



# Country-led evaluation of the Child-Friendly Local Governance Audit in the Philippines (2014–2023)

Volume I: Final report

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## **Country-led evaluation of the Child-Friendly Local Governance Audit in the Philippines (2014–2023)**

Office of the Representative  
United Nations Children’s Fund Philippines Country Office

31 October 2025

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Mandaluyong City, Metro  
Manila  
Philippines  
Email: [donorcare@unicef.ph](mailto:donorcare@unicef.ph)

Office of the Secretary  
Department of the Interior and  
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Quezon City, Metro Manila  
Philippines

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Council for the Welfare of  
Children  
Quezon City, Metro Manila  
Philippines  
Email: [cwc@cwc.gov.ph](mailto:cwc@cwc.gov.ph)

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# Abbreviations

<b>ALS</b>	<b>Alternative Learning System</b>
<b>BARMM</b>	Bangsamoro Autonomous Region in Muslim Mindanao
<b>BCPC</b>	Barangay Council for the Protection of Children
<b>CBMS</b>	Community-Based Monitoring System
<b>CFLGA</b>	Child-Friendly Local Governance Audit
<b>C/MLGOO</b>	City/Municipal Local Government Operations Officer
<b>CNSP</b>	children in need of special protection
<b>COVID-19</b>	Coronavirus Disease 2019
<b>CPN</b>	Child Protection Network
<b>CSO</b>	civil society organization
<b>CWC</b>	Council for the Welfare of Children
<b>CWD</b>	children with disabilities
<b>DBM</b>	Department of Budget and Management
<b>DEPDev</b>	Department of Economy, Planning and Development
<b>DepEd</b>	Department of Education
<b>DILG</b>	Department of the Interior and Local Government
<b>DOH</b>	Department of Health
<b>DSWD</b>	Department of Social Welfare and Development
<b>ECCD</b>	Early Childhood Care and Development
<b>FGD</b>	focus group discussion
<b>FHSIS</b>	Field Health Services Information System
<b>FIC</b>	fully immunized children
<b>GAD</b>	Gender and Development
<b>IAC</b>	Inter-Agency Committee
<b>IACGCYS</b>	IAC on Gender, Children and Youth
<b>IMTF</b>	Inter-Agency Monitoring Task Force
<b>IPCR</b>	Individual Performance Commitment Review
<b>IPED</b>	Indigenous Peoples Education
<b>IT</b>	information technology
<b>KII</b>	key informant interview
<b>Kms</b>	Knowledge Management System
<b>LCC</b>	Local Code for Children
<b>LCE</b>	local chief executive
<b>LCPC</b>	Local Council for the Protection of Children
<b>LDPC</b>	Local Development Plan for Children
<b>LGBTQ+</b>	lesbian, gay, bisexual, transgender and queer/questioning
<b>LGU</b>	local government unit
<b>LSB</b>	Local School Board
<b>LSWDO</b>	Local Social Welfare and Development Office
<b>MAKABATA</b>	Mahalin at Kalingain ang ating mga Bata
<b>MED</b>	Monitoring and Evaluation Division
<b>MISU</b>	Management Information Systems Unit
<b>MOU</b>	Memorandum of Understanding
<b>MOV</b>	means of verification
<b>NBOO</b>	National Barangay Operations Office
<b>NCDA</b>	National Council for Disability Affairs
<b>NCR</b>	National Capital Region
<b>NCSD</b>	National Council for Social Development

<b>NGO</b>	non-governmental organization
<b>NNC</b>	National Nutrition Council
<b>NYC</b>	National Youth Council
<b>OECD-DAC</b>	Organization for Economic Co-operation and Development Assistance Committee
<b>OSAEC</b>	online sexual abuse or exploitation of children
<b>OSCY</b>	out-of-school children and youth
<b>PACFMC</b>	Presidential Award for Child-Friendly Municipalities and Cities
<b>PDP</b>	Philippine Development Plan
<b>PPA</b>	programmes, projects and activities
<b>PSA</b>	Philippines Statistics Authority
<b>PWD</b>	person with disability
<b>RA</b>	Republic Act
<b>RC/SCWC</b>	Regional Committee/Sub-Committee for the Welfare of Children
<b>RIMTF</b>	Regional Inter-Agency Monitoring Task Force
<b>SCFLG</b>	Seal of Child-Friendly Local Governance
<b>SGLG</b>	Seal of Good Local Governance
<b>SPS</b>	Social Protection and Sensitivity
<b>TWG</b>	technical working group
<b>UCDW</b>	unpaid care and domestic work
<b>UNICEF</b>	United Nations Children's Fund
<b>UNEG</b>	United Nations Evaluation Group
<b>VAW/C</b>	violence against women/ children

# Executive summary

## Overview of the evaluation object

The Child-Friendly Local Government Audit (CFLGA) was developed in response to the findings of the 2012 Local Council for the Protection of Children (LCPC) study,<sup>1</sup> which called for a more responsive governance mechanism to uphold child rights. The concept of a mandatory audit system for city and municipal local government units (LGUs) was initially approved by the Council for the Welfare of Children (CWC) in 2013 through Resolution 2013-02 in connection with the Seal of Child-Friendly Local Governance (SCFLG). The initial aim of the audit was twofold: to recognize and reward the LGUs for improved child welfare outcomes and to enhance the organization and functionality of the LCPCs.

Today, the CFLGA is a mandatory assessment for the LGUs. Since its formal introduction in 2014, the audit has been integrated as a performance indicator for the LGUs to qualify for the prestigious Seal of Good Local Governance, alongside the Presidential Award for Child-Friendly Municipalities and Cities.

## Evaluation purpose, objectives and intended audience

This evaluation serves the dual purpose of accountability and learning. While it was undertaken to generate evidence that is expected to help improve performance and inform the future design of the audit, it also provides an assessment of the extent to which progress has been made in key CFLGA scores. The main objectives of the evaluation were to assess the CFLGA from 2014 to 2023 for its relevance, coherence, effectiveness, efficiency and sustainability as a performance monitoring/audit system in support of the LGUs to achieve better results for children and provide lessons learned and forward-looking, actionable recommendations.

The primary stakeholders are the United Nations Children's Fund (UNICEF) Philippines Country Office, Department of the Interior and Local Government (DILG) and CWC, while secondary stakeholders include the LGUs and collaborating national government partners (i.e., the CFLGA Core Group). Rights holders and duty bearers are the intended primary users, including UNICEF East Asia and Pacific Regional Office and other collaborating agencies.

## Evaluation methodology

The evaluation employed a non-experimental design combined with a theory-based and utilization-focused approach. It used mixed methods to collect quantitative and qualitative data, enabling robust triangulation of findings. The evaluation methods included a desk review of 50 key documents and secondary data analysis. It also included key informant interviews (KIIs) with 106 respondents at national (i.e., 33) and subnational (i.e., 73) levels and four focus group discussions with adolescents and youth with a total of 25 respondents to gather their insights. The KIIs were conducted with representatives of government entities, UNICEF and non-governmental organizations. In addition, an online survey was administered after the field work at national and subnational (i.e., regional, provincial, LGU) levels and across all relevant stakeholders, receiving 2,451 responses (73 per cent female, 27 per cent male). Those representing cities and municipalities was the largest respondent category in the online survey (i.e., 2,070 responses or 84 per cent).

The evaluation was framed against the criteria of relevance, effectiveness, efficiency, coherence and sustainability and addresses 22 sub-questions within these criteria.

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<sup>1</sup> Obtinario, April, 'Institutionalizing Child-Friendly Local Governance in the Philippines – A documentation report', 2020.

## Key findings and conclusions

**Relevance.** The CFLGA's alignment with needs, priorities and policies and with the broader child rights agenda ensures its ongoing relevance and meaningful response to the challenges faced by Filipino children.

By guiding the LGUs in assessing and improving their delivery of child-related services, the CFLGA supports alignment across national, regional, provincial and LGU levels and ensures that efforts to promote children's rights reach communities, households and children themselves. The CFLGA process plays a crucial role in promoting transparency and accountability among the LGUs; however, it is not fully responsive to emerging needs and risks. While the audit has demonstrated a commitment to innovation, most notably with the introduction of the Knowledge Management System (KMS), to support the audit process, there remains room for improvement. The KMS represents a promising step towards enhancing data-driven planning and decision-making, but it requires further development to become a fully effective tool at all levels of governance.

**Coherence.** The CFLGA plays a significant role in promoting coherence and complementarity across child-focused governance interventions by providing a structured framework for monitoring, alignment and coordination.

It enables the LGUs to anchor their planning on nationally recognized indicators and facilitates collaborative engagements among government agencies, development partners and civil society. Its alignment with broader accountability instruments, such as the SGLG, further underscores its potential as a systems integration tool. However, this potential is not yet fully realized. Persistent gaps – such as the lack of data-sharing protocols and clearly defined institutional mandates – undermine its role in harmonizing efforts across sectors. These structural limitations constrain the audit's contribution to integrated monitoring and evidence-based decision-making.

**Effectiveness.** The evolving role of the CFLGA signals a positive shift towards more strategic engagement with child rights at the LGU level, yet its full potential remains constrained by uneven performance across sectors and regions.

While Protection has emerged as a strong point across the LGUs, the persistent underperformance of the Governance sector and wide disparities between regions indicate that awareness has not yet translated into systemic or institutional change. Lower-income LGUs, particularly those in Income Class V, have demonstrated significant progress. Their gains underscore the potential impact of commitment and targeted interventions. However, the stagnation observed in higher-income LGUs suggests that resource availability alone is insufficient to sustain improvement without innovation, accountability and motivation.

**Effectiveness.** The existence of indicators provides a strong framework for assessing LGU performance and ensuring compliance and accountability for promoting children's rights and service delivery.

However, while these ensure standardization and ease of assessment, the indicators also bring rigidity and a lack of consideration for local contexts and interventions that fall outside the framework. Overemphasis on inputs and outputs, and not on outcomes, makes it difficult to assess the audit's contribution towards changes achieved. In addition, the absence of disaggregated and equity-sensitive indicators makes it difficult to assess the audit results for more vulnerable groups of children and to make targeted interventions for them.

**Efficiency.** The CFLGA's well-defined (and predictable) activities and clear structures and roles facilitate its timely implementation each year, particularly at subnational LGU levels, which is commendable given resource constraints (i.e., financial and human).

But delays persisting at the national level, particularly during the final stages of validation, endorsement and conferment of results, diminish the utility of the audit findings for integration into local planning and budgeting processes. This is likely to affect how programming needs are met and

the achievement of outcomes for children. While resourcing challenges (i.e., human and financial) have not prevented the timely annual implementation of the audit, these are likely to have affected its quality and the support afforded to the LGUs to complete it.

**Sustainability.** The CFLGA is by nature sustainable because it is implemented by and through government structures and resources, with integration and linkages to other frameworks and across departments. However, sustainability is also challenged by persistent issues related to local capacity gaps, resourcing (financial and staffing) and sustained political will.

**Cross-cutting.** The CFLGA contributes meaningfully to advancing inclusive local governance by embedding indicators that reflect the needs of vulnerable children.

Encouraging the LGUs to recognize marginalized groups in local planning, service delivery and budgeting is a step in the right direction for more inclusive governance and service delivery. However, implementation remains uneven, with persistent gaps in data, capacity and community feedback mechanisms. Without sustained systems strengthening, institutional incentives and meaningful child participation, the audit risks being more symbolic than transformative in addressing exclusion and inequality.

### Key recommendations

The following are high-level recommendations of the evaluation; specific prioritised action points are further detailed in the final report. The recommendations have been ordered to follow the sequence of CFLGA activities during implementation.

#### *Efficiency*

1. Data collection and reporting – Position the KMS as not only a data submission portal but a strategic planning and monitoring tool for the LGUs, regional offices and national bodies overseeing the CFLGA. For the KMS to be an effective planning and monitoring tool at the national and regional levels, it should have the capability to automatically consolidate the data encoded per indicator and sub-indicator to reduce the workload on data users.
2. Data validation – Ensure consistent data validation to improve the accuracy and credibility of data, thus reducing potential delays in budgetary and programmatic decision-making.
3. Human resources – Establish a CFLGA National Technical Secretariat/ Programme Management Office with clear Terms of Reference and permanent plantilla positions, including specialists in governance, child rights, information technology systems, monitoring and evaluation (including preparing the CFLGA thematic reports) and LGU coordination.
4. Resources and partnerships (financial resources) – Advocate for and secure a multi-year budget ceiling for the CFLGA, clearly delineated into staffing, operational (including data collection, data use, data-informed planning and programming) and programmatic components.

#### *Relevance*

5. Measurement and data use – Devise measures to assess service quality and child well-being outcomes, such as quality of early childhood care and development, learning achievements and key health outcomes (e.g., under-five mortality rates, exclusive breastfeeding rates).

#### *Effectiveness*

6. Feedback loops and dissemination of results – Ensure strict implementation of the latest DILG memorandum circulars, especially the timeline for dissemination of SCFLG results.

### *Coherence*

7. Cross-sectoral and inter-sectoral coordination – Designate and capacitate a permanent coordination unit within the DILG regional office to serve as the secretariat responsible for convening activities and facilitating inter-agency coordination. This same structure should be replicated for the CWC.

8. Capacity building and technical assistance – Continue developing capacities and providing technical assistance.

### *Coherence and sustainability*

9. Roles, responsibilities and structures – Undertake review of roles, responsibilities and structures and redefine, as required.

# Introduction

The United Nations Children’s Fund (UNICEF) Philippines Country Office commissioned an independent formative evaluation in 2024 for the Child-Friendly Local Governance Audit (CFLGA) in the Philippines covering the period 2014 to 2023. This report presents the key findings, conclusions, lessons learned and recommendations of the evaluation to help improve performance and inform the future design of the CFLGA.

The evaluation was conducted from November 2024 to June 2025. It was carried out largely as designed during the inception phase of the evaluation and without significant departures from the Terms of Reference. The inception phase, conducted from November 2024 to January 2025, involved an initial desk review of relevant documents, remote interviews with key personnel from UNICEF, Department of the Interior and Local Government (DILG) and Council for the Welfare of Children (CWC), and preparation of an inception report. The inception report included key elements of the evaluation design, methodology and evaluation framework, which were elaborated based on the evaluation questions in the Terms of Reference and its reconstructed Theory of Change.

The field data collection took place from February to April 2024. For the field mission, the Evaluation Team visited four locations: the local government units (LGUs) of Carmona, Cavite; Quezon City; San Jose, Northern Samar; and Cotabato City. The team conducted interviews and focus group discussions (FGDs) with key informants from the government at national, regional, provincial and LGU levels; non-governmental organizations (NGOs); UNICEF; and youth and adolescents. In addition, an online perception survey was administered at all levels and across all regions, provinces and LGUs. The analysis, synthesis and reporting phase took place from April to June 2025.

The report presents the context and object of the evaluation, followed by the evaluation criteria, questions and framework; approach and methodology; norms and ethical considerations; quality assurance; and key findings, conclusions, lessons learnt and recommendations.

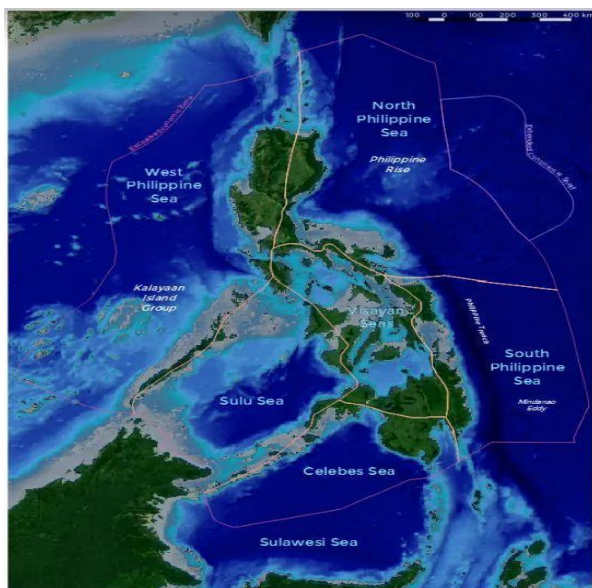
# Context and object of evaluation

## Country context

### Geography and demographics

The Philippines, an archipelago of 7,641 islands spanning 300,000 square kilometres, features a coastline extending 236,000 kilometres. The country is geographically divided into three main regions: Luzon, Visayas and Mindanao, with Filipino and English as its official languages (see *Figure 1*).<sup>2</sup>

Figure 1: Map of the Philippines<sup>3</sup>



In the 2024 World Risk Index,<sup>4</sup> the Philippines ranked first globally, registering a score of 46.91. This ranking reflects the country's high exposure and vulnerability to natural hazards. Its location along the Pacific Ring of Fire makes it highly vulnerable to seismic and volcanic activity. Additionally, the country experiences a high frequency of typhoons each year, holding a world record in this regard. These challenges are further intensified by the effects of climate change and global pandemics.<sup>5</sup>

As of mid-2024, the Philippine population is estimated to be 115.8 million, accounting for about 1.42 per cent of the global population. The total fertility rate among Filipino women, aged 15 to 49 years, dropped from 2.7 children per woman in 2017 to 1.9 in 2022.<sup>6</sup> The median age

for mothers at the birth of their first child is 27 years, while for fathers, it is 30 years. Additionally, according to the 2020 census, approximately 6.8 per cent of Filipino girls aged 15 to 19 years have begun having children.<sup>7</sup> Children (0 to 17 years) make up 36.45 per cent (an estimated 39.74 million) of the total 109,035,343 population in the Philippines, with a ratio of 117 males to 100 females.<sup>8</sup>

In 2024, the Philippines ranked 25<sup>th</sup> out of 146 countries in the Global Gender Gap Index, down from 16<sup>th</sup> place in 2023, having closed approximately 77.9 per cent of its overall gender gap – the smallest among the Southeast Asian countries. However, its political empowerment gap remains the widest, with a score of 35.3 per cent.<sup>9</sup>

The primary ethnolinguistic groups in the Philippines include Tagalog (24 per cent), Bisaya (11 per cent), Cebuano (10 per cent), Ilocano (nine per cent), Hiligaynon/Ilonggo (eight per cent), Bikol/Bicol (seven per cent) and Waray (four per cent). Other local ethnolinguistic communities make up 26 per cent of the population. Roman Catholicism is the predominant religion, followed by 80 per cent of the

<sup>2</sup> Briney, Amanda, '[The Philippines: Geography and Fact Sheet](#)', ThoughtCo, 15 September 2019.

<sup>3</sup> The map presented in this report is for illustrative purposes only and does not reflect the official position of UNICEF. While efforts have been made to ensure the map aligns with relevant international rulings, including the South China Sea Arbitration ruling, the representation of boundaries and geographic names does not imply any opinion concerning the legal status of any territory, boundary or sovereignty.

<sup>4</sup> World Risk Index, '[World Risk Report 2024](#)', 2024.

<sup>5</sup> World Bank Group, '[Towards a Comprehensive Disaster Risk Management System for the Philippines](#)', 7 March 2023.

<sup>6</sup> Philippine Statistics Authority (PSA), '[Philippine Population is Projected to be around 138.67 million by 2055 under Scenario 2](#)', 31 January 2024.

<sup>7</sup> PSA, '[2020 Census of Population and Housing \(2020 CPH\) Population Counts Declared Official by the President](#)', 7 July 2021.

<sup>8</sup> Ibid.

<sup>9</sup> World Economic Forum, '[Global Gender Gap Report 2024](#)', World Economic Forum, 2024.

population, while other Christian denominations account for nine per cent, Islam for six per cent and other religions for 5 per cent. Although an ethnicity variable was introduced in the 2010 census, no official count for indigenous peoples has been released, with their population estimated at 10 to 20 per cent of the national total.<sup>10</sup>

### Socioeconomic context

The Philippines is classified as a lower-middle-income country with a gross national income per capita of US\$ 3,950 as of 2023. According to the Philippine Development Plan 2023–2028, the Philippine Government aims to elevate the country to upper-middle-income status by late 2025 or 2026. In 2022, the Philippines ranked 113<sup>th</sup> out of 193 countries in the United Nations Development Programme's Human Development Index, which measures a country's health, education and standard of living.

The Coronavirus Disease 2019 (COVID-19) pandemic profoundly impacted the country; it had one of the highest transmission rates in Asia and experienced significant disruptions to livelihoods, leading to a notable economic contraction. Economic output contracted by 9.6 per cent in 2020, driven by a decline in consumption, tourism, exports and remittances.<sup>11</sup>

According to the Philippine Statistics Authority (PSA), from 2021 to 2023, poverty incidence declined across all sectors and nationally by 2.6 percentage points. Rural poverty remained higher (22.1 per cent) than urban poverty (10.3 per cent), although the rural poor decreased by 2.25 million. Children (9.29 million) and women (8.66 million) had the highest numbers of poor individuals, while persons with disabilities (233,000), fisherfolk (353,000) and senior citizens (837,000) had the lowest. The number of poor women and children declined by 1.28 million and 1.13 million, respectively.<sup>12</sup> This decline suggests improvements in income levels and employment opportunities, although poverty remains a critical issue. Gross domestic product growth in 2023 slowed to 5.5 per cent, influenced by global shocks, inflationary pressures and weakened consumption. However, growth is forecasted to recover, with projections of 5.9 per cent in 2024 and 6.1 per cent in 2025, driven by stronger consumer demand, increased public and private investments and a rebound in exports.<sup>13</sup>

Inflation in the Philippines has been variable but has averaged around 6 per cent over the past three years. The Asian Development Bank forecasts inflation rates of 3.6 per cent in 2024 and 3.2 per cent in 2025, indicating expectations of stabilising prices. The unemployment rate has been steadily declining and, as of November 2023, stands at 3.6 per cent, equivalent to approximately 1.8 million unemployed individuals. However, there is a downward trend in labour force participation among young people and women, primarily due to factors such as family responsibilities, education and age-related issues. Addressing these challenges is crucial for maximising the country's human capital potential.<sup>14</sup>

In the Philippines, individuals aged 15 to 17 years are classified as both children and youth under Republic Act (RA) No. 8044 and the PSA. In 2023, the country ranked 108<sup>th</sup> out of 183 in the Global Youth Development Index, with a score of 0.717, reflecting challenges in youth development, particularly in education and employment.<sup>15</sup>

In education, the Philippines ranks 103<sup>rd</sup> (0.752 score), showing moderate progress but facing disparities in quality and infrastructure, especially in rural areas. Employment poses a greater

<sup>10</sup> PSA, '[Ethnicity in the Philippines \(2020 Census of Population and Housing\)](#)', 7 April 2023.

<sup>11</sup> World Bank Group, '[Philippine Economic Update: Braving the New Normal](#)', 2020.

<sup>12</sup> See [Official Poverty Statistics of the Philippines: 2023 full year](#).

<sup>13</sup> World Bank Group, '[The World Bank in the Philippines](#)', 2024.

<sup>14</sup> Asian Development Bank, '[Slower Inflation, Higher Investment and Consumption to Support Philippine Growth through 2024, 2025 – ADB](#)', 25 September 2024.

<sup>15</sup> BusinessWorld, '[Philippines Ranks 108th in Global Youth Development Index](#)', 4 September 2024.

challenge, with a rank of 140<sup>th</sup> (0.646 score), highlighting issues of youth unemployment and underemployment.

Encouragingly, the country scores 0.78 in equality and inclusion, indicating relatively strong access to opportunities for diverse social groups. However, more efforts are needed for marginalized youth, such as indigenous groups, those with disabilities and those from conflict-affected areas. These findings underscore the need for targeted policies to improve education, employment and social inclusion.<sup>16</sup>

## Government and politics

In accordance with the 1987 Constitution, the Philippines elected Ferdinand Marcos Jr. as President and Sara Duterte as Vice President in May 2022. Since the enactment of the Local Government Code of 1991, responsibilities have been progressively devolved to the LGUs, which include 17 administrative regions, 82 provinces, 149 cities and 42,011 barangays.

In 2018, the Supreme Court of the Philippines upheld the petition of Hermilando Mandanas and Enrique Garcia Jr., advocating for a fairer share of national tax revenues between the national and local governments. This decision aimed to decrease the national government budget allocation while increasing funding for the LGUs.<sup>17</sup> Pursuant to Section 285 of the Local Government Code and Article 382(a) of its Implementing Rules and Regulations, the just share of the LGUs in national taxes is allocated in the following manner: twenty-three per cent for provinces; twenty-three per cent for cities; thirty-four per cent for municipalities; and twenty per cent for barangays.<sup>18</sup>

It paved the way for the LGUs to better fulfil the functions devolved to them under the Local Government Code as part of the country's decentralization efforts. The LGUs and their respective local chief executives (LCEs) play a critical role in supporting the promotion and realization of the rights of Filipino children. The majority of the LGUs' sectoral programmes (e.g., child and youth, women, persons with disabilities, senior citizens, etc.) were devolved through the Local Social Welfare and Development Offices (LSWDOs). The LGUs have the autonomy to manage their resources to improve the economic condition of their respective localities and address the community's general welfare needs.<sup>19</sup>

Pursuant to Section 17 of the Local Government Code, the funding received is intended to be used to provide for basic services and facilities, particularly those that have been devolved by the national government:

- Barangay – provides health and social welfare services, including maintaining health and daycare centres.
- Municipality – offers social welfare programmes for children, youth, families, women, elderly and the disabled, along with community rehabilitation, livelihood, nutrition and family planning services.
- City – funds basic services and facilities using local revenues, national tax shares and support from the national government and related entities; and
- Province – handles social welfare for rebel returnees and evacuees, relief operations and population development services.

Section 15 of RA 9344 or the Juvenile Justice and Welfare Act of 2006 mandates the establishment by the LGUs of the Local Council for the Protection of Children (LCPC) in cities/municipalities and barangays, and allocation of 1 per cent of internal revenue for strengthening and implementing the

<sup>16</sup> The Commonwealth, '[Global Youth Development Index Update Report 2023](#)', 2023.

<sup>17</sup> World Bank Group, '[Philippines: Mandanas Ruling Provides Opportunities for Improving Service Delivery Through Enhanced Decentralization](#)', 10 June 2021.

<sup>18</sup> Department of Budget and Management (DBM), '[Budget Operations Manual for Local Government Units](#)', 2023.

<sup>19</sup> Department of Social Welfare and Development (DSWD), '[Memorandum Circular No. 18 series of 2023: Revised Guidelines on the Pagkilala sa Natatanging Kontribusyon sa Bayan \(PANATA KO SA BAYAN\) Awards on the Provision of Rewards and Incentives to Local Government Units through the Local Social Welfare Offices on Social Welfare and Development Local Implementation](#)', 2018.

council's programmes, projects, and activities (PPAs). The LCPC is an institutional mechanism at all LGU levels that advocates for child rights; plans, initiates and recommends interventions; and monitors children's programmes and projects in the locality.<sup>20</sup>

Additionally, the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) was formed in 2019 through RA 11054 or the Bangsamoro Organic Law. This law grants BARMM autonomy to govern itself, with fiscal independence and legislative authority, while remaining aligned with national policies. BARMM is currently led by an interim government until 2025, when its first parliamentary elections take place.

### Overview of the current state of children in the Philippines

The situation of children in the Philippines shows both progress and ongoing challenges. Efforts by national government agencies through different programmes and services have reduced child mortality, improved educational access and addressed malnutrition, but inequalities persist, especially in geographically isolated and disadvantaged areas. Children in these areas face poverty, limited healthcare, and protection risks, including abuse and exploitation. While initiatives for child participation in governance exist, meaningful engagement remains limited. Addressing these issues requires a unified approach, emphasising strengthened local governance and the practical implementation of policies, rather than merely formulating plans. Many Filipino children are failing to achieve their potential because of chronic malnutrition and inadequate early childhood education.

The Philippines ranks 67<sup>th</sup> out of 127 countries in the 2024 Global Hunger Index, with a score of 14.4. About one in every four children under five is stunted, six in every 100 Filipinos are undernourished and three in every 100 children die before their fifth birthday.<sup>21</sup>

Prior to COVID-19, the Philippines faced severe learning deficits. About 91 per cent of late primary-age children were not proficient in reading – 56 percentage points above the East Asia and Pacific average and 30 points above the lower-middle-income country average. In 2019, 90 per cent of Grade 5 students failed to meet the Minimum Proficiency Level, 57 points worse than East Asia and Pacific and 32 points worse than the lower-middle-income country average. Schooling deprivation affected 5 per cent of primary-aged children, three points worse than East Asia and Pacific but three points better than the lower-middle-income country average.<sup>22</sup>

**Survival.** As of 20<sup>th</sup> January 2025, partial data from the Field Health Services Information System (FHSIS) of the Department of Health (DOH) shows that 61 per cent (1,459,353 of 2,392,392) of eligible children in the Philippines were fully immunized in 2024, while the remaining 933,039 children had incomplete immunizations, leaving risks of vaccine-preventable diseases such as pertussis, diphtheria and measles; the figures exclude those vaccinated in private facilities. The World Health Organization, through Immunization Agenda 2030, continues to support the DOH in strengthening strategies, coordination and vaccine supply. Progress has been notable – the World Health Organization–UNICEF Estimates of National Immunization Coverage (WUENIC) reports that the number of zero-dose children dropped from one million in 2021 to 163,000 in 2023, and in 2024, DOH reinstated *Bakuna Eskwela*, providing school-based vaccines for measles, rubella, tetanus, diphtheria and human papillomavirus or HPV.<sup>23</sup>

Moreover, one in three children faces the triple burden of malnutrition – undernutrition (stunting and wasting), micronutrient deficiencies and overnutrition (overweight and obesity). Stunting affects about

<sup>20</sup> DILG, '[Memorandum Circular 2012 -120: Allocation of One Percent \(1 per cent\) Internal Revenue Allotment \(IRA\) for the Strengthening and Implementation of the Programs, Projects and Activities of the Local Councils for the Protection of Children \(LCPC\) per Section 15 of RA 9344](#)', 2012.

<sup>21</sup> See [Global Hunger Index 2024](#).

<sup>22</sup> World Bank, '[Philippine Learning Poverty Brief](#)', 2024.

<sup>23</sup> DOH, UNICEF and World Health Organization, '[DOH, UNICEF, WHO Highlight Key Strategies to Achieve 95% Child Immunization in the Philippines: Joint press release](#)', 30 January 2025.

19.3 per cent of children under five, while 5.4 per cent suffer from wasting, which can affect a child's ability to survive and thrive. If left unaddressed, stunting and wasting can cause lifelong consequences that perpetuate poverty and hinder national development.<sup>24</sup>

A spike of 58 per cent in pregnancies among girls aged 10 to 14 was recorded in the Philippines,<sup>25</sup> with births rising from 2,113 in 2020 to 3,433 in 2023, according to the 2024 National Demographic and Health Survey. Sexual violence, coercion and lack of access to adolescent reproductive health services are seen as key factors driving this increase, which can derail girls' healthy development and disrupt their education.<sup>26</sup>

For reproductive health care, 86 per cent of Filipino women receive antenatal care from skilled providers during their pregnancy. Although adolescent girls have lower coverage of maternal health services than adult mothers, 54.2 per cent of adolescent girls receive four or more antenatal care visits, 69.7 per cent of adolescent girls deliver with skilled birth attendants and 30.0 per cent of adolescent girls receive post-natal check-ups within 24 hours of delivery compared to delivery by adult mothers.<sup>27</sup>

**Learning.** Although RA 8980 or the Early Childhood Care and Development (ECCD) Act of 2000 mandates that the government provides an integrated ECCD system for children from birth to age six years, only 20 per cent of children aged three to four years in the Philippines participated in pre-kindergarten programmes. This participation rate varies across regions, from 5 per cent to 40 per cent, indicating uneven access.<sup>28</sup> This dip continues, as only 608,614 of the 6,835,586 total estimated children aged 2 to 4 years (8.9 per cent) were in one of the 56,400 daycare centres in the country by June 2023.<sup>29</sup>

Boys and those from poorer socioeconomic backgrounds in the Philippines have less access to nursery school, kindergarten or preschool (or early childhood education). Those who attended preschool education obtained significantly higher mean scores in reading, writing and mathematics. This highlights the importance of preschool education in children's later academic performance. For reading, the mean score was 10 points higher for those who attended preschool compared to those who did not. Similarly, the score difference for writing was found to be 12.4 points and 9.8 points for mathematics performance.<sup>30</sup>

**Protection.** In 2024, there were an estimated 863,000 working children aged 5 to 17, down from 1.09 million in 2023 and 1.48 million in 2022, representing 2.7 per cent of the child population. Boys accounted for 61.8 per cent, while girls made up 38.2 per cent. Three fourths (74.4 per cent) were 15 to 17 years old, higher than in previous years. By sector, most worked in services (50.3 per cent), followed by agriculture (40.8 per cent) and industry (8.9 per cent). In terms of hours, 73.8 per cent worked 20 hours or less per week, while 15.2 per cent worked 21 to 40 hours. However, these figures primarily capture productive roles – paid or income-generating work – and exclude unpaid care and domestic work (UCDW), such as household chores and caregiving, which are predominantly performed by girls. Globally, girls aged 5 to 14 perform 160 million more hours of UCDW daily than boys.<sup>31</sup> In the Philippines, a time-use study shows that girls spend an average of five hours per day on UCDW, compared to four hours for boys. These responsibilities, which include cooking, cleaning and caregiving,

<sup>24</sup> UNICEF Philippines, '[It takes all of us to build better nutrition habits for children](#)', 20 January 2025.

<sup>25</sup> Save the Children Global, '[Philippines – Spike of 58% in child pregnancies should be a 'wake up call' for better education and health services](#)', 12 June 2025.

<sup>26</sup> Ibid.

<sup>27</sup> PSA Cordillera Administrative Region, '[2022 National Demographic and Health Survey \(NDHS\) Key Indicators: Maternal and child health](#)', 18 May 2023.

<sup>28</sup> Asian Development Bank, '[Philippines – Capacity development for social protection – Technical Assistance Consultant's Report](#)', 2012.

<sup>29</sup> Philippine Institute for Development Studies, '[Gatchalian flags low enrolment in early childhood education; seeks universal coverage](#)', 7 August 2023.

<sup>30</sup> Situation of Children Philippines, '[Early Childhood Education](#)', n.d.

<sup>31</sup> PSA, '[Working Children Situation \(Preliminary Results\)](#)', May 2025.

limit girls' access to education, rest and play. UCDW is not currently reflected in official child labour statistics.<sup>32</sup> At present, there is an ongoing effort by the PSA to include a rider questionnaire in its national Labor Force Survey to estimate the mean time spent on UCDW.

Violence against children has been markedly high in the Philippines over the years, especially online sexual exploitation for which the country has been identified as one of the largest known sources. According to the Philippine Commission on Women, 8,055 cases were reported in 2023 under the Anti-Violence Against Women and Their Children (VAW/C) Act or RA 9262 to the Philippine National Police's Crime Information Reporting and Analysis System. This represents a 3.76 per cent increase from the previous year. Additionally, data from the PSA indicates that the total number of reported cases of violence against women and children in 2023 was over 11,500.<sup>33</sup>

Among factors further aggravating abuse and neglect of children is the large number of out-of-school youth aged 17 to 24 years (numbering 5 million in 2024), only 9 per cent of which had been enrolled in the country's Alternative Learning System (ALS) to pass accreditation and equivalency to move forward to their Secondary Programme. Of the 655,517 enrolled, only 302,807 had completed the programme between 2023 and 2024.<sup>34</sup>

Given this critical situation, the Mahalin at Kalingain ang ating mga Bata (MAKABATA) Programme was established in December 2024 via Executive Order 79. The MAKABATA Helpline 1383 was institutionalized to provide timely and adequate help for children in need of special protection (CNSP), with the Department of Social Welfare and Development (DSWD) and CWC at its helm.<sup>35</sup>

**Participation.** The LCPCs in the Philippines are organizations that promote children's rights and welfare and advocate for their protection. However, there are several challenges facing the councils, including a decline in the number of LCPCs and a need to improve their functionality. As of 2021, 86 per cent to 90 per cent of 81 provinces, 146 cities, 1,488 municipalities and 42,046 barangays have created LCPCs or have had their LCPCs assessed for functionality; still, a considerable number of the LGUs and their children population are without this type of child protection mechanism. The number of "ideal"<sup>36</sup> LCPCs declined in provinces (from 53 to 13), cities (from 117 to 61) and municipalities (from 739 to 472) from 2019 to 2021. In contrast, barangay-level LCPCs saw a 24.4 per cent increase, reaching 10,290 in 2021, although only 28.2 per cent were classified as "ideal". The COVID-19 pandemic worsened the situation, halting operations, reallocating budgets and causing staff shortages.<sup>37</sup> Most children in municipalities and barangays are not organized. This means that the few children who sit in councils are selected. Therefore, they may not be able to effectively represent the voice of all children within their communities.<sup>38</sup>

### The Philippines' commitment to children<sup>39</sup>

Before ratifying the United Nations Convention on the Rights of the Child in 1990, the Philippine Government had already demonstrated its commitment to children's rights through Presidential Decree 603, which established the CWC and outlined children's rights and government responsibilities. The Local Government Code of 1991 decentralized governance, empowering the LGUs to provide essential services for children's welfare. In 1996, the Child-Friendly Movement, launched by the DSWD and UNICEF, aimed to create a supportive environment for children. By 2000,

<sup>32</sup> PSA, ['Working Children Situation \(Preliminary Results\)'](#).

<sup>33</sup> Philippine Commission on Women, ['2024 18-day Campaign to End Violence Against Women'](#), 19 September 2024; PSA, ['2024 Fact Sheet on Women and Men in the Philippines – Child abuse'](#), 2024.

<sup>34</sup> Lu, Brian James, ['Alternative Learning System: Opportunities for Marginalized Filipinos'](#), Philippine News Agency, 24 December 2024.

<sup>35</sup> Philippine News Agency, ['PBBM Creates System for Children Protection vs. All Forms of Abuse'](#), 10 December 2024.

<sup>36</sup> DILG, ['Memorandum Circular No. 2021-039: Comprehensive Guidelines for Establishment, Strengthening, and Monitoring of the Local Council for the Protection of Children \(LCPC\) at all levels and for other purposes'](#), 2021.

<sup>37</sup> Situation of Children Philippines, ['Child Protection Systems'](#), n.d.

<sup>38</sup> Educo Philippines, ['Educo Study: Most Child Protection Councils not yet fully functional'](#), 3 April 2017.

<sup>39</sup> UNICEF Philippines Country Office, 'Terms of Reference – LRPS 2024-9191229: Country-led Evaluation of the Child-Friendly Local Governance Audit in the Philippines from 2014–2023', 2024.

it evolved into Child 21,<sup>40</sup> a strategic framework for implementing child-focused policies through advocacy, capacity building and multisectoral collaboration, with barangay LGUs as the primary point of contact for child and family support.

The Local Government Code serves as the primary legal basis and framework of the country's commitment to children, taking precedence over all other laws. It justifies the roles and mandates of the LGUs in protecting and promoting the rights of children. It mandates local programmes for health, education and welfare, and establishes councils for child protection.

The following are other policies and commitments of the Philippine Government that demonstrate its commitment to children.

- Fourth National Plan of Action for Children (2023–2028) – developed by the CWC with UNICEF support. It focuses on protecting vulnerable children. It aims to strengthen systems for a safe environment through effective laws, policies and trained staff. The plan aims to ensure children's active participation in their well-being and prioritizes climate resilience to safeguard them from current and future threats.
- 2030 Sustainable Development Goals – urge the LGUs to localize child-centred targets, focusing on eradicating poverty, ensuring education and healthcare and protecting children from violence.
- AmBisyon Natin 2040 – is a 25-year vision for Filipinos and the Philippines, aimed to be an anchor for development planning across four administrations, and a guide for engaging with international development partners.
- Philippine Development Plan (PDP) 2023–2028 – is the current administration's plan for deep economic and social transformation. It is also the second medium-term plan to be anchored by AmBisyon Natin 2040.
- DSWD's National Social Protection Framework – provides a comprehensive approach to reducing poverty and vulnerability, including specific interventions for child welfare and development.
- Philippine Health Agenda 2023–2028 – focuses on equitable access to health services, with significant attention to maternal, child and adolescent health.

“Child-Friendly Philippines: A caring and protective society for, by and with the children”. This planning and advocacy framework of the CWC promotes child-friendly local governance, which means that the LGU gives priority to children in the planning, budgeting, legislation and delivery of services and is able to realize children's rights to survival, development, protection and participation. It also requires the involvement of different stakeholders at various levels as it links children's programmes to broader national development plans and strategies.

The Local Councils for the Protection of Children (LCPCs) are the primary institutional mechanisms at different levels of governance that advocate for child rights; plan, initiate and recommend intervention; and monitor children's programmes and projects in the localities. Part of their mandate is to ensure child protection at all times. Child protection is defined as “the prevention and response to abuse, neglect, exploitation and violence against children”. The LCPC needs to be capacitated to efficiently perform its role in child protection, not only during normal times but more so in times of emergencies.

