MISSION

- To stimulate public awareness and action as well as develop closer working ties with Peoples’ Organizations (POs), Non-Governmental Organizations (NGOs) and other public interest groups on issues related to the Asian Development Bank.
- To develop a cohesive framework and overall strategy in coordination with partner NGOs, Community-Based Organizations (CBOs) and Peoples Organizations (POs) for the campaign on the ADB.
- To sharpen the public debate on and understanding of the Bank’s growth-oriented development paradigm and top-down development strategies.
- To influence the Bank to adopt poverty reduction-focused and grassroots-based policies for sustainable development.
- To critique the development models adopted by the Bank.
- To assist and build capacities of CSOs and movements (including local communities) through Forum networks to fight for equitable social and environmental justice, democratic governance, and safeguards in Bank’s projects.

VISION

- Democratic governance and equitable social, gender and environmental justice enjoyed/flourishing through Asia and the Pacific region.
- Enhance the capacities of Civil Society Organizations and movements in the Asia-Pacific to amplify their struggles against ADB policies, projects, and programs that threaten people’s lives, the environment, and their communities.
2020 was a challenging year for everyone due to the COVID-19 pandemic spread across the globe. First, let me convey my heartfelt solidarity with those who suffered and lost their loved ones due to the pandemic. The pandemic has proved that the world has become more and more unsafe due to the inequality created by this economic paradigm promoted by the MDBs.

NGO Forum on ADB members also had to limit their advocacy and engagements. Similarly, it was a difficult year for the MDBs, including the ADB and AIIB, for implementing its projects. Both ADB and AIIB have been advocated for better COVID responses, including financial support for the countries with difficulties. It was noted that ADB and AIIB funded projects failed to look after the workers who lost wages due to the pandemic. Forum members have requested the banks to look after the worker’s welfare during the pandemic.

The forum had continuous engagement with ADB and AIIB to make fossil-free Asia for almost three decades. Climate change is heavily impacting the world, and we cannot ignore the historical responsibility of the ADB. NGO Forum continues to fight for information disclosure, better implementation of the safeguard policies, and more robust safeguard policies during its ongoing review.

I am happy that Forum Secretariat based in Manila continues to engage with the ADB and AIIB and bridging the local communities; civil society organizations engage in monitoring projects and policy implementation on the ground. I thank Forum members for keeping the environmental justice struggle and fighting against the capitalist neoliberal economic model, which is the exact reason for the difficulties we all face today. I also thank the Forum Secretariat team led by Executive Director Mr. Rayyan Hassan for managing the campaigns, advocacy despite all the difficulties due to the pandemic. Thanks to its media team, the forum managed to go on virtual platforms and use social media to convey its message.

My sincere thanks to all the financial partners for their continuous support and understanding of the difficulties we face in timely implementing the projects. Last, I want to thank Forum International Committee for its operational guidance throughout the year.

Hemantha Withanage
International Convener
NGO Forum on ADB
I ndigenous communities affected by the Tanahu Hydropower Project in Nepal have filed complaints with the independent watchdogs of the Asian Development Bank (ADB) and the European Investment Bank (EIB) -- two co-financers of the project -- requesting a separate mediation process.

The Tanahu Hydropower Project is being developed by Tanahu Hydropower Limited, fully owned by the Nepal Electricity Authority. The project is constructing a 140-meter high concrete dam with a reservoir about 25 kilometers long on the Seti River. The Asian Development Bank (ADB), the European Investment Bank (EIB), and the Japan International Cooperation Agency (JICA) are funding the project.

The project developers have failed to uphold free, prior, and informed consent (FPIC) and have given inadequate compensation for the loss of lands and livelihoods.

The project was supposed to expand access to clean and sustainable energy in Nepal, but instead, it threatens to submerge land, community forest, communities, public structures, and cremation sites. Affected families or landowners organized under the Directly Inundation Affected People’s Collective Rights Protection Committee have called for ‘land for land’ and ‘house for house’ compensation, re-survey of land left out during the Detailed Measurement Survey of the project, and free, prior, and informed consent in the project process, among their ten demands, they have submitted to the ADB and the EIB.

The Kolkata Environmental Improvement Investment Project (KEIIP) was supposed to improve water supply and sanitation access. But more than 300 small shopkeepers are displaced due to the pending construction to facilitate the sewerage and drainage line along the Mahatma Gandhi Road.

With delayed construction schedules because of COVID-19, most have not been able to resume their businesses, and those few who mustered the courage to reopen after a year have now been asked to bring down their tea stalls and electric shops yet again.

Those along the line live in dread about when work will commence and when they will be evicted.

Meaningful consultations and information sharing before construction works are also not being done, and the vendors are left entirely in the dark on what happens next. In addition, the Entitlement Matrix was still not explained nor shared as a leaflet to the affected persons (APs).

Rightful compensation due to these street vendors and support amid this crisis must be given; their forced displacement is on ADB.

KEIIP is Category B, both on the environment and involuntary resettlement.

Ger Area Development Investment Program 47005 (3 tranches) and Affordable Housing Urban Renewal Project (49169-002) is a project that causes more harm than good. For one, the project finance coal-fired heating plants in Ulaanbaatar. Ger Districts produce the most dangerous PM10 air quality.

Observing the data taken over the last few years shows that the pollution levels are hovering around the same dangerous yearly averages, with 2018 leading into 2019 showing an increase in PM2.5 levels.

There is also the issue of continued inadequate involuntary resettlement and eco-
nomic displacement. Complaints filed by households affected by involuntary resettlement/land acquisition for GADIP’s Selbe and Bayankhoshuu sub-center development in March 2018 were followed by more affected people joining in 2019 in the same areas. An MoU was negotiated by the OSPF in July 2018, setting principles and processes for the resettlement and compensation process, which is to be applied to all six sub-centers. However, more people affected by land acquisition in the Dambadarjaa sub-center and those affected by the road construction work in Selbe sub-center filing complaints in November 2020 is evidence that the project implementer has ignored the MoU signed by all stakeholders, including the GADIP PMO/PIU. Most importantly indicates the high likelihood of safeguards protections and the MoU not to be applied in the remaining four sub-centers and the Housing and Resilient Urban Renewal Project (AHURP) project.

A formal complaint to the ADB Accountability Mechanism through the Special Project Facilitator for problem-solving was filed last November 2020 by O’Watch Mongolia and impacted communities. There is also the lack of change in the ADB project management practices in information disclosure & consultation. The Project Implementation Unit (PIU) created a closed Facebook page where they share Selbe sub-center information. It has only 87 members with access to it. There are over 180 complainants affected by GADIP alone; you can find it here > https://www.facebook.com/groups/2791999300925301/permalink/2870849509706946/.

Impact of communities in Ulaanbaatar, Mongolia.

Water Resources Development Investment Program – Tranches 1 and 2: Upper Elahera Canal | SRI LANKA

The ADB has approved the Water Resources Development Investment Program - Tranches 1 and 2: Upper Elahera Canal (Project Numbers 47381-001, 47381-002, 47381-005) in Sri Lanka. The said project had caused environmental destruction and severe safeguard violations, including constructing a 1.7 km access road inside the Beligama forest, part of the Knuckles conservation forest.

Center for Environmental Justice (CEJ) communicated to the Bank through the office of the project officer and raised the following issues:

- Environmental destruction caused by the project.
- Malgovernance of the ADB project.
- Serious environmental safeguard violations.
- Sinohydro Corporation Ltd (the contractor of the project) not following the conditions set during the project approval to protect the environment.
- Dumping debris and soil to the riverside and constructing another 1 km of the road across a non-approved stretch.
- Sinohydro Corporation Ltd. has violated the Fauna and Flora Protection ordinance Forest Ordinance No 16 of 1907 (amended) and the National Environmental Act No 47 of 1980 (amended).

Also, the project is located in a legally protected area. Thus NGO Forum and CEJ had demanded the following:

Wind Power Generation Project | SRI LANKA

NGO Forum on ADB and Center for Environmental Justice (CEJ) brought the Bank’s attention to another project in Sri Lanka, this time to the Wind Power Generation Project, a US$ 200 million project which aims to provide increased access to a clean and reliable power supply by 2025.

The project is said to address environmentally sustainable growth and inclusive economic growth. Thirty-nine wind turbines will be erected in the Mannar District area, located in the Northern Province of Sri Lanka. The outputs of this investment project are:

- Wind power generation capacity increased;
- System reactive power management improved and;
- The capacity of CEB in project engineering design review and supervision was strengthened.

Also, the project follows environmental and social safeguards in line with the ADB safeguard policy statement 2009 and act against the violators.

- Ensure that the project follows environmental and social safeguards in line with the ADB safeguard policy statement 2009 and act against the violators.
- Resolve the conflict of interest issue in the project implementation, which has lead to the corruption of the governing procedure and ensure proper governance.
- Make a monitoring visit, find the safeguard and other policy violations in the project, and ensure that it does not make policy violations that will trigger the Accountability Mechanism.

The following recommendation was made:

- An independent evaluation is conducted on the cumulative impacts and specifically the negative impacts on the bird migration in future development ambitions to 300 MW (current 100MW project + future 200 MW addition) in this susceptible location.
- The ADB should conduct a further study on the cost-effectiveness of the turbine shut down option (including the cost of biodiversity loss), which might be the only option if the project will go ahead as it is.
In the ADB project datasheet, the Bengaluru Metro Rail Project 2A and 2B project will support the Government of India in expanding the metro railway network in Bengaluru City by financing two new metro corridors totaling 56 kilometers (km) in length. However, the supposed beneficiary of the project is disappointed because it was approved amidst a raging pandemic.

The Bengaluru Metro Rail Project 2A and 2B lines were conceived, presented, and heavily supported in the pre-pandemic era. And hence all the traffic demand analysis, modeling, and forecasting are from when government restrictions and company policies bound work-from-home (WFH) in IT capital Bangalore.

In addition, the Ministry of Commerce and Industry is likely to take a call on permanent WFH for IT SEZs by the end of May 2021. The industry is seeking clarity on the SEZ rules and related tax procedures to implement a long-term blended work model with remote working as a critical component, mainly due to the second COVID-19 wave in the country.

Impacted communities are asking to -
• Maintain the Bengaluru Metro project status quo for Phase 2A & 2B until the pandemic subsides.
• Prepare a fresh DPR by appointing competent, independent experts
• Conduct a new Comprehensive Traffic Assessment vis-a-vis the current policy of IT companies to encourage WFH.

For the first time, the ADB Annual Meeting took place virtually this year from 17-18 September 2020. Unlike the previous annual meeting, there was no CSO panel for this year.

However, this did not stop the NGO Forum on ADB in ensuring that the ADB hears and recognizes the network demands. The following activities were conducted-

**NGO Forum on ADB Photo Protest**
The Forum network conducted a photo protest against the ADB Annual Meeting. Since the membership cannot be on the streets to mobilize, they have done it online. The Forum network members and other organizations took a selfie while holding a demand or a message for the ADB.

