# 2022 Philippine People's Scorecard on THE GLOBAL GOALS



Social Watch Philippines (SWP) with participation from representatives of: Global Call to Action Against Poverty – Philippines; Philippine Rural Reconstruction Movement; Civil Society Network on Education Reforms (E-Net) Philippines; POST; Teachers Inc.; Caseca; Unang Hakbang Foundation; Center for Migrant Advocacy Philippines; Life Haven Center for Independent Living; Association of Education Researchers and Trainers, Inc. (ASSERT); Pagtinabangay Foundation; Health Justice Philippines; SWP-ABI Health Cluster;; Civil Society on the Convention on the Rights of a Child; Save the Children Philippines; Women's Legal Bureau; Philippines; Aktibong Kilusan Tungo sa Iisang Bayan (AKTIB)

### **EXECUTIVE SUMMARY**

The covid-19 pandemic has increased poverty and inequality in the country and has laid bare the weaknesses of the public health and social protection systems, educational systems as well as provision of livelihoods and employment to Filipinos. This has led to catastrophic consequences for workers and their families, the majority of whom are in the informal sector and many of whom are women.

Yet, two years since the onset of the Covid-19 pandemic, there has been no fundamental change in the government's developmental strategy to address these systemic weaknesses and prioritize the care programs and services that our people need. Emerging from what seems to be the worst period of the Covid-19 pandemic, the country is slowly returning to some semblance of 'normalcy' (or what is also referred to as 'the new normal'). It would seem that the dominant mindset of policymakers, especially those managing the economic levers, is that it is back to business as usual, where the private sector is seen as the main driver of development and with the government basically providing the 'enabling policy environment.' Here, the premise flows from the conventional notion that that the gains of GDP growth will 'trickle down' to benefit the poor and socially excluded groups. This premise, which has underpinned development policy across decades should have been long discredited, as the country, even during periods of relatively high growth, continued to be saddled with significant levels of poverty, thereby fueling inequality across various quality of life dimensions.

The urgent challenge therefore to the new administration is to promote the realization of our people's economic, social and political rights—elusive goals thus far, with a view to ensuring their dignity and well-being as well as care for and protect our environment. Furthermore, citizens' have a right to influence and shape public policies and programs, especially as these affect them, their families and communities and thereby actively engage in actions to claim their rights. It is within this perspective that this People's Scorecard is undertaken.

In general, the availability of policy or legal framework had the highest mean score among the indicators, at 2.50. Understandably, support from national agencies and the issuance of national action plans, including SDG strategies which are also considered policies and frameworks, followed the ranking with mean scores of 1.88 and 1.74, respectively. We believe, however, that budget should be a distinct indicator and de-linked from frameworks, policies and programs. This is because there have been too many times where good and even progressive frameworks, plans, projects and activities (PPAs) are inadequately funded by the national budget and in some cases, not at all. The widespread phenomenon of 'unfunded mandates' which refers to laws that are not budgeted through public investments also speak to this reality. As such, it can be argued that many of the progressive laws and PPAs are generally good on paper, but are not substantially realized due to inadequate financing, among other things.

In the middle ground are the indicators on government actions, particularly on implementation at the national and local levels, with mean scores of 1.58 and 1.22, respectively.

Below average and very low scores go to spaces for citizens' participation and actual engagement of civil society, with mean score of 1.06. Partnerships between government, civil society and stakeholders follow with a mean score of 0.58.

The lowest and most dismal scores are for indicators related to monitoring, public awareness and transparency. The indicators Monitoring, Evaluation and Reporting as well as Public Awareness and Capacity Building, both had mean scores of 0.37. Transparency and Accountability was at the bottom of the list with a 0.36 mean score.



#### **POLICY ENVIRONMENT**

For this paper, policy environment covers the availability of laws, frameworks, and strategic plans that are supposed to support the achievement of the Sustainable Development Goals (SDGs). This section also covers the budget, which is a reflection of Government priority. We noted earlier that in practice, many progressive or good laws, programs, projects and activities are either inadequately funded or not at all.

#### Policies, national frameworks, strategic plans and programs

The *Build Build* program, which is the Government's major infrastructure project to tie together the country's supply chain, was identified as one of the administration's flagship program to address poverty, generate jobs, ensure resilient infrastructures and achieve economic growth. The Government launched the *Ambisyon 2040* plans in 2016.

The *AmBisyon Natin 2040* initiative, which was launched in 2015, states that what Filipinos aspire for in 2040 is achieving a strongly rooted, comfortable, and secure life. It was only under the Duterte Administration that inequality-reducing measures were identified as a major strategic outcome or pillar in the country's five-year development plan.

However, the Philippine Development Plan 2017-2022 (PDP 2017-2022)—the government's blueprint for achieving the SDGs — lacks of policies that will support small fishers and farmers. Its *Strategic Framework on Agriculture, Forestry and Fisheries*, showcases its neoliberal value chain concept presented as science-based, sustainable and resilient production, food availability, access to market and safe food. The Government focused on importation more than the need to significantly improve productivity and incomes of small fisherfolk and farmers.

For instance, the Philippine Fisheries Code and its amendments such as *Republic Act (RA) 10654* and *RA 8550* favors commercial fishing while it restricts small municipal fishers their right to fish and deprives them of much needed subsidies. Also, the Government's soft stance with Chinese incursion in its EEZ in the West Philippine Sea deprived Filipino fishermen of their right to freely and safely fish in these areas, therefore, drastically affecting their incomes. This also impacted heavily on the country's marine food security.

A *National Food Policy* has been crafted to address hunger and ensure sustainable consumption. There is also an *Organic Agriculture Act*, but there is the promotion of the genetically modified (GM) technology through Golden Rice and BT *Talong*. Moreover, the recent passage of *the Rice Tariffication Law (RTL)* has created a humongous transitional problem that must be managed. Rice imports have shot up posing steep competition to locally produced rice that are more expensively produced and distributed due to inadequate public support to unprecedented levels which is being blamed for the steep decline in palay prices at the farmgate. Harvest fresh palay fetches a very low buying price because it has yet to be dried. Frequent rains and the lack of drying facilities at the farm are also major reason for the very low prices of palay.

With many Filipino families living below the poverty line, experiencing hunger, and faced by access to social services such as education and health, the *Pantawid Pamilyang Pilipino Program* (4Ps) serves as the Philippines' national poverty reduction strategy and human capital investment program. The 4Ps is the fourth-largest CCT program in the world in terms of population coverage. It is funded by the national government with the support of loans from foreign sources.

