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FROM OBSERVATION TO
ACCOUNTABILITY:

CIVIL SOCIETY
PARTICIPATION IN
THE BUDGET
PROCESS

FROM OBSERVATION TO ACCOUNTABILITY: CIVIL SOCIETY PARTICIPATION IN THE BUDGET PROCESS

The Philippine national budget has historically been opaque, dominated by elite networks. In 2025, House Resolution No. 94 institutionalized civil society organizations (CSOs) as non-voting observers in budget deliberations, marking a shift toward participatory governance. While the reform improved transparency, challenges like limited access to data, political resistance, and tokenism persist. Early outcomes include modest reallocations and increased public scrutiny, but entrenched patronage practices remain. Moving forward, institutionalizing responsiveness, expanding participation across the budget cycle, and integrating digital tools with oversight systems are essential for achieving genuine accountability.

Budgeting is not just a technical exercise but a political act. It reveals a government's developmental preferences and commitments. Schick (2014) emphasizes that budgets are moral documents that show who benefits and who absorbs the cost of governance.

In the Philippines, the national budget has historically mirrored deep social inequality and elite domination. Budget decisions were largely confined to the executive-legislative nexus, while citizens and civic groups remained excluded from deliberations. Despite reforms under the *Budget ng Bayan* initiative and the Open Data Philippines portal, fiscal transparency remained partial, and legislative budgeting, which is the stage where allocations are reshaped, was insulated from public scrutiny.

In August 2025, the House of Representatives adopted House Resolution No. 94 (HR 94), institutionalizing CSOs as non-voting observers in budget

proceedings. This landmark policy anchored citizen participation in the legislature's budget function, aligning with the country's commitments under the Open Government Partnership (OGP) and the Open Budget Survey (OBS).

This paper examines the significance of HR 94 as an institutional innovation. It considers the following question: How does the formal inclusion of CSOs as budget observers influence the Philippine budget process, and what institutional and political factors determine its effectiveness? By answering this question, the study aims to illuminate how participatory mechanisms can evolve from symbolic transparency toward genuine accountability in contexts marked by clientelism and bureaucratic inertia.

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METHODOLOGY

The research employs a qualitative policy analysis framework. Primary materials include official House documents, such as HR 94 and Memorandum Circular No. 20-002, as well as OGP action plans, Commission on Audit (COA) reports, and budget summaries. Secondary data are derived from media reports (Philippine Daily Inquirer, Rappler, Philippine Center for Investigative Journalism), academic commentaries, and CSO statements.

Using process tracing (George and Bennett 2005), the study reconstructs the reform's evolution from proposal to implementation, identifying critical junctures and political drivers. It also draws on Fox's (2015) distinction between tactical and strategic transparency, where the former emphasizes disclosure and the latter institutional responsiveness.

Triangulation between official documents, media accounts, and stakeholder interviews ensures validity. While the study does not conduct primary fieldwork, it benefits from rich secondary material documenting civil society participation during the 2026 budget cycle. Triangulation is achieved through: (a) House press releases and interim guidelines governing CSO accreditation and access; (b) contemporaneous media coverage of the People's Budget Review, House and Senate hearings, and the Bicameral Conference Committee (bicam) livestreaming announcement; (c) external fiscal openness benchmarks (notably OBS 2023); and (d) CSO statements expressing support, critique, or refusal of "observer-only" roles.

POLITICAL ECONOMY OF BUDGETING AND CORRUPTION IN THE PHILIPPINES

Budget politics in the Philippines reflect the structural features of what Hutchcroft (1998) calls a patrimonial oligarchic state, where public authority is captured by private interests. Fiscal decision-making has long served as a site of political exchange.

The Priority Development Assistance Fund (PDAF) scandal in 2013 exposed systemic corruption in legislative allocations. A COA audit revealed PHP6.2 billion funneled to fake non-governmental organizations (NGOs), leading to the landmark Supreme Court decision in *Belgica v. Ochoa* (2013) declaring the PDAF unconstitutional. However, pork-barrel practices persisted under new names, such as congressional insertions, unprogrammed appropriations, and flood control funds.

Recent years saw renewed scrutiny of flood-control spending, with allegations of "ghost" or low-quality projects, contractor concentration, and coordination failures. Controversy culminated in 2025 with political and administrative responses: in September 2025, the President and budget authorities indicated a removal or reduction of new flood-control appropriations in the 2026 National Expenditure Program (NEP), and a reallocation toward priority sectors (education, health, social protection). Congressional and media coverage documented substantial cuts in the Department of Public Works and Highways' (DPWH) flood-control items and debates about realignment destinations (Flores and Romero 2025). In October 2025, DPWH Secretary Vince Dizon reported that out of the 8,000 flood control projects that were inspected across the country, at least 421 were non-existent. The data was generated after field inspections with the assistance of the Philippine National Police, the Armed Forces of the Philippines, and the Department of Economy, Planning, and Development (Salcedo 2025).

At the heart of this problem lies asymmetric access to information and the absence of institutionalized citizen oversight in legislative budgeting. HR 94 emerged as a corrective attempt, anchoring citizen observation in the very phase where discretionary amendments proliferate. The political economy lesson is straightforward: the locus of rent-seeking risk in the Philippines has often been the legislative phase, especially insertions/amendments and bicam negotiations. It is precisely here that HR 94 and the President's Bicam-livestream announcement offer visibility in the crucial stages of budget reconciliation by the Congressional chambers.

