income-gni.asp>

49 Mill, Alfred. Economics 101. New York: Simon and Schusters, Inc., 2016.

50 "Inflation Rate." Focus Economics. doi: <https://www.focus-economics.com/economic-indicator/inflation-rate>

51 BSP. "The Exchange Rate." doi: <http://www.bsp.gov.ph/downloads/Publications/FAQs/exchange.pdf>

GDP versus GNP⁵²

A single word differentiates Gross Domestic Product from Gross National Product. GDP is a measure of all new production that is done **in** a country during the year. It is the total income earned by domestically-located factors of production, regardless of nationality. GNP is a measure of all new production that is done **by** a country during the year. It is the total income earned by the nation's factors of production (resources a country use to produce goods and services), regardless of where base of production is located.

Box 16: The Development Budget Coordination Committee

The Development Budget Coordination Committee (DBCC) is an inter-agency body composed of the following:

- a. Department of Budget and Management (DBM), the agency responsible for resource allocation and management;
- b. Department of Finance (DoF), the agency responsible for resource generation and debt management;
- c. National Economic and Development Authority (NEDA), the agency responsible for overall economic activity;
- d. Bangko Sentral ng Pilipinas (BSP) or the Central Bank of the Philippines, the agency responsible for monetary measures and policies; and
- e. Office of the President (OP) of the Philippines, the agency responsible for the approval and oversight of the budget.

The Secretary of the DBM is the Chairperson of the DBCC.

The major activities of the DBCC in the preparation of the national budget include the following:

- a. determination of overall economic targets, expenditure levels and budget framework;
- b. issuance, through the DBM, of the Budget Call;
- c. provide guidance to government agencies in the preparation of their detailed budget estimates and submission of the same to DBM;
- d. analysis and approval of the proposed budget levels of the different agencies; and
- e. assistance to the President in the latter's review and approval of the proposed budget consolidated into the National Expenditure Program (NEP).

⁵² Mill, Alfred. Economics 101. New York: Simon and Schusters, Inc., 2016.

b. Government Agency Planning and Budgeting Sessions

(Before Agency Tier 1 Proposals targeted every February)

Scan to see sample of an agency's office order in response to the the DBM-issued budget call



Upon receipt of the budget call, heads of government agencies (e.g. bureaus, offices, commissions, state universities and colleges, etc.) issue office orders to their sub-units to conduct activities (e.g. assessment of the planning and budgeting sessions) in preparation for the agency-wide drafting of its work and financial plan (WFP).

Work and Financial Plan is the list of proposed plans and corresponding budget of government agencies and their sub-units.

The heads of government agencies are often assisted by the members of the agency planning and budgeting team in facilitating these sessions. These teams may include individuals (e.g. Planning Officer, Budget Officer) or groups (e.g. members of the Office of the Undersecretary for Policy and Plans).

During or in-between these sessions, government agencies or units engage CSOs in consultative meetings. Innovative agencies or units also maximize these sessions as opportunities for staff development. In such cases, the annual planning and budgeting sessions include inputs from topic experts (e.g. on gender mainstreaming, procurement of public goods, etc.) who may either be an individual or a group from either public or private institutions. The recipients of such sessions are then expected to cascade the contents of the sessions to their respective offices or teams.

Honoraria

Topic experts (e.g. lecturers, resource persons, coordinators and facilitators) in seminars, training programs and other similar activities of government agencies/units are granted honorarium. This is “a form of compensation given as token of appreciation or reward for services provided using his or her expertise on a specific field”. The grant of such honorarium should be compliant of the guidelines set by DBM Budget Circular No. 2007-1 dated 23 April 2007.

Scan to access DBM Budget Circular No. 2007-1



In case experts on child rights mainstreaming shall be included in an agency's staff development sessions, the grant of honorarium should be reported as part of the agency's investments in children. The conduct of related sessions should be part of the agency's programmatic human resource development program or as part of the agency's interventions. The interventions are based on results of suitable assessment tools (e.g. CRSA or other tools in context analysis) that aid in the formulation of an agency's PPAs or strategies in improving public service delivery. As such, understanding child rights principles should be integrated in staff orientation and other human resource development initiatives.

Resource Persons, especially from CSOs, have the responsibility to always keep “the best interest of children” in mind to be effective in helping government agencies apply the UNCRC in their operations and services.

Sample Staff Development Plan Responsive to Child Rights Issues

Child rights mainstreaming in a specific government agency/unit may be planned as follows:

Period	Sample Child Rights Issue ⁵³	Proposed Intervention	Objectively Verifiable Indicator	Child Rights Mainstreaming Success Indicator	Responsible Agency Staff/ Official
Year 1	Absence of basic knowledge in the application of child rights principles in agency's operations	Conduct of a Child Rights 101 Training with at least 80% of the agency officials/ employees in supervisory levels participated in the orientation	Activity documentation	Drafting of an office memorandum to sustain insights gained from the training (e.g. consideration of the child rights issues in the work of an existing Gender and Development or GAD Team/agency planning and budgeting committee; creation of an agency-wide technical working group on child rights mainstreaming)	a specific member of the agency's Human Resource and Development (HRD) Unit ⁵⁴
		Cascading of the contents of the Child Rights 101 Training to members of the agency departments/ office/units by agency officials/ employees who attended the agency-wide Child Rights 101 Training	Activity Documentation	An office memorandum assigning a Child Rights Focal Person in each of the department/office/ unit of the agency	agency-wide technical working group on child rights mainstreaming
Year 2	Lack of staff's practical knowledge on the application of child rights principles in agency operations	Training on Children's Rights (e.g. how to surface children's issues related to the agency's mandate, costing of PPAs responsive to child rights principles)	Documentation	responsive to child rights mainstreaming in the agency's operations, including the integration of Child Rights 101 in the agency's staff orientation procedures	technical working group on child rights mainstreaming

53 Determined from the agency's annual performance assessment or a suitable mechanism (e.g. CRSA, CRIA, agency performance assessment reports, etc.) for analyzing the context of relevant and responsive public service delivery

54 This should be made an integral part of the concerned staff's Individual Performance Commitment Review (IPCR) or the relevant staff performance monitoring mechanism.

CSOs might find these sessions as opportunities for mainstreaming child rights approaches in government agencies or units. These engagements help CSOs understand the challenges faced by a government agency or unit.

Government agencies or units may also begin drafting their respective WFPs prior to the issuance of the budget call for the succeeding fiscal year. It is crucial for CSOs to continually engage with the agency's planning and budget staff to be able to note the details of PFM activities of a government agency or unit.

Box 17: Rolling Workplans and the Progressive Realization of Children's Rights

The agencies' finalized WFPs are considered "rolling workplans". While they are packaged on a fiscal year basis, they are connected with each other such that investments made in the previous fiscal year build on the intended impacts of the budget in the current fiscal year.

This characteristic of public investments makes the realization of child rights possible. Updated and empirically-gathered data on different situations and priority issues of children are considered in the formulation of the annual budget. Hence, the implementation of the annual national budget should prevent missed opportunities for efficient and effective public service delivery in succeeding fiscal years.

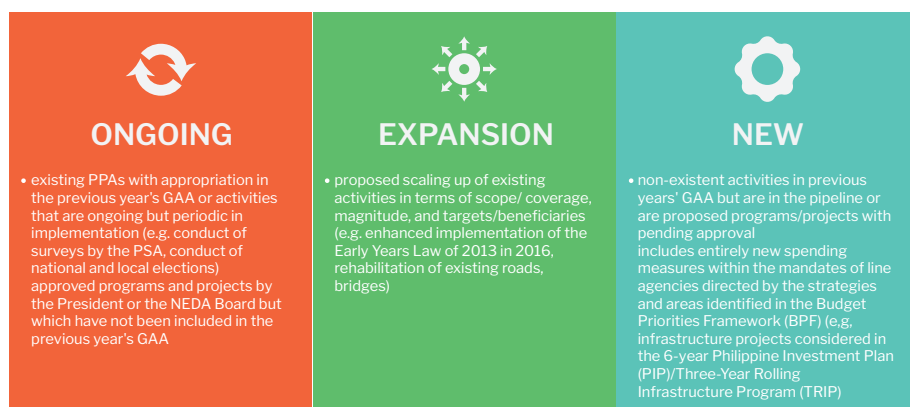
Some government agencies also conduct mid-year planning sessions to assess and address delays in accomplishing key agency performance targets for the current year. This is also an opportunity for CSOs to propose strategies to integrate child rights approach in agency operations.

Box 18: Two-Tier Budget Approach (2TBA)⁵⁵

The 2-Tier Budget Approach (2TBA) aims to: (1) streamline the budget preparation process; (2) enhance the accountability of department/agencies; and (3) engage the President and the Cabinet in setting the strategic direction and distribution of the unallocated fiscal space.

It separates the deliberation of existing or continuing activities and projects from new spending proposals to ensure that ongoing projects are prioritized and facilitated within the reasonable period of completion. Government agencies are expected to submit the budgetary requirements for ongoing and existing programs under Tier 1 within January.⁵⁶

Figure 7: Categories of Budget Proposals under the 2TBA



Government agencies refer to the Budget Priorities Framework (BPF) in formulating new spending proposals under Tier 2. The BPF is issued by the DBM in the form of an NBM.

The new spending proposals are submitted to DBM within April. These are thoroughly deliberated and appraised by a team of reviewers (e.g. Sub-Committee on Program/Project Appraisal) organized by the DBCC. These proposals are primarily reviewed based on relevance, impact, implementation readiness and sustainability.⁵⁷

These deliberations include DBM's consultations with agencies to address risks of bottlenecks in projects or to improve the operational efficiency of government agencies.

Child rights budget advocates should monitor the utilization of evaluation reports on related programs and projects during the deliberations. Their analyses of the reports' implications on the welfare of children should be made visible in these deliberations. This is when continuous constructive engagements with different actors of the PFM System, including champions in the legislative branch, will be most helpful.

55 DBM "Guide to the Two Tier Budget Approach (2TBA)." doi: <https://www.dbm.gov.ph/index.php/budget-documents/2017/guide-to-the-two-tier-budget-approach-2tba>

56 Ibid.

57 DBM. "DBM Releases 2017 Budget Call." doi: <https://www.officialgazette.gov.ph/2016/01/21/dbm-releases-2017-budget-call/>

Box 19: Zero-Based Budgeting (ZBB) Approach

The 2TBA is also consistent with Zero-Based Budgeting (ZBB), an approach in budgeting which requires the evaluation of major ongoing PPAs of different government agencies to:

1. establish the continued relevance of program objectives given the current developments/directions;
2. assess whether the program objectives/outcomes are being achieved;
3. determine alternative or more efficient and effective ways of achieving the program objectives; and
4. guide decision-makers on whether the resources for the PPA should continue at the present level or be increased, reduced or discontinued.

**c. Agency Consultations with Regional Development Councils (RDCs)
(Before Tier 1 and Tier 2 Proposals)**

Box 20: Civil Society Participation in the Preparation of Agency Budget Proposals

Scan to access DBM
NBM 109, Series of 2011



The year 2011 was the first year in which consultations with CSOs and other stakeholders was formally introduced in the NGAs' budget preparation stage. The DBM NBM No. 109, dated 17 February 2011 was issued to provide the guidelines for government agencies.

This guideline orders NGAs to establish measures that institutionalize and expand citizen participation in agency operations and all phases of the public budgeting process. Agencies should also integrate this participatory process in their coordination with RDCs and LGUs. The guideline reiterates the application of BPAs (discussed in Box 13) while emphasizing the following:

1. Government agencies, either NGAs or GOCCs, shall extensively use the published invitations by DBM for existing and prospective partner CSOs, and other stakeholders to participate in budget preparation.
2. The BPA shall:
 - a. clarify roles, responsibilities and expectations between the government agency and CSO;
 - b. set schedules and timelines, including the dates and venue of the consultations; and
 - c. provide the communication protocol establishing the government-CSO counterparts and channels of communications.
3. Within the months of February and March, a government agency shall hold consultation(s) with partner CSOs on specific PPAs at the central or regional levels in accordance with the programmed schedule in the BPA.
4. A copy of the BPA must be submitted by the concerned government agency to the DBM-CSO Desk within two days from effectivity of the BPA, to concerned officials and employees at the central and regional levels, and to the public by posting the BPA on the agency's website.
5. A government agency has the prerogative to use the inputs of non-partner CSOs.
6. The concerned government agency shall provide the partner or affiliate CSOs with the following information immediately and no later than five working days after the signing of the BPA:
 - a. summary of the agency's budget in the current year, and the last four previous years;

- b. details of the PPAs for review, within the last four years presented by activity and expenditure class/object;
 - c. budget estimates agreed with the DBM, which are submitted for approval of the Congress; and
 - d. other information as enumerated in the BPA.
7. Participating CSOs shall be responsible for covering costs related to their participation in the consultations.
 8. Inputs to estimating the budget of a government agency by either partner or non-partner CSO shall generally be categorized as:
 - a. **Effective** or for expansion in terms of any or a combination of funding allocation, geographic scope, or additional activities;
 - b. **Below optimum** or for reduction in terms of any or a combination of funding allocation, geographic scope, discontinuation of specific activities or lack or relevance of PPAs to the agency's mandates; or
 - c. **Ineffective** or for phasing out or immediate discontinuation.
 9. The CSOs' inputs must be substantiated or supported by rigorous analyses and submitted to the concerned government agency before the consultation date.
 10. The CSOs' inputs will receive priority attention by the concerned agency under the following conditions:
 - a. When inputs focus on providing detailed analysis of strengthening the links between inputs, outputs and policies/programs needed to achieve key priority development outcome(s);
 - b. When inputs focus on identifying poorly performing programs; and
 - c. When inputs focus on providing a proposal for the expansion of or addition to a program supported with a proposal on what other inefficient/ineffective programs may be cut to allow for fiscal space for the proposed expansion or addition to a program.
 11. The concerned government agency may furnish the RDCs with CSOs' inputs to inform the impact evaluation of PPAs at the regional level.
 12. The government agency shall furnish the partner CSOs with the results of the consultations immediately after submitting their budget proposals to DBM within the month of April.

Government agencies are expected to consult with RDCs as they draft their proposals for Tiers 1 and 2. RDCs may organize for the conduct of budget fora with the LGUs and concerned agencies at the national and regional levels to discuss the guidelines in the preparation of the Tier 1 and Tier 2 proposals.⁵⁸

This is to ensure that their respective budget proposals are aligned with the region's development needs and priorities. In keeping with the Philippine Government's efforts to strengthen the vertical linkage between plans and budgets at the national, regional and Local Development Councils (LDCs) at the different subnational levels, the DBM issues related procedural guidelines.

58 DBM. "Government Preps for 2020 Budget." doi: <https://www.dbm.gov.ph/index.php/secretary-s-corner/press-releases/list-ofpress-releases/1392-government-preps->

Scan to access DBM
Circular Letter No. 5
Series of 2018



An example of such guideline is DBM Circular Letter No. 2018 No. 5: Procedural Guidelines on the Conduct of Regional Development Council Dialogues on Proposed Programs/Projects for FY 2019. This two-page document provides details on the coordination between and among agency central offices (ACO), agency regional offices (ARO), Regional Line Agencies (RLAs), and RDCs. This process also assumes that inputs of the different Local Government Units (LGUs) are gathered by agency staff in RLAs and other levels of LGUs.

Box 21: Role of RDCs in National PFM System

Scan to access E.O. 325,
Series of 1996



The Regional Development Council (RDC), as the counterpart of the NEDA Board at the subnational level, is the primary institution that coordinates and sets the direction of all economic and social development efforts in the region.