The Government also outlined strategies to expand economic opportunities in the agriculture, forestry and fisheries sector; create more jobs and businesses in the industry and services sector; accelerate human capital development by reducing vulnerability of individuals and families; and to build safe and secure communities. The country's *Inclusive Filipinnovation and* 

*Entrepreneurship Roadmap* has been conceived and have identified public vehicles, boat and shipbuilding and higher value agricultural crops as some of the sectors to target.

The *Corporate Recovery and Tax Incentives for Enterprises Act (CREATE)* was enacted in March 2021. That law reduced corporate income tax rates from 30 to 25 percent and streamlined fiscal incentives to investment. The corporate income tax rates for micro, small, and medium enterprises (MSMEs) were pushed down even lower, to 20 percent. The Department of Finance (DOF), which dubbed the tax reform law the "largest fiscal stimulus program for enterprises in the country's history," is hopeful that CREATE will improve the country's ability to attract investments. Also, the *Shared Service Facility (SSF)* is geared towards increasing the productivity of MSMEs that comprise the overwhelming majority of businesses in the country.

However, in the Philippines, only the richest 30 percent of the population are net savers—that is, their incomes are higher than their expenditures on average—and therefore potentially can lend money to the government. The CREATE Law is expected to boost the savings of the rich even further. Its revenue-eroding measures, along with increasing debt servicing, may also lead to reduced public spending on agricultural development and social services, which have never been among the government's top priorities, to the detriment of the poor, who depend on these investments.

CSOs call for the government return to its previous 75:25 deficit financing policy. This shift will help avoid crowding out private borrowing and minimize the risk of worsening inequality in a country where only a small proportion of the population are net savers. The government should also make sure that future interest repayments will not displace much-needed investments in agricultural development and social services. CSOs also call for a stronger policy thrust on social protection and unemployment insurance, given the pervasive character of automation risks

An equal playing field is also in question when the country gives priority to foreign investments. *Republic Act 11647* was signed in March 2022 to promote foreign investments by amending the Foreign Investments Act of 1991. The new law would now allow foreign investments in more areas formerly reserved for Filipinos. Even the reservation on entry into micro and small domestic enterprises has been eased by lowering the paid in equity capital requirement from \$500,000 in the old law to \$200,000.

Meanwhile, the enactment of the *Tax Reform for Acceleration and Inclusion (TRAIN)* law came 20 years after the last comprehensive tax reform program was ratified in 1997. The new revenue law updated income tax rates, broadened the tax base, simplified the computation and administration of several taxes, and indexed consumption tax rates to inflation. Several critics pointed out, however, that the tax reform package led to a steeper rise in commodity prices, likely making it more difficult for the poor to improve their quality of life

The Government is also cognizant of the vulnerabilities of Filipino migrant workers and their families. The government enacted laws, developed programs and services and set up structures that focus on migration to ensure protection for migrant workers at all stages of the migration cycle. Job specific policies as well as gendered programs, such as the *Household Service Workers Policy Reform* package for migrant domestic workers, as well as bilateral agreements/

memorandum of understanding with countries of destination were forged. The Philippines perhaps is the only country of origin that has forged the most number of bilateral labor agreements for its land-based and sea-based workers. Moreover, a single Department that will serve as the umbrella department to respond to any and all concerns of Filipinos overseas and their families will be created. Consequently, various existing migration agencies will be abolished.

A legislation for job creation in the country, while ensuring access to affordable, reliable, sustainable and modern energy for all and combating hunger and climate change is the *Green Jobs Act*, however, the big ticket projects of the government such as the continued use of coal-fired power plants (CFPP), mega dams (Kaliwa dam), and the proposed nuclear power runs contrary to the so-called "green jobs". Worse, there are no clear national commitments to cut CO2 missions and move towards a just transition of energy. While we may say otherwise during the Conference of Parties, the Philippine Government's insistence on continuing with coal-fired power plants and the proposed nuclear energy power plant demonstrates half-heartedness towards contribution to solutions against climate change.

There are indeed policy directions that pose dangers to environmental sustainability and may result to increased poverty, hunger and inequality. The country is also reliant on extractive industries, as evidenced by the non-passage of the Alternative Mining and Resource Bill. Moreover, the Philippine Government only adopted one target out of 10 targets for the SDG on conserving and sustainably using the oceans, seas and marine resources for sustainable development. The *National reclamation plan* covers more than 38,272 hectares of coastal areas across the Philippines. This will displace thousands of fishing and farming communities, destroy marine life, and compromise food security.

The Philippines has also passed a number of significant national laws related to the SDG targets on health in the past six years. This includes the *Universal Health Care Law, Mental Health Law, Cancer Control Law*, and the *Sin Tax Law*. However, despite laws aiming to increase the financial resources for health, the out-of-pocket expenses of Filipinos remain high. One national strategy that has been criticized by the citizens' groups is the privatization of state hospitals and facilities, which has reduced the already limited number of public hospitals from 730 in 2010 to 433 in 2018.

For education, the *Basic Education Development Plan 2030* serves as the blueprint for formulating, implementing and monitoring plans and programs for formal and non-formal basic education for the next decade. The Philippines has also enacted *Republic Act 11713* to strengthen teacher education in the country. Its implementing rules and regulations is yet to be finalized. However, there is no national law on Inclusive Education that will ensure the operationalization of "inclusive, equitable and quality education for all.

The enactment of *RA 11510 Institutionalizing the Alternative Learning System (ALS) in Basic Education* in December 2020 and *RA 11650: Instituting a Policy of Inclusion and Services for Learners with Disabilities in Support of Inclusive Education* in March 2022 are major milestones in reducing inequalities. RA 11510 institutionalizes a second chance for adults who did not complete their basic education so that they can get up-skilled and expand the jobs open to them.

Meanwhile, supporting progress towards the SDG on gender equality and the empowerment of women and girls are more than 37 laws and executive and administrative orders on the protection and development of women. This includes the *Anti-Child Marriage Law*, the law increasing the age of statutory rape, and the *Safe Spaces Act*, which were enacted during the term of President Rodrigo Roa Duterte. These are anchored on the *1992 Women in Development and Nation Building Act (Republic Act No. 7192)*, which mandated equal rights and opportunities for women and men, institutionalized gender mainstreaming in Philippine development planning.

A policy which cuts across challenges in gender, health and education is *Executive Order No. 141*, signed by President Duterte in 2021, adopting as a national priority measures to address the root causes of the rising number of teenage pregnancies.