THEORETICAL FRAMEWORK: PARTICIPATORY GOVERNANCE AND FISCAL ACCOUNTABILITY

Participation and transparency have become defining concepts in contemporary public governance, reflecting a paradigm shift from hierarchical government to networked governance. Since the 1990s, scholars such as Rhodes (1997) have emphasized that governance now involves multiple actors, including state institutions, civil society, and private entities, working collaboratively in the design, implementation, and monitoring of policies. Within this framework, participatory governance seeks to deepen democracy by extending citizen involvement beyond periodic elections into the continuous processes of policy deliberation and resource allocation. The aim is not only to legitimize decisions but to enhance their quality and fairness through collective intelligence and inclusivity. In this evolving governance landscape, transparency operates as both a precondition and an outcome of participation, enabling citizens to exercise informed oversight and hold institutions accountable for public decisions.

The establishment of the Open Government Partnership (OGP) in 2011 institutionalized this participatory ideal on a global scale, advancing three interrelated pillars: transparency, participation, and accountability. In the fiscal realm, these principles converge through participatory budgeting, open data initiatives, and social accountability mechanisms designed to align public expenditures with citizen priorities (Brillantes and Fernandez, 2020). Yet, as scholars like Fox (2015) and McGee and Gaventa (2020) argue, not all transparency leads to accountability. They distinguish between "tactical transparency," which focuses on information disclosure without follow-up, and "strategic accountability," which establishes structured interactions enabling reform, sanction, or corrective action. The latter depends on institutional responsiveness, which is the degree to which bureaucracies and legislatures act upon citizen input.

From an institutional theory perspective, HR 94 represents a normative institutional innovation, introducing new formal rules, such as accreditation procedures and data access rights, that challenge informal norms of elite control. However, as North (1990) underscores, formal institutions reshape behavior only when embedded in enforcement mechanisms and social legitimacy. Thus, HR 94 can be interpreted as a transitional mechanism: its ultimate impact depends on whether evolving power relations, bureaucratic adaptation, and sustained civic engagement can transform procedural participation into enduring accountability.

OGP AND FISCAL TRANSPARENCY COMMITMENTS

The Philippines' engagement with the OGP has positioned it as a regional reform pioneer in participatory governance and fiscal transparency. As one of the OGP's founding members in 2011, the country embarked on a series of institutional innovations aimed at transforming the relationship between government and citizens. Among the earliest and most significant of these was the Bottom-Up Budgeting (BuB) program, implemented from 2012 to 2016, which sought to connect local CSOs and people's councils directly with national government agencies in the formulation of local investment plans. BuB enabled thousands of community-based projects to be identified through participatory planning at the municipal level, linking grassroots priorities with national funding streams. Despite its eventual discontinuation, the program demonstrated the feasibility and complexity of embedding citizen participation within bureaucratic systems traditionally dominated by top-down decision-making.

Complementing this effort were other transparency-driven initiatives that deepened fiscal openness. The Citizen Participatory Audit (CPA), launched in 2012 and still active today, institutionalized citizen involvement in the COA's performance audits, enabling CSOs and community monitors to jointly assess the efficiency of public

spending. In 2014, the government further expanded this openness through the creation of the Open Data Portal, which provided public access to budget documents, procurement records, and agency performance reports in machine-readable formats. Together, these reforms signaled a major shift in the Philippine governance landscape that sought to transform transparency from a rhetorical commitment into a participatory practice, with citizens not only accessing information but also co-producing accountability.

The Open Budget Survey (OBS) by the International Budget Partnership (IBP) has consistently identified the legislative phase as the weakest link in Philippine fiscal openness. While the executive has made strides in transparency, legislative participation and oversight have lagged. The parallel efforts of the House and Senate in 2025 therefore mark a critical convergence, advancing the OGP principle of co-equal branch engagement. These reforms also align with the Global Initiative for Fiscal Transparency (GIFT) framework, which underscores public participation in fiscal policy as the fourth pillar of budget governance—complementing transparency, accountability, and integrity.

In response, the 2025 Philippine OGP Statement on Transparency and Accountability explicitly called on Congress to institutionalize participatory processes. HR 94 thus materialized within a policy convergence: civil society advocacy, OGP commitments, and post-pork reform momentum.

On October 15, 2025, President Ferdinand Marcos Jr. said he had secured congressional agreement to livestream Bicam budget meetings for the 2026 General Appropriations Act (GAA), adding, “there is no small committee.” Newsrooms and official channels amplified the commitment; Senate and House leaders publicly welcomed transparency. This complements HR 94 by illuminating the ultimate bargaining table where final allocations are set (Bajo 2025).

REFORM DESIGN: INSTITUTIONALIZING CSOS AS BUDGET OBSERVERS

The adoption of HR 94 by the House of Representatives in August 2025 marks a significant milestone in the institutionalization of participatory governance within the Philippine budget process. This reform formally embeds CSOs and people's organizations (POs) as recognized observers in the Committee on Appropriations and its subcommittees, ensuring their sustained engagement beyond ad hoc or informal participation. The resolution draws its legal foundations from the 1987 Philippine Constitution, particularly Article XIII, Sections 15 and 16, which guarantee the right of people's organizations to participate in decision-making processes affecting their welfare. It also references the Revised Administrative Code, which mandates citizen involvement in development planning and the implementation of public programs.

To operationalize this institutional reform, the accompanying Memorandum Circular No. 20-002 established a Task Force on People's Participation (TFPP). The TFPP serves as the implementing body responsible for designing the mechanisms that make CSO involvement functional and systematic. Its mandates include establishing accreditation procedures, conducting orientations, and providing standardized access protocols for CSO and PO observers. Through this structure, people's participation is not merely symbolic, but rather embedded in the procedural and institutional fabric of the budget process.

Under the reform, accreditation mechanisms were broadened to promote inclusivity and ensure that participation is not limited to highly organized or formally registered groups. Both registered and legitimate unregistered organizations can apply for accreditation, provided they can present verifiable records of advocacy and community work. This approach recognizes the diversity of civic actors and the importance of grassroots participation in fiscal oversight.