Per Section 4 of E.O. 325, Series of 1996, regional development planning is expected to address uneven economic and social development in the country through the following functions of the RDCs:

- i. Coordinate the preparation, implementation, monitoring and evaluation of short- and long-term regional development plans and investment programs, regional physical framework plan and special development plans, including the formulation of policy recommendations;
- ii. integrate approved development plans of provinces and cities, line agencies, state universities and colleges, government-owned and controlled corporations and special development authorities in the region into the regional development plan;
- iii. Review, prioritize, and endorse to the national government the annual and multi-year sectoral investment programs of the region for funding and implementation;
- iv. Review and endorse to the national government the annual budgets of agency regional offices, SUCs and special development authorities;
- v. Promote and direct the inflow and allocation of private investments in the region to support regional development objectives, policies and strategies;
- vi. Review and endorse national plans, programs and projects proposed for implementation in the regions;
- vii. Initiate and coordinate the development, funding, and implementation of regional and special development projects such as those involving several agencies or LGUs;
- viii. Coordinate the monitoring and evaluation of development projects undertaken by government agencies, LGUs, SUCs, government-owned and/or – controlled corporations and special development authorities in the region; and
- ix. Perform other related functions and activities as may be necessary to promote and sustain socioeconomic development of the regions.

Union of Local Authorities of the Philippines (ULAP)

The Union of Local Authorities of the Philippines (ULAP) and its member organizations provide opportunities for professional growth to public actors in the PFM system. Its primary purpose is to promote efficient and effective consensus-building on issues of local governance. Mainstreaming of children's rights in the PFM system would be facilitated if child rights advocates would work with ULAP and similar institutions in empowering duty-bearers in the public sector.

ULAP is a private umbrella organization of the following associations of elective and appointive officials:

1. League of Provinces of the Philippines (LPP)
2. League of Cities of the Philippines (LCP)
3. League of Municipalities of the Philippines (LMP)
4. Liga ng mga Barangay (LnB)
5. League of Vice Governors of the Philippines (LVGP)
6. Vice Mayors League of the Philippines (VMLP)
7. Provincial Board Members League of the Philippines (PBMLP)
8. Philippine Councilors League (PCL)
9. Lady Local Legislators' League
10. National Movement of Young Legislators

Scan to access the website of ULAP



Scan to access the website of LPP



Scan to access the website of LCP



Scan to access the website of LMP



Scan to access the website of PCL



Part of the operational funds of ULAP come from the annual membership dues of provinces, cities and its associate members as provided for by DILG Memorandum Circular No. 2017-99 dated 15 August 2017.

Scan to access the DILG MC No. 2017 Series of 2015



Scan to access ICC Memorandum for PPAs dated 8 June 2016

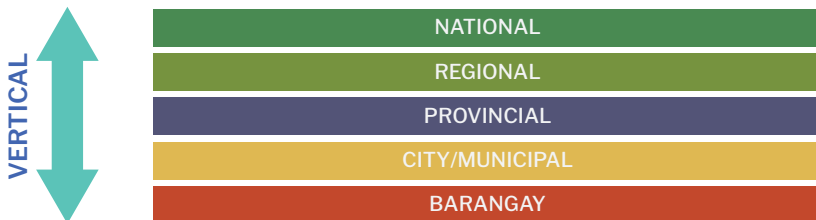


A related issuance on the role of RDCs in the conduct of public consultations and submission of proposed programs and projects to the inter-agency Investment Coordination Committee (ICC) is the ICC Memorandum on the Revisions to the ICC Guidelines and Procedures on RDC Endorsement and Public Consultation Requirements for PPAs dated 8 June 2016.

This mandates NGAs, GOCCs, LGUs or any other government office proposing programs and projects to the ICC to undertake public consultations with concerned LGUs and their Sanggunians. The same policy states that endorsement by RDCs is a requirement on the following PPAs, pursuant to E.O. 325, series of 1996: Reorganization of the RDCs, unless otherwise required by the ICC or under other existing laws, rules and regulations:

- i. PPAs that will not result in physical or socioeconomic displacement of affected persons/communities/business; or
- ii. Demand-based PPAs providing support for target beneficiaries that are to be determined/finalized after ICC approval.

The vertical linkage in the plans, investment programs and budgets of the different LGUs also facilitate the localization of PDP 2017-2022 RMs and the SDGs (Box 5). It will also show the commitment of the national government to citizen participants mechanisms. For instance, if the results of the CRSA were efficiently implemented and utilized in local planning and budgeting, it is reasonable to expect that national plans and budget will be responsive to and inclusive at the subnational levels of the various conditions of children in the Philippines.





d. Program Convergence (Before Tier 1 and Tier 2 Proposals)

Efficient horizontal linkages should be evident in all stages and levels of the PFMS. In program convergence, inter-agency collaboration on development priorities under the six-year PDP is emphasized. The NGAs are assigned as lead and contributing agencies to ensure that related PPAs are carried out efficiently and effectively towards desired national development outcomes. For instance, in accomplishing the 10th goal of President Duterte’s Social Economic Agenda funding for reproductive health education on the Responsible Parenthood and Reproductive Health (RPRH) will have to be considered in the planning and budgeting of the Department of Education (DepEd), Commission on Higher Education (CHED), Technical Education and Skills Development Agency (TESDA), and other concerned agencies.”⁵⁹

All of these concerned agencies need to ensure that their respective proposed agency budgets considered the requirements for public funds, staff time and other resources necessary for implementing measures they have collectively formulated to strengthen and implement R.A. 10354.

The CSOs’ constructive engagements with the government may also improve the much needed coordination between different inter-agency measures. Uncoordinated efforts of various councils (e.g. Inter-Agency Council Against Trafficking or IACAT, Inter-agency Council on Violence Against Women and Their Children or IACVAWC, Inter-Agency Council Against Child Pornography or IACACP) will result to fragmented and overlapping work on common or interrelated governance issues.

The results of program convergence also aid RDCs in harmonizing the efforts of different LGUs and national and regional line agencies for regional development. It also allows them to communicate these to the NGAs during agency consultations with RDCs.

At this point, it would be helpful for child rights CSOs to refer to the results of their updated analyses (e.g. political economy analysis, CRSA, budget analysis, stakeholders’ mapping, etc.) at the regional level. The inputs and involvement of various RDCs and sectoral CSOs in these analyses builds a strong constituency that can move government agencies/units into child rights-responsive actions.

59 “DOH MC No. 2013-0011: Implementing Rules and Regulations of R.A. 10354 - The Responsible Parenthood and Reproductive Health Act of 2012.” https://pcw.gov.ph/sites/default/files/documents/laws/republic_act_10354_irr_0.pdf

Collaboration among CSOs and their continuing engagements with government agencies will enable them to collectively identify positive and negative practices of the public sector in program convergence. The sustained exchange of analyses, insights, and other information on the impacts of the Philippine PFM System to children's rights and other human rights advocacies will enhance the exercise of inclusivity in planning, budgeting, and public service delivery.

It will also enhance understanding of the different situations of children and how child rights issues may be made visible in the discussion of other sectoral advocacy groups. This collective work will also prevent government agencies from working in silos that only result to overlapping, repetitive interventions and leakages in public funds.⁶⁰

e. Administration Whole-of-Government Planning and Priority Setting (Only with New Administration)

This sub-process usually occurs when a new administration is in place. It allows the national government to define its overall priorities at the beginning of its term, usually through the Medium Term Fiscal Plan (MTFP) and Medium Term Expenditure Framework (MTEF) that are linked to the Six-Year PDP and Six-Year PIP. The PDP and the PIP are updated annually based on the State of the Nation Address (SONA) and the annual budget submission to Congress.

Philippines' Medium-Term Expenditure Framework (MTEF)

Since 2007, the Philippine PFM System use the Medium-Term Expenditure Framework (MTEF) as guide in the preparation of the three-year medium-term budget on a rolling basis. The framework helps in ensuring the completion of initiated programs and projects. It also ensures availability of resources for the translation of the country's development agenda into concrete PPAs.

The components of the MTEF are the following:

1. priority programs and projects to be implemented by the national government, state-owned enterprises, public financial institutions and other government offices;
2. priority programs and projects in the RDIP;
3. the Three-Year Rolling Infrastructure Program (TRIP); and
4. the Core Investment Programs Projects (CIPs) that are high-value public investment projects costing over One Billion Philippine Pesos.

The DBM and the NEDA manage the process of medium-term budgeting. MTEF is particularly important in the implementation of the 2TBA in which FEs for continuing programs (Tier 1) are separated from the FEs for new programs (Tier 2).⁶¹

60 DBM. 2017 People's Budget. doi: <https://www.dbm.gov.ph/index.php/budget-documents/2017/2017-people-s-budget>

61 UNDP. "Good Practices: Integrating the SDGs into the Development Planning." doi: <https://www.undp.org/content/dam/rbap/docs/meetTheSDGs/Philippines%20Good%20Practices.pdf>

2. Budget Planning/Preparation

a. Submission and Deliberation of Agency Tier 1 Proposals (February and March of Prior Fiscal Year)

Transparency in the PFM System

Transparency in the PFM System means access of citizens, including children, to timely and understandable information on the proposed budget by agencies. Information should be disseminated prior to public consultations and their deliberations.

Within the first quarter of the each fiscal year, agencies must meet the DBM-set deadline of online submission of budget proposals for Tier 1 through the Online Submission of Budget Proposals System (OSBPS).

To facilitate faster consolidation of agency budget proposals, the government have put in place the OSBPS. It is a major component of the unified reporting system institutionalized as the Government Integrated Financial Management Information System (GIFMIS).

Scan to view the DBM-OSBPS



Figure 8: Portal of the Online Submission of Budget Proposals System (OSBPS)

Republic of the Philippines
Department of Budget and Management
 REPUBLICAN BUDGET AND MANAGEMENT

Home | Unified Reporting System

Login Form (Unified Reporting System v1.6.1)

User Name: *

Password: *

For frequently asked questions, click FAQ below:
[Frequently Asked Questions \(FAQ\)](#)

Unified Reporting System Helpdesk
 Tel no: (02) 737-6688 (Monday-Friday, 8AM-5PM)
 Email address: ictshelpdesk@dbm.gov.ph

URL SCREENSHOT

GIFMIS is the “set of automated solutions that enable governments to plan, execute, and monitor the budget by assisting in the prioritization, execution, and reporting of expenditures, as well as custodianship and reporting of revenues”.⁶² Among the emphasized objectives of the GIFMIS are the following:

1. to empower the oversight agencies in monitoring transactions and in reporting the status of government finances in real time; and
2. enhance citizen’s access to information and facilitate their participation in fiscal governance.⁶³

Access to the OSBPS is exclusive to agency authorized representative(s), oftentimes the Budget Officer and the Planning Officer. The data encoded by agency representatives into the OSBPS is reviewed by the DBM through the Technical Budget Hearings (TBH) and Executive Review Board (ERB) sessions. The outputs of these deliberations are then submitted to the President and the Cabinet Secretariat for the determination of the residual amount of fiscal space for use in the approval of ceilings of FEs and priorities for new spending (Tier 2). If the resulting fiscal space is limited or negative, the government may decide to limit spending on new projects.

Depending on the nature of services delivered by the various government agencies, budget hearings and sessions may include the following government agencies involved in reviewing budget proposals:

- National Economic Development Authority-Investment Coordination Committee (NEDA-ICC) for infrastructure projects;
- the NEDA Infrastructure Committee (InfraComm) for all infrastructure projects in line with the TRIP;
- Governance Commission for GOCCs (GCG) and Department of Finance (DOF) for the proposals of Government-Owned or -Controlled Corporations (GOCCs);
- Government-wide Medium-term Information and Communications Technology Harmonization Initiative (MITHI) Committee for Information and Communication Technology (ICT) projects.

Consistent with the “rolling workplans” element of the PFM system discussed in Box 17, the different government agencies prepare and submit the

62 DBM. “Integrated PFM System.” doi: <https://www.dbm.gov.ph/wp-content/uploads/Executive%20Summary/2016/Integrated%20PFM%20System.pdf>

63 Ibid.

estimates of the future costs of on-going policies, programs and projects in the next three years or the Forward Estimates. The agencies will also need to support these estimates with reasonable underlying assumptions on the context of public service delivery in the next three years. These are reviewed and agreed by the agency and the DBM during budget deliberations for Tier 1.

Box 22: Absorptive Capacity and Implications of Unreasonable Foreign Debt

A government agency's absorptive capacity refers to the measure of an agency's ability to maximize the use of its approved budget. It approximates the efficient use of public funds by a government agency. Among measurement tools of absorptive capacity are the Budget Programming Index, Allotment Utilization Index, and Overall Absorptive Capacity Index.⁶⁴

A government agency is said to have a sound plan and budget proposal when its resources (e.g. expertise and size of the human resource, staff time, facilities) complement the desired outputs of the utilization of its budget.

Having unused funds or low absorptive capacity at the end of a fiscal year implies inefficient planning and budgeting because: (i) planning and budgeting may have not been guided by sound information; (ii) target activities, public services and/or programs have not been delivered to the public; and (iii) the agency may have hoarded valuable public funds which could have been utilized for crucial and life-saving public programs and services.

When an agency's plan and budget proposals are approved as part of the General Appropriations Act (GAA), the head and other members of the management of that agency commit to the accomplishment of their desired outputs and outcomes as they utilize public funds. It is also important to note that the Philippine government is operating with a fiscal or budget deficit in which public expenditures (i.e. spending on public services and goods including infrastructure) exceed public revenues (i.e. money from tax and non-tax sources of the government) over a period.

As emphasized in GC 19, government's functions and obligations to the public, including children, are very important that the government is compelled to find the necessary financial resources even if this means having increasing debts (i.e. foreign and local sources). However, its efficient use should result to desired improvements in the quality of lives of a country's constituents, especially children. This should result to productivity of citizens, which in turn is expected to result to less dependence of the country to foreign debts or aids.

Since debts incur interest rates, it is very costly for the government not to maintain a reasonable debt ceiling as part of the macroeconomic framework to guide government in the allocation and utilization of public funds. Operating on unreasonable public debt is unsustainable and also impacts children as inheritors of the current Philippine PFM System.

For child rights budget advocates, this implies the value of working with the other stakeholders of the Philippine PFM System (e.g. academe and other human rights organizations) working on issues of debt servicing. An understanding of such issues will make children's issues visible in human rights advocacy work and will also enrich the advocacy work on positive public investments in children.

64 Villanueva, Perry. "What is your absorptive capacity?" Manila Standard, 13 May 2013. doi:<https://manilastandard.net/business/99660/what-is-your-absorptive-capacity.html>

Box 23: Three-Year Rolling Infrastructure Program (TRIP)

Scan to download the IRR of R.A. 9184



Scan to access R.A. 6957



Scan to access the Guidelines for Joint Venture Agreements



Informed by the rolling plans and budget of government agencies, a TRIP consolidates all plans, programs, budget and processes for infrastructure projects found consistent with the PDP or the current administration's development agenda. TRIP has been instituted in the Philippine PFM System to minimize underspending, irrational expenditure realignments or corruption (i.e. cost overruns) which have been found to primarily cause inefficient management of public resources.

The TRIP includes infrastructure PPAs, foreign-assisted or locally-funded, on the construction, improvement, rehabilitation, restoration or maintenance of physical structures, systems and facilities needed for the operation of the government and for the delivery of services to the public as defined by the following laws:

1. R.A. 9184: Government Procurement Reform Act (GPRA)
2. R.A. 6957: An Act Authorizing the Financing, Construction, Operation and Maintenance of Infrastructure Projects by the Private Sector, and for the Other Purposes as amended by R.A. 7718; and
3. Revised Guidelines and Procedures for Entering Into Joint Venture (JV) Agreements Between Government and Private Entities.

Infrastructure projects are considered major stimulants of inclusive economic growth when their planning, budgeting and execution result to making basic service delivery accessible and responsive to the needs of children in various situation. Some example of these are:

- education with the provision of quality education facilities;
- safe road networks and mass transport system; and
- affordable food and basic products with the provision of farm-to-market roads and fish ports.