Meanwhile, policies on peace and justice are mostly on the law enforcement side for the past 5-6 years. Preventive strategies are lacking or not sustained. The administration of justice have some progress but it is still slow and more favorable to individuals who are rich or have connections with the government officials. The Anti-discrimination laws and policies were cancelled out by anti-people policies and statutes that restrict democratic spaces such as the *Anti-Terrorism Act of 2020*.

#### Budgets

It was ironic that, despite the COVID-19 pandemic, the national budget for health, as compared with other sectors, had a meager share, accounting for less than 2 percent of the country's GDP. The 2021 national budget for health pales in comparison with spending on defense and infrastructure. The budget reflects a short-term response to the pandemic and ongoing privatization of the public health care system.

Also, during the pandemic, other regions received smaller shares of expenditures of the 2020 COVID-19 budget than did NCR. Although the nationwide budgets for the Department of Labor and Employment (DOLE), DOH, and Department of the Interior and Local Government (DILG) increased by at least 50 percent, the budgets of DepEd, DA, and DSWD sharply declined.

Meanwhile, while the budget for basic to higher education and vocational training continued to get the highest allocation in the national budget, there is little wiggle room in the budget for spending on other than personnel services and maintenance and operations.

It is important to note that, in terms of inequality in education, funds for the establishment of Alternative Learning Centers were included in the 2022 national budget only because of the strong pressure exerted by CSO groups. Local governments must now be convinced to look for land on which such centers can be built or for structures that can be converted for use as community learning centers.

For the SDG on gender equality and empowerment of women, the *Gender and Development* (*GAD*) *Budget Policy* requires government agencies and subnational governments to set aside at least five percent of annual budget appropriations for GAD activities. The Commission on Audit (COA) monitors if the budget is properly utilized.

For water and sanitation goals, particularly Water Sanitation and Supply (WSS), public financing is the most reliable, sustainable and equitable source of financing. Hence, there is a call for greater transparency in the allocation for WSS by consolidating the budgets into one investment plan for better monitoring. There is also a need to provide specific appropriations amounts for WSS projects in multipurpose funds to ensure that allocation for WSS is not crowd out by other expenditures from the same fund. Another budget advocacy by CSOs is the call for an increase in the national government grants for lower income municipalities and strive to raise the share of the national government in the total financing requirement under Philippine Water Supply and Sanitation Master Plan.

Another call for transparency in public finance is on the budget for the Manufacturing Revival Program (MRP) budget, which is embedded across specific budget line items of the relevant agencies. Its details are not disclosed in the budget documents and there is no clear budget line items for the MRP budget.

Public investment on sectors like agriculture remained low and dependent on foreign capital. There is also a question on who benefits from the policies because small, medium, and micro businesses are struggling in accessing capital or any form of government assistance or benefits

Meanwhile, a sizeable portion of debt was incurred and huge budgets were allocated for counterinsurgency program and anti-drug war campaign; while most child protection programs are underfinanced, especially on the component of prevention mechanisms and services.

ODA has been and will continue to be an invaluable and dependable source of financing for development in the Philippines. For the Philippine government, the highest-priority sectors for ODA are education and transportation infrastructure. General administration, health, public order and safety, social welfare, domestic security, and agriculture and natural resources are the other sectors receiving major government funding. Throughout the decades, ODA has served as a stable source of significant funding for the government's infrastructure and human development programs and projects. Despite going through several periods of financial instability, partly owing to uncontrolled fiscal deficits and excessive government borrowing, the Philippines was able to introduce and sustain reforms that helped it achieve the sound macroeconomic fundamentals that it currently enjoys.

#### **IMPLEMENTATION MECHANISMS**

This section covers presentation of issues and analyses related to the implementation of the policies / strategies previously discussed. This includes the impacts of implementation of SDG-related laws and programs as well as the implementation mechanisms, including national government agencies coordination and local government actions to operationalize the provisions stipulated in the laws and guidelines. The impact of the COVID-19 pandemic in the implementation and progress towards SDG achievement will also be discussed.

#### Impact of COVID-19 to the effectiveness of policies and programs

The COVID-19 pandemic dramatically delayed or slowed down the implementation of laws and programs. It has laid bare systemic weaknesses that have plagued our economic and social systems across generations and set off multiple crises: public health, mobility/transportation, and livelihoods.

Prior to the pandemic, government already reported a decline in the poverty rate from 23.5% in 2015 to 16.7% in 2018. But COVID-19 lockdowns highlighted and aggravated a vicious cycle of poverty. It caused more poverty amongst the poorest and affected progress towards SDGs 2 and 3. It also had implications on nutrition, food security, and food systems. The rapid spread of the disease led to strict community quarantine measures and imposed lockdowns resulting in a significant economic slowdown affecting food supply chains.

The economic recession due to COVID-19 led to a dramatic 40 percent drop in expected public revenues for 2020, causing the deficit to more than double. The increase in public spending in response to COVID-19 has been minimal, with the *Bayanihan* to Recover As One Act (Bayanihan II) allotting only \$2.8 billion in supplemental appropriations The situation prompted the government to accelerate borrowing. Program and project loans for 2020 tripled from the amounts initially projected before COVID-19.

The severe restrictions imposed by the government had a drastic effect on the economy. The NCR and the central and southern Luzon regions, where national economic activity is highly concentrated, went through the longest period under the strictest quarantine category. Businesses were allowed to open gradually starting in June 2020 but still do not operate at full capacity anywhere in the country. To mitigate the effects of business closures and loss of jobs caused by the lockdowns, the Department of Social Welfare and Development (DSWD) has been tasked with issuing an emergency cash subsidy called the Social Amelioration Program (SAP), which includes 4Ps beneficiaries.

Inequality worsened during the pandemic with continuing implementation of decades-old marketdriven and private profit-biased neo-liberal development framework. There was huge unemployment due to the COVID-19 pandemic. A significant number of OFWs have been displaced during the pandemic — affecting at least 10% of the population dependent on remittances. This put a spotlight to questions about the sustainability and desirability of economic development propped by remittances that fueled the country's consumption driven economy.

The crisis underscored the centrality of the provision of care as an essential and critical public service which requires public recognition matched with policy and budgetary support. COVID 19 exposed the weaknesses of the health system especially when the number of cases rose and people found it difficult to avail of hospital care not only for COVID treatment, but also for other morbidities. Confusing information on how the public should deal with COVID-19 also caused widespread anxiety and helplessness.