A total of 189 individuals joined the photo protests. Organizations that joined the demonstrations are the following -
• Accountability Project
• Australian People for Health, Education and Development Abroad (APHEDA)
• Bangladesh Working Group on External Debt (BWGED)
• Break Free From Plastic (BFFP) Philippines
• Building and Wood Workers’ International (BWI)
• Center for Energy, Ecology, and Development (CEED)
• Center for International Environmental Law (CIEL)
• CLEAN (Coastal Livelihood and Environmental Action Network)
• Coalition for Human Rights in Development
• Environics Trust
• Focus on the Global South
• Freedom from Debt Coalition
• IDEALS Inc.
• Initiative for Right View (IRV)
• International Accountability Project
• Legal Rights & Natural Resources Center/Kasama sa Kalikasan (LRC-KSK)
• LifeHaven Philippines

Members and allies who joined the photo protest during the ADB Annual Meeting.
The photo protest was submitted to the Bank along with the Forum’s official statement on September 16, 2020, in time with the Bank’s opening session.

**NGO Forum on ADB Online Protest**

September 16, 2020, the Forum network had an online protest co-organized with CLEAN (Coastal Livelihood and Environmental Action Network), Bangladesh, and GrowthWatch, India. The event was livestreamed on NGO Forum’s Facebook page.

There were 1800 live views during the event. The number of reach was 4734, while the total number of likes/reaction to the event is 215 with 38 total shares.

The online protest was attended by 59 individuals from 25 organizations worldwide.

Participating organizations include:
- 350.org
- Asian Peoples’ Movement on Debt and Development
- Australian Peoples for Health, Education and Development Abroad (APHEDA)
- Bangladesh Working Group on External Debt
- Break Free from Plastic
- Building and Wood Workers’ International Change Initiative, Bangladesh
- CLEAN (Coastal Livelihood and Environmental Action Network)
- Coalition for Human Rights in Development
- Environics Trust
- Freedom from Debt Coalition
- IDEALS Inc.
- Indian Social Action Forum (INSAF)
- Nash Vek
- No Burn Pilipinas
- Philippine Movement for Climate Justice (PMCJ)
- Public Services International (PSI)
- Sanlakas
- Youth Group on Protection of Environment
- Urgewald
- Recourse
- Public Services International (PSI)

**ADB Annual Meeting Twitter Storm**

Another activity conducted by the Forum network was the Tweetstorm that took place last 17 September, 2020. The Forum network generated a 6% negative sentiment towards the ADB Annual Meeting for that week.

There are more negative tweets about the ADB annual meeting (using the hashtag #ADBAnnualMeeting) during the Twitter storm than positive messages. Small it may be, but that day (17 September 2020), the activity managed to dip the Bank’s tweeter narrative, which was always towards positive sentiments.

The Twitter storm managed to generate 540 conversations for that 1½ hour of activity and influenced the theme of the ADB annual meeting for that week.
Public Presentation: Leaving Behind ADB’s Dirty Energy Legacy

Civil society groups challenged the bank anew to jumpstart Asia’s energy transition by decarbonizing its energy investments portfolio through the public presentation of the Center for Energy, Ecology, and Development’s (CEED) research ‘Leaving Behind ADB’s Dirty Energy Legacy: Civil society critical reflections and recommendations.’

The research urges the ADB to take accountability for its contributions to coal and fossil fuel expansion in the region in the past decade and take a decisive turnaround this decade.

The paper came up with the following recommendations -
1. Be Paris aligned with a 1.5°C goal
2. Decarbonize energy supply
3. Prioritize just transition policies
4. Promote community microgrids
5. Support innovations and enabling infrastructures

The Asia Clean Energy Forum (ACEF) 2020 also took place virtually. This year the network organized the ‘A Civil Society ADB Dialogue: ACEF 2020: Accelerating the Clean Energy Transition in Asia and Unpacking ADB’s Energy Policy Review’.

The event jumpstarted the energy conversation with the ADB, specifically the Sustainable Development and Climate Change Department (SDCC).

The panelist includes -
- Atty. Avril De Torres from Center for Energy, Ecology, and Development (CEED), Philippines
- Rayyan Hassan from NGO Forum on ADB
- Regine Richter from Urgewald, Germany
- Dr. Yongping Zhai, Chief of Energy Sector Group of the ADB.

During the dialogue, the network strongly urged the ADB to abandon all the Bank’s justifications in financing carbon-intensive projects. The Forum also strongly argues that the Bank’s future investment in renewable energy and community microgrid; fossil fuel has no space, especially coal.

The network also stated that if ADB genuinely intends to be a climate leader across multilateral development banks, it should consider financing evidence-based ecosystem restoration for projects that have already impacted the environment. Simultaneously, the ADB must ensure that robust mechanisms for information disclosure and community and civil society consultations are embedded at all stages in the project cycle.

The network firmly stated that the age of fossil fuel baseload power generation has ended, and ADB must take action towards the 2030 IPCC P1 pathway in the last ten years. In the last part of the letter, the ADB stated that ‘there is an opportunity here, for the ADB to listen to the communities and do the right thing; it should seize the moment because it might not get a second chance.’

NGO Forum on ADB sent a statement to the Bank endorsed by 71 organizations around the world.
LETTER OF INTRODUCTION TO THE NEW ADB PRESIDENT

February 2020, NGO Forum on ADB sent a letter of introduction to the new ADB president, Masatsugu Asakawa.

In the letter, the network welcomed the new president and briefly introduced the Forum. The communication also mentioned that the Forum had been actively engaging the ADB on different levels sharing milestones in the relationship between the Forum and the Bank.

The network calls on President Asakawa’s leadership to ensure that there will be:
• Meaningful consultation, particularly with the project-affected persons (PAPs) in all phases of the project cycle.
• Ensure effective, thorough implementation and no dilution of safeguards.
• End of ADB support for fossil fuels by 2020 and craft a transition plan with more ambitious targets to achieve carbon-neutral development in Asia.
• Address historical accountability.

Days after, Managing Director-General replied on behalf of Pres. Asakawa, stating that the project is independent of the Bank. It was also emphasized that the CRP is independent of the Management.

The letter also mentioned that CRP has a significant part in guaranteeing that the ADB achieves positive development outcomes for all stakeholders and this can be reinforced by Ms. Gozun’s steady leadership and guidance in ensuring that:
• CRP should have a proactive approach to protect ADB - project affected persons and complainants against any threat or instance of retaliation.
• CRP should retain its independence and guard against any potential conflict of interest to protect its legitimacy.
• CRP should emphasize the quality and timeliness of redress provided as an indicator in gauging the “success” of implementing the mechanism.

Letter of Introduction from NGO Forum on ADB

Wed, Feb 12, 2020 at 5:30 PM

Dear Rayyan,

On behalf of ADB President Asakawa I would like to thank you for your introductory letter to him which you sent on behalf of the NGO Forum on ADB and your wider network. The President recognizes the significant role of civil society in the region and the deepening of ADB’s engagement with CSOs since its formation.

The President appreciates the important role of the Forum and your members in ADB’s work and hopes this valuable engagement at both a policy and project level continues. He recently met ADB staff and shared his vision for ADB in his first staff townhall where he outlined key issues that he wanted to address during his tenure including: tackling extreme poverty, achieving gender equality, addressing climate change.

Days after, Ms. Gozun requested to have a meeting with the Forum network.

In the meeting, the network raised issues cited in the letter sent days before, particularly retaliation and the importance of maintaining CRP’s independence. Other significant points in the meeting are the following:

• The Forum was assured that confidentiality is being taken seriously by CRP and, by extension, the ADB. It was also emphasized that the CRP is independent of the Management.
• In response to the potential conflict of interest in the role of BCRC, the complaint on Samoa was used as an example. It was pointed out that both CRP and BCRC had deemed it eligible. However, the BCRC did not authorize compliance review at that time as it was considered to be premature.
• The CRP will also issue the 5th Annual Monitoring Report for the Cambodia Railway Rehabilitation Project.

The letter urged all the multilateral, regional, and bilateral financial institutions to follow the suggestions proposed by the World Bank and IMF and suspend servicing of the public debts for 2020 so that GoB can free its limited resources and allocate them solely for helping the people in overcoming the COVID-19 challenge.

ADB SAFEGUARDS POLICY IED REFLECTIONS AND UNPACKING THE ADB SPS REVIEW CONSULTATION PROCESS:

- Dialogue between Civil Society and SDCC

The network had a meeting with Managing Director-General Woochong Um. The meeting was about the Effectiveness of the 2009 Safeguard Policy Statement (SPS), as well as the review outline and consultation process and the network’s reflection regarding IED SPS Evaluation.

Critical questions include:
• Is there any commitment that the update won’t dilute the existing SPS but only look to the problem in the implementation?
• How gender impacts and risks assessment in the environmental policy is ap-
During the meeting, the Bank also shared the timeline of the SPS consultation as well as the board engagement schedule.

Thirty-one individuals attended the meeting, 19 coming from ADB, including MGD Woowchong Um, Warren Evans, Special Project Facilitator, Elisea Gozun, Chair, Compliance Review Panel, Bruce Dunn, Director, Safeguards Division, Zehra Abbas, Principal Environment Specialist, Elaine Thomas, Senior Social Development Specialist, and Christopher Morris, NGO & Civil Society Center.

INVITATION FOR CSO COMMENTS ON THE ASIAN DEVELOPMENT FUND (ADF) 13 – REPLENISHMENT – DONORS’ REPORT


played, or how women were consulted?

• Will ADB conduct a resettlement inventory looking at how many people are resettled in ADB operations (whole portfolio) as one baseline study?
• Doing no harm and mitigating or compensating for harms is essential, of course, but will the SPS review be guided by the principle of proactively and strengthening and promoting positive, sustainable impacts for communities on the ground?
• On Labour, the Management Response to the Recommendations: Considerations will include amongst others “(ii) better integration of environmental and social safeguards.” Will this finally have a particular reference ILO Labour Standards and not just have general declaration: “ADB’s Social Protection Strategy also states that ADB will comply with the internationally recognized core labor standards (CLS) in its lending.” (Social Protection Operational Plan 2014–2020, Executive Summary page 5)

The Forum network sent ‘Reflections on ADF 13 Replenishment’ to Tomoyuki Kimura, Director General, Strategy, Policy, and Review Department (SPD) of the ADB last 19 June 2020. In the document, the network recommended for the ADF to:

• On debt sustainability, as a civil society, we reiterate the call for the ADB to cancel all debt payments for 2020 until the pandemic reaches and ends with vaccines successfully distributed across Asia.
• The ADF 13 should ensure that a clean energy Paris 1.5 degree aligned pathway is strategically invested into supporting clean energy infrastructure, green and natural spaces, Green research and development.
• The ADF 13 must bridge the gap in decentralized energy access for the poor and vulnerable through investing further in microgrids and distributive energy access.
• The ADF 13 strategic long-term vision should ensure increased support in the public healthcare sector to ensure full public access to healthcare and prioritize the access of women, children, indigenous peoples, people with disabilities, and marginalized groups.
• The rising debt scenario should have the ADF 13 reassess their high-risk countries in Asia; rising debts in Bangladesh and Pakistan demonstrate that classifying them for OCR Loans and debt sustainability measures may prove detrimental to their economic and public health recovery.
• The Forum on ADB encouraged the bank to deepen its commitment to reaching the poorest of the poor through its next ADF Replenishment.
• The ADF report on page 13, section 36 states --”ADB recognizes that better governance is not just a development outcome in itself but serves as an enabler to achieve the other SDGs.”

 SERIES OF ADB ENERGY CONSULTATION MEETINGS

28 September 2020

28 of September 2020 is a significant day for NGO Forum on ADB; this day marks the start of a series of consultation meetings with SDCC on the upcoming ADB Energy Policy Review.