The reform also guarantees access to critical budget processes. Accredited observers are allowed to attend committee and subcommittee hearings, review relevant budget documents, and submit written comments or position papers within 48 hours after agency presentations. This provision ensures that CSOs are not passive spectators but active contributors capable of influencing deliberations through evidence-based recommendations. Access to information and deliberations enhances accountability and enables broader social scrutiny of public spending priorities.

To promote transparency, the House Secretariat is mandated to publish the list of accredited observers through its official platforms. This public disclosure strengthens credibility and deters favoritism or political gatekeeping in the accreditation process. Transparency also reassures the public that the selection of observers is based on clear and objective standards rather than patronage.

Finally, the reform introduces a code of decorum governing the conduct of CSO and PO representatives during hearings. This measure underscores the dual principle of mutual respect and professionalism between legislators and citizen observers. The code delineates appropriate behavior and ensures that participation remains constructive, evidence-driven, and aligned with the formal procedures of the legislative process.

Overall, HR 94 and its implementing circular transform CSO engagement from a discretionary privilege into a structured right, backed by legal authority and institutional mechanisms. By embedding citizen participation in budget scrutiny, the reform not only strengthens transparency and accountability but also deepens democratic governance by reaffirming the people’s role as active partners in fiscal decision-making. This structure balances transparency with political control: it grants access but not decision-making power.

TABLE 1 . SUMMARY OF HR 94 INSTITUTIONAL DESIGN

Component	Description	Responsible Unit	Accountability Mechanism
Legal basis	1987 Constitution; Revised Administrative Code	House of Representatives	Oversight by Appropriations and People’s Participation Committees
Accreditation	Registered/unregistered CSOs with advocacy record	Task Force on People’s Participation	Transparent criteria and published list
Participation Rights	Attend hearings, access documents, submit position papers	Committee on Appropriations	Recorded inclusion in minutes
Limitation	Non-voting, limited deliberative rights	House Secretariat	Code of Conduct compliance

SOURCE: AUTHOR’S DATA MANAGEMENT

The design reveals an incremental reform logic—opening deliberations without undermining legislative prerogatives.

IMPLEMENTATION AND EARLY OUTCOMES

THE PEOPLE’S BUDGET REVIEW

On August 28, 2025, the House Committee on Appropriations, chaired by Representative Mikaela Angela Suansing, convened the inaugural People’s Budget Review. This is the first formal platform for CSO engagement in congressional budget deliberations. Over 20 civil society organizations and academic institutions participated, representing sectors of education, health, transport, climate, and governance. CSOs submitted consolidated analyses identifying pork-like items and calling for realignment from opaque infrastructure to social services and human capital investments, and echoing concerns

raised by media and business groups regarding flood-control insertions and performance gaps (Makati Business Club 2025).

Participants included the People’s Budget Coalition, Move As One, the Institute for Climate and Sustainable Cities, and democracy-advocacy networks; academic voices urged support for independent monitoring and evaluation functions and evidence-based reprioritization. Livestreams and replays are publicly accessible (House of Representative 2025).

Among the participants were the People’s Budget Coalition (PBC), which advocated redistributive allocations favoring social protection; the Move As One Coalition, which urged a shift toward active transport and mobility equity; the Institute for Climate and Sustainable Cities (ICSC), which highlighted the need for climate-resilient budgeting; and Democracy Watch Philippines, which underscored the importance of institutional integrity and oversight.

Academic partners also played a critical role. The Jesse Robredo Institute of Governance of De La Salle University called for greater investment in independent monitoring and evaluation of government programs, arguing that “by empowering research universities to study these pressing challenges, government gains access to innovations and policy recommendations that can guide smarter, future-proof investments.” The intervention emphasized that academic institutions can serve as credible intermediaries between government and citizens by translating evidence into actionable policy.

Complementing this call, Lloyd Zaragoza, convener of Democracy Watch Philippines, challenged the Appropriations Panel to augment funding for agriculture, health, and education by reducing allocations to controversial flood-control projects. He asserted that “while resources are finite, prioritizing human capital and essential services over questionable infrastructure spending is both an ethical and economic imperative.” His remarks resonated with recurring COA findings of overfunded or ghost flood-control projects, reinforcing civil society’s call for more transparent and equity-oriented spending (Flores 2025).

Chairperson Suansing and Vice Chairperson Albert Garcia welcomed these interventions, describing the event as a “turning point toward a more inclusive and responsive budget process.” The session was livestreamed across official channels, drawing wide online participation and signaling a new level of legislative openness. Civil society participants later submitted consolidated analyses identifying at least PHP230 billion in questionable allocations, including redundant flood-control programs and inflated social assistance funds. The engagement also marked the first time that civil society, academia, and legislators jointly reviewed the NEP in real-time, which is a tangible step toward embedding participatory oversight within the Philippine fiscal process.

GAINS IN ACCESS AND AWARENESS

For the first time, citizen groups observed budget negotiations previously shrouded in secrecy; observers received procedural clarity on document access and deadlines for submissions. Public livestreams and digital archives enabled journalists and researchers to scrutinize deliberations after the fact. The news framing repeatedly underscored “the most transparent budget process” in recent House history and linked it to a growing expectation that bicameral conference talks will likewise be visible (Philippine News Agency 2025).

EARLY CHALLENGES AND POLITICAL RESISTANCE

In its initial implementation, the institutionalization of civil society observers under HR No. 94 encountered several procedural and political hurdles that tested the depth of the reform’s commitment to genuine openness. Many CSOs reported receiving invitations on short notice, leaving insufficient time for substantive budget analysis. The distribution of data packets varied widely across agencies, reinforcing information asymmetry between citizen observers and committee insiders. While some organizations, such as Social Watch Philippines (2025), welcomed the opportunity for engagement, others declined participation in what they perceived as “observer-only” roles lacking meaningful channels for feedback or response. These groups warned that without mechanisms guaranteeing deliberative reciprocity, participation risked devolving into tokenism rather than genuine partnership. Written submissions from CSOs were often acknowledged but rarely reflected in committee reports or amendments, reinforcing the perception that transparency remained procedural rather than transformative.