The Department of Education (DepEd) faced implementation issues with the shift to online classes and later in the return to face-face and hybrid classes. It had to implement a COVID-19 adaptive programming. DepEd experienced implementation issues especially in the shift to online classes

and later in the return to face-face and hybrid classes. The quality of learning amongst cohorts in the pandemic times is yet to be seen.

The crisis served as a litmus test of institutional capacity to provide widespread medical testing and treatment as well as social provisioning (e.g., safey nets) much of which was off-loaded at the LGU level. The health crisis and economic crisis resulting from the impact of COVID-19 pandemic laid bare systemic challenges that have plagued the country's economic, social and environmental systems across generations. It has deepened poverty, discrimination, and inequality. We know that while almost all have been negatively impacted, there are vulnerable groups disproportionately affected—persons with disabilities, the elderly, children, women, LGBTQ+, indigenous peoples, youth, farmers and fisherfolk, urban poor, Bangsamoro people.

This situation evidently needs to be addressed, not only through subsidies and cash transfers, but through support to small and medium entrepreneurship.

#### Inter-Agency Coordination

There are existing policies that promoted partnerships to attain the SDGs.

The Government addressed the problem of hunger by creating an *Inter-Agency Task Force On Zero Hunger* in January 2020. Chaired by the Office of the Cabinet Secretary, it aims to ensure a "whole-of-government" approach to ending hunger, achieving food security, improving nutrition, and promoting sustainable agriculture.

Meanwhile, for education, the Philippine Statistics Authority consolidates data through the *SDG Watch*. The latest submission was supposedly April 2022.

For gender equality and the empowerment of women and girls, the 1992 Women in Development and Nation Building Act (Republic Act No. 7192) assigned the NEDA and the National Commission on the Role of Filipino Women — now known as the Philippine Commission on Women (PCW) — the responsibility to monitor the gender-mainstreaming efforts of Government departments. Moreover, committees in the Senate and Congress (Senate Committee on Women, Children, Family Relations and Gender Equality and House of Representative Women and Gender Equality) work to ensure implementation of policies at the national level.

There is a localized presence of the PCW and Council for the Welfare of Children (CWC), and an identified GAD focal point system in all government agencies and GOCCs based on the *Magna Carta of Women* (RA 9710). However, gender mainstreaming should be strengthened in CWC; there is a need to have a subcommittee that will focus on the gender-based needs of children.

The Philippines is ranked 17th out of 156 countries in closing the gender gap largely due to the presence of the PCW, Gender Ombud of the Commission on Human Rights (CHR) - Center for Gender Equality and Women's Human Rights working in partnership with Child Rights Center, which ensure gender equality and protect rights of children.

For economic growth and employment, the Philippines is the only country in the world where the migrant sector is represented in tripartite bodies of the Labor Department such as the Decent Work Advisory Committee and the National Tripartite Industrial Peace Council. Currently the Philippine government extends its social protection programs to migrant workers (Philhealth, Pag-Ibig, SSS), but migrant workers pay the full contribution to these programs (except sea-based workers). Meanwhile, the Government must conduct a performance and finance audit of all migration agencies to rationalize their abolition towards the creation of the new Department for Filipino migrant workers.

For infrastructures, convergence budgeting classification was introduced in 2017. Ten departments and other executive offices received allocations for the Manufacturing Resurgence/Revival Program (MRP), which is one of the many convergence programs of the Government. With this, MRP was integrated in various agencies, such as the DA, DOE, DILG, DOLE, DND, DOST, DSWD, DOT, DOTr, DOT.

#### National Implementation and Governance

Despite the abovementioned inter-agency coordination mechanisms for SDG-related policies and programs, implementation is not on the same level among all Government agencies. Moreover, corruption weakens effectiveness and implementation of laws and programs, and therefore affects the progress towards the SDG targets. During the pandemic, there were reports of massive corruption at the national and local levels. Corruption incidences in the procurement of medical equipment were documented but the culprits have not been meted with punishment. Corruption is also making water expensive for the general public.

#### Cross-cutting impacts of policy implementation

The impact of policies and programs are seen to cut across the different SDGs during the implementation phase.

- The farm-to-market roads were seen to double the income by providing farmers direct access to markets and reducing insurgency at the same time.
- Cash transfer is one of the Government's strategy to reduce poverty and address inequality. During the pandemic, government sought to ease the strain on families by expanding its cash transfer programs amounting to over P300 billion in various forms. With this, there was less social unrest despite the extreme drop in GDP growth, at -9.6%, in 2020.
- In terms of hunger, health and education, the CSOs called for the recognition of child hunger as an education issue. Malnutrition among very young children leads to stunting and brain underdevelopment. This puts them on a track that brings into question equity in education.
- Muslim and IP learners' access to schools is an issue of inequality, education and peace. The lack of culturally-sensitive curricula and learning materials and the shortage of capable teachers remain serious challenges that impede Muslim and IP learners from claiming their right to

education. Attacks by state-forces on *Lumad* schools have increased even amid the pandemic. Lumad schools have been forcibly closed or burned / destroyed by state forces.

- On poverty, gender equality, protection of women, health and education, the country is now faced with the problem of early pregnancies which has increased the number of girls dropping out of school. Despite a Responsible Parenthood and Reproductive Health Act enacted in 2012, there is still a need to scale up programs to promote adolescent reproductive health and development. Moreover, health and mobility restrictions during the pandemic paused all activities intended to promote measures to address teenage pregnancies. CSOs are calling for full implementation of the Responsible Parenthood and Reproductive Health (RPRH) Act and the Implementing Rules and Regulations of the Reproductive Health Law to "grant free care and services to indigents" (Section 7, RPRH Act) especially prioritizing access to Sexual and Reproductive Health information and services such as family planning, contraceptives, maternal health care, among others for all Filipinos.
- According to the World Economic Forum's Global Gender Gap Report 2020, the Philippines is ranked 1st in Asia and 17th in the World in terms of closing the gender gap. However, relating to the SDGs on gender, decent work and economic growth, citizens are calling for Government to provide wider options for decent job opportunities for women, outside of care work; a wide array of skills options should also be made available to women workers. There is call to change the narrative of women's work, whether in the country or overseas, so there is proper valuation and recognition of women's work.
- Health and inequality is also an issue among women and people with disabilities. Women face challenges in getting access to health care. The privatization of hospitals and health care makes it more difficult for women to access high-quality health services. Moreover, GAD projects remained susceptible to changes in administration; the inadequacy of funds dedicated to GAD activities; the uncertain impacts of small loans on poor women; and the uncertainty over whether the benefits are reaching the poorest women in the poorest regions. Meanwhile, citizens' groups are lamenting on the failure to successfully implement the law that automatically and mandatorily enroll persons with disabilities in the Philippine Health Insurance because of conflict in the essence of the law and the implementing guidelines.
- To address inequality in education, CSOs are calling for the cascade of DepEd's *Basic Education Development Plan 2030* to the school divisions and districts and to the individual schools. This shall serve as DepEd's blueprint for formulating, implementing and monitoring rights-based plans and programs for formal and non-formal basic education for the next decade. The Implementing Rules and Regulations of *Republic Act 11713* to strengthen teacher education in the country should also be finalized. The passage of the ALS and Inclusion of Learners with Disabilities Bill should also be expedited. There is also a call to reverse / revoke Department of Education's order to close Lumad community schools and to increase support for poor, conflict-affected Muslim children as per Dep. Order No. 55.