The IED Energy Evaluation Report was recently released, and the Forum network touched-based with SDCC regarding its thoughts on the findings and get an update on the upcoming policy review.

In the meeting, the SDCC shared with the network the energy review policy process timeline. On the Forum’s side, the following topics were discussed -

• Coal and Debt by Ms. Lidy Nacpil of Asian People’s Movement on Debt and Development (APMDD)
• Gas and Paris Alignment by Mr. Hasan Mehedi of Coastal Livelihood and Environmental Action Network (CLEAN) Bangladesh

At the end of the discussion, the group agrees to continue its dialogue and discuss further natural gas and stranded assets and other pending issues, such as waste to energy, impacts to workers as we transition to renewable energy.

6 November 2020

The second meeting focused on Labor, Just Transition, and Green Jobs discussed by Tom Reddington of Public Services International (PSI) and on Geothermal Energy discussed by Prof. Rene Ofreneo, President of the Freedom from Debt Coalition (FDC).

At the end of the meeting Rayyan Hassan, executive director of NGO Forum on the ADB, highlighted the importance of transparency in the energy infrastructure projects, particularly on their financial structure. This concern is usually raised with PSOD, which usually cites the exceptions provided in the disclosure policy. Mr. Zhai mentioned that he would raise this concern with colleagues in the Bank.
9 December 2020
The year ended with another meeting with SDCC where the network shared critical comments on the framework and strategy, first Paris temperature goal, framework ref 1.5 but only as an aspirational – target needs to be more ambitious and the need to climate-proof ADB projects. The discussion this time was about just transition and other necessary support for decarbonization.

In the end, the Forum network emphasized the following -
- Many elements need to be fully unpacked, might need future conversations on these
- ADB’s provision on coal, massive commitments to the gap, still not stopping – must stop very soon
- Money moving into climate finance is not new, e.g., Amundi/AIIB; this brings a whole range of actions that is not part of the original plan. Money is there, but the bad actors, without ESMs, private corporations, etc., will receive vast amounts of funds.
- What happens if projects are not aligned? Can they be stopped? Not stopping current gas pipeline – power imbalances within the ADB, still much work required.

MEETING WITH ADB US EXECUTIVE DIRECTOR JASON CHUNG
30 September 2020 jumpstarted the network meeting in the ensuing months regarding the ADB energy policy review.

The first meeting was with ADB US executive director Jason Chung, where the network, together with Friends of the Earth US, discussed the findings of the IED Energy Evaluation Report on coal and fossil fuel financing and ADB’s potential shifting away from fossil fuels.

DIALOGUE WITH ADB SDCC ON FRAGILE CONFLICT AFFECTED STATES (FCAS)
The Forum had conversations with the ADB Fragile and Conflict-Affected Situations (FCAS) and Small Island Developing States (SIDS), where the Bank presented the FCAS and SIDS Approach and its Operational Plan 2013.

The FCAS had a two-round consultation with NGO Forum on ADB network members;
- First, it focused on defining the new approach document
- Second, it will be to get CSO feedback on the draft approach paper once it is drafted. The Forum is set to have its second round of consultation.

MEETING WITH ADB SAFEGUARDS DIVISION
A meeting with the ADB Safeguards division last 25 November 2020 was attended by the Forum membership.

In the meeting, the network has pointed out the following:
- One of the critical concerns is looking at the private sector operations department and the lending that has gone out there for the ADB and FIs lending, which is through PSOD and outside PSOD.
- The IED evaluation on SPS is not comprehensive enough because it doesn’t include an assessment of the implementation of gender requirements of the SPS.
- On differing applications of safeguards on the new lending instruments — high-risk project will affect communities similarly regardless of the mode of lending. The securities will impact them when there’s enabling mechanisms to inform the financial sector on their accountabilities, on the traceability of the projects to these new instruments so the public can use the safeguards.

During the second half of the meeting, the ADB has announced that it will have a different kind of consultation on nine focus areas, namely:
- Environment
- Resettlement
- Indigenous people
- Labour
- Gender Equity
- Sexual Orientation and Gender Identity Expression Equality (SOGIE)
- Cultural heritage
- Disabled People
- Multi-sector development organizations

The meeting ended with a critical observation from the network that safeguards delivery is connected with information disclosure in a time-bound manner and that this has been an ongoing battle with AIIB because it does not have a resident mission while ADB having a 50-year experience, it can do better.

A follow-up meeting was conducted on 10 December 2020, where the ADB sought experiential advice on organizing the consultation and other best practices encountered by the Forum network.

Also, the Forum network participated in ADB Philippines CSO FGD on Accountability Mechanism and Safeguards in the areas of -
1. Environment
2. Involuntary Resettlement
3. Indigenous Peoples

LETTER TO ADB REGARDING DOE’S COAL MORATORIUM ANNOUNCEMENT
The Forum network wrote to the ADB regarding the Philippine Department of Energy’s (DOE) moratorium on endorsements for greenfield coal power plants.

In the letter, the NGO Forum strongly urged the ADB to -
- Have an explicit binding language banning all forms of coal project amended into its Energy Sector Strategy
- Develop a Climate Change Action Plan, with clear and ambitious targets for aligning its policies and operations with the Paris Climate Agreement.
- Revisit, review, and improve the existing ADB Climate Change Operational Framework
- Provide a road map for the ADB to shift direct and indirect investments from fossil fuels to renewable energy
- Ensure all energy projects help sustain more people out of energy poverty, especially by scaling up support for decentralized renewable electricity and clean cooking solutions.

Over 40 organizations around the world endorsed the document.
Beijing Air Quality Improvement and Coal Replacement Project | CHINA

Forum on ADB, together with the communities affected by the Beijing Air Quality Improvement and Coal Replacement Project, reached out to the Asian Infrastructure Investment Bank (AIIB) to point out problems caused by the project.

For the Beijing Coal to Gas Project, the network pointed out the procedural problems, like untimely information disclosure, inadequate consultation, and non-existence of grievance mechanism.

For BTH LNG Project, procedural problems, like inadequate information disclosure and consultation, were pointed out.

In addition, the project will pass through a large area within the red line of the Tianjin Coastal Wetland Reserve, which was listed as one of the International Important Wetlands in 2020, the impact assessment to the birds and the ecological region is inadequate.

There were also issues with grievance and accountability, the project-level grievance mechanism was not informed to the villagers, and it also didn’t play a proper role.

The impacted communities and the Forum network continue to engage, communicate and lobby with the AIIB to impose the highest standard in its environmental and social responsibility and push its client to improve practice.

Bhola Integrated Power Plant (Bhola IPP) | BANGLADESH

The Coastal Livelihood and Environmental Action Network (CLEAN), Bangladesh Working Group on External Debt (BWGED), and the NGO Forum on ADB continues to monitor the project following up on what the Bank has done about its violations, namely:

- Lack of Information Disclosure and Meaningful Consultation
- Coercion, Fraud, and Intimidation on Land Acquisition
- Environmental Impact and Livelihood Loss

The AIIB had categorized it as B as per its Environmental and Social Framework, ESF. The project construction period is earmarked for 20 Months (April 2018 – December 2019) with a production life estimated at 30 years.

Bhola IPP’s environmental and social information was not released before project construction, leading to direct harm to communities and the environment.

In addition, with Bhola IPP, the Client had used a land aggregator to acquire land without any legal record. This was later proven in the Architecture, Engineering, Consulting, Operations, and Maintenance (AECOM) report commissioned by NBBBL; furthermore, local communities raised concerns about under-compensation, intimidation, and coercion during the land acquisition process.

NGO Forum on ADB strongly suggests that all social and environmental information be released in a time-bound manner to ensure meaningful consultation before project implementation to avoid and mitigate potential harm.

Myingyan 225 MW Combined Cycle Gas Turbine | MYANMAR


The project is co-financed by International Finance Corporation (IFC), ADB, and AIIB. It shows that various local grievances surrounding environmental degradation, labor violations, and displacement are surfacing.

There is also the absence of adequate safeguards, which may result in a possible risk that hazardous waste generated by the project may contaminate surrounding groundwater and surface water sources used by local villagers for consumption and household activities.

Lastly, local people felt that information about the M-CCGT project was not made accessible to them. Detailed project information was not available in the Burmese language.
For 2020, the AIIB Annual Meeting was done virtually, what is critical in AIIB’s 5th annual meeting is the absence of participation from civil society organizations and impacted communities.

As a result, the Forum network wrote to the AIIB president, management, and board members to express their concerns on how the AIIB has issued an annual meeting agenda with no mention of local communities and civil society engagement. After repeated inquiries to management, the network finally received word on a possible civil society engagement session, but nothing has been confirmed in terms of time or date.

The network reminded the AIIB regarding its promise always to have a CSO discussion about ground realities and policy ramifications of their funded projects.

It has also included the following key concerns -

• Ensure that management responds to all critical inputs from civil society on critical issues, strategies, projects in a time-bound manner as an institutional practice throughout the year.
• Ensure its safeguards operations team and project developers respond appropriately and urgently to project-affected communities on the ground suffering from COVID-19.
• Ensure space and time for dialogue with CSOs and affected communities at all AGMs, including this virtual Annual Meeting 2020.
• Ensure that the Corporate Strategy draft is released for public comment and civil society review before board review in September
• Ensure time-bound information disclosure and meaningful consultation of all projects considered amid this pandemic before board approval.
• Ensure all COVID-19 recovery loans are disconnected from fossil fuel propagation and follow a Paris 1.5 aligned pathway.

Project documents were massive and were too dense to be understood by ordinary people. The project documents often contained large amounts of specialist terminology and jargon, and the significance of the findings was not adequately explained in basic language.

The Forum network continues to monitor and engage the AIIB regarding the project.

National Slum Upgrading Project | INDONESIA

The National Slum Upgrading Project (NSUP) is a co-financed project to improve access to urban infrastructure and services in targeted slums in Indonesia; the Bank’s proposed co-financing would support the government (GoI)’s program of urban slum infrastructure investments for 154 cities in the central and eastern parts of Indonesia. The project is being co-financed with by the World Bank.

Key issues that are being raised in the project are -

• Absence of Meaningful Consultations
• Violation of AIIB & BD Gender Conditions
• Gender Perspective Mainstreaming Is Not Implemented
• Potential Corruption Project
• Potential Displacement (Eviction) In the Project
• The Use of Country System Safeguard (CSS): Weak/Unqualified analysis regarding “state system” in Indonesia
• Potential conflicts and the strengthening of Xenophobia

The Forum Network strongly urges the AIIB to conduct its due diligence to ensure that current violations of WB Safeguards are corrected, and the project comes into compliance with WB Safeguard requirements and fulfills the needs of the AIIB’s ESF.
PRESS CONFERENCE:
5 years of AIIB: NGOs reveal how China-led bank disregards rights of affected people


The activity directly responds to AIIB’s 5th year of operation, where it still risks the well-being and livelihoods of people affected by its projects across Asia.

The press conference is co-organized with CLEAN (Coastal Livelihood and Environmental Action Network) Bangladesh, Growthwatch, Indian Social Action Forum (INSAF) India, and Urgewald, Germany.

The event shed light on AIIB’s weak Human Rights and Environmental standards.