The results of the 2012 LCPC functionality study (Towards More Effective Local Councils for the Protection of Children in Child Rights Responsive Governance in the Philippines) revealed that the LCPCs have been ineffective in improving the situation of the Filipino children. The study recommended that LCPCs can work and respond to the various needs of children and yield positive results given the right interventions. The study also recognized that LCPCs can be active and effective partners for achieving child-friendly local governance.

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<sup>40</sup> The Philippine National Strategic Framework for Plan Development for Children for 2001 to 2025, popularly known as Child 21, serves as a guide for stakeholders in designing all programmes, activities and initiatives for children towards the realization of their rights in the 21st century. It was adopted through Executive Order 310, series of 2000.

Following the recommendations of the study, the CWC initiated the development of a National Strategy Towards More Effective LCPCs. The LCPC Consortium was also created to oversee the implementation of the national strategy. Part of the strategy is the establishment of the Seal of Child-Friendly Local Governance (SCFLG) and Child-Friendly Local Governance Audit (CFLGA) to improve the LCPC monitoring system for greater efficiency and improved reporting by and feedback to constituent LCPCs. The CFLGA, SCFLG and Presidential Award for Child-Friendly Municipalities and Cities (PACFMC) are the three main strategies in achieving a Child-Friendly Philippines.

Under the CFLGA, the LGUs are assessed based on set indicators. The audit process involves an Inter-Agency Monitoring Task Force (IMTF) at different levels that does (a) data gathering in cities/municipalities, (b) data validation and review in the provinces and regions and (c) table evaluation and conferment at the national level. The LGUs that pass the CFLGA are conferred with the SCFLG by the CWC Board. The SCFLG is a requirement for the Seal of Good Local Governance (SGLG) and PACFMC.

In support of the United Nations Convention on the Rights of the Child, the Philippine Government, through the CWC, established the PACFMC via Executive Order No. 184. This initiative aims to encourage the LGUs to foster environments that prioritize the well-being and rights of children. The Presidential Award is the highest award conferred by the CWC to the LGUs in recognition of their vital role in the promotion, protection and realization of the rights of children through child-friendly local governance. To date, it has been conferred to 66 LGUs (4.04 per cent) while the Hall of Fame Award for subsequent and improved performance has been presented to nine or 0.55 per cent out of 1,634 LGUs.

## Object of the evaluation

The CFLGA was developed in response to the findings of the 2012 LCPC study, which called for a more responsive governance mechanism to uphold child rights. In 2013, the CWC approved the concept of a mandatory audit system for all city and municipal LGUs in connection with the SCFLG through Resolution 2013-02. The initial aim of the audit was twofold: (a) to recognize and reward the LGUs for improved child welfare outcomes; and (b) to enhance the organization and functionality of the LCPCs.

Today, the CFLGA is a mandatory assessment for the LGUs. The audit seeks to:

- assess the overall performance of the LGUs in delivering child-friendly governance.
- identify key areas that require improvement to enhance children's well-being.
- inform local planning and programming through the audit results.
- pinpoint where technical and/or financial assistance is needed.
- recognize the LGUs that demonstrate exemplary performance in advancing children's rights.<sup>41</sup>

During the audit, the LGUs submit documentary evidence, such as plans, reports and means of verification (MOVs), to demonstrate compliance with the audit indicators. A multisectoral audit team, often composed of representatives from the DILG, CWC and partner agencies, validates the data through desk reviews, field visits and consultations.<sup>42</sup> The LGUs are then scored based on their compliance with the criteria; the scoring system determines whether they qualify for the SCFLG. The assessment includes identifying areas for improvement and gaps in governance and service delivery.<sup>43</sup> Those who pass the audit are awarded the SCFLG and become eligible for the prestigious PACFMC.

Since its introduction in 2014, the CFLGA has also been integrated as a performance indicator for the LGUs to qualify for the SGLG<sup>44</sup> (through the SCFLG). This inclusion provides the LGUs with the

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<sup>41</sup> DILG and UNICEF, 'Child-Friendly Local Governance Audit (CFLGA) Handbook', 2019, p. 6.

<sup>42</sup> See [DILG-DSWD-Department of Education-DOH Joint Memorandum Circular No. 2019-01 on revised CFLGA implementation guideline](#).

<sup>43</sup> Ibid.

<sup>44</sup> See [Republic Act No. 11292 or Seal of Good Local Governance Act of 2019](#).

opportunity for additional funding, such as the SGLG Fund (formerly the Performance Challenge Fund), which can be used to enhance social services. The relationship between the CFLGA and other recognition mechanisms is shown in Figure 2.

The nationwide audit is managed by the DILG and CWC, with support from key national agencies such as the DSWD, Department of Education (DepEd), DOH and National Nutrition Council (NNC). By covering the LGUs across urban centres, rural municipalities, coastal areas and geographically isolated and disadvantaged areas, the programme aims to ensure equitable assessment and support across the country.

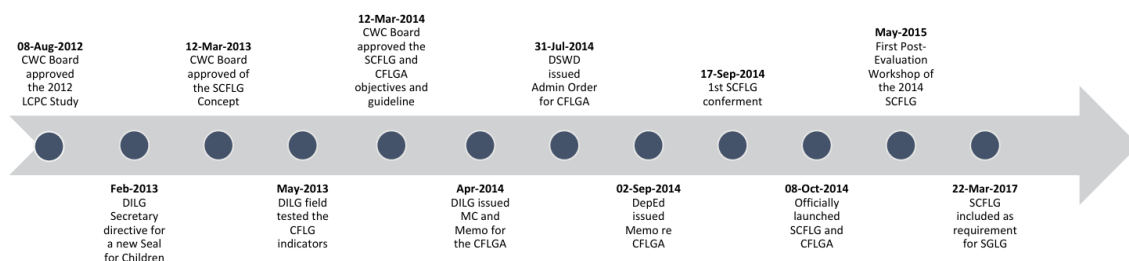
Timelines for the development and implementation of the SCFLG and CFLGA are shown in Figures 3 and 4.

Figure 2: Relationship between the CFLGA and other LGU recognition mechanisms

### CFLGA as a Performance Indicator

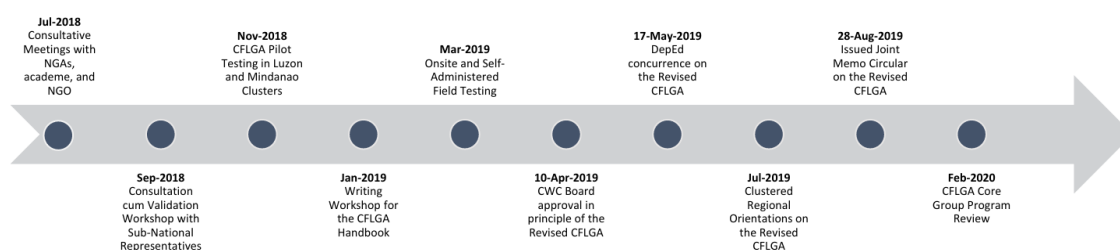


Figure 3: Timeline of development and implementation of the Seal of Child-Friendly Local Governance



Source: Lifted from Obtinario, 'Institutionalizing Child-Friendly Local Governance'.

Figure 4: Timeline of CFLGA development and implementation



Source: Lifted from Obtinario, 'Institutionalizing Child-Friendly Local Governance'.

### CFLGA indicators

City and municipal LGUs are assessed against a set of indicators based on the four core rights of children – survival, development, protection and participation – and governance. From 2014 to 2018, 12 indicators were used to measure the performance of the LGUs. In 2018, the DILG initiated a comprehensive review and revision of the CFLGA indicators, including its tools and processes, with technical support from UNICEF. To manage the process, it organized a core group of government agencies, including DepEd, DOH, DSWD, CWC, ECCD Council, NNC and National Youth Council (NYC), and an NGO, National Council for Social Development (NCSA). This process was prompted by feedback from national and local stakeholders who felt that the indicators needed to fully capture the responsibilities and contributions of the LGUs.

The audit's indicators were thus revised in 2019; the process also underwent a revision (*later discussed in the Key findings section on Evaluation Question 4.2*). The revised indicators, numbering 34, were officially adopted in August 2019 (*see Table 1*).

Table 1: Past and current CFLGA indicators<sup>45</sup>

Audit area	Original indicators (April 2014)	Revised indicators (August 2019)
Survival	<ul style="list-style-type: none"> <li>Percentage reduction in the deaths among children below five years old</li> <li>Percentage reduction of stunting and wasting of children 0–72 months</li> <li>Philhealth accreditation in its main health facility or rural health unit for maternal and primary care services</li> </ul>	<ul style="list-style-type: none"> <li>Percentage coverage of fully immunized children (FIC) aged 12 months old</li> <li>Prevalence of malnutrition among children aged 0–59 months old</li> <li>Percentage coverage of pregnant adolescents provided with prenatal and postpartum services</li> </ul>
Development	<ul style="list-style-type: none"> <li>Percentage increase in the number of children aged 3–4 years old attending centre-based daycare services</li> <li>Percentage increase in the completion rate for elementary schooling</li> <li>A Local School Board (LSB) Plan that is aligned with the School Improvement Plan</li> <li>Completed at least 70 per cent of its LSB Plan</li> </ul>	<ul style="list-style-type: none"> <li>Percentage coverage of children aged 3–4 years old provided with ECCD services, both public and privately managed, and may be centre, home or community-based</li> <li>Presence of ECCD services in all barangays, either private or publicly managed (centre, home, community or other modalities)</li> <li>Percentage of out-of-school children and youth (OSCY) assisted for enrolment/re-enrolment to school, alternative learning system (ALS) or other flexible learning options</li> </ul>
Protection	<ul style="list-style-type: none"> <li>Absence of child labour or reduction in child labour cases</li> <li>Percentage reduction in the number of children victims of violence, abuse, neglect and exploitation</li> </ul>	<ul style="list-style-type: none"> <li>Management of reported CNSP cases</li> </ul>
Participation	<ul style="list-style-type: none"> <li>Child representation in Barangay Council for the Protection of Children</li> </ul>	<ul style="list-style-type: none"> <li>Child representation in the LCPC</li> </ul>

<sup>45</sup> Obtinario, 'Institutionalizing Child-Friendly Local Governance'; UNICEF Philippines Country Office, 'Terms of Reference'. 2024.

Audit area	Original indicators (April 2014)	Revised indicators (August 2019)
	(BCPC) (as a sub-indicator in mainstreaming children's rights in the LGU development agenda)	<ul style="list-style-type: none"> <li>Development of policy and PPAs with children's participation in the planning, implementation or monitoring phase</li> </ul>
Governance	<ul style="list-style-type: none"> <li>Safety measures for children in the community and schools.</li> <li>An ordinance establishing Barangay VAW/C Desks</li> <li>Extent of mainstreaming of children's rights to survival, development, protection and participation in the core development agenda of LGUs</li> </ul>	<ul style="list-style-type: none"> <li>Database on children</li> <li>Available and implemented local plans for children</li> <li>Updated Local Code for Children (LCC) adopting/contextualising recently issued national laws on children</li> <li>Budget allocated and utilized for children's programmes</li> <li>Functional LCPCs</li> <li>Child-friendly facilities in all barangays</li> </ul>

## CFLGA Theory of Change and Results Framework

### Theory of Change

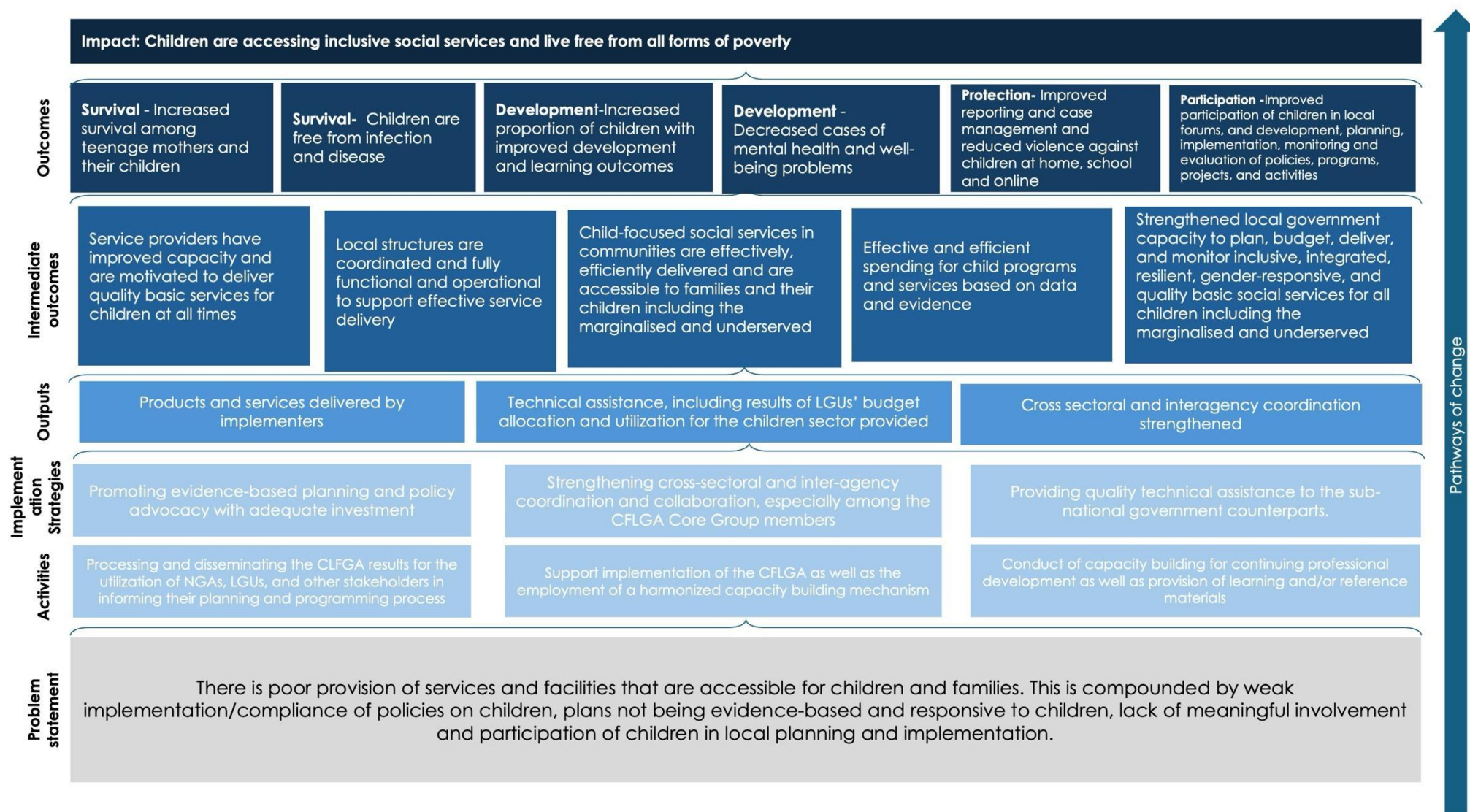
In 2023, the DILG, CWC and CFLGA Core Group, with support of UNICEF Philippines, developed the CFLGA's Theory of Change, emerging from a causality (problem) and solution tree analyses.<sup>46</sup> For the evaluation, the Theory of Change narrative was used by the Evaluation Team to construct a visual representation with a clear statement of results, demonstrating pathways to change, implementation strategies, activities, problem statements as well as assumptions (see Figure 5). This was used as the framework for assessing the CFLGA using the collected data to identify the extent to which the causal pathways lead to desired results and the related assumptions are still valid.

### Assumptions

- The Philippine Government follows through with its commitment to invest in human and social development as one of the key policies for reducing poverty and inequality.
- The Philippine Government prioritizes investment for the delivery of inclusive, gender-responsive, equitable, resilient and quality basic social services for children.
- There is continued commitment of national government agencies to collaborate and improve policies, strategies and systems for social service delivery.
- The Department of Budget and Management (DBM) acknowledges the need to implement a policy for better resource distribution among the LGUs with different income classifications as well as improvement in the personnel ceiling and staffing process, which requires said agency's approval. This also includes the implementation of the Mandanas-Garcia ruling, which provides additional resources for the LGUs.
- The LGUs take the initiative to plan and implement child-focused programmes and services upon recognition of their role and duty in promoting, protecting and realising the rights of children.
- There is strong leadership and an understanding at all levels of children's issues and concerns for ensuring that these are mainstreamed in the local development agenda.
- Change in local administration does not extensively affect staffing, executive and legislative priorities and funding, and collaborative work with duty bearers.
- Disasters and conflict, both human-made and natural, may have devastating impacts on families and children, and to respond to these, social protection plans are in place that help deliver basic and uninterrupted social services.
- Communities, including children, will actively participate in seeking better services and outcomes and are involved in co-creation processes.

<sup>46</sup> UNICEF Philippines Country Office, 'Child-Friendly Local Governance: Theory of change', n.d.

Figure 5: Reconstructed Theory of Change of the CFLGA



## Theory of Change narrative

The Theory of Change sets out the problem statement, hypothesis and pathways to achieve the output- and outcome-level (including intermediate) results. The CFLGA problem statement is:

There is poor provision of services and facilities that are accessible to children and families. This is compounded by weak implementation/compliance of policies on children, plans not being evidence-based and responsive to children, and a lack of meaningful involvement and participation of children in local planning and implementation.

## Hypothesis

Through a set of inputs, outputs and activities at the national, regional, provincial and LGU levels, the CFLGA enables the provision of services and facilities that are more relevant, effective, coherent, efficient and sustainable – resulting in the following:

## Intermediate outcomes

The CFLGA activities, implementation strategies and outputs are intended to result in the following intermediate outcomes:

- Service providers have improved capacity and are motivated to deliver quality basic services for children at all times.
- Local structures are coordinated and fully functional and operational to support effective service delivery.
- Child-focused social services in communities are effectively and efficiently delivered, and are accessible to families and their children, including the marginalized and underserved.
- There is effective and efficient spending for child programmes and services based on data and evidence.
- There is strengthened local government capacity to plan, budget, deliver and monitor inclusive, integrated, resilient, gender-responsive and quality basic social services for all children, including the marginalized and underserved.

## Outcomes

The intermediate outcomes are intended to result in the following outcomes:

- Survival – Increased survival among teenage mothers and their children, and the children are free from infection and disease.
- Development – Increased proportion of children with improved development and learning outcomes, and decreased cases of mental health and well-being problems.
- Protection – Improved reporting and case management, and reduced violence against children at home, school and online.
- Participation – Improved participation of children in local forums and in development, planning, implementation and monitoring and evaluation (M&E) of policies, programmes, projects and activities.

## Impact

The CFLGA outcomes are intended to result in the following impact: Children are accessing inclusive social services and live free from all forms of poverty.

## Future use of Theory of Change in the CFLGA

Going forward, the reconstructed Theory of Change should be part of Section IX. Policy Monitoring, Review and Evaluation of the CFLGA Handbook. It needs to be regularly reviewed and revised based on the audit results and other evidence generated in the future. The M&E component of the Handbook may be enhanced to include the CFLGA oversight activities to be conducted, including evaluation studies.

The Theory of Change review and revisions can take place during: (a) programme review, (b) strategy revision, (c) strategic learning design, and (d) scaling up/out. To generate evidence related to the Theory of Change, evaluation studies may include: (a) Process Evaluation to determine the extent to which the CFLGA is being implemented as designed; (b) Outcome Evaluation to assess whether the CFLGA is being effective in meeting its objectives; and (c) Impact Evaluation to determine the degree to which the CFLGA is meeting its goal: Children accessing inclusive social services and live free from all forms of poverty.

## Results Framework

The Evaluation Team consolidated available information to develop the CFLGA Results Framework, which focuses on the audit areas, indicators and linkages with long-term outcomes and intermediate outcomes in the Theory of Change (see Table 2).

Table 2: CFLGA Results Framework

Thematic area	Revised indicators (August 2019)	Mapping to outcomes and intermediate outcomes (as per Theory of Change)
Survival	<ul style="list-style-type: none"> <li>Percentage coverage of fully immunized children (FIC) aged 12 months old</li> <li>Prevalence of malnutrition among children aged 0–59 months old</li> <li>Percentage coverage of pregnant adolescents provided with prenatal and postpartum services</li> </ul>	<ul style="list-style-type: none"> <li>Increased survival among teenage mothers and their children</li> <li>Children are free from infection and disease</li> </ul>
Development	<ul style="list-style-type: none"> <li>Percentage coverage of children aged 3–4 years old provided with ECCD services, both public and privately managed, and may be centre, home or community-based</li> <li>Presence of ECCD services in all barangays, either private or publicly managed (centre, home, community or other modalities)</li> <li>Percentage of out-of-school children and youth (OSCY) assisted for enrolment/re-enrolment to school, ALS or other flexible learning options</li> </ul>	<ul style="list-style-type: none"> <li>Increased proportion of children with improved development and learning outcomes</li> <li>Decreased cases of mental health and well-being problems</li> </ul>
Protection	<ul style="list-style-type: none"> <li>Management of reported Children in Need of Special Protection (CNSP) cases</li> </ul>	<ul style="list-style-type: none"> <li>Improved reporting and case management</li> <li>Reduced violence against children-related child disability</li> </ul>
Participation	<ul style="list-style-type: none"> <li>Child representation in the LCPC</li> <li>Development of policy and PPAs with children's participation in the planning, implementation or monitoring phase</li> </ul>	<ul style="list-style-type: none"> <li>Participation contributes to the effectiveness and sustainability of the output- and outcome-level results</li> </ul>
Governance	<ul style="list-style-type: none"> <li>Database on children</li> <li>Available and implemented local plans for children</li> <li>Updated Local Code for Children (LCC), adopting/contextualising recently issued national laws on children</li> <li>Budget allocated and utilized for children's programmes</li> <li>Functional LCPCs</li> <li>Child-friendly facilities in all barangays</li> </ul>	<ul style="list-style-type: none"> <li>Child-focused social services in communities are effectively and efficiently delivered and are accessible to families and their children, including the marginalized and underserved</li> <li>Strengthened local government capacity to plan, budget, deliver and monitor inclusive, integrated, resilient, gender-responsive and quality basic social services for all children, including the marginalized and underserved</li> </ul>

## Key collaborations and partnerships

The CFLGA Core Group, led by the DILG National Barangay Operations Office (NBOO), serves as the primary oversight body responsible for providing strategic and policy direction. Composed of the DILG-NBOO, CWC, UNICEF and NCSO, the Core Group coordinates the overall implementation of the CFLGA, including the enhancement of audit tools, review of programme performance and support for LGU capacity development. Complementing this structure, national agencies such as the DSWD, DOH, DepEd, NNC and ECCD Council are mandated to provide technical support to the IMTFs at all levels.<sup>47</sup>

In collaboration with the CWC and NBOO Community Capacity Development Division, and as part of the SGLG Technical Working Group (TWG) for Social Protection and Sensitivity, the Core Group is tasked with ensuring a cohesive and comprehensive approach to child-friendly governance in the Philippines. The TWG is expected to offer technical assistance and feedback to the Core Group, aiming to strengthen this unified approach.

At the subnational level, the IMTF has been established to bring together relevant local offices. The IMTF is tasked with discussing and addressing issues related to the audit implementation, advocating for support and promoting the realization of children's rights based on the audit outcomes.

The key partnerships and linkages across CFLGA targeted thematic areas are given in Table 3.

Table 3: Key partnerships and linkages

Thematic area	Government (national/subnational)	United Nations agencies	International non-governmental organizations, civil society organizations	Others (Academia, professional organizations/ associations and private sector)
Survival	DOH, NNC, Commission on Population and Development, Rural Health Unit	UNICEF, World Health Organization, World Food Programme	Save the Children, Plan International	Child Protection Network (CPN)
Development	ECCD Council, DepEd, DepEd Bureau of Alternative Education, DSWD, Local Social Welfare and Development Offices (LSWDOs)		Save the Children, Plan International	CPN
Protection	DSWD, DSWD Juvenile Justice and Welfare Committee, LSWDOs, Philippine National Police, Philippine National Police Women and Children Protection Center, Department of Justice, DILG, LCPCs	UNICEF	Save the Children, Plan International	CPN
Participation	DSWD, NYC, LSWDOs, LCPCs	UNICEF	Save the Children, Plan International	
Governance	DSWD, Commission on Population and Development, PSA, DBM, LSWDOs, LCPCs	UNICEF	Save the Children, Plan International	CPN, Galing Pook

Note: Table 3 was developed by the Evaluation Team, including information from key documents and Inception Phase interviews.

<sup>47</sup> DILG and CWC, ['Joint Memorandum Circular No. 2019-01: Guidelines for the Implementation of the Child-Friendly Local Governance Audit \(CFLGA\)'](#), 2019.

## Beneficiaries

Direct beneficiaries<sup>48</sup> of the CFLGA include:

- **Children and youth** are the primary beneficiaries, experiencing improvements in access to education, healthcare, protection services and participation opportunities. The CFLGA ensures that their rights are respected, upheld and fulfilled through targeted policies and programmes.
- **Women and girls**, with emphasis on promoting gender equality by improving access to education, healthcare and protection mechanisms against violence and exploitation.
- **Families and communities** benefit from environments that support the development and well-being of their children, fostering stability and growth. Through focused child-friendly initiatives, communities experience reduced social issues, including child labour, abuse and neglect, particularly in rural and marginalized areas.
- **Policy makers and national agencies** are equipped through the CFLGA with knowledge and resources to develop and implement effective child-focused policies.
- The **LGUs** are provided through the CFLGA with a structured framework to assess and enhance child-focused governance, encouraging improved service delivery. They receive recognition and incentives for meeting child-friendly governance goals.
- **Education and health sectors and national government agencies**, through schools and health facilities, gain additional resources and technical support to improve their services, directly benefiting children.
- **Civil society organizations (CSOs) and advocacy groups** collaborate with the LGUs, gaining access to training and resources to advocate for children's rights effectively and contribute to local development initiatives.

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<sup>48</sup> DILG, 'CFLGA overview and results', 2024.

# Purpose and objectives of the evaluation

## Purpose

This evaluation is formative in nature. With the evidence generated, it is expected to help improve performance and inform the future design of the CFLGA. For this reason, the evaluation is timely and utility-driven, serving predominantly the dual purpose of accountability and learning for the DILG, CWC, UNICEF and other key stakeholders. It provides an assessment of the extent to which progress has been made towards key audit indicators, and information on what has and has not worked and why to inform future design and implementation decisions on the CFLGA.

## Objectives

1. Assess the relevance, coherence, effectiveness, efficiency and sustainability of the CFLGA during the period 2014 to 2023 as a performance monitoring/audit system in support of the LGUs to achieve better results for children.
2. Generate evidence and lessons learned from the implementation of the current phase of the CFLGA (e.g., what was planned, what was achieved, and what went well [or not] and why?) and use of these to inform the future design and implementation of the CFLGA.
3. Provide forward-looking and actionable recommendations to inform the future design and implementation of the policy framework and institutional strengthening of the CFLGA as a performance monitoring/audit system to promote child-friendly governance and better results for children in the Philippines.

## Evaluation uses and users

The multiple primary and secondary users of this evaluation include internal, external and national actors and programme beneficiaries. UNICEF Philippines Country Office, DILG, CWC, LGUs, collaborating national government partners (i.e., CFLGA Core Group) and rights holders and duty bearers are the intended primary users, while UNICEF East Asia and Pacific Regional Office and other collaborating agencies are the secondary users. More detailed information about the users and their interest and engagement in the evaluation is provided in Table 4.

Table 4: Users and their interest/engagement in the evaluation

User	Support to/ engagement in the evaluation	Use of evaluation
DILG	<ul style="list-style-type: none"> <li>-Provided guidance and advice on appropriate processes and potential issues in the design, approach, methods, instruments, information sources and policy and programmatic areas of evaluation.</li> <li>-Reviewed and provided feedback on the draft evaluation deliverables, participated in data collection and provided programme-related information to support the evaluation in meeting its objective.</li> <li>-Participated in key engagement events and data collection.</li> </ul>	<ul style="list-style-type: none"> <li>-Use the findings to inform working relationship with UNICEF and the planning and formulation of plans and priorities. The evidence will support improvements and refinements of the CFLGA processes and other performance monitoring systems for the LGUs, such as the SGLG.</li> <li>-Inform its policies and programming, especially aligned with the implementation of the DILG Strategic Action Plan, to support LGU capacities in the planning, programming and delivery of quality services for children.</li> <li>-Use as a reference for legislative inquiries on the LGUs, particularly relevant to monitoring and the implementation of the Mandanas-Garcia ruling.</li> </ul>

User	Support to/ engagement in the evaluation	Use of evaluation
		-Provide learning to inform advocacy to the LGUs and increase their use and uptake of the CFLGA to strategically prioritize children in their plans and budgets.
CWC	-Provided guidance and advice on appropriate processes and potential issues in the design, approach, methods, instruments, information sources and possible policy and programmatic areas of evaluation. -Reviewed and provided feedback on the draft evaluation deliverables, participated in data collection and provided programme-related information to support the evaluation in meeting its objective. -Participated in key engagement events.	-Use evidence to inform improvements of the CFLGA processes and their harmonization with the PACFMC. -Inform the Council's strategies and programming, especially aligned with the implementation and monitoring of the National Plan of Action for Children, specifically the fulfilment of commitments for children's rights at the LGU level. -Provide learning to inform advocacy to the LGUs and increase their use and uptake of the CFLGA to strategically prioritize children in their plans and budgets.
Local government units (LGUs)	-Participated in data collection and shared relevant data, documents and reports for the evaluation. -Ensured access to local stakeholders, including service providers, children's rights advocates and youth and adolescents. -Helped the Evaluation Team understand the local context and challenges to ensure timely data collection.	-Use evidence to inform LGU planning and programming (e.g., prioritization, budgeting, delivery of services for children to ensure the fulfilment of children's rights). -Use evidence to inform advocacy to the LGUs and increase the use and uptake of the CFLGA to strategically prioritize children in their plans and budgets. -Act on evaluation findings and recommendations to improve child-focused programmes and policies.
Collaborating national government partners (CFLGA Core Group)	-Participated in the data collection and shared relevant data, documents and reports necessary for the evaluation.	-Use evidence to inform institutional coordination and arrangement to support the implementation and enhancement of the CFLGA (particularly the technical contribution of each collaborating agency in the audit processes and assistance to the LGUs).
Inter-Agency Committees (IACs) and National Committees such as the IAC on Gender, Children and Youth (IACGCYS)	-Participated in the data collection and shared relevant data, documents, and reports necessary for the evaluation.	-Use evidence to resolve technical issues and problems arising from the production, dissemination and use of statistics on gender, children and youth. The IACGCYS, with the TWG on Child and Youth Indicators, serves as a forum for discussion, specifically for exchange of views and expertise.
-Sub-committees on: sexual abuse and commercial sexual exploitation of children; children with disabilities; protection and welfare of children in street situations -National Council on Disability Affairs Sub-Committee on Policy Development -IAC on Child Early, Forced Marriages and Unions -National Council Against Child Labor (including Enforcement and Partnership TWG)	-Participated in the data collection and shared relevant data, documents and reports necessary for the evaluation.	-Use evidence to inform policy development for better resource distribution among the LGUs with different income classifications. This is also in relation to the implementation of the Mandanas-Garcia ruling, which provides additional resources for the LGUs.

User	Support to/ engagement in the evaluation	Use of evaluation
Rights holders and duty bearers	-Participated as respondents in the FGDs.	-Beneficiaries and communities are respondents and recipients of the information generated by the evaluation, which will inform the relevance and effectiveness of the CFLGA in the future. They may be interested in how it has affected them, and improve engagement.
UNICEF East Asia and Pacific Regional Office	-Participated in key engagement events. -Reviewed and commented on the evaluation deliverables and drew strategic insights and reflections for use in the regional context and implementation in East Asia and the Pacific.	-Use evidence to contribute to strategic thinking around the Local Governance Approach to programming to strengthen planning, budgeting and delivery of services for children. -Provide learning and insights on the effectiveness of UNICEF Child-Friendly Cities approaches in the Philippines and countries with similar socioeconomic situations to the Philippines. -Inform the Regional Office's planning and areas of support to the Philippines Country Office. -Use the findings to inform programmes in other countries and regions based on lessons identified in the Philippines. -Inform governance and public finance for children.
UNICEF Philippines Country Office	-Provided guidance on evaluation design, methods, tools and potential issues. -Collaborated with the HealthGen Evaluation Team for alignment and effective delivery of evaluation activities. -Participated in progress reviews, review of draft deliverables and approval of final products. -Ensured timely access to project documents, secondary data and country-level respondents. -Supported the setting up of the KIIs and assisted with other data collection activities.	-Use evidence on how best to support the DILG, CWC and LGUs, and leverage and adapt its technical assistance to maximize results for children at the subnational level. -Use the findings to inform strategic positioning and utilize its comparative advantage, and work with key stakeholders to deliver at relevant levels and, where possible, at scale.
Other collaborating agencies (e.g., DBM, Department of Finance)	-Participated in the data collection and shared relevant data, documents and reports necessary for the evaluation.	-Use evidence to inform policy development for better resource distribution among the LGUs with different income classifications. This is also in relation to the implementation of the Mandanas-Garcia ruling.
United Nations, key UNICEF development and other partners		-The findings are intended to clarify the achievements, role and positioning of UNICEF in the wider development and humanitarian sectors. These can also be used as inputs to improve collaboration and avoid duplication in the services delivered by other actors. The findings may also be used to inform planned joint work.
Donors		-The findings will help inform donors if the funds have been efficiently utilized and yielded effective results, and inform their decisions about future funding.

Source: Inception Phase interviews, document review and data collection.

## Scope of the evaluation

### Chronological scope (programming period)

The evaluation focuses on the implementation period of 2014 to 2023. The extended time scope enabled the Evaluation Team to assess how the CFLGA evolved and adapted through the years to changing circumstances. This includes two sub-phases:

- 2014–2018, when the original CFLGA indicators were in use; and
- 2019–2023, which covers the period during which the revised indicators were used.

### Thematic scope

Intervention levels include national and subnational, while implementation strategies and approaches used to support the government include:

- enabling environment (upstream policy support)
- demand side (uptake and use of the CFLGA by the LGUs)
- data and information systems
- governance structure and coordination (vertical: national-regional-local; horizontal: within the LGU and among government agencies)
- cross-cutting issues including gender, disability and other aspects of marginalization

The evaluation includes an assessment on all aspects detailed in the CFLGA Theory of Change.

### Geographical scope

The evaluation assesses the implementation of CFLGA activities at national and subnational levels, which includes Carmona, Cavite; Quezon City; San Jose, Northern Samar; and Cotabato City as data collection sites (*see Approach to case studies section for how these sites were selected*).

### Partners

UNICEF worked with its government counterparts – the DILG, CWC and other relevant ministries/ departments – and other partners, and these are all included within the evaluation scope.

### Out of scope

The evaluation does not assess the programme's impact.

# Evaluation methodology

## Evaluation criteria

The evaluation assessed the CFLGA against the criteria of the Organization for Economic Co-operation and Development Assistance Committee (OECD-DAC):

- **Relevance** – The extent to which the CFLGA is still aligned with needs and has evolved based on changing circumstances.
- **Coherence** – focused on collaboration and coordination for achieving complementarity and reducing duplication.
- **Effectiveness** – The extent to which planned results were delivered and are likely to contribute towards/ lead to the achievement of programme outcomes, including factors that contributed to and hindered achievement of results.
- **Efficiency** – focused on timeliness as an indicator of efficiency and adequacy of resources (e.g., human, technical and financial) and programmatic and operational structures to support CFLGA implementation.
- **Sustainability** – focused on the likelihood of activities and achieved results continuing without UNICEF support, and factors that may contribute towards this.
- **Cross-cutting** – focused on gender and disability.

## Evaluation questions and framework

The evaluation framework organized the approach to the evaluation and was built from the key evaluation questions. The evaluation questions were revised, re-sequenced and reformulated, where required, from those in the Terms of Reference (*refer to Annex 1 in Volume 2*). The evaluation questions were structured according to the OECD-DAC criteria and responded to the needs of the different audiences for the evaluation. These questions guided the data collection and analytical methods. Table 5 shows the evaluation criteria and questions, while Annex 2 in Volume 2 shows the alignment among the evaluation criteria, evaluation questions, data sources, data collection and analytical methods.

Table 5: Evaluation criteria and questions

Evaluation criteria	Reformulated questions (informed by the Inception Phase)
Relevance	1.1: To what extent is the CFLGA aligned with the needs, priorities and policies of key stakeholders in promoting children’s rights (at national, regional, provincial, LGU, communities, households and children’s level)? 1.2: How adequate is the current audit process in supporting the government’s goal of monitoring and supporting LGU performance to help fulfil their accountabilities? 1.3: To what extent has the CFLGA adapted to changes in context and emerging needs of children over time, including the introduction of innovations to the audit process?
Coherence	2.1: To what extent is there collaboration and coordination across teams? <ul style="list-style-type: none"> <li>• Within the government and UNICEF</li> <li>• Government, UNICEF and other actors (e.g., CSOs, private sector, academic institutions and faith-based organizations) to implement the CFLGA?</li> <li>• How can the capacities of stakeholders be enhanced for the audit process?</li> </ul> 2.2: In what way does the CFLGA complement other programmes and avoid duplication of efforts (including those of UNICEF)? 2.3: Who are the key actors involved in the CFLGA at the national, regional, provincial and LGU levels, and are their roles and responsibilities clearly defined and understood? 2.4: What challenges are experienced in collaboration and coordination by key actors involved in the CFLGA at all levels, including the DILG and CWC, and what can be done to address these?

Evaluation criteria	Reformulated questions (informed by the Inception Phase)
	2.5: How well is the CFLGA aligned and integrated with existing performance monitoring systems, particularly in measuring sector priorities such as health, nutrition, education, child protection and child participation, and how can this be further strengthened?
Effectiveness	3.1: To what extent has the audit improved the performance of the LGUs in prioritising and delivering services to children? 3.2 How well is the CFLGA-generated data/evidence used, managed and shared to facilitate compliance and decision-making and inform policies? (What are the challenges and improvements required?) 3.3 To what extent has the CFLGA improved service delivery and contributed to improved protection, survival, governance, development and participation of children? 3.4 What factors have facilitated and/or hindered the performance of the LGUs in complying with the audit process as well as the achievement of results? 3.5 To what extent are the indicators sufficient to measure the achievement of CFLGA results, including at the outcome level? 3.6: Have the CFLGA results varied across different beneficiary groups (e.g., marginalized populations such as those defined by gender, disability, income or ethnicity)? 3.7: Have there been any unintended consequences, either positive or negative, as a result of the CFLGA?
Efficiency	4.1: Were there sufficient resources, both financial and human, to achieve the desired outcomes of the CFLGA? <sup>1</sup> 4.2: What are the funding challenges (including within the DILG) and the implications of these for the CFLGA? 4.3: To what extent were CFLGA activities implemented on time? <sup>2</sup> 4.4: What factors lead to delays in communicating audit results to the LGUs, and what support is required by the DILG and CWC to prevent delays? 4.5: How have the existing structures facilitated or hindered the resourcing and timely implementation of the CFLGA?
Sustainability	5.1: What factors are likely to contribute to or hinder the sustainability of the CFLGA, such as coordination, institutionalization and integration?
Cross-cutting	6.1: To what extent has the CFLGA addressed the needs of the most vulnerable populations (e.g., for different genders, those furthest behind, those living with disabilities), and what improvements are required to enhance inclusivity?

Notes: <sup>1</sup>4.1 and 4.2 merged; <sup>2</sup>4.3 and 4.4 merged.

## Evaluation approach

The evaluation approach was utility-driven and participatory to ensure it met the learning and accountability needs of UNICEF and the Philippine Government, considering that this was a formative evaluation.

- Utilization-focused evaluation.** This evaluation was undertaken for and with specific primary and secondary users. It was assumed that the stakeholders will have a high level of involvement during the evaluation. The primary purpose was to learn, generate evidence and inform decision-making on improving national policies and frameworks aimed at strengthening support to and capacities of the LGUs to deliver results for children. This meant assessing programme performance and drawing conclusions and recommendations.
- Participatory evaluation.** This approach emphasized participation and collaboration during the evaluation process by engaging key stakeholders in the design of the methodology, data collection tools and analysis through regular consultations and opportunities to provide feedback. The approach allowed stakeholders to gain a better understanding of the CFLGA and its evaluation, thus increasing ownership and the probability of these stakeholders using the evaluation findings and recommendations to inform their work.

To produce a coherent set of findings and lessons learned that effectively captured how the CFLGA has been implemented and the effects this is likely to have had on the results achieved, the Evaluation Team used:

- **A theory-based approach combined with contribution analysis** to develop a contextual understanding of the environments in which the CFLGA has been implemented. This enabled the identification of rival explanations for the type and scale of changes that the audit has been seeking to bring about, and of the relative contribution of different types of strategies and activities and the interplay between the components in this context, including cross-cutting issues.
- **Case studies to compare which types of strategies, activities and components have worked well** – why, how, for whom and, critically, in what type of geographical contexts – to tackle the type of problems that target groups face. These were geographic case studies selected using specific criteria (see *succeeding section*) to provide more in-depth information and used to inform the overall report.

With an overarching theory-based, non-experimental evaluation design, mixed methods (consisting of quantitative and qualitative research techniques) were used to assess the relevance, effectiveness, efficiency, sustainability and coherence of the CFLGA strategies.