Overall, CSOs noted the slow implementation of national plans and that a consolidated update report from DepEd is yet to be disseminated. While the DepEd at the national level has expressed its support for RA 1150 and RA 11650, the implementing rules and regulations of RA11510 still has to be written as it awaited the establishment of the Bureau of Alternative

Education within DepEd, which was only completed in November 2021. With DepEd itself slow to implement RA 11510, the creation of community learning centers to house ALS classes has not began.

• In relation to the SDGs on combating climate change and ensuring access to affordable, reliable, sustainable and modern energy for all, the CSOs noted that the Government has not actively shifted policy and implementation to the use of more renewable energy sources and sustainable agriculture practices. In fact, farmers are locked in the old farming systems where technologies are not maximized to reduce their vulnerabilities to climate change impacts.

The Department of Energy (DOE) bias for baseload plants (coal, nuclear) is reflected in assumptions that favor baseloads. The main driver for renewable energy deployment are the following: declining prices, which increasingly make the process consumer-/market-driven; the climate crisis, which is perceived as a climate emergency; the global disinvestment in fossilfuels, which is most discernible in the coal sector but is also palpable in mainstream industry; and projections around "peak demand", which is projected to happen before 2030. Hence, CSOs are calling for the DOE to review assumptions and redo the Philippine Energy Plan based on realistic assumptions; review the government's coal-based baseload projects in the pipeline; and use an aggressive program in Energy Efficiency and Conservation and Renewable Energy as a jump off point for industrial diversification and development based on green investments and green job.

#### Conflicting policy measures

At this junction, it is crucial to call attention to the need to immediately review and correct the design and implementation of policies and programs with conflicting result in terms of the attainment of the SDGs on poverty, land, sustainable terrestrial ecosystems, infrastructure, economic growth, inequality and decent work. Implementation of policies to end inequality is not sustained or not as aggressive as expected. With inequality as a major concern are government actions and priorities that are resulting in marginalization or worsening poverty among vulnerable populations or causing more harm to the environment, thus affecting food security and environmental sustainability.

Midway into Agenda 2030, so many more millions of Filipinos are left behind and there are still many instances when government agencies work in silos that result to confusing or contradictory policies. This result in systemic issues that hinder eradication of poverty and inequality remain unaddressed. While government has undertaken certain measures such as increased funding for human development with free tertiary education as a prime example, as subsequent sections will underscore, the desire to reduce inequality is generally not matched by adequate political action. More than that, other policy measures are seen to deepen poverty and inequality such as the imposition of a fuel tax as embedded in the recently enacted tax law pointing to policy incoherence in the fight against poverty and inequality.

For instance, large-scale mining operations destroy food production systems and large-scale farming areas and fishing grounds cause pollution. The physical displacement and economic dislocation result to increased food insecurity; increased job insecurity / unemployment; and increased urban congestion as farmers and their families are driven towards the cities. Hence,

citizens are calling for a review of the IPRA and its implementation including its implementing arm; repeal of the Mining Act of 1995 to be replaced by a People's Mining Bill; and implementation of a genuine agrarian reform program starting with genuine land redistribution.

Apart from certain policy statements to undertake agrarian reform and eliminating other disparities like gender and other dimensions of inequality, addressing this issue with decisive action, including serious redistributive reforms, seems a marginal concern across the country's medium-term development plans across the last three decades, in spite widespread evidence of dramatically unequal distribution of income and wealth

Inequality worsened during the pandemic with continuing implementation of decades-old marketdriven and private profit-biased neo-liberal development framework. The push to make the country more attractive to investors and lenders was made possible largely through the reduction of social expenditures while imposing regressive taxes. Most regular workers are paid the minimum wage, indicated by the average wage for the Philippines being very close to the minimum wage. This is also reinforced by the prevalent practice of job outsourcing.

CSOs are calling for Government to complete agrarian reform in Private Agricultural Lands (PAL) and significantly increase public investment in support services so that agrarian reform beneficiaries (ARBs) can adequately earn from their newly-acquired land. This will also stem the widespread practice of ARBs re-selling their land due to lack of government support to make their lands productive.

Land grabbing continues as speculation of land increases. There are allegations that land grabbing happens because of the Government's *BBB* infrastructure program and that these result in dislocation of IP communities and upland settlers in areas covered by large infrastructure projects, such as large dam projects.

Although public-private partnerships (PPPs) play a major role in financing BBB, the program remains heavily reliant on ODA, especially since the onset of the COVID-19 pandemic. Only 29 percent of the \$86 billion cost of approved projects is planned to be funded through this scheme. ODA was slated to fund 49 percent of the total amount, while the remaining 22 percent would be funded from government coffers.

While SDG 17 serves to ensure the means to achieve the other sustainable development goals, negative impacts of debt distress, corporate capture of development and militarization of aid have only served to worsen the state of development in recipient countries. In the Philippines, unequal and exploitative partnerships resulted in rising debt, inaccessibility of services and shrinking of civic spaces. Civil society groups are advocating for a "debt brake" -- While sound macroeconomic fundamentals may cushion its impacts, the country might have to consider a "debt brake" if government borrowing exceeds manageable levels.

The neo-liberal development framework frustrated the country's national industrialization, leaving Philippine manufacturing and agriculture sectors underdeveloped. Many modernization programs consist of promoting the adoption of imported technology, beyond the means and capacity of small producers. The government also continues to prioritize liberalization policies favoring foreign

corporations instead of boosting local corporations as main drivers of post-COVID economic recovery. Citizens groups are calling attention to the need provide microcredit schemes based on the earning capacity of small producers and micro players as well as to provide support to strengthen organizing efforts of end-users to ensure scale economies.