Role of Budget and Management Analysts/Specialists

Each government agency is assisted by at least one Budget and Management Analyst/Specialist of the DBM as they complete their submissions to the OSBPS. These budget experts are often in close coordination with the agency Budget Officers/Units to ensure an evidence-based review, among other criteria, on the readiness of agencies to implement new projects. For these technical staff, it is important that a budget item is fully understood especially in terms of its relevance to the mandate of a government agency, how it syncs with other agency's programs (convergence) and the efficient use of public funds by the same.

b. Formulation and Mainstreaming of the Budget Priorities Framework (BPF) (April of Prior Fiscal Year)

In April of the prior fiscal year, the DBM prepares the BPF. It is approved by the DBCC and is the budget policy statement that defines the priority new programs and projects, sectors and locations preferred for the allocation of the fiscal space identified after the budget deliberations on proposals for Tier 1. It also provides instructions on the budget process for proposals in Tier 2 and highlights the information required from agencies for successful budget submissions.

Fiscal Space

Fiscal Space is the budgetary room that allows a government to provide resources for public purposes without undermining the country's fiscal sustainability.⁶⁵ For child rights budget advocacy, it is important to check a good balance between allocations for items that stimulate sustainable economic growth and spending for social development or items that develop the country's much needed cognitive capital. As discussed in Part I, cognitive capital resulting from a child rights sensitive PFMS is instrumental in achieving sustained economic, social, cultural and political development.⁶⁶

A child rights responsive budget priorities framework should have considered the analysis of situation of children gathered from the reports of the government agencies and local government units from the previous year's budget cycle.

c. Submission and Deliberation of Agency Tier 2 Proposals (May and June to July of Prior Fiscal Year)

Agencies are expected to consult CSOs, RDCs and other government agencies as they prepare their proposals for new programs and projects or the expansion of existing ones. Like in Tier 1, agencies submit their proposals for Tier 2 through the OSBPS. Such submissions are referred to in the conduct of TBHs and ERBs with agencies. As is the case with the deliberations of proposals for Tier 1, hearings and sessions may include other government agencies. Other agencies' participation is based on the nature of services to be delivered.

65 ODI and UNICEF. "Fiscal Space for Strengthened Social Protection in West and Central Africa." Briefing Paper-Social Policies, 2009. doi: <https://www.odi.org/sites/odi.org.uk/files/odi-assets/publications-opinion-files/4558.pdf>

66 Samson, M. (2016). Cognitive Capital: Investing in children to generate sustainable growth. Thailand: UNICEF East Asia and the Pacific.

d. Budget Presentation to the President and the Cabinet (July of Prior Year)

Around July of prior fiscal year, the DBCC presents the proposed budget before the President and the Cabinet for discussion and approval. The DBM then validates the approved budgets and consolidates these into budget documents such as the Budget of Expenditures and Sources of Financing (BESF).

e. Submission of the President's Budget to Congress (July to August of Prior Fiscal Year)



By July of prior fiscal year, the DBM consolidates, validates and confirms the approved proposed programs with budgetary requirements into the NEP, the primary document used by the two chambers of the Philippine legislature (House of Representatives and Senate) in reviewing and deliberating the proposed national budget for the next fiscal year.

The President shall submit his/her proposed expenditures in the form of a Budget of Expenditures and Sources of Financing (BESF) supported by the details of proposed expenditures in the form of a NEP and the President's Budget Message to Congress within 30 days from the opening of its regular session .

The President's Budget Message

The President's Budget Message is a preview of the submitted NEP to the two chambers of Congress. It provides an overview of the principles and objectives behind the proposed national budget. It may contain statements on policy priorities in support of children's rights promotion and protection which may be asserted by child rights budget advocates in their constructive engagement of the government.

3. Budget Enacting/Approval/Authorization/Legislation

Budget legislation is said to offer the most potential for inputs from CSOs because budget hearings are covered by mass media (i.e. television networks, radio stations, dailies and their social media portals). These hearings are open to the public. Prior to these hearings, the champions or allies of human rights advocacy within Congress may initiate or welcome meetings with different child rights CSOs to prepare for the budget deliberations. It is suggested that CSOs continuously coordinate with the technical staff of the legislators and/or the Planning/Budget Officers of agencies to be able to know when these opportunities for lobbying are scheduled. The agenda for these meetings may also seem indirectly-affecting children because of the lack of presence of child rights CSOs in their previous sessions. Thus, it would be best for child rights CSOs to consider their participation in meetings with legislative offices. Note that even if a meeting does not focus on children, the outcome may have definite impacts on children's rights.

Appropriation(s) refers to government's legal actions in setting aside financial resources for a specific purpose (i.e. directing the payment of goods and services) under specified conditions.

In the Philippines, public budgets are legislated annually in the form of a policy document called the GAA. Section 30 of R.A. 6670 provides that *"The GAA shall be presented in the form of budgetary programs and projects for each agency of the government, with the corresponding appropriations for each program and project, including statutory provisions of specific agency or general applicability. The GAA shall contain an itemization of personal services which shall be prepared by the Secretary before enactment of the GAA"*.

a. Budget Deliberations at the House of Representatives (HoR) (August to October of Prior Fiscal Year)

Box 24: How a Bill Becomes a Law in HoR

Any proposed policy submitted to Congress for legislation is called a bill. Once received by the HoR, the NEP and the BESF inform the General Appropriations Bill (GAB) that is assigned with a unique reference number.

To facilitate the legislation of the GAB into the GAA, the Senate Committee on Finance usually starts hearings on the President's Budget well before the HoR formally transmits the GAB to the Senate.

Scan to read on how
a bill is deliberated in
the HoR



The Committee Affairs Department of the HoR provides assistance to its Committees (i.e. Standing, Subcommittees, and Special) in the deliberation of agency budget hearings. It performs the following activities during budget legislation:

- i. Assist the Standing Committee on Appropriations in the conduct of Committee Budget Hearings where macroeconomic assumptions/plans are presented on a department wide level. The heads of the Executive Departments are invited to the hearings.
- ii. Assist Subcommittees, formed by most Standing Committees to conduct budget hearings on an agency by agency level where bureaus and other offices under the various NGAs are invited.
- iii. Assist the Special Committees established by HoR for a limited period to perform a particular legislative study or investigation.

HoR's Standing Committee on the Welfare of Children

Scan to access details
of the Standing
Committee



Scan to know the
different committees of
the HOR



A Standing Committee on the Welfare of Children has jurisdiction on all matters relating to the needs and overall welfare of Filipino children for appropriate public programs and resources that facilitate and contribute to their development.

The NEP and BESF are made the basis for formulating the General Appropriations Bill (GAB). The HoR's Committee Technical Staff is in charge of printing and reproducing the GAB all throughout the budget legislation process. The GAB is included in the Order of Business for First Reading within three days upon its filing in the Bills and Index Division of the HoR.

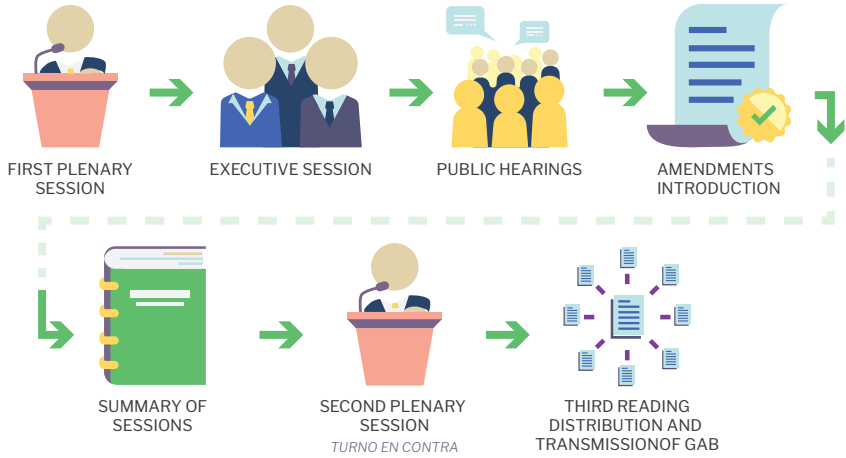
The Budget is the Best Instrument for Promoting Equity in Society

The rules and processes which govern the budget are important to the fair and equitable allocation of resources. It is important for child rights CSOs to understand how public expenditures affect children. Public investments in children will result to future returns by producing a healthy and productive workforce. On the short term, public investments in children are likely to result to increased earnings and reduced crime and welfare dependence.⁶⁷

During engagements with the members of the HoR, CSOs may coordinate or submit white papers for consideration in their interpellation during budget hearings. In the long run, this can contribute to the use of rational questions instead of the parochially-motivated questions during budget hearings.

67 Pantin, D. R. et al. (2010). Child responsive budgeting: The Case of Trinidad and Tobago. (Report No. 1). doi <https://www.childimpact.unicef-irc.org/documents/view/id/25/lang/en>

Figure 9: Milestones in Budget Deliberations at the HoR



The agenda of the first plenary session includes the general principles and macroeconomic assumptions behind the proposed budget items and the referral of the GAB to the appropriate committees by the Speaker of the House.

The concerned committee then meets in executive session to discuss and approve proposed committee amendments to the GAB.

The same Committee then schedules the time of public hearings, issues public notices, invites resource persons who may come from the public or private sectors, the academe and other relevant institutions.

Based on the result of the public hearings or Committee sessions, the Committee may introduce amendments.

The resulting Committee Reports, or summary of the sessions, are then prepared and filed to the Bills and Index Division for inclusion in the Order of Business and referred to the Committee on Rules for the scheduling of the second plenary session.

Scan to access the Committee Reports of the HoR



At the second plenary session, *turno en contra* speeches are delivered on the plenary. These speeches may require the inclusion of amendments to the GAB. After the *Turno en Contra*, legislators vote on the approval of the GAB on second reading.

The *Turno en Contra* is a legislative tradition allowing opponents of a bill an opportunity to explain at length their position, in the same manner that a bill's sponsor delivers a sponsorship speech.⁶⁸

The approved GAB is then included in the calendar of bills for third reading. Copies of the same are distributed to all legislators at the HoR three days before the scheduled reading. At the third reading, no amendments on the GAB are allowed but interested legislator(s) may explain his/her vote within three minutes. The approved bill is then transmitted to the Senate.

b. Budget Deliberations at the Senate (September to November of Prior Fiscal Year)

Box 25: How a Bill Becomes a Law in the Senate

Scan to access the process of how a bill becomes a law



At the Senate, the HoR-approved GAB undergoes critical examination by standing committees performing as “little legislatures”. A committee may approve or reject the proposed legislation with or without amendments; entirely revise it; totally reject it; or consider it as proposed.

The HoR-approved GAB is filed at the Office of the Secretary of the Senate where it is given a corresponding number and calendared for First Reading.

In the first reading, the GAB is referred to the proper committee(s).

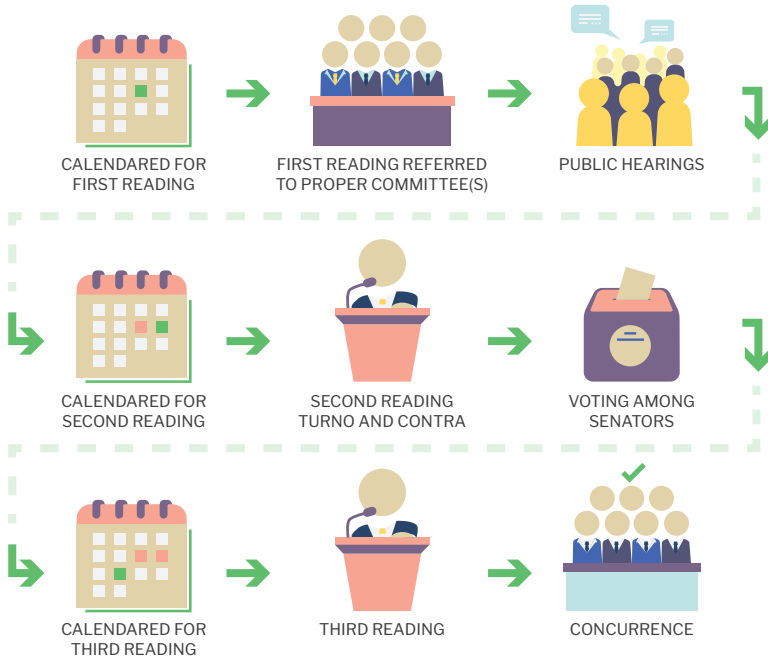
The concerned committees then conduct public hearings and consultations where the GAB is either approved without amendment, approved with amendment, or is recommended for substitution.

The resulting GAB with the Committee Report is then submitted to the Committee on Rules for scheduling for second reading.

At the Senate, the issues of children are undertaken by a Committee on Women, Children, Family Relations and Gender Equality. It has jurisdiction on all matters relating to women, the welfare and protection of children, family relations and equality before the law of women and men.

At the second reading, the sponsor of the GAB delivers his/her speech on the plenary **after which Senators are engaged** in *turno en contra* to highlight the pros and cons of the bill.

Figure 10: Milestones in Budget Deliberations at the Senate



The amendments are then incorporated into the GAB which is subjected to voting among the Senators.

The approved version is then calendared for third reading.

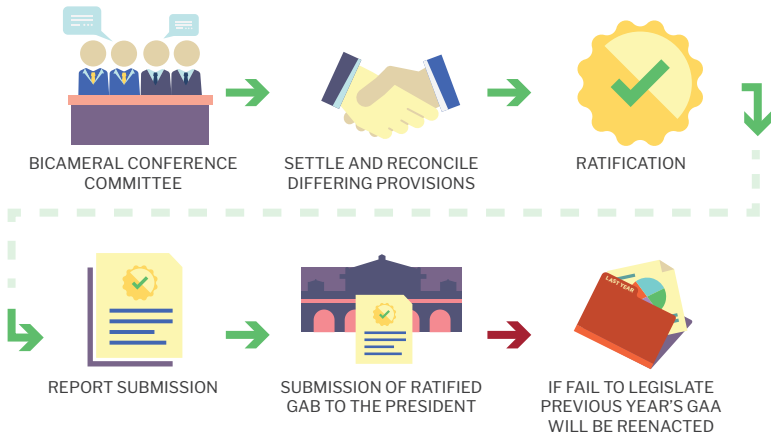
At the third reading, only the title of the bill is read on the floor which is followed by voting among Senators.

If passed, the approved GAB is referred to the House of Representatives for concurrence and the HoR follows the same procedures explained in sub-process (a) above.

c. Bicameral Deliberations and Ratification (November to December of Prior Fiscal Year)

After the HoR and the Senate approved their versions of the GAB, they each form a panel of legislators that will constitute a Bicameral Conference

Figure 11: Milestones in Bicameral Deliberations and Ratification



The Bicam then convenes to settle and reconcile differing provisions in their versions of the GAB.

Sometime in December, the harmonized or after-Bicam version of the GAB is then submitted to both HoR and Senate for ratification.

The Bicam then submits a report on the reconciled version of the GAB.

At this time, both HoR and the Senate submits the ratified GAB to the President.

If in case Congress fails to legislate the GAB on time, the President may reenact the previous year's GAA until such time that the GAB is enacted into the GAA.

Box 26: Implications of a Reenacted Budget at the National Level

Section 25 (7), Article VI of the 1987 Philippine Constitution states that “*If, by the end of any fiscal year, the Congress shall have failed to pass the general appropriations bill for the ensuing fiscal year, the general appropriations law for the preceding fiscal year shall be deemed reenacted and shall remain in force and in effect until the General Appropriations Bill is passed by the Congress*”.

