

Advocacy for Tracking Yolanda Funds for Resiliency and Sustainable Development



2015



Tracking Yolanda Funds for Resiliency and Sustainable Development

Copyright © 2015 Social Watch Philippines and Christian Aid
All rights reserved

Social Watch Philippines
Room 140, Alumni Center, University of the Philippines
Diliman, Quezon City, PHILIPPINES 1101
Telefax (632) 4366054
Email address: info@socialwatcphilippines.org
Website: <http://www.socialwatchphilippines.org>

The views expressed in this report are those of the Social Watch Philippines Project Team and do not necessarily reflect the views and policies of the Christian Aid.

PROJECT TEAM:

Leonor Magtolis Briones
Jocelyn C. Cuaresma
Isagani R. Serrano
Marivic R. Raquiza
Rene R. Raya
Ma. Luz R. Anigan
Genielind C. Chavez
Rose Ann Batuigas

Editor: Judith R. Fabic

Design and Layout: Roja Estrelita Salvador

Photos contributed by: Napoleon Manegdeg

Tracking Yolanda Funds for Resiliency and Sustainable Development

2015

Tracking Yolanda Funds for Resiliency and Sustainable Development

Copyright © 2015 Social Watch Philippines and Christian Aid
All rights reserved

Social Watch Philippines
Room 140, Alumni Center, University of the Philippines
Diliman, Quezon City, PHILIPPINES 1101
Telefax (632) 4366054
Email address: info@socialwatcphilippines.org
Website: <http://www.socialwatchphilippines.org>

The views expressed in this report are those of the Social Watch Philippines Project Team and do not necessarily reflect the views and policies of the Christian Aid.

PROJECT TEAM:

Leonor Magtolis Briones
Jocelyn C. Cuaresma
Isagani R. Serrano
Marivic R. Raquiza
Rene R. Raya
Ma. Luz R. Anigan
Genielind C. Chavez
Rose Ann Batuigas

Editor: Judith R. Fabic

Design and Layout: Roja Estrelita Salvador

Photos contributed by: Napoleon Manegdeg

Table of Contents

Introduction	7
Impact of Yolanda`	10
Reconstruction and Rehabilitation Plans and Budgets	11
Funding Requirements by Province	14
Integrating Sustainable Development Framework and Analysis	15
Findings and Analysis	17
A. Funds are not secured despite the budget requirements set in the reconstruction and rehabilitation plan	17
Legal basis of budgeting for post-disaster reconstruction	17
No budget line item specific for Yolanda reconstruction 2014-2015	18
Actual sources of fund according to the DBM	22
B. Delay in fund releases	24
Status of releases to top 3 agencies	25
Delay in funds for Emergency Shelter Assistance (ESA)	27
Delay in funds releases for livelihood	29
C. Snags in implementation	30
D. Data access and transparency issues	32
E. Lack of transparency and citizens' participation	33
F. Incoherent CRRP implementation; lack of leadership	33
Recommendations	34
References	36



Introduction

WHEN TYPHOON Yolanda struck in 2013, the world witnessed a phenomenal demonstration of compassion and heroism in humanitarian response. Government efforts were widely and passionately supported by the public and by vigorous efforts of non-government organizations and the private sector.

Two years down the line, it is difficult to justify the pathetic progress in rehabilitation and reconstruction that ensued, considering the positive beginnings that was available for the government to build on. Contrary to what was envisioned, we are not building back better. Sadly, we are not even building back to pre-Yolanda situation which was a picture of risks and vulnerabilities to begin with.

With the objective of understanding this disappointing performance and identifying specific areas for improvement, Social Watch Philippines (SWP) embarked on a study that attempts to track the national budget that is financing the government's reconstruction and rehabilitation efforts. The research has two phases. The first phase and the focus of this report will look into the allocations and releases from the General Appropriations Act (GAA). The second phase will determine how much of the budget reached the intended beneficiaries, whether in the form of goods or services.