The Rice Tarrification Law (RTL) has reduced the NFA's function to domestic procurement and buffer stocking. But even prior to the RTL, its procuring capacity has been encumbered by lack of funds allocated for *palay* purchases at the farmgate. This is not sufficient to influence prices and break cartels at the farmgate especially in the light of the entry of more imported rice. NFA is likewise hobbled not just with trust issues (farmers think they end up buying from traders anyway), but with it being a GOCC, it has its own charter which mandates it to earn its keep while trying to serve farmers. This has placed NFA in a straight jacket.

In terms of sustainable consumption, the Government needs to provide support to sustainable agriculture programs such as organic rice/food production. Its food security concept is still anchored on food availability and mostly achieved through importation. Also, organic agriculture is being promoted alongside with chemical farming or the conventional farming. This is clearly a progress and a regression at the same time.

Moreover, various mega-projects in coastal waters like deep sea ports, power plants, sand mining, mining of mineral resources and reclamation for tourism deny fishing communities the access to fishing areas. These projects also dislocate them from their living and settlement areas and cause harm to fish spawning and natural production areas. These also destroy natural fish habitats like mangroves, coral reefs and seagrasses.

Results of other economic activities, such as mine tailings, pollutants, and oil spills also harm fish stocks and fish habitats affecting corals, seagrasses, mangroves. Environmental issues such as pollution, displacement of fishers from livelihood source and settlement or shelters have negative impacts to fishing communities as well as ocean inhabitants.

#### Slow / delayed implementation

There are still many other SDG-related laws with slow or delayed. Snags in implementation of BBB have caused the program to proceed slowly since even before the pandemic. For instance, the master list of projects had to be modified as some of the planned big projects—which eventually turned out to be infeasible—were replaced with smaller, more doable ones. The low rate of disbursement of BBB funds—less than half of total obligations on average from 2017 to 2019—by the two agencies mainly responsible for the program, the Department of Public Works and Highways (DPWH) and the Department of Transportation (DOTr), "signals slow, inefficient project implementation."

For gender equality and women protection laws, a full and strict implementation of Magna Carta of Women is still needed. Meanwhile, to close the gap towards universal access to clean water and sanitation requires the construction of needed WSS facilities, such as water systems, toilets, septic and sewerage systems—all of which are capital intensive. The implementation of the Plan of Action to End Violence Against Children (PPAEVAC) is yet to be reviewed and there is a need

o continue and strengthen current efforts on the implementation of Philippine Program Against Child Labor (PPACL) with higher budget allocation and improved monitoring and evaluation to lift children out of child labor sooner than later.

The Government failed to increase the productivity and rural incomes of farmers, much less facilitate their access to innovative farming techniques as outlined in its Philippine Development Plan. Small farmers, tenants and agricultural workers are now left more and more at the mercy of market forces, with hardly any support from government as evidenced by its dismally low productivity levels and the sputtering of the agrarian reform program.

Despite the presence of laws and government structures in place, violations of migrants' rights continue and persist. It could be for various reasons such as low level of awareness of their rights and the laws that express these rights; weak implementation of the laws; lack of monitoring mechanism; lack of coordination between and amongst agencies of government; lack of support and cooperation from countries of transit and destination.

There is weak law enforcement and low compliance to regulations related to conservation and sustainable use of oceans. This is primarily due to the lack of government resources to impose regulations (human capital and otherwise). Environmental Impact Assessment are also not properly done. Unregulated aquaculture contributed to depletion of marine resources due as overstocking/over capacity, fish kills, pollution, and conversion of fish habitats like mangroves.

There are also conflict in policies in the area of peace and justice, development and sustainability. Some examples are the closure of Lumad schools red tagged amid their promotion of sustainable agriculture, IP rights for self-determination and their right to their ancestral domain, and development. There are military operations in IP areas with active struggles against destructive infrastructure projects. There is the use or investment defense forces (IDF) that attack and intimidate IP communities.

#### Implementation at the Local Level

The country's policy framework is based on the Philippine Development Plan (PDP) 2017-2022 with the NEDA at the helm. This was cascaded to the local level through Executive Order No. 27 (2017). With this, SDG should be mainstreamed by all national agencies, including the Department of Interior and Local Government, which should cascade it to the Local Government Units (LGUs) with technical /financial assistance.

However, CSOs lamented that local government implementation of policies and programs on SDGs related to ending poverty is almost nil. Officials at the local level remain dependent on plans and projects directed or allocated to them by the national government. It was noted, however, that city and municipal governments emphasized the implementation of the *Pantawid Pamilyang Pilipino Program (4Ps)*.

The national government budget is the most significant and influential financing source, along with the LGU's IRA in light of the recent implementation of the Mandanas Ruling. However, in the COVID-19 pandemic national budget (2020), all regions other than the NCR and the

Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) posted negative growth rates in allocations from the GAA (2020). CSOs and other stakeholders are also anxious on how local governments will perform given the new dispensation created by the implementation of the Mandanas Ruling which gives local governments an increased share of national taxes and other imposts.

In fact, to attain SDG targets on health, citizens groups are calling on the National Government to renationalize devolved health services. They are proposing that the Government rescind RA 7160 on the devolution of health services.

At the local level, CSOs underscored the need to strengthen capacity building support provided by the Department of Interior and Local Government to fully implement national policies and laws at the local level, especially on capacity building/development for service providers (healthcare, teachers/educators, police officers/law enforcement agents) catering to key populations such for trans persons having difficulty accessing services.

Citizens also noted the need to focus on the needs of the working class in city planning. This includes efficient public transportation system, decent living standards including affordable energy, clean water and sanitation, and a disaster risk reduction and mitigation plans.

In addition, Local Government Units are in need of capacity building on adaptation to climate change to ensure that local development plans are climate-proofed from production to consumption, are well-resourced and protects women, children, PWDs and the most vulnerable from extreme weather events and disasters.

However, localized implementation of policies to promote responsible consumption and production is uneven or non-existent. LGUs in coastal areas have low capacity to manage municipal and commercial capture fisheries in territorial waters. The Bureau of Fisheries and Aquatic Resources has only one or two regular personnel in Provinces. There is absence of Use Zones and delineation and Mapping of Municipal waters to define boundaries are not yet complete. For management and protection of terrestrial ecosystems, the Department of Environment and Natural Resources has a small budget and is dependent on LGUs.