## Approach to case studies

Literal replication was used as a method of case selection, which means that the same type of result is predicted for each of the cases. By developing four LGU-level case studies, the Evaluation Team aimed to obtain in-depth insights into the diverse contexts within which the CFLGA operates. To systematically select four LGUs for case studies, a review of the 17 region's CFLGA and SCFLG performance was conducted. The review considered key factors such as geographical balance, audit performance and other contextual considerations. The selection process categorized the LGUs based on their performance and characteristics.

1. High-performing LGUs
  - LGUs that passed the audit and demonstrated best practices in child-friendly governance.
2. Moderately performing LGUs
  - LGUs that were close to passing or eligible but with notable gaps in compliance.
3. Suboptimal-performing LGUs
  - LGUs that were audited but did not pass or failed to comply with the audit requirements.
4. LGUs with unique challenges
  - LGUs in BARMM;
  - LGUs from different island groups (Luzon, Visayas and Mindanao); and
  - LGUs across different income classes, especially lower-income municipalities that performed well despite limited resources.

The selected case study locations varied in terms of contexts, barriers, interventions, structures and geographical location. Variation along these dimensions provided the greatest coverage and best chance of identifying patterns of difference or similarity. By including the LGUs with diverse contexts, the case studies aimed to provide a comprehensive understanding of the CFLGA and SCFLG implementation, highlighting successes and challenges. This approach ensured a balanced representation of geographical, socio-economic and performance-related factors. The city/municipal LGUs identified as case study locations are shown in Table 6. The final decision on the four case studies was made in consensus with the DILG, CWC and UNICEF.

Due to the low number of case studies conducted, as compared to the scale of the CFLGA, it is unlikely that the results are generalizable. For this reason, the case studies were supplemented by data collected via the online survey, desk review, interviews and analysis of secondary data. All case studies included a focus on gender, disability and equity as a cross-cutting theme.

Table 6: LGUs for field-level data collection

Region	Province	LGU	Reason for selection		Income class	Island group and context
Calabarzon (Region 4A): despite improvements since 2019, the region still shows lower eligibility.	Cavite	Carmona, Cavite	High passer LGU	Multiple UNICEF interventions	Component city	Luzon and peri-urban context
National Capital Region (NCR): The percentage of SCFLG-eligible LGUs decreased significantly.		Quezon City	Moderate Passer	Multiple UNICEF interventions	Highly urbanized city	NCR and urban context
Eastern Visayas (Region 8): High SCFLG eligibility percentage in 2019 but slightly declining in 2023.	Northern Samar	San Jose	Non-passer LGU (Not eligible to the SCFLG)	Multiple UNICEF interventions	Fifth class municipality	Visayas and rural context
BARMM: SCFLG eligibility slightly declined.		Cotabato City	Special case	Multiple UNICEF interventions	First class municipality	Mindanao and rural context

## Data collection methods and sample size

Mixed methods were used to collect data for the evaluation – the Evaluation Team drew upon quantitative and qualitative data as well as secondary data, which allowed for the triangulation of findings. Much of the primary data was collected in-country, with the Team Leader and the in-country team of experts; some was remotely collected. Data collection methods include:

- desk review of key programme-level documentation and other literature
- key informant interviews (KIIs) with a sample of stakeholders
- small group beneficiary interviews/focus group discussions (FGDs)
- online stakeholder perception survey
- analysis of secondary data (i.e., CFLGA results)

### Comprehensive desk review

Continuing from the preliminary analysis of key documents during the Inception Phase, a more extensive desk review encompassing 50 documents was conducted by the Evaluation Team.<sup>49</sup> The inception phase review focused on understanding the CFLGA (i.e., components, results, stakeholders involved and geographical coverage), including data collection tools and stakeholder analysis, while the comprehensive desk review was used to extract information in relation to the evaluation questions and sub-questions. Document sources include UNICEF, government agencies and wider, open-source literature. Types of documents reviewed include progress reports, past reviews, evaluations and research, plans, policies and strategies within the Philippines. Documents provided during the inception phase were supplemented by those suggested during interviews with key stakeholders.

<sup>49</sup> An orientation with DILG-NBOO and CWC Monitoring and Evaluation Division (MED) was held during the Inception Phase to ensure that the operationalization of the management guidelines and measurement using the indicators capture the actual audit process and other nuances.

Notion, a productivity application, was used to undertake some of the document reviews to gain efficiencies. A document review matrix was developed, guided by the evaluation questions and sub-questions, and populated using information extracted from the reviewed documents (see *References for the list of documents*).

### Primary data collection

Primary data were collected in-country using KIIs, FGDs and an online survey.

**Key informant interviews (KIIs).** These were conducted in person with 106 respondents (33 in the national level, 73 in the subnational), including government entities, UNICEF and NGOs. Purposive sampling was used to select the category of respondents, as this provided the best approach for more focused and in-depth data collection. Snowball sampling was also used to further identify respondents during the interviews. A breakdown of the interview respondents across stakeholder groups is given in Table 7.

A semi-structured interview guide was created with a limited number of core, open-ended questions and additional prompt questions for categories of respondents at the national and city/municipal levels (refer to *Annex 3 in Volume 2*). Limiting the guide to a small number of well-phrased, open-ended questions provided interviewers the freedom to direct the interview to topics that were most pertinent and relevant to the interviewees; the question guide was adapted depending on the stakeholder being interviewed (e.g., questions that were relevant to internal UNICEF processes were not posed to external stakeholders). The guide was structured to address the evaluation questions. The interview data were transcribed, translated, summarized and synthesized against the evaluation questions using Notion, which enabled the Evaluation Team members to work on the data concurrently to ensure consistency.

The data collected from the interviews were used to triangulate and validate the findings from the desk review, survey, FGDs and secondary data analysis. The sample size achieved for the KIIs is given in Tables 7 and 8.

**Table 7: Number of national-level key informants by type of sample**

Respondents	Proposed sample	Achieved sample
UNICEF Philippines Country Office <sup>1</sup>	5	13
UNICEF Regional Office	2	0
Government departments/ministries (national) <sup>2</sup>	15	14
Other United Nations agencies, private sector, CSOs, donors, etc. <sup>3</sup>	5	6
Total	27	33 (122 per cent)

Notes: <sup>1</sup>Includes specialists/officers in child protection; education; nutrition; disaster risk reduction; water, sanitation and hygiene; social policy; and M&E; <sup>2</sup>Includes executive director; division and assistant division chiefs; and nutrition and planning officers; <sup>3</sup>Includes community development officer, child protection and participation specialist, coordinator and representatives.

**Table 8: Number of respondents for key informant interviews and focus group discussions by subnational level and type of sample**

Level	Planned KIIs	Actual KIIs	Planned FGDs	Actual FGDs conducted
Regional – Calabarzon (Region 4A)	4	1 group KII and 1 KIIs (3 respondents)		
Provincial – Cavite	5	2 group KIIs (8 respondents)		
Carmona City	2	2 group KIIs and 1 KII (9 respondents)	1	1 (6 child respondents)

Level	Planned KIIs	Actual KIIs	Planned FGDs	Actual FGDs conducted
Regional – Eastern Visayas (Region 8)	4	1 group KII and 1 KII (4 respondents)		
Provincial – Northern Samar	5	2 group KIIs and 3 KIIs (7 respondents)		
Municipality of San Jose	4	2 group KIIs and 3 KIIs (8 respondents)	1	1 (6 child respondents)
Regional – BARMM	4	3 group KIIs and 1 KII (9 respondents)		
Provincial – as an independent component city, Cotabato is not under any province in BARMM	5	0		
Cotabato City	9	3 group KIIs and 2 KIIs (10 respondents)	1	1 (8 child respondents)
Regional – NCR; no provincial government in NCR	4	1 group KII, 1 KII and 1 written response (4 respondents)		
Quezon City	9	2 group KIIs (11 respondents)	1	1 (5 child respondents)
Total	55	73 respondents	4	4 (25 respondents)

**Focus group discussions (FGDs).** These were used to gather insights from adolescents and youth. Interactive methods were utilized to encourage participation in discussing the programme's relevance and effectiveness, gather a wide range of opinions and capture geographical and demographic differences in experiences, all while adhering to the "do no harm" principle. Additionally, ethical guidelines were adhered to for conducting research with this group, prioritising their safety and well-being throughout the process. Refer to Annex 3 in Volume 2 for the FGD guide questions and Annex 5 for the fieldwork schedule.

**Online stakeholder perception survey.** The survey was administered after the field work (i.e., conduct of KIIs and FGDs) at all levels of governance and across all relevant stakeholders (see Tables 9 and 10).

- The purpose of the survey was to capture respondents' perceptions related to the key evaluation questions. The survey included targeted questions to explore challenges encountered during CFLGA implementation and gathered perspectives on how these challenges were addressed, offering critical insights for improving strategies and enhancing programme effectiveness (refer to Annex 3 in Volume 2 for the survey questionnaire).
- The survey was conducted at governance levels, involving all those related to the audit. All LGUs (municipalities and cities) were administered the survey to collect a broad range of responses, which was not possible to obtain using the KIIs and FGDs. Engaging respondents from all areas ensured the inclusion of diverse perspectives and captured distinct socio-economic, cultural, geographical and institutional dynamics.

- SurveyMonkey was utilized to design and administer the online survey. To facilitate the process, the DILG, CWC and UNICEF provided necessary access by sending out the survey link to all targeted respondents at every level within the government. The survey gathered 2,451 responses (73 per cent female, 27 per cent male). Note that it is not possible to calculate the response rate as the number of respondents to which the survey was sent by the CWC and DILG is not known. The highest number of responses were from the DILG (875) and from cities/municipalities (2,070).<sup>50</sup>
- The survey results are presented in the Key Findings section and in Annex 6 of Volume 2.

Table 9. Number of online survey respondents by affiliation

Organization	No. of respondents	% share in total
Government: DILG	875	36%
Government: CFLGA Core Group Member	434	18%
Government: DepEd	204	8%
Government: DSWD	176	7%
Government: DOH	92	4%
Government: CWC Secretariat	35	1%
Government: CWC TMG members	20	1%
Government: ECCD Council	11	0%
Government: NNC	10	0%
Government: Other agencies	7	0%
Government partners	157	6%
NGO / CSO/ religious organization	53	2%
Private sector	4	0%
UN agency/ donor	6	0%
Others	367	15%
Total	2,451	100

Table 10: Number of online survey respondents by governance level

Level	Number of respondents
<b>National</b>	92
<b>Provincial</b>	203
<b>City/Municipal</b>	2,070
<b>Regional</b>	49
<b>Others</b>	37
<b>Total</b>	2,451

### Secondary data analysis

The evaluation extensively utilized secondary data for the analysis, with the DILG and CWC providing key datasets on the audit. This analysis was done after the primary data collection to identify the extent of LGU performance.

<sup>50</sup> As discussed in a check-in meeting, the trade-off between having data to compute a response rate and enabling the survey to be answered anonymously was settled in favour of respondent anonymity to encourage respondents to freely express their opinions.

## Participation of adolescents and youth in the evaluation

The Evaluation Team worked with the DILG, CWC and UNICEF to set up an Adolescent and Youth Evaluation Reference Group to meaningfully engage the team during the evaluation. This group included a diverse range of youth and adolescents,<sup>51</sup> including those with disabilities and those from various socioeconomic backgrounds. They were engaged in the validation of the findings and co-creation of the recommendations in two workshops held on 28 June 2025: (a) conducted remotely, the first workshop had 27 participants; and (b) conducted in person, the second had 14 participants. This approach ensured that youth and adolescents were not mere participants but active contributors, helping shape the evaluation process and its outcomes (see *Annex 8 in Volume 2*).

## Data analysis

The analytical framework that guided the analysis is based on the evaluation questions. Notion was utilized to undertake some analytical tasks, the results of which were crosschecked by the Evaluation Team. The methods of analysis include the following:

- **Thematic analysis.** A coding framework based on the evaluation questions was developed, and data collected from desk reviews, KIIs, FGDs and online perception survey were coded, categorized and analysed. Developing and using a coding framework with the use of Notion software helped ensure consistency across the work of the Evaluation Team, providing greater reliability of results.
- **Quantitative data analysis.** Descriptive analysis was used to identify patterns, trends and changes over time. The analysis was based on aggregated quantitative data reflecting audit results compiled from the 17 Philippine administrative regions covering three reference years: 2019, 2021 and 2022. The analysis included regional and LGU levels.

The regional-level analysis utilized the values of average total scores across the five categories of indicators: Survival, Development, Protection, Participation and Governance. Each category is represented by a composite score calculated from standardized performance indicators, with each region assigned an average score per category per year.

The evaluation also incorporated comparative performance analysis across five income classes of LGUs. As a first step, income classes were identified based on national fiscal categories defined by the Department of Finance which group LGUs according to revenue capacity.<sup>52</sup> Next, the average score per indicator for each income class was calculated, then the comparison across the income classes and LGUs was conducted. The analysis enabled an assessment of the extent of the presence or absence of programmes and projects addressing children's needs and rights. It also provided critical insights into governance practices, resource allocation and compliance with child-friendly governance standards.

- **Triangulation.**<sup>53</sup> This involved the use of multiple data sources to produce an understanding of the CFLGA. Through triangulation, the Evaluation Team was able to corroborate findings and ensure that a rich, rigorous and comprehensive account was provided for the questions being addressed. Triangulation for the evaluation involved triangulation of (a) sources, or examining the consistency of different data sources within the same method (e.g., KII respondents with different contexts); (b) methods, or checking the consistency of findings generated across different methods of data collection; and (c) analysts' reviews.

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<sup>51</sup> Aged 10–19 years old. In BARMM, the youth age bracket is extended to 15–40 years due to socioeconomic challenges, including the effects of conflict and poverty.

<sup>52</sup> As per the schedule of income classification for the first general income reclassification of provinces, cities and municipalities based on the income ranges under RA 11964 or Automatic Income Classification of Local Government Units Act.

<sup>53</sup> Qualitative Research Guidelines Project, '[Triangulation](#)', Robert Wood Johnson Foundation, n.d.

## Strength of evidence

In addition to triangulation, the Evaluation Team assessed the strength of evidence for each evaluation question. The process enabled the Team to establish whether the evaluation findings are based on strong, medium or weak evidence (see *Table 11*).

- Strong – A range of sources to corroborate findings, including documentary sources and quantitative and qualitative sources that allow for robust triangulation.
- Medium – Three to four corroborative sources of evidence that allow for reasonable triangulation, but where evidence coverage is not complete or where quality of the sources vary. (One entry in *Table 11* is of medium strength.)
- Weak – One to two sources of evidence from a single data collection stream and there is no possibility for triangulation. (One entry in *Table 11* is weak.)

**Table 11: Strength of evidence per evaluation question**

Evaluation question <sup>1</sup>	Strength of evidence <sup>2</sup>	National KII	Subnational KII	FGD	Survey	Document review
<b>RELEVANCE</b>						
1.1 To what extent is the CFLGA aligned with the needs, priorities and policies of key stakeholders in promoting children's rights (at national, regional, provincial, LGU, communities, households and children's level)?		✓	✓	✓	✓	✓
1.2 How adequate is the current audit process in supporting the government's goal of monitoring and supporting LGU performance to help fulfil their accountabilities?		✓	✓	✓	✓	✓
1.3 To what extent has the CFLGA adapted to changes in context and emerging needs of children over time, including the introduction of innovations to the audit process?		✓	✓	Weak <sup>3</sup>	✓	✓
<b>COHERENCE</b>						
2.1 To what extent is there collaboration and coordination across teams: <ul style="list-style-type: none"> <li>• Within the government and UNICEF</li> <li>• Government, UNICEF and other actors (e.g., CSOs, private sector, academic institutions and faith-based organizations) to implement CFLGA?</li> </ul> How can the capacities of stakeholders be enhanced for the audit process?		✓	✓	Weak	✓	✓
2.2 In what way does the CFLGA complement other programmes and avoid duplication of efforts (including those of UNICEF)?		✓	✓	Weak	✓	✓
2.3 Who are the key actors involved in the CFLGA at the national, regional, provincial and LGU levels, and are their roles and responsibilities clearly defined and understood?		✓	✓	Weak	✓	✓
2.4 What challenges are experienced in collaboration and coordination by key actors involved in the CFLGA at all levels including the DILG and CWC, and what can be done to address these?		✓	✓	Weak	✓	✓
2.5 How well is the CFLGA aligned and integrated with existing performance monitoring systems, particularly in measuring sector priorities such as health, nutrition, education, child protection and child participation, and how can this be further strengthened?		✓	✓	Weak	✓	✓

Evaluation question <sup>1</sup>	Strength of evidence <sup>2</sup>	National KII	Subnational KII	FGD	Survey	Document review
<b>EFFECTIVENESS</b>						
3.1 To what extent has the audit improved the performance of the LGUs in prioritising and delivering services to children?	Orange	✓	✓	✓		
3.2 How well is CFLGA-generated data/evidence used, managed and shared to facilitate compliance and decision-making and inform policies? (What are the challenges and improvements required?)	Green	✓	✓	✓	✓	
3.3 To what extent has the CFLGA improved service delivery and contributed to improved protection, survival, governance, development and participation of children?	Green	✓	✓	✓	✓	✓
3.4 What factors have facilitated and/or hindered the performance of the LGUs in complying with the audit process as well as the achievement of results?	Green	✓	✓	✓		
3.5 To what extent are the indicators sufficient to measure the achievement of the CFLGA results, including at the outcome level?	Green	✓	✓	✓	✓	
<b>EFFICIENCY</b>						
4.1 Were there sufficient resources, both financial and human, to achieve the desired outcomes of the CFLGA?	Green	✓	✓	Weak	✓	✓
4.2 What are the funding challenges (including within the DILG) and implications of these for the CFLGA?	Green	✓	✓	Weak	✓	✓
4.3 To what extent were CFLGA activities implemented on time?	Green	✓	✓	Weak	✓	Medium
4.4 What factors lead to delays in communicating audit results to the LGUs, and what support is required by the DILG and CWC to prevent delays?	Green	✓	✓	Weak	✓	✓
4.5 How have the existing structures facilitated or hindered the resourcing and timely implementation of the CFLGA?	Green	✓	✓	Weak	✓	✓
<b>SUSTAINABILITY</b>						
5.1 What factors are likely to contribute to or hinder the sustainability of the CFLGA, such as coordination, institutionalization and integration?	Orange		✓	✓		
<b>CROSS-CUTTING</b>						
6.1 To what extent has the CFLGA addressed the needs of the most vulnerable populations (e.g., different genders, those furthest behind, those living with disabilities), and what improvements are required to enhance inclusivity?	Green	✓	✓	Strong	✓	✓

Notes: <sup>1</sup>Questions 3.6 and 3.7 are not included; <sup>2</sup>green means strong evidence, orange means medium or weak evidence; <sup>3</sup>this means only one FGD mentioned or addressed the question.

### Data recording and management

Data was collected through the means mentioned in the Data Collection Methods section and recorded upon the respondent's verbal and informed consent, or notes were taken.

## Privacy and confidentiality

Data protection measures were applied, with data treated in absolute confidentiality and in accordance with Regulation 2016/679 of the European Parliament and of the Council. Interviews were transcribed and anonymized immediately after completion. To ensure accuracy, apart from interview transcripts, data were added to pre-designed forms for triangulation.

## Evaluation norms and ethical considerations

The Team Leader was primarily responsible for ethical oversight and design of the evaluation in close coordination with the rest of the Evaluation Team. The Team followed the ethical guidelines of the United Nations Evaluation Group (UNEG), particularly the 2020 Ethical Guidance for Evaluation and 2011 Integrating Human Rights and Gender Equality in Evaluation – Towards UNEG Guidance; the 2015 Procedure for Ethical Standards in Research, Evaluation and Data Collection and Analysis by UNICEF was also followed.

The evaluation norms and ethical considerations observed were as follows.

**Respect for dignity and diversity** – Differences were respected in culture, local customs, religious beliefs, gender, disability, age and ethnicity, and the potential implications of these when carrying out the evaluation. Any risks of disruption to the respondents were minimized, providing ample notice and respect for privacy.

**Rights** – Respondents/participants were treated as ‘autonomous agents’ and given time and information to decide whether they wished to participate and were not pressured into participating. The respondents were selected as per the defined sampling methodology. The Team complied with the relevant codes of conduct governing vulnerable groups, such as young people.<sup>54</sup>

**Redress** – Respondents were provided sufficient information to seek redress, including how to register a complaint. The mechanisms for redress were defined in coordination with UNICEF.

**Confidentiality** – Respondents’ right to provide information in confidence was respected, and they were made aware of the scope and limits of confidentiality. Names and any other sensitive information were anonymized.

**Data security** – Data was stored systematically and securely, and in line with the Team’s data protection policy, which is fully compliant with the 2018 General Data Protection Regulation standards. Data was stored in a way that made it available and accessible to the Evaluation Team only. If requested and following appropriate anonymization, the data was also shared with UNICEF. The data will be retained for a certain period, as determined in consultation with UNICEF, and then, upon approval from UNICEF, will be deleted.

**Responsibility** – Any dispute or difference of opinion among the Evaluation Team members or between the Team and the commissioner of the evaluation in connection with the findings and/or recommendations was clearly explained.

**Integrity and independence** – Any emerging issues and potential deviations were discussed and agreed upon with UNICEF. The Evaluation Team utilized their independent judgment, taking full responsibility for the accuracy of the information presented in the report.

**Intellectual property** – All materials produced during the conduct of the evaluation are the property of UNICEF and can only be used with prior written permission.

**Incidents** – The Evaluation Team reported any issues that arose during the conduct of the evaluation through regular meetings with the UNICEF evaluation manager.

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<sup>54</sup> See [Ethical Research Involving Children](#).

Note that there were no conflicts of interest between the Evaluation Team and the commissioners of the evaluation. Ethical approval was obtained through Health Media Lab, an independent institutional review board. The ethics review approval letter is provided in Annex 4 in Volume 2.

## Limitations and mitigation measures

Potential limitations to the evaluation and the relevant mitigation strategies are provided in Table 12.

Table 12: Limitations and mitigation measures

Limitation	Description	Mitigating measures
Availability of reliable, high quality and complete secondary data	While the CWC was able to provide data on the financial and human resources allocated to the CFLGA over the years, other agencies did not. As a result, the discussion on resource sufficiency was limited to CWC data. Additionally, although the LGUs are mandated to allocate 1 per cent of their annual budgets to programmes for children, no available data indicates whether these funds were fully utilized for CFLGA implementation or contributed to achieving its desired outcomes.	In the findings, it was clearly noted that the analysis is primarily based on data submitted by the CWC and should not be interpreted as representative of all implementing agencies.
Limited availability of high-level respondents for interviews	Some respondents from the RIMTF, including representatives from DepEd and DSWD, were unavailable for interviews due to other equally important commitments.	DepEd Calabarzon provided written responses to the interview questions.
Scheduled data collection coinciding with the celebration of Ramadan	The data collection period in BARMM overlapped with the observance of Ramadan, during which government personnel, stakeholders and community members had limited availability due to fasting, religious activities and adjusted working hours. This may have affected the responsiveness and participation of key informants and respondents during the KIIs and FGDs.	The Evaluation Team planned and coordinated the schedule with the Ministry of the Interior and Local Government in advance, ensuring that data collection activities were respectful of religious observance. Evaluators observed proper cultural protocol and courtesy, including adjusting interview times to accommodate prayer and rest periods, and avoiding sessions close to after breaking of the fast. Where necessary, data collection was rescheduled in consultation with local partners to ensure meaningful participation without disrupting Ramadan practices.

## Quality assurance

### Internal quality assurance

Within the Evaluation Team, HealthGen had overall responsibility and was accountable for delivering the contract, including reviewing all deliverables before submission to UNICEF. HealthGen ensured that deliverables were produced on time, on budget and to the desired quality; staff were kept safe and secure; and client data was protected. To ensure the quality of the evaluation products, the Evaluation Team:

- Held regular internal project management meetings to track delivery and quality and deal with problems as these arose.
- Compiled and documented in the project files relevant information (including meeting minutes, work plans and deadlines, programme documentation and relevant reports).
- Always maintained clear and open communication with UNICEF.

- Sought feedback from the client (UNICEF, DILG, CWC) and incorporated all feedback into the evaluation design, process and outputs.
- Conducted an internal Team review of all deliverables, including internal quality assurance.

### External quality assurance

The Evaluation Reference Group, as part of its advisory role, provided support, strategic feedback and quality assurance of the Inception and Evaluation reports. The Group was co-chaired by the DILG and CWC.

The Evaluation Management Team was responsible for the day-to-day oversight and management of the evaluation. The Evaluation Management Team was composed of UNICEF staff, but considering this was a country-led evaluation, the key focal points from the DILG and CWC technical teams were engaged closely throughout the evaluation process. The UNICEF Evaluation Manager, with support from the M&E Officer and Social Policy Specialist, was responsible for overseeing the evaluation process and working closely with the Evaluation Team to ensure that the evaluation met the quality standards of UNICEF and followed quality assurance processes as per UNICEF evaluation guidelines.

# Key findings

## Relevance

EQ 1.1: To what extent is the CFLGA aligned with the needs, priorities and policies of key stakeholders in promoting children's rights (at the national, regional, provincial, LGU, communities, households and children's level)?

### Alignment with needs

The CFLGA is not fully aligned with the needs of children. Many evolving needs are not being considered due to the fixed set of indicators against which the audit must be conducted. This despite the indicators being reviewed and revised every three to five years to ensure relevance and gradual progress of performance of the LGUs. The indicators have not been adapted to the extent needed to account for the evolving needs of all categories of children or for all measures taken to address children's evolving needs. Moreover, the CFLGA needs to adapt to reflect the unique contexts of the LGUs.

**1. Development** – Children's development needs are assessed using indicators on ECCD and OSCY. The indicators include *Percentage coverage of children aged 3 to 4 years old provided with ECCD services*, *Presence of ECCD services in all barangays* and *Percentage of out-of-school children and youth (OSCY) assisted for enrolment/re-enrolment to school, ALS or other flexible learning options*.

With these indicators, the CFLGA aligns with children's need to access educational services, but does not consider the quality of education, student performance or education governance. Such considerations remain out of the scope of the CFLGA. The LGUs are thus not provided feedback in relation to these, whether to acknowledge their efforts to respond to such considerations or be provided insights on areas for future response.

An example is the learning loss brought about by home quarantines during the pandemic. When assessing LGU performance, the audit does not account for local initiatives that respond to learning loss, such as the establishment of trust funds for learning recovery, as mentioned in a group KII. While quality education was a topic of prior discussion within the CFLGA Core Group, the final indicators were grounded in LGU accountabilities as outlined in Local Government Code and relevant national legislation, considering that education is not a devolved function.

Thus, the LGUs may be aligning their services and responding to children's development needs but these needs are neither accounted for in the CFLGA framework nor is the response being considered during assessment. The 'true' performance of the LGUs then may not be clearly reflected or appropriately rewarded by the audit.<sup>55</sup>

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<sup>55</sup> In addition, there is also the case of Quezon City LGU, which has implemented a barangay-level CFLGA, yet the current audit only assesses whether barangays have a functioning BCPC.

**2. Survival** – The CFLGA is aligned with children’s survival needs as the revised framework includes specific indicators on nutrition, immunization and access to health services. These include *Percentage coverage of fully immunized children (FIC) aged 12 months old*, *Prevalence of malnutrition among children aged 0 to 59 months old*, and *Percentage coverage of pregnant adolescents provided with prenatal and postpartum services*.

As gathered in the KIIs, the indicators help ensure the presence of, for example, DOH and NNC programmes and services in the LGUs, emphasising the government’s role in supporting children’s health and survival from birth. However, gaps remain in the current set of survival-related indicators, e.g., on adolescent reproductive health and mental health, which are both national priorities. Notably, their inclusion in the Local Development Plan for Children (LDPC) highlights the profiling of adolescent-friendly health facilities and mental health policies as per Memorandum Circular 2024-160.

To better reflect the current needs of children, a profiling initiative was conducted on selected indicators in the 2025 audit cycle. Among the profiled indicators is the presence of an adolescent-friendly health facility. The profiled indicators, while scored, do not yet affect the final rating. The profiling is intended to run for one to two years to establish baselines before full integration into the audit cycle.

**3. Protection** – The CFLGA is aligned with children’s protection needs through the inclusion of indicators that specifically assess the LGUs on the management of reported cases involving CNSP. This reflects the framework’s focus on strengthening local government accountability in safeguarding vulnerable children. However, while the CFLGA includes an indicator on the reporting of child abuse cases, it does not assess whether these cases are resolved or examine the quality of the interventions undertaken by the LGUs. If done, this will enable further identification of gaps and needs, and a response to these.

Key informants note emerging protection risks, particularly those related to digital environments such as online sexual abuse or exploitation of children (OSAEC) and digital safety, are also not adequately covered. It should be noted that the limited capacity of the LGUs influenced the current non-inclusion of this indicator; policy requirements for the LGUs and the profiling for case management indicators are underway.

Key informants identified several other protection concerns that remain underrepresented in the indicators: the impact of climate change,<sup>56</sup> the rights of lesbian, gay, bisexual, transgender and queer/questioning (LGBTQ+) children and the specific needs of children with disabilities.<sup>57</sup>

In addition, child protection needs and efforts to respond to these needs can sometimes come in conflict with customary and traditional practices. In BARMM, for instance, the integration of the Anti-Child Marriage Law into Cotabato City’s Children’s Code has met some resistance from community leaders and religious figures. According to stakeholders, ongoing efforts are underway to harmonize this law with Islamic legal principles. Another issue mentioned by key informants is corporal punishment, which remains prevalent in the region. This highlights the need for the audit’s better alignment with local cultural contexts and policies.

**4. Participation** – The CFLGA is aligned with children’s participation needs through the inclusion of indicators that assess how the LGUs promote and support child participation. These indicators evaluate the existence and functionality of mechanisms that enable children to express their views

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<sup>56</sup> Climate change as part of the Comprehensive Emergency Program for Children within the Local Disaster Risk Reduction and Management Plan, with emphasis on its mandated resource allocation.

<sup>57</sup> The profiling initiative includes the percentage provided with assistance.

and take part in decisions affecting their lives, e.g., child representation in the Local Council for the Protection of Children (LCPC). There is strong LGU commitment to promoting child participation – through the development of policy and PPAs with children’s participation in the planning, implementation or monitoring phase,<sup>58</sup> as verified in an FGD – and accommodating their needs (see *Box 1*).

#### Box 1: Examples of good practices in child participation

In Carmona City in Cavite, young people report that the LGUs actively listen to their needs and have established a youth group to gather insights on the challenges they face. A notable initiative is the Usapang Bata event of the Carmona Children’s Federation, which is a child-led consultation platform that informs programme development. This initiative has led to concrete actions, such as a tree-planting workshop in Sitio Paligawan Matanda in response to youth-identified environmental concerns. In Cotabato City, young people expressed appreciation for the LGUs’ support in establishing the Barangay Children’s Association and in promoting meaningful participation through LCPC meetings. Similarly, in Quezon City and the Municipality of San Jose in Northern Samar, youth respondents acknowledged the value of LGU-led participation mechanisms, noting that these efforts made them feel more motivated, empowered and heard.

#### Alignment with priorities and policies

The CFLGA is well-aligned with national priorities and policies that promote children’s rights. By guiding the LGUs in assessing and improving their delivery of child-related services, the audit supports alignment across national, regional, provincial and LGU levels and acts as a lever to encourage efforts that promote children’s rights and ensure that benefits reach communities, households and children themselves.

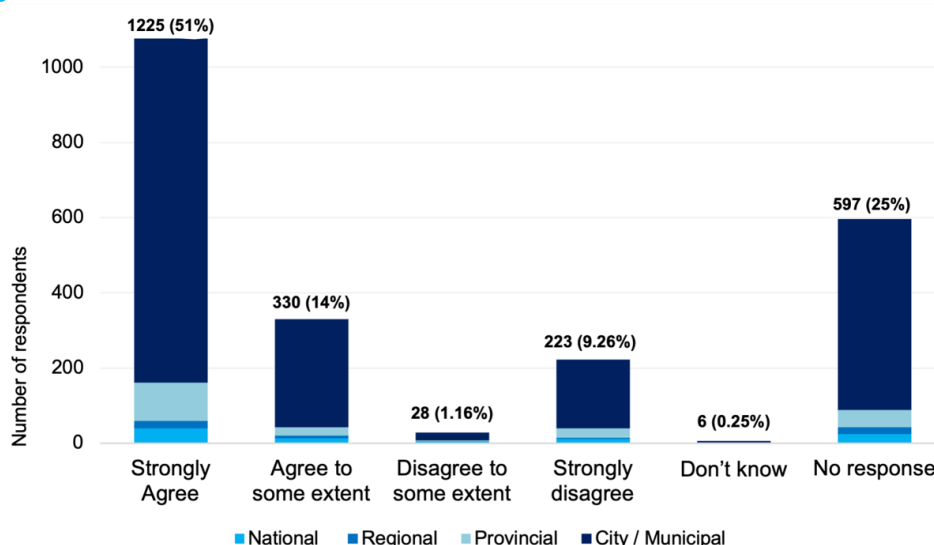
The majority of online survey respondents (65 per cent) strongly agreed or agreed to some extent that there was alignment of the CFLGA with stakeholders’ needs, priorities and policies in promoting children’s rights. Only nine per cent strongly disagreed<sup>59</sup> (see *Figure 6*).

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<sup>58</sup> During the 2025 CFLGA, this Participation indicator was improved towards capturing meaningful child participation. The PPAs where children, in general, can participate include: (a) crafting the Sectoral or Local Development Plan for Children; (b) coming up with priority issues and action plans during Children’s Congress; developing the situational analysis on children or local policy/ordinance for the protection of children; and conducting evaluation workshops related to LGU-implemented PPAs for children.

<sup>59</sup> For this survey item, no qualitative qualifier was provided. However, the key challenge reflected in the KIIs with LGU actors is the lack of prioritization of child-related programmes and policies by local chief executives (LCEs), resulting in misalignment between child rights and LGU priorities.

Figure 6: CFLGA alignment with stakeholders' needs, priorities and policies in promoting children's rights



Source: Online stakeholder perception survey.

As detailed in the KIIs, the CFLGA supports frameworks such as Child 21; PDP 2023-2028; AmBisyon 2040, on which the PDP is anchored; Philippine Plan of Action for Nutrition; and National Plan of Action for Children at the national level. In the regions, the CFLGA is consistent with the Regional Development Plan and Regional Plan of Action for Children; in the LGUs, it aligns with the Local Development Plan for Children (LDPC), Local Development Investment Plan for Children, Annual Investment Plan for Children, Local State of Children’s Report, and Barangay Development Plans, which should all include provisions for child rights and protection. Table 13 lists key Philippine policies that promote children’s rights and to which the CFLGA contributes.

Table 13: Philippine policies on children’s rights and links to the CFLGA

Year	Policy	Link to the CFLGA	Governance level
1987	1987 Philippine Constitution and the Family Code	The promotion and protection of children’s rights are reinforced and integrated in the Constitution and the Family Code.	National
1991	RA 7160 or the Local Government Code	Emphasizes the need to support and provide basic health, nutrition, early child development and other basic social services.	National
1991	Sangguniang Kabataan through RA 7160 or the Local Government Code <sup>1</sup>	Link to child participation indicators	National
1992	RA 7610 or the Special Protection of Children Against Abuse, Exploitation and Discrimination Act	Link to child protection indicators	National
1995	RA 8044 or the Youth in Nation Building Act	Link to child participation indicators	National
1997	Executive Order 421 or the creation of the Children’s Sector under the National Anti-	Link to child participation indicators	National

Year	Policy	Link to the CFLGA	Governance level
	Poverty Commission <sup>2</sup>		
2000	RA 8980 or the ECCD Act	Link to child development indicators	National
2002	Optional Protocol on Sale of Children, Child Prostitution and Child Pornography	Link to child protection indicators	National
2003	Optional Protocol on Children in Armed Conflict	Link to child protection indicators	National
	RA 9208 or the Anti-Trafficking of Persons Act	Link to child protection indicators	National
2004	RA 9262 or the Anti-VAW/C Act	Link to child protection indicators	National
2006	RA 9344 or the Juvenile Justice Welfare Act	Link to child protection indicators <sup>3</sup>	National
2009	RA 9775 or the Anti-Child Pornography Act	Link to child protection indicators	National
	RA 10028 or the Expanded Breastfeeding Promotion Act	Link to child survival indicators	National
	RA 9710 or the Magna Carta of Women <sup>4</sup>	A comprehensive women's human rights law in the Philippines that aims to eliminate discrimination against women and promote their rights, particularly those in marginalized sectors.	National
2011	RA 10157 or the Kindergarten Act	Link to child development indicators	National
2013	RA 10630 or the Amended Juvenile Justice Welfare Act	Link to child protection indicators	National
	RA 10410 or the Early Years Act	Link to child development indicators	National
2016	RA 10821 or the Children's Emergency Relief and Protection Act	Link to child protection indicators. The Philippines' national framework is designed to safeguard children, as well as pregnant and lactating mothers, during disasters and emergencies.	National
2018	RA 11148 or the Kulusugan at Nutrisyon ng Mag-Nanay Act	Link to child survival indicators	National
2023	Fourth National Plan of Action for Children (2023–2028)	Focuses on protecting vulnerable children. It aims to strengthen systems for a safe environment through effective laws, policies, and trained staff. The plan aims to ensure children's active participation in their well-being and prioritizes climate resilience to safeguard them from current and future threats.	National

Year	Policy	Link to the CFLGA	Governance level
	Philippine Development Plan 2023–2028 <sup>5</sup>	The PDP outlines the national development strategies aimed at achieving economic and social transformation, with specific goals for child welfare, health and education.	National
	National Social Protection Framework of the DSWD	This framework provides a comprehensive approach to reducing poverty and vulnerability, including specific interventions for child welfare and development.	National
	Philippine Health Agenda 2023–2028 of the DOH	The agenda focuses on equitable access to health services, with significant attention to maternal, child and adolescent health.	National
	Philippine Plan of Action for Nutrition	It is the country's strategic framework for improving nutrition and addressing malnutrition across all life stages.	National
	Regional Plan of Action for Children		Regional / Subnational
	Regional Development Plans	Include child-focused targets, especially under the social development sector.	Regional / Subnational
	Local Development Plan for Children (LDPC)	A strategic multi-year plan that integrates child rights into local development priorities. Covers health, nutrition, education, child protection and participation.	LGU
	Local Investment Plan for Children	A three- to five-year budgetary framework that supports the LDPC.	LGU
	Annual Investment Plan for Children	The annual operational plan details the year's budgetary allocations based on the Local Investment Plan for Children.	LGU
	Local State of Children's Report	An annual report prepared by the LGU that outlines the status and outcomes of child-related indicators and programmes.	LGU
	Barangay Development Plans	Should include provisions for child rights and protection.	Barangay
2025	Child Budget and Expenditure Tagging and Tracking Tool, and Ceremonial Signing of the CWC-DBM-DILG-Bureau of Local Government Finance Joint Memorandum Circular	Should include provisions for child rights and protection.	All levels

Notes: <sup>1</sup>RA 10742 or the Sangguniang Kabataan Reform Act was later ratified in 2016.

<sup>2</sup>Encouraged the "representation of children in all relevant political, social and cultural structures of the government".

<sup>3</sup>RA 9344 calls for a system dealing with children at risk and children in conflict with the law, which provides child-appropriate proceedings, including programmes and services for prevention, diversion, rehabilitation, re-integration and aftercare, to ensure their normal growth and development. The CFLGA Protection Indicator 3.1. (Management of reported cases of CNSP) supports this system by assessing the LGUs' provision of appropriate immediate and long-term interventions.

<sup>4</sup>Mandated to establish a VAW/C Desk to ensure that VAW/C case/s are fully addressed in a gender-sensitive manner.

<sup>5</sup>Has several provisions related to children and the realization of their rights and aspirations such as on education, health and nutrition outcomes, social protection, governance, child labour, climate and disaster resilience, protection and accessibility.

## EQ 1.2: How adequate is the current audit process in supporting the government's goal of monitoring and supporting LGU performance to help fulfil their accountabilities?

The CFLGA plays a critical role in promoting transparency and accountability among the LGUs, aligning with the Philippine Government's broader goal of improving performance monitoring and service delivery for children. However, the audit is not fully adequate to monitor and support LGU performance and help the LGUs fulfil their accountabilities.

The audit intentionally serves as a foundational assessment, focusing on minimum compliance, with a planned trajectory towards evaluating service quality and functionality over time. It provides a baseline performance assessment, capturing the current capacity and compliance of the LGUs, and is complementary to more qualitative or impact-focused mechanisms such as the FGDs and site validations under the PACFMC.

Majority of the stakeholders either strongly agreed (41 per cent) or agreed to some extent (23 per cent) that the audit process is adequate in supporting government monitoring and LGU accountability. In cities/municipalities, 860 of 983 respondents or 87 per cent strongly agreed, suggesting stakeholders view the audit process as a credible and useful mechanism for ensuring transparency and accountability. Only 11 per cent of all respondents either disagreed to some extent or strongly disagreed (see Table 14).