A reenacted budget has negative implications for the welfare of children. As a case in point, when the two chambers of Congress (HoR and the Senate) failed to reconcile their differences on the insertion of pork barrel in the GAB, the government was forced to operate on a 2018 reenacted budget. The DepEd Secretary expressed concern over the affected 800,000 teachers and students as well as the operations of various agencies of government.⁶⁹

A reenacted budget also creates delays in both ongoing and new infrastructure projects and the implementation of public social services. It could also mean missing the opportunity to create more jobs. For children of poor communities, this is likely to result to lack of source of food and other basic needs.⁷⁰

d. Enactment (December of Prior Fiscal Year)

The President either signs the GAB into law, or vetoes and sends it back to the Congress with a veto message. Budget legislation ends when the President signs the GAB into the GAA.

Types of Veto Actions by the President⁷¹

The President has the power to veto or refuse to approve a bill and thus prevent its enactment into law. This power is the President's veto power. Vetoing of the GAB by the President may also result to conditions for the implementation of certain items in the GAA. These conditions are specified in the President's Veto Message. A line item veto of specific provisions of the GAB is a power unique to the President.

The veto actions of the President may take any or a combination of the following forms:

- **Direct Veto** – renders the provision inoperative, as if not written in the GAA
- **Conditional Implementation** – specifies conditions in the implementation of a provision
- **General Observation** – clarifies how a provision is to be implemented
- **Adoption** – makes the inserted proviso or provision effective and applicable in the release of funds

69 Tomacruz, Sofia. “Remember Those Suffering from Delayed 2019 Budget-Briones.” Rappler, 18 March 2019. doi: <https://www.rappler.com/nation/226032-deped-leonor-briones-lawmakers-pay-attention-suffering-de-layed-2019-budget?clid=IwAR2njkyZv1ANKkxmuT6jeQMEfM8-kMqg2qkkj0OymW7zfYt5GV4oZVUSw>.

70 NEDA. “NEDA Estimates Impact of Reenacted Budget” Philippine News Agency, 13 March 2019. doi: <https://www.pna.gov.ph/articles/1064430>.

71 DBM. 2017 People's Budget, p. 10. doi: <https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2017/2017People's%20Budget.pdf>

Roles and Relationship of the House of Representatives, Senate and Office of the President in Budget Legislation

These provisions in the 1987 Philippine Constitution provides a rationale to the roles and relationship of the two chambers of Congress and the President in enacting the GAA:

- a. Section 24, Article VI states that all appropriations, revenue or tariff bills increase of the public debt, bills of local application and private bills shall originate in the House of Representatives; but the Senate may propose or concur with amendments.
- b. Section 25 (1), Article VI states that the [Philippine] Congress may not increase the appropriations recommended by the President for the operation of the government as specified in the budget. The form, content, and manner of preparation of the budget shall be prescribed by law.
- c. Section 25 (2), Article VI states that no provision or enactment shall be embraced in the General Appropriations Bill unless it relates specifically to some particular appropriation therein. Any such provision or enactment shall be limited in its operation to the appropriations to which it relates.
- d. Section 25 (4), Article VI: "A special appropriations bill shall specify the purpose for which it is intended, and shall be supported by funds actually available as certified by the National Treasurer, or to be raised by a corresponding revenue proposal therein."
- e. Section 25 (5), Article VI: "No law shall be passed authorizing any transfer of appropriations, however, the President [of the Philippines], the President of the [Philippine] Senate, the Speaker of the [Philippine] House of Representatives, the Chief Justice of the [Philippine] Supreme Court, and the Heads of Constitutional Commissions may, by law, be authorized to augment any item in the General Appropriations Law for their respective offices from savings in other items of their respective appropriations."
- f. Section 25 (7), Article VI: "If, by the end of the fiscal year, the [Philippine] Congress shall have failed to pass the General Appropriations Bill for the ensuing fiscal year, the General Appropriations Law for the preceding fiscal year shall be deemed reenacted and shall remain in force and effect until the General Appropriations Bill is passed by [the Philippine] Congress."
- g. Section 22, Article VII: "The President shall submit to the Congress within 30 days from the opening of every regular session, as the basis of the General Appropriations Bill, a budget of receipts and expenditures and sources of financing, including receipts from existing and proposed revenue measures."

4. Budget Execution/Implementation

An unfortunate reality in public budgeting for children's rights is that programs are often unrealized because of low budget allocation. Moreover, there may be poor budget execution manifested through a combination of conditions such as:⁷²

- poorly trained staff
- confusing policy environment
- unclear regulations and accountabilities of program implementors
- absence of effective rewards and sanctions
- ineffective central control and audit agencies
- poor oversight; and
- outdated information technology

72 Prezeniето, Paola, et al. Investment in Children: Report Commissioned by Save the Children Child Rights Governance Initiative, November 2011. Retrieved from <https://www.savethechildren.net/sites/default/files/libraries/Investment-in-children-FINAL-REPORT.pdf>

This is why it is important for the public, including child rights CSOs, to have access to expense reports to be informed about budget allocation. Allocations do not automatically and accurately translate into efficient and effective spending of public funds.⁷³ The access to information by CSOs throughout the PFM system will allow for broad analyses of expenditures relevant to the priority issues of children in a given fiscal year as well as contributions to the continuous improvement of the PFM system.

The sub-processes in this stage covers the government's mechanisms for budgetary control, which when regularly engaged with by child rights CSOs, may be made more facilitative of efficient and effective investments for children.

Children's Budget: A Valuable Tool for CSOs and Policy-Makers

In the course of their work on public investments in children, Save the Children noted that children's budget provides important information and analytical resource for child rights CSOs. For legislators, the analytical researches on children's budget provide them the basis of assessing the impact of policies and programs on children and assist them in considering particular needs of children in making policies.⁷⁴

a. Early Procurement Activities (October to December of Prior Fiscal Year)

In order to avoid delays in public service delivery, government agencies are encouraged to begin their procurement activities immediately after the NEP has been submitted by the President to both chambers of Congress. This can be done if the Head of the Procuring Entity (HoPE) has approved the corresponding indicative Annual Procurement Plan (APP). A Government Procurement Policy Board (GPPB) Circular 05-2018, dated 18 May 2018, states that *"for purposes of pre-procurement conference, the amount in the indicative APP consistent with the NEP, or the Multi-Year Obligational Authority (MYOA) or its equivalent document, the proposed budget shall be the basis of certification or confirmation of availability of funds"*.⁷⁵

Early procurement takes place even before the enactment of the GAA and are often popularly known as *"procurement short of award"* because awarding of the approved projects to winning bidders is made only when the new GAA takes effect.

73 Norton, A. A. and Elson C. (2002). What's behind the budget?: Politics, Rights and Accountability in the Budget Process. Overseas Development Institute. Doi: https://www.participatorymethods.org/sites/participatorymethods.org/files/what%27s%20behind%20the%20budget_norton.pdf

74 Pantin, D. R. et al. (2010). Child responsive budgeting: The Case of Trinidad and Tobago. (Report No. 1). doi: <https://www.childimpact.unicef-irc.org/documents/view/id/25/lang/en>

75 GPPB Circular 05-2018: Issuance of Certificate of Availability of Funds for Early Procurement Activities." doi: <https://www.gppb.gov.ph/issuances/Circulars/Circular%2005-2018.pdf>

Box 27: Opportunities for CSO Engagement in Public Procurement

Scan to access
R.A. 9184



There are a number of policies regarding public participation in the procurement of public goods and services. However, there are a lot of room for improvement in CSOs' participation in public procurement processes in both national and subnational levels. The 2010 Country Procurement Assessment Report (CPAR) noted that *"participation of CSOs in government procurement continues to pose a challenge for all government procuring entities. CSO participation is significant because it enhances transparency and accountability in governance. It also contributes to the country's development through the delivery of effective services and efficient management of public funds"*.

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on PhilGEPS



Some of the policies related to public procurement and/or citizen participation are:

- a. **Republic Act 9184: Government Procurement Reform Act (GPRA)** provides for the required processes in the procurement of goods and services necessary for public service delivery. It states that *"public monitoring of the procurement process with the end view of guaranteeing that these contracts are awarded pursuant to the provisions of R.A. 9184: Government procurement Act and its IRR, and that all these contracts are performed strictly according to specifications"*.

Scan to access the
Guidelines on NGO
Participation



The law prescribes that all government requirements from goods and consulting services for civil work shall be centrally posted through an internet infrastructure called the Philippine Government Electronic Procurement System (PhilGEPS). All suppliers, manufacturers, contractors, and consultants are also required to register in the PhilGEPS portal.

- b. The Guidelines on Non-Government Organization Participation in Public Procurement provides for the procedures in which NGOs may compete as suppliers of public goods or services.
- c. Section 53.12 of the GPRA provides for the Manual on Community Participation in Government Procurement. It focuses on how the community can participate in managing procurement by being involved in planning, procurement, and implementation at the subnational level. It also explains how the community can participate as contractors or service providers through community participation.

Scan to access the
Manual on Community
Participation




b. Budget Programming (October to December of Prior Fiscal Year)

This sub-process includes the submission of Budget Execution Documents (BEDs) by government agencies to the DBM to indicate their financial plans and performance targets for the year. The different forms of BEDs⁷⁶ are as follows:

76 "DBM Circular Letter No. 2016-9: Submission of the Annual Budget Execution Plans." doi: https://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/Circular%20Letter/CIRCULAR%20LETTER%20NO.%202016%20-%209_1.pdf

- i. **BED No. 1: Financial Plan** – provides estimated obligation program of the budget year broken down by quarter as well as the current year’s obligations including estimates for the last quarter.

Did you know? Origins of “Red Tape”




The use of “red tape” which now refers to the “excessive formality and routine required before official action can be taken”⁷⁷ was said to have originated in the early centuries of British and American bureaucracy when an often brick-red loosely woven fabric, suspected to be made mostly of wool, tied legal and official government documents together.

Did you know? Ease of Doing Public Transactions

At some points in their engagement of the PFM system, child rights CSOs will need to perform transactions (e.g. submit a written request for a meeting with government officials or employees, written request for budget data, etc.) with relevant government agencies/offices/units.

It is important to note that R.A. 11032: Ease of Doing Business and Efficient Government Service Delivery Act of 2018 as an amendment to Republic Act 9485: Anti-Red Tape Act (ARTA), prescribes a specific number of days on the following types of transactions:

Scan to access
R.A. 11032



Type of Transaction	Description	Acceptable Period for Action
Simple	refers to requests or applications which only require ministerial actions on the part of the public officer or employee, or that which present only inconsequential issues for the resolution by an office or employee of the concerned public office	within three days from receipt of request
Complex	refers to requests or applications submitted by clients of a government office which necessitate the use of discretion in the resolution of complicated issues by an officer or employee of said government office, such transaction to be determined by the office concerned	no more than seven days from receipt of request
	requests which may involve a threat to public health , safety, morals, policy or a highly-technical application	whichever is shorter between the prescribed ‘within twenty days’ or as determined by the concerned agency

It is important to note that Republic Act 11032 provides that no application or request shall be returned to the client without appropriate action.

- ii. **BED No. 2: Physical Plan** – contains the physical targets of the budget year broken down by quarter, and current year’s accomplishments including projected accomplishments for the last quarter.
- iii. **BED No. 3: Monthly Disbursement Program** – reflects the projected monthly disbursements requirements by type of disbursement authority (Notice of Cash Allocation, Cash Disbursement Ceiling, Non-Cash Availment Authority and Tax Remittance Advice) for the budget year. This serves as the basis of the issuance of disbursement authorities.

77 “Red Tape.” Dictionary.com. doi: <https://www.dictionary.com/browse/red-tape>

- iv. **BED No. 4: Annual Procurement Plan for Common Use Supplies and Equipment (APP-CSE)** – reflects the projected monthly procurements in terms of quantity and cash requirements.

The DBM consolidates these plans into the budget program or agency budget matrix, which breaks down the allotment and cash releases for each month of the year to ensure that the delivery of public goods and services is not hindered by gaps in the availability and supply of common-use goods.

Agency Budget Matrix

Among reforms to address red tape in public governance is the implementation of the Simplified Fund Release System (SFRS) beginning 1995. Under this system, an agency budget matrix (ABM) details the budget appropriations for each of the government agencies into various expenditure categories. The matrix serves as the basis for determining the timing, composition and magnitude of budget releases for each of the government agencies. This is prepared by the DBM in consultation with the government agencies upon the approval of the GAA.⁷⁸

c. Release of Allotments (January for the Comprehensive and Throughout Fiscal Year)

Box 28: Allotment

Allotment in Philippine PFM System refers to a written permission issued by authorized agencies or officials (i.e. the DBM at the national level and by the LCEs at subnational levels) to allow government offices/units to obligate a specific amount within its appropriation.

An Allotment Release Order (ARO) is a formal document issued by DBM to the head of the agency containing the authorization, conditions and amount of an agency allocation. The document may be a General Allotment Release Order (GARO) or Special Allotment Release Order (SARO).

The GARO is a comprehensive authority issued to all agencies to incur obligations not exceeding an authorized amount during a specified period for specified purposes (e.g. Retirement and Life Insurance Premiums or RLIP). It covers expenditures common to most, if not all, agencies without need of special clearance or approval from an authorized government agency/official.⁷⁹

The SARO, on the other hand, is a specific authority issued to one or more identified agencies to incur obligations not exceeding a given amount during a specified period for a specified purpose. It covers expenditures of which release is subject to compliance with specific laws or regulations or are subject to separate approval or clearance by an authorized government agency/official.

78 DBM. (2017, June). "The Budgeting Process." doi: <https://www.dbm.gov.ph/?pid=6&id=159>

79 "COA Circular No. 96-002: Accounting Guidelines and Procedures Relative to the Adoption of a Simplified Fund Release System in the Government." doi: https://www.coa.gov.ph/phocadownloadpap/userupload/Issuances/Circulars/Circ1996/COA_C96-002.pdf

The DBM then issues allotments to agencies, authorizing the latter to incur obligations or enter into contracts with suppliers needed for public goods and service delivery. With the GAA as Release Document, the enacted budget serves as the allotment release for all budget items except those contained in a negative list (a.k.a. for later release) that are issued in the SAROs after agencies comply with all documentary requirements.

Box 29: General Appropriations Act (GAA) as Release Document⁸⁰

General Appropriations Act (GAA) as Release Document (GAARD) addresses delays in the implementation of public programs and projects because the disaggregated budget items in the GAA, once in effect, are considered released to their respective agencies. This does away with the tedious paper works government agencies needed to carry out in the past before they can proceed with program or project implementation. With GAARD, agencies can immediately “enter into contract, subject to procurement rules, their allocations upon approval of the GAA, without waiting for the issuance of any release document (e.g. Notice of Cash Allocation, Non-Cash Availment Authority and Cash Disbursement Ceiling)”.

d. Obligation (Throughout Fiscal Year)

Obligations in the Philippine PFM System

Financial obligations refer to outstanding debt or regular payments made or to be paid by the government to suppliers or service providers that are needed in the delivery of public goods and services.

Upon DBM’s issuance of allotments, agencies are authorized to incur obligations as they implement PPAs. Obligations are limited to the agency’s performance of activities in pursuit of its functions and programs authorized in appropriations acts/laws within the allotment released by the DBM.⁸¹

e. Cash Allocation (January for the Comprehensive Cash Allocation; Throughout Fiscal Year)

The DBM then issues disbursement authorities such as Notice of Cash Allocation (NCA), a cash authority issued by the DBM to central, regional and provincial offices and operating units through the authorized government servicing banks of the Modified Disbursement Scheme (MDS) to cover the cash requirements of the agencies.

80 GAA as Release Document.” doi: <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2014/National%20Budget%20Circular/Annex%20D-English.pdf>

81 COA-DBM Joint Circular No. 2013-1: Revised Guidelines on the Submission of Quarterly Accountability Reports on Appropriations, Allotments, Obligations and Disbursements.” doi: <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2013/Joint%20Circular%202013/jc-2013-1%20.pdf>

Budget Treasury Management System (BTMS)

Budget Treasury Management System (BTMS) is part of the Government Integrated Financial Management Information System (GIFMIS) and aims to standardize and automate the use (i.e. obligation, disbursement and reporting) of all public funds by the different government agencies, including SUCs and GOCCs. As such, it facilitates real-time tracking of public fund availability and disbursements.