For LGU actions for inclusive education, the *Child Friendly Local Government Audit (CFLGA)* became a platform to monitor performance of LGUs (but has been highly politicized).

In the use of GAD funds at the local level, there are cases wherein the budgets for Civil Society, Persons with Disabilities, and Barangay Council for the Protection of Children are also lumped in the 5% GAD budget. There are also differences in the implementation of the allocation for GAD due to the practice of lumping of funds. Moreover, not all municipalities and cities have Local Committees on Anti-Trafficking and Violence Against Women and Children (LCAT-VAWC).

#### MONITORING, TRANSPARENCY AND PEOPLE'S PARTICIPATION

The Government launched the *Ambisyon 2040* plans in 2016; however, there had been no updates received by CSOs on the status of the implementation of the plans in 2019-2022. The *Build Build* 

*Build* plans have been centrally driven with insufficient citizens' monitoring mechanisms. However, the public has been invited to monitor projects through a geo-tagging system created by the public works department. It is also notable that Government and CSOs are helping each other to address poverty by creating jobs and livelihood programs.

However, the recent emphasis on excise taxes, including on petroleum products and sweetened beverages, has exacerbated inflation while decreasing the transparency of taxation through fiscal illusion. Fiscal illusion refers to the tendency of taxpayers to systematically misperceive their tax burdens when taxes "are included in the cost of goods, and taxpayers may not know what portion of the price the tax constitutes or even that they are being taxed at all. CSOs are calling for greater transparency and good governance in national tax incentives to effectively detect, deter, and stop harmful tax incentives.

The membership of the multi-sectoral anti-hunger initiative "*Pilipinas Kontra Gutom*" (*PKG*), launched in 2020, are largely private companies, industry associations, and corporate foundations; it does not include peoples' organizations or civil society organizations (CSOs).

CSOs also noted that during the pandemic, the Government is not welcoming opportunities for partnerships to address the pandemic. Peoples' participation in public policy making during the COVID -19 period, including in the drafting of the 2022 VNR, has declined. There is a growing trend for nominal and technocratized participation of CSOs in times of public health emergencies. Civil society groups and private sector stakeholders who were willing to help in the COVID-19 response were discriminated against. It was Government who selected which civil society group to consult. The Government gave bigger role for business and private sector, easing out CSOs working with the marginalized sectors. Vilifying and red tagging civil society initiatives, such as community kitchens and community pantries, discouraged volunteerism.

Meanwhile, NGOs actively supported and engaged local schools in providing information to strengthen child protection, school development plans and DRRM plans. Regional councils are very active when it comes to monitoring and implementation of education programs at the subnational levels. Budget advocates among CSOs have lobbied hard for the expansion of day care and in-school feeding programs for pre-school to Grade 3 students. There has been some success in the increase in the per capita budget for feeding programs and the provision of meals for all Kinder students.

However, there is a need to intensify campaigns to increase public awareness on the need for adult learning and education in order to pressure local governments to prioritize the creation of community learning centers to house Alternative Learning Systems, as mandated in RA 1150.

Meanwhile, on gender goals, PCW has an active partnership with CSOs and women's groups in implementing programs at the national level. It has a gender pool of consultants coming from different organizations that supports the need for gender-responsive programming. There is also a National GAD Resource Pool of Trainers accredited by PCW. GAD fund and budget is being accessed by women's groups like self-help groups in rural communities e.g., Catanduanes, Negros, Sarangani.

However, citizens' groups recognized the need to strengthen the monitoring of the utilization of the GAD budget as part of the seal of good local governance. There are established systems to implement and monitor gender equality agenda and empowerment of women and girls, e.g., the Women and Children Protection Desks, Gender and Development Office. Yet, there is still a need to provide evidence on how the impact of these systems really benefit women and children particularly in eliminating all forms of sexual exploitation. There is also a need to assess the functionality of these mechanisms especially at the Barangay LGU level. Monitoring is sometimes only done out of compliance.

Advocates working on gender-based violence also called for the need for public awareness on the boy-victims of different forms of sexual exploitation since the number of boy-victims has been significantly increasing. They emphasized the importance of conducting further study on the depth and magnitude of sexual exploitation of boys in the Philippines and publicizing and popularizing the existing studies on different forms of gender-based violence for public awareness and capacity building.

Indigenous peoples' groups and women organizations have also been calling for data disaggregation to determine extent of 'not-being-left-behind'. They recommend the institutionalization of data disaggregation based on ethnicity to determine extent of inclusion or exclusion and to inform planning and targeting. The latest Philippine Report to CEDAW talks of initiatives to harmonize data on women from various agencies, but the report does not reflect disaggregation based on ethnicity.

Meanwhile, democratic and civil society spaces were restricted over the years for program son sustainable management of water and sanitation. This led to less of dialogues and token participations. In addition, CSOs had limited technical capacity and funds to engage in this area. There is also insufficient documentation of challenges, achievements and contributions of CSOs for SDG targets on WASH.

Despite these limitations, Climate action and climate justice are strongly being pursued through advocacy actions of CSOs and their organized communities. For instance, the SWP WASH Cluster pushed for the passage of Green Jobs Act. Moreover, citizens groups are calling for strengthening of local and inter-LGU partnerships with CSOs and private sector for global partnerships for sustainable development. CSOs emphasized that many of the actions needed to be done to achieve the goals can be done at the LGU level, especially with respect to climate actions and those that involve the protection of the environment and natural resources.

References:

- 1. Albert and Vizmanos 2018 as cited in Spotlight Report on the SDGs, 2020
- Asian Development Bank, Gender Analysis of the Expanded Social Assistance Project (ESAP) for the Pantawid Pamilyang Pilipino Program (4Ps) (Mandaluyong City: Asian Development Bank, 2019) as cited by Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- 3. Build Our Way out of This Pandemic," Rappler, 14 May 2020 as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.