The press conference also reflected on the 5th AIIB virtual annual meeting, pointing out the non-inclusion of civil society organizations and impacted communities. Panelists include -

- Dr. Nora Sausmikat – Urgewald
- Hasan Mehedì - Coastal Livelihood And Environmental Action Network (CLEAN)
- Vidya Dinker - Growthwatch/ Indian Social Action Forum (INSAF)

Seventy-nine people attended the press conference; 10 are journalists coming from Times Group, Thomson Reuters, Mongabay, South China Morning Post (SMCP), CNN Philippines, ABS-CBN, GMA News, Welt-sichten.org, News5 Philippines, Eco-Business, and Business Mirror.

One of the most significant media landing points was the news written by SMCP, ‘China-led AIIB failing on human rights, the environment in India and Bangladesh: activists.’

The press conference was also live-streamed at NGO Forum on ADB’s Facebook page, with 393 views, generating a 1,400 audience reach.

CIVIL SOCIETY REFLECTIONS ON AIIB’s 5TH ANNUAL MEETING (VIRTUAL) 2020

After the 5th annual meeting of AIIB, the Forum network sent the ‘Civil society reflections on AIIB’s 5th annual meeting (virtual)’ to the president, management, and board members.

In the letter, the network pointed out issues that missed focus in the annual meeting and need the Bank’s urgent attention, particularly-

- Public Health - the annual meeting sessions did not unpack the social and economic impacts surrounding the ongoing coronavirus crisis.
- Climate Change, Paris Alignment, and the Asia Climate Bond - AIIB is far from its climate goals as the past trend of energy investments has been dominated by fossil fuels, especially gas and GHG emitting large hydropower plants.
- Information disclosure: No information, no participation - over the years, civil society groups from all over the world have struggled to engage AIIB and its borrowers in meaningful consultation.
- Environmental Social Framework - No sessions about the ESF review iduring the AIIB Annual Meeting had.
- Corporate Strategy - One of the core demands of civil society groups and impacted communities was a detailed discussion around the Corporate Strategy.
- Concerns over Digital Infrastructure and Technology on labor, climate, and privacy - Regional cooperation, digital infrastructure, and transboundary projects. The discussion was about artificial intelligence (AI), the internet of things (IoT), transport, and automation, but not so much on their impact on the environment, employment, and energy demand.

NGO Forum emphasized that considering a relatively small volume of projects approved and implemented since 2016, the network expected the AIIB to describe its theoretical approach and methodology on how it will conduct this critical review of its ESF vis - a vis complementing its three-year project portfolio.

The letter also asked critical questions -

AIIB ESF DEADLINE EXTENSION REQUEST

The Forum network wrote to the AIIB strongly urging the Bank to delay phase 1 of the ESF review consultation.

The document includes strong recommendations on how the AIIB should address the following issues as fundamentals to the ESF review:

- Binding requirements on time-bound project-related information and meaningful consultation with local communities for Category A and B projects.
- The local GRM has to be effective and should ensure immediate response and ensure anonymity.
- An assessment between applicable national laws and AIIB’s ESS should be diligently undertaken, and better standards should be applied in a transparent and public manner.
- At the onset of construction, critical information on the project financier should be posted on the project site.
- The Bank must ensure that local communities have meaningful access to project design through meaningful consultation so that their livelihoods and environments are safeguarded throughout the project cycle and post-implementation.
- Lack of Occupational Safety measures.
- Using Client systems for ensuring safeguards has to supplement with binding requirements explicitly in the ESF.
- Concerns over Digital Infrastructure and Technology on labor, climate, and privacy.
- Regional cooperation, digital infrastructure, and transboundary projects.
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The press conference also discussed the following issues as fundamentals to the ESF:

- The local GRM has to be effective and should ensure immediate response and ensure anonymity.
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Initially, the network communicated areas they hope the Bank will focus on, mainly:

- **Corporate strategy**
- **ESF Review**
- **Alignment with the Paris Agreement and SDGs**
- **AIIB Investments**
- **Update on COVID-19 Crisis Response Facility**

However, the AIIB declined the proposal and stated that given the large audience, some of which are not members or affiliates of NGO Forum on ADB, there would be no pre-determined actors to speak on designated topics.

The Bank will try to be inclusive and open as possible, considering the event’s format.

With the AIIB having strict control of the agenda, the Forum network attended the dialogue and participated actively with the space and time given, raising questions about Paris alignment, COVID-19 loans, gender, and digital infrastructure.

**CSO BRIEFING ON AIIB-AMUNDI CLIMATE CHANGE INVESTMENT FRAMEWORK**

NGO Forum on ADB also participated in the CSO Briefing on AIIB-Amundi Climate Change Investment Framework last 8 December 2020.

The AIIB-Amundi Climate Change Investment Framework’s approach translates the critical objectives of the Paris Agreement into fundamental metrics to assess an issuer’s level of alignment with climate change mitigation, adaptation, and low-carbon transition objectives.

The Forum network closely monitors any update coming from this activity.

**Ngo Forum on Adb Joint Submission on AIIB ESF Review Phase 2**

The Forum network sent to the AIIB its Joint Submission on AIIB ESF Review Phase 2 last 10 November 2020.

In the document, the network emphasized that this Phase 2 input responds to the Draft ESF released 7 September 2020. It needs to be noted that this current draft has significant changes in language on various aspects reducing client requirements, especially in categorization and information disclosure.

The Phase 2 document was divided into the following areas:

- **Critical analysis of the draft ESF**
- **Critique of the environmental and social policy ESP**
- **Ecological and social screening, categorization, and due diligence by the bank**
- **Section VI Environmental and social assessment by the client**
- **An environmental and social management plan**
- **ESS 2, involuntary resettlement**
- **ESS3, indigenous peoples, and free prior informed consent (FPIC)**
- **Concerns over digital infrastructure and technology on labor, climate, and privacy**

The document was endorsed by 59 organizations worldwide.

**Letter to AIIB regarding Philippines’ Department of Energy coal moratorium announcement**

The Forum network wrote to the AIIB, just like what it did with ADB regarding the Philippine Department of Energy’s (DOE) moratorium on endorsements for greenfield coal power plants.

NGO Forum strongly urged the AIIB to:

- Have an explicit binding language banning all forms of coal project amended into its Energy Sector Strategy
- Develop a Climate Change Action Plan, with clear and ambitious targets for aligning its policies and operations with the Paris Climate Agreement.
- Revisit, review, and improve the existing AIIB Climate Change Operational Framework
- Provide a road map for AIIB to shift direct and indirect investments from fossil fuels to renewable energy
- Ensure all energy projects help sustain more people out of energy poverty, especially by scaling up support for decentralized renewable electricity and clean cooking solutions.
2020 marks another historical moment for NGO Forum on ADB - the Forum Annual Meeting (FAM) was conducted virtually. The Forum network saw the need to adapt to the changing times and move into a digital space to continue the work and advocacies.

Aside from updates about the old and new projects being monitored by the membership updates about incoming ADB and AIIB projects in each region.

There was also discussions on how the membership feels about the impacts of the US-China trade war. Some say that it deepens the debt crisis, and derails the climate goals.

The Belt Road Initiative (BRI) projects and infrastructure was also one of the highlighted topics. For the membership BRI’s major corridors are known to pass through ecologically sensitive areas. Increasing interconnectivity in Eurasia through the initiative could mean dissecting these natural environments with miles and miles of roads and rails, and such disruptions would threaten the plants and animals of the surrounding ecosystems—as well as the livelihoods of the people who live there.

In terms of actual impacts, the following issues are expected to have a significant effect on Forum’s work ahead –
- Global Debt and COVID-19 loans from ADB AIIB, IMF, and other funders
- The impact of infrastructure projects and effects on communities on the ground
- Safeguards Policy Reviews in ADB and AIIB
- ADB’s Energy Policy Review and the deepening of the phase-out of coal
- The question of Universal Social Protection and Universal Public Health

FAM took place last 14-15 September 2020, with 16 September being the new IC confirmation day.

Within two days, the network was able to discuss the following -
- NGO Forum on ADB Restructuring
- Regional/Country Updates
- Southeast Asia: Indonesia and the Philippines
- South Asia
- Mekong
- Central Asia and the Caucasus

The new set of International Committee assuming office this 2020.

- Japan/US EU
- Updates on Campaigns
- Updates on AIIB Climate Meeting
- Updates on ADB Annual Meeting 2020/Online Protest
- South-South Cooperation Integrated Energy Planning Online Panel Discussion

On the third day, the new IC chair and committee were announced, and a short meeting was conducted, first to thank the outgoing officers and second to welcome the incoming batch.
4 OTHER ACTIVITIES
MARCOPPER UPDATES AND POSSIBLE COLLABORATION WITH ANTI-MINING GROUPS

Legal Rights and Natural Resources Center-Kasama sa Kalikasan/Friends of the Earth Philippines (LRC-KsK/FoE Phils.), Freedom from Debt Coalition, and Alyansa Tigil Mina, researched unpacking the corporate identity of Marcopper. Its relationship with Placer Dome Incorporated and Barrick Gold drew out ADB’s ties to Placer Dome Incorporated. There is still advocacy value in feeding the research findings both in the lawsuit and Forum’s call to expose ADB’s role on historical harm and the binding treaty holding transnational corporations accountable.

On New Clark City and ADB’s involvement: LRC will link the Forum to UP and see possible areas of convergence.

On AIIB, Forum will add LRC into the AIIB listserv where discussions are taking place mainly on the Environment and Social Framework (ESF) review.

The groups will reconvene to talk about Kaliwa Dam Chinese track.

CRC AND IAP PROJECT COMMUNITY TRAINING ON THE ACCOUNTABILITY MECHANISM PROCESS

NGO Forum on ADB policy coordinator for AIIB attended as a resource speaker the Community Resource Centre (CRC) and International Accountability Project Community training on the Accountability Mechanism process in Songkhla province, Thailand.

In training, Forum presented the nuances of the mechanism as CRC and the community are not familiar with the ADB processes.

The community has been resisting the project since its inception. They are raising the following issues:

- Potential harm to access water due to the extraction of freshwater resources from Nathawee Canal and wastewater discharge. This will impact the community’s livelihood as they rely on the water from natural resources for irrigation
- There is a risk that crops will be affected
- Flooding risks due to the installation of a runoff dyke and water reservoir
- Noise pollution. The project is just 318 meters away from the Chanupatham School, creating noise pollution beyond acceptable levels.
- Ash problems/air pollution

THE COVID19 LESSON: BUILDING A STRATEGY FOR UNIVERSAL HEALTH CARE AND SOCIAL PROTECTION


The webinar discussed and answered the question, “What are the lessons we have learned from COVID-19? What are the best strategies for the way forward?”

AEPF and NGO-Forum reached out to organizations across Asia and Europe to discuss a joint campaign on universal healthcare and social protection.

Panelist include -
- Francine Mestrum - Global Social Justice, Belgium
- Rayyan Hassan - NGO Forum on ADB
- Hani Serag - Global Health Partnerships, India

DEMANDING UNIVERSAL HEALTHCARE AND SOCIAL PROTECTION PETITION LAUNCH

NGO Forum on ADB and AEPF launched the ‘Demanding Universal Health Care and Social Protection Petition.’

The webinar discussed and answered the question, “What are the lessons we have learned from COVID-19? What are the best strategies for the way forward?”

AEPF and NGO-Forum reached out to organizations across Asia and Europe to discuss a joint campaign on universal healthcare and social protection.