BTMS supports the following frameworks for disbursements:

1. Treasury Single Account (TSA) framework - in which payments of goods and services are made by national government agencies through electronic fund transfers, permitted by the GAA and other supporting budget release documents, from the TSA to the payee's bank account in any bank.
2. Modified Disbursement Scheme (MDS)⁸² - in which national government agencies settle their payables through the issuance of checks or through crediting to bank accounts, chargeable against the account of the Bureau of Treasury being maintained with the head offices of Modified Disbursement System-Government Servicing Banks (MDS-GSBs), such as the Landbank of the Philippines, Development Bank of the Philippines and Philippine Veterans Bank.

f. Disbursement (Throughout Fiscal Year)

Disbursements constitute the following:

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1. All payment of resources required in the delivery of public goods and services made within a given period; and
2. Settlement of government's payables/obligations.

Funds are disbursed from the Bureau of Treasury (BTr) to settle obligations that government incurred for the delivery of services to citizens. To ease the payment process, the DBM introduced the checkless payment scheme through the Advice to Debit Account (ADA), an accountable disbursement document which serves as notice to Modified Disbursements System – Government Servicing Bank (MDS-GSB) to debit the agency's MDS sub-account for payment of Accounts Payables. The BTr also implemented the Treasury Single Account (TSA) to improve the management of the government's cash resources.

82 DepEd Order No. 2019-008: Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses, Allocation of Schools, Including Other Funds Managed By Schools." doi: https://www.deped.gov.ph/wp-content/uploads/2019/05/DO_s2019_008rev.pdf

Accounts Payables versus Accounts Receivables

Accounts payables are obligations or commitments of the government for which services have been rendered, goods have been delivered or projects have been completed and accepted.⁸³ Accounts receivables (a.k.a. trade receivables), on the other hand, is the amount owed to an institution that provided goods and/or services on credit.

DepEd's Initiative to Strengthen CSO Participation in its Procurement Process

The Philippine Department of Education (DepEd), in the interest of addressing graft and corruption and the low absorptive capacity of the agency, initiated a project in 2015 that is aimed at strengthening CSO participation in its procurement processes. This project developed a CSO engagement program design in three pilot DepEd Division Offices: (a) Angeles City; (b) San Fernando City; and (c) Province of Pampanga.

In the project, DepEd initiated the conduct of three-day briefing and orientation of Procurement Observers and Monitors from the list of CSOs provided by the concerned local government councils. As a result, CSOs were motivated to mobilize their participation in citizen participatory audits, which was difficult even with the issuance of DepEd Order No. 59, Series of 2007: Institutionalizing CSOs and Private Sector Participation in the Department's Procurement Process.

Scan to access DepEd
Order 59, Series of
2007



5. Follow-Up/Budget Accountability & Review

a. Setting of Performance Targets (January of Fiscal Year)

Budget accountability begins with the setting of targets for which agencies are to be held accountable. With the performance-based budgeting approach, government agencies are required to have approved set of targets which are also presented in the agency BEDs, NEP and its approved version, the GAA. All of these are required elements of an agency's transparency seal.

In the technical budget hearings for Tiers 1 and 2, the DBM officials review an agency's budget proposal with reference to the agency's performance in implementing the past year's budget. In this assessment, the DBM analyzes the agency's achieved outcomes, budget utilization rates, challenges encountered in the implementation and the relationship between the previous budget and the proposed Tier 1 budget for continuing PPAs.

This process is part of the principle of Program Expenditure Classification (PREXC). It refers to the *“restructuring of an agency's budget by grouping all recurring activities as well as projects under the different programs*

83 DBM. "Glossary of Terms." doi:<https://www.dbm.gov.ph/wpcontent/uploads/BESF/BESF2015/GLOSSARY.pdf>

or key strategies being pursued by the agency to meet its objectives and mandates. It is understanding what every program's objective is and providing performance indicators (outputs and outcomes) for each."⁸⁴

The continuing engagement of child rights CSOs with government agencies can enrich the implementation of PREXC by finding ways to continuously improve their organizational performance indicators. These indicators will need to reflect how the organization will carry out its organizational mandates with respect to the needs of the Filipinos, including children, within a given fiscal year. The statements of organizational outcomes in the implementation of the PREXC should explain the intended impacts to the lives of each and every Filipino child for every financial allocation.

To use DBM's famous phrase, "***dapat may kwento ng resulta sa bawat kwenta***".⁸⁵ A child rights-responsive application of the PREXC in governance should be reflected in the individual employee performance assessment, particularly on how duties and responsibilities of civil servants relate to addressing child rights issues. Through this, the public goods and services required in the promotion and protection of children's rights are allocated sufficient staff time and human resources.

Unified Accounts Code Structure (UACS)

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The Unified Accounts Code Structure (UACS) is a government-wide system of coding and classifying records and reports of financial transactions from budget allocation, utilization or documentation and reporting or accounting. It enables validation of physical progress towards outputs and outcomes of public investments against financial reports. This was jointly developed by the DBM, COA, DOF and the Bureau of Treasury (BTr).

b. Monitoring and Evaluation

During Budget Accountability and Review, agencies are particularly expected to make information on their budget (allocation and expense reports) data available in open format through their transparency seals. This is also the time when the government shares the Peoples' Budget, GAA in concise format, along with other technical documents and reports.

84 DBM. "PREXC." doi: <https://www.dbm.gov.ph/images/pdf/files/PREXC/Briefer6.20.2016.pdf>

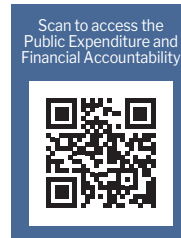
85 Knowledge Management and Fiscal Transparency Service – DBM. "Kuwento sa Bawat Kuwenta: A Story of Budget and Management Reforms 2010-2016. DBM, June 2016.

Box 30: Transparency and Citizen's Rights to Information

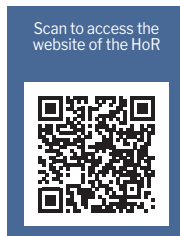
As mentioned in Part I, *transparency is a prerequisite to enabling meaningful participation of the different stakeholders, including children, in the Philippine PFM System.* The Philippine government is required to uphold citizen's right to information as provided for by Article 3, Section 7 of the 1987 Philippine Constitution:

“The right of the people to information on matters of public concern shall be recognized. Access to official records, and to documents and papers pertaining to official acts, transactions, or decisions, as well as to government research data used as basis for policy development, shall be afforded the citizen, subject to such limitations as may be provided by law.”

Planning and budget documents are public in nature because they reflect the mobilization, allocation, and utilization of the people's money. Global standards in transparency are continuously developed and enhanced by different international monitoring organizations. Apart from participating in the mechanism for alternative reporting to the UN CRC, civil societies can take part in the monitoring of the Philippine PFM System through, among others, the following:



In addition, the websites of government agencies/units also provide different sets of information including full copies of policies. National laws, especially Republic Acts or policies that carry out the principles of the Philippine Constitution, can be accessed from the two chambers of the Philippine Congress.



The lack of publicly available, quality and up-to-date information on budget issues has prevented real peoples' participation in the different stages of the PFM Cycle. The CRSA or equivalent mechanisms should also be able to determine the cause of inaccessibility of information to be able to work constructively with government in addressing them. Like many other governments, the Philippines recognizes the need to monitor budgetary allocations. However, the current PFM System needs further improvements to enable reporting on budgetary allocations for the implementation of the UNCRC.⁸⁶

The following may be used as indicators by child rights advocates in evaluating the transparency of the PFM system

- i. the detail, timelines and availability of budgetary information are made public by the government;
- ii. the existence and authority of institutions from different sectors to monitor the allocation and expenditure of public resources for children; and
- iii. existing opportunities are available to CSOs and the general public to engage and participate in decisions about how public resources are raised and spent.

Public Expenditure Analysis/Review

Scan to download the compendium of child-focused Public Expenditure Reviews



There are a number of tools for analyzing public investments in children. In the conduct of budget analysis, it is strategic for child rights CSOs to collaborate amongst them and other human rights organizations and private/public learning institutions.

Using Public Expenditure Analysis as a tool, child rights CSOs can contribute to the assessment of government monitoring and targeting in terms of the impact of public expenditures on the different conditions of children. This will also enable the CSOs to provide evidence-based recommendations on how the government may improve related systems and procedures.

86 Prezeniето, Paola, et al. Investment in Children: Report Commissioned by Save the Children Child Rights Governance Initiative, November 2011. Retrieved from <https://www.savethechildren.net/sites/default/files/libraries/Investment-in-children-FINAL-REPORT.pdf>.

c. Submission of Agency Accountability Reports (Monthly and Quarterly)

In budget accountability, the implementing agencies are required to submit Budget and Financial Accountability Reports (BFARs) within prescribed periods.⁸⁷ These reports include the following:

Within 30 days after the end of each quarter:

- i. Budget Accountability Report (BAR) No. 1 – Quarterly Physical Report of Operation (QPRO)
- ii. Financial Accountability Report (FAR) No.1 – Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB)
- iii. FAR No. 1-A – Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE)
- iv. FAR No.1-B – List of Allotments and Sub-Allotments (LASA)
- v. FAR No. 1-C – Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers
- vi. FAR No. 2 – Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB)
- vii. FAR No. 2-A – Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE)
- viii. FAR No. 5 – Quarterly Report of Revenue and Other Receipts (QRROR)
- ix. FAR No. 6 – Statement of Approved Budget, Utilization, Disbursements and Balances for Trust Receipts

On or before 30th day following the end of the year:

- x. FAR No. 3 – Aging of Due and Demandable Obligations (ADDO)

On or before the 10th day of the month following the last month of the covered reporting period:

- xi. FAR No. 4 – Monthly Report of Disbursement (MRD)

⁸⁷ COA-DBM Joint Circular No. 2019-1: Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARs) Starting 2019.” doi: <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2019/Joint-Circular/COA-DBM-JOINT-CIRCULAR-NO-2019-1-DATED-JANUARY-1-2019.pdf>

These reports are submitted online through the OSBPS. The continued engagement of child rights CSOs with the government at this phase of Budget Accountability and Review will help them understand the data on the status of public expenditures relative to the key issues of children in the country.

d. Performance Review (Throughout Fiscal Year)

The DBM conducts mid-year and year-end monitoring and review of agency performances, particularly agency utilization of government funds vis-à-vis plans/targets. To enhance transparency and enforce accountability, agencies are mandated to post the Transparency Seal on their websites, which should contain, at the very least, the following:

- i. The agency's mandates and functions, names of its officials with their position and designation, and contact information;
- ii. Approved budgets and corresponding targets, immediately upon approval of the General Appropriations Act (GAA);
- iii. Modifications made pursuant to the general and special provisions in the GAA;
- iv. Annual Procurement Plan/s and contracts awarded with the winning supplier, contractor or consultant;
- v. Major programs and projects categorized in accordance with the five key result areas under E.O. No. 42 s.2011, as amended, and their target beneficiaries;
- vi. Status of implementation, evaluation and/or assessment reports of said programs or projects;
- vii. Budget and Financial Accountability Reports, pursuant to COA-DBM Joint Circular No. 2014-1 dated July 2, 2014;
- viii. Annual report on the status of income authorized by law to be retained and/or used and be deposited outside of the National Treasury, which shall include the basis for its retention and/or use, the beginning balance, income collected and its sources, expenditures, and ending balance for the preceding fiscal year.

The DBM is also collaborating with the Department of Science and Technology (DOST) on the Digital Imaging for Monitoring and Evaluation (DIME) Program, aimed at monitoring the status and speed of implementation of government projects, especially big ticket projects. Various digital imaging technologies targeted for broader use in the PFM system includes Light Detection and Ranging (LIDAR), satellites, drones, data transformation (GIS), Open Roads Platform and Geostore, and Geo Tagging.⁸⁸

Child Rights Budget Tagging

Child rights CSOs may find learning from CSOs focusing on environmental issues beneficial in enhancing discussions on the following:

- a. issues of environment and their impact to child rights promotion and protection;
- b. how child rights advocacy may facilitate advocacy on environmental issues; and
- c. how to support children's initiatives on environmental advocacy work.

In the Philippines, CSOs working on environmental and related human rights issues (e.g. land rights, rights of indigenous cultural communities, food sovereignty, sustainable biodiversity) have gained insights in realizing climate change expenditure tagging (CCET) within the Philippine PFM system.

The JMC No. 2015-01, issued on 23 July 2015, among other policy issuances, institutionalized the mainstreaming of climate change adaptation into the planning and budgeting process of LGUs.

The Climate Change Act of 1999 (Republic Act 9729), as amended by Republic Act 10174, requires all LGUs to have a Local Climate Change Action Plan (LCCAP) integrated into their LDPs.

Child rights CSOs may find a review of the manual for LGUs on Climate Change Expenditure Tagging helpful in enriching the implementation of Republic Act 10821: An Act Mandating the Provision of Emergency Relief and Protection for Children Before, During, and After Disasters and Other Emergency Situations (2015) in both national and subnational levels of public governance.

Scan to access the Manual for LGUs on CCET



The performance of the government in PFM is also reviewed against the following reports:

- i. **In-Year Reports** (Monthly and Quarterly). The DOF and the DBM regularly publish snapshots of the government's fiscal performance, revenue collections, debt and expenditures.
- ii. **DBCC Mid-Year Report** (September of the Fiscal Year). The DBM and DOF regularly publish snapshots of the government's fiscal performance, revenue collections, debt and expenditures on monthly and quarterly bases. The DBCC also publishes the Mid-Year Report, which reflects macroeconomic developments, fiscal situation and program performances. It also discusses any adjustments that the DBCC makes to the government's economic projections and fiscal targets for the rest of the year.

⁸⁸ Lopez, Melissa Luz T. "Key Projects to be monitored by satellite - DBM." BusinessWorld, 7 March 2018. doi: <https://www.bworldonline.com/key-projects-monitored-satellite-dbm/>

- iii. **DBCC Year-End Report** (within the following Fiscal Year). The DBCC publishes this comprehensive report that provides more discussions and details about actual revenue and expenditure outturns against a program and the financial and physical performance of priority programs. This information should be used towards the progressive response to development issues of the country.

Under the performance-based budgeting approach, government employees may receive two types of incentives⁸⁹:

- i. The Performance-Based Bonus (PBB) is given to employees based on their contributions to the accomplishment of their agency targets and commitments, the organizational performance indicators indicated in the GAA. Under the PBB, units and personnel of NGAs are ranked according to their performance at the end of each year. This bonus for employees of NGAs is on top of other bonuses including 13th month pay and the P5,000.00 cash gift bonuses released in two tranches as the mid-year and year-end bonus, and Collective Negotiation Agreement (CNA Bonus).