Political resistance within legislative committees further complicated implementation. Although many legislators publicly expressed

“HOUSE RESOLUTION NO. 94 INSTITUTIONALIZED CIVIL SOCIETY ORGANIZATIONS AS NON-VOTING OBSERVERS IN BUDGET DELIBERATIONS, PROMOTING TRANSPARENCY. HOWEVER, CHALLENGES LIKE LIMITED DATA ACCESS, POLITICAL RESISTANCE, AND TOKENISM HINDER GENUINE ACCOUNTABILITY IN THE PHILIPPINE BUDGET PROCESS...”

support for citizen participation, some privately regarded the scrutiny as intrusive or performative. Kenneth Abante of the PBC cautioned that the reform risked becoming “a livestreamed ritual without real accountability.” The persistence of discretionary insertions and unprogrammed appropriations during budget deliberations illustrated how entrenched patronage practices continued to shape fiscal outcomes even under heightened public observation. Critics described these appropriations as the “new pork barrel,” suggesting that transparency alone could not dismantle the informal networks that sustain political favoritism. Without a formal response mechanism to address CSO recommendations or a system linking observations to audit follow-ups, the process struggled to bridge the gap between openness and accountability. As a result, while the reform symbolized progress toward participatory governance, its early stages revealed the institutional inertia and political defensiveness that continue to challenge democratic transformation in the Philippine budget system.

POLICY EFFECTS: REPRIORITIZATION AND REALIGNMENTS

Flood-control allocations became the focal point of reform politics in 2025. Following investigations and public pressure, national leaders announced that new flood-control appropriations for 2026 would be zeroed or reduced and reallocated to priority sectors (e.g., education, health, social protection), citing sufficient 2025 balances for ongoing works. Budget and media sources reported major cuts to DPWH flood-control lines and corresponding increases elsewhere (e.g., basic education support), with the DBM confirming transfers and the House amending education lines during committee reviews (Flores and Romero 2025).

These developments illustrate a pathway by which transparency and participation, paired with reputational pressure and executive-legislative signaling, can shape allocations, albeit indirectly. The bicameral conference livestream announcement raises stakes further

TABLE 2 . BUDGET PARTICIPATION CONTINUUM

Stage	Defining Feature	Citizen Role	Institutional Mechanism	Institutional Mechanism
Transparency	Disclosure of budget information	Citizens as observers	Publication of NEP, livestreamed hearings, CSO access to data	Awareness and public scrutiny
Consultation	Solicitation of citizen inputs	Citizens as consultants	Submission of position papers, stakeholder meetings	Issue recognition, limited feedback
Participation	Joint deliberation and co-analysis	Citizens as participants	HR 94 observer accreditation, People’s Budget Review	Shared agenda setting, emerging influence
Responsiveness	Institutional feedback to citizen inputs	Citizens as co-governors	Committee responses, acknowledgment in reports	Policy adjustments and resource reallocation
Accountability	Enforcement and evaluation of outcomes	Citizens as oversight partners	Linkage with COA audits, digital budget tracking	Systemic integrity, anti-corruption impact

SOURCE: AUTHOR’S DATA MANAGEMENT

by exposing end-game negotiations to public view (Dizon 2025). Table 2 illustrates the progressive continuum from transparency (information disclosure) to accountability (institutionalized responsiveness and enforcement). Under HR 94, the Philippine legislature currently operates between the consultation and participation stages. The challenge is to move toward responsiveness and accountability, where citizen inputs systematically inform decisions and corrective actions. These initial experiences confirm that while HR 94 improved procedural openness, it did not yet institutionalize responsiveness, which is a necessary next step toward genuine fiscal accountability.

LIMITATIONS AND RISKS: TOKENISM, EXCLUSION, AND RESISTANCE

While the formal inclusion of CSOs in the legislative budget process represents progress, it has also revealed deep institutional and cultural constraints that limit participatory reform.

PROCEDURAL AND INFORMATIONAL ASYMMETRIES

Civil society observers frequently encountered limited access to technical budget data, often receiving materials only shortly before deliberations. Without timely access, CSOs could not conduct thorough pre-hearing analyses, reducing participation to reactive commentary. As one participant from the PBC noted, “our engagement felt like observing a game without knowing the rules.” Moreover, the observer status itself is non-deliberative. Observers may attend and submit written recommendations, but they cannot speak unless recognized by the committee chair. This structural limitation preserves legislative hierarchy and curtails substantive dialogue.

POLITICAL RESISTANCE AND SYMBOLIC REFORM

The persistence of unprogrammed appropriations, last-minute realignments, and committee-level insertions demonstrates that political incentives remain largely intact. Several CSO recommendations—such as reducing allocations to pork-like programs or expanding transparency portals—were acknowledged but not implemented.

Civil society leader Kenneth Abante of PBC lamented that “the reforms seem procedural rather than political.” Many observers echoed this sentiment, describing the process as “transparency theater”—one that is publicly open but substantively closed.

In October 2025, when the House passed House Bill No. 4058 (the General Appropriations Bill) on second reading, many CSO-endorsed recommendations, particularly regarding inflated flood-control funds, remained unaddressed. The PHP230 billion in questionable allocations persisted despite scrutiny.

LIMITED INSTITUTIONAL INTEGRATION

Observers lacked formal mechanisms to transmit “red-flag” items to oversight institutions such as the COA or the Office of the Ombudsman. This absence of escalation channels meant that citizen monitoring did not automatically lead to investigative follow-up or administrative accountability.