Panelist include -
- Francine Mestrum - Global Social Justice, Belgium
- Rayyan Hassan - NGO Forum on ADB
- Hani Serag - Global Health Partnerships, India

All global, national and local civil society must cooperate for a participatory, democratic, and transformative universal health care and social protection for the social commons’ lasting good and a liberating transformation for all. These measures include i.a., living wages, and guaranteed incomes as well as decent shelter.
The Forum network believes that through shared learning from experiences in Africa, Latin America, and Asia, we can bring a diverse range of civil society voices into influencing governance, distribution, sourcing, and finance around energy investments.

The knowledge-sharing session will focus on experiences from Peru, Kenya, and the Philippines.

The event took place last 15 September 2020 with the following panelists:
- Rayyan Hassan - NGO Forum on ADB
- Ikal Ang’elei - Friends of Lake Turkana
- Cesar Gamboa - Derecho, Ambiente y Recursos Naturales
- Gerry Arances - Center for Energy, Ecology, and Development

**COALITION FOR HUMAN RIGHTS IN DEVELOPMENT FINANCE IN COMMON SUMMIT SOCIAL MEDIA CAMPAIGN**

The network actively participated in the Coalition for Human Rights in Development Finance in Common Summit Social Media Campaign.

The network along with like-minded organizations around the world has called on the banks attending the Summit to start prioritizing human rights, listen to human rights defenders and civil society, and let local communities decide on their future.

**RE-THINKING SOCIAL JUSTICE POST-COVID**

The Forum network has given its insight regarding global charter for universal social protection rights in the book ‘Redefining the Agenda for Social Justice: Voices from Europe and Asia’ written by Francine Mestrum & Meena Menon.

In the book, efforts of the network were discussed on how the Forum promote and advocate for social protection.

In the letter, Forum on ADB explicitly pointed out that usage of white phosphorus munitions be stopped before the situation escalates and results in environmental disaster and regional ecocide.

The letter was sent to 22 recipients, including the UNEP Programme Senior Coordination Officer Matthew Billot, Kyoto protocol, The Rotterdam Convention, Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, and the Geneva Protocol (Protocol for the Prohibition of the Use in War of Asphyxiating, Poisonous or other Gases, and of Bacteriological Methods of Warfare).

**INTERNATIONAL DIALOGUE ON ENERGY INVESTMENTS IN BANGLADESH**

The International Dialogue on Energy Investments in Bangladesh took place.

The event was spearheaded by Bangladesh Working Group on External Debt (BWGED) together with Asian Peoples Movement on Debt and Development (APMDD), BankTrack, CLEAN (Coastal Livelihood and Environmental Action Network), Green Camel Bell, Growthwatch, International Accountability Project, INS AF, Japan Center for Sustainable Environment and Society (JACSES), KRUHA (People’s Coalition for the Right to Water), Market Forces, Phulbari Solidarity Group (PSG), Recourse, the Sunrise Project and Urgewald.

The event discussed the energy investments of China, India, Japan, Europe, and other IFIs in Bangladesh.
At the start of the pandemic, NGO Forum on ADB International Committee (IC) has decided to set up a COVID-19 Community Emergency Fund. This was used as a vehicle to raise funds for emergency relief, which was then distributed to project-affected communities through our member organizations.

The recipient of the funds are -
1. Project-affected communities affected by ADB and/or active AIIB projects; and
2. Local partners of the Forum are also doing their respective COVID-19 quick responses (e.g., conducting a food drive, providing transportation services to healthcare workers, etc.).

The Forum course through the monetary support to partner CSOs. The amount donated to the partner CSOs will also vary on the scope and/or the number of households affected.

The monetary support was used to purchase face masks, soap, alcohol, sanitizer, food packs, among others.

NGO Forum was able to gather 9,000 USD from individuals and organizations around the world. The collected funds were given to the Forum members in the following countries -
- Philippines
- Bangladesh
- India
- Pakistan

The fund was able to provide communities with the following -
- Assorted Vegetables
- Cooking Oil (Soya bean)
- Dal (Lentil)
- Eggs
- Fish
- Meat (Chicken)
- Milk
- Onion
- Potatoes
- Puffed Rice (Muri)
- Rice
- Salt
- Spices (Garlic, Turmeric, etc.)
- Sugar
- Tea
- Wheat Flour
- Cooking Gas
- Emergency Medicines
- Facemask
- Handwashing Soap
- Laundry Detergent
- Sanitary Napkin
- Toothpaste
- Other necessities

The COVID-19 Emergency Fund webpage.
6 PUBLICATIONS
LEAVING BEHIND ADB’S DIRTY ENERGY LEGACY
Center for Energy, Ecology, and Development (CEED), and NGO Forum on ADB

with the support of Heinrich Böll Stiftung Southeast Asia

Unmet Gender Promises:
Making IFI projects and policies deliver on gender-equal rights
Gender Action, Oxfam, Recourse, and NGO Forum on ADB

AIIB and Paris Alignment
NGO Forum on ADB, Recourse, and Big Shift

Bankwatch
March 2020

Bankwatch
June 2020

Bankwatch
September 2020

Bankwatch
December 2020

Bankwatch
March 2020

Bankwatch
June 2020

Bankwatch
September 2020

Bankwatch
December 2020
The Board of Trustees and General Membership
NGO FORUM ON ADB, INC.

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of NGO FORUM ON ADB, INC. (a nonstock, nonprofit organization), which comprise the statement of financial position as at December 31, 2020 and 2019 and the related statement of financial activities and fund balances, statement of revenues, expenses, and changes in fund balances of restricted funds, and statement of cash flow and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of NGO FORUM ON ADB, INC. as at December 31, 2020 and 2019, and its financial performance and cash flows for the years then ended in accordance with Philippine Financial Reporting Standards for Small and Medium-sized Entities (SMES).

Basis for Opinion

We conducted our audit in accordance with Philippine Standards on Auditing (PSAs). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in the Philippines, the Code of Ethics for Professional Accountants in the Philippines, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

REDOX, EMERSON & CO.
Certified Public Accountants

The Board of Trustees and General Membership
NGO FORUM ON ADB, INC.

Auditor’s Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with PSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Organization to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our opinion.
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

<table>
<thead>
<tr>
<th>December 31</th>
<th>Notes</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
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<tr>
<td>CURRENT ASSETS</td>
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<tr>
<td>Accounts receivable</td>
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<tr>
<td>Accounts payable</td>
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<td>PROPERTY AND EQUIPMENT - Net</td>
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<tr>
<td>OTHER ASSETS</td>
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<tr>
<td>Miscellaneous deposits/prepayment</td>
<td>8</td>
<td>567,277.00</td>
<td>149,136.00</td>
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<tr>
<td>TOTAL ASSETS</td>
<td></td>
<td>12,662,212.05</td>
<td>4,286,566.07</td>
</tr>
</tbody>
</table>

| LIABILITIES AND FUND BALANCES |       |      |      |
| CURRENT LIABILITIES |       |      |      |
| Accounts payable | 9     | 2,904,073.12 | 3,043,699.20 |
| FUND BALANCES |       |      |      |
| General fund | 17    | 121,942.40 | (1,054,729.78) |
| Restricted funds | 17    | 6,896,765.00 | 2,571,950.00 |
| Property and equipment fund | 8     | 36,311.68 | 14.50 |
| TOTAL FUND BALANCES |       | 10,096,120.00 | 336,681.86 |
| TOTAL LIABILITIES AND FUND BALANCES |       | 12,960,313.05 | 4,280,980.07 |

See accompanying notes to financial statements.
### Statement of Financial Activities and Changes in Fund Balances

#### (in Philippine Peso)

<table>
<thead>
<tr>
<th>Year Ended December 31</th>
<th>Notes</th>
<th>General Fund</th>
<th>Restricted Funds</th>
<th>Equipment Fund</th>
<th>2020</th>
<th>2019</th>
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<tr>
<td>Grants/other donations</td>
<td>11</td>
<td>1,170,161.79</td>
<td>20,207,739.36</td>
<td></td>
<td>21,280,060.15</td>
<td>14,409,834.68</td>
</tr>
<tr>
<td>Interest income</td>
<td></td>
<td>6,128.21</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Return of principal</td>
<td></td>
<td>195,324.13</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exchange revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,038,200</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td></td>
<td>1,360,858.13</td>
<td>20,207,739.36</td>
<td></td>
<td>22,405,384.40</td>
<td>14,409,834.68</td>
</tr>
<tr>
<td><strong>LEGAL EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Information Management</td>
<td>11</td>
<td>1,512,439.74</td>
<td>1,912,439.74</td>
<td></td>
<td>1,912,439.74</td>
<td>1,389,439.74</td>
</tr>
<tr>
<td>Advocacy Support and Network Building</td>
<td>13</td>
<td>2,294,344.20</td>
<td>2,294,344.20</td>
<td></td>
<td>2,294,344.20</td>
<td>5,275,433.60</td>
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<tr>
<td>Capability Building and Internship</td>
<td>14</td>
<td>20,275.87</td>
<td>20,275.87</td>
<td></td>
<td>20,275.87</td>
<td>20,275.87</td>
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<tr>
<td>Personnel</td>
<td>15</td>
<td>2,052,060.90</td>
<td>2,052,060.90</td>
<td></td>
<td>2,052,060.90</td>
<td>2,194,320.90</td>
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<tr>
<td>Organizational Expenses</td>
<td>16</td>
<td>1,259,620.34</td>
<td>1,259,620.34</td>
<td></td>
<td>870,320.84</td>
<td>621,820.84</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>5,012.46</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL LEGAL EXPENSES</strong></td>
<td></td>
<td>13,500,523.96</td>
<td>12,890,090.42</td>
<td></td>
<td>13,145,357.01</td>
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<tr>
<td><strong>OVER-EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2,180,088.13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(2,180,088.13)</td>
<td></td>
</tr>
<tr>
<td><strong>EXCESS/DEFICIENCY OF REVENUES</strong></td>
<td></td>
<td>2,180,088.13</td>
<td>7,529,631.48</td>
<td></td>
<td>9,709,719.67</td>
<td>1,270,841.82</td>
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<tr>
<td>Excess of expenditure over revenues</td>
<td>13</td>
<td>1,225,413.46</td>
<td>1,225,413.46</td>
<td></td>
<td>1,225,413.46</td>
<td>4,847,729.44</td>
</tr>
<tr>
<td>Add (Debit)</td>
<td></td>
<td>43,913.55</td>
<td>43,913.55</td>
<td></td>
<td>43,913.55</td>
<td>43,913.55</td>
</tr>
<tr>
<td>Add (Debit)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>590,812.36</td>
<td>(1,903,275.74)</td>
</tr>
<tr>
<td><strong>FUND BALANCES, December 31</strong></td>
<td>17</td>
<td>1,225,413.46</td>
<td>1,225,413.46</td>
<td></td>
<td>1,225,413.46</td>
<td>4,847,729.44</td>
</tr>
</tbody>
</table>