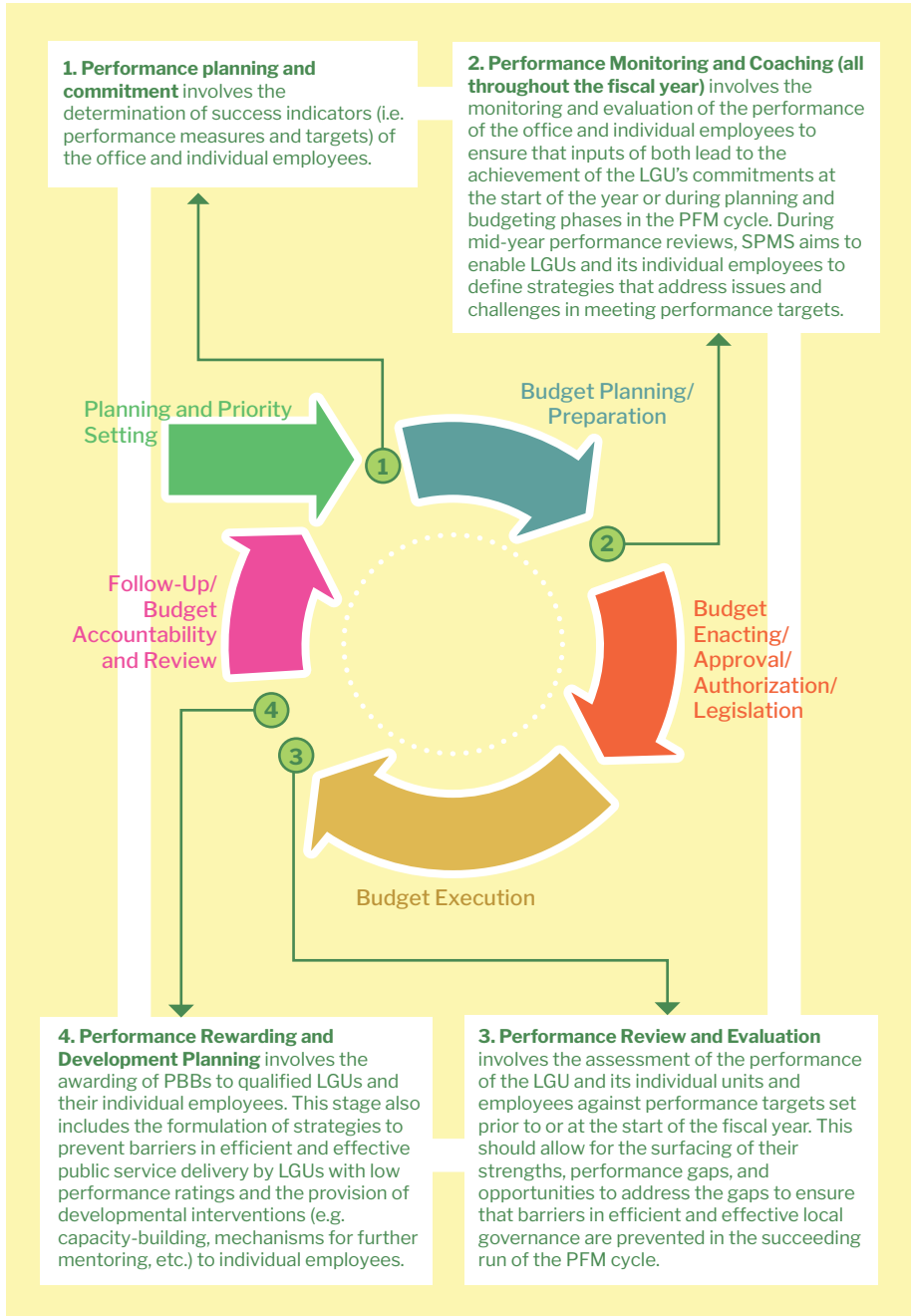
The DBM releases MCs in order to guide NGAs in the determination and release of PBBs. The NGAs are expected to formulate an agency-specific Strategic Performance Management System (SPMS) which applies the



CSC-provided SPMS principles to ensure the positive link between societal goals (national development)-organizational performance-individual employee performance. The SPMS follows a four-stage cycle that should also be considered in the PFM system at the national level.

89 Performance-Based Incentive System: Frequently Asked Questions. doi: <https://www.officialgazette.gov.ph/pbb/faqs/>

Figure 12: Stages of Performance Evaluation at the National Level



Does ISO Certification of government agencies and units matter in public budgeting for children's rights?

In the interest of continuous improvement in the delivery of public goods and services, NGAs and LGUs are also allocating public funds to processes that lead to International Organization for Standardization (ISO) certification of their operations. The processes may be benchmarking activities, assessment of the agency's total quality management practices, conduct of related capacity-building for officials and employees, or investments on equipment aimed at increasing employee productivity.

ISO is an international voluntary organization that provide standards (i.e. requirements, specifications, guidelines) for organizational outputs (e.g. products, services, technologies, processes, systems) to help organizations become more globally competitive in terms of efficiency and productivity.⁹⁰

ISO Certification has been required in the transparency seals of NGAs and LGUs since 2012. However, its weight as a criteria in the determination of PBBs have been more pronounced in the succeeding years of implementation of the Performance-Based Budgeting approach.

- ii. The Productivity Enhancement Incentive (PEI) is provided to employees in NGAs and LGUs regardless of their performance. The amount of PEI is not fixed and is dependent on the savings incurred and authorized by the national government.

e. Audit (Within the following Fiscal Year)

The COA reviews the accounts of each agency or unit to assess if public funds are used according to the law and standards, and with value-for-money. The COA produces audit reports for each agency or unit, a whole-of-government Annual Financial Report and Special Audit Reports. These reports, including the reports of the DBCC, are useful in the improved rerun of the cycle. This prevents failures and surfaces facilitative mechanisms.

90 CSC. "ISO Certification." doi: <http://www.csc.gov.ph/2014-02-20-02-22-48/2014-02-20-02-28-42.html>

Box 31: The Citizen Participatory Audit (CPA)

The Citizen Participatory Audit (CPA) is a public process of conducting audits where citizen representatives are included in the team to make government more effective, transparent and accountable. The Commission on Audit (COA) is the lead implementing agency for CPA.

The CPA said to be a fusion between formal and informal mechanisms of accountability. The CPA process includes the following sub-processes:

- i. Audit Design
- ii. Exploratory Meeting and Citizen Buy-In
- iii. Capacity-Building
- iv. MOA Signing and Citizen Partner Nomination and Authorization
- v. CPA Team Planning
- vi. Audit Execution/Audit Fieldwork
- vii. Audit Reporting
- viii. Monitoring and Validating Implementation of Audit Recommendations

Scan to access the full process of CPA in the Philippines



Scan to access access the CPA Learning Guidebook developed by COA and ANSA-EAP



The active involvement of child rights CSOs in related processes will allow for the integration of child participation and child rights public budgeting into the current framework of citizen participatory audit.

The results of audits are vital sources of information in improving the PFM System in both subnational and national levels. Huge investments in government employee hours and other physical resources have been put into these processes. They are good sources of baseline data for formulating public PPAs consistent to the progressive realization of children's rights.

C. PUBLIC BUDGETING FOR CHILDREN'S RIGHTS AT THE SUBNATIONAL LEVELS

GC 19 defines the subnational levels⁹¹ as the administrative units below the national government. In the Philippines, these are the LGUs in the form of provinces, cities, municipalities and barangays. These LGUs play crucial roles in building positive government-citizens partnerships because of their proximity and familiarity with the local context. This strategic circumstance of LGUs is even more beneficial in measuring the multidimensional face of poverty and its irreversible effects on children. This makes child rights budget advocacy even more important at the subnational levels.

91 (GC 19, p. 4[h])

Multiple Overlapping Deprivation Analysis (MODA)

Scan to read further on MODA



Remember that in Box 15, the state of national development is generally reflected in terms of economic indicators such as the GDP. However, the traditional measures of economic development or underdevelopment fail to recognize that the experience of poverty differs in great deal between children and adults. Poverty during childhood is multidimensional and have detrimental and irreversible effects that hinder the development of cognitive skills among children.

The UNICEF proposes Multiple Overlapping Deprivation Analysis (MODA) as a practical and flexible tool that allows the measurement of multidimensional child poverty in different contexts. MODA is a child-centered analytical tool that can inform multisectoral planning, budgeting and implementation of PPAs that target the deprivations that make children vulnerable if not perennially trapped in the cycle of poverty.

At the subnational levels, access to the budget can help citizens understand the factors behind what an LGU does and does not do. Enabling child rights CSOs and citizens, including children, with the ability to read and comprehend the budget and the PFM System at these levels can assist them in determining how they may exercise their rights to participation especially in asserting PPAs responsive to children in different circumstances. Child rights CSOs' engagements with the PFM System at these levels are important to child rights advocacy due to the following realities, among others:

1. The familiarity of child rights CSOs with the currently perceived technical and complex aspects of the PFM system will be facilitated with their actual engagements of the system and its actors;
2. Issues of child rights and the use of child rights perspectives will remain invisible in the PFM system unless experts and practitioners of local governance and child rights CSOs are open to exchanging ideas, information and proposals to allow for the development of solutions or alternatives to efficiently respond to issues of children; and
3. The facilitation of children's rights mainstreaming in the PFM system require CSOs' efforts in continuously empowering citizens to ensure that advocacies are representative of communities' informed perspectives and create a strong external demand for citizens participation in the PFM system.

Citizens' participation is also beneficial to local governance as shown in Figure 7. However, the implementation of participatory budgeting varies among LGUs. Realizing participatory budgeting entails capacity building for members of government agencies as much as CSOs are eager to learn about the PFM System. Building the capacities of both groups will foster participation of citizens, including children, for efficient and effective use of public investments through a child rights responsive PFM System.

Advantages of Citizen Participation at the Subnational Levels of the PFM System

The Handbook on the Participation of Civil Society Organizations in the Local Budget Process states the following benefits of citizens' participation in local governance:

Figure 13: Benefits of Citizens' Participation in Local Governance



The handbook was produced with the guidance of the DBM, DILG, DOF-BLGF and the NEDA.

At any point in the PFM Cycle, it is crucial for child rights CSOs to consistently communicate with the key actors of PFM at different levels. The identification of these actors may be aided by the results of the political economy analysis of child rights protection and promotion.

At the subnational level, it is often best for child rights CSOs to have regular communications with the Local Chief Executive (LCE); members of the Local Development Council (LDC); members of the Local Legislative Council (LLC)/ Sanggunian, including the Regional Development Council (RDC); members of the Local Finance Committee (LFC); and the Committee Heads/Focal Persons of the related sectoral/thematic committees in the LGU's LLC/ Sanggunian.

Introductory communications may be made through a courtesy call or request for audience for a 10-minute presentation to introduce the CSO and put forward ideas to help the LGU in its development work.

Succeeding communications/meetings may focus on updates on the CSOs' work in the LGU's jurisdiction and how these contribute to the LGU's initiatives on child rights promotion and protection.

It is also strategic to develop positive relations with LGU-accredited CSOs and their representatives in the LDCs and local special bodies (LSBs). The collective work with CSOs from different sectors will enrich advocacies through exchange of information. This will also strengthen the multisectoral dimension of child rights advocacy.

The regular engagements of child rights CSOs with other human rights CSOs will strengthen complementation in their work and will prevent tendencies to perceive competition among sectors or rights-based advocacies for fiscal space in the PFM System. Such collective work will allow for the indirect inclusion of CSOs without accreditation status into local governance. This will also foster pooling of resources (e.g. technical expertise, logistical resources, network reach, leads for valuable information, etc.) that is often difficult to generate when CSOs work separately.

Box 32: Child Rights Situational Analysis (CRSA)

Scan to view CRSA Guidelines published by Save the Children



Child Rights Situation Analysis (CRSA) is an analytical and assessment tool which support evidence-based planning and budgeting either for short or long-term periods (i.e. CLUP, CDP or ELA). The budget at the national and subnational levels of the government are made responsive to child rights issues if the results of CRSA by the various levels and units of the government are utilized in the determination of their respective priority PPAs. CRSA may be a stand-alone document especially when initiating child rights mainstreaming approaches in local planning and budgeting. But it is best if its outputs are used in determining the development plans of an LGU.

CRSA should inform the macroeconomic basis for planning and budgeting in both national and subnational levels. GC 19 advises for the CRSA to include, at the very least, the following:

- a. periodic review of the mandates and resources of statistical bodies and systems for the collection, processing, analysis and dissemination of child-related demographics and other relevant data;
- b. disaggregated information on the different situation of children or recommendations to enable the availability of such data to ensure efficient application of the principle of non-discrimination;
- c. timely availability of user-friendly information and disaggregated data on the situation of children to public officials involved in budgeting at the national and subnational levels, as well as to CSOs, including children;
- d. mechanisms to establish and maintain a database of all policies and resources affecting children so that those involved in implementing and monitoring the corresponding programmes and services have ongoing access to objective and reliable information; and
- e. analysis of past and potential impacts of budget decisions on children, including inputs on these from consultation with children, their caregivers and those working for their rights.

Box 33: Budget Analysis and Child Rights Advocacy

CSOs may utilize budget analysis to support an evidence-based public budgeting for children's rights. The results of budget analyses may be used in engaging government at different levels.

The different types of budget analyses are technical in nature. CSOs may find allies from the members of learning institutions (see Box 11), academe, or professional associations with expertise on PFM and skills including writing white papers, conducting political economy analysis, and facilitating the development of strategies for policy advocacy among diverse groups. Partnership with expert groups will enhance the skills and knowledge of child rights CSOs in advocating public investments in children.

The CSOs may also advocate for the conduct of budget analysis, independent of or supplemental to the conduct of CRSA (see Box 32), by government agencies or units to aid the latter with their evidence-based operationalization of the PFM system.

Internationally, the work of CSOs in public budgeting for children's rights proved significant in seeking greater accountability from governments in the promotion and protection of children's rights. CSOs can help citizens gain a louder voice in the budgeting process, and raise the needs and issues of children in different situations to the attention of policymakers.

For example, the continued budget advocacy work of the HAQ: Center for Child Rights (BfC) with local communities in India facilitated the use of budget analysis in India's PFM system as a valuable tool for: (a) monitoring the performance of the government in the implementation of children's rights; (b) holding the government accountable; and (c) child rights policy formulation, planning and programming.

Citizens' participation was also highlighted in the PFM process with the inclusion of a chapter on Child Budgets in the annual report of India's Department of Women and Child Development.⁹²

The experience of CSOs in other developing countries may also be a source of inspiration for utilizing different strategies in analyzing the country's investments in children. The Center for Child Rights in India⁹³ utilized the following questions in undertaking budget analysis:

1. What items in the government's budget document(s) show the quality and quantity of public investments in children?
2. What is the share for children in the budget at the national and/or sub-national levels (i.e. provincial, city, municipal, barangay)?
3. What is the pattern of budgeting and allocation (i.e. rate of change in allocation within a three-year period, including the previous, current and succeeding fiscal year) of investments in children?
4. What percent of social sector spending is on children?
5. What mechanisms ensure the convergence or coordinated utilization and monitoring of expenditures among government agencies in addressing priority issues of children in different situations?
6. How much of the spending in children is externally aided or mobilized? What conditions, if any, are attached to the foreign or local aid?

The six-step framework for budget analysis developed by Save the Children and The Open University may also be a source of ideas by child rights CSOs in the Philippines.

Scan to download the
6-Step Framework for
Budget Analysis



92 Save the Children and HAQ Centre for Child Rights. Budget for Children Analysis: A Beginners' Guide. Nepal: Kathmandu, 2010. doi: <https://www.internationalbudget.org/wp-content/uploads/Budget-for-Children-Analysis.pdf>

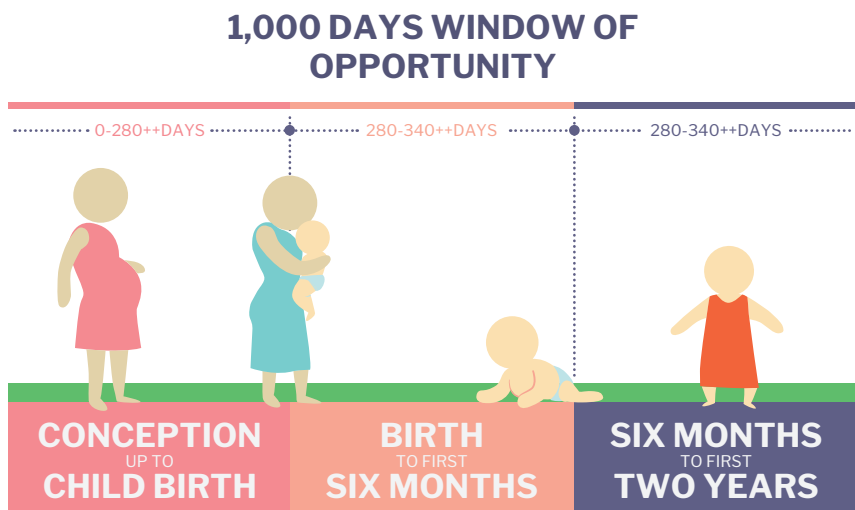
93 HAQ Centre for Child Rights. Union Budget Analysis from A Child Rights Perspective. India: New Delhi. doi: https://www.internationalbudget.org/wp-content/uploads/2011/01/haq_childrights.pdf

First 1,000 Days of Opportunity

The first one thousand days of a child, covering the period of conception up to two years old, is crucial to ensuring a child's resilience to life's challenges later in life. This period presents maximized returns for any PPA supporting the overall health of mothers and children.⁹⁴

Some examples of PPAs for inclusion, with due consideration of the analysis of the local context, in LGUs LDPs and AIPs may target the following:

Figure 14: First 1,000 Days



- i. support towards making breastfeeding the norm (e.g. exclusive breastfeeding for the first six months) for providing babies their dietary needs within their first two years;
- ii. support (e.g. availability of information and access to nutritious and affordable dietary practices for women in reproductive years, especially during pregnancy) to enabling women in reproductive years reach their breastfeeding goals, when they decide to become mothers;
- iii. convergence of initiatives of different government agencies (e.g. DA, DOST-NNC, and DENR) support to local communities towards making sustainable and healthy options for parents in exercising healthy feeding and caring practices for children.