Table 14: Adequacy of the CFLGA process in supporting government monitoring and LGU accountability

	National	Regional	Provincial	City / Municipal	Total	%
Strongly agree	27	12	84	860	983	41.00%
Agree to some extent	25	12	39	479	555	23.00%
Disagree to some extent	5	4	9	56	74	3.10%
Strongly disagree	9	3	24	160	196	8.12%
Don't know	2	0	0	6	8	0.33%
No response	24	18	47	509	598	25.00%
Total	92	49	203	2,070	2,414	100%

Source: Online stakeholder perception survey.

### Barriers and constraints to monitoring and supporting LGU performance

**1. Limited assessment of programme quality and impact.** The CFLGA seeks to: (a) assess the overall performance of LGUs in delivering child-friendly governance; (b) identify key areas that require improvement to enhance children's well-being; (c) inform local planning and programming through

CFLGA results; (d) pinpoint where technical and/or financial assistance is needed; and (e) recognize the LGUs that demonstrate exemplary performance in advancing children's rights.<sup>60</sup>

The data and insights generated by the audit provide a valuable basis for the LGUs and national government agencies to analyse strengths, address weaknesses and identify opportunities for advancing child rights-responsive governance. The assessment helps answer key strategic questions, including: what are the LGUs currently doing for children? What should the LGUs be doing? What more can the LGUs do? How can national government agencies better support the LGUs?<sup>61</sup>

In line with LGU mandates, national development plans and international commitments, all city/municipal LGUs are evaluated using the five categories of CFLGA indicators.<sup>62</sup> While the audit primarily checks for the presence or absence of relevant child-related initiatives, assesses current or recent performance and typically aligns with annual reporting cycles (i.e., the year being audited), it does not assess the quality, long-term outcomes or the sustainability of these initiatives. As a result, it does not provide a complete picture of whether these programmes truly contribute to improving children's outcomes.

The indicators fall into two main types: percentage-based indicators (quantitative and output-oriented) and presence/absence indicators (binary/qualitative and focused on structure or existence). Percentage-based indicators measure coverage or reach of services and are the most common. Sample indicators are percentage coverage of FIC (survival), percentage coverage of children provided with ECCD services (development), percentage of OSCY enrolled in ALS or other flexible learning options (development), percentage of CNSP cases with case management (protection), and percentage of budget allocation and utilization for children (governance). While useful for measuring access and scale, these indicators do not assess the quality, effectiveness or impact of services provided.

The presence/absence indicators check for the existence of policies, services or mechanisms. These also do not evaluate whether what is 'present' is functional, equitable or responsive to children's needs. Sample indicators are presence of ECCD in all barangays (development), presence of case management reports (protection), presence of child representatives in LCPCs (participation), presence of an updated children's database (governance), and presence of child-friendly facilities (governance).

No CFLGA indicator assesses the quality of service delivery, such as standards for ECCD, case resolution timelines or user satisfaction. No child-led or independent assessments are used to measure how well LGU programmes support children. Moreover, the CFLGA has no longitudinal or impact tracking. Indicators are mostly snapshot-based (one-year audits); there is no measurement of long-term impact (e.g., improvements in literacy, reduction in repeat abuse cases or improved mental health). The absence of time series analysis hinders the understanding of whether LGU efforts are improving or stagnating. Indicators such as 'functional LCPC' are present but are not backed by clear criteria for effectiveness, frequency of meetings or actual influence on decision-making. Budget indicators track allocation and utilization but not efficiency, timeliness or alignment with actual needs.

There is a prior agreement within the CFLGA Core Group to gradually 'level up' indicators from simple presence or absence to more substantive assessments, and eventually to implementation and M&E. The revisions done in the CFLGA in 2024 is part of this transition, as seen in the shift in governance indicators from presence to content-based criteria. The DILG-NBOO recommended the phased introduction of these changes to allow the LGUs sufficient time to adapt.

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<sup>60</sup> DILG and UNICEF, 'CFLGA Handbook', p. 6.

<sup>61</sup> Ibid., p. 6.

<sup>62</sup> Ibid., p. 7.

**2. Lack of holistic monitoring of LGU performance, resulting in inadequate recognition of LGU efforts.** The Philippine Government adopts a dual-track approach to LGU performance assessment, comprising continuous performance monitoring systems and periodic audit mechanisms, like the CFLGA, to evaluate the LGUs' delivery of services supporting the fulfilment of children's rights. Among others, the CFLGA complements mechanisms like the PACFMC and the NNC's Monitoring and Evaluation of Local Level Plan Implementation (MELLPI Pro), which are intended to assess impact and innovation. However, getting the bigger picture with the many monitoring mechanisms is a challenge.

**3. Inadequate responsiveness of the audit to emerging risks.** The audit does not adequately account for evolving challenges that increasingly affect children nationwide even as some LGUs have implemented initiatives to address these. Among such concerns mentioned in the KIIs are OSAEC, climate and disaster risks and the needs of internally displaced children. Moreover, in the four LGUs selected as case studies, climate change adaptation programmes have been implemented as part of their child protection efforts, but these are not reflected or recognized in the current audit process.

Notably, though, the CFLGA does capture qualitative aspects as outlined in DILG Memorandum Circular 2018-196, particularly disaster risk reduction indicators linked to the Comprehensive Emergency Program for Children, e.g., child-friendly evacuation centres and transitional shelters; prompt delivery of basic services and education; and referral systems and health care access.

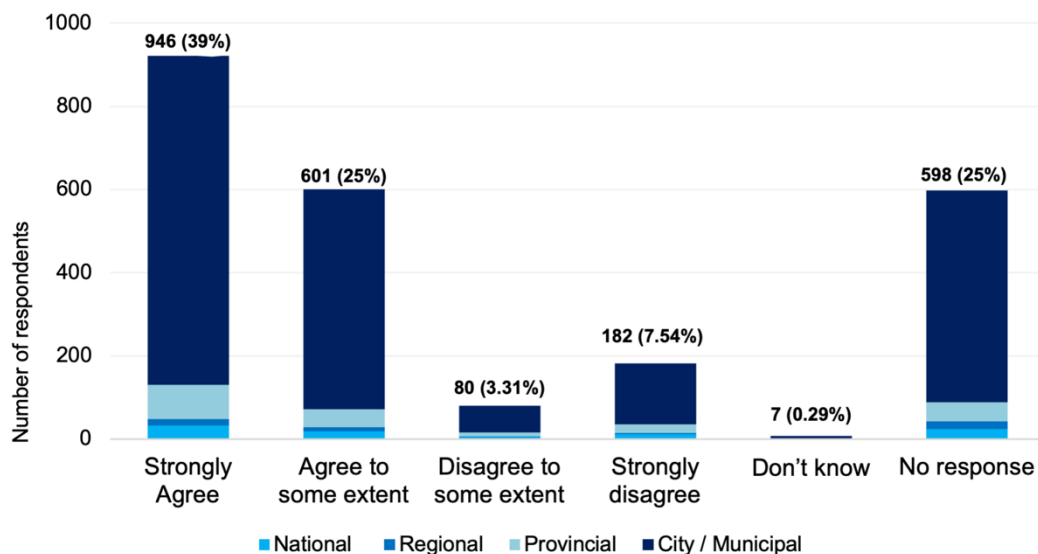
**EQ. 1.3: To what extent has the CFLGA adapted to changes in context and emerging needs of children over time, including the introduction of innovations to the audit process?**

### **Adaptations**

The CFLGA has significantly adapted to changes in context and the emerging needs of children over time. Among the adaptations in the audit process are the 2019 expansion of indicators from 12 to 34, the 2019 improvement of the CFLGA process (e.g., IMTF and exit conference), the 2025 profiling of selected indicators and the introduction of the Knowledge Management System (KMS).

Over two-thirds of survey respondents strongly agreed (39 per cent) or agreed to some extent (25 per cent) that the CFLGA has adapted to evolving contexts and emerging needs of children; for city/municipal-level respondents, it is 56 per cent. Very few (11 per cent) either strongly disagreed or disagreed to some extent that the CFLGA had adapted to changes (see *Figure 7*).

Figure 7: Adaptation of the CFLGA to evolving contexts and emerging needs of children



Source: Online stakeholder perception survey.

**2019 expansion of CFLGA indicators.** Compared to the original 2014 indicators, the updated framework reflected a stronger emphasis on service delivery, accessibility and child participation. This revision marked a significant shift towards a more specific, measurable and inclusive criteria for assessing LGU performance.

The indicators are reviewed and revised every three to five years; the process is guided by a national situation analysis. For example, in Survival, 2019 revisions were made in response to issues such as the decline in immunization coverage post-Dengvaxia, persistently high stunting rates and rising adolescent pregnancies. These issues are now clearly tied to relevant government strategies such as the First 1,000 Days (F1KD) framework, which shows a stronger sense of policy alignment and need-based programming.

Table 15 provides a comparative perspective of the original and revised indicators of the CFLGA and the nature of change introduced.

Table 15: Comparison of the original and revised CFLGA indicators

Audit area	Original indicators (April 2014)	Revised indicators (August 2019)	Key changes
Survival	<ul style="list-style-type: none"> <li>● Percentage reduction in the deaths among children below five years old</li> <li>● Percentage reduction of stunting and wasting of children 0–72 months</li> <li>● Philhealth accreditation in its main health facility or rural health unit for maternal and primary care services</li> </ul>	<ul style="list-style-type: none"> <li>● Percentage coverage of FIC aged 12 months old</li> <li>● Prevalence of malnutrition among children aged 0–59 months old</li> <li>● Percentage coverage of pregnant adolescents provided with prenatal and postpartum services</li> </ul>	<p>The changes reflect a clear shift from purely ‘outcome’ type measures to those assessing the availability and reach of essential health services. The original indicators, for example, focused solely on reducing mortality among children under five. The revised indicators offer a more comprehensive view of child health, including child nutrition and service coverage indicators.</p>
Development	<ul style="list-style-type: none"> <li>● Percentage increase in the number of children aged 3–4 years old attending centre-based daycare services</li> <li>● Percentage increase in the completion rate for elementary schooling</li> <li>● An LSB Plan that is aligned with the School Improvement Plan</li> <li>● Completed at least 70 per cent of its LSB Plan</li> </ul>	<ul style="list-style-type: none"> <li>● Percentage coverage of children aged 3–4 years old provided with ECCD services, both public and privately managed, and may be centre, home or community-based</li> <li>● Presence of ECCD services in all barangays, either private or publicly managed (centre, home, community or other modalities)</li> <li>● Percentage of OSCY assisted for enrolment/re-enrolment to school, ALS or other flexible learning options</li> </ul>	<p>The indicators have evolved to capture a broader and more inclusive understanding of early childhood and basic education as compared to previously being centred on daycare attendance and elementary school completion. There is now coverage of ECCD services across both public and private providers and in various modalities. The indicators also now account for support provided to OSCY. The focus has moved from mere alignment of LSB plans with School Improvement Plans to ensuring LSB plans are implemented.</p>
Protection	<ul style="list-style-type: none"> <li>● Absence of child labour or reduction in child labour cases</li> <li>● Percentage reduction in the number of children victims of violence, abuse, neglect and exploitation</li> </ul>	<ul style="list-style-type: none"> <li>● Management of reported CNSP cases</li> </ul>	<p>The previous focus on the absence or reduction of child labour has been broadened to include the reduction of violence, abuse, neglect and exploitation of children. The updated indicators emphasize the importance of managing cases involving CNSP, recognising the need for systematic interventions for the most vulnerable.</p>
Participation	<ul style="list-style-type: none"> <li>● Child representation in BCPC (as a sub-indicator in mainstreaming children’s rights in the LGU development agenda)</li> </ul>	<ul style="list-style-type: none"> <li>● Child representation in the LCPC</li> <li>● Development of policy and PPAs with children’s participation in the planning, implementation or monitoring phase</li> </ul>	<p>The indicators have substantially expanded, focusing on representation in the LCPC. The changes highlight children’s involvement in the development, implementation and monitoring of PPAs, instead of just planning, ensuring that their voices are integrated into the full governance cycle.</p>
Governance	<ul style="list-style-type: none"> <li>● Safety measures for children in the community and schools.</li> <li>● An ordinance establishing Barangay VAW/C Desks</li> </ul>	<ul style="list-style-type: none"> <li>● Database on children</li> <li>● Available and implemented local plans for children</li> <li>● Updated LCC, adopting/ contextualizing recently issued national laws on children</li> </ul>	<p>The revision reflected a more systemic approach to mainstreaming children’s rights within local governance. Beyond general safety measures and ordinances, the updated indicators assess the extent to which children’s core rights are embedded in the LGU plans. New</p>

Audit area	Original indicators (April 2014)	Revised indicators (August 2019)	Key changes
	<ul style="list-style-type: none"> <li>The extent of mainstreaming of children's rights to survival, development, protection and participation in the core development agenda of the LGUs</li> </ul>	<ul style="list-style-type: none"> <li>Budget allocated and utilized for children's programmes</li> <li>Functional LCPCs</li> <li>Child-friendly facilities in all barangays</li> </ul>	<p>requirements include having an updated LCC that aligns with recent national laws, availability of functional LCPCs and dedicated budgets for children's programmes. The inclusion of child-friendly facilities in all barangays further strengthens the local commitment to creating enabling environments for children.</p>

**Introduction of the Knowledge Management System (KMS).** The system has streamlined data accessibility and improved the efficiency of the audit process, replacing cumbersome paper submissions with an automated data collection system. Stakeholders noted that it has significantly reduced time spent for preparation by the LGUs and auditors while improving the accuracy and overall communication of results. Moreover, the KMS provides real-time access to data, which allows auditors to make timely decisions and promptly follow up with the LGUs.

The KMS still faces several operational challenges. Issues that surfaced during the KIIs include internet connectivity challenges for certain LGUs, slow performance of the KMS, difficulties in uploading documents, limited file capacity and delayed error feedback. Additionally, the attachments for means of verification (MOV) sometimes do not appear in the system, complicating the validation process (*see Key findings on efficiency and effectiveness for further discussion on this topic.*)

Another significant challenge is the inconsistency in the training and orientation of the KMS users. Key informants admitted that national and regional orientations often face scheduling conflicts, preventing key personnel from attending. As a result, mismatches in responsibilities and difficulties in executing reliable data collection and submission practices have emerged. The lack of clear guidance and follow-up training for the KMS users limits the effectiveness of the system in ensuring accurate and consistent reporting from the LGUs.

Finally, the KMS lacks a tracking system for historical performance data, which hinders longitudinal analysis. It cannot assess trends or patterns in LGU performance, limiting its use for long-term planning and decision-making, as mentioned in a KII. With this, the KMS still has much room for improvement to serve as a repository of data and information for use in programme development, policy formulation and advocacy. The KMS should not only store scores and MOVs but also serve as a repository of contextual and operational information, such as common implementation barriers, technical feedback from field validations, and recommendations for LGU capacity development.

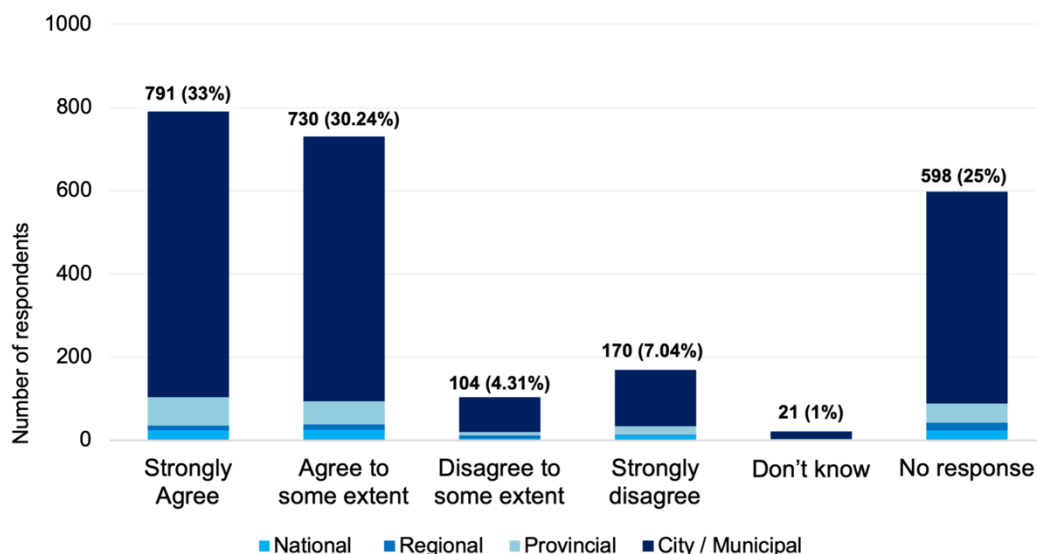
Notably, the CWC has initiated efforts for improvement through the assignment of computer programmers from the Management Information Systems Unit (MISU) and the Monitoring and Evaluation Division (MED) to support the operations and system maintenance of the KMS.

## Innovation

The CFLGA has demonstrated a commitment to innovation. Survey respondents were positive about the introduction of innovations to the CFLGA process, with the majority (63 per cent) either strongly agreeing (33 per cent) or agreeing to some extent (30 per cent). Agreement was notably high among city/municipal-level respondents. Only 11 per cent either strongly disagreed or disagreed to some extent that innovations have been introduced (*see Figure 8*).

Furthermore, the SCFLG has evolved into a recognition system that not only confers the Seal but also identifies and highlights the LGUs that have introduced significant innovations in addressing children's needs. Data from onsite PACFMC validations conducted by the CWC-MED and Regional IMTFs (or RIMTFs) also serve as key inputs to identifying these exemplary practices. Box 2 presents examples of innovative initiatives in Quezon City and Carmona City that have been discussed by key informants.

Figure 8: Introduction of innovations to the CFLGA process over time



Source: Online stakeholder perception survey.

**Box 2: Examples of good practices in innovation in Quezon City and Carmona City**

**Quezon City**, the LGU with the highest income in the country and located in a highly urbanized setting, has developed targeted programmes to combat OSAEC. It has also served as a pilot site for numerous child-related policies and programmes, including child labour prevention initiatives and the enactment of progressive ordinances. Despite their relevance and replicability, such innovations are neither reflected in the current CFLGA indicators nor acknowledged as supplementary MOVs.

**Carmona City** LGU in Cavite is a consistent high performer in the CFLGA. This success is largely attributed to strong leadership from the LCE and a clear prioritization of children's rights. The LGU has made significant investments to support children with disabilities (CWD): Carmona's current facility for CWD provides services tailored to various types of disabilities across different age groups. It is integrated with the city's elementary school, promoting inclusivity and acceptance rather than segregation. The school also features a small café, where CWD prepare and serve cakes and pastries, providing them with opportunities to learn skills and engage with the community. In addition, the LGU is constructing a dedicated residential facility for CWD who have no family members to care of them.

## Coherence

### EQ. 2.1: To what extent is there collaboration and coordination?

The CFLGA is implemented through a multi-level structure involving national, regional, provincial and local actors in cities/municipalities. Each governance level has designated responsibilities guided by joint policy issuances and operational guidelines, with coordination anchored on the IMTF mechanism. The structure is designed to ensure coordinated planning, implementation, validation and reporting of the audit process across the country.

## National implementation

The CFLGA is overseen by the Core Group, chaired by the DILG–NBOO and supported by the CWC with other national government agency and NGO members. The Core Group convenes annually to review and refine the indicators, tools and processes. It also provides capacity-building initiatives and reference materials to the LGUs based on audit findings. Complementing the efforts of the Core Group, key national agencies such as the DSWD, DepEd, ECCD Council, DOH, NNC and NYC are mandated to provide technical support to the IMTFs.<sup>63</sup>

Although not a formal member of the Core Group, UNICEF plays a significant role as a development partner. It provides technical assistance through the deployment of consultants and funding support for audit-related activities. This sustained engagement has at times led to the perception that UNICEF is part of the Core Group's formal membership.

The Core Group member agencies actively demonstrate their commitment by improving inter-agency communication and supporting subnational counterparts through regular quarterly meetings and, when necessary, special sessions. A dedicated communication platform – such as a Facebook Messenger group – is also maintained to facilitate real-time coordination and information-sharing, helping ensure alignment on child rights priorities and reinforcing horizontal collaboration and policy coherence, as commented by the Evaluation Reference Group.

In support of the national oversight function, the CWC exercises a multi-tiered role in the implementation of the CFLGA through its Council Board, Localization and Institutionalization Division and Regional Committees/Sub-Committees for the Welfare of Children (RC/SCWCs). At the policy level, the CWC Council Board is mandated to confer the SCFLG to the LGUs that meet the prescribed criteria and to approve any necessary revisions to the CFLGA indicators, tools and processes.<sup>64</sup>

Operationally, the Localization and Institutionalization Division leads the implementation of the CFLGA by managing the KMS, providing technical guidance to RC/SCWCs, designating staff to participate in the RIMTFs, addressing technical queries related to audit tools and processes, and facilitating the provision of implementation resources. The Division also monitors implementation progress and proposes procedural or technical adjustments as needed to enhance audit efficiency and effectiveness.<sup>65</sup> In 2022, the Monitoring and Evaluation (M&E) unit assumed the roles and responsibilities for the CFLGA implementation, specifically overseeing the conduct of the 2021 audit and the release of the 2019 results.

The online survey results showed that the DSWD was most frequently identified as a key CFLGA national-level actor (27 per cent), followed by the DILG (23 per cent) and CWC (13 per cent). Additionally, 38 per cent referenced other actors, including NGOs. The roles and responsibilities of the various CFLGA entities are given in Table 16.

Table 16: Roles and responsibilities of national actors in the CFLGA

Agency	Role in the CFLGA
DILG–NBOO	Leads implementation and policy issuance; coordinates audit processes across all governance levels; and oversees timelines and national orientations
CWC	Manages the KMS; validates submitted data; confers the SCFLG; and leads review for Presidential Awardees
UNICEF	Provides technical and financial support; advises on child rights-based indicators; and supports capacity-building and policy development
NCSD	Represents NGOs in the Core Group; offers civil society perspectives; and supports technical validation at the LGU level

<sup>63</sup> DILG and UNICEF, 'CFLGA Handbook'.

<sup>64</sup> Ibid.

<sup>65</sup> Ibid.

Agency	Role in the CFLGA
DSWD	Provides technical input on child protection; supports IMTF operations; and helps develop indicators on case management and LCPC functionality
DOH	Advises on health indicators (e.g., nutrition, immunization) and coordinates with the LGUs on health data validation
DepEd	Provides guidance on education-related indicators; coordinates with local school divisions
NNC	Advises on nutrition indicators; aligns data with national nutrition plans
ECCD Council	Provides ECCD standards and programme inputs; aligns indicators with early childhood development frameworks
NYC	Advises on youth participation; supports integration of youth voice in local governance (recently added member)
Department of Labor and Employment	Contributes to child labour-related indicators; supports child labour prevention advocacy

Collaboration and coordination among government agencies, UNICEF and other stakeholders are evident and generally perceived as effective. Survey data revealed that 71 per cent of respondents rated inter-agency collaboration as either “excellent” (12.16 per cent) or “good” (58.91 per cent). Some 83 per cent of these responses came from city/municipal-level actors, underscoring the perceived strength of collaboration at the frontline of implementation. Similarly, 49 out of 68 national-level respondents affirmed this positive perception. Several enabling factors appear to support this favourable perception, including the presence of institutionalized coordination platforms, relative clarity in roles and responsibilities, and the availability of complementary technical support from development partners such as UNICEF. Stakeholders note that these elements have collectively fostered a more coherent environment for the implementation of child-focused governance initiatives, including the CFLGA.

This alignment is further reinforced by findings from multiple data sources – including survey results and KIIs – which consistently confirm that the distinct roles and functions of CFLGA Core Group members are, for the most part, well-articulated and generally understood across governance levels. Many or 45 per cent of 1,842 survey respondents reported that these roles are clearly defined and understood, while 50 per cent reported that they understood only to some extent.

Positive perceptions of coordination at the national level, however, remain constrained by structural inefficiencies. While the engagement of the Core Group member agencies has promoted programmatic alignment, high-level decision-making processes continue to face delays. This is largely due to the inconsistent attendance of authorized representatives at the CWC Board and Core Group meetings. These meetings are frequently attended by lower-ranking personnel who lack the authority to finalize decisions, resulting in bottlenecks in required approvals. Frequent leadership transitions within Core Group agencies have also been identified as a cause. New leaders often shift priorities or revisit previous agreements (as commented by a key informant), impeding consistent programme implementation.

Moreover, the CWC operates with limited financial and human resources. It is a council, not a department like the DILG which has attached agencies and significantly greater institutional capacity. As an inter-agency coordinating body for children’s welfare, the CWC does not have regional or provincial offices of its own.

At the subnational level, the RC/SCWC serves as its regional mechanism. However, this is not a formal regional office with plantilla positions. The RC/SCWC is chaired by the DSWD Regional Director, and its secretariat functions are supported by CWC Regional Coordinators who are all

Contract of Service personnel. The Evaluation Reference Group commented that these coordinators are tasked with multiple responsibilities, stretching their already limited capacity.

### Regional implementation

The Regional Inter-Agency Monitoring Task Force (RIMTF) is responsible for overseeing the CFLGA at the regional level. It is led by the DILG Regional Office and co-chaired by the DSWD. Its membership includes regional representatives from DOH, DepEd, NNC, Department of Economy, Planning, and Development (DEPDev) and RSCWC along with civil society and interfaith organization representatives. The RIMTF is responsible for reviewing and consolidating provincial reports, validating data accuracy and submitting endorsed results to the national level.<sup>66</sup>

Online survey data show that 90 per cent (28 of 31) regional respondents affirmed that the roles and responsibilities within the RIMTF are clearly understood. The DSWD was most frequently identified as a regional key actor in CFLGA implementation (27 per cent), followed by the DILG (23 per cent) and DOH (13 per cent). Additionally, 36 per cent of respondents cited other regional stakeholders, including sectoral agencies and CSOs. The roles and responsibilities of the various CFLGA entities at the regional level are given in Table 17.

Table 17: Roles and responsibilities of regional actors in the CFLGA

Office/Agency	CFLGA roles and responsibilities
DILG	Chairs the RIMTF; oversees regional orientation and coordination; and consolidates audit reports from provincial and city/municipal levels
DSWD	Provides technical support on child protection indicators and LCPC functionality
DOH	Provides data and validation support on health and nutrition indicators
DepEd	Coordinates on education indicators and liaises with school divisions
NNC	Ensures alignment of nutrition indicators with regional nutrition plans
DEPDev	Aligns CFLGA child rights indicators with local and national development plans (e.g., provincial development plans, comprehensive development plans, PDP)
ECCD Council	Supports validation of ECCD indicators (where applicable)
NGOs/CSOs	Participate in IMTF activities and provide technical assistance, when invited

There is evidence of strengthened communication between national and regional offices. Regional focal persons noted improvements in guidance and clarity over time, which they attributed to more regular engagements and technical assistance from the national level. This support enhanced the flow of information and fostered a more responsive working relationship across various tiers of the government, as mentioned in the KILs.

For example, in BARMM, intersectoral collaboration is advanced, albeit within a broader governance and child protection agenda. Development partners like the United Nations Development Programme, United Nations High Commissioner for Refugees, UNICEF and Save the Children have made substantive contributions to the drafting of regional policy instruments, including the Internally Displaced Persons Bill and the Gender and Development (GAD) Code. According to Save the Children Cotabato, their involvement, coordinated with the Bangsamoro Planning and Development Authority, reflects a context-specific approach to policy formulation, grounded in technical expertise and evidence-based planning.

Despite these gains, regional coordination remains uneven. The structure of the RIMTF in several regions is informal and lacks documented mandates or standardized protocols. This contributes to fragmented coordination, particularly where the roles of the RIMTF and LCPC overlap or remain undefined. As a result, implementation is often carried out on an ad hoc basis, undermining

<sup>66</sup> DILG and CWC, ['Joint Memorandum Circular No. 2019-01: Guidelines for the Implementation of the CFLGA'](#).

consistency and shared accountability, as observed by key informants. Additional operational challenges further constrain regional coordination. Scheduling conflicts among member agencies and limited budget allocations have forced many coordination activities to be conducted virtually. While online platforms provide some continuity, stakeholders view these as restricting the depth and quality of inter-agency engagement, especially for technical discussions and joint planning.

### Provincial implementation

The Provincial IMTF, led by the DILG Provincial Office, is responsible for the technical review and validation of CFLGA submissions from cities and municipalities, with support from the Provincial Social Welfare and Development Office. Its members include the Provincial Planning and Development Office, health and nutrition officers, DepEd division representatives and CSO partners. The Provincial IMTF also supports the planning and provision of technical assistance based on audit findings.<sup>67</sup>

The DSWD was most frequently identified as a key actor in CFLGA implementation at the provincial level (25 per cent), followed by the DILG (21 per cent) and DepEd (8 per cent). Nearly half or 46 per cent of survey respondents cited other actors, including sectoral agencies, NGOs and community-based partners. Nearly all or 94 per cent (147 out of 156) of provincial-level respondents affirmed that roles and responsibilities at the provincial level are clearly understood (see *Table 18*).

**Table 18: Roles and responsibilities of provincial actors in the CFLGA**

Office/Agency	CFLGA roles and responsibilities
DILG	Leads the Provincial IMTF; monitors LGU compliance; and provides coaching and mentoring to LGUs
DSWD	Supports the implementation of child protection indicators and LCPC monitoring
DOH	Validates health-related indicators and coordinates with RHUs
DepEd Division Office	Monitors school-related indicators and supports the LGU in data generation
Provincial Planning and Development Office	Supports integration of child-friendly goals in provincial plans and budgets
NGOs/CSOs	Assist in validation and provide sectoral perspectives where present

Some provincial LGUs have demonstrated strong leadership by establishing internal audit support teams and technical assistance groups to assist municipalities. Stakeholders see these initiatives as reflecting localized ownership of the CFLGA and fostering stronger inter-LGU collaboration in meeting child-friendly governance standards. For example, in Northern Samar, key informants related that the provincial LGU fully shoulders the budgetary requirements for conducting the CFLGA, including support for related activities such as meetings and orientations.

Despite reported clarity on roles, provincial-level coordination is significantly constrained by operational capacity gaps. DILG Provincial Offices particularly lack sufficient personnel to provide technical assistance to the wide number of LGUs within their jurisdiction, as in the case of the DILG office in Cavite. Staff are often tasked with managing multiple programmes simultaneously, resulting in limited time and focus dedicated to the CFLGA. In addition, coordination is further hindered by communication gaps, especially the lack of direct, timely and consistent communication from national agencies such as DepEd and NNC to their regional and provincial counterparts. These gaps, key informants perceive, have led to discrepancies in the interpretation of guidelines and delays in audit implementation.

<sup>67</sup> DILG and CWC, '[Joint Memorandum Circular No. 2019-01: Guidelines for the Implementation of the CFLGA](#)'.

## City/Municipal implementation

The IMTF is chaired by the City/Municipal Local Government Operations Officer (C/MLGOO) and vice-chaired by the Local Social Welfare and Development Office (LSWDO) at the city/municipal level. Members include representatives from the planning, health, education, budget and accounting offices, along with local CSOs. This body leads the audit implementation at the LGU level, orienting the LCPC, collecting and validating data, completing the data capture form and coordinating with the Provincial IMTF for submission.

The LSWDO is most frequently identified as a key actor in CFLGA implementation in cities/municipalities (30 per cent), followed by the LCE (22 per cent) and City/Municipal DILG Office (20 per cent). Additionally, 27 per cent of 1,842 respondents reported other key actors such as local sectoral offices, NGOs and community-based organizations. Notably, 94 per cent (1,476 out of 1,561) of respondents affirmed that the roles and responsibilities at this level are clearly understood.

Coordination within the LGUs is also perceived positively, with 80 per cent of 1,842 respondents rating intra-LGU coordination as good (52 per cent) or excellent (28 per cent), and with the great majority of these responses coming from city/municipal stakeholders.

Several LGUs have emerged as frontrunners in translating the CFLGA framework into action through strong inter-agency coordination, institutional innovation and evidence-informed decision-making. These practices illustrate how the CFLGA can be effectively localized to enhance child-centred governance outcomes. Box 3 enumerates good practices from the case study LGUs as informed by the KIs.

### Box 3: Examples of good practices in putting CFLGA results into action

In **Quezon City**, the CFLGA has been formally integrated into the agenda of Local Development Council meetings, enabling structured discussions on audit results, indicator performance and budget alignment. This institutional arrangement ensures that child-related priorities are systematically incorporated into the Annual Investment Plan and other planning instruments, reinforcing cross-sectoral accountability for children's rights.

In **Cotabato City**, the City Social Welfare and Development Office independently convened a multisectoral validation workshop in partnership with Save the Children, UNICEF CSOs and barangay officials. The activity served to reconcile data discrepancies, clarify indicator interpretations and formulate responsive action points. While the initiative was LGU-led, it was supported with regional-level guidance, illustrating an effective model for devolved yet coordinated implementation.

In **Carmona City**, the CFLGA has been leveraged not only as a compliance mechanism but also as a tool for institutional self-assessment. City LGU departments utilized audit feedback to identify implementation gaps and recalibrate their strategies – for instance, by increasing the frequency of LCPC meetings and revising local child protection protocols. These adjustments contributed to improved audit performance and more targeted service delivery for children.

## Collaboration constraints

Despite these positive developments, collaboration among key actors in CFLGA processes demonstrates varying degrees of functionality. While some local governments have established working IMTFs, multiple constraints continue to hinder effective multisectoral engagement. Informed by the KIs, some of the constraints are:

- **Inconsistent participation of IMTF members.** In many cases, only the Municipal Social Welfare and Development Officer or the C/MLGOO regularly participates in CFLGA-related

activities, while other designated members remain inactive. This situation undermines the collective ownership of the audit process and limits the technical depth of local submissions.

- **Limited engagement of local sectoral agencies, particularly from education and health offices.** Respondents cited delays and non-responsiveness in data submissions from certain departments, most notably the local DepEd offices.
- **Poor collaboration in data sharing.** Some municipal-level counterparts are reluctant to provide or validate data, leading to credibility issues in reported outputs.
- **Overlapping responsibilities and limited staff capacity.** With many personnel already managing multiple functions, CFLGA duties are sometimes deprioritized.

### EQ. 2.2: In what way does the CFLGA complement other programmes and avoid duplication of efforts (including those of UNICEF)?

The CFLGA complements other child-focused programmes by serving as a governance and accountability framework, rather than a direct service delivery mechanism. It adds value by not duplicating services but by reinforcing coordination mechanisms, clarifying institutional roles and aligning planning and monitoring functions.

The audit does not operate in isolation – it is implemented within a complex landscape of government programmes, NGO initiatives and development partner interventions. To ensure that efforts in advancing children's rights are coherent and mutually reinforcing, the CFLGA promotes functional complementarity across stakeholders through differentiated service roles, coordinated resource use, shared data platforms, policy integration and clarified responsibilities.

One third (36 per cent) of 1,842 online survey respondents reported that specific efforts were made to promote complementarity with other programmes, primarily in cities and municipalities. However, 44 per cent reported that these efforts remain insufficient.

**Differentiated roles in service delivery.** The CFLGA functions as a monitoring and assessment mechanism while other stakeholders are responsible for direct service delivery. This delineation of roles fosters functional complementarity and avoids duplication of efforts. Such complementarity is seen in the case of San Jose, Northern Samar, where NORFIL Foundation, an NGO, delivers specialized services such as assistive devices and awareness campaigns for children with disabilities; in parallel, the Municipal Social Welfare and Development Officer provides general services like supplemental feeding programmes for undernourished children.

**Financial and institutional coordination.** The CFLGA fosters a layered support system by functioning as a governance tool that maps child-related programmes, identifies service gaps and promotes coordination among stakeholders. The audit process generates data that informs planning and resource allocation, enabling a multi-tiered approach where each actor contributes based on capacity and coverage. For example, in provinces where UNICEF provides support, only selected LGUs receive financial and technical assistance. To complement this, the Provincial Social Welfare and Development Office of Northern Samar extends capacity-building support to the LGUs not covered by UNICEF, while DSWD Eastern Visayas contributes technical expertise without duplicating financial investments. This coordinated approach ensures that resources are efficiently distributed across different areas, expanding programme reach.

**Shared planning and data utilization.** The CFLGA serves as a shared data platform that informs local planning processes, enabling government agencies and NGOs to align their interventions based on a common evidence base. In the Eastern Visayas region, for example, the RSCWC and NGOs such as World Vision Philippines utilize audit results to guide their programme planning, training

activities and child-focused initiatives. Key informants commented that this reduces the likelihood of duplicating efforts and puts them in a better position to identify areas requiring new or intensified support.

**Policy and systems integration.** The CFLGA is integrated into national governance frameworks, aligning with mechanisms such as the SGLG to promote coherence and policy synergy. Its indicators reinforce and complement the child-focused components of the SGLG, ensuring that LGU initiatives in child protection are recognized and assessed within broader performance evaluation systems. The alignment not only elevates the visibility of child rights in local governance but also streamlines reporting processes by harmonising multiple monitoring tools, as discussed in a KII.

The SCFLG is one of the indicators under the Social Protection and Sensitivity (SPS) governance area. In the SGLG assessment, the LGUs are considered to have passed the SCFLG indicator if they have been formally conferred the Seal. If not, the following alternative criteria apply:

- a. An overall CFLGA rating of at least 80 per cent, with no category rated below 60 per cent; or
- b. Compliance with key CFLGA indicators, including implemented plans for children, budget allocation and utilization, and presence of a Local Code for Children.

The CFLGA and SGLG serve as accountability mechanisms, holding the LGUs responsible for their policies and PPAs for children. In the 2024 SGLG assessment, Social Protection was identified as one of the eight indicators where most LGUs encountered challenges. SPS ranked tenth in performance among the governance areas. This may be attributed to the introduction of new indicators – such as support for or adoption of the Pantawid Pamilyang Pilipino Program – and upgrading of existing ones, such as on the Supplementary Feeding Program.

Specifically, the SCFLG ranked 11<sup>th</sup> out of 20 SPS indicators in the 2024 SGLG assessment, with a passing rate of 85.37 per cent. According to the Evaluation Reference Group, while this is slightly below the overall SPS average of 85.90 per cent, it marks a notable improvement from the 74.42 per cent passing rate recorded in 2023.

**Clarifying roles and identifying gaps.** The audit plays a critical role in clarifying institutional responsibilities and identifying areas of overlap or neglect in child-focused interventions. A key informant noted how the audit's structured monitoring process brings coordination issues to light. By requiring the LGUs to report on inter-agency collaboration, the audit prompts stakeholders to define responsibilities more clearly and establish formal partnerships, thus reducing redundancy and enhancing the coherence of efforts for fulfilling child rights.

**EQ. 2.3: How well is the CFLGA aligned and integrated with existing performance monitoring systems, particularly in measuring sector priorities such as health, nutrition, education, child protection and child participation, and how can this be further strengthened?**

The Philippines adopts a dual-track approach to the assessment of LGU performance on delivery of services supporting the fulfilment of children's rights, comprising continuous performance monitoring systems and periodic audit mechanisms. This institutional arrangement reflects a deliberate effort to align local governance with national development priorities and international commitments to child rights.

Continuous performance monitoring systems are implemented by national government agencies and are designed to facilitate routine data collection, service tracking and programme implementation oversight across sectors. Key systems include the DOH's Field Health Services Information System

(FHSIS),<sup>68</sup> DepEd's Enhanced Basic Education Information System (BEIS),<sup>69</sup> the DSWD's Social Welfare and Development Indicators<sup>70</sup> and Service Delivery Capacity Assessment,<sup>71</sup> the NNC's Monitoring and Evaluation of Local Level Plan Implementation (MELLPI Pro),<sup>72</sup> and the Community-Based Monitoring System (CBMS)<sup>73</sup> led by the PSA.

Complementing these are periodic audit mechanisms such as the CFLGA, SGLG<sup>74</sup> and LCPC.<sup>75</sup> Functionality assessments of the Local Committees on Anti-Trafficking and Violence Against Women and their Children (LCAT-VAW/C)<sup>76</sup> also provide structured evaluations of LGU performance. These audits are conducted on an annual or biennial basis, applying standardized tools and criteria to assess compliance, quality of service delivery and governance outcomes. The DILG plays a lead role in coordinating and implementing these periodic evaluations.

The interaction between continuous performance monitoring and periodic audit mechanisms presents opportunities and challenges for achieving coherent and evidence-informed local governance. The CFLGA is conceptually aligned with current performance monitoring systems, particularly in its use of consistent indicators and its established linkages with local planning and budgeting processes. These features position the CFLGA not as a standalone mechanism, but as part of a broader governance and accountability framework.

Perceptions of CFLGA alignment with current performance monitoring systems are largely positive. Over 87 per cent of 1,842 respondents acknowledged some degree of integration, with 33 per cent reporting it as "well aligned and integrated" and 54 per cent as "somewhat aligned". National-level stakeholders showed high confidence in the system's alignment, with 87 per cent reporting positive integration, while city/municipal-level stakeholders, who make up the majority of respondents, also noted alignment (see *Figure 9*).