REGIONAL AND SECTORAL EXCLUSION

Another limitation is geographic concentration. Most accredited CSOs were Manila-based, leaving provincial and grassroots voices underrepresented. Sectors such as Indigenous Peoples, fisherfolk, and informal workers—those most affected by public spending—

had minimal access to the observer process. This spatial inequality risks reinforcing a “participation divide” where well-networked organizations dominate deliberations while marginalized groups remain spectators.

ANTI-CORRUPTION POTENTIAL AND EMERGING PRACTICES

Despite these constraints, the institutionalization of CSO observers introduces new entry points for accountability.

EARLY WARNING FUNCTION

Observers have used their access to flag irregularities before funds are released. During the 2025 hearings, several CSOs, including ICSC and Democracy Watch, raised alarms over duplicate or non-existent flood-control projects under DPWH. Some of these corresponded to items already cited in COA’s 2023 audit reports, revealing potential budget recycling.

When linked to official audit systems, this early warning capacity can shorten the time between detection and correction. Embedding the observer mechanism into COA’s CPA framework would allow citizen inputs to be validated through official channels.

PUBLIC PRESSURE AND REPUTATIONAL ACCOUNTABILITY

CSO participation also amplifies public visibility. Livestreamed hearings and digital documentation created reputational risks for legislators defending questionable projects. Media coverage of CSO interventions generated public dialogue, shifting the tone of budget debates from partisan bargaining to policy scrutiny. As Abante (PBC) noted, “for the first time, lawmakers knew that citizens were watching

in real time.” This visibility acts as a soft deterrent to corruption, especially when reinforced by journalistic and academic monitoring.

INCREMENTAL POLICY WINS

Though limited, the 2025 budget process yielded modest victories. The reallocation of PHP56 billion from low-impact infrastructure to education and health programs reflected the partial uptake of CSO recommendations. Furthermore, a PHP1 billion fund was added for the University of the Philippines’ Project NOAH on disaster risk reduction, which is an outcome directly linked to civil society advocacy. These cases suggest that while systemic change remains distant, incremental accountability is achievable through sustained civic engagement.

SENATE INITIATIVE AND OPEN BICAM

As part of the effort to encourage public participation in the budget process, the Senate Finance Committee, chaired by Senator Sherwin Gatchalian, held a public hearing with civil society groups on October 28, 2025. The session focused on transparency and accountability measures to strengthen the budget process, as well as on setting budgetary priorities for the 2026 GAA ahead of plenary deliberations. This initiative mirrored the House’s earlier adoption of HR 94, marking the first instance in which both chambers of Congress formally opened parts of their budget deliberations to public observation.

Significantly, several CSO representatives and academic experts, including those involved in the House process, urged the Senate to adopt an Open Bicameral (Bicam) Conference Committee, where public observers could monitor the reconciliation of House and Senate versions of the GAA. This proposal seeks to institutionalize transparency at the most decisive stage of the budget process where

final allocations are negotiated. This addresses what has long been described as the “black box” of fiscal policymaking. If implemented, such a measure would close the participatory loop envisioned by the OGP, ensuring that citizen engagement extends beyond hearings to the final formulation of the national budget.

In October 2025, President Marcos Jr. announced that the bicameral conference deliberations on the 2026 national budget would be livestreamed, signaling that transparency norms are expanding into the most decisive phase of legislative budgeting.

THE 2025 PH-OGP STATEMENT: A WHOLE-OF-NATION WAKE-UP CALL

The 2025 PH-OGP statement framed openness as a “whole-of-nation” commitment and urged cross-branch cooperation. In parallel, the Executive created an Independent Commission on Infrastructure (ICI) to investigate irregularities in public works, while the House opened committee deliberations to observers. Together, these moves suggest an emergent accountability ecosystem: disclosure (House streams), participation (observer accreditation), and oversight (COA audits, Ombudsman), with presidential signaling raising the ceiling of openness at the bicameral conference level. The result is a more contiguous chain from detection to correction, if reinforced with responsive rules and digital tools.

Two developments reinforced this direction: Firstly, the signing of Executive Order No. 94 (2025) that established the ICI to investigate irregularities in major public works; and secondly, the House adoption of HR 94 opened legislative deliberations to citizen scrutiny. Together, these signaled an emerging accountability ecosystem where information disclosure, citizen participation, and institutional oversight interact. The PH-OGP statement also linked open government to anti-corruption and climate resilience. It underscored the role of participatory budgeting in ensuring that funds for green infrastructure and social protection reach intended beneficiaries. This framing

positions fiscal openness not only as a democratic good but as a resilience strategy in a climate-vulnerable nation.

POLICY IMPLICATIONS: FROM OBSERVERS TO CO-PRODUCERS

INSTITUTIONALIZING RESPONSIVENESS

For transparency to mature into genuine accountability, the process must move beyond one-way disclosure toward structured responsiveness. The mere presence of CSOs and the submission of their recommendations are insufficient if these inputs disappear into the legislative void. To close this loop, the House of Representatives must establish a formal feedback mechanism requiring committees to issue written responses to civil society submission. This procedural reform ensures that citizen input is not treated as symbolic participation but as a substantive contribution to decision-making. By codifying this mechanism within the Committee on Appropriations’ rules, the House would guarantee that CSO recommendations, whether technical, fiscal, or governance-related, are acknowledged, evaluated, and systematically acted upon. Such institutional responsiveness transforms participation from consultation into deliberation, making civic engagement an integral part of legislative accountability.

Equally important is the principle of reasoned justification embedded in this process. Every CSO recommendation should receive one of three formal outcomes: adoption, modification, or reasoned rejection. This requirement obliges legislators and committee staff to engage with citizen input critically and transparently, thereby reinforcing deliberative rigor within the budget process. Over time, a repository of responses and justifications could be maintained by the House Secretariat as a public record, allowing citizens, researchers, and oversight bodies to trace how public recommendations influence fiscal decisions. This archive would not only enhance institutional

memory but also provide an evidence base for evaluating the effectiveness of participatory reforms. By institutionalizing responsiveness in this manner, the House transforms openness from a procedural commitment into a habit of accountability which bridges the gap between transparency and trust.