94 UNICEF. "1,000 Days! A Unique window to give the Right Start of Life Forever!" doi: <https://v2v.lga.gov.ph/media/uploads/2/Knowledge%20Exchange/Governance%20Fair%202016/S1-1%20Joris%20van%20Hees%20-%201000%20Days%20UNICEF.pdf>

Child rights CSOs will have to note that there is no one size fits all approach to child rights budget advocacy. It is best to keep in mind that learning on the PFM system is facilitated by constructively and consistently engaging its actors and elements. The context for budget advocacy also differs from one LGU to another such that child rights budget advocacy may differ between child rights CSOs in Batanes and their counterparts in Sulu. But each of the engagements of the PFM system by child rights CSOs builds up on the following:

1. popularization of child rights issues as important basis for the management of public funds; and
2. strengthening of the multisectoral approach to a rights-based operationalization of the PFM system.

It is also best for child rights CSOs to note in their engagements of the LGUs that the latter are expected to perform functions specified in Table 1.

Table 1: Basic Services and Facilities of each of the Subnational Levels of the Government⁹⁵

BARANGAY	CITY
i. Agricultural support services which include planting materials distribution system and operation of farm produce collection and buying stations;	All the services and facilities of the municipality and province, and the provision of adequate communication and transportation facilities.
ii. Health and social welfare services which include maintenance of barangay health center and day-care center;	
iii. Services and facilities related to general hygiene and sanitation, beautification and solid waste collection;	
iv. Maintenance of Katarungang Pambarangay;	
v. Maintenance of barangay roads and bridges and water supply systems;	
vi. Infrastructure facilities such as multi-purpose hall, multipurpose pavement, plaza, sports center and other similar facilities;	
vii. Information and reading center; and	
viii. Satellite or public market, where viable.	

95 "R.A. 7160: Local Government Code of 1991". doi: <https://www.officialgazette.gov.ph/1991/10/10/republic-act-no-7160/>

Table 1: Basic Services and Facilities of each of the Subnational Levels of the Government (cont.)

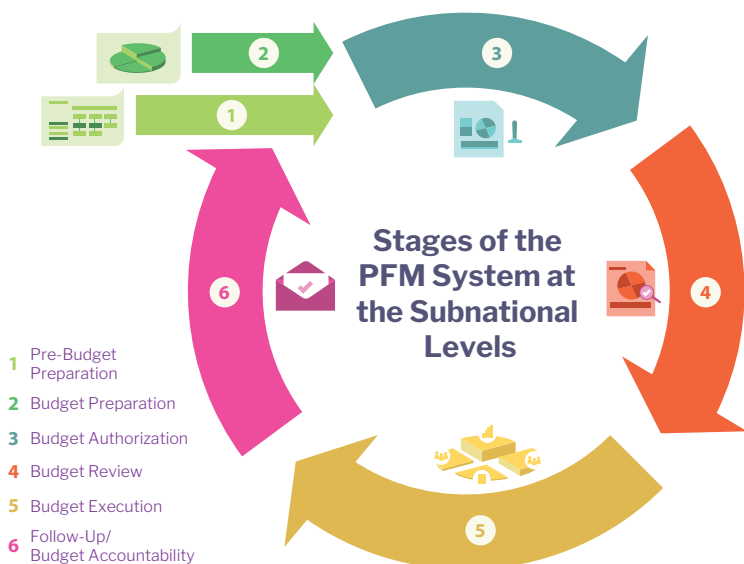
MUNICIPALITY	
<ul style="list-style-type: none"> i. Extension and on-site research services and facilities related to agriculture and fishery activities which include dispersal of livestock and poultry, fingerlings, and other seedling materials for aquaculture; palay, corn and vegetable seed farms; medicinal plant gardens; fruit tree, coconut, and other kinds of seedling nurseries; demonstration farms; quality control of copra and improvement and development of local distribution channels, preferably through cooperatives; inter-barangay irrigation system; water and soil resource utilization and conservation projects; and enforcement of fishery laws in municipal waters including the conservation of mangroves; ii. Pursuant to national policies and subject to supervision, control and review of the DENR, implementation of community-based forestry projects which include integrated social forestry programs and similar projects; management and control of communal forests with an area not exceeding 50 square kilometers; establishment of tree parks, greenbelts, and similar forest development projects; iii. Subject to the provisions of Title Five, Book I of the LGC health services which include the implementation of programs and projects on primary health care, maternal and child care, and communicable and non-communicable disease control services, access to secondary and tertiary health services; purchase of medicines, medical supplies, and equipment needed to carry out the services; iv. Social welfare services which include programs and projects on child and youth welfare, family and community welfare, women's welfare and welfare of the elderly and disabled persons; community-based rehabilitation programs for vagrants, beggars, street children, scavengers, juvenile delinquents and victims of drug abuse; livelihood and other pro-poor projects; nutrition services; and family planning services; v. Information services which include investments and job placement information systems, tax and marketing information systems, and maintenance of a public library; 	<ul style="list-style-type: none"> vi. Solid waste disposal system or environmental management system and services or facilities related to general hygiene and sanitation; vii. Municipal buildings, cultural centers, public parks including freedom parks, playgrounds, and other sports facilities and equipment, and other similar facilities; viii. Infrastructure facilities intended primarily to service the needs of the residents of the municipality and which are funded out of municipal funds including but not limited to, municipal roads and bridges; school buildings and other facilities for public elementary and secondary schools; clinics, health centers and other health facilities necessary to carry out health services; communal irrigation, small water impounding projects and other similar projects; fish ports; artesian wells, spring development, rainwater collectors and water supply systems; seawalls, dikes, drainage and sewerage, and flood control; traffic signals and road signs; and similar facilities; ix. Public markets, slaughterhouses and other municipal enterprises; x. Public cemeteries; xi. Tourism facilities and other tourist attractions, including the acquisition of equipment, regulation and supervision of business concessions, and security services for such facilities; and xii. Sites for police and fire stations and substations and municipal jails.

Table 1: Basic Services and Facilities of each of the Subnational Levels of the Government (cont.)

PROVINCE	
i. Agricultural extension and on-site research services and facilities which include the prevention and control of plant and animal pests and diseases; dairy farms, livestock markets, animal breeding stations, and artificial insemination centers; and assistance in the organization of farmers and fishermen's cooperatives, and other collective organizations, as well as the transfer of appropriate technology;	ix. Investment support services, including access to credit financing;
ii. Industrial research and development services, as well as the transfer of appropriate technology;	x. Upgrading and modernization of tax information and collection services through the use of computer hardware and software and other means;
iii. Pursuant to national policies and subject to supervision, control and review of the DENR, enforcement of forestry laws limited to community-based forestry projects, pollution control law, small-scale mining law and other laws on the protection of the environment; and mini-hydroelectric projects for local purposes;	xi. Inter-municipal telecommunications services, subject to national policy guidelines; and
iv. Subject to the provisions of Title Five, Book I of the LGC, health services which include hospitals and other tertiary health services;	xii. Tourism development and promotion programs.
v. Social welfare services which include programs and projects on rebel returnees and evacuees; relief operations; and population development services;	
vi. Provincial buildings, provincial jails, freedom parks and other public assembly areas and similar facilities;	
vii. Infrastructure facilities intended to service the needs of the residence of the province and which are funded out of provincial funds including, but not limited to, provincial roads and bridges; inter-municipal waterworks, drainage and sewerage, flood control and irrigation systems; reclamation projects; and similar facilities;	
viii. Programs and projects for low-cost housing and other mass dwellings, except those funded by the Social Security System (SSS), Government Service Insurance System (GSIS), and the Home Development Mutual Fund (HDMF). Provided, that national funds for these programs and projects shall be equitably allocated among the regions in proportion to the ratio of the homeless to the population;	

This section presents the stages of the planning-budgeting cycle and ideas for CSOs' constructive engagement of the PFM System at the subnational levels.

Figure 15: Stages of the PFM System at the Subnational Levels



1. Pre-Budget Preparation/Planning

A pre-budget preparation stage usually involves the preparation (every election year) and/or updating (non-election year) of a multisectoral Comprehensive Development Plan (CDP) by the LGUs' respective Local Development Councils (LDCs) and are approved by their Local Legislative Councils (LLCs)/Sanggunian.

The CDP is the primary basis for the itemization of the PPAs that in turn aid the LGU in formulating its LDIP or its three-year investment plan. The CDP is required of all LGUs as a tool in the development and implementation of priority and cross-sectoral PPAs with respect to the carefully-assessed context of the constituents and the state of the physical resources of an LGU. Its formulation and implementation is supported by the nine-year Comprehensive Land Use Plan (CLUP)⁹⁶ and the three-Year Executive Legislative Agenda (ELA) as illustrated in Figure 11.

96 HLURB. A Guide to Comprehensive Land Use Plan Preparation-2013 Volume 1: The Planning Process. doi: <https://designingresilience.ph/media/clup-guidebookvol-1-2013/>

Guidebooks in the Formulation of CDP and CLUP

Further information on the processes in the formulation of the CDP, CLUP and ELA are made available by the government in the following websites:

Scan to download the Clarificatory Guidelines on the Formulation of the Executive Legislative Agenda



Scan to access Comprehensive Land Use Plan (CLUP)



Scan to access the Guide to CDP Preparation



CDP versus the CLUP and the ELA⁹⁷

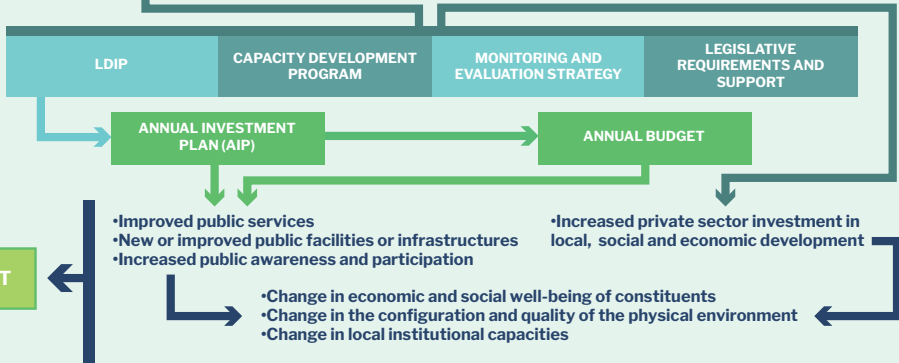
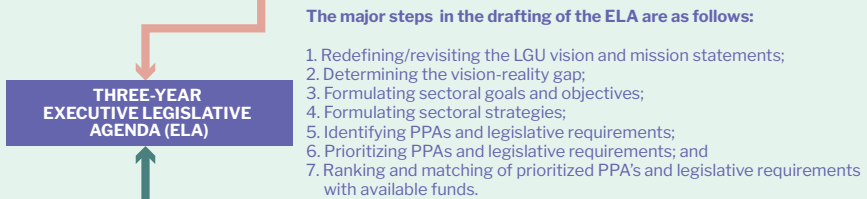
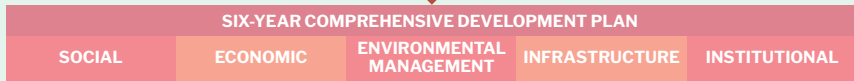
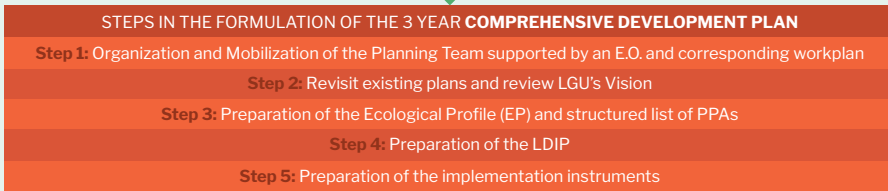
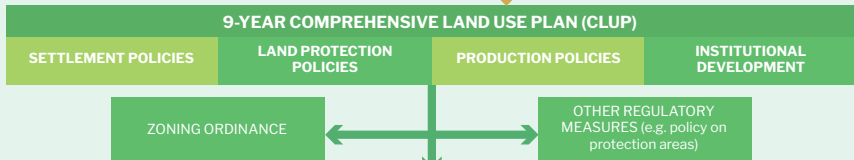
Aspect	CDP	CLUP	ELA
Timeframe	six years	nine years; remains in effect even after the replacement of incumbent LGU officials	three years; corresponding to the term of local elective officials and is mutually developed and agreed upon by both the executive and legislative departments
Focus	sectoral	spatial	term-based development thrust and priorities of the incumbent LGU administration
Coverage	comprehensive because it embraces all development sectors and sub-sectors and their respective concerns; indicates the demand for land resources based on sectoral development goals; covers 5 development sectors (i.e. social, economic, physical, environmental, institutional)	the CLUP-turned zoning ordinance is a.k.a. the "people's plan" because it transcends a specific administration; comprehensive because it encompasses territorial jurisdiction between land and water; accounts for available supply of land resources; has four policy areas (i.e. production, settlements, environmental protection and infrastructure)	priority policies and PPAs indicated in the CDP and in line with the platform of the incumbent administration
Purpose	outlines specific application of the available land resources; provide convergence mechanism to integrate the plans of NGAs with local plans; should be used as a medium-term plan to implement the CLUP	defines the policy direction for the use of land resources within territorial jurisdiction; diagrams the desired physical pattern of growth of the locality	adds greater value to the CLUP and the CDP by facilitating their implementation and monitoring
Parallel Development Plans at the national/provincial/regional levels	must coincide with the Medium Term Philippine Development Plan (MTPDP)/Medium Term Public Investment Program (MTPIP)	local equivalent or counterpart of the N/R/PPFP	
Responsible Local Government Authorities	LDC ⁹⁸	LLC/Sanggunian ⁹⁹	LDC and LLC/Sanggunian

97 DILG. Local Planning Illustrative Guide: Preparing and Updating the Comprehensive Development Plan (CDP). doi: <http://region12.dilg.gov.ph/sites/default/files/reportsresources/knowledge-materials/961-illustrative-guide-v4b.pdf>

98 as provided by Sections 106 and 109 of the LGC of 1991

99 as provided by Sections 447, 458 and 468 of the LGC of 1991

Figure 16: CDP's Formulation and Its Relationship to CLUP and ELA



By July of the election year, all Local Planning and Development Coordinators (LPDCs), LBOs and Local Treasurers (LTs) are required to have prepared or updated their respective planning databases. This includes, among others, the socioeconomic, physical resources, time series revenue and expenditure data and the datasets prescribed in the Rationalized Planning Indicator and Data Set (RaPIDS).