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<sup>68</sup> A routine health information system that collects, monitors and evaluates public health data in the LGUs, including immunization, maternal and child health, and communicable diseases.

<sup>69</sup> A unit of DepEd responsible for monitoring basic education programmes. It is DepEd's online platform for collecting annual school data on enrolment, facilities, staffing and ECCD, supporting planning and policy development.

<sup>70</sup> A monitoring tool to assess the well-being and level of self-sufficiency of poor households, especially Pantawid Pamilya beneficiaries. It helps inform case management, programme targeting and support services. See DSWD Memorandum Circular No. 17, s. 2015: Guidelines for the Social Welfare and Development Indicator (SWDI).

<sup>71</sup> A tool under the DSWD's Technical Assistance and Resource Augmentation Program to evaluate the functionality of LSWDOs in delivering social welfare programmes.

<sup>72</sup> An enhanced monitoring tool to assess the performance of the LGUs in implementing nutrition programmes. It evaluates local governance, programme implementation and nutrition outcomes to guide planning, support and policy adjustments.

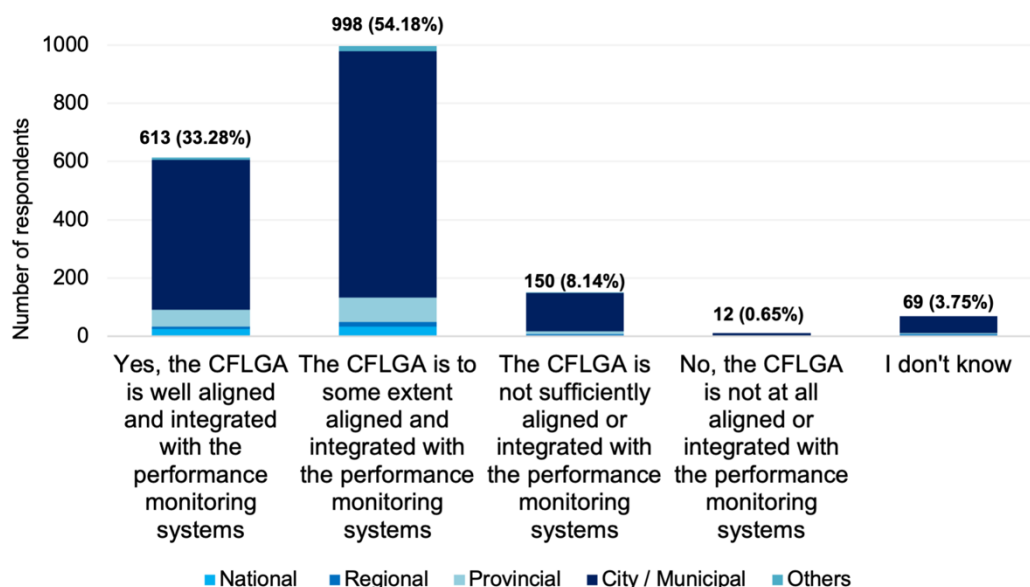
<sup>73</sup> A data collection system to generate household-level data on poverty, health, education and child-related indicators. It supports evidence-based planning and policymaking in communities and LGUs. See RA 11315 or the CBMS Act.

<sup>74</sup> A performance-based audit system implemented by the DILG to assess LGU compliance with core governance areas, including financial administration, disaster preparedness, social protection, peace and order, business friendliness, environmental management and child-friendly governance. The SGLG promotes results-oriented governance by linking audit results to access to performance incentives and national recognition. See RA 11292 or the SGLG Act.

<sup>75</sup> See DILG-DSWD-Department of Justice Joint Memorandum Circular No. 2010-1 and [DILG Memorandum Circular 2021-039](#) (on monitoring LCPC functionality).

<sup>76</sup> A monitoring tool to assess the effectiveness of the local committees. See DILG Memorandum Circular No. 2020-06.

Figure 9: CFLGA alignment with performance monitoring and audit mechanisms



Source: Online stakeholder perception survey.

### Alignment with sectoral performance monitoring systems

The CFLGA is broadly aligned with established sectoral performance monitoring systems across health, nutrition, education, governance and child protection, as affirmed by survey findings and KIIs. The alignment enhances coordination among agencies and reinforces accountability for child rights outcomes in the LGUs. Stakeholders highlighted that many of the audit indicators are already embedded in established data systems, including the FHSIS, Basic Education Information System and the outcome matrices used by agencies such as the DSWD.

- **Health and nutrition systems.** The CFLGA incorporates indicators that reflect the performance priorities of the DOH and NNC, such as the percentage of FIC and malnutrition rates among children under five. The indicators align with the Philippine Plan of Action for Nutrition and are already tracked through regular health monitoring. A key informant shared, "... the reported FIC coverage reaches 95 per cent, while the Operation Timbang Plus programme targets at least 80 per cent coverage, demonstrating consistency with DOH's standards for reliable and comprehensive nutrition surveillance."
- **Education systems.** The CFLGA supports inclusive education goals by monitoring early childhood care and the re-enrolment of out-of-school children, aligning with DepEd's strategic focus. The audit also integrates with DepEd's Individual Performance Commitment Review (IPCR) system.<sup>77</sup> As reported during KIIs: "CFLGA aligns with the DepEd's IPCR system, measuring collaborations with external partners and tracking outputs to enhance synergy between CFLGA goals and specific metrics." Similarly, "In Cotabato City, various agencies collaborate to advance child welfare through initiatives in health, education and child protection, including immunization drives, school enrolment support and the response to reported abuse cases."
- **Governance and child protection systems.** The audit strengthens child-centred governance by assessing key indicators such as the functionality of the LCPCs, presence of child-focused

<sup>77</sup> The IPCR form is one of the tools used under the Strategic Performance Management System, which connects employee performance with the organization's goals. It helps ensure that employees meet their targets and that the organization achieves its strategic objectives, supporting a performance-based compensation system.

development plans and maintenance of updated child-specific databases. These indicators align with the mandates of the DILG and reflect the performance criteria under the SGLG. Several KII respondents noted the following in support of this alignment:

- “CFLGA aligns national child welfare standards with local governance, compelling officials to meet national benchmarks and ensuring city policies address children’s needs effectively.”
- “The integration of CFLGA into DILG’s IPCR system further reinforces institutional accountability by tracking child-related outcomes within local governance frameworks.”
- “FLGA aligns with governance monitoring through SGLG.”
- Strategic planning and budgeting systems. The CFLGA encourages the integration of child rights priorities into local investment planning by the LGUs through budget allocation. As mentioned in a KII: “CFLGA aligns with sectoral priorities and requires LGUs to allocate at least one per cent of their budget to child-focused programmes, ensuring resources are directed towards children’s rights and development.”
- Data harmonization across agencies. Some LGUs and national agencies have initiated efforts to harmonize indicator sets, aligning the audit with current sectoral tools used by partners, such as the DSWD, DOH and NNC. For example, in Quezon City, a key informant noted that the CFLGA shares overlapping indicators with the NNC and DSWD, prompting the agencies to align their respective metrics on a three-year cycle to avoid duplication and reduce the burden on the LGUs. Similarly, regional implementers cited that efforts to synchronize data protocols – particularly for population-based indicators such as immunization coverage and child malnutrition rates – have improved consistency and enabled shared use of official estimates from the PSA for CFLGA computations.

### Barriers to CFLGA integration

While the CFLGA demonstrates conceptual alignment with sectoral performance systems, its integration into local governance practices remains constrained by systemic and operational challenges. These barriers, identified by respondents across national and subnational levels, undermine the audit’s strategic potential as a planning and accountability tool.

**Fragmented information systems and lack of data interoperability.** One of the most frequently cited constraints to CFLGA integration is the absence of a harmonized information management system. Respondents emphasized that the lack of interoperability between CFLGA and current performance monitoring and audit mechanisms has led to inconsistent reporting and has diminished the usefulness of audit data for planning and decision-making. “CFLGA aligns with existing frameworks in health, nutrition, education and governance, but there are gaps in integrating data collection tools at provincial and municipal levels,” said a key informant. “The lack of a harmonized information management system in the Philippines creates challenges in aligning CFLGA with existing initiatives, including the national plan for Action for Children,” said another.

The key barriers to interoperability include: (a) absence of a common platform among agencies such as DILG, DepEd and DSWD, which prevents integrated views of children’s situation, according to a Visayan KII respondent; (b) data privacy and ownership concerns that discourage system openness, particularly for sensitive child data, said a child protection focal person; and (c) fragmented systems that lead to duplication or missed delivery of services to children, said a respondent from BARMM.

**Limited integration into local development and investment plans.** While many LGUs utilize the audit results for compliance, reporting and performance benchmarking, stakeholders highlighted that these results are not systematically embedded into Local Development and Investment Plans. This weakens the audit’s ability to influence resource allocation and long-term programme sustainability. Respondents pointed to disconnects between the audit cycle and the planning process, limited

technical capacity in translating indicators into actionable investment priorities, and insufficient follow-through in terms of technical assistance and policy guidance from oversight bodies.

According to a KII respondent: “We complete the CFLGA every year, but honestly, it doesn’t always get reflected in our AIP [Annual Investment Plan] or LDIP [Local Development Investment Program]. Sometimes, the planners say there’s no direct translation into budget priorities. After the audit, we rarely get detailed feedback or guidance on how to use the results in our local planning process. It becomes a compliance task more than a planning tool. We want to integrate the recommendations, but many of our staff need more training on how to translate results into investment programmes.” Another KII respondent noted, “There is partial alignment between CFLGA and existing performance monitoring systems, but concerns exist about its integration into local development planning, limiting its effectiveness in service delivery.”

**Duplication of indicators across agencies and reporting fatigue.** Several KII respondents from the Municipality of San Jose, Cotabato City and Quezon City reported redundancy in indicators between the CFLGA and other tools such as the LCPC functionality assessment, NNC scorecards and DSWD monitoring frameworks “which align their indicators every three years to avoid duplication and streamline reporting”.

## Effectiveness

### EQ. 3.1: To what extent has the audit improved the performance of the LGUs in prioritising and delivering services to children?

While the CFLGA has produced important governance and policy improvements, its impact on actual service delivery outcomes remains mixed, and several systemic, institutional and technical limitations persist.

The audit has become a central instrument in assessing and guiding the LGUs towards more accountable, inclusive and responsive governance for children. One of its most salient effects has been increased institutional awareness of child rights and child-focused governance. Since its introduction, there has been a notable increase in participation rates, which reflects growing LGU engagement and capacity in meeting child-friendly governance standards. For example, 76 per cent of LGUs in the Eastern Visayas region participated in the latest audit, up from 50 per cent the previous year, demonstrating increasing buy-in. The LGUs like Cotabato City and Northern Samar are cited as champions in leveraging the CFLGA to strengthen the LCPCs, integrate sectoral data, craft responsive child welfare programmes, and integrate child representatives into planning processes, promoting child participation in governance and strengthening their collaboration with schools, NGOs and health providers. Programmes such as Cotabato City’s ‘Tapatan’, which facilitates dialogue between children and city officials, exemplify this shift towards more inclusive governance.

Many LGUs now report having operational LCPCs and established Children’s Codes, which guide interventions and resource allocation. Moreover, there has been a significant increase in the budget for children based on the audit results in the nine years since the beginning of CFLGA implementation.

In terms of service delivery, the audit has been linked to modest improvements in health and nutrition indicators. One LGU reported a drop in stunting prevalence from 39 per cent to 34 per cent, and a reduction in wasting from 10 per cent to 6.9 per cent, pointing to enhanced local budgeting and planning for child nutrition. A notable example cited is the 71 per cent increase in nutrition funding by the Ministry of Health in BARMM, reportedly due to better alignment with CFLGA recommendations.

Similarly, education outcomes such as reduced dropout rates have been attributed to CFLGA-driven initiatives like the provision of free school supplies, tablets and strengthened teacher training. The audit has also helped standardize child welfare data in the LGUs. It has encouraged municipalities to identify service delivery gaps, such as insufficient daycare centres or low immunization coverage, and respond with local interventions. In some areas, this has included 'Supervised Neighbourhood Play' initiatives and consolidated early childhood care centres, particularly where population numbers did not justify individual centres per barangay.

The design of the CFLGA emphasizes performance incentives and public recognition, which have significantly contributed to widespread LGU participation. The audit is closely tied to the SGLG, a prestigious accreditation that provides the LGUs access to financial grants, public commendation and development assistance. The introduction of cash awards, plaques and local recognitions such as the Salamat Seal Award in BARMM further strengthened the motivation of the LGUs.

Following the recalibration of standards, LGU participation in the CFLGA rose to 895 passers in 2023 from 315 in 2019, suggesting a positive trajectory in LGU compliance and commitment. The incentive-based approach has not only motivated compliance but has also led some LGUs to establish permanent mechanisms for programme review, such as annual performance assessments tied to the audit results. In Cotabato City, the LGUs have started secret performance audits in the barangays, using CFLGA indicators to evaluate service delivery across sectors.

### Challenges limiting the effectiveness of the CFLGA

Despite its many contributions, the audit faces several challenges that limit its transformative potential.

**1. Overemphasis on compliance metrics.** This is one of the most recurring concerns about the CFLGA. The overemphasis is often at the expense of evaluating the quality, sustainability and long-term impact of child-focused services. Many LGUs meet minimum requirements, such as submitting MOVs and formulating plans, but fall short in actual implementation, monitoring and outcome evaluation.

**2. Inconsistent participation of IMTF members.** One respondent related that aside from the CFLGA secretariat, other agencies have not been fully engaged in the CFLGA process, with some officials relying on sending representatives rather than attending meetings themselves, which reduces the effectiveness of such meetings and limits the agencies' involvement in the data gathering process.

**3. The CFLGA is treated solely as a bureaucratic requirement.** A significant proportion of the LGUs engage in the audit as a bureaucratic requirement, completing checklists rather than driving meaningful reform. Stakeholders noted that many LGUs pursue CFLGA compliance primarily for recognition and funding eligibility, rather than as a sincere commitment to improving child welfare outcomes. While many LGUs now report having child-centred plans, these often remain underfunded or fragmented, with no robust mechanisms to ensure their execution. A stakeholder noted that "compliance has improved, but the extent of plan implementation is not assessed under CFLGA."

Thus, stakeholders urged that the audit should move beyond a binary pass/fail system to a more graduated, nuanced scoring framework, and provide the LGUs with actionable reporting and detailed performance feedback, helping them identify not just compliance status but specific areas for technical or financial support.

**4. Frequent changes in leadership.** This has led to discontinuity in child programmes and loss of institutional memory. As a focal person noted, the appointment of staff is often non-permanent, and they are often unable to trace their predecessor's involvement, leading to disruptions in planning, weak institutional memory and a lack of ownership over ongoing programmes.

**5. Technical and data-related challenges in conflict-affected areas.** In parts of BARMM, displaced populations and poor civil registration result in inflated or unreliable data, affecting the accuracy of service delivery metrics (e.g., immunization or nutrition rates). In Cotabato City, issues with documentation delayed audit scoring despite ongoing programmes. A lack of harmonization across indicators from the CFLGA, DOH and other agencies also creates confusion for implementers, weakening coherence in service planning and evaluation.

**6. Delayed release of audit results in regional and national levels.** This undermines the usefulness of the results for timely planning. The results are sometimes released well after the budgeting cycle, leaving little room for integrating insights into work plans or funding proposals. Provincial LGU representatives stated that in 2022, results were delayed until 2024, and while the provincial LGU was able to provide its results, those at the regional and national levels could not do so. Similarly, at the regional level, while the KMS is expected to generate comparative data for planning, delays in the results assessment hinder its effectiveness.

**7. Limited resources and political will in barangays.** Although some LGUs are exemplary in pushing children’s welfare forward, others deprioritize children’s programmes, particularly when there are competing political interests or budget constraints. For instance, barangay officials often view child protection programmes as secondary to infrastructure or peace and order efforts.

**8. Capacity gaps, especially in monitoring, data use and programme evaluation.** The audit process often assumes that the LGUs have the ability to interpret findings and adjust strategies accordingly, but in practice, many smaller or low-income LGUs lack trained staff to carry out these tasks, and technical assistance from national agencies is limited or reactive. For example, Cotabato City’s audit performance suffered not because of weak programming, but due to gaps in documentation and internal monitoring systems.

**9. Limited engagement of sectoral agencies beyond the DILG and CFLGA secretariat.** Despite the cross-cutting nature of child welfare, departments like the DOH, DSWD and DepEd often remain in the periphery of CFLGA planning and review. Their participation is often passive with representatives attending in place of decision-makers. There is a notion among the stakeholders that the CFLGA process must become more intersectoral, with full integration of relevant agencies into all phases – planning, implementation and evaluation – by, for instance, institutionalising multisectoral teams at the regional and provincial levels to ensure that child welfare is a shared mandate.

### EQ. 3.2: How well is CFLGA-generated data/evidence used, managed and shared to facilitate compliance, decision-making and policy development?

The decentralized nature of governance in the Philippines results in different practices in data generation, interpretation and integration in planning and budgeting cycles. As a result, although there is clear engagement with data collection processes and systems like the CFLGA, consistency in application remains a core challenge, and in some cases, data is under-utilized.

Stakeholders noted that while some LGUs do not publish data, other “more progressive” LGUs have websites where data is published. Overall, 80 per cent of survey respondents across all governance levels either agreed or strongly agreed that the CFLGA has generated, used, managed and shared data and evidence. The introduction of the KMS has resulted in several benefits as noted by stakeholders (see Box 4).

#### Box 4: Benefits of the KMS

“One of the most notable advantages of KMS is its paperless and convenient nature, which has significantly streamlined the data handling process. Previously, documents were submitted in large ‘mega boxes’, a cumbersome method that made document retrieval and review inefficient. Now, everything is readily accessible, making data management smoother for all involved.

“The system is highly accessible, offering easy access to data and documents, which greatly reduces the effort required by LGUs to prepare materials. This shift has made the entire process more effective and efficient, saving valuable time and resources for both the auditors and the LGUs.

“Before the audit, extensive training and orientation sessions were held to familiarize all parties with the indicators and the KMS system. This ensured that everyone involved was on the same page and well-prepared for the audit. One of the key goals of the system is to allow for individual and precise assessments of each indicator, ensuring that the data is thoroughly examined and accurately scored.

“The process flow begins with the use of KMS, followed by visits to the LGUs. During these site visits, auditors bring laptops with KMS access along with physical documents, allowing them to validate the accuracy and credibility of the data. While KMS provides summarized data, auditors double-check the indicators to ensure proper management on the ground.

“An important aspect of the system is the commitment to children, reflected in the dedication of the IMPs, who go above and beyond, even though the process adds extra work on their part. Their focus on child welfare ensures that the programme’s implementation remains at the forefront.”

Source: Group KII with Cavite Provincial LGU representatives.

However, some respondents have also reported the KMS to be “disappointing for the LGUs” due to user errors in application, which is considered to have diverted focus to the functionality aspects of the KMS rather than the purpose it intends to serve. Tracking data from MED across the last three CFLGA cycles indicates that most of the issues raised were user-related, although users often reported these as system problems. In 2022, 239 user-related concerns were recorded, rising to 462 in 2023 and 547 in 2025. In contrast, system-related concerns were generally lower (80 in 2022; 189 in 2023; 271 in 2025), although still increasing over time. Cloud-related issues only became prominent in 2025 (127 cases). This may suggest a pattern of user capacity challenges being perceived as technical system faults (see *Table 19*).

These reported issues should also be understood in relation to overall human resource constraints, particularly with regard to the implementation of the KMS. While the volume of requests and data submitted has increased over the years, there has been a decline in the number of personnel assigned to the CFLGA and KMS, which affect data efficiency, user support and timeliness of response.

**Table 19: Number of reported issues on the Knowledge Management System by type, 2022, 2023 and 2025**

Type of concern	2022 CFLGA	2023 CFLGA	2025 CFLGA
Audit	483	187	146
User	239	462	547
System	80	189	271
Cloud	1	0	127
Uncategorized	8	2	156

There are other information systems in addition to the KMS, but none are considered 'robust enough'; key informants noted how these systems can result in delays in the submission of data and the creation of 'ghost municipalities'. In terms of data collection, the LGUs rely on different types of data being collected across sectors, all of which are reported to have reliability issues. To collect data, key informants related that some LGUs are mobilising their child development workers to do it 'house-to-house', but this is only possible in accessible and easily reached areas.

There is also a reported lack of appreciation of the data, with the LGUs not fully realising its strategic value and associated collection mechanisms, partly due to their limited capacity. Some LGUs view data as more of a compliance requirement than a strategic asset. As one respondent noted: "... the lack of understanding from the majority of the LGUs that this is not just a tick list, this is not just a compliance [task], [that] you need to use all of this data [sic] for your planning, for crafting your ordinances, for investing and prioritising the needs. In terms of data collection, we need to harmonize the data collection tool. And second [sic], capacitate these LGUs to make this regular."

Although a clear objective of the CFLGA is to help the LGUs use the audit results for planning and service delivery for children, effective use of data is impacted by key challenges related to the audit process, including the following, as informed with the KIIs:

- Limited feedback loops between audits and LGU programme designs.
- Delayed or inaccessible audit results affecting the LGUs' ability to use these for budgetary and programmatic decision-making.
- Challenges stemming from inconsistent use of automated versus manual monitoring and tracking.
- Lack of administrative support and high "unmanageable" workload.
- Inconsistent data validation and discrepancies between national and LGU-level data.
- Data discrepancies between bodies, for example, between the DSWD and Philippine National Police regarding online sexual abuse cases.
- Establishment of a unified data source and standardized collection process is still at an early stage.

Despite these ongoing challenges, there are clear efforts to improve data-related practices and capacities. A key informant shared that the integration of the CBMS into CFLGA assessments may potentially have helped improve the viability of localized data, although it is currently managed at the national level due to ongoing testing. It is reported that new technical requirements may support data capacity, such as requiring the LGUs to submit MOVs in more standardized formats, according to the DILG. Stakeholders also noted a seemingly widespread support for the audit data to better reflect on-the-ground realities of children by prioritizing field visits rather than relying solely on documentary submissions of data.

### EQ. 3.3: To what extent has the CFLGA improved service delivery and contributed to improved protection, survival, governance, development and participation of children?

The CFLGA has played a pivotal role in enhancing local government performance on child rights across the five audit areas. It has made some progress in transforming from a compliance checklist into a substantive driver of awareness-raising on the challenges facing children and encouraging the LGUs to address these issues.

Almost all of 2,453 survey respondents (90 per cent) either strongly agreed (46 per cent) or agreed to some extent (43 per cent) that the CFLGA has positively contributed to improved protection, survival, development, governance and participation of children.

## LGU participation and pass rates

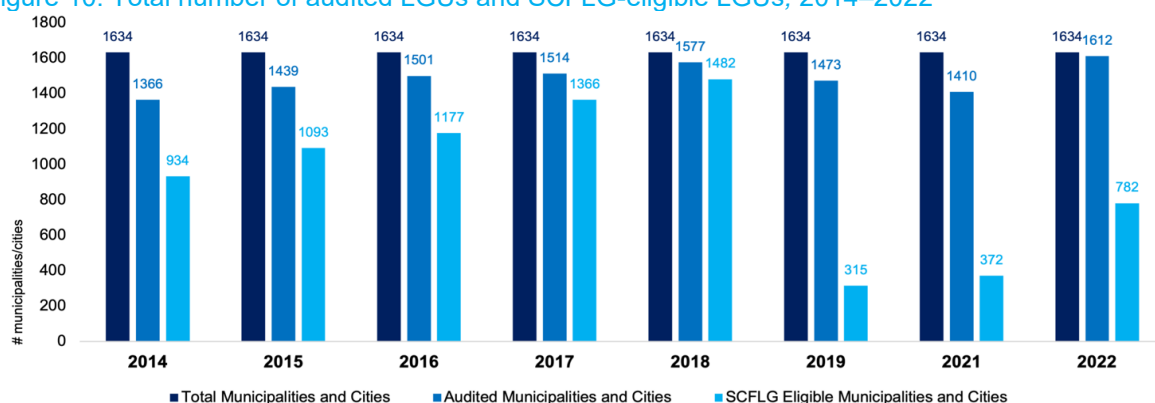
For the LGUs to pass the CFLGA, they must attain the minimum score of 80 per cent in each indicator category, as given in Table 20. Note that if an LGU fails to meet the minimum requirement in any of the categories, the final rating will not be considered even if it meets the passing rate of 80 per cent.

Table 20: Scoring of CFLGA indicators

Indicator category	Full score	Minimum requirement (80% of full score)
Survival	15.00	12.00
Development	15.00	12.00
Protection	15.00	12.00
Participation	15.00	12.00
Governance	40.00	32.00
Total	100.00	80.00
		< 80.00 Not Passed

In 2014 (the first year of the audit), of the 83 per cent of city/municipal LGUs that were audited, 68 per cent passed and became eligible for the SCFLG. By 2018, the CFLGA achieved a 96 per cent audit rate and a 93 per cent pass rate, signalling substantial progress in engaging the LGUs and their audit compliance.<sup>78</sup> However, while the percentage of the LGUs being audited remained high (90 per cent in 2019, increasing to 99 per cent in 2022), there was a significant decline in 2019 to 21 per cent in LGUs passing and becoming eligible for the SCFLG. This doubled to 48 per cent by 2022, indicating an emerging upward trend (see Figure 10). The pass rate decline in 2019 is attributed to the revision of indicators.

Figure 10: Total number of audited LGUs and SCFLG-eligible LGUs, 2014–2022



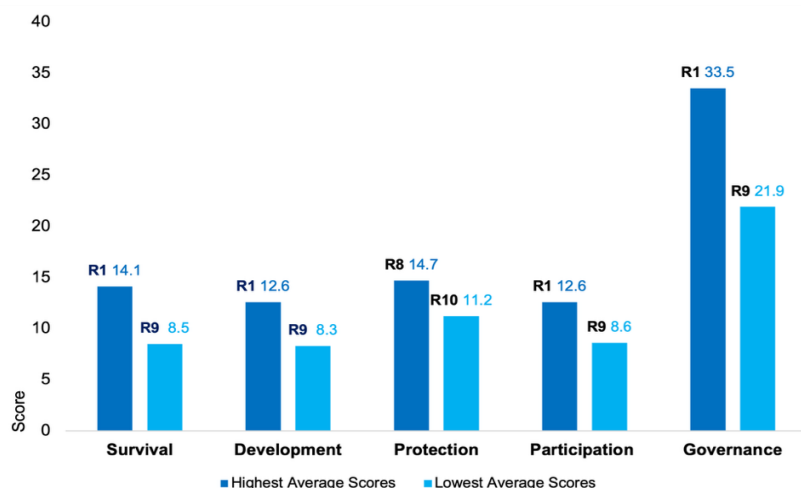
Source: DILG, 'CFLGA Overview and Audit Results' [slide deck], 2024.

## Performance across regions

Comparing the regions' average scores across the five audit areas showed a less consistent performance across regions in Governance than in other areas. There was a difference of 11.6 points in the average Governance scores between Ilocos Region (Region 1), the highest scorer, and Zamboanga Peninsula (Region 9), the lowest scorer. In contrast, there was little difference across regions in scores within the other areas, e.g., in Protection, there were only 3.5 points between Eastern Visayas (Region 8), the highest scorer, and Northern Mindanao (Region 10), which scored lowest (see Figure 11).

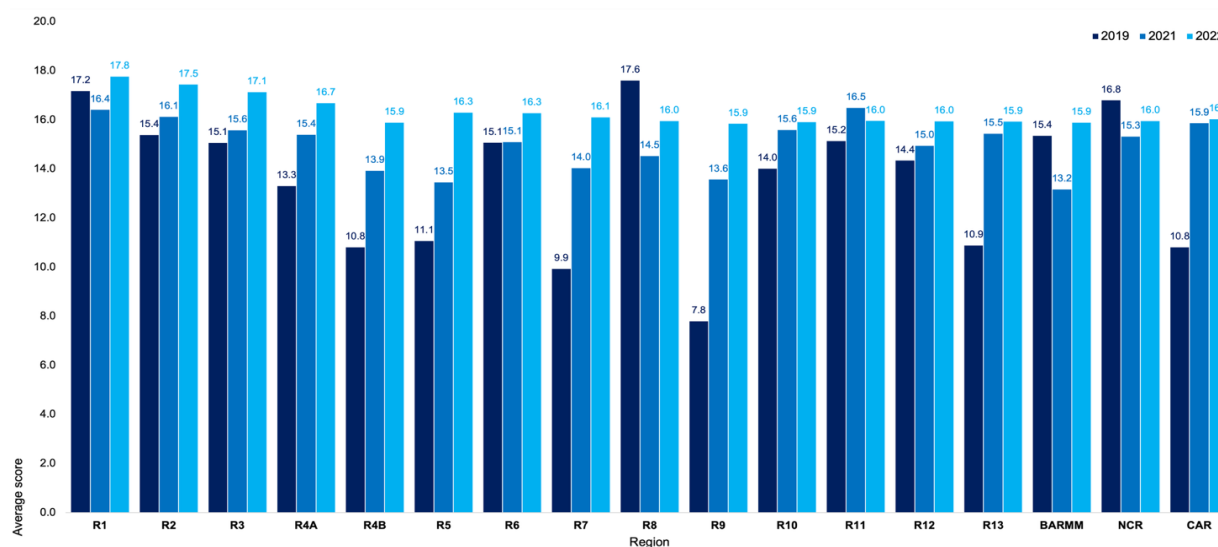
<sup>78</sup> DILG, 'CFLGA Overview and Audit Results' [slide deck], 2024.

Figure 11: Highest- and lowest-performing regions in CFLGA audit areas, 2019, 2021 and 2022



Across the regions between 2019 and 2022, Ilocos Region consistently demonstrated the highest average scores across all audit areas while Zamboanga Peninsula recorded the lowest scores. Zamboanga Peninsula showed the highest increase of 8.1 points in its 2022 score from its 2019 score, while Eastern Visayas showed the greatest decline of 1.6 points (see Figure 12).

Figure 12: Average total score per region, 2019, 2021 and 2022



### Performance across income classes by audit area

The LGUs across all income classes have improved their average scores in the five audit areas, but lower-income class LGUs have been performing better (achieving higher scores since 2019). For example, the average score on Protection for Income Class IV LGUs was 10.4 in 2019 and increased by nearly four points to 14.1 in 2022, whereas the score for the LGUs in Income Class I only increased by over 2 points over the same period, from 12.3 to 14.6. Income Class V LGUs saw the biggest score jumps: 3.3 points from 9 to 12.3 in Development; 8.1 points from 21.3 to 29.4 in Governance, and 2.1 points from 10.5 to 12.6 in Survival (see Table 21).

Table 21: Comparison of scores across income classes by CFLGA audit area, 2019, 2021 and 2022

Audit area	Year	Income class I	Income class II	Income class III	Income class IV	Income class V
Protection	2019	12.3	12.1	11.4	10.4	11.1
	2021	14.0	13.9	13.8	13.7	13.3
	2022	14.6	14.7	14.4	14.1	14.4
Development	2019	9.5	8.9	8.7	8.8	9.0
	2020	11.1	11.3	11.1	11.8	11.1
	2021	12.0	12.1	11.8	11.9	12.3
Governance	2019	26.0	24.6	23.4	21.9	21.3
	2020	29.2	28.4	29.2	28.9	30.3
	2021	30.6	29.3	29.3	28.8	29.4
Participation	2019	10.1	9.7	9.5	9.2	8.7
	2020	11.5	11.3	11.0	11.3	10.5
	2021	12.4	11.9	12.1	11.9	12.1
Survival	2019	10.8	10.0	10.2	9.6	10.5
	2021	11.1	10.3	10.6	10.6	10.3
	2022	12.1	12.1	12.2	12.3	12.6

**Participation.** All income classes showed improved scores. Income Class I LGUs maintained the lead, reaching a score of 12.4 in 2022, driven by a significant increase in child representation in councils and gradual improvements in child participation in planning processes. Income Class V LGUs, which had the lowest participation score in 2019, achieved the same 2022 score as Class III LGUs (12.1), indicating the biggest improvement overall. Income Class II LGUs had the smallest improvement, increasing 2.2 points more in 2022 than in 2019 (see Figure 13). Of the two indicators under Participation, *Development of PPA or policy with children's participation* showed less improvement (particularly in Income Class II LGUs) than *Child representation in the Local Council for the Protection of Children*, where Income Class V LGUs achieved the biggest increase (2.1 points) (see Table 22).

Figure 13: Average scores in Participation by income class, 2019, 2021 and 2022



Table 22: Performance in Participation indicators by income class, 2019, 2021 and 2022

Income class	Child representation in Local Council for the Protection of Children			Development of PPA or policy with children's participation in planning, implementation or monitoring phase		
	2019	2021	2022	2019	2021	2022
Income Class I	5.4	6.2	6.9	4.7	5.0	5.5
Income Class II	5.2	5.9	6.6	4.5	4.9	5.1
Income Class III	5.2	5.8	6.5	4.4	4.7	5.4
Income Class IV	5.1	6.0	6.7	4.2	4.9	5.1
Income Class V	4.7	5.7	6.8	4.0	4.4	5.2

**Protection.** Performance improvement in Protection has been most consistent and sustained across all classes. By 2022, the scores for all income groups had clustered near the full CFLGA score with Income Class II LGUs leading at 14.7. While higher-income classes maintained strong performance, lower-income classes such as IV and V showed marked gains, with Income Class IV LGUs noting the highest rise (3.7 points). The smallest improvement was seen in Income Class I LGUs with 2.3 points. The LGUs in all income classes improved their performance for *Management of reported cases of CNSP*, with those from Income Class IV showing the highest improvement. (see Figure 14 and Table 23).

Figure 14: Average scores in Protection by income class, 2019, 2021 and 2022



Table 23: Performance in Protection indicator by income class, 2019, 2021 and 2022

Income class	Management of reported cases of CNSP		
	2019	2021	2022
Income Class I	12.3	14.0	14.6
Income Class II	12.1	13.9	14.7
Income Class III	11.4	13.8	14.4
Income Class IV	10.4	13.7	14.1
Income Class V	11.1	13.3	14.4

**Survival.** Within Survival, there has been gradual but consistent improvements in all income classes led by Income Class V with a score of 12.6 in 2022. The biggest improvement was noted within Income Class IV LGUs with an increase of 2.7, whereas Income Class I gained only 1.3 points. Key gains were seen in reducing malnutrition and expanding prenatal and postpartum care while immunization coverage remained largely stable with incremental progress. The indicator *Percentage of FIC* declined in Income Class I LGUs by 0.2 points, making it the only indicator to show a negative trend. *Prenatal and Postpartum Coverage* improved by only 0.4 points in Income Class I, the lowest among all classes for this indicator, while in the Income Class V, it rose for 1.0 point, the biggest improvement across classes (see Figure 15 and Table 24).

Figure 15: Average scores in Survival by income class, 2019, 2021 and 2022



Table 24: Performance in Survival indicators by income class, 2019, 2021 and 2022

Income class	Percentage coverage of FIC aged 12 months old			Prevalence of malnutrition among children aged 0–59 months old			Percentage coverage of pregnant adolescents provided with prenatal and postpartum services		
	2019	2021	2022	2019	2021	2022	2019	2021	2022
Income Class I	3.5	3.2	3.3	3.6	3.9	4.7	3.7	3.9	4.1
Income Class II	3.3	3.1	3.4	3.3	3.7	4.7	3.4	3.5	4.0
Income Class III	3.3	3.2	3.4	3.4	3.6	4.5	3.6	3.6	4.1
Income Class IV	3.0	3.1	3.5	3.2	3.5	4.6	3.4	3.7	4.0
Income Class V	3.4	3.4	3.6	3.6	3.4	4.6	3.5	3.5	4.5

**Governance.** Governance showed robust improvement across the board, although the rate and pattern of progress varied. Income Class I LGUs showed steady growth, reaching 30.6 points in 2022, while Income Class V LGUs experienced a dramatic increase from 21.3 in 2019 to 29.4 in 2022. Across all classes, Governance gains were driven by strengthened data systems, better budget utilization for child programmes, establishment and maintenance of child-friendly facilities and increased compliance with child-related legislation. Income Class V LGUs experienced the highest indicator-specific gain, increasing 2.5 points for *Database on children*. Income Class II LGUs showed a decline of 0.2 points for *Functional LCPCs* (see Figure 16 and Table 25).

Figure 16: Average scores in Governance by income class, 2019, 2021 and 2022

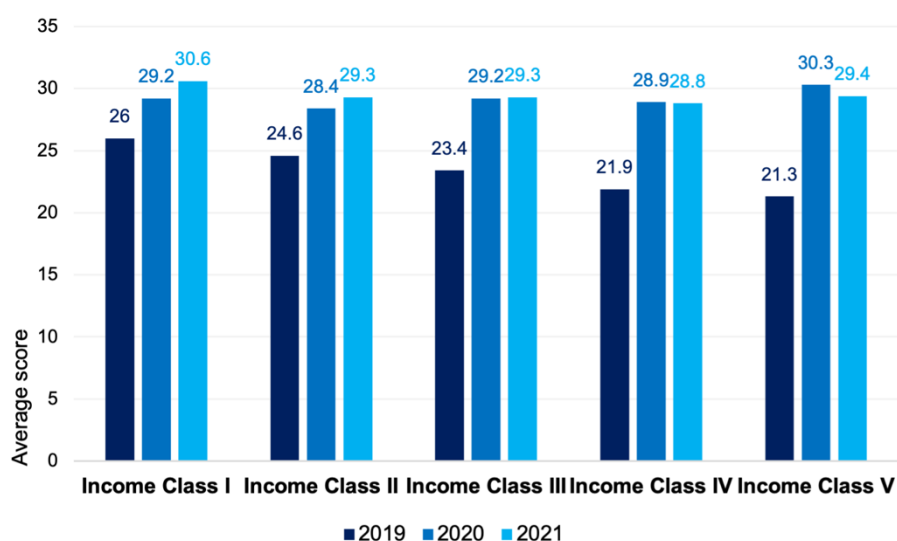


Table 25: Performance in Governance indicators by income class, 2019, 2021 and 2022

Income class	Database on children			Available and implemented Local Plans for Children			Updated LCC adopting recently issued national laws on children			Budget allocated and utilized for children's PPAs			Functional LCPCs			Child-friendly facilities in all barangays		
	2019	2021	2022	2019	2021	2022	2019	2021	2022	2019	2021	2022	2019	2021	2022	2019	2021	2022
Income Class I	5.6	5.7	5.6	3.7	4.4	4.8	3.8	4.6	4.6	5.4	5.2	5.9	5.2	5.7	5.2	2.8	3.0	3.6
Income Class II	5.4	5.3	6.1	3.3	4.2	4.6	3.7	4.6	4.4	5.1	5.0	5.6	5.2	5.1	5.0	2.6	2.7	3.4
Income Class III	5.2	5.3	6.1	3.3	4.1	4.4	3.3	4.5	4.6	4.9	4.9	5.4	4.7	5.2	5.0	2.5	2.7	3.4
Income Class IV	4.8	5.4	6.2	3.1	4.2	4.4	3.2	4.4	4.5	4.3	4.8	5.3	4.6	5.3	4.8	2.3	2.8	3.4
Income Class V	4.0	5.4	6.5	3.1	4.0	4.3	3.4	4.6	4.6	3.4	4.3	5.4	5.0	5.1	5.4	2.5	2.6	3.1

**Development.** Performance in development improved steadily across all income groups. Income Class V LGUs recorded the highest score in 2022 at 12.3, with significant advances in ECCD service coverage and presence in all barangays and support for OSCY re-enrolment. The highest increase in total Development score was recorded by Income Class II LGUs, rising from 8.9 to 12.1 or a 3.2-point gain. *Percentage of OSCY assisted for enrolment/re-enrolment to school, ALS or other flexible learning options* in Income Class V LGUs was the indicator that marked the highest increase (albeit comparatively low at 1.3); *Presence of ECCD services in all barangays* was the indicator with the lowest increase across the LGUs (see Figure 17 and Table 26).

Refer to Annex 7 in Volume 2 for a supplementary analysis by audit area.