*Refer to Notes to Financial Statements*
<table>
<thead>
<tr>
<th>Year ended December 31</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>CASH FLOWS FROM OPERATING ACTIVITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess of revenues over expenses</td>
<td>9,719,278.07</td>
<td>1,376,081.62</td>
</tr>
<tr>
<td>Add (Deduct) :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>8,512.55</td>
<td>18,015.66</td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Decrease (Increase) in Accounts Receivable</td>
<td>139,307.20</td>
<td>(265,124.10)</td>
</tr>
<tr>
<td>Miscellaneous deposits/Prepayment</td>
<td>(256,141.73)</td>
<td>365,476.99</td>
</tr>
<tr>
<td>Increase (Decrease) in Accounts Payable</td>
<td>(1,139,628.86)</td>
<td>1,034,651.87</td>
</tr>
<tr>
<td>Net cash used in operating activities</td>
<td>8,519,330.02</td>
<td>2,503,072.04</td>
</tr>
<tr>
<td>CASH FLOWS FROM INVESTING ACTIVITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acquisition of office equipment</td>
<td>(43,910.00)</td>
<td>-</td>
</tr>
<tr>
<td>NET DECREASE IN CASH</td>
<td>8,475,420.02</td>
<td>2,503,072.04</td>
</tr>
<tr>
<td>CASH AND CASH EQUIVALENT BALANCE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td>3,643,810.15</td>
<td>1,140,738.61</td>
</tr>
<tr>
<td>END OF YEAR</td>
<td>12,119,230.17</td>
<td>3,643,810.15</td>
</tr>
</tbody>
</table>

See accompanying Notes to Financial Statements
1. GENERAL INFORMATION
The NGO Forum on ADB, Inc. is a nonstock, nonprofit organization involved in conducting scientific and other researches as the means of assisting charitable organizations in understanding the work of the Asian Development Bank (ADB); developing closer working ties with other Asian Non-governmental Organizations/People's Organizations (NGOs/Po's) and other public interest groups regarding advocacy work related to the ADB; stimulating public awareness and action on issues related to the ADB; and sharpening public debate and understanding of the basic issues on ADB's growth-oriented development model and centralized top-down development. Its operations are principally funded by grants and donations from foreign and local institutions and groups as well as individuals. The Organization was incorporated with the Philippine Securities and Exchange Commission on May 28, 2001.

The Organization leases and maintains its office at 85-A Mapaño Ext., Barangay Central, Diliman, Quezon City, Philippines. It has 4 and 6 regular staff as of December 31, 2020 and December 31, 2019 respectively.

This 2020 was a challenging year and a special mention needs to be made on the Forum’s efforts to move COVID19 emergency relief fund support to member country affected communities. The year also was critical in reviewing emerging issues through case studies such as COVID19 related loans and role of ADB and AIIB. The details of these expenditures along with usual program and operational expenses have been articulated in the notes below.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation
The financial statements of the Organization have been prepared on the historical cost basis. The financial statements are presented in Philippine Peso, which is the Organization’s functional currency, and all values represent absolute amounts except when otherwise indicated.

Statement of Compliance
The financial statements of the Organization as at and for the year ended December 31, 2019 were prepared in accordance with the PFRS for Small Entities (the “Framework”) as approved by Financial Reporting Standards Council, Board of Accountancy, and Securities and Exchange Commission (SEC).

The Section 29 (Transition to the Framework) of Philippine Financial Reporting Standards for Small Entities has been applied earlier than its mandatory effective date of January 1, 2015, as allowed by the standard itself and the existing SEC rules and regulations.

The accounting policies were consistently applied since January 1, 2019.

Financial Reporting Framework
The following sections are the updated accounting standards from the International Accounting Standards Board and adopted to the Financial Reporting Standards Council (FRSC) effective January 1, 2019.

Section 3 – Financial Statement Presentation

Section 5 – Accounting Policies, Estimates and Errors
Section 6 – Basic Financial Instruments
Section 12 – Property, Plant and Equipment
Section 15 – Leases
Section 16 – Provision and Contingencies
Section 18 – Revenue
Section 21 – Impairment of Assets
Section 22 – Employee Benefits
Section 23 – Income Tax
Section 24 – Foreign Currency Translation
Section 25 – Events after the End of the Reporting Period
Section 26 – Related Party Disclosures
Section 29 – Transition to the Framework

The adoption of the above sections, upon which the Organization has opted to adopt, did not have any significant effect on the Organization’s financial statements. These, however, require additional disclosures on the Organization’s financial statements.

Section 3, “Financial Statement Presentation”, explains fair presentation of financial statements, what compliance with the PFRS for Small Entities requires, and what a complete set of financial statement is. This section prescribes the basis for presentation of general purpose financial statements for SMEs to ensure comparability both with the entity’s financial statements of previous periods and with the financial statements of other entities. It sets out overall requirements for the presentation of financial statements, guidelines for their structure and minimum requirements for their content.

Section 5, “Accounting Policies, Estimates and Errors”, provides guidance for selecting and applying the accounting policies used in preparing financial statements. It also covers changes in accounting estimates and corrections of errors in prior period financial statements.

Section 6, “Basic Financial Instruments”, deals with recognizing, measuring and disclosing basic financial instruments and is relevant to all entities. An entity shall recognize a financial asset or a financial liability only when the entity becomes a party to the contractual provisions of the instrument. When a financial asset or financial liability is recognized initially, an entity shall measure it at the transaction price unless the arrangement constitutes, in effect, a financing transaction.

Section 12, “Property, Plant and Equipment”, prescribes the accounting treatment for property equipment so that users of the financial statements can discern information about an entity’s investment in its property and equipment and the changes in such investment. The principal issues in accounting for property and equipment are the recognition of the assets, the determination of their carrying amounts and the depreciation charges and impairment losses to be recognized in relation to them. An entity shall measure an item of property and equipment at initial recognition at its cost. The cost of an item of property and equipment is the cash price equivalent at the recognition date. If payment is deferred beyond normal credit terms, the cost is the present value of all future payments.

Section 15, “Leases” applies to agreements that transfer the right to use assets even though substantial services by the lessor may be called for in connection with the operation or maintenance of such assets. This section does not apply to agreements that are contracts for services that do not transfer the right to use assets from one contrasting party to the other. Its objective is to prescribe, for lessees and lessors, the appropriate accounting policies and disclosure to apply in relation to leases.
Section 18. "Provision and Contingencies", outlines the recognition of provision only when: (a) the entity has an obligation at the reporting date as a result of a past event; (b) it is probable (i.e. more likely than not) that the entity will be required to transfer economic benefits in settlement; and (c) the amount of the obligation can be estimated reliably. Its objective is to ensure that appropriate recognition criteria and measurement bases are applied to provisions, contingent liabilities and contingent assets and that sufficient information is disclosed in the notes to enable users to understand their nature, timing and amount.

Section 18. "Revenue", prescribes the accounting treatment of revenue arising from certain types of transactions and events. The primary issue in accounting for revenue is determining when to recognize revenue. Revenue is recognized when it is probable that future economic benefits will flow to the entity and these benefits can be measured reliably. This section identifies the circumstances in which these criteria will be met and, therefore, revenue will be recognized. It also provides practical guidance on the application of these criteria. An entity shall measure revenue at the fair value of the consideration received or receivable.

Section 21. "Impairment of Assets", prescribes the procedures that an entity applies to ensure that its assets are carried at no more than their recoverable amount if its carrying amount exceeds the amount to be recovered through use of or sale of the asset. If this is the case, the asset is described as impaired and the standard requires the entity to recognize an impairment loss.

Section 22. "Employee Benefits", deals with accounting and reporting by the plan to all participants as a group. It does not deal with reports to individual participants about their retirement benefit rights. An entity shall recognize the cost of all employee benefits to which its employees have become entitled as a result of service rendered to the entity during the reporting period (a) as a liability (b) as an expense. This section shall be applied in the financial statements of retirement benefit plans where such financial statements are prepared.

Section 24. "Foreign Currency Translation", prescribes accounting for transactions and balances denominated in foreign currencies that are different from the entity's functional currency and use of presentation currency different from the entity's functional currency.

Section 25. "Events after the End of the Reporting Period", defines events after the end of the reporting period and sets out principles for recognizing, measuring and disclosing those events. Events after the end of the reporting period and the date when the financial statements are authorized for issue, its objective is to prescribe: (a) when an entity should adjust its financial statement for events after the reporting period; and (b) the disclosures that an entity should give about the date when the financial statements were authorized for issue and about events after the reporting period. It also requires that an entity should not prepare its financial statements on a going concern basis if events after the reporting period indicate that the going concern assumption is not appropriate.

Section 26. "Related Party Disclosures", requires an entity to include in its financial statements the disclosures necessary to draw attention to the possibility that its financial position and profit or loss have been affected by the existence of related parties and by transactions and outstanding balances with such parties. An entity shall disclose key management personnel compensation.

Section 28. "Transition to the Framework", applies to a first-time adopter of this Framework regardless of whether its previous accounting framework was full PFRS or PFRS for SMES.

The significant sections and practices of the Organization are set forth to facilitate the understanding of the financial statements:

Financial Assets

Financial assets include Cash and Receivables.

2a. Cash

Cash includes cash on hand; cash in banks and petty cash fund. Cash on hand as of the end of the period were deposited intact. Cash in banks are deposits held at call with banks. The Organization recognizes the cash and bank balances regularly as part of its cash monitoring and internal control measures. Petty Cash Fund is used for small payments not covered by checks.

2b. Receivables

Advances

Cash advances were made to officers and personnel who are assigned in the field to carry out program objectives of the various projects of the Organization. Such advances were liquidated against program/project related expenses. The balance represents unliquidated advances as of balance sheet date.

Receivables-Other

These represent amount collectible from individuals and organizations other than those classified as advances.

2c. Other Current Assets

Other current assets include prepayments and deposits which are valued at the lower of cost or net realizable value.

2d. Property and Equipment

Property and equipment are measured initially at its cost. Property and equipment, after initial recognition are stated at cost less any accumulated depreciation and any accumulated impairment losses.

The initial cost of property and equipment, comprises its purchase price and any cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. These can include the costs of initial delivery and handling, installation and assembly, and testing of functionality.

The following costs are not costs of an item of property and equipment, and the entity recognized them as an expense when they are incurred: cost of opening a new facility, administration and other general overhead costs and borrowing costs.

For financial reporting purposes, duties and taxes related to the acquisition of property and equipment are capitalized. For income tax reporting purposes, such duties and taxes are treated as deductible expense in the year these charges are incurred.

For financial reporting purposes, depreciation is computed using the straight-line method over the estimated useful lives of the assets.

If there is an indication that there has been a significant change since the last annual reporting date in the pattern by which an entity expects to consume an asset’s future economic benefits, the entity shall review its present depreciation method and, if current expectations differ, change the depreciation method to reflect the new pattern. The entity shall account for the change as a change in an accounting estimate.

Factors such as a change in how an asset is used, significant unexpected wear and tear, technological advancement, and changes in market prices may indicate that the residual value or useful life of an asset has changed since the most recent annual reporting date. If such indicators are present, an entity shall review its previous estimates and, if current expectations differ, amend the residual value, depreciation method or useful life as a change in an accounting estimate.

An item of property and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of an item of property and equipment is recognized in profit or loss when the item is derecognized (unless losses requires otherwise on a sale and leaseback such gain is not recognized as revenue.)
Financial Liabilities

Financial liabilities are recognized initially at fair value. Financial liabilities are recognized when the Organization becomes a party to the contractual provisions of the instrument.

Financial liabilities include Payable - Accrued Expenses and Other Payables.

2c. Payables
Reimbursable Expenses
Other Payables include payables to staff and other entities arising from various reimbursable agreements.

Accrued Expenses
These represent amount owed to individuals and organization which are payable within the normal accounting cycle or on demand. Included in this account are expenses contracted and incurred during the current year but will be paid in the succeeding year.