RaPIDS Materlist¹⁰⁰

General Comment 19 specifies that “States need reliable, timely, accessible and comprehensive disaggregated information and data in reusable format on the macroeconomic, budget and child rights situation, both current and projected. Such information is fundamental to creating legislation, policies and programmes to directly or indirectly target and advance the rights of the child”.¹⁰¹

Reusable means raw data is accessible for analysis by other stakeholders or the general public.

DILG’s RaPIDS prescribes a mandatory minimum and generic data set of indicators applicable to all LGUs as well as optional and customized data sets for applicable ecosystem or development priorities.

This includes child-friendliness that measures, among other things, the presence of PPAs positively affecting children.

The LGUs’ comprehensive development planning are mandated to be inclusive of at least 33 sectoral or thematic concerns enumerated in Table 2.

Table 2: NGA Mandated/Prescribed Sectoral and Thematic Plans

NGA-Mandated Plans	
1. Action Plan for the Protection of Children	12. Sustainable Area Development Plan
2. Aquatics and Fisheries Management Plan	13. Local Tourism Plan
3. Annual Culture and the Arts Plan	14. Small and Medium Enterprise Development Plan
4. Anti-Poverty Reduction Plan	15. Strategic Agriculture and Fisheries Development Zone (SAFDZ) Plan
5. Local Coconut Development Plan	16. Solid Waste Management Plan
6. Local Disaster Risk Reduction Management Plan (LDRRMP)	17. Watershed Management Plan
7. Food Security Plan	18. Ancestral Domains Sustainable Development and Protection Plan (ADSDPP)
8. Forest Management Plan	19. Plan for PWDs
9. Gender and Development Plan	20. Forest Land Use Plan
10. Integrated Area Community Public Safety Plan	21. Local Climate Change Action Plan (LCCAP)
11. Local Entrepreneurship Development Plan	22. Peace and Other Public Safety (POPS) Plan

100 DILG. Local Planning Illustrative Guide: Preparing and Updating the Comprehensive Development Plan (CDP). doi: <http://region12.dilg.gov.ph/sites/default/files/reportsresources/knowledge-materials/961-illustrative-guide-v4b.pdf>

101 GC 19, para. 67

Table 2: NGA Mandated/Prescribed Sectoral and Thematic Plans (cont.)

Other Sectoral/Thematic Plans	
1. Nutrition Action Plan	7. Information Strategic and Management Plan
2. ICT Plan	8. People’s Plan
3. Local Shelter Plan	9. Business Plan/Strategy
4. Plan for the Elderly	10. Capacity Development Agenda/HRMD Plan
5. Plan for Health and Family Planning	11. Transportation Management Plan
6. Coastal Management Plan	

The formulation or updating of local development plans are also expected to involve the participation of citizens through CSO accreditation (see Box 33) at the subnational levels.

Box 34: CSO Accreditation at the Subnational Levels of Government

The Local Government Code (LGC) of 1991 encourages the participation of CSOs in local governance through the: (a) local special bodies (LSBs) and (b) the barangay-based institutions (BBIs).

A. LSBs of Provinces, Cities and Municipalities

With the exception of the People’s Law Enforcement Boards (PLEBs) and the Bids and Awards Committees (BAC), the following provide the procedures and guidelines for the selection of representatives of CSOs in LSBs.

- 1. Notice of Call for Accreditation** (within the 2nd to 4th week of July). The LCE (i.e. Provincial Governor, City Mayor and Municipal Mayor) orders the LPO or the duly designated appointive official to conduct and update its inventory of all CSOs within the LGU. Such directory shall, at the minimum, have the following data:
 - (a) name of the organization; (b) contact information; (c) organizational objectives; (d) services offered; (e) communities served or currently being served; (f) project development and implementation track record; (g) name, address, contact details of officials and list of members; (h) applicable affiliations in the national, regional, provincial, city and municipal levels; and (i) registration information.

The LCE may enlist the support of the DILG Field Office or other appropriate NGAs and networks of CSOs in the conduct of the inventory and preparation of the directory.

By the last working day of the 4th week of July, the draft inventory shall be posted in at least three conspicuous places within the LGU, the LGU’s website, and in social or print media. By the same period, invitations shall be sent out to all organizations participating in different government programs and those representing various local boards and councils.

The Presiding Officer of the Sanggunian shall issue a Notice of Call for Accreditation to every CSO listed in the directory within the first week of August. The same notice will be prominently posted in at least three conspicuous places within the LGU, the LGU’s website and in social or print media.

Box 34: CSO Accreditation at the Subnational Levels of Government (cont.)

2. Submission of Application for Accreditation by Interested CSOs (within 1st week of August). Application forms as prescribed by DILG MC No. 2016-97 dated 19 July 2016, for accreditation are made available at the Office of the Secretary to the Sanggunian. Within the 2nd week, but not later than the last working day of the 3rd week of August, CSOs with interest to apply for new or renewal of accreditation are required to submit one copy of each of the following:

- a. Letter of Application;
- b. duly accomplished Application Form for Accreditation;
- c. Board Resolution signifying intention for accreditation for the purpose of representation in the local special body;
- d. Certification of Registration (or in the case of IPOs, certification issued by the National Commission on Indigenous Peoples or NCIP);
- e. list of current officers and members;
- f. Annual Accomplishment Report for the immediately preceding year; and
- g. Financial Statement, at the minimum, signed by the executive officers of the organization, also of the immediately preceding year, and indicating therein other information such as the source(s) of funds.

Scan to access DILG MC
2016-97 Series of 2016



3. Accreditation Proper (August 1-12). The LLC/Sanggunian shall evaluate all applications for accreditation, upon receipt thereof, but not later than the last working day of August, on the basis of the following:

- a. registration with the SEC, CDA, DOLE, DA, DAR, NHA, HLURB, or any NGA that is empowered by law to accredit or register such organization, such as, but not limited to, DSWD, DOH, DepEd, NCIP, National Anti-Poverty Commission (NAPC), Insurance Commission, and PRC;
- b. organizational objectives and purposes, including community organization and development, institutional building, local enterprise development, livelihood development, capacity building and other related developmental objectives;
- c. community-based and sectoral-based with project development and implementation track record of at least one year;
- d. reliability as evidenced by the preparation of annual reports and conduct of annual meetings duly certified by the board secretary of organization; and
- e. other related information which the concerned LLC/Sanggunian may deem essential in the evaluation process.

The LLC/Sanggunian shall issue, not later than the last working day of August, the following documents as of accreditation:

- Certificate of Accreditation to every qualified CSO
- Notice to every organization which did not apply, encouraging them to apply for accreditation

4. Appeals. Within 15 days from receipt of disapproval of accreditation, CSOs within a component city or municipality may submit appeals to the Sangguniang Panlalawigan. Meanwhile, CSOs within a province, highly-urbanized city (HUC) or independent component city may submit appeals to the Secretary of the DILG or the Secretary's duly authorized representative. The decision of these appellate authorities is final and executory.

Box 34: CSO Accreditation at the Subnational Levels of Government (cont.)

- 5. Selection of CSO Representative(s) to the LSBs** (within the 1st week of September). A notice of meeting on the selection of CSO representatives to the LSBs shall be issued by the LGU's DILG office (i.e. DILG Provincial Director, DILG City Director, DILG City Local Government Operations Officer and Municipal Local Government Operations Officer) to all accredited CSOs. Within the 2nd week of September, this meeting shall be presided by the head of the LGU's DILG Office and shall include the following agenda:
- a. selection of representative organizations to the different LSBs from among all accredited CSOs;
 - b. orientation on the functions of the LSBs and responsibilities of the representative CSO(s); and
 - c. parameters for consideration by CSOs in the selection of representatives by CSOs to the LSBs.

The heads or the duly authorized representatives of the selected CSOs shall designate their principal and alternate representatives to the local special bodies where they are to sit as members.

The head or duly assigned Officer of the LGU's DILG Office shall prepare the documentation of the proceedings of this meeting which shall be submitted as part of an official report to the LCE of the province, city or municipality and the Presiding Officers of the concerned Sanggunian, within two working days after the meeting.

- 6. Reconstitution and Convening of the LSBs** (within the 3rd week of September or immediately following the selection process). The concerned LCE shall call for a joint organizational meeting with the different LSBs and the LDC to discuss the following:
- a. functions of the LSBs;
 - b. initial exploration of partnerships in local governance and development; and
 - c. specifically for the LDC:
 - i. the creation of an executive committee;
 - ii. the consideration of the creation of sectoral and functional committees and technical working group; and
 - iii. the consideration of the selection of a CSO representative as vice-chairperson.

Once the CSO representatives to the LSBs and LDCs are selected, they can participate in the planning and budgeting process.

B. Membership of Barangay-Based CSOs into Barangay-Based Institutions (BBIs)

The CSOs at the barangay level are the “*non-stock, non-profit organizations that operate and provide services in the barangay to improve the barangay and the condition of its inhabitants*”. These may be in the form of POs, social development organizations, foundations, independent research institutes, IPOs, cooperatives, civic organizations, professional groups, business groups.

- 1. Notice of Call for Application and Accreditation.** Within 30 days from the organization of the newly-elected Sangguniang Barangay, the Punong barangay shall:
- a. disseminate the Notice of Call for Application and Accreditation to all community-based CSOs, whether previously accredited or seeking accreditation;

Box 34: CSO Accreditation at the Subnational Levels of Government (cont.)

- b. post the same Notice of Call for Application and Accreditation in at least three conspicuous places within the barangay premises, in the barangay's official website, or in social and print media;
- c. send invitation letters to CSOs;
- d. provide all interested CSOs with the templates and forms (as prescribed by DILG MC. No. 2018-146, dated 31 August 2018: Accreditation of Barangay-Based NGOs and Their Membership in the Barangay-Based Institutions required for the application for accreditation; and
- e. accept all applications for accreditation without cost.

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DILG MC 2018-146



2. Drafting and Updating of the Directory of CSOs operating within the

Barangay. The Sangguniang Barangay, through the Barangay Secretary, shall prepare a Directory of CSOs which contains the following information on the CSO:

- a. name;
- b. contact information of the Head, office address, contact numbers or email address, if applicable;
- c. services offered;
- d. community or communities served or currently being served;
- e. applicable affiliations at the national, regional, provincial, city and municipal levels;
- f. status and information of registration (i.e. whether the organization is registered, with pending registration, or not formally registered and by which office of the government).

3. Submission of Application for Accreditation by Barangay-Based CSOs. The concerned CSOs, whether previously accredited or seeking accreditation, shall submit the following to the Sangguniang Barangay through the Barangay Secretary:

- a. Letter of Application for accreditation;
- b. Application for Accreditation Form;
- c. certificate of registration issued by the SEC or by the concerned accrediting government agency;
- d. list of current officers and members of the CSO;
- e. Annual Accomplishment Report for the immediately preceding year, if any;
- f. Financial Statement of the immediately preceding year, at the minimum, signed by the officers of the organization, and indicating therein other information such as the source(s) of funds, if any.

4. Accreditation Proper. The Sangguniang Barangay shall:

- a. legislate an ordinance setting for additional criteria, if necessary, for the accreditation of CSOs;
- b. schedule the day for the conduct of the assessment and evaluation of all of the applications;
- c. assess and evaluate the submitted documents for application by CSOs;
- d. direct the Barangay Secretary to document the assessment and evaluation process.

Box 34: CSO Accreditation at the Subnational Levels of Government (cont.)

- 5. Completion of the Accreditation Process.** The Sangguniang Barangay, through the Punong Barangay, shall:
 - a. notify all participating CSOs on the status of their respective application for accreditation;
 - b. accredit only one CSO per sector. However, in cases when there are various CSOs that provide the same service or represent the same sector, the SB will inform the Heads of concerned CSOs to convene and elect the new set of officers. The elected head of the new set of officers shall submit to the Punong Barangay the names of the newly-elected officers and their contact details;
 - c. issue to qualified CSOs the Certificate of Accreditation that indicates the BBI where it will be performing CSO-representative functions.

- 6. Constitution/Creation of the Barangay-Based Institutions (BBIs).** The Punong Barangay/Sangguniang Barangay shall:
 - a. require the accredited CSOs to submit the names of their elected principal and alternate representatives to the concerned BBIs within 15 days from receipt of the Certificate of Accreditation;
 - b. require concerned CSOs for the submission of different principal and alternate representatives in each BBI within 15 days from receipt of the Certificate of Accreditation, in cases where a CSO, as decided by the Sangguniang Barangay, shall represent various BBIs; and
 - c. issue an E.O. or enact an ordinance on the Constitution/Creation of the BBIs;

- 7. Convening of CSO Representatives to the BBIs.** Within 60 days, or immediately following the selection process, the Punong Barangay/Sangguniang Barangay shall:
 - a. call a joint BBIs' organizational meeting with the Barangay Development Council (BDC); Barangay Council for the Protection of Children; Barangay Anti-Drug Abuse Council (BADAC); Barangay Peace and Order Council (BPOC); Barangay Ecological Solid Waste Management Council (BESWMC); Barangay Physical Fitness and Sports Development Council (BPFSDC), etc.;
 - b. invite all members/CSO representatives to attend the organizational meeting to discuss the functions of the BBIs and present the succeeding activities and schedule of the BBIs.

The term of office of a selected representative shall be coterminous with that of the Punong Barangay. Should a vacancy arise in CSO representation to BBIs, the replacement shall come from the same organization that caused the vacancy and shall serve the unexpired portion of the term.

The DILG Office in LGUs are responsible for the preparation and submission of the Consolidated Monitoring Report on the Accreditation and Representation of Barangay-Based CSOs to the BBIs to:

- a. the DILG Regional Director, in the case of HUCs and independent component cities; and
- b. the Provincial Director, in the case of component cities or municipalities.

Continuous Accreditation of Barangay-Based CSOs. The Sangguniang Barangay may pass an ordinance or Resolution prescribing the frequency or schedule of the conduct of Continuous Accreditation of Barangay – based CSOs. CSOs who failed to submit the complete requirements for accreditation may resubmit its application upon completion of the required application documents.

Parameters for Consideration of CSOs in the Selection of Representatives to the LSBs and LDCs

The following criteria shall apply to these LSBs:

- (a) Local Health Board - the organization is involved in health services;
- (b) Local School Board - representative-organizations shall be limited to parents-teachers associations, teachers' organizations and organization of non-academic personnel of public schools in the locality, and other organizations involved in education services; and
- (c) Local Peace and Order Council - three organizations shall come from CSOs.

In the selection of representatives by CSOs to the LDC, the following shall be taken into consideration:

- a. Membership in the LDC must have representatives from the women sector. As may be practicable, at least 40 percent of the fully-organized council shall be composed of women;
- b. Other existing laws enacted subsequent to the passage of the LGC that further define the composition of the LDCs and other special bodies, such as, but not limited to RA No. 8371 or the Indigenous Peoples Rights Act of 1997 and RA No. 8435 or the Agriculture and Fisheries Modernization Act, involving the inclusion of basic sectors in the LSBs, especially the LDC; and
- c. Representatives of CSOs operating in the barangay, municipality, city or province, shall constitute not less than 1/4 of the members of the fully organized council.

In no case shall an organization or a representative thereof be a member of more than one local special body within a province, city or municipality.

The term of office of a selected representative shall be coterminous with that of the LCE. Should a vacancy arise, the selected CSO shall designate a replacement for the unexpired term.

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UNICEF Philippines is one of over 190 country offices of the United Nations Children's Fund (UNICEF). It works to promote and protect the rights of every Filipino child, with a particular focus on those who are most vulnerable and disadvantaged. It works with the Philippine government to improve national policies, programmes and services for children and adolescents.

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Child Rights Coalition Asia (CRC Asia) is a network of child rights organizations working together to be a strong voice for child rights in the region by leading in strengthening child rights movements, promoting innovative programs, and advocating better policies for and with the children.

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