Figure 17: Average scores in Development by income class, 2019, 2021 and 2022

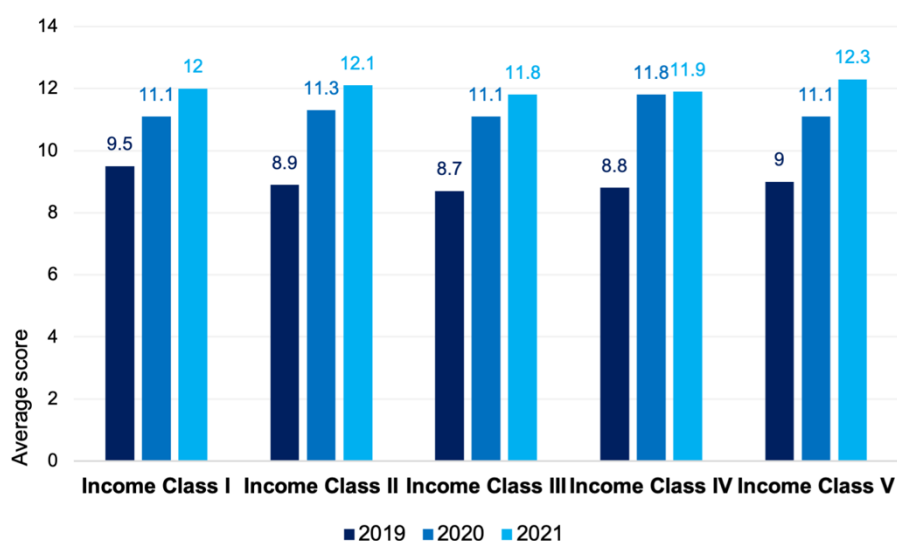


Table 26: Performance in Development indicators by income class, 2019, 2021 and 2022

Income class	Percentage coverage of children aged 3–4 years old provided ECCD services			Presence of ECCD services in all barangays			Percentage of OSCY assisted for enrolment/ re-enrolment to school, ALS or other flexible learning options		
	2019	2021	2022	2019	2021	2022	2019	2021	2022
Income Class I	2.8	3.3	3.6	3.7	3.9	4.2	2.9	3.6	4.2
Income Class II	2.7	3.3	3.8	3.4	3.6	4.1	2.7	3.5	4.1
Income Class III	2.7	3.3	3.6	3.3	3.9	4.0	2.7	3.4	4.0
Income Class IV	2.9	3.8	3.9	3.3	3.8	4.0	2.6	3.5	4.1
Income Class V	3.1	3.8	4.2	3.2	3.8	4.2	2.8	2.9	4.1

### EQ. 3.4 What factors have facilitated and/or hindered the performance of the LGUs in complying with the audit process as well as the achievement of results?

While the CFLGA framework is conceptually robust and widely supported, actual implementation across regions reveals a complex web of enabling conditions and persistent bottlenecks.

#### Facilitating factors

**1. Presence of committed local leadership.** This is the most emphasized enabling factor, particularly when the LCE demonstrates sustained political will to prioritize child welfare. In the LGUs like Cotabato City and Quezon City, the LCEs not only ensure compliance with CFLGA indicators but also embed child-focused priorities in broader development strategies. This is often motivated by a desire to obtain the SGLG, for which CFLGA compliance is a prerequisite. See Box 5 for a discussion of the connection between the SGLG and CFLGA.

### Box 5: Connection between the CFLGA and SGLG

The SGLG Incentive Fund or Performance Challenge Fund offer the LGUs financial rewards. However, these are not exclusively tied to child-sensitive governance. The SGLG Incentive Fund supports projects aligned with ten governance areas; as such, it may not systematically prioritize child-focused programming unless explicitly monitored. This may be addressed if the DILG incorporates a child-centred lens in its monitoring of SGLG Investment Fund utilization to strengthen accountability for desired outcomes for children.

Relatedly, the move for a triennial assessment of the SGLG may ease administrative burdens but risks weakening annual LGU performance monitoring and the ability to track year-on-year progress on child-focused governance. It is also important to note that the SGLG itself is not implemented as a coercive mechanism. Despite being a mandatory audit, the LGUs are not penalized for non-participation in the CFLGA. Instead, the DILG-NBOO encourages the LGUs to join by offering the possibility of passing the SCFLG indicator for the SGLG, which in turn makes them eligible for access to the SGLG Incentive Fund.

For the CWC, delays or deferments in the SGLG process may also hinder the achievement of Performance-Enhanced Budgeting targets. For example, if some LGUs choose to participate only in 2028 (the year that the SGLG is scheduled to be awarded), this may jeopardize the CWC's targets for increased LGU engagement. These targets include a 5 per cent to 7 per cent increase in the LGUs practicing child-friendly local governance and the assessment of over 1,600 LGUs by 2026. Since Performance-Enhanced Budgeting targets influence future budget allocations under the Public Financial Management framework, failure to meet these can have implications for the fiscal sustainability and planning of the CWC.

**2. Availability of structured technical assistance.** In many instances, national agencies (such as the DILG, DOH and DSWD) and development partners like UNICEF have provided oversight or capacity-building support through modular training, technical guidelines and data literacy initiatives. One illustrative case is the rollout of the localized Case Management Module for child protection and gender-based violence, which equipped multidisciplinary teams in selected LGUs to respond more effectively to child protection cases. Similarly, water, sanitation and hygiene-focused interventions, particularly in early childhood care facilities, have gained traction where partners have supported the LGUs in identifying compliance gaps and designing tailored responses.

#### Hindering factors

**1. Lack of technical and institutional capacity in the LGUs.** This is particularly true for the LGUs that struggle with inadequate staffing, poor digital literacy and high turnover of contract-based employees. In some cases, the LGUs operate without dedicated IT personnel or data analysts, making the encoding, validation and uploading of audit data especially burdensome. Moreover, a lot of data is not digital, which makes data tracking and systematization more challenging. In terms of infrastructure, a lack of computers, system downtimes and inconsistent internet connections can prevent the LGUs from submitting the requirements online. This is further complicated when key staff resign mid-cycle, leading to a loss of institutional memory and disrupted continuity in audit preparation.

**2. Rotational assignment of personnel in the DILG.** Rotational assignment is part of standard protocol. However, it affects the implementation of CFLGA processes within the agency. While most designated staff are already familiar with the process, frequent reassignments require adaptability and flexibility from the LGUs. The presence of dedicated, sufficient staffing and technical expertise to

support the LGUs' children-related efforts, capacity-building programmes and stronger monitoring mechanisms are key to the successful implementation of the CFLGA.

**3. Increasing perception of the CFLGA as mere compliance exercise.** LGU personnel report completing the LDPCs, child protection plans or investment plans simply to fulfil documentary requirements – often, by copying templates or submitting minimally edited versions from previous years. Similarly, LCEs consider the audit to be a mere compliance exercise, rather than an opportunity to improve LGU performance and the development of the children under their constituency (*see related discussion in Box 6*). This undermines the developmental intent of the CFLGA and weakens its value as a driver of child rights governance. As one respondent noted, “They just comply again when the audit comes up next year; it’s not being used for real programme improvements.”

#### Box 6. Going beyond mere compliance to the CFLGA

Results of the national validation for the 2023 CFLGA for a sample of the LGUs in Caraga region showed that most of the PPAs in the LGUs validated were child-led even though the documentation only demonstrated that children attended the activities. This may mean a challenge in the preparation of activity documentation, e.g., concerned LGU employees prepare this as a requirement for the payment for meals and other service providers. This may also mean that the LGUs may not have a deep appreciation of Child Participation and the CFLGA.

If such observations reflect actual situations in the PPAs for children, some LGUs may be leaning more towards treating children as passive beneficiaries. To move away from this mindset, the design of technical assistance to the LGUs/LCPC should highlight Child Participation as both a process and an outcome. Involving more children (process) may improve child participation, and later lead to empowerment (outcome). The PPAs should be designed with children in a safe environment where they can freely express their views. The resulting inputs from children should then be integrated in the design of the PPAs. Likewise, subsequent monitoring and implementation should have active involvement of children depending on their evolving capacities.

Going forward, the development of policy and PPAs with children's participation in the planning, implementation or monitoring phase (a Participation indicator) may be further improved by considering power and agency. On the former, the indicator may investigate the dimensions of power related to space and form. At present, the indicator focuses on forums where child representatives are invited for consultation and representation. Spaces where children are active, such as in social movements and community associations (i.e., claimed space) can also be considered. In terms of form, what the indicator investigates is more aligned with hidden power, i.e., setting the political agenda, by seeing whether child representatives are able to influence decision-makers by requiring at least one policy adopted or PPA implemented based on children's input. Alternatively, the indicator may also check how the following questions are addressed: *Are children aware of their rights? Are they able to voice out their grievances?*

**4. Accommodations granted in the CFLGA process.** There are elements of flexibility in the audit process that may unintentionally reinforce this view. The LGUs often request extensions for MOV submissions and, in some cases, reconsideration after national validation. For example, in 2022, 44 LGUs that failed only one indicator (i.e., coverage of FIC under Child Survival) were still passed by the Board due to the pandemic context of the reference year. In 2023, the DILG-NBOO again extended audit deadlines in some regions. These accommodations, while contextually understandable, may risk conveying that the LGUs can bypass strict compliance and may compromise the audit's reliability. This kind of contextual responsiveness is necessary, although more

robust communication mechanisms or strategies may help mitigate views that reinforce shaky compliance.

Such deviations also raise concerns around data quality: inconsistencies between data encoded in the KMS and final validated results create credibility issues. These are among the reasons previous CFLGA data are not published in the KMS and dissemination of detailed results remains delayed.

**5. Fragmented information systems.** At present, there is no harmonized M&E framework linking the CFLGA to the National Plan of Action for Children, PDP or sectoral databases. Key agencies such as the CWC, DOH and DepEd manage their own datasets independently, meaning that the LGUs face duplication of reporting requirements, and critical data often fails to inform planning. The fragmentation is exacerbated by weak coordination mechanisms in the regions and provinces. The lack of coordination across governance levels also means that the LGUs do not submit their reports to the national level for validation. Moreover, limited documentation and poor data quality and management, such as in cases where personnel lost files critical to the report's development, affect the programme's overall success.

**6. Poor functionality of community-based child protection structures.** This relates to the BCPCs. While many LGUs report their existence and even list child representatives in official documents, on-the-ground validation reveals that these structures are frequently inactive, undertrained or symbolic in nature. The absence of institutionalized systems to select and capacitate child representatives further highlights the performative rather than participatory nature of some LGU processes.

**7. Challenges in the design of the audit process.** The timing of the CFLGA – typically during the third or fourth quarter – conflicts with peak periods for LGU planning and budgeting. This results in staff focusing disproportionately on assembling MOVs, leaving little room for implementation or service monitoring, which is why some stakeholders note that it will be more manageable for them if the audit were conducted bi-annually.

Several LGU representatives also noted that the LGUs are evaluated based on data from two years prior, which not only causes confusion but also reduces the relevance of the findings for real-time planning. In addition, there is often a short timeline for data collection.

**8. Political dynamics and a lack of accountability mechanisms.** These undermine the credibility and utility of the audit. In politically sensitive regions such as BARMM, some LGUs shift responsibility to ministries, claiming confusion over who is accountable for delivering services, while others, due to the lack of strict validation, are able to manipulate or invent audit data. In extreme cases, the LCEs have blamed sector departments for failing indicators, rather than using the audit as an opportunity for cross-sectoral solutions.

The absence of sanctions for non-compliance also removes a key lever of accountability, making it possible for the LGUs to ignore audit requirements without consequence. Some stakeholders noted that although the audit has been conducted since 2014, the LGUs have not utilized this to improve their programming and investment for children. Thus, some called for a system that will make the LGUs accountable for providing the mandated services in addition to complying with the audit 'tick-box exercise'.

**9. Budget constraints and resource misalignment within the LGUs.** In general, municipal LGUs with stable leadership and stronger financial resources tend to allocate more funding to child-friendly initiatives, which in turn contributes to higher levels of compliance. In contrast, areas affected by political shifts, frequent staff turnover or limited guidance from national agencies often struggle to meet the audit's expectations.

One of the most critical problems faced by the LGUs is the lack of alignment between proposed budget allocations and the actual funding received for various programmes. Even when the LGUs prepare programme proposals and submit budgets based on projected needs, the eventual disbursement of funds often falls short, preventing them from delivering the interventions necessary to comply with audit indicators or address the actual needs of children within their jurisdictions. Another layer of difficulty stems from the restrictions placed on the use of specific funding sources. One stakeholder specified that the LGUs have allocated significant amounts from the Special Education Fund to support child-focused initiatives; however, recent guidance from the Commission on Audit has challenged the legitimacy of certain allocations, recommending the removal of some expenditures previously justified under the Special Education Fund.

The LGUs are also encountering challenges related to indicators that depend on inputs from national government agencies. Immunization is one such area, where the LGUs are held accountable for meeting coverage targets under the CFLGA, yet face vaccine shortages stemming from the national level.

**10. Inconsistencies and weaknesses in the conduct of the audit.** This relates to the application of the indicators and reliance on the self-assessment process. Stakeholders said the process, while structured across various governance levels, suffers from the absence of standardized assessment criteria. The IMTF members, responsible for evaluating LGU performance, vary greatly in how they interpret and apply the indicators. Some are reported to be overly relaxed while others are excessively strict. Moreover, the issue extends to the design and scope of the indicators. For instance, under Child Protection, one of the MOV is the presence of a capacity-building plan for social workers handling abuse and exploitation cases. However, the indicator merely counts whether a training occurred; it does not measure whether the participants gained competencies or if those skills were effectively applied in practice.

The emphasis on form over substance is compounded by the use of self-assessment as the primary audit mechanism. Several respondents expressed strong concern that the audit process being internally conducted by the LGUs creates an illusion of progress where none may exist. One interviewee stated that they “don’t believe it should be done internally or like a self-assessment thing”, emphasizing that the assessments should be carried out by “trained ... external independent auditors” who can evaluate objectively and consistently.

Several stakeholders also noted that internal assessments can create an illusion of compliance without ensuring real change. The way the LGUs prepare for assessments further reflects a procedural rather than developmental use of the audit. The verification process often becomes a paper-based exercise, focused on compiling signed documents from focal persons rather than evaluating real service delivery. As a respondent shared, “any barangay can actually be picked,” implying that barangays are sometimes selected strategically by the LGUs to present their best-performing areas rather than conducting random and representative evaluations.

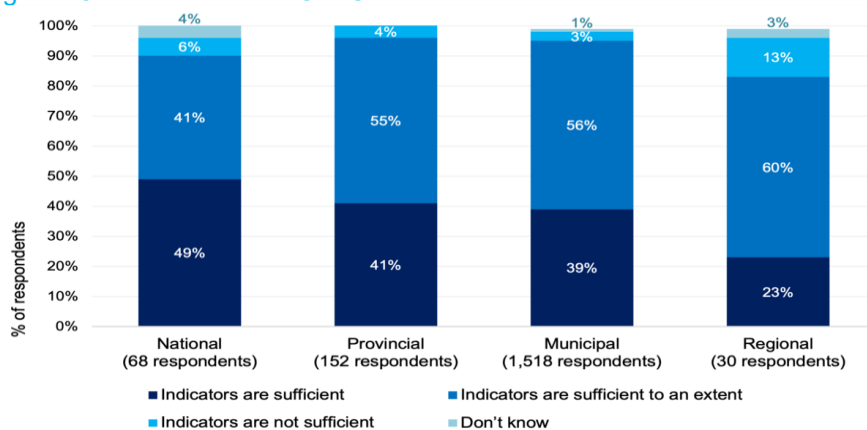
A stakeholder explained: “The audit process should be streamlined to enhance efficiency and user-friendliness. Simplifying assessment procedures and incorporating more intuitive system features would significantly improve usability... Despite efforts to ensure the smooth implementation of CFLGA, some child-focused activities face delays, primarily due to late issuance of guidelines. For example, rework and re-submission processes often experience setbacks. When issues within the KMS remain unresolved, the audit timeline is continually pushed back, delaying the overall assessment process. Addressing these systemic inefficiencies is essential to maintaining a timely and effective audit cycle.”

### EQ. 3.5 To what extent are the indicators sufficient to measure the achievement of CFLGA results, including at the outcome level?

Nearly all or 95 per cent of 1,794 survey respondents reported that the current indicators are sufficient (40 per cent) to measure CFLGA achievements or are sufficient to some extent (55 per cent), and only four per cent reported that the indicators are not sufficient. However, there are differing trends per governance level, with only 23 per cent of regional respondents reporting that indicators are sufficient. Respondents reporting that the indicators are insufficient range from 13 per cent to three per cent across governance levels (see Figure 18).

The variation in views across levels likely reflects the differing roles and vantage points of actors involved in the CFLGA. Regional stakeholders often engage in coordination, supervision and audit functions, which provide them a broader view of the systemic issues and make them more attuned to technical gaps and data quality concerns. Municipal and provincial LGUs, in contrast, are more likely to focus on implementation and reporting, which may explain their more favourable perceptions of indicator sufficiency.

Figure 18: Extent to which CFLGA indicators are sufficient



Source: Online stakeholder perception survey.

### Challenges to the sufficiency of audit indicators' measurement of desired results

The survey respondents provided suggestions on improvements or changes they would make to the indicators. Four notable themes emerged:

- A desire for more outcome-oriented indicators, particularly those that capture actual changes in children's wellbeing (e.g., health, education, safety).
- A request for greater equity sensitivity, with indicator data disaggregated by vulnerable groups (e.g., by gender, disability, income).
- Streamlining the current set of indicators by removing or changing redundant or overly technical ones.
- Clearer guidance on how indicators should be interpreted and monitored in the LGUs.

Respondents from the KIIs expressed mixed opinions about the sufficiency of the indicators for assessing child well-being and LGU performance across the five audit areas. Some informants viewed the indicators as broadly sufficient, while noting certain gaps in coverage related to OSCY. However, several informants noted challenges in the overall adequacy of indicators.

**Overemphasis on inputs and outputs.** A recurring theme among the responses was that the indicators focus more on measuring the inputs and outputs related to services, plans and processes rather than the actual impact or broader outcome on children's lives. They emphasized the need to assess intervention quality, questioning whether certain measures, such as counselling, are sufficient

to ensure children's well-being. While challenging to quantify, intervention quality is a crucial aspect of child protection.

Informants emphasized that indicators should focus on measuring the actual change that children, families and communities experience in their lives as a result of the CFLGA. For example:

- Protection – the quality of child protection interventions and not just the number of cases and case management
- Development – effectiveness of programmes on reducing dropout rates and not just the number of OSCY with disabilities.
- Survival – the quality of care that young mothers receive rather than the number of those served. Moreover, while stunting is measured, indicators for preventive measures are lacking; inclusion of specific water, sanitation and hygiene indicators is also needed to address malnutrition and stunting.

**Too rigid or too broad indicators.** Some indicators were reported by some LGU representatives to be ambiguous, either too broad or too rigid, making it challenging to contextualize these for specific contexts. As one informant specified, indicators need to be “contextualized and calibrated” to better ensure local relevance and accuracy. While indicators were reported to capture broad indications of child welfare, “they do not capture psychosocial abuse, gender-based violence and the participation of marginalized groups effectively in schools. Refining these indicators would enhance the audit’s ability to track real-time child protection issues.” Overlapping definitions were also a concern and cause for confusion, including with key terms such as youth, children and adolescents.

**Measurement challenges.** Difficulties in data collection, availability and consistency were reported to affect the reliability of the data used for the indicators. For example, the lack of age-specific population data and reports on child-specific concerns in the LGUs affect indicators across various domains.<sup>79</sup> Furthermore, the use of projected population figures instead of actual data for certain indicators, such as vaccination coverage and ECCD enrolment, creates substantial gaps and challenges for the LGUs in meeting the prescribed targets. This is exacerbated by inconsistent targets across different national systems (e.g., among CFLGA, DOH and SGLG) and discrepancies in reported data between national agencies, hence reducing the reliability of data.

In specific instances, such as the indicator on ECCD accreditation, the readiness of the national accrediting body also comes into play.

**Suggested indicators.** The indicators suggested by the stakeholders include:

- Survival – More specific indicators on initiation of breastfeeding within an hour after delivery, monitoring of complementary feeding, and ensuring functional Municipal Nutrition Councils.
- Protection – Indicators considering complex issues such as psychosocial abuse, gender-based violence and child labour. (The recent inclusion of indicators on OSAEC is a step towards addressing such emerging concerns.)
- Development – Indicators measuring student performance and learning recovery.
- Participation – Use of expanded metrics to address issues concerning LGBTQ+, indigenous groups and children with disabilities to ensure inclusivity beyond mere profiling.

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<sup>79</sup> Obtinario, ‘Institutionalizing Child-Friendly Local Governance’.

## Efficiency

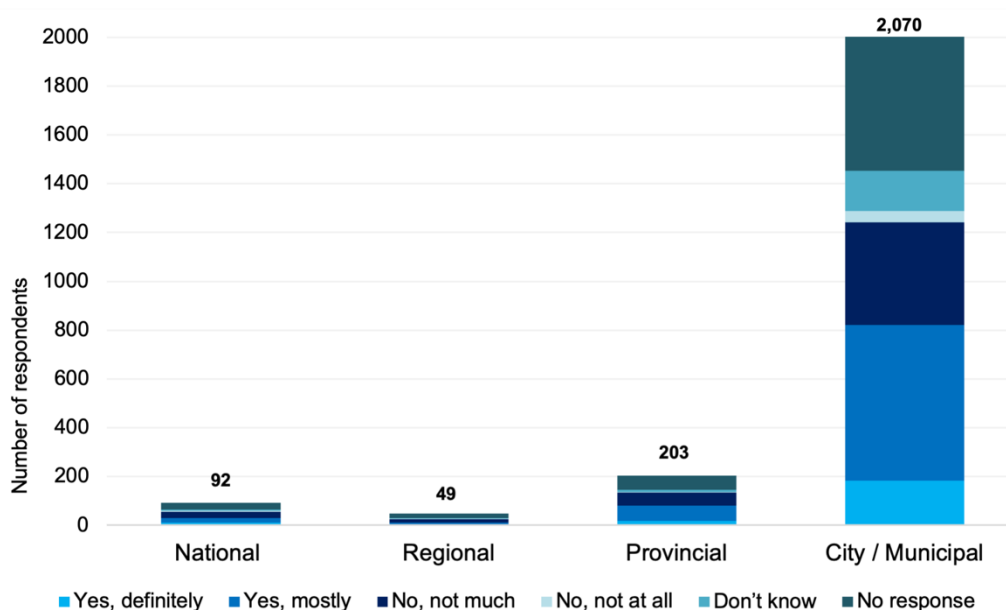
### EQ. 4.1: What are the funding challenges (including within the DILG) and implications of these for the CFLGA?

The CFLGA faces persistent gaps in financial and human resources. These resource constraints were consistently highlighted across multiple sources, including survey results, stakeholder consultations, and analysis of national budget and staffing data since the CFLGA's inception in 2014. The inadequate budget allocations have undermined the quality and scope of the audit's implementation at all governance levels. The lack of dedicated staff and plantilla positions limits the capacity of key implementing agencies to support the LGUs, particularly in data management, monitoring and technical assistance. Funding challenges within the CWC and DILG were identified as a critical barrier, with implications for the sustainability, reach and quality of support provided to the LGUs.

#### National-level implementation

Only eight per cent of survey respondents across all governance levels definitively agreed that resources were adequate for the implementation of the CFLGA at the national level, while 30 per cent reported that these were mostly adequate and 24 per cent reported that they were not adequate (see *Figure 19 for a breakdown of responses by governance level*).

Figure 19: Adequacy of resources for the implementation of the CFLGA

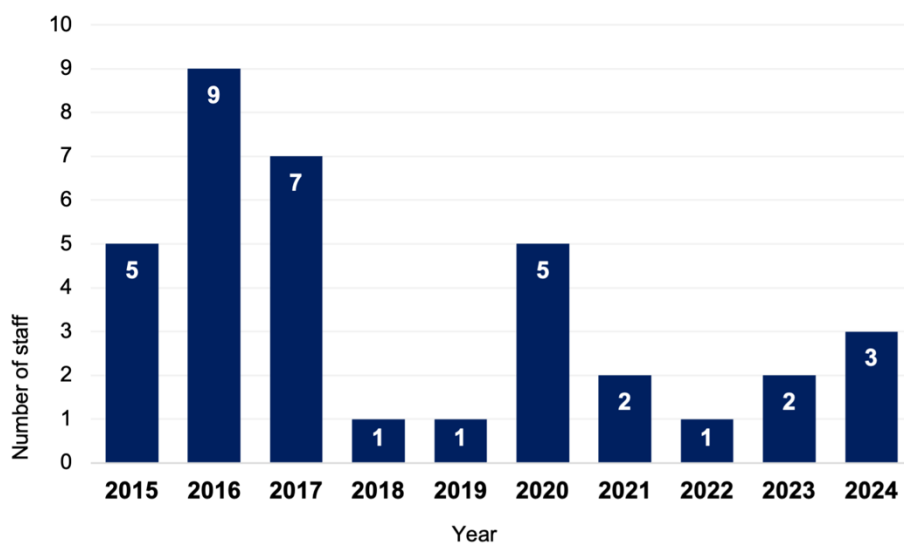


Source: Online stakeholder perception survey.

**Human resources.** The CWC faces significant human resource limitations in supporting CFLGA implementation.<sup>80</sup> The national CFLGA team remains severely understaffed, with only a few staff members tasked with overseeing and providing technical support to over 1,600 LGUs. Figure 20 presents the staffing pattern for the CFLGA from 2015 to 2024.

<sup>80</sup> This represents a data gap. The Evaluation Team requested a copy of CFLGA human resources data; however, only data from the CWC was provided.

Figure 20: CFLGA staffing in the CWC, 2015–2024



The CWC has consistently been inadequately staffed, although the number of staff available has fluctuated over time. Sustained under-resourcing from 2018 onwards is likely to have undermined the programme's capacity to meet its goals. The trend is aligned with evaluation findings of systemic funding and staffing gaps affecting performance.

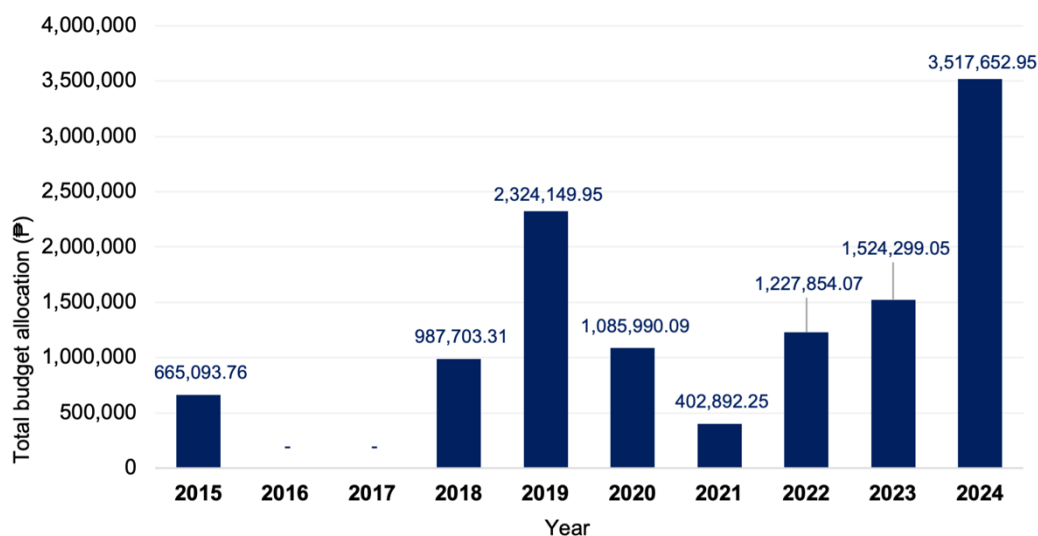
The CWC had the highest staffing levels for the CFLGA in 2016 with nine staff members, followed by seven in 2017. However, the fact that staffing then dropped dramatically to just one person per year indicates a significant reduction in support. Although there was a brief increase in 2020 with five staff members, suggesting a temporary boost in resources, the low staffing levels in 2021 to 2023 (only one to two staff members per year) reflect persistent human resources constraints. While staffing increased modestly to three in 2024, it remains far below peak levels of 2016.

Stakeholders observed that the absence of permanent plantilla<sup>81</sup> positions and the frequent turnover of CFLGA staff exacerbate challenges, leading to inconsistent programme implementation and weak institutional memory. Staffing constraints also limited the ability of CFLGA focal persons at the national level to provide direct, in-person technical assistance, capacity-building and sustained oversight to subnational actors, including regional coordinators and the LGUs. For example, only one staff member at the national level is assigned to manage the technical aspects of the KMS. During the critical period for uploading MOVs, this individual must respond to all technical issues raised by the LGUs, making timely support difficult.

**Financial resources.** For over ten years, the CFLGA has had a total budget allocation of Php16.55 million (see Figure 21), which was strategically split between two core components: Php7.87 million for the Staffing Fund and Php8.68 million for PPAs. The trajectory of the funding not only reflects shifting priorities and implementation realities but also illustrates how the CFLGA matured from a foundational initiative into a digitally enabled governance tool to monitor LGU performance on their accountabilities to children with national reach. Additionally, an operational investment was made during the early phases of implementation – a Php30,000 allocation was provided per region for RIMTF desk validation, based on available information from the NBOO Community Capacity Development Division's Annual Office Plan and Budget.

<sup>81</sup> Staff with permanent items or have permanent positions.

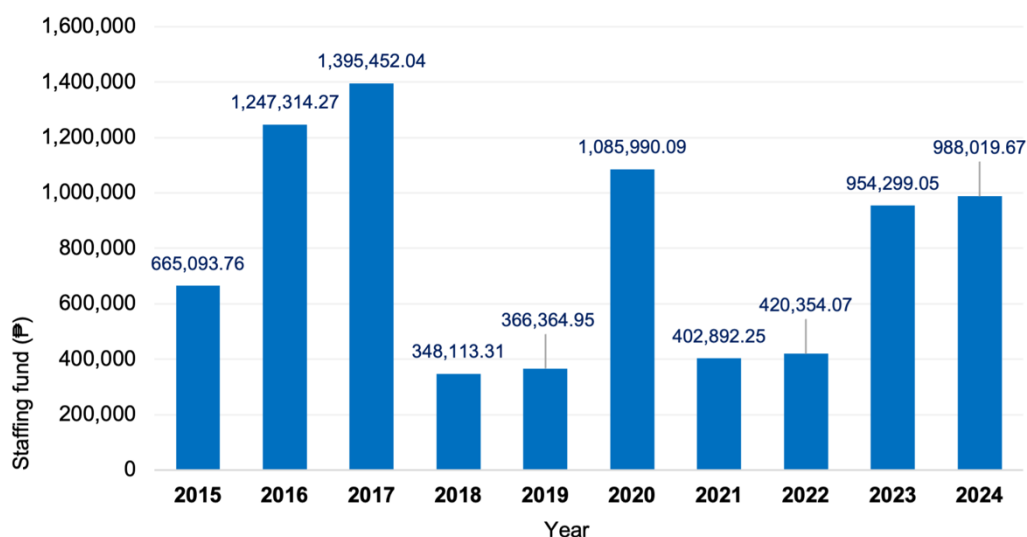
Figure 21: Total annual CFLGA budget, 2015–2024



### Staffing budget

The total staffing budget from 2015 to 2024 was Php7.9 million. The sharp increase from Php665,094 in 2015 to Php1.4 million by 2017 signalled the programme’s increasing complexity and need for more staffing to support its implementation across the country. After 2017 (except for 2020), the budget remained less than Php500,000, likely reflecting the impact of the pandemic which curtailed field activities and limited in-person engagements. From 2023 to 2024, as activities resumed, the budget for staffing increased, and in 2024 was at Php988,019, allowing for additional staffing, including technical roles such as a Computer Programmer (see Figure 22).

Figure 22: Annual budget allocation for CFLGA staffing, 2015–2024



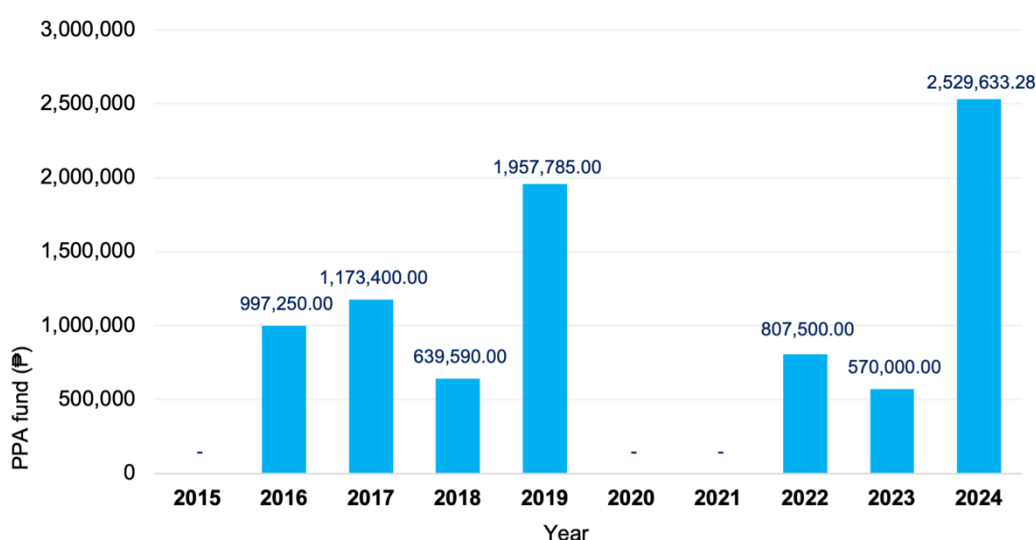
### Budget for programmes, projects and activities (PPAs)

From 2015 to 2016, initial PPA spending was modest, aimed at establishing core systems and tools, including the development of indicators, a CFLGA handbook and an initial version of the KMS. A significant allocation of Php997,250 in 2016 supported these foundational activities. Increased funds in 2017 to 2019 (from Php1.17 million to Php1.95 million) were directed towards the fabrication and

distribution of SCFLG plaques and markers and KMS updates and pilot testing, reinforcing recognition and knowledge-sharing mechanisms. The surge in PPA allocation in 2024, when it reached Php2.53 million, was driven by a strategic shift towards digital transformation, including the hiring of an IT consultant (Php1.4 million) to enhance the KMS, and continued investment in marker fabrication and delivery, which are vital to maintaining the programme’s visibility in the LGUs (see Figure 23).

The CFLGA budget has been inconsistent across the years. Stakeholders saw the lack of funding as reflecting a broader trend of deprioritization in national budget processes, leaving core activities such as capacity-building for core member and regional and provincial IMTFs, RITF deliberations and programme validation without consistent financial allocations in the annual budget. Stakeholders additionally noted that agencies like the NNC, which are Core Group members and involved in the CFLGA process, do not allocate specific funds for CFLGA activities. Given these limitations, external partners like NGOs such as the Open Heart Foundation in Calabarzon Region have stepped in to support specific programme components, such as CFLGA awarding ceremonies, underscoring the shortfall in public funding.

Figure 23: Annual budget allocation for CFLGA programmes, projects and activities, 2015– 2024



### Regional-level implementation

Regional implementation is similarly constrained by limited human and financial resources. The RSCWCs often operate with minimal staffing; in some cases, with only a single person responsible for coordinating audit activities across an entire region such as in Calabarzon and NCR, as noted in a group KIIs. The regional staff are frequently burdened with multiple programme responsibilities, including convening the IMTF members and local offices to deliberate, discuss and clarify issues and concerns about CFLGA achievements. They also advocate for support and assistance for the promotion and realization of children’s rights based on the audit results. Moreover, as discussed in a group KII, in some regions, such as Soccsksargen, RSCWC focal points are often employed under a Contract of Service arrangement, lacking the security of tenure required for long-term programme engagement and strategic planning, thus affecting the continuity and quality of support and implementation. The lack of human resource capacity in the regions impedes timely report development (as a key informant observed), audit facilitation and technical support to LGUs.

A key informant further shared that most regional offices do not receive dedicated CFLGA funding. Instead, these rely on cost-sharing mechanisms among subnational agencies, which result in unpredictable support for crucial activities such as training sessions, monitoring visits, RIMTF deliberations and awarding ceremonies. There are examples of some regions, such as BARMM, that

have proactively allocated funds for the audit activities, but such efforts remain the exception rather than the norm.

### LGU-level implementation

Only 11 per cent of 2,070 city/municipal-level survey respondents reported that resources were sufficient, while 37 per cent reported that these were mostly adequate, indicating many LGUs are facing resource constraints. Interview data also suggested that the audit implementation faces similar human resource and financial limitations in the LGUs – a key informant commented that in many LGUs, the responsibility of implementing CFLGA-related activities rests on a single focal person, who often manages other programmes simultaneously; often, these focal persons are contractual employees or have been reassigned from unrelated offices without adequate training or technical expertise for CFLGA responsibilities. Staffing shortages are especially severe in low-income municipalities, like in the Municipality of San Jose and municipalities in BARMM, where CFLGA teams often consist of only two individuals with limited or no formal training in data collection, documentation or programme compliance. Although a few LGUs, such as Quezon City and Carmona City, demonstrate robust staffing arrangements and are expanding their LCPCs to include more representatives, these cases remain an exception.

The fourth and fifth class municipalities face particularly acute financial challenges, given their limited national tax allotment and institutional capacity. Several LGUs also fail to properly allocate or monitor the mandated 1 per cent budget for children’s programmes, with some diverting these funds to other uses, as mentioned in a group KII. While a few LGUs may have relatively adequate human resources, these are often not matched by the financial support required for programme components such as training, monitoring and audit compliance. That said, key informants noted that there are LGUs, such as Quezon City and Carmona City, that spend more than the mandated 1 per cent of their annual budget for programmes related to children.

### EQ. 4.2: What factors lead to delays in communicating audit results to the LGUs, and what support is required by the DILG and CWC to prevent delays?

CFLGA activities have generally adhered to a phased implementation approach since 2014, with consistent sequencing across the 2014, 2019, and current audit cycles. The predictable process has enabled city/municipal LGUs to anticipate audit milestones and incorporate these into annual planning calendars. At the subnational level, implementation has largely been timely, with activities executed within the scheduled timeframes.

Table 27 presents the evolution of the CFLGA process from its inception in 2014 to the latest 2025 cycle. It reflects a shift towards greater standardization, digital integration and phased coordination across all governance levels. A comparison of the three key iterations – 2014 memorandum, 2019 revised guidelines, and Memorandum Circular 2024-160 – highlights continuity and refinement in the programme’s structure, timelines and responsibilities.

The CFLGA process is organized into four phases.

1. Organising phase. Across all cycles, the organising phase kicks off the audit cycle. The 2014 cycle began in late April with a team mobilization and orientation guided by regional meetings. The 2019 revision expanded this phase to include a month-long orientation, notably emphasising regional and municipal training in July and August. By the 2025 cycle, orientation was more structured and nationally synchronized with clear rollout timelines in November, including Training of Trainers and localized sessions. This shift signals a more strategic and standardized approach to capacity-building.
2. Data gathering phase. In earlier versions, particularly in 2014, data gathering took place in May over 15 working days, relying on manual completion of CFLGA Forms 1 and 2. By 2019, data

gathering had moved to September, suggesting some flexibility or delays in implementation. The 2025 cycle introduced online data entry from January to February, indicating a major digital transition that likely improves timeliness and accuracy in reporting. This also demonstrates responsiveness to technological advancement and the need for efficiency.

3. *Validation phase (provincial, regional, RSCWC)*. All phases have retained a tiered validation approach, beginning in the provinces and culminating with regional and RSCWC reviews. The only change across phases is the duration and schedule: while the 2014 and 2019 timelines for validation were June through July, the 2025 guidelines staggered this activity from February to April. This possibly suggests improved planning and a move towards year-round audit readiness. Moreover, each phase now has dedicated working days, promoting accountability and timely turnover.
4. *National endorsement and conferment phase*. Endorsement by the CWC's Technical Management Group and conferment by the CWC Board happened in July and August in 2014, but in 2019, this was moved to December, a likely result of longer validation phases. In contrast, the 2025 cycle had this in May, shortening the total cycle and potentially aligning better with the annual budget and programme planning in the LGUs. The inclusion of a national calibration and validation activity between late April and mid-May also reflects a new layer of quality control and consistency checks across regions.

The aforementioned suggest that the audit process has matured from a manually driven, regionally variable operation to a digitally supported, centrally coordinated system. The 2025 timeline embodies lessons from past cycles, emphasising structure, timelines and integrity. While the fundamental phases remain consistent (i.e., organising, data gathering, validation, endorsement, conferment), the methods and phasing have improved dramatically, indicating a system that is increasingly aligned with governance modernization, data transparency and child rights accountability.