EXPANDING PARTICIPATION ACROSS THE BUDGET CYCLE

At present, civil society participation in the budget process is largely confined to the hearings phase, where CSOs act as observers or commentators during legislative deliberations. While this represents an important step toward transparency, it captures only a fragment of the fiscal governance landscape. To cultivate more meaningful and sustained engagement, participation must extend across the entire budget cycle, from agenda setting and resource planning to monitoring and evaluation. Pre-budget consultations, for instance, allow CSOs and people’s organizations to help shape priorities before allocations are finalized, ensuring that public expenditure reflects community needs and equity considerations. When citizens are engaged early, the budget becomes a tool for shared visioning rather than a finished document for passive review. Such early-stage involvement can also surface local knowledge, highlight social vulnerabilities, and promote evidence-based advocacy in ‘resource distribution.

Equally essential is broadening participation into the implementation and accountability phases. Mid-year monitoring activities, conducted in partnership with oversight bodies and local implementers, can help identify bottlenecks, inefficiencies, or deviations from approved appropriations while corrective actions are still possible. This real-time scrutiny prevents the budget from becoming an annual ritual detached from outcomes on the ground. Post-implementation and post-audit dialogues, on the other hand, complete the accountability loop by allowing citizens to assess not just how funds were spent, but what was achieved. Integrating CSOs in these evaluative discussions bridges the gap between transparency and learning,

turning fiscal reporting into a collaborative exercise in governance improvement. By embedding participation throughout the budget cycle, the reform shifts from procedural openness to a culture of continuous public engagement, reinforcing the link between citizen voice, institutional responsiveness, and developmental impact.

INTEGRATING WITH OVERSIGHT AND AUDIT SYSTEMS

Strengthening accountability requires not only transparency within legislative committees but also synergy with existing oversight institutions. Linking CSO observations and reports directly with the COA's CPA program and the Office of the Ombudsman would enable a more formal, institutional channel for addressing irregularities identified during budget deliberations or project monitoring. This integration would transform anecdotal observations into actionable intelligence within official accountability systems. CSOs could submit validated reports of anomalies, misallocations, or implementation lapses through a standardized reporting interface shared with these oversight bodies. Such collaboration would not only legitimize civil society input but also provide state institutions with community-level insights that enhance their investigative and audit capacity. In effect, this partnership embeds participatory oversight into the broader ecosystem of public accountability.

To further institutionalize this collaboration, a common database could serve as the central repository of flagged projects, findings, and corresponding government responses. This database would consolidate information from budget hearings, field monitoring activities, and audit results, allowing for cross-validation and continuous tracking of public expenditures. Regularly updated and accessible to both the legislature and accredited CSOs, the system would promote transparency by making oversight data visible to the public while protecting sensitive information under due process. Over time, such a shared platform could facilitate pattern analysis, identifying recurring types of irregularities or sectors most prone to



misuse, and informing policy or procedural reforms. By connecting participatory observation with formal audit and investigative mechanisms, the Philippines could move closer to a model of collaborative accountability where citizens, legislators, and auditors work as partners in safeguarding public integrity.

BUILDING DIGITAL INFRASTRUCTURE

Institutionalizing transparency and accountability in the budget process ultimately requires a strong digital backbone capable of supporting real-time, publicly accessible information flows. A Budget Observers Portal could serve as this central infrastructure—a platform where all relevant budget data, including proposed amendments, insertions, and reallocations, are uploaded and updated in machine-readable formats. This transparency server would operate similarly to the election transparency servers used by the Commission on Elections, where data from the field are automatically transmitted and displayed to the public. By making fiscal data open, searchable, and interoperable, such a system would empower CSOs, journalists, researchers, and even local communities to monitor government spending as it happens, rather than months after the fact. The availability of timely and verifiable data would transform civic monitoring from a reactive exercise into a proactive safeguard against corruption and inefficiency.

Beyond transparency, the portal could function as a digital commons for collaborative oversight and analysis. It could host interactive dashboards that visualize budget trends, geographic allocations, and project-level expenditures, allowing users to identify patterns of inequity or potential misuse. Incorporating citizen feedback tools and linkages to audit reports from the Commission on Audit would further close the accountability loop, providing a mechanism through which anomalies identified by citizens could feed directly into formal oversight processes. Over time, this infrastructure could evolve into a core component of the country's

open government architecture—one that bridges data transparency with citizen empowerment. By harnessing technology to democratize access to fiscal information, the state and civil society together could foster a new culture of vigilance, where accountability is not merely enforced from above but sustained through active public engagement and informed participation.

ENHANCING INCLUSIVITY AND CAPACITY

To safeguard participatory reforms from elite capture, both the House of Representatives and civil society networks must deliberately extend participation beyond the capital and the circles of well-established national organizations. True democratization of the budget process demands that grassroots and regional voices—often those most affected by inequitable allocations—be given the means and opportunity to engage meaningfully. This involves not only extending invitations but also addressing the material and logistical barriers that often prevent local actors from participating.

Providing travel support, stipends, and digital connectivity assistance can ensure that organizations from remote or marginalized areas are able to attend hearings, contribute to consultations, and monitor projects. Equally essential is the provision of capacity-building programs, including training in budget literacy, data interpretation, and policy advocacy. By strengthening the competencies of community-based groups, the process moves from token inclusion toward substantive participation rooted in informed and empowered engagement.

Inclusion must also be intersectional, ensuring that participation reflects the diversity of Philippine society. The involvement of Indigenous Peoples' organizations, women's groups, and associations of persons with disabilities is not only a matter of representation but of justice and accountability. Their participation brings perspectives that challenge technocratic and gender-blind

decision-making, broadening the moral and social horizons of budget reform. Mechanisms such as dedicated consultation sessions, translation and accessibility tools, and priority accreditation for underrepresented sectors can operationalize this commitment.