2f. Other Liabilities
Current Statutory Liabilities
These accounts represent government-required personnel contributions and taxes withheld against salaries. These are intended to be remitted to the respective agencies.

Funds Held in Trust
This account refers to deposits to the Organization’s bank accounts which are intended for other individuals or organizations. It is credited when cash is deposited and debited when disbursement is made to the intended party.

Financial Instruments

Date of Recognition
The Organization recognizes a financial asset or a financial liability in the balance sheet when it becomes a party to the contractual provisions of the instrument.

Initial Recognition of Financial Instruments
All financial assets are initially recognized at fair value.

Determination of Fair Value
For all other financial instruments not listed in an active market, the fair value is determined by using appropriate valuation techniques. Valuation techniques include net present value techniques, comparison to similar instruments for which market observable prices exist, options pricing models, and other relevant valuation models.

Impairment of Financial Assets
The Organization assesses at each balance sheet date whether there is objective evidence that a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred “loss event”) and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated. Evidence of impairment may include indications that the borrower or a group of borrowers is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization and where observable data indicate that there is measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the asset’s carrying amount and the present value of the estimated future cash flows (excluding future credit losses that have not been incurred). The carrying amount of the asset is reduced through use of an allowance account and the amount of loss is charged to the statement of income. Interest income continues to be recognized based on the original effective interest rate of the asset. Loans, together with the associated allowance accounts, are written off when there is no realistic prospect of future recovery and all collateral has been realized. If, in a subsequent year, the amount of the estimated impairment loss decreases because of an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed. Any subsequent reversal of an impairment loss is recognized in profit or loss, to the extent that the carrying value of the asset does not exceed its amortized cost at the reversal date.

For the purpose of a collective evaluation of impairment, financial assets are grouped on the basis of such credit risk characteristics as industry, past due status and term. Future cash flows in a group of financial assets that are collectively evaluated for impairment are estimated on the basis of historical loss experience for assets with credit risk characteristics similar to those in the group. Historical loss experience is adjusted on the basis of current observable data to reflect the effects of current conditions that did not affect the period on which the historical loss experience is based and to remove the effects of conditions in the historical period that do not exist currently. The methodology and assumptions used for estimating future cash flows are reviewed regularly by the Organization to reduce any differences between loss estimates and actual loss experience.

The Organization first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant. If it is determined that no objective evidence of impairment exists for an individual asset with similar credit risk characteristics and that group of financial assets is collectively assessed for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognized are not included in a collective assessment or impairment.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed. Any subsequent reversal of an impairment loss is recognized in the statement of income, to the extent that the carrying value of the asset does not exceed its amortized cost at the reversal date.

 Derecognition of Financial Assets and Financial Liabilities

Financial assets
A financial asset (or, where applicable a part of financial asset or part of a group of similar financial assets) is derecognized when:

- the rights to receive cash flows from the asset have expired;
- the Organization retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a pass through arrangement; or
- the Organization has transferred its rights to receive cash flows from the asset and either
  (a) has transferred substantially all the risks and rewards of the asset, or
  (b) has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Financial Liabilities
A financial liability is derecognized when the obligation under the liability is discharged, cancelled or expired. Where an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in the statement of income.

Offsetting Financial Instruments
Financial assets and financial liabilities are offset and the net amount reported in the balance sheet.
Impairment of Non-Financial Assets

The Organization assesses at the reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Organization makes an estimate of the asset’s recoverable amount. An asset’s recoverable amount is calculated as the higher of the asset’s or cash-generating unit’s fair value less costs to sell and its value in use or its net selling price and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those assets or groups of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessment of the time value of money and the risks specific to the asset. Impairment losses are recognized in the statements of income in those expense categories consistent with the function of the impaired asset.

An assessment is made at each reporting date as to whether there is an indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the asset’s recoverable amount since the last impairment loss was recognized. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation and amortization, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statements of income unless the asset is carried at revalued amount, in which case the reversal is treated as revaluation increase. After such a reversal, the depreciation charge is adjusted in future periods to allocate the asset’s revised carrying amount, less any residual value on a systematic basis over its remaining useful life.

2g. Provisions and Contingencies

Provisions are recognized when the Organization has a present obligation, either legal or constructive, as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and the amount of the obligation can be estimated reliably. When the Organization expects reimbursement of some or all of the expenditure required to settle a provision, the entity recognizes a separate asset for the reimbursement only when it is virtually certain that reimbursement will be received when the obligation is settled.

The amount of the provision recognized is the best estimated of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate.

Contingent liabilities and assets are not recognized because their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. Contingent liabilities, if any, are disclosed, unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are disclosed only when an inflow of economic benefits is probable.

2h. Due To (From)

The Due to (From) account represents the net amount of payable-to-over receivable from other funds of the Organization.

The interfund receivable (payable) accounts resulted from transactions among the various funds of the Organization. These accounts exist only in individual fund balances while these are non-account in the consolidated financial statements.

2i. Fund Balances

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, the accounts of the Organization are maintained in accordance with the principles of fund accounting. Fund Accounting is an accounting concept widely used by nonprofit organizations. Fund Accounting is defined as a system of recording resources whose use may be limited by donors, granting agencies, governing boards, management, or by law. To keep the books and records in a way that gave recognition to the restrictions set by the donors, some NPOs kept a series of separate funds for a variety of specific purposes. Each fund considered of a self-balancing set of assets, liabilities and net asset accounts.

Fund Accounting assumes that the Organization receives funds under various terms and conditions and may be grouped in various ways based on their intent and purpose and restrictions set by donors and management. It is an accountability or stewardship concept, used principally by NPOs that are legally responsible for seeing that certain funds or assets are used only for specified purposes.

Total fund balances comprise of Operational Fund and Property and Equipment Fund.

Operational Fund

This includes funds received from various funding agencies which are intended for various activities and projects.

Property and Equipment Fund

Property and Equipment Fund represents the transactions pertaining to property and equipment of the Organization. Acquisitions from projects were charged against the respective program/project item where the properties are intended to be used. A corollary entry was made to present the property and equipment as Asset and credited to Property and Equipment Fund. Depreciation was computed on a straight-line method over the estimated useful life of the properties and was charged against the Property and Equipment Fund. The Property and Equipment Fund represents the carrying value of the properties and equipment.

2j. Revenue and Cost Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Organization and the amount of revenue can be reliably measured. However, when an uncertainty exists about the collectability of an amount already included in the revenue, the uncollectable amount, or the amount in respect of which recovery has ceased to be probable, is recognized as an expense, rather than as an adjustment of the amount of revenue originally recognized.

Grants

Grant received are recognized upon receipt. These are considered restricted project funds when specifically restricted by the respective donors.

Donations

These comprised cash donations and contributions that are intended for general purpose determined by management from time to time.

Project Contributions

These are contributions from other organizations in implementing development projects.

Interest Income

Interest income is recognized as the interest accrues.
Determining Functional Currency

Based on economic substance of underlying circumstances relevant to the Organization, the functional currency has been determined to be the Philippine Peso, which is the currency of the primary economic environment in which the Organization operates and is the currency that mainly influences the prices of the products and services and the cost of providing such products and services.

Repairs and maintenance

Repairs and maintenance incurred by the Organization have not resulted in an increase in the future economic benefit of its property and equipment, therefore charged to operations.

Estimates

In the application of the Organization’s accounting policies, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The following represents a summary of the significant estimates and judgments and related impact and associated risks in the Organization’s financial statements.

Evaluation of asset impairment

The Organization assesses the impairment of assets whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The factors that the Organization considers important which could trigger an impairment review include significant changes in asset usage, significant decline in assets’ market value and obsolescence or physical damage of an asset. If such indications are present and where the carrying amount of the asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

The recoverable amount is the higher of an asset’s net selling price and value in use. The net selling price is the amount obtainable from the sale of an asset in an arm’s length transaction while value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. Recoverable amounts are estimated for individual assets or, if it is not possible, for the cash-generating unit to which the asset belongs.

In determining the present value of estimated future cash flows expected to be generated from the continued use of the assets, the Organization is required to make estimates and assumptions that may affect property and equipment.

Estimating useful lives of property and equipment

If there is an indication that there has been a significant change since the last annual reporting date in the pattern by which an entity expects to consume an asset’s future economic benefits, the entity shall review its present depreciation method and, if current expectations differ, change the depreciation method to reflect the new pattern. The entity shall account for the change in an accounting estimate.

Factors such as a change in how an asset is used, significant unexpected wear and tear, technological advancement, and changes in market prices may indicate that the residual value or useful life of an asset has changed since the most recent annual reporting date. If such indicators are present, an entity shall review its previous estimates and, if current expectations differ, amend the residual value, depreciation method or useful life. The entity shall account for the change in residual value, depreciation method or useful life as a change in an accounting estimate.
Depreciation is computed on a straight-line method over the estimated useful lives of the assets as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Number of Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office furniture and equipment</td>
<td>3 to 5</td>
</tr>
</tbody>
</table>

Fair Value of Property and Equipment
The Property and Equipment is stated at revalued amount based on the fair value of the property. The valuation was made on the basis of the fair market value determined by referring to the character and utility of the property, and comparable property which has been sold recently in the locality where the property is located. Management believes that the basis of the fair value is reasonable.

Financial Assets and Liabilities
The Organization requires certain financial assets and liabilities to be at fair value, which requires use of extensive accounting estimates and judgments. While significant components of fair value measurement were determined using verifiable objective evidence (i.e. interest and vitality rates), the amount of changes in fair value would differ if the Organization utilized different valuation methodologies. Any changes in fair value of these financial assets and liabilities would affect directly the statements of income and equity, as appropriate.

Impairment of Non-financial Assets
The Organization assesses the value of the property and equipment which require the determination of future cash flows expected to be generated from the continued use and ultimate disposition of such assets, and require the Organization to make estimates and assumptions that can materially affect the financial statements. Future events could cause the Organization to conclude that property and equipment and other long-lived assets are impaired. Any resulting impairment loss could have a material adverse impact on the Organization’s financial condition and results of operations.

The preparation of the estimated future cash flows involves significant judgment and estimations. While the Organization believes that its assumptions are appropriate and reasonable significant changes in these assumptions may materially affect the Organization’s assessment of recoverable values and may lead to future additional impairment charges.

Revenue Recognition
The Organization’s revenue recognition policies require the use of estimates and assumptions that may affect the reported amounts of revenues and receivables. Differences between the amounts initially recognized and actual settlements are taken up in the accounts upon reconciliation. However, there is no assurance that such use of estimates may not result to material adjustments in future periods.

4. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Financial Risk Management Objectives and Policies
The main purpose of the Organization’s principal financial instruments is to fund its operational and capital expenditures. The Organization’s risk management is coordinated and in close cooperation with the Board of Trustees, and focuses on actively securing the Organization’s short to medium term cash flows.

The Organization’s activities expose it to liquidity risk the Organization’s overall risk management program seeks to minimize potential adverse effects on the financial performance of the Organization. The policies for managing specific risks are summarized below.

Management of Financial Risk
Regulatory Framework
The operations of the Organization are also subject to the regulatory requirements of SEC. Such regulations not only prescribe approval and monitoring of activities but also impose certain restrictive provisions.

Financial Risk
The Organization is also exposed to financial risk through its financial assets and financial liabilities. The most important component of the financial risks is liquidity risk.