- C. Bonquin, "Maternity Deaths, Unplanned Pregnancies, Domestic Violence Worsen amid Pandemic in PHgroups," CNN Philippines, 29 September 2020 as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- 5. Cai Ordinario. (April 5, 2022). Pandemic sets back PHL's targets to wipe out poverty. Business Mirror. https://businessmirror.com.ph/2022/04/05/pandemic-sets-back-phlstargets-to-wipe-outpoverty/#:~:text=Based%20on%20the%20Upper%20middle,and%2040.9%20percent%20in%202024.
- 6. CHR report on discrimination. UNDP Philippines 2021
- DAR website 2019 http://www.dar.gov.ph/articles/news/101257 as cited in Spotlight Report on the SDGs, 2020
- DOST RNA Survey, Nov.-Dec. 2020 as cited in Social Watch Philippines (SWP) and Alternative Budget Initiative (ABI). (2020). Budget Serye sa Kongreso Social Watch Philippines (SWP) and Alternative Budget Initiative (ABI). (2020). Budget Serye sa Kongreso
- E. Quismoro, "TRAIN 'Payback' in 2019 Lawmaker," Manila Bulletin, 5 January 2018 as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- 10. Executive Order 141, Adopting as a National Priority the Implementation of Measures the Root Causes of the Rising Number of Teenage Pregnancies and Mobilizing Government Agencies for the Purpose, 2021
- 11. Focus on the Global South. (2007). Trade Activists Vow to Intensify Struggle Against the WTO, FTAs and the ADB. https://focusweb.org/trade-activists-vow-to-intensify-struggle-against-the-wto-ftas-and-the-adb/
- Food and Agriculture Organization of the United Nations (FAO), Rapid Assessment of the Impact of COVID-19 on Food Supply Chains in the Philippines (Manila: FAO, 2021) as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- 13. Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- 14. Inputs of the Civil Society and Academe to Philippine Position on the United Nations Conference on Trade and Development (UNCTAD XV)
- 15. J. Aceron, "(Analysis) Challenges Facing Social Amelioration for the Coronavirus," Rappler, 2 April 2020 as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- J. Ellao, "Nearly 20M Filipino Women Now 'Economically Insecure' Research Group," Bulatlat, 2 March 2021 as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- J. Jimeno, "Government Women's Budget Goes to Frivolous Projects," Business World, 8–9 March 1999, as cited in J. Francisco, "The GAD Budget: Examining Public Financing with a Gender and Poverty Lens," in J. Lacaba, M. Razon, and R. de Guzman-Castillo, eds., Social Watch Philippines 2001 Report (Quezon City: Social Watch Philippines and Philippine Rural Reconstruction Movement, 2002), p. 30.
- 18. National Economic Development Authority, Philippine Development Plan: 2017-2022 Abriged version; 2017; pages 12, 19-28 as cited in the SDG Spotlight Report 2020
- NEDA, "AmBisyon Natin 2040: A Long-Term Vision for the Philippines" (Pasig City: NEDA, 2016 as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam
- 20. No To RTL Manifesto, 18 No 2019
- Olap, Marc Louie, OIC, Rural Electrification Administration and Management Division, Dept. of Energy. "Total Electrification by 2020 and its Support Program". June 26, 2018. https://www.doe.gov.ph/sites/default/files/pdf/announcements/e\_bs\_epimb\_01\_total\_electrification\_b y\_2020.pdf
- 22. Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee (DAC), Aid to Gender Equality and Women's Empowerment (Paris: OECD-DAC, 2018) as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam

- People's Review of the SDGs, 2021. PH Civil Society SDG Watch https://databank.worldbank.org/source/health-nutrition-and-population-statistics (last accessed 1 May 2021) as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- Philippine Statistics Authority; Selected Statistics on Agriculture 2018, p.5; https://psa.gov.ph/sites/default/files/Selected%20Statistics%20on%20Agriculture%202018.pdf as cited in Spotlight Report on the SDGs, 2020.
- 25. Rovik Obanil. (2021). From "Revival" to Reversal Where are we in 2021? Freedom from Debt Coalition.
- R. Sharp, D. Elson, M. Costa, and S. Vas Dev, "Gender Responsive Budgeting in the Asia Pacific Region: Republic of the Philippines" (Adelaide: University of South Australia, 2011) as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- 27. Save the Children, 2019 as cited in Spotlight Report on the SDGs, 2020
- Senate Economic Planning Office, "Engendering a Gender-Responsive Budget: A Look at the GAD Budget Policy," Policy Brief 10, no. 1 (2010): 1–15 as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- 29. Social Watch Philippines (SWP) and Alternative Budget Initiative (ABI). (2021). Budget Serve sa Kongreso
- 30. Spotlight Report on the SDGs, 2020
- Stock Estimate of Overseas Filipinos: As of December 2013; Commission of Filipino Overseas; ; http://www.cfo.gov.ph/images/stories/pdf/StockEstimate2013.pdf 2) McKenzie;The Unlucky Country: The Republic of the Philippines in the 21St Century; page 138 as cited in Spotlight Report on the SDGs, 2020
- 32. The World Bank. Philippines. https://www.worldbank.org/en/country/philippines/overview https://databank.worldbank.org/data/download/poverty/987B9C90-CB9F-4D93-AE8C-750588BF00QA/SM2021/Global\_POVEQ\_PHL.pdf
- 33. Trade Justice Pilipinas
- United Nations Development Programme, Human Development Reports, 1990-2015, <u>www.hdr.undp.org</u> (last accessed 1 May 2021) as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- 35. United States Agency for International Development, Foreign Aid Explorer (https://explorer.usaid.gov/cd (last accessed 1 January 2021) as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam
- 36. University of the Philippines COVID-19 Pandemic Response Team, "Modified Community Quarantine beyond April 30: Analysis and Recommendations," 13 April 2020, https://up.edu.ph/modifiedcommunity-quarantine-beyond-april-30-analysis-and-recommendations/ as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- 37. V. Chadwick, "Japan Leads Surge in Tied Aid," Devex, 14 February 2020 as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam
- Verzola, Roberto, "Can the Philippine electricity sector reduce its carbon emissions by 70%?". microRenewables Magazine. Vol. 3 Issue 8 2018. https://rverzola.wordpress.com/2018/09/14/microrenewables-issue-no-8/
- W. Alfonso, "Fiscal Illusion in State and Local Finances: A Hindrance to Transparency," State and Local Government Review 46, no. 3 (2014): 219–228 as cited in Herisadel Flores and Jose Antonio Pacapac.
  - (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.
- World Energy Council. "World Energy Insights Brief 2019: Global Energy Scenarios Comparison Review".
  2019. https://www.worldenergy.org/assets/downloads/WEInsights-Brief-Global-Energy-Scenarios-Comparison-Review-R02.pdf
- Z. Suzara, R. Mangilit, J. Punongbayan, L. Abad, and L. Villanueva, "Analysis: Why We Can't Build, Build, Build Our Way out of This Pandemic," Rappler, 14 May 2020 as cited in Herisadel Flores and Jose Antonio Pacapac. (2021). Financing for Development in the Philippines. Social Watch Philippines and Oxfam.

##