When diverse voices are woven into fiscal governance, the resulting dialogue is richer, more grounded, and more responsive to the realities of those at the margins. By institutionalizing inclusive participation, the House and its civil society partners can transform the budget process into a genuine arena of democratic co-governance—one that resists capture, builds legitimacy, and strengthens the integrity of the state's relationship with its citizens.

INDEPENDENT EVALUATION AND LEARNING

To sustain the credibility and effectiveness of participatory reforms, an independent evaluation mechanism must be established to monitor and assess how citizen engagement in the budget process evolves over time. An Independent Budget Participation Monitor, composed of universities, research institutes, and umbrella CSO coalitions, could serve as this oversight body. Its mandate would be to conduct annual assessments of participation quality, inclusiveness, and policy impact, which are functions that go beyond mere compliance reporting. By leveraging the expertise of academic institutions and the grounded knowledge of civil society networks, this independent body would ensure that the evaluation process remains both methodologically rigorous and socially attuned. It could document best practices, identify institutional bottlenecks, and track whether reforms lead to tangible improvements in transparency and accountability. Such a mechanism would provide policymakers and the public with credible data to inform future reform design and resource allocation, reinforcing a culture of evidence-based governance.

The evaluation framework of this independent body could be aligned with globally recognized tools such as the OBS, adapting its indicators to the Philippine legislative context. Metrics could include the diversity and representativeness of participating organizations, the timeliness and accessibility of budget information, the responsiveness of legislative committees to CSO recommendations, and the follow-through on identified issues.

Through systematic monitoring and public dissemination of findings, the Budget Participation Monitor would create an evolving evidence base for institutional learning and reform refinement. The annual publication of its reports could stimulate public discourse, strengthen peer accountability among government agencies, and motivate continuous improvement in participatory practices. Over time, this evaluative system would not only measure the depth of engagement but also nurture a feedback-driven culture where state and society learn from one another. This turns participation into a dynamic process of democratic renewal.

LEVERAGE THE BICAM LIVESTREAM

The Bicam livestream offers a powerful yet underutilized avenue for strengthening transparency and public understanding of the most crucial stage in the budget process when final compromises and adjustments are made between the House and the Senate. Rather than treating the livestream as a mere broadcast tool, it can be reimagined as an interactive transparency platform that contextualizes legislative decisions for the public. This could be achieved by integrating structured public briefs alongside the stream, including daily summaries that capture key deliberations, running matrices that track contentious items and their evolving resolutions, and explainer threads that clarify technical amendments or terminologies. These real-time supplements would allow civil society organizations, journalists, and ordinary citizens to follow the proceedings with greater comprehension, thereby demystifying

the opaque negotiation process that often characterizes the Bicam phase. By turning passive observation into informed engagement, the livestream becomes an educational and accountability tool that aligns public visibility with legislative integrity.

Equally transformative would be encouraging legislators to institutionalize real-time accountability within the livestreamed sessions. Following the practice suggested by Bajo (2025), senators and representatives could be encouraged, or even required, to enter their committee responses to CSO recommendations directly into the official record during the streaming sessions. This practice would bridge the gap between civic input and legislative action, ensuring that feedback and justifications are captured transparently and preserved in the public domain. When responses to civil society concerns are delivered openly and contemporaneously with deliberations, it reinforces both procedural fairness and democratic trust. Moreover, archiving these exchanges within the livestream's digital records would provide a verifiable source of data for future analysis and independent monitoring. In effect, the Bicam livestream could evolve into a living record of deliberative accountability; one that not only documents decisions but also embodies the spirit of participatory governance in real time.

CONCLUSION AND FUTURE RESEARCH AGENDA

The institutionalization of civil society observers in the Philippine budget process represents a significant milestone in the country's democratic evolution. For the first time, citizens gained structured access to legislative fiscal deliberations, transforming what was once an exclusive, opaque process into a partially transparent, participatory space. Yet, the CSO experience demonstrates that procedural openness does not automatically yield accountability. While the reform expanded access, it did not disrupt entrenched power asymmetries or patronage-driven incentives. CSO inputs were often acknowledged but rarely acted upon; critical information

remained difficult to obtain; and substantive decision-making continued to favor political rather than developmental priorities.

FROM TRANSPARENCY TO ACCOUNTABILITY

The long-term credibility of HR 94 depends on its ability to transform transparency from a symbolic gesture into a functioning system of accountability. While the inclusion of CSOs as observers in the budget process represents a significant leap toward participatory governance, the reform's success ultimately hinges on whether citizen participation has a tangible impact on decision-making. Transparency, in its most basic form, reveals information, but accountability ensures that this information leads to action and change. Legislators must move beyond simply opening hearings to public view and instead demonstrate that citizen inputs are taken seriously, integrated into deliberations, and reflected in the final budget outcomes. This shift requires a clear chain of responsiveness within the legislative process, where CSO recommendations are tracked, deliberated upon, and given reasoned responses. Only when civic engagement translates into legislative influence can transparency mature into a robust form of democratic accountability.

Achieving this transformation demands the institutionalization of concrete mechanisms that link citizen oversight with formal government processes. Establishing written feedback systems, aligning civil society observations with the follow-up actions of the COA, and embedding participatory practices throughout the entire budget cycle, from pre-budget consultations to post-implementation reviews, are essential steps in closing the loop between participation and performance. Equally critical is ensuring that participation remains inclusive, representing voices from marginalized communities, women's groups, and local organizations often excluded from policy spaces. The test of HR 94's durability lies not in the mere presence of observers at hearings but in whether their insights reshape priorities, correct inefficiencies, and prevent misuse

of public funds. In the end, the resolution's true legacy will depend on whether transparency serves as the first step in a continuum of accountability that rebuilds public trust and redefines the relationship between citizens and the state.