Liquidity Risk
Liquidity or funding risk is the risk that an entity will encounter difficulty in raising funds to meet commitments associated with financial instruments. Liquidity risk may result from either the inability to sell financial assets quickly at their fair values, or counterparty falling on repayment of contractual obligation; or inability to generate cash inflows as anticipated.

The Organization maintains cash to meet its liquidity requirements and the Organization maintains adequate highly liquid assets in the form of cash, and other receivables to assure necessary liquidity.

The Organization monitors its cash flow position and overall liquidity position in assessing its exposure to liquidity risk. The Organization maintains a level of cash deemed sufficient to finance operations and to mitigate the effects of fluctuation in cash flows.

Credit Risk
The Organization’s credit risk is primarily attributable to its receivables. Credit risk is managed primarily through credit reviews and an analysis of receivables on continuous basis. There is no objective evidence yet to set provision for impairment.

Credit risk is the risk that one party to a financial instrument will fail to discharge and obligation and cause the other party to incur a financial loss.

Receivable balances are being monitored on a regular basis to ensure timely execution of necessary intervention efforts.

Market Risk
Market risk is the risk of change in fair value of financial instruments from fluctuation in foreign exchange rates (currency risks) and market interest rates (interest rate risk).

a. Foreign Currency Risk
Foreign Currency Risk arises from the change in the value of financial assets and liabilities particularly foreign currency cash and other foreign currency denominated financial assets and liabilities. To mitigate exposure to foreign currency risk, non PHP cash inflows are also monitored regularly.

b. Interest Rate Risk
Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is not exposed to significant interest rate risk because it has no financial asset subject to such risk.

5. TAXATION

Income tax
The Organization, as a non-stock, non-profit corporation, is exempt from income tax pursuant to Section 30 (g) of the National Internal Revenue Code of the Philippines. Such however, does not apply to income of whatever kind and character derived from the use of its properties real or personal, or any of its activities conducted for profit, regardless of dispositions made of such income.

6. CASH AND CASH EQUIVALENTS

This is accounted for as follows:
7. ACCOUNTS RECEIVABLE

This consists the following:

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts/Staff advances</td>
<td>200,220.73</td>
<td>236,000.97</td>
</tr>
<tr>
<td>Other recoverables</td>
<td>158,652.38</td>
<td>150,999.25</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>349,873.11</strong></td>
<td><strong>387,000.22</strong></td>
</tr>
</tbody>
</table>

8. PROPERTY AND EQUIPMENT

These are accounted for as follows:

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment, furniture and fixtures cost</td>
<td>289,320.01</td>
<td>284,220.01</td>
</tr>
<tr>
<td>Additions</td>
<td>43,810.00</td>
<td>-</td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td>(235,710.01)</td>
<td>(239,210.01)</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>280,315.52</td>
<td>284,200.01</td>
</tr>
<tr>
<td>Depreciation</td>
<td>8,512.96</td>
<td>18,015.96</td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td>(298,828.48)</td>
<td>(252,225.97)</td>
</tr>
<tr>
<td><strong>Net book value, end of year</strong></td>
<td><strong>35,413.04</strong></td>
<td><strong>14,994.04</strong></td>
</tr>
</tbody>
</table>

9. ACCOUNTS PAYABLE

This consists the following:

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff</td>
<td>-</td>
<td>210,550.77</td>
</tr>
<tr>
<td>Unreleased checks/withdrawals</td>
<td>952,331.14</td>
<td>727,711.76</td>
</tr>
<tr>
<td>Other payables</td>
<td>1,951,151.16</td>
<td>3,350,967.15</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>2,904,283.12</strong></td>
<td><strong>3,245,029.08</strong></td>
</tr>
</tbody>
</table>

10. LEASE AGREEMENT

In December 2019, the Organization renewed its lease agreement in 65-A Maskap Street Extension, Quezon City to Ms. Lorenza A. Alcorde for the office and premises it presently occupies. The lease agreement was for a term of one year from January 1, 2020 to December 31, 2020 renewable upon mutual agreement of both parties.

11. INFORMATION MANAGEMENT

This consists the following:

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>1,022,000.00</td>
<td>1,091,369.40</td>
</tr>
<tr>
<td>Website/webhosting and other expenses</td>
<td>429,430.74</td>
<td>292,483.89</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,451,430.74</strong></td>
<td><strong>1,383,853.29</strong></td>
</tr>
</tbody>
</table>

12. RESEARCH/POLICY ANALYSIS & PUBLICATION

This consists the following:

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>2,230,020.22</td>
<td>2,348,204.24</td>
</tr>
<tr>
<td>Publications</td>
<td>2,007,943.92</td>
<td>444,962.00</td>
</tr>
<tr>
<td>Foreign travel and other expenses</td>
<td>1,085,186.17</td>
<td>367,305.40</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>5,323,050.31</strong></td>
<td><strong>3,000,471.64</strong></td>
</tr>
</tbody>
</table>

13. ADVOCACY SUPPORT AND NETWORKING BUILDING

This consists the following:

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy review</td>
<td>1,307,705.47</td>
<td>2,478,631.75</td>
</tr>
<tr>
<td>Salaries and benefits</td>
<td>548,405.00</td>
<td>1,092,810.00</td>
</tr>
<tr>
<td>Advocacy support</td>
<td>388,312.40</td>
<td>-</td>
</tr>
<tr>
<td>Forum annual meeting</td>
<td>54,141.11</td>
<td>505,234.63</td>
</tr>
<tr>
<td>NGO Campaign at ADB annual meeting</td>
<td>8,370.22</td>
<td>745,875.90</td>
</tr>
<tr>
<td>Network Building</td>
<td>346.35</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>3,364,834.20</strong></td>
<td><strong>5,275,485.53</strong></td>
</tr>
</tbody>
</table>

14. CAPABILITY BUILDING AND INTERNSHIP

This consists the following:

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skills Share workshop</td>
<td>26,275.87</td>
<td>32,220.16</td>
</tr>
</tbody>
</table>

15. PERSONNEL

This consists the following:

<p>| |</p>
<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>
16. ORGANIZATIONAL EXPENSES

This consists of the following:

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign exchange losses</td>
<td>266,957.67</td>
<td></td>
</tr>
<tr>
<td>Office rent</td>
<td>276,000.00</td>
<td>252,000.00</td>
</tr>
<tr>
<td>Management Cost</td>
<td>232,725.00</td>
<td></td>
</tr>
<tr>
<td>Office and equipment supplies</td>
<td>102,055.50</td>
<td>26,652.27</td>
</tr>
<tr>
<td>Audit fees/patents</td>
<td>97,263.27</td>
<td>97,377.75</td>
</tr>
<tr>
<td>Utilities</td>
<td>75,018.30</td>
<td>69,787.39</td>
</tr>
<tr>
<td>Local transportation</td>
<td>59,770.53</td>
<td>60,692.93</td>
</tr>
<tr>
<td>postage &amp; communication</td>
<td>49,606.73</td>
<td>30,143.95</td>
</tr>
<tr>
<td>Taxes, licenses and other expenses</td>
<td>16,566.95</td>
<td>14,311.79</td>
</tr>
<tr>
<td>Repairs &amp; maintenance</td>
<td>10,700.00</td>
<td>22,091.02</td>
</tr>
<tr>
<td>Bank charges</td>
<td>6,025.32</td>
<td>3,493.30</td>
</tr>
<tr>
<td>Representation allowance</td>
<td>1,097.00</td>
<td>492.00</td>
</tr>
<tr>
<td>Reproduction of materials</td>
<td>100.00</td>
<td>1,982.31</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>24,000.00</td>
<td>10,000.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>1,258,039.84</td>
<td>613,394.80</td>
</tr>
</tbody>
</table>

17. RESTRICTED FUNDS

The Organization is a custodian of funds for humanitarian project consistent with its organizational objectives. These funds are specifically intended to finance designated projects and accordingly, are accounted for separately from its general-purpose fund. These are carried as restricted funds until such time that the project has been completed. The balances of these funds will revert to the grantor/ donor or in certain instances, to the Organization’s general or other similar purpose funds once the project is completed.

The balances (deficiency) of these funds are accounted for as follows:

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>European Climate Foundation</td>
<td>4,025,005.93</td>
<td>1,960,421.94</td>
</tr>
<tr>
<td>C.S. Mott Foundation</td>
<td>3,354,027.16</td>
<td>1,326,096.16</td>
</tr>
<tr>
<td>11.11.11 Coalition</td>
<td>1,672,426.73</td>
<td>230,927.58</td>
</tr>
<tr>
<td>RUCRDA America/Derecho Ambiente y Recursos</td>
<td>1,142,200.67</td>
<td></td>
</tr>
<tr>
<td>Oxfam Hong Kong</td>
<td>584,311.48</td>
<td>(130,739.27)</td>
</tr>
<tr>
<td>Heinrich Boell Foundation</td>
<td>121,086.27</td>
<td></td>
</tr>
<tr>
<td>Both Ends</td>
<td>(246,054.00)</td>
<td></td>
</tr>
<tr>
<td>Oxfam Asia</td>
<td>(246,917.61)</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>(3,084,765.50)</td>
<td>(2,271,593.56)</td>
</tr>
</tbody>
</table>

18. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements of the Organization for years ended December 31, 2020 and 2019 were approved by the board of trustees and authorized for issue on April 3, 2021 and March 16, 2020 respectively.
2020 will probably be a year that will be taught as a history lesson in humanity’s future. Since the global pandemic of the Spanish flu of 1920, the world was hit by the coronavirus pandemic 100 years later. NGO Forum on ADB and its civil society network suffered immensely in terms of personal loss of family members and friends to this devastating infection. Like all other sectors and institutions, we too were forced to halt in our usual ways of work. It needs to be underscored that we at the NGO Forum on ADB took safety and health as the utmost priority during this pandemic.

From the Forum International Secretariat, constant vigilance was maintained of the WHO guidelines for COVID19 management; similarly we kept ourselves abreast with all health protocols issued by the Philippines Government.

Since March 2020, we started to shift our work into the virtual setup, ensuring that our program did not come to a standstill. Meetings scheduled were switched to Zoom, and interim office guidelines were quickly drafted to ensure operations and core fundamental work such as advocacy with ADB and AIIB HQ continued. At the same time, Forum members were constantly updating each other on-ground realities. We heard how deeply affected our communities were around the various project sites across Asia. The lockdowns and sudden loss of livelihoods could not be ignored, and thanks to our funders and our supporters, we managed to crowdfund through our Community Emergency Fund direct support for local communities who needed food, medical supplies, and protective equipment.

Looking back at what was achieved in 2020, I am personally overawed by the strength, solidarity, and determination of every person working in the NGO Forum on ADB. Members have worked across the clock, convening meetings across difficult time zones backing each other constantly to make sure we made that ED meeting or put our positions out to the media on time with impact.

Forum secretariat staff took the risk of infection and personal loss and managed to do bank transfers so that resources could move around the region, and our work could continue. We have also managed to get incredible new talent in our Safeguards, Energy, and Communications work, making our campaigns translate into the digital sphere with exceptional efficiency.

The Forum IC has remained steadfast and has backed the Forum secretariat in all challenging decisions to make sure salaries are being paid, researches are being commissioned, and the overall network remains on track to Campaign Objectives.

Our funders across the board have allowed us to realign and quickly reshuffle objectives to handle the digital transformation and lockdown realities. The outpouring of support and understanding was beyond expectations.

Rayyan Hassan
Executive Director