This research involves a review of plans for typhoon Yolanda – the Reconstruction Assistance on Yolanda Build Back Better (RAY BBB), the RAY Implementation for Results (I4R), the Local Reconstruction and Rehabilitation Plan (LRRP) of selected project sites, and the Comprehensive Reconstruction and Rehabilitation Plan (CRRP). As well, this will involve a review of budget documents, such as the General Appropriations Act (GAA) and the Supplemental Appropriations Act (SAA).

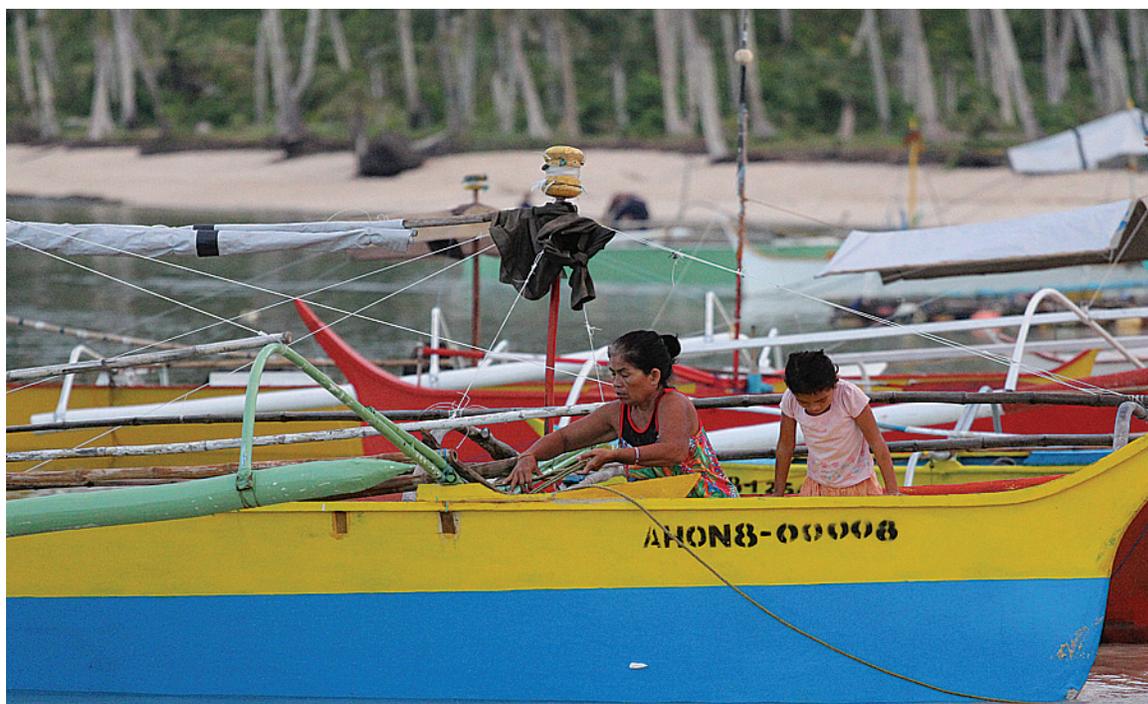
The study examined the P167 billion funding requirement for the CRRP for the period, 2014-2016; the fund allocation and fund releases; and the implementation of the reconstruction and rehabilitation efforts. Issues and bottlenecks were identified based on documentary evidence and interview data.

Research objectives

1. Ensure transparency and accountability in the public expenditure program for the rehabilitation and reconstruction of Yolanda-affected communities;
2. Track the flow of public resources from central to LGUs/local facilities and identify bottlenecks, delays, wastage and leakages in service delivery;
3. Contribute to a better understanding of the state of rehabilitation financing of national government to the Yolanda-affected communities;
4. Facilitate citizens' participation in the budget process, including the tracking of allocated funds and delivery of assets, equipment, supplies and services;
5. Identify budget and issues to support key policy reforms and actions that will be the focus of advocacy to concerned government agencies at the national level and to the wider public.

Research questions

1. How much is being allocated for Yolanda rehabilitation?
2. On what are the funds being/intended to be spent for?
3. Through what implementing agencies are these funds allocated?
4. To what programs in the municipality is the budget allocated?
5. What is the status of the release of funds?
6. What are the bottlenecks in the fund release?
7. What macro political contexts made an impact on decisions in the allocation and release of rehabilitation funds? (ex., implication of the 2015 GAA being an election budget)



Methodology

Document review, data and information requests, web search, interviews with key informants

STEPS IN THE TRACKING OF YOLANDA RECONSTRUCTION FUND

1. Know the planned expenditures for Yolanda reconstruction

- a. Analyze the CRRP planned investments
- b. Know the programs, projects and activities required of the implementing agencies, the funding requirements and the intended beneficiaries and/or project areas

2. Know the agencies, projects/programs/activities and places to be monitored

3. Search budget documents and check if planned expenditures are reflected as budget items in these documents. Identify and gather details from the national budgets or appropriations laws on the following:

- a. National Disaster Risk Reduction Management Fund (NDRRMF)
- b. Reconstruction and Rehabilitation Program Fund (RRPF)
- c. Disaster Relief and Mitigation Fund
- d. People's Survival Fund
- e. Unprogrammed Fund [This sometimes contains allocation for disaster rehabilitation.]
- f. Quick Response Fund of concerned government agencies
- g. Other possible budget items related to Yolanda reconstruction

4. Based on Step 3, compare and analyze planned expenditure with corresponding budget item. Compare appropriations and actual fund releases. Gather data on SAROs/fund releases from the DBM to implementing agencies.

- a. Search COA audit reports, databases, DBM and implementing agency websites for data and information on Yolanda rehabilitation/reconstruction fund disbursements and accomplishment reports.
- b. Conduct interviews with officials of implementing agencies. Verify data already gathered; ask about data gaps; accomplishments

5. Identify major findings and conclusions. Analyze and write the reports. Make recommendations. Disseminate results.

6. Conduct surveys of facilities or at the household level to determine if the PPAs with corresponding allocations have reached intended beneficiaries.

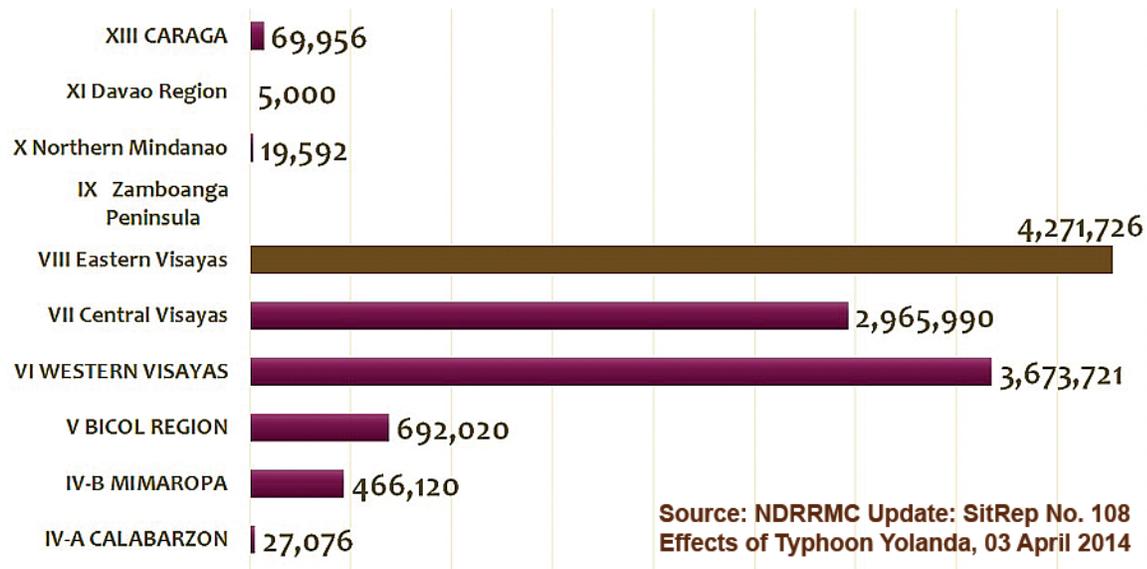


Impact of Yolanda

The country was hit by Typhoon Yolanda on November 8, 2013, affecting 3.4 million families and leaving around 6,300 dead, 28,689 injured, and 4.1 million individuals displaced. In all, 16 million people were affected in 591 towns and 57 cities in 44 of the country’s 80 provinces within nine regions.

In response, government prioritized rehabilitation in areas within the 50-kilometer radius of the typhoon collectively known as the “Yolanda corridor”. This corridor encompassed 171 cities and municipalities in 14 provinces and six regions.

Number of Affected Persons by Region



Source: NDRRMC Update: SitRep No. 108 Effects of Typhoon Yolanda, 03 April 2014



Reconstruction and Rehabilitation Plans and Budget

In December 2013, a month after Yolanda hit the country, President Aquino issued Memorandum Order No. 62, creating the Presidential Assistance for Rehabilitation and Recovery (PARR). It was tasked to coordinate and consolidate the Yolanda rehabilitation, recovery and reconstruction efforts of the government.

The Yolanda Comprehensive Rehabilitation and Recovery Plan (CRRP) was crafted, a roadmap containing priority interventions in the Yolanda corridor, referring to the 171 affected cities and municipalities in 14 provinces and six regions. The CRRP outlined the National Government's commitment to implement programs, projects and activities (PPAs) that will facilitate recovery from the calamity and return the affected areas to the targets set in the Philippine Development Plan 2011-2016. Specifically, the CRRP seeks to:

- a. Restore, rehabilitate, or reconstruct damaged infrastructure necessary to sustain economic and social activities in the affected areas;
- b. Repair houses or rebuild settlements and basic community facilities and services that are more resilient to hazard events;
- c. Restore the peoples' means of livelihood and continuity of economic activities and business; and
- d. Increase resilience and capacities of communities in coping with future hazard events.

Having this relatively detailed road map facilitated donors' interest in selecting PPAs and areas they would like to fund.

The CRRP is set to be implemented in three years, 2014-2016. Interventions implemented in 2014 and referred to as short-term PPAs address basic needs and social services. These aim to bring back the affected communities to a state of normalcy in their day to day lives. The PPAs include, among others, health and school facilities restoration, temporary shelters, temporary livelihood/employment, agricultural input assistance, and public works reconstruction.

Interventions to be implemented in 2015-2016 are medium-term PPAs that seek to enhance the resiliency of the communities against disasters and integrate concepts and principles on disaster prevention and mitigation as well as disaster preparedness. These include long-term employment, agricultural facilities (irrigation, flood control systems, and drainage), disaster-resilient resettlement areas, and disaster-resilient public works.

PARR established five clusters composed of national government implementing agencies to facilitate coordination and consolidation of these rehabilitation and recovery efforts. These clusters are the following: infrastructure, resettlement, social services, livelihood and support.

The total estimated funding requirement for the CRRP PPAs amounted to P167,864,788,553. Bulk of the funding requirements or 45% will go to the resettlement cluster followed by the infrastructure cluster which will get 21% of the total amount. The breakdown of funding requirement by cluster is as follows:

CRRP CLUSTER	FUNDING REQUIREMENT	Distribution
Resettlement	P 75,678,683,100	45%
Infrastructure	35,148,634,408	21%
Livelihood	30,631,237,230	18%
Social Services	26,406,233,815	16%
TOTAL FUNDING REQUIRMENT	P167,864,788,553	100%

Of this budget, the DBM reported that P47.12 billion was released for rehabilitation and recovery efforts in 2014. In addition, PARR noted that P80.31 billion is needed for 2015 and an additional P38.93 billion should be provided for the PPAs in 2016.

Below is the funding requirement of the CRRP on an annual basis.

	Amount (in Billion Pesos)	Percentage	Cumulative
Budget releases (2014)	47.12	28%	28%
Non-Government Contribution (2014)	1.50	1%	29%
Funding Requirement (2015)	80.31	48%	77%
Funding Requirement (2016)	38.93	23%	100%
Total	167.86	100%	

Source: Memo of Executive Secretary Paquito Ochoa to the President dated October 28, 2014
<http://www.gov.ph/2014/