Table 27: Evolution of CFLGA implementation phases

Phase	Based on CFLGA Implementing Guideline or DILG Memorandum Circular (23 April 2014)		Based on the Revised CFLGA Implementation Guideline or Joint Memorandum Circular No. 2019-01				Based on CFLGA for All Levels of Local Government or DILG Memorandum Circular 2024-160 (for 2025 cycle)	
	Activity	Schedule	Activity	Duration	2019 schedule	2020 onwards	Activity	Schedule
1. Organising phase	The audit began with the mobilization and orientation of audit teams at all administrative levels. Audit teams were briefed using guidelines previously discussed during regional meetings held in Angeles City, Mandaluyong City and Cebu City in April 2014.	Late April to early May	Regional orientation on the enhanced CFLGA	1 month	8–26 July	4 <sup>th</sup> week of January	Training of Trainers	2 <sup>nd</sup> week of November 2024
			Orientation for City/ Municipal IMTFs	1 month	August		Rollout of Orientations	4 <sup>th</sup> week of November 2024
2. Data gathering phase	City/Municipal Audit Teams, also known as IMTFs, conducted data collection using CFLGA Forms 1 and 2. Submissions from cities and municipalities were forwarded to the Provincial IMTF, while highly urbanized cities and independent component cities sent their data directly to the RIMTF.	2 <sup>nd</sup> to 4 <sup>th</sup> weeks of May	Data gathering and accomplishment of CFLGA data capture forms	15 working days	2–20 September	1 <sup>st</sup> to 3 <sup>rd</sup> weeks of February	Data gathering and online data entry in cities/ municipalities	6 January to 9 February 2025
3. Validation phase – provincial	Provincial IMTFs reviewed and validated the submissions. They compiled the assessments using CFLGA Form 3, which, with Forms 1 and 2, was then submitted to the RIMTF for further evaluation.	1 <sup>st</sup> week of June	Review and validation of data capture forms submitted by the LGUs	20 working days	23 September to 18 October	4 <sup>th</sup> week of February to 1 <sup>st</sup> week of April	Provincial-level data review and validation	10 February to 16 March 2025
3. Validation phase – regional	The RIMTFs undertook a more comprehensive validation process. It consolidated data from the provinces and reviews submissions from highly urbanized cities and independent component cities. Using CFLGA Form 4, the RIMTFs prepared an overall assessment, which was then submitted to the RSCWC for final review and regional-level validation.	2 <sup>nd</sup> to 4 <sup>th</sup> weeks of June	Review, validation and endorsement of submitted data capture forms to the CWC Secretariat and DILG-NBOO	20 working days	21 October to 15 November	2 <sup>nd</sup> week of April to 1 <sup>st</sup> week of May	Regional-level data review and validation	17 March to 17 April 2025

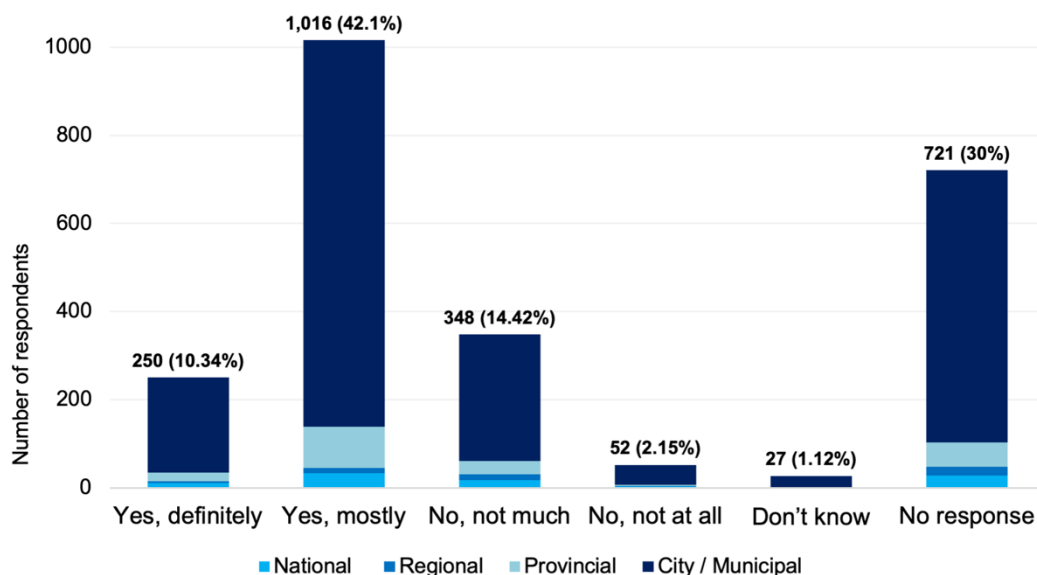
Phase	Based on CFLGA Implementing Guideline or DILG Memorandum Circular (23 April 2014)		Based on the Revised CFLGA Implementation Guideline or Joint Memorandum Circular No. 2019-01				Based on CFLGA for All Levels of Local Government or DILG Memorandum Circular 2024-160 (for 2025 cycle)	
	Activity	Schedule	Activity	Duration	2019 schedule	2020 onwards	Activity	Schedule
3. Validation phase – RSCWC	The RSCWC assessed the consolidated results from the regions. After validation, the committee prepared a List of CFLGA Passers using Form 5, which was submitted to the CWC Technical Management Group. The DILG-NBOO also received a copy of this list.	1 <sup>st</sup> to 3 <sup>rd</sup> weeks of July	Review of the CFLGA data capture forms and preparation of the list of SCFLG-eligible LGUs	20 working days	18 November to 13 December			
4. National endorsement	The CWC Technical Management Group then conducted a final review. It endorsed the validated list of the LGUs qualified for recognition to the CWC Board, using Form 6. These results were then presented for official board adoption.	4 <sup>th</sup> week of July to 3 <sup>rd</sup> week of August	Endorsement of the list of SCFLG-eligible LGUs	1 working day	16–20 December	2 <sup>nd</sup> week of May to 1 <sup>st</sup> week of June	National calibration and validation	28 April 2025 to 18 May 2025
4. Conferment phase	The process culminated with the formal conferment by the CWC Board of the SCFLG through a board resolution.	4 <sup>th</sup> week of August	Approval and conferment of the SCFLG	1 working day	16–20 December	3 <sup>rd</sup> week of July	Endorsement and conferment of SCFLG	19 to 31 May 2025

CFLGA activities are conducted on schedule, especially at the subnational level, where focal persons actively ensure compliance with timelines, as noted in a group KII. Over half of survey respondents (52 per cent) reported that the CFLGA process is either definitely timely (10 per cent) or mostly timely (42 per cent), but 16 per cent of city/municipal-level respondents report delays (see Figure 24). The KIIs surfaced the factors that affect the timeliness of audit activities in the LGUs, such as poor internet connectivity and delays in city/municipal-level validation and report submissions. In the case of the Municipality of San Jose, the implementation faces significant hurdles, including staff shortages and limited financial resources, with staffing challenges being a major concern for the audit's data requirements across different offices. In BARMM, while audit activities are generally on schedule, delays occur due to the late submission of documents from the LGUs and the lack of dedicated personnel on task for CFLGA compliance.

Stakeholders said that delayed communication of the audit results to the LGUs affects LGU performance – it affects, for example, the timely validation of their self-assessments or self-rating, their understanding of their national rankings and their ability to take timely corrective action based on the audit findings.

In the KIIs, LGU representatives generally expressed the need for more specific and timely feedback on their performance at the national level, noting that in previous cycles, they received little to no information about the areas needing improvement. The assessment results are crucial for the effective budget and strategic planning of the LGUs, as delays can make it challenging to persuade the LCEs and other officials to prioritize programmes for children, as noted in KIIs. These perceptions are largely shaped by persistent delays at the national level, stemming from human resource constraints and the limited availability of funds for timely validation and dissemination. This is influenced by the broader context of institutional and logistical bottlenecks, which include the multi-layered validation process (i.e., provincial, regional and national IMTFs), each contributing to delay.

Figure 24: Timeliness of CFLGA implementation



Source: Online stakeholder perception survey.

## Gaps affecting timely implementation and communication of audit results

The evaluation identified three key gaps in national-level activities that affect the timely implementation of the CFLGA.

- **The current national-level CFLGA timeline does not allow sufficient time for a thorough review of MOVs across all LGUs.** This constraint hinders the quality and comprehensiveness of the assessment process.
- **Delays in national validation and the dissemination of results are compounded by limited staffing.** This has constrained the ability of national focal persons to conduct timely and comprehensive MOV reviews across all LGUs, deliver in-person technical assistance, provide sustained capacity-building support, and maintain oversight of subnational actors. Additionally, only one staff member is assigned to manage the technical aspects of the KMS, further limiting implementation and timely dissemination of results.
- **Institutional delays are exacerbated by CWC and DILG requirements.** In the case of the CWC, Board approval is needed before audit results can be released, adding a layer of administrative delay to an already resource-constrained process. In the case of the DILG, the process requires signed paper documentation for clearance through the DILG-NBOO, with a focus on communication and collaboration with the NBOO and DILG regarding the release of results.

### EQ. 4.3: How have the existing structures facilitated or hindered the resourcing and timely implementation of the CFLGA?

The multi-tiered audit framework comprising national, regional, provincial and city/municipal bodies has enabled systematic coordination and clear role delineation, which supports efficient execution at the subnational levels. However, the same layered structure has at times led to bottlenecks in decision-making and delayed flow of funds, particularly from the national level. These constraints have negatively impacted the timeliness of key audit phases and limited the responsiveness to local resource needs.

#### National-level structure

The national-level institutional arrangement of the CFLGA is anchored on a multi-agency collaboration led primarily by the DILG and CWC. The DILG has the lead coordinating role in the process through its NBOO, which oversees the policy direction, provides technical guidance and has administrative oversight of the process. When necessary, the NBOO recommends adjustments or mitigation measures to the Office of the Undersecretary for Local Government in the DILG to address operational risks and ensure a smooth audit cycle.<sup>82</sup>

Complementing the DILG's mandate, the CWC exercises policy and operational responsibilities. At the policy level, the CWC Board confers the SCFLG to qualifying LGUs and approves amendments to audit tools and processes. Operationally, through its Localization and Institutionalization Division, it manages the KMS, coordinates with RSCWCs and deploys technical staff to the RIMTFs. It also provides resources and responds to technical queries to support field-level implementation.<sup>83</sup>

The CFLGA Core Group plays a supportive role in terms of technical and operational support. The group meets annually for programme reviews aimed at refining indicators and tools and is tasked with providing technical assistance across audit phases by assigning representatives to the IMTF. The

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<sup>82</sup> DILG and UNICEF, 'CFLGA Handbook'.

<sup>83</sup> Ibid.

group also helps develop supplementary learning resources and contribute to the continuous capacity-building of the LGUs based on audit findings.<sup>84</sup>

The institutional arrangements of the CFLGA reflect a collaborative yet hierarchical structure, with the DILG and CWC serving as national anchors while sectoral agencies and regional counterparts provide technical support and coordinate implementation across different phases of the audit cycle. The structure has ensured a degree of consistency in implementation over the years. However, the effectiveness of coordination and responsiveness, particularly at the national level, remains a critical factor in achieving timely and efficient execution.<sup>85</sup> The current structure lacks a clear mechanism for providing timely feedback to regional bodies and LGUs regarding their audit ratings and findings. Despite a defined timeline for result dissemination, feedback to the LGUs is often delayed, leaving them uncertain about their performance.

The lack of timely communication has led to frustration and confusion. For example, LGU representatives of Quezon City and Carmona City expressed concern that, although their LGUs submitted high self-ratings and implemented programmes that exceed the audit requirements, their LGUs did not receive the Presidential Award for Child-Friendly LGUs. They noted that other awardees had similar self-assessments, leading to questions about transparency and consistency in the selection process. Thus, the absence of a feedback mechanism at the national level not only contributes to misunderstandings but also risks demotivating proactive LGUs. Strengthening this component of the CFLGA structure is therefore critical to sustaining LGU engagement, promoting trust in the process and ensuring the utility of the audit in improving child-friendly governance in the LGUs.

### Regional-level structure

The regional-level institutional arrangement is characterized by structured collaboration between the DILG Regional Offices and RSCWC, ensuring administrative oversight and technical coherence in the audit implementation.

The DILG Regional Office, led by the Regional Director or Regional Focal Person, serves as the Chairperson of the Regional Inter-Agency Monitoring Task Force (RIMTF). The office is tasked with a wide range of responsibilities crucial to the effective rollout of the audit, including the orientation, organization and mobilization of the IMTFs across all levels. Additionally, it is responsible for disseminating audit tools to provincial and city DILG offices, overseeing data gathering and assessment and conducting quality and integrity checks on the CFLGA submissions from the field before these are endorsed to the DILG-NBOO and CWC.<sup>86</sup>

Complementing this administrative leadership, the RSCWC, chaired by the DSWD Regional Director, plays a critical technical and validation role. The committee co-endorses the consolidated regional audit results to the CWC and DILG-NBOO with the RIMTF Chairperson. Beyond endorsement, the committee is also responsible for analysing trends, issues and gaps in the audit results. These insights inform the development of a targeted Technical Assistance Plan aimed at strengthening the LCPCs in cities and municipalities.<sup>87</sup>

Together, the roles of the DILG and RSCWC at the regional level reflect a balanced operational and technical partnership, which enhances the credibility, accuracy and utility of the audit process, although its effectiveness ultimately hinges on the quality of coordination, timeliness of actions and

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<sup>84</sup> DILG and UNICEF, 'CFLGA Handbook'.

<sup>85</sup> The effectiveness of the Core Group also depends on the quality of data sharing and joint analysis of results, both of which remain limited. While aggregated audit results are shared with the Core Group, in-depth, granular analysis is not conducted regularly, constraining the ability to provide targeted technical assistance.

<sup>86</sup> DILG and UNICEF, 'CFLGA Handbook'.

<sup>87</sup> Ibid.

clarity in feedback loops at national and LGU levels.<sup>88</sup> Although the current structure has generally facilitated the resourcing and timely implementation of the CFLGA, several key gaps and limitations persist.

The LGUs expect the RIMTF to provide feedback on their audit ratings, particularly because such feedback is often absent from the national level. Given their proximity and accessibility, regional bodies are seen as the logical source of clarification. However, a formal feedback mechanism is also lacking at the regional level. RIMTFs typically rely on national guidance, which limits their ability to respond directly and authoritatively to LGU queries. As a result, some LGUs, such as Quezon City, use the orientation sessions for new audit cycles as opportunities to seek feedback. However, these sessions are typically short (lasting only one to two hours) and are primarily focused on introducing the new audit process. Respondents noted that the limited time, coupled with the absence of key officials from the LGU and RIMTF, makes these orientations ineffective venues for addressing substantive concerns about previous audit results.

The desk assessment exercise conducted by RIMTFs to validate MOVs submitted through the KMS is regarded as a good practice. However, its implementation is inconsistent across regions. In Calabarzon, the assessment lasts for two days, while in others it may take more days depending on available funding. Desk validation has proven to be a useful innovation, addressing discrepancies in population data; while in-person checks remain more accurate, the process helps enhance the reliability of data at the regional level, as noted in a KII.

The effectiveness of these validation exercises is hampered, however, by the inconsistent participation of key sectoral agencies. For example, in Calabarzon, DepEd is responsible for validating development-related indicators, but its participation has been irregular. In other regions, agencies often cannot send representatives due to competing priorities, resulting in assessments being conducted by individuals unfamiliar with the indicators or whose agencies are not mandated to review them. This challenge is further compounded by the absence of the ECCD Council at the regional level, which limits the technical credibility of assessments for ECCD-related indicators.

Moreover, key informants said that NGOs and CSOs, critical to identifying service gaps, are often excluded from meaningful participation in validation and accountability processes. While in some regions, CSOs are part of the RIMTF, the representation lacks rotation to bring in new CSOs. In practice, the same CSO may remain involved indefinitely, with no clear process for reviewing or refreshing representation, thus limiting the diversity of perspectives. Moreover, there is no representation of children, youth or the private sector in the RIMTFs. Their absence reduces the inclusivity of the process and misses opportunities for additional inputs, resources or innovative approaches that these stakeholders may contribute. Relatedly, the audit process includes a validation step through the LCPC, where child and Sangguniang Kabataan representatives are expected to participate; however, there is a need to strengthen this component in practice as participation by these groups is not always consistently implemented or documented across the LGUs.

### LGU-level structures

DILG Provincial Offices play a critical coordination and oversight role in the provincial implementation of the CFLGA. The Provincial Director or Provincial Focal Person serves as the Chairperson of the Provincial IMTF. Within their mandate, Provincial Offices are responsible for ensuring the successful implementation of the CFLGA by overseeing the actual conduct of the audit based on the established

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<sup>88</sup> Note that the RIMTF in NCR performs both provincial and regional functions. Comprising only 13 LGUs (compared to 142 in Calabarzon, for example), it does not have a Provincial IMTF.

work plan, supporting the implementation efforts of the C/MLGOOs and ensuring the quality, accuracy and integrity of data submitted by the LGUs within their jurisdiction.<sup>89</sup>

In cities and municipalities, DILG Field Offices are directly responsible for operationalising the CFLGA. The C/MLGOO acts as the Chairperson of the City or Municipal IMTF.<sup>90</sup> With the members of the local IMTF, their responsibilities include: providing orientation to the LCPC to ensure awareness and understanding of the audit process and requirements; requesting and collecting the required data from the LGUs and ensuring completion of CFLGA forms; delivering initial feedback to the LCPC on the preliminary results of the audit; safeguarding the integrity, honesty and quality of all submitted data and ensuring its alignment with audit indicators; and providing qualitative feedback and contextual insights on local conditions and nuances that may not be fully captured by the indicators, which can inform future refinements of the audit framework.<sup>91</sup>

The decentralized arrangement ensures that the CFLGA is implemented effectively from the top down while maintaining responsiveness and accountability at the LGU level. In-person interactions with the LGU offices during validation and reporting provide more reliable information than relying solely on paper-based documentation. Stakeholders noted that the direct engagement of local staff in audits allows for better insights into the challenges faced by cities/municipalities and contributes to more actionable data. However, the effectiveness of this structure relies heavily on the presence of strong coordination, feedback mechanisms and sufficient technical support across governance levels.

Among the LGUs, the CFLGA process is sometimes perceived as a 'tick-box' exercise, with many LGUs prioritising meeting deadlines over genuinely engaging with the process, as shared by a key informant. The high frequency of audits can overwhelm the LGUs, especially in terms of workload and staff availability, suggesting that a term-based approach might be more effective, as raised in a group KII. Additionally, stakeholders observed that inadequate coaching and incomplete dissemination of audit results prevent full compliance and limit the effective implementation of the audit recommendations. They added that reliance on the City Social Welfare and Development Office for much of the audit implementation increases the workload on a single office, and a rotation of secretariat duties across agencies may help distribute the responsibility more evenly.

## Sustainability

### EQ. 5.1: What factors are likely to contribute to or hinder the sustainability of the CFLGA, such as coordination, institutionalization and integration?

The sustainability of the CFLGA and its activities is influenced by a multitude of factors. It is being positively influenced by the audit's administrative links to the presidential award and further efforts to integrate aspects of the audit into existing institutions and frameworks. However, persistent issues on local capacity gaps, financial resourcing and sustaining political will threaten the audit's sustainability.

#### Enabling factors

**1. Integration of the CFLGA in governance frameworks.** Key informants shared that in provincial and barangay LGUs, CFLGA-related assessments such as on child protection indicators have been integrated into the SGLG, thus complementing current local frameworks. The integration supports the audit's sustainability by ensuring, for example, child protection indicators are integrated into larger LGU performance assessments. They further shared that while the audit for city/municipal LGUs remains a standalone practice, there are plans for further integration with LCPC assessments.

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<sup>89</sup> DILG and UNICEF, 'CFLGA Handbook'.

<sup>90</sup> Ibid.

<sup>91</sup> Ibid.

Moreover, the DILG shared departmental efforts to align the audit indicators within larger flows of data used in governance, e.g., the issuance of DILG memorandum circulars stressing the integration of child-related data and relevant metrics in LGU reporting systems that are aligned with the Local Development Investment Program and Annual Investment Plan cycles. Moreover, the 2014 CFLGA guidelines requires the LGUs to use harmonized child-related indicators in annual submissions. Some LGUs have also piloted systems that integrate CFLGA metrics into sectoral information systems.

**2. Monitoring and budgeting for child response programming.** The CFLGA was reported to be “the only audit that looks into the budgeting for children by the local government units. And it is the only audit that will give the local government units information to really report on the situation of children”. Stakeholders noted that the audit serves as a catalyst for city/municipal LGUs to, among other things, draft and implement child-focused ordinances, providing a legal foundation for sustained programmes and encouraging the LGUs to report more accurately on children’s situations.

**3. The role of the presidential award.** The CFLGA serves as a basic requirement for this award. Key informants noted that the prestige and recognition associated with the award ensures that the CFLGA remains relevant to the LGUs.

## Barriers

**1. Local capacity gaps.** Stakeholders said that the constraints faced by the LGUs in accessing human resources and the technical capacity gaps among their staff present challenges for sustainability, along with a lack of support for capacity building at subnational levels. The transition towards devolution especially highlights the challenge, as the LGUs need enhanced capacity to implement programmes previously supported by national agencies. Local capacity gaps also encompass those in the analysis and utilization of data, including the challenges in the LGUs’ use of the KMS, which have been discussed in earlier sections of this report.

**2. Financial resourcing.** Insufficient and inconsistent funding has been identified by stakeholders as a critical barrier to sustainability. There is a perceived lack of support from the national level for mobilising resources, leaving the LGUs to identify resourcing solutions to be able to fund child-focused programmes.

**3. Sustaining political will.** The implementation of the CFLGA and its activities in the LGUs often suffer from a lack of sustained political will – changes in LGU administration at times hinder the consistency of political support for the CFLGA.

## Cross-cutting

**EQ. 6.1 To what extent has the CFLGA addressed the needs of the most vulnerable populations (e.g., different genders, those furthest behind, those living with disabilities), and what improvements are required to enhance inclusivity?**

The CFLGA has moderately responded to the needs of marginalized populations, particularly children with disabilities, indigenous people, LGBTQ+ youth, OSCY and economically disadvantaged children. Through its monitoring and accountability mechanisms, the audit has promoted visibility, inclusion and responsiveness in local governance. However, despite several gains, implementation remains uneven across regions and sectors.

Over three fourths (78 per cent) of 1,719 online survey respondents reported that the audit had definitely or mostly addressed the needs of marginalized children, while about 20 per cent reported that it had done little or nothing at all. This indicates a highly positive perception of the audit’s efforts to ensure inclusion.

In recent years, the audit framework has expanded to include indicators focused on the inclusion of indigenous children, children in conflict-affected areas and children with disabilities, e.g., some LGUs in Cavite, Samar and Leyte, as shared by key informants.

For child survival, the CFLGA has encouraged the LGUs to design child-friendly services tailored to the needs of marginalized groups. Stakeholders shared that children with disabilities have benefited from targeted interventions in nutrition and immunization programmes in Cavite and Samar, where LGUs utilized inclusive assessments to ensure comprehensive coverage. For child development, a stakeholder added that initiatives such as mobile teaching programmes and flexible school rules in, for example, Eastern Visayas support continued education for LGBTQ+ youth and OSCY who face barriers in traditional school settings.

The participation and representation of marginalized children have also been enhanced under the CFLGA. Youth organizations and children's federations – including those representing LGBTQ+ youth – are increasingly involved in local development planning and monitoring processes. In Cotabato City, LGBTQ+ youth have reported feeling accepted and have taken on leadership roles in community initiatives, as discussed in an FGD.

The CFLGA also addresses the critical need for child protection from violence and discrimination. In BARMM, policies have been enacted to prohibit corporal punishment and enhance school-based protection mechanisms. However, stakeholders noted that ethnicity-based bullying remains more visible than gender-based or LGBTQ+-related discrimination, which may be underreported due to stigma. These findings underscore the importance of culturally sensitive, inclusive mechanisms for reporting and addressing abuse.

Furthermore, the audit has emphasized the importance of equitable budgeting. The CFLGA has encouraged the LGUs to adopt gender- and disability-responsive budgeting practices. A strong example comes from the Carmona City LGU, where a dedicated budget for persons with disabilities is managed by a specialized department, enabling sustained support through programmes like the Kalingyakap initiative.

The Philippines has a strong legal and policy framework supported by government-funded programmes to protect and promote the total well-being of marginalized children. Table 28 provides an overview of such national laws and government programmes and their respective implementing agencies, highlighting the multi-agency effort needed to promote the inclusion and protection of marginalized children.

The CFLGA reinforces the implementation of these laws and ensures that LGUs are held accountable in upholding child rights and promoting inclusive development. The audit has helped institutionalize child rights indicators in local governance and prompted greater visibility of marginalized groups in local planning. Such efforts, however, are constrained by persistent challenges such as inconsistencies in implementation across regions, inadequate local capacity to respond to complex child vulnerabilities, limited disaggregated data to inform planning and weak community feedback mechanisms. In many cases, the LGUs struggle to translate the audit results into concrete, inclusive actions, especially for children facing multiple layers of exclusion due to disability, ethnicity, poverty or gender identity.

Table 28: Legal and programmatic support for marginalized children in the Philippines

Relevant laws and policies	Associated programmes	Implementing agencies and their roles
<b>Children with disabilities (CWD)</b>		
<p>RA 7277 or Magna Carta for Disabled Persons (1992)</p> <p>- Guarantees the rights of persons with disabilities to equal access in education, healthcare, employment and social services. It mandates government institutions to create enabling environments for PWDs.</p>	<p>Inclusive education for CWD, disability support services</p>	<p>NCDA: Leads policy development and coordination for disability rights</p> <p>DepEd: Implements inclusive education programmes for learners with disabilities</p> <p>DSWD: Provides social welfare services and support for PWDs</p> <p>DOH: Delivers rehabilitation and health services</p> <p>LGUs: Ensure local implementation and accessible services for PWDs</p>
<p>Batas Pambansa 344 or Accessibility Law (1983)</p> <p>- Requires the integration of accessible features such as ramps, railings and signage in public infrastructure to ensure mobility and access for PWDs.</p>	<p>Barrier-Free Facilities Program</p>	<p>Department of Public Works and Highways: Sets and enforces accessibility design standards</p> <p>LGUs: Issue building permits and inspect compliance</p> <p>NCDA: Provides policy guidance and technical support</p> <p>Department of Transportation: Ensures accessible public transport systems</p> <p>DILG: Monitors LGU compliance and builds local capacity</p> <p>DepEd: Ensures school facilities follow accessibility standards</p>
<p>RA 11650 or Inclusive Education Act (2021)</p> <p>- Institutionalizes inclusive education for learners with disabilities by mandating the establishment of inclusive learning resource centres and assigning support personnel in public schools.</p>	<p>National Inclusive Education Program</p>	<p>DepEd: Leads implementation of inclusive education and manages Inclusive Learning Resource Centres</p> <p>NCDA: Provides technical support and policy guidance on disability inclusion</p> <p>LGUs: Support local implementation and fund infrastructure and services for learners with disabilities</p> <p>DOH: Assists in screening, early detection and health services for children with disabilities</p>
<b>Indigenous children</b>		
<p>RA 8371 or Indigenous Peoples' Rights Act (1997)</p> <p>- Recognizes and protects the rights of indigenous cultural communities, including their rights to education, cultural integrity and ancestral domains</p>	<p>Indigenous People Education Programme (IPED), Ancestral Domain Education</p>	<p>National Commission on Indigenous Peoples: Leads in recognising, protecting and promoting indigenous people's rights, including education, culture and ancestral domains</p> <p>DepEd: Integrates IPED into the curriculum and ensures culturally responsive teaching</p> <p>DSWD: Provides welfare and support services to indigenous communities</p> <p>LGUs: Assist in local implementation and support service delivery in indigenous people areas</p>
<p>RA 10533 or Enhanced Basic Education Act (2013)</p> <p>- Expands the basic education curriculum to K-12 and mandates culturally responsive education, including the IPED integration</p>	<p>IPED Curriculum</p>	<p>DepEd: Implements the K-12 curriculum and integrates IPED through culturally responsive teaching and learning materials</p> <p>National Commission on Indigenous Peoples: Ensures indigenous cultural integrity and advises on curriculum content relevant to indigenous communities</p> <p>LGUs: Support local implementation by coordinating with schools and providing logistical assistance in indigenous people areas</p>

Relevant laws and policies	Associated programmes	Implementing agencies and their roles
<b>LGBTQ+ children</b>		
<p>RA 9710 or the Magna Carta of Women</p> <p>- mandates the elimination of discrimination against Filipino women and promotes their rights in education, health, employment, participation and protection. It prioritizes marginalized women – including those with disabilities, indigenous groups, the elderly, LGBTQ+ and girls – ensuring equal access to services and opportunities.</p>	<p>GAD programmes for women in especially difficult circumstances, National GAD Resource Program, Gender-Fair Education, Barangay VAW/C Desks, women's health and reproductive rights programmes</p>	<p>Philippine Commission on Women: Leads policy direction, monitoring and technical assistance on gender equality</p> <p>DILG: Ensures the LGUs integrate and fund GAD programmes</p> <p>DSWD: Provides services for women in especially difficult circumstances</p> <p>DOH: Delivers women's health and reproductive services</p> <p>DepEd: Promotes gender-sensitive education</p> <p>Commission on Human Rights: Monitors and investigates gender-based discrimination and rights violations</p> <p>LGUs and all other agencies: mandated to mainstream gender in all programmes and allocate GAD budgets (i.e., 5 per cent of total budget)</p>
<p>RA 10627 or Anti-Bullying Act (2013)</p> <p>- Requires all public and private schools to adopt policies that prevent and address bullying, including those based on gender, disability and other forms of discrimination.</p>	<p>School-based child protection and anti-bullying campaigns</p>	<p>DepEd: Leads policy implementation in schools and monitors compliance</p> <p>DSWD: Provides psychosocial support and intervention for affected children</p> <p>LGUs: Assist in community awareness and support school-level enforcement</p>
<p>RA 11313 or Safe Spaces Act (2019)</p> <p>- Expands the scope of anti-harassment laws to include public spaces, schools, workplaces and online platforms, with specific protection for women and LGBTQ+ persons.</p>	<p>Gender sensitivity and anti-harassment initiatives</p>	<p>Philippine Commission on Women: Leads gender mainstreaming and policy advocacy</p> <p>Commission on Human Rights: Monitors and investigates rights violations</p> <p>DepEd: Implements prevention and response measures in schools</p> <p>LGUs: Enforce the law and provide support services</p>
<p>DepEd Order 40, s. 2012, or DepEd Child Protection Policy (2012)</p> <p>- Establishes a comprehensive child protection framework within the Department, requiring schools to adopt measures against all forms of abuse, exploitation and discrimination</p>	<p>Child Protection Committees in schools</p>	<p>DepEd: Develops and enforces child protection policies in schools</p> <p>School Administrators: Establish Child Protection Committees and ensure safe learning environments</p> <p>LGUs: Support implementation and refer cases to appropriate services, when needed</p>
<b>Children living in poverty</b>		
<p>RA 11310 or Pantawid Pamilyang Pilipino Program Act (2019)</p> <p>- Institutionalizes the national conditional cash transfer programme providing education, health and nutrition support to poor households with children.</p>	<p>Pantawid Pamilyang Pilipino Program</p>	<p>DSWD: Leads programme implementation and manages cash grants</p> <p>DepEd: Monitors school attendance of child beneficiaries</p> <p>DOH: Ensures compliance with health and nutrition conditions</p> <p>LGUs: Support registration, compliance monitoring and service delivery in communities</p>
<p>Presidential Decree 603 or Child and Youth Welfare Code (1974)</p> <p>- Provides a comprehensive set of rights, protections and development standards for Filipino children, including provisions on education, health, labour and social services.</p>	<p>Comprehensive Child Welfare Services</p>	<p>DSWD: Leads child protection and welfare programmes and rehabilitation services</p> <p>DepEd: Ensures access to education and child development activities</p> <p>DOH: Provides health and nutrition services for children</p> <p>LGUs: Implement child welfare services and coordinate with councils and agencies</p>

Relevant laws and policies	Associated programmes	Implementing agencies and their roles
RA 9344 or Juvenile Justice and Welfare Act (2006) - Establishes a restorative justice system for children in conflict with the law, emphasising rehabilitation, diversion and non-punitive interventions.	Juvenile Justice and Welfare Program	DSWD: Leads diversion and rehabilitation programmes for children in conflict with the law Department of Justice: Handles legal proceedings and upholds child-sensitive justice Philippine National Police: Ensures child-friendly law enforcement procedures LGUs: Establish local intervention programmes and support reintegration

# Lessons learned, conclusions and recommendations

## Lessons learned

Lesson 1: Initiatives led by the government, using its own resources and structures, may face difficulties and require working within constraints, but these provide the best chance of sustaining the processes and achieving results across the country for all children.

Lesson 2: UNICEF can play a role in initiatives led by the government, without recourse to substantial resources. Playing a supportive role is a more efficient and effective modality that allows UNICEF to focus on areas where the government may not have capacity and only targeted support is required. This modality provides the best chance of achieving sustainability, which is often a challenge in programmes led by UNICEF.

Lesson 3: Evaluations that involve co-leadership and management by UNICEF and relevant government entities can achieve large-scale engagement and data collection within a short time and using limited resources. This is because government structures are very efficient in terms of enforcing instructions and ensuring compliance.

Lesson 4: Evaluations led by the government can follow the UNEG guidelines, including being guided by the OECD-DAC criteria, to ensure high-quality processes and products. However, the evaluation terminologies used are not easy to understand and engage with and can cause a lack of engagement. It is important to ensure that these are supplemented by easy-to-understand evaluation products. These evaluations, led by the government, will require management response and a follow-up plan from the government, which UNICEF evaluation protocols need to facilitate and include into the evaluation guidelines.

## Conclusions

**Relevance:** The CFLGA's alignment with the needs and priorities of children, broader child rights agenda and other policies on children ensures its relevance in meaningfully addressing the challenges faced by Filipino children. By guiding the LGUs in assessing and improving their delivery of child-related services, the audit supports alignment across national, regional, provincial and LGU levels and ensures that efforts to promote children's rights reach communities, households and children themselves. The CFLGA process plays a crucial role in promoting transparency and accountability among LGUs; however, it is not fully responsive to emerging needs and risks. While the CFLGA has demonstrated a commitment to innovation, most notably with the introduction of the KMS, there remains room for improvement. The KMS represents a promising step towards enhancing data-driven planning and decision-making, but it requires further development to become a fully effective tool at all governance levels.

**Coherence:** The audit plays a significant role in promoting coherence and complementarity across child-focused governance interventions by providing a structured framework for monitoring, alignment and coordination. It enables the LGUs to anchor their planning on nationally recognized indicators and facilitates collaborative engagements among government agencies, development partners and civil society. Its alignment with broader accountability instruments, such as the SGLG, further underscores its potential as a systems integration tool. However, this potential is not yet fully realized. Persistent gaps – such as the lack of formal coordination structures, data-sharing protocols and clearly defined institutional mandates – undermine its role in harmonizing efforts across sectors. These structural

limitations constrain the audit's contribution to integrated monitoring and evidence-based decision-making.

**Effectiveness:** The evolving role of the CFLGA signals a positive shift towards more strategic engagement with child rights in the LGUs, yet its full potential remains constrained by uneven sectoral and regional performance. While Protection has emerged as a strong area across the LGUs, the persistent underperformance of Governance and wide disparities in performance between regions indicate that awareness has not yet translated into systemic or institutional change. Lower-income LGUs, particularly those in Income Class V, have demonstrated significant progress. Their gains underscore the potential impact of commitment and targeted interventions. However, the stagnation in performance observed in higher-income LGUs suggests that resource availability alone is insufficient to sustain improvement without innovation, accountability and motivation.

The audit indicators provide a strong framework for assessing LGU performance, ensuring compliance and accountability to promote children's rights and service delivery. However, while ensuring standardization and ease of assessment, the indicators also bring rigidity and a lack of consideration for local contexts and interventions that fall outside the framework. Overemphasis on input and output levels and not on outcome makes it difficult to assess the contribution of the CFLGA towards changes achieved. In addition, the absence of disaggregated and equity-sensitive indicators makes it difficult to assess the differential results of the CFLGA for more vulnerable groups of children and to make targeted interventions for them.

**Efficiency:** The audit's well-defined (and predictable) activities and clear structures and roles facilitate its timely implementation each year, particularly at the subnational levels, which is commendable given resource constraints (i.e., financial and human). But delays persist at the national level, particularly during the final stages of validation, endorsement and conferment of results, diminishing the utility of audit findings for integration into local planning and budgeting processes. This is likely to affect responsive programming and achievement of desired outcomes for children. While resourcing challenges (i.e., human and financial) have not prevented the timely annual implementation of the audit, it is likely to have affected its quality and the support afforded to the LGUs to complete it.

**Sustainability:** The CFLGA is, by nature, sustainable because it is implemented by and through government structures and resources, with integration and linkages to other frameworks and across departments. However, sustainability is being challenged by persistent issues related to local capacity gaps, resourcing (i.e., financial and staffing) and sustained political will.

**Cross-cutting:** The CFLGA contributes meaningfully to advancing inclusive local governance by embedding indicators that reflect the needs of vulnerable children. Encouraging the LGUs to recognize marginalized groups in local planning, service delivery and budgeting is a step in the right direction for more inclusive governance and service delivery. However, implementation remains uneven, with persistent gaps in data, capacity and community feedback mechanisms. Without sustained systems strengthening, institutional incentives and meaningful child participation, the audit risks being more symbolic than transformative in addressing exclusion and inequality.

## Recommendations

The following recommendations and corresponding action points have been formulated based on the findings and conclusions of the evaluation. These were presented to and validated by the Evaluation Reference Group members during a co-creation workshop on 2 July 2025 (*refer to Annex 8 in Volume 2*). These have been organized according to key components/elements of the CFLGA, with their alignment with the OECD DAC criteria indicated. Table 29 presents these recommendations in order

of priority, as determined by the CFLGA Core Group (*refer to Annex 9 in Volume 2 for the prioritisation methodology used*).

### Key recommendation 1

*Efficiency linked to data collection and reporting*

Position the KMS as not only a data submission portal, but also a strategic planning and monitoring tool for the LGUs, regional offices and national bodies overseeing the CFLGA. For the KMS to be an effective planning and monitoring tool at the regional and national levels, it should have the capability to automatically consolidate the data encoded per indicator and sub-indicator to reduce the workload on data users.

Responsibility: CWC/DILG

Implementation timeline: Immediate and review annually

1.1 Make the KMS accessible to all IMTFs after the conduct of the CFLGA – presently, the system is only available for access by the IMTFs during the assessment period, which restricts the ability of the IMTFs to retrieve CFLGA data and forms prior to implementing the audit.

1.2 Feature ‘Audit Forms’ or a ‘Performance Score Card’ per LGU in the KMS, with feedback and recommendations on the LGU’s audit performance, to serve as a point of reference for making improvements and increase the LGU’s ability to pass the next audit.

1.3 Resolve functionality issues within the KMS, including increasing file upload capacity, enabling real-time error detection and improving system responsiveness. Ensure this process involves consultation with LGU end-users to understand recurring technical issues from their perspective.

1.4 Develop an offline functionality module to support the LGUs with poor connectivity, using synchronization protocols once online access is restored. Include a simple manual data backup system as a redundancy measure.

1.5 Include performance trend dashboards, enabling the LGUs and regional offices to track longitudinal data and performance across audit cycles. It should allow filtering to enable disaggregation for more meaningful analysis.

1.6 Set a standardized menu/set of acceptable documents as MOVs at the national level to avoid having the LGUs submit different types of MOVs for audit indicators. Provide sample templates of MOVs as reference. To minimize rework, physical validation from the provincial level should be conducted and then, upon approval of the Provincial Council for the Protection of Children, the LGUs will upload the agreed file.

1.7 Introduce an MOV validation tracker that allows auditors and the LGUs to confirm whether documentation has been received, read and verified. Align this with current PSA and DSWD data definitions and indicators for interoperability.

1.8 Create a standard template to serve as a basis for the LGUs to undertake their situational analysis and database on children.

1.9 Institutionalize disaggregated data systems across the LGUs by mandating the inclusion of data on disability, gender, ethnicity and poverty in local databases, enabling more targeted interventions for marginalized children.

1.10 Ensure that the feedback mechanisms are monitored and acted upon regularly by the BCPCs and LSWDO to prevent unaddressed reports.

1.11 Develop a standard database at the national level that can be cascaded for utilization in the LGUs with the data sets needed.

1.12 Establish safe and accessible reporting mechanisms by setting up child-friendly, anonymous systems – such as school-based feedback boxes or hotline reporting in barangays – to capture and respond to cases of abuse and discrimination, particularly affecting LGBTQ+ and indigenous youth.

1.13 Ensure the inclusion and maximize the utilization of MAKABATA Helpline 1383 as a nationwide, child-friendly and anonymous reporting platform. The helpline has the capacity to cater to children affected by armed conflict and to facilitate timely referral of all forms of violence against children. Support scaling up the programme by hiring trained child protection officers, providing 24/7 multi-language support, investing in ICT infrastructure to ensure confidentiality of information, and strengthening linkages with the LGUs, LCPCs and service providers to ensure immediate and coordinated response to reports.

#### Key recommendation 2

##### *Efficiency linked data validation*

Ensure consistent data validation to improve the accuracy and credibility of data, thus reducing potential delays in budgetary and programmatic decision-making.

Responsibility: CWC/DILG/IMTF/RIMTF/CORE Group

Implementation timeline: Immediate and annually

2.1 Review and enhance the national CFLGA Validation Handbook and provide an accompanying Operations Manual that integrates a detailed step-by-step process on how to conduct the CFLGA in all governance levels. Ensure inclusion of the approved profiling of indicators to address emerging concerns and recent developments.

2.2 In the barangay and provincial levels, communicate clearly the audit schedule and introduction of any new/revised indicators; first orient the IMTFs (i.e., regional, provincial and city/municipal) before conducting the audit.

2.3 The DILG Central Office should issue a memorandum/administrative order in their respective Regional Offices designating the specific division/unit and the permanent and alternate focal point to ensure continuity in the conduct of the audit each year.

2.4 Provide annual orientation/technical assistance to the CWC and DILG regional staff and other regional focal persons/agencies.

2.5 Encourage use of hybrid methods (e.g., virtual and physical validation) to improve accessibility and reduce cost burdens, without compromising quality.

#### Key recommendation 3

##### *Efficiency linked to resources and partnerships (human resources)*

Establish a CFLGA National Technical Secretariat/ Programme Management Office with clear terms of reference and permanent plantilla positions, including specialists in governance, child rights, IT systems, M&E (including preparing the CFLGA Thematic Reports) and LGU coordination.

Responsibility: CWC/DILG

Implementation timeline: Medium to long term (6 months to a year with annual revisions)

3.1 A staffing ratio aligned to workload and programme scale – such as 1 technical officer for every 100 LGUs – should guide recruitment. Before acting on this recommendation, conduct a study to

establish the cost and benefit of establishing the office and coordinate with the DBM to determine appropriate staffing options while ensuring alignment with existing mandates. Consider current fiscal and organizational constraints and possible government 'rightsizing' measures in the conduct of the study.

3.2 Formalize Regional CFLGA Focal Units within each DILG Regional Office and RSCWC, with clear terms of references, performance indicators and dedicated budgets.

3.3 Include at least two full-time staff members in regional units, supported by operational funds for monitoring, technical assistance and coordination. There should be a Regional Programme Management Office that supports Regional Focal Persons and RC/SCWCs.

3.3 Develop a dedicated CFLGA IT Support Unit within the CWC with trained staff on KMS operations, system maintenance and LGU troubleshooting.

3.4 The CWC should ensure that the MISU has a dedicated team for IT support. This shall be reflected in the division and individual performance contracts of MISU.

3.5 Other departments, such as ECCD, should provide designated regional staff to serve as the technical person in assessing their indicators.

#### Key recommendation 4

*Efficiency linked to resources and partnerships (financial resources)*

Advocate for and secure a multi-year budget ceiling for the CFLGA, clearly delineated into staffing, operational (including data collection, data use, data-informed planning and programming) and programmatic components.

Responsibility: The DBM in coordination with the DILG, CWC, CSOs, private sector and other partner organizations

Implementation timeline: Medium to long term (6 months to a year with annual revisions)

4.1 Consider using GAD funds for the CFLGA, as in the case of DILG Calabarzon.

4.2 Consider ways in which the CSOs can support the costs of some CFLGA activities.

4.3 Develop a policy framework detailing prioritization of funds for the audit to be used in technical assistance and other activities.

4.4 Lobby for legislation for children, e.g., Magna Carta for Children and accompanying budgets to implement these.

4.5 Budgeted regular maintenance, enhancement and upgrading of the KMS should be a recurring line item under the CFLGA fund.

4.6 Promote increased use of evidence from the audit to lobby for more CFLGA funds.

4.7 Develop guidelines for co-financing audit activities, including a template Memorandum of Understanding (MOU) and co-funding arrangements. These can be used by the LGUs and regional offices to formalize partnerships with the NGOs, private foundations and corporate partners. A matching grant scheme from national funds can also incentivize the LGUs to mobilize local support.

- Guidelines on partnerships, specifically on co-funding arrangements, may be drafted.
- Develop a workplan and financial plan detailing PPAs that should be committed to by member agencies (e.g., cost-sharing and joint responsibility).

## Key recommendation 5

*Relevance linked to measurement and data use*

Devise measures to assess service quality and child well-being outcomes, such as quality of ECCD, learning achievements and key health outcomes (e.g., under-five mortality rates, exclusive breastfeeding rates).

Responsibility: CWC/DILG/Core Group

Implementation timeline: Medium term

5.1 The DOH to lower the national threshold of 95 per cent FIC.

5.2 Base FIC and other targets on local data and not as a percentage from the National Office.

5.3 Ensure standards and targets are commensurate with the capacity and level of the LGU.

5.4 Explore the use of the CBMS rather than projected population data to more accurately target children in need.

5.5 Add new indicators to track availability and reach of services/programmes responding to current issues facing children, including mental health, adolescent sexual and reproductive health, broader climate change-related issues and percentage of the LGUs conducting annual child-led consultations (ensuring this principle becomes a routine governance practice). Consider also linking these measures to national benchmarks (e.g., NPAC, SDG goals) to ensure alignment and comparability.

Four indicators should be made mandatory:

- 1) Local development plan for children approved and incorporated into the Local Development Plan.
- 2) Local investment programme for children approved and incorporated in the Annual Investment Plan.
- 3) Local code for children updated, approved and localized.
- 4) Local state of the children report using DILG Memorandum Circular 2009-106.

5.6 Ensure flexibility within the audit to capture the diversity and innovation of LGU-led responses that go beyond minimum CFLGA standards. This will reward proactive leadership and generate a repository of replicable good practices. Ensure that there is a clear definition of what is considered as innovation and how this will be assessed and scored.

- A CFLGA assessment area can be added (i.e., Sixth Assessment Area), which focuses on unique LGU approaches/interventions that 'go beyond' those indicators measured in the audit.

5.7 Use data-driven action planning and align incentives with performance to deepen LGU commitment to systemic change for child-friendly governance. Data analysis, which is the role of the CWC at the national level, has yet to be provided promptly. If this is done in good time, it can support LGU planning:

- Undertake additional LGU-level situation analysis on the state of children to inform LGU planning for children.
- Generate post-audit evidence based on the audit results to serve as a reference point for LGU planning and consequent interventions (such as a report card per LGU).

### Key recommendation 6

*Effectiveness linked to feedback loops and dissemination of results*

Ensure strict implementation of the latest DILG memorandum circulars, especially on the timeline for dissemination of SCFLG results.

Responsibility: CWC/DILG/Core Group

Implementation timeline: Immediate and annually

6.1 Establish a national standard operating procedure that requires the dissemination of audit results within six weeks of RSCWC validation. This should include a results feedback form (based on a template) highlighting scores, gaps and recommended actions, which must be sent to each LGU. This feedback mechanism can be integrated into the KMS for real-time access by the LGUs and regional focal persons.

6.2 Automate the generation and online release of LGU results and dashboards via the KMS, with user roles defined for the LGUs, regional focal points and national staff. System-generated summaries can serve as interim feedback while awaiting official conferment.

6.3 Ensure that conferment of CFLGA results is completed by May of each year, in alignment with the LGU budget call and sector planning period. This timeline must be reflected in the next iteration of the CFLGA Implementation Guidelines and supported through interagency coordination mechanisms.

6.4 Establish structured feedback channels between national and local actors to inform ongoing policy refinement.

6.5 Strengthen feedback loops between audits and LGU programming. Consider using field visits more often rather than relying on documentary submissions.

### Key recommendation 7

*Coherence linked to cross-sectoral and intersectoral coordination*

Designate and capacitate a permanent coordination unit within the DILG Regional Office to serve as the secretariat responsible for convening activities and facilitating inter-agency coordination. This same structure should be replicated for the CWC.

Responsibility: Core Group

Implementation timeline: Medium to long-term

7.1 Formalize sectoral participation by embedding the roles of key agencies – particularly DepEd and health units – within key structures at all levels to ensure consistent and mandated engagement within the CFLGA. The system utilized in the Central Luzon region – where all government agencies are assigned based on their respective specialization/expertise – ensures participation of all agencies involved and can be replicated in other regions.

- Participation of DepEd at all levels (national, regional and LGU) is crucial. Representatives of DepEd and ECCD agencies are needed in the RIMTFs.
- In addition to participation, ensure an adequate level of commitment and mandated support is provided. This can be improved by the Regional Directors communicating better with each other and providing recognition where there has been improvement in participation, for example (i.e., the carrot and stick).
- At the RIMTF, national government agencies should designate permanent staff or personnel to sit as members during its meetings and avoid shifting designated representatives,

especially during the CFLGA Regional Assessment period. These designated representatives should be present from the beginning until the end of the CFLGA assessment.

- RIMTF member-agency representatives must be present at all RIMTF activities during the CFLGA Regional Assessment period to ensure adherence to the assessment timeline and schedule. This will also prevent having representatives with little or no understanding of the nuances of indicator-specific MOVs from assessing indicators.

7.2 Establish joint planning and coordination platforms at the regional and provincial levels, led by the DILG and CWC with sectoral co-leads (DepEd, DOH, DSWD), guided by clear terms of reference:

- The terms of reference are to be included in the next release of guidelines.
- The directive may come from the National Offices to be cascaded down to the regions, provinces and city/ municipalities.
- Ensure regular reminders to departments of the audit objectives and the benefits that can accrue to them as a result of their participation. This can be done through the [updated] Joint Memorandum Circular.
- Consider changing the chairpersonship of the CFLGA from the DILG and ensuring there is clarity of CFLGA assignments.

7.3 Create mechanisms, policies or practices that institutionalize political commitment to the audit, through formalized inter-departmental MOUs, agreements or clear directives from higher officials. This may work to ensure continuity of child-focused programmes despite changes in administration and staff turnover.

7.4 Develop and disseminate national, regional, provincial and LGU-level coordination protocols aligned with national timelines and reporting formats to ensure timely, harmonized cascading of tools and guidance. In the event of changes in timelines, it is important to ensure this is communicated in good time to regional offices.

#### Key recommendation 8

*Coherence linked to capacity building/technical assistance*

Continue developing capacities and providing technical assistance.

Responsibility: CWC/DILG  
Implementation timeline: Immediate to long term

8.1 Develop national guidance that facilitates contextualized child protection standards respecting local customs and religious practices. Conduct situational and cultural analysis to help in the development of this national guidance. There should be a group specifically tasked to implement/ oversee the development of this guidance.

8.2 Conduct community dialogue and develop partnerships with traditional and religious leaders to co-develop norms and shared ownership of child protection goals. To enable this, conduct stakeholder mapping and an engagement plan, and orient identified partners/stakeholders. To ensure ownership, develop key messages and norms with the community, and formalize their engagement through MOUs, pledges of commitment or other similar activities

8.3 Standardize Technical Support Mechanisms by establishing clear protocols for assisting the LGUs throughout the audit phases. Develop comprehensive capacity development modules that may serve as a reference for local implementers as they develop localized modules based on their CFLGA results; align support with the CFLGA calendar.

8.4 Assign sectoral focal persons (e.g., DepEd for education, health officer for nutrition) and provide funds/ identify fund sources for CFLGA-related capacity development activities and initiatives in the LGUs.

8.5 Undertake capacity-building initiatives focused on data literacy and analysis to strengthen individual LGU capacity. Encourage concerned IMTFs to provide timely feedback to the LCPCs on the initial results based on the audit timeline. The capacity of IMTFs at all levels should also be strengthened.

8.6 Train local implementers, such as the LSWDOs and planning officers, to interpret CFLGA results and design context-specific responses.

8.7 Undertake standardized KMS orientation at the provincial and regional levels, with refresher courses offered annually or as part of the DILG's continuous capacity development initiatives.

8.8 Develop a KMS user guide and Frequently Asked Questions (FAQs) to ensure self-service support for the LGUs, reducing reliance on ad hoc technical assistance.

#### Key recommendation 9

*Coherence and sustainability linked to roles, responsibilities and structures*

Undertake review of roles, responsibilities and structures and redefine as required.

Responsibility: CWC/DILG/Core Group

Implementation timeline: Immediate to long term

9.1 Undertake a mapping exercise to outline current roles and responsibilities at all levels and across all agencies to identify gaps and areas for strengthening. This should be included in the Joint Memorandum Circular (DILG-DepEd-DOH-DSWD-CWC) and should also include DEPDev for alignment to national/regional plans.

9.2 Elevate the CWC's leadership role through clearer mandates and stronger visibility in tools, training and communications. The CWC should have the overall leadership with a clear delineation of the RSCWC and RIMTF roles. Clarify that the role of the DILG is for audit purposes only and that the member agencies will be responsible for the technical support.

9.3 Ensure only authorized agency representatives participate in key decision-making meetings to prevent delays and reinforce accountability. This should include Core Group members (i.e., agency directors), Council Board members (i.e., undersecretaries) and technical staff.

9.4 Develop and adopt a formal Terms of Reference and Manual of Operations for the Core Group, endorsed by agency leadership and disseminated systemwide, and require consistent participation of senior officials in inter-agency coordination platforms through revised policy issuances.

9.5 Issue regional, provincial and LGU directives that clearly define the composition, roles, responsibilities and decision-making authority of members to ensure uniformity and accountability.

9.6 Anchor roles in national, regional and provincial agency workplans and accountability frameworks to institutionalize participation beyond personalities or ad hoc arrangements. Include this in the outcome/output-based performance budgeting of the concerned agencies.

9.7 Formalize inter-agency roles within the IMTFs by defining clear responsibilities in an operations manual, e.g., assigning DepEd to lead on inclusive education, the DOH on health services for CWD and the DSWD on child protection protocols. Include this in the outcome/output-based performance budgeting of the concerned agencies.

9.8 Institutionalize inclusive representation in the IMTFs to expand local accountability and innovation in child-friendly governance. State explicitly that the RIMTF can also expand its membership.

9.9 Invite youth council representatives and children's groups to participate in selected validation or feedback activities, particularly in the LGUs recognized for child participation.

9.10 Engage the private sector in CFLGA campaigns and audit support (e.g., in data dissemination and community education), especially those with child-focused corporate social responsibility programmes.

9.11 Institutionalize CSO involvement by formally integrating civil society and community-based actors into processes at all levels to strengthen inclusive, participatory governance.

9.12 Implement a rotating CSO seat system in Regional and Provincial IMTFs, with fixed terms and transparent selection criteria to ensure wider participation.

Table 29: List of recommendations and prioritization of key actions

Key recommendations and action points	Prioritize? (Yes/No) Yes - <5 No - =>6	Total (Impact + Priority + Resources)	Level of IMPACT High - 3 Medium - 2 Low - 1	Level of PRIORITY High - 3 Medium - 2 Low - 1	Level of Resources Needed Low - 3 Medium - 2 High - 1	Responsibility (to be further elaborated by the CWC/ DILG)	Timeline (to be further elaborated by the CWC/ DILG)	Remarks from the CWC/DILG (noted by the evaluation but no change made as these are part of management response)
<b>OECD-DAC criterion – Efficiency</b>								
<b>CLFGA component – Data collection and reporting</b>								
<b>Key recommendation 1: Position the KMS as not only a data submission portal, but also a strategic planning and monitoring tool for the LGUs, regional offices and national bodies overseeing the audit. For the KMS to be an effective planning and monitoring tool at the regional and national levels, it should have the capability to automatically consolidate the data encoded per indicator and sub-indicator to reduce the workload on data users</b>						CWC/DILG	Immediate and review annually	
1.1 Make the KMS accessible to all IMTFs after the conduct of the CFLGA.								
1.2 Feature 'Audit Forms' or a 'Performance Score Card' per LGU in the KMS, with feedback and recommendations on the LGU's audit performance, to serve as a point of reference for making improvements and to increase the LGU's ability to pass the next audit.								
1.3 Resolve functionality issues within the KMS, including increasing file upload capacity, enabling real-time error detection and improving system responsiveness. Ensure this process involves consultation with LGU end-users to understand recurring technical issues from their perspective.								
1.4 Develop an offline functionality module to support the LGUs with poor connectivity, using synchronization protocols once online access is restored. Include a simple manual data backup system as a redundancy measure.								
1.5 Include performance trend dashboards, enabling the LGUs and regional offices to track longitudinal data and performance across audit cycles. It should allow filtering to enable disaggregation for more meaningful analysis.								
1.6 Set a standardized menu/set of acceptable documents as MOVs at the national level to avoid having the LGUs submit different types of MOVs for audit indicators. Provide sample templates of MOVs as reference. To minimize rework, physical validation from the provincial level should be conducted and then, upon approval of the Provincial Council for the Protection of Children, the LGUs will upload the agreed file.								
1.7 Introduce an MOV validation tracker that allows auditors and the LGUs to confirm whether documentation has been received, read and verified. Align this with current PSA and DSWD data definitions and indicators for interoperability.								
1.8 Create a standard template to serve as a basis for the LGUs to undertake their situational analysis and database on children.								

Key recommendations and action points	Prioritize? (Yes/No) Yes - <5 No - =>6	Total (Impact + Priority + Resources)	Level of IMPACT High - 3 Medium - 2 Low - 1	Level of PRIORITY High - 3 Medium - 2 Low - 1	Level of Resources Needed Low - 3 Medium - 2 High - 1	Responsibility (to be further elaborated by the CWC/ DILG)	Timeline (to be further elaborated by the CWC/ DILG)	Remarks from the CWC/DILG (noted by the evaluation but no change made as these are part of management response)
1.9 Institutionalize disaggregated data systems across the LGUs by mandating the inclusion of data on disability, gender, ethnicity and poverty in local databases, enabling more targeted interventions for marginalized children.								
1.10 Ensure that the feedback mechanisms are monitored and acted upon regularly by the BCPCs and LSWDO to prevent unaddressed reports.								
1.11 Develop a standard database at the national level that can be cascaded for utilization in the LGUs with the data sets needed.								
1.12 Establish safe and accessible reporting mechanisms by setting up child-friendly, anonymous systems – such as school-based feedback boxes or hotline reporting in barangays – to capture and respond to cases of abuse and discrimination, particularly affecting LGBTQ+ and indigenous youth.								
1.13 Ensure the inclusion and maximize the utilization of MAKABATA Helpline 1383 as a nationwide, child-friendly and anonymous reporting platform. The helpline has the capacity to cater to children affected by armed conflict and to facilitate timely referral of all forms of violence against children. Support scaling up this programme by hiring trained child protection officers, providing 24/7 multi-language support, investing in ICT infrastructure to ensure confidentiality of information, and strengthening linkages with the LGUs, LCPCs and service providers to ensure immediate and coordinated response to reports.								
<b>Number of priorities (TBC)</b>								
<b>OECD-DAC criterion – Efficiency</b>								
<b>CLFGA component – Data validation</b>								
<b>Key recommendation 2: Ensure consistent data validation to improve the accuracy and credibility of data, thereby reducing potential delays in budgetary and programmatic decision-making.</b>						CWC/DILG/IMT F/RIMTF/Core Group	Immediate and annually	
2.1 Review and enhance the national CFLGA Validation Handbook and provide an accompanying Operations Manual that integrates a detailed step-by-step process on how to conduct the audit at all governance levels. Ensure inclusion of the approved profiling of indicators to address emerging concerns and recent developments.	<b>YES</b>	<b>8</b>	3	3	2			
2.2 In barangay and provincial levels, communicate clearly the audit schedule and introduction of any new/revised indicators; orient first the IMTFs (regional, provincial and local) before conducting the audit.	<b>YES</b>	<b>8</b>	2	3	3			Related to Item 8.3.
2.3 The Central Office should issue a memorandum/administrative order in their respective Regional Offices designating the specific division/unit and the permanent and alternate focal point to ensure continuity in the conduct of the audit each year.	<b>YES</b>	<b>6</b>	1	2	3			Related to Item 9.4.

Key recommendations and action points	Prioritize? (Yes/No) Yes - <5 No - =>6	Total (Impact + Priority + Resources)	Level of IMPACT High - 3 Medium - 2 Low - 1	Level of PRIORITY High - 3 Medium - 2 Low - 1	Level of Resources Needed Low - 3 Medium - 2 High - 1	Responsibility (to be further elaborated by the CWC/ DILG)	Timeline (to be further elaborated by the CWC/ DILG)	Remarks from the CWC/DILG (noted by the evaluation but no change made as these are part of management response)
2.4 Provide annual orientation/technical assistance to the CWC and DILG regional staff and other regional focal persons/agencies.	YES	8	3	3	2			
2.5 Encourage use of hybrid methods (e.g., virtual and physical validation) to improve accessibility and reduce cost burdens, without compromising quality.	YES	5	1	1	3			This has low impact and low priority since hybrid methods are already being practiced.
<b>Number of priorities</b>	<b>5</b>							
<b>OECD-DAC criterion – Efficiency</b>								
<b>CLFGA component – Resources and partnerships (human resources)</b>								
<b>Key recommendation 3: Establish a CFLGA National Technical Secretariat/ Programme Management Office with clear terms of reference and permanent plantilla positions, including specialists in governance, child rights, IT systems, M&amp;E (including preparing the CFLGA thematic reports) and LGU coordination.</b>						DILG/CWC	Medium to long term (6 months to year with annual revisions)	
3.1 A staffing ratio aligned to workload and programme scale – such as 1 technical officer for every 100 LGUs – should guide recruitment. Before acting on this recommendation, conduct a study to establish the cost and benefit of establishing the office and coordinate with the DBM to determine appropriate staffing options while ensuring alignment with existing mandates. Consider current fiscal and organizational constraints and possible government 'rightsizing' measures in the conduct of the study.								
3.2 Formalize Regional CFLGA Focal Units within each DILG Regional Office and RSCWC, with clear terms of reference, performance indicators and dedicated budgets.								
3.3 Include at least two full-time staff members in regional units, supported by operational funds for monitoring, technical assistance and coordination. There should be a Regional Programme Management Office that supports Regional Focal Persons and RC/SCWCs.								
3.3 Develop a dedicated CFLGA IT support unit within the CWC with trained staff on KMS operations, system maintenance and LGU troubleshooting.								
3.4 The CWC should ensure that the MISU has a dedicated team for IT support. This shall be reflected in the division and individual performance contracts of the MISU.								

Key recommendations and action points	Prioritize? (Yes/No) Yes - <5 No - =>6	Total (Impact + Priority + Resources)	Level of IMPACT High - 3 Medium - 2 Low - 1	Level of PRIORITY High - 3 Medium - 2 Low - 1	Level of Resources Needed Low - 3 Medium - 2 High - 1	Responsibility (to be further elaborated by the CWC/ DILG)	Timeline (to be further elaborated by the CWC/ DILG)	Remarks from the CWC/DILG (noted by the evaluation but no change made as these are part of management response)
3.5 Other departments such as ECCD should provide designated regional staff to serve as the technical person in assessing their indicators.								
<b>Number of priorities (TBC)</b>								
<b>CLFGA component – Resources and partnerships (financial resources)</b>								
<b>Key recommendation 4: Advocate for and secure a multi-year budget ceiling for the CFLGA, clearly delineated into staffing, operational (including data collection, data use, data informed planning and programming) and programmatic components.</b>						The DBM in coordination with the DILG, CWC, CSOs, private sector and other partner organizations	Medium to long term (6 months to a year with annual revisions)	
4.1 Consider using GAD funds for the CFLGA, as in the case of DILG Calabarzon Region.	<b>YES</b>	<b>6</b>	2	1	3			
4.2 Consider ways in which CSOs can support costs of some CFLGA activities.	<b>YES</b>	<b>5</b>	2	1	2			Related to Recommendations 9.10–9.12. This can be integrated in the terms of reference.
4.3 Develop a policy framework detailing prioritization of funds for the CFLGA to be used in technical assistance and other activities.	<b>YES</b>	<b>7</b>	3	3	1			Related to Recommendation 4.7.
4.4 Lobby for legislation for children, e.g., Magna Carta for Children and accompanying budgets to implement these.	<b>YES</b>	<b>7</b>	3	3	1			
4.5 Regular maintenance, enhancement and upgrading of the KMS should be budgeted as a recurring line item under the CFLGA fund.	<b>YES</b>	<b>7</b>	3	3	1			
4.6 Promote increased use of evidence (from the CFLGA) to lobby for more CFLGA funds.	<b>YES</b>	<b>7</b>	3	3	1			Related to Recommendation 5.7. Aside from planning, this can be used as justification for budget allocation.
4.7 Develop guidelines for co-financing CFLGA activities, including template MOUs and co-funding arrangements. These can be used by LGUs and regional offices to formalize partnerships with the NGOs, private foundations and corporate partners.	<b>YES</b>	<b>8</b>	3	3	2			

Key recommendations and action points	Prioritize? (Yes/No) Yes - <5 No - =>6	Total (Impact + Priority + Resources)	Level of IMPACT High - 3 Medium - 2 Low - 1	Level of PRIORITY High - 3 Medium - 2 Low - 1	Level of Resources Needed Low - 3 Medium - 2 High - 1	Responsibility (to be further elaborated by the CWC/ DILG)	Timeline (to be further elaborated by the CWC/ DILG)	Remarks from the CWC/DILG (noted by the evaluation but no change made as these are part of management response)
A matching grant scheme from national funds can also incentivize the LGUs to mobilize local support.  - There can be guidelines on partnership, specifically on co-funding arrangements. - Develop a workplan and financial plan detailing the PPAs that should be committed to by member agencies (e.g., cost-sharing and joint responsibility).								
<b>Number of priorities</b>	<b>7</b>							
<b>OECD-DAC criterion – Relevance</b>								
<b>CLFGA component – Measurement and data use</b>								
<b>Key recommendation 5: Devise measures to assess service quality and child well-being outcomes, such as quality of ECCD, learning achievements and key health outcomes (e.g., under-five mortality rates, exclusive breastfeeding rates).</b>						Core Group. CWC, DILG	Medium term	
5.1 The DOH to lower the national threshold of 95 per cent FIC.	<b>YES</b>	<b>5</b>	1	1	3			Indicators 5.1– to 5.3 are based on national policy standards and should not be adjusted according to LGU capacity since the goal of the audit is for the LGUs to meet the standards and not for the standards to adjust to the LGUs' capacity.  These similar items may be grouped as one – Audit Process: CFLGA Indicators and Minimum Requirements
5.2 Base FIC and other targets on local data and not a percentage from the National Office.	<b>YES</b>	<b>5</b>	1	1	3			
5.3 Ensure standards and targets are commensurate with the capacity and level of the LGU.	<b>YES</b>	<b>5</b>	1	1	3			
5.4 Explore use of CBMS rather than projected population to more accurately target children in need.	<b>YES</b>	<b>6</b>	2	1	3			
5.5 Add new indicators to track availability and reach of the services/programmes responding to current issues facing children including mental health, adolescent sexual and reproductive health, broader climate change-related issues and	<b>YES</b>	<b>7</b>	3	3	1			

Key recommendations and action points	Prioritize? (Yes/No) Yes - <5 No - =>6	Total (Impact + Priority + Resources)	Level of IMPACT High - 3 Medium - 2 Low - 1	Level of PRIORITY High - 3 Medium - 2 Low - 1	Level of Resources Needed Low - 3 Medium - 2 High - 1	Responsibility (to be further elaborated by the CWC/ DILG)	Timeline (to be further elaborated by the CWC/ DILG)	Remarks from the CWC/DILG (noted by the evaluation but no change made as these are part of management response)
percentage of the LGUs conducting annual child-led consultations (ensuring this principle becomes a routine governance practice). Consider also linking these measures to national benchmarks (e.g., PPAC, SDG goals) to ensure alignment and comparability. Four indicators should be made mandatory: Local development plan for children approved and incorporated in the LDP; Local investment programme for children approved and incorporated in the Annual Investment Plan; Local code for children updated approved and localized; and Local state of the children report using DILG Memorandum Circular 2009-106.								
5.6 Ensure flexibility within the audit to capture the diversity and innovation of LGU-led responses that go beyond minimum CFLGA standards. This will reward proactive leadership and generate a repository of replicable good practices. Ensure that there is a clear definition of what is considered as innovation and how this will be assessed and scored.  - A CFLGA assessment area can be added (i.e., Sixth Assessment Area) which focuses on unique LGU approaches/interventions that 'go beyond' those indicators measured in the audit.	YES	9	3	3	3			Implementing the Sixth Assessment Area may be challenging since the CFLGA is designed as a standardized self-audit. Innovative child-friendly practices of the LGUs can instead be recognized or highlighted through other programmes, such as the PACFMC.
5.7 Use data-driven action planning and align incentives with performance to deepen LGU commitment to systemic change for child-friendly governance. Data analysis, which is the role of the CWC at the national level, has yet to be provided in a timely manner. If this is done in good time, it can support LGU planning:  - Undertake additional LGU-level situation analysis on the state of children to inform LGU planning for children. - Generate post-audit evidence based on the audit results to serve as reference point for LGU-planning and consequent interventions (such as a report card per LGU).	YES	9	3	3	3			
<b>Number of priorities</b>	7							
<b>OECD-DAC criterion – Effectiveness</b>								
<b>CLFGA component – Feedback loops and dissemination of results</b>								

Key recommendations and action points	Prioritize? (Yes/No) Yes - <5 No - =>6	Total (Impact + Priority + Resources)	Level of IMPACT High - 3 Medium - 2 Low - 1	Level of PRIORITY High - 3 Medium - 2 Low - 1	Level of Resources Needed Low - 3 Medium - 2 High - 1	Responsibility (to be further elaborated by the CWC/ DILG)	Timeline (to be further elaborated by the CWC/ DILG)	Remarks from the CWC/DILG (noted by the evaluation but no change made as these are part of management response)
<b>Key recommendation 6: Ensure strict implementation of the latest DILG Memorandum Circulars, especially on the timeline for dissemination of the SCFLG results.</b>						CWC/DILG	Immediate and then annually	
6.1 Establish a national standard operating procedure that requires the dissemination of audit results within six weeks of RSCWC validation. This should include a results feedback form (based on a template) highlighting scores, gaps, and recommended actions, which must be sent to each LGU. This feedback mechanism can be integrated into the KMS for real-time access by local governments and regional focal persons.								
6.2 Automate the generation and online release of LGU results and dashboards via the KMS, with user roles defined for LGUs, regional focal points, and national staff. System-generated summaries can serve as interim feedback while awaiting official conferment.								
6.3 Ensure that conferment of CFLGA results is completed by May of each year, in alignment with the LGU budget call and sector planning period. This timeline must be reflected in the next iteration of the CFLGA Implementation Guidelines and supported through interagency coordination mechanisms.								
6.4 Establish structured feedback channels between national and local actors to inform ongoing policy refinement.								
6.5 Strengthen feedback loops, between audits and LGU programming. Improvements can include using field visits more often rather than relying on documentary submissions.								
<b>Number of priorities (TBC)</b>								
<b>OECD-DAC criterion – Coherence</b>								
<b>CLFGA component – Cross-sectoral and intersectoral coordination</b>								
<b>Key recommendation 7: Designate and capacitate a permanent coordination unit within the DILG Regional Office to serve as the secretariat responsible for convening activities and facilitating inter-agency coordination. This same structure should be replicated for the CWC.</b>						Core Group	Medium to long term	
7.1 Formalize sectoral participation by embedding the roles of key agencies – particularly DepEd and health units – within key structures at all levels to ensure consistent and mandated engagement within the CFLGA. The system utilized in the Central Luzon region – where all government agencies are assigned based on their respective specialization/expertise – ensures participation of all agencies involved and can be replicated to other regions.  - Participation of DepEd in all levels (national, regional and LGU) is crucial. Representatives of DepEd and ECCD agencies are needed at the RIMTF.	<b>YES</b>	<b>5</b>	3	1	1			Related to Recommendation 9.4.

Key recommendations and action points	Prioritize? (Yes/No) Yes - <5 No - =>6	Total (Impact + Priority + Resources)	Level of IMPACT High - 3 Medium - 2 Low - 1	Level of PRIORITY High - 3 Medium - 2 Low - 1	Level of Resources Needed Low - 3 Medium - 2 High - 1	Responsibility (to be further elaborated by the CWC/ DILG)	Timeline (to be further elaborated by the CWC/ DILG)	Remarks from the CWC/DILG (noted by the evaluation but no change made as these are part of management response)
<ul style="list-style-type: none"> <li>- In addition to participation, ensure an adequate level of commitment and mandated support is provided. This can be improved by the Regional Directors communicating better with each other and providing recognition where there has been improvement in participation, for example (i.e., the carrot and stick).</li> <li>- At the RIMTF, national government agencies should designate permanent staff or personnel to sit as members during its meetings and avoid shifting designated representatives, especially during the CFLGA Regional Assessment period. The designated representatives should be present from the beginning until the end of the CFLGA assessment.</li> <li>- RIMTF member-agency representatives must be present at all RIMTF activities during the CFLGA Regional Assessment period to ensure adherence to the assessment timeline and schedule. This will also prevent having representatives with little or no understanding of the nuances on indicator-specific MOVs from assessing indicators.</li> </ul>								
<p>7.2 Establish joint planning and coordination platforms at regional and provincial levels, led by the DILG and CWC with sectoral co-leads (i.e., DepEd, DOH, DSWD), guided by clear terms of reference:</p> <ul style="list-style-type: none"> <li>- The terms of reference to be included in the next release of guidelines. The directive may come from the National Offices to be cascaded down to the regions, provinces and cities/municipalities.</li> <li>- Ensure regular reminders to departments of the CFLGA objectives and the benefits that can accrue to them as a result of their participation. This can be through the [updated] Joint Memorandum Circular.</li> <li>- Consider changing the chairpersonship of the CFLGA from the DILG and ensure that there is clarity of CFLGA assignments.</li> </ul>	YES	6	3	2	1			
<p>7.3 Create mechanisms, policies or practices that institutionalize political commitment to CFLGA, through formalized inter-departmental MOUs, agreements or clear directives from higher officials. This may work to ensure continuity of child-focused programmes despite changes in administration and staff turnover.</p>	YES	6	2	2	2			
<p>7.4 Develop and disseminate national, regional, provincial and LGU-level coordination protocols aligned with national timelines and reporting formats to ensure timely, harmonized cascading of tools and guidance. In the event of changes in timelines, it is important to ensure this is communicated in good time to regional offices.</p>	NO	4	2	1	1			
<b>Number of priorities</b>	3							
<b>CLFGA component – Capacity building/technical assistance</b>								
<b>Key recommendation 8: Continue developing capacities and providing technical assistance</b>						CWC/DILG	Immediate to long term	
8.1 Develop national guidance that facilitates contextualized child protection standards respecting local customs and religious practices. Conduct situational	YES	7	3	1	3			For Recommendations

Key recommendations and action points	Prioritize? (Yes/No) Yes - <5 No - =>6	Total (Impact + Priority + Resources)	Level of IMPACT High - 3 Medium - 2 Low - 1	Level of PRIORITY High - 3 Medium - 2 Low - 1	Level of Resources Needed Low - 3 Medium - 2 High - 1	Responsibility (to be further elaborated by the CWC/ DILG)	Timeline (to be further elaborated by the CWC/ DILG)	Remarks from the CWC/DILG (noted by the evaluation but no change made as these are part of management response)
and cultural analysis to help in the development of this national guidance. There should be a group specifically tasked to implement/oversee the development of this guidance.								8.1–8.2, while Child Protection is within the interest of the CFLGA Core Group, this may not be within the control of the CFLGA Core Group as a collegial body.
8.2 Conduct community dialogue and develop partnerships with traditional and religious leaders to co-develop norms and shared ownership of child protection goals. To enable this, conduct stakeholder mapping and an engagement plan and orient identified partners/stakeholders. To ensure ownership, develop key messages and norms with the community and formalize their engagement through MOUs, pledges of commitment or other similar activities.	YES	7	3	1	3			
8.3 Standardize Technical Support Mechanisms by establishing clear protocols for assisting the LGUs throughout the audit phases. Develop comprehensive capacity development modules that may serve as reference for local implementers as they develop localized modules based on their CFLGA results. Align support with the CFLGA calendar.	YES	7	3	3	1			Related to Item 2.2
8.4 Assign sectoral focal persons (e.g., DepEd for education, health officer for nutrition) and provide funds/identify fund sources for CFLGA-related capacity development activities and initiatives in the LGUs.	YES	6	3	1	2			
8.5 Undertake capacity-building initiatives focused on data literacy and analysis to strengthen individual LGU capacity. Encourage concerned IMTFs to provide timely feedback to lower LCPCs on the initial results based on the CFLGA timeline. Capacity of IMTFs at all levels should also be strengthened.	YES	7	3	3	1			
8.6 Train local implementers, such as LSWDOs and planning officers, to interpret CFLGA results and design context-specific responses.	YES	7	3	3	1			
8.7 Undertake standardized KMS orientation at the provincial and regional levels, with refresher courses offered annually or as part of the DILG's continuous capacity development initiatives.	YES	7	3	3	1			
8.8 Develop a KMS user guide and FAQs to ensure self-service support for the LGUs, reducing reliance on ad hoc technical assistance.	YES	6	3	2	1			
<b>Number of priorities</b>	<b>8</b>							
<b>OECD-DAC criteria – Coherence and sustainability</b>								
<b>CLFGA component – Roles, responsibilities and structures</b>								
<b>Key recommendation 9: Undertake review of roles, responsibilities and structures and redefine as required.</b>						CWC/DILG/C ore Group	Immediate to long term	
9.1 Undertake a mapping exercise to outline current roles and responsibilities at all levels and across all agencies to identify gaps and areas for strengthening. This should be included in the Joint Memorandum Circular (DILG-DepEd-DOH- DSWD-CWC) and should include DEPDev for alignment to national/regional plans.	YES	6	3	2	1			

Key recommendations and action points	Prioritize? (Yes/No) Yes - <5 No - =>6	Total (Impact + Priority + Resources)	Level of IMPACT High - 3 Medium - 2 Low - 1	Level of PRIORITY High - 3 Medium - 2 Low - 1	Level of Resources Needed Low - 3 Medium - 2 High - 1	Responsibility (to be further elaborated by the CWC/ DILG)	Timeline (to be further elaborated by the CWC/ DILG)	Remarks from the CWC/DILG (noted by the evaluation but no change made as these are part of management response)
9.2 Elevate the CWC's leadership role through clearer mandates and stronger visibility in tools, training and communications. The CWC should have the overall leadership with clear delineation of RSCWC and RIMTF roles. Clarify that the role of the DILG is for audit purposes only and that the member agencies will be responsible for the technical support.	YES	5	1	1	3			This may be responded to by the development of the Terms of Reference.
9.3 Ensure only authorized agency representatives participate in key decision-making meetings to prevent delays and reinforce accountability. This should include Core Group members (i.e., agency directors), Council Board members (i.e., undersecretaries) and technical staff.	YES	6	3	1	2			
9.4 Develop and adopt a formal Terms of Reference and Manual of Operations for the Core Group, endorsed by agency leadership and disseminated systemwide, and require consistent participation of senior officials in inter-agency coordination platforms through revised policy issuances.	YES	7	3	3	1			Recommendations 9.7–9.12 are related to 9.4. In general, these are what should be detailed in the Terms of Reference or corresponding document.
9.5 Issue regional, provincial and LGU directives that clearly define the composition, roles, responsibilities and decision-making authority of members to ensure uniformity and accountability.	YES	7	3	3	1			
9.6 Anchor roles in national, regional and provincial agency workplans and accountability frameworks to institutionalize participation beyond personalities or ad hoc arrangements. Include this in the OPBs of the concerned agencies.	YES	8	3	2	3			
9.7 Formalize inter-agency roles within IMTFs by defining clear responsibilities in an operations manual; for example, assigning DepEd to lead on inclusive education, the DOH on health services for CWD and the DSWD on child protection protocols. Include this in the OPBs of the concerned agencies.	YES	7	3	3	1			
9.8 Institutionalize inclusive representation in IMTFs to expand local accountability and innovation in child-friendly governance. State explicitly that RIMTF can also expand their membership.	YES	7	3	3	1			
9.9 Invite youth council representatives and children's groups to participate in selected validation or feedback activities, particularly in the LGUs recognized for child participation.	YES	7	3	3	1			
9.9 Invite youth council representatives and children's groups to participate in selected validation or feedback activities, particularly in the LGUs recognized for child participation.	YES	7	3	3	1			

<b>Key recommendations and action points</b>	<b>Prioritize?</b> (Yes/No) Yes - <5 No - =>6	<b>Total</b> (Impact + Priority + Resources)	<b>Level of IMPACT</b> High - 3 Medium - 2 Low - 1	<b>Level of PRIORITY</b> High - 3 Medium - 2 Low - 1	<b>Level of Resources Needed</b> Low - 3 Medium - 2 High - 1	<b>Responsibility</b> (to be further elaborated by the CWC/ DILG)	<b>Timeline</b> (to be further elaborated by the CWC/ DILG)	<b>Remarks from the CWC/DILG</b> (noted by the evaluation but no change made as these are part of management response)
9.10 Engage the private sector in the CFLGA campaigns and audit support (e.g., in data dissemination and community education), especially those with child-focused corporate social responsibility programmes.	<b>YES</b>	7	3	3	1			
9.11 Institutionalize CSO involvement by formally integrating civil society and community-based actors into processes at all levels to strengthen inclusive, participatory governance.	<b>YES</b>	7	3	3	1			
9.12 Implement a rotating CSO seat system in Regional and Provincial IMTFs, with fixed terms and transparent selection criteria to ensure wider participation.	<b>YES</b>	7	3	3	1			
<b>Number of priorities</b>	<b>12</b>							
<b>Total number of priorities</b>	<b>42</b>							

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For further information, please contact:  
Evaluation Office  
United Nations Children's Fund  
Three United Nations Plaza  
New York, New York 10017  
[evalhelp@unicef.org](mailto:evalhelp@unicef.org)  
[www.unicef.org/evaluation](http://www.unicef.org/evaluation)

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