TECHNOLOGICAL AND INSTITUTIONAL INNOVATIONS

The next frontier of open budgeting in the Philippines will be defined by the seamless integration of technological systems and institutional reforms. Digital innovation holds the potential to radically transform how citizens monitor, understand, and influence public spending. Developing an Open Budget Transparency Server, which is a real-time digital platform where every peso can be traced from proposal to disbursement, would be a crucial element toward a truly accountable fiscal system. Such an infrastructure would make budget data publicly accessible in machine-readable and interactive formats, allowing civil society, journalists, and ordinary citizens to visualize where funds are allocated, how they are modified during deliberations, and how they are ultimately spent. Beyond transparency, the platform would enable civic technologists and watchdog groups to develop analytical tools, dashboards, and apps that flag anomalies and patterns of inefficiency, democratizing the tools of fiscal oversight. In this way, technology becomes not only a medium for disclosure but also a catalyst for participatory governance and citizen empowerment.

Yet digital tools alone are not sufficient without corresponding institutional innovation. For the Open Budget Transparency Server to have transformative impact, it must be tightly linked with the formal accountability systems of the COA and the Office of the Ombudsman. Integrating the platform's data streams with COA's audit findings and Ombudsman enforcement actions would create a continuous feedback mechanism where irregularities can be detected, verified, and addressed in near real time. This convergence of digital transparency and institutional authority would make

corruption traceable not just retrospectively but as it happens. Over time, the system could evolve into an integrity infrastructure—one that embeds accountability into the everyday functioning of government. When technology is paired with institutional courage and citizen vigilance, open budgeting ceases to be an abstract reform and becomes a living system of governance where transparency is actionable and corruption is immediately visible.

COMPARATIVE AND LONGITUDINAL RESEARCH DIRECTIONS

Future research on the institutionalization of civil society participation in budget processes should move toward a deeper and more sustained understanding of its long-term and comparative dynamics. One promising direction is the conduct of longitudinal studies that follow the evolution of CSO involvement over time. Such studies could examine whether and how participation by civil society actors translates into measurable improvements in the equity of budget allocations and the effectiveness of project delivery. By tracing patterns of engagement across multiple budget cycles, scholars could determine whether institutionalized participation merely produces procedural inclusion or whether it leads to substantive redistribution of resources toward marginalized sectors. Longitudinal analysis would also allow researchers to observe the durability of participatory practices and whether the momentum for citizen engagement persists despite political transitions or shifts in legislative leadership.

Another vital direction for future inquiry involves comparative research across Southeast Asian countries. This regional lens would illuminate the specific institutional design features that make participatory reforms more resilient to elite capture, bureaucratic inertia, or political rollback. Comparing the Philippine experience with cases from Indonesia, Thailand, or Vietnam, for instance, could reveal how variations in state-society relations, decentralization frameworks, or legislative culture shape the sustainability of participatory

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mechanisms. Through comparative analysis, scholars could distill broader lessons on how context-sensitive institutional arrangements can protect civic spaces and ensure that participatory reforms are not merely symbolic but embedded within the architecture of governance.

Finally, institutional ethnographies could provide a grounded, interpretive understanding of how bureaucrats and legislators themselves internalize or resist the norms of participation. This approach would focus on everyday practices within the committees, offices, and agencies where participatory governance unfolds. Ethnographic observation could capture the micro-level negotiations, informal routines, and power dynamics that often determine whether participatory provisions are meaningfully implemented or strategically circumvented. By examining the cultural and organizational dimensions of state institutions, this line of research could uncover the subtle forms of adaptation and resistance that shape the lived reality of participatory reform. Together, these research directions would not only enrich the theoretical discourse on participatory governance but also offer empirically grounded insights into how democratic innovations can be sustained in complex political environments.

DEMOCRATIC RESILIENCE THROUGH PARTICIPATION

The deeper significance of this reform lies not merely in its procedural innovation but in its capacity to reconfigure the underlying culture of governance in the Philippines. By institutionalizing citizen participation in the budget process, the reform directly contests the entrenched norms of secrecy, clientelism, and patronage that have long defined the relationship between the state and the public. It does not only change how decisions are made; it changes who is allowed to participate in making them.

This shift represents a symbolic rupture with the idea that fiscal deliberations are the exclusive domain of political elites. Instead, it asserts that transparency and scrutiny are not privileges extended by the state but rights inherent to citizenship. The simple act of allowing civil society observers to enter the budget arena has created new expectations about access and accountability, setting a precedent that future governments will find difficult to reverse. As one observer aptly noted, “now that citizens have seen inside, the expectation of openness will remain.” Once the public has been invited into the room, the legitimacy of exclusion becomes impossible to justify.

Seen from this perspective, open government is not a checklist of compliance requirements or a series of procedural reforms to be completed and archived. It is better understood as a living social contract, featuring an evolving relationship of trust, reciprocity, and shared responsibility between state and society. The reform challenges both government and citizens to co-own the project of democratic integrity. For the state, this means sustaining transparency beyond performative gestures and embedding openness in everyday bureaucratic practice. For civil society, it demands the maturity to engage constructively, to ground advocacy in evidence, and to uphold standards of ethical participation. In this shared space of governance, both sides are accountable to each other and to the public they jointly serve.

When transparency becomes habitual rather than episodic, and when accountability is understood as a reciprocal duty rather than an external imposition, democracy gains resilience. The Philippines’ experiment in institutionalized observation offers a glimpse of how participation can evolve from mere presence to genuine influence, from access to shared authority. In such a setting, observation transforms into accountability, and accountability deepens into trust. This is the essence of democratic resilience: a political culture in which openness is not fragile or conditional, but embedded in the moral architecture of governance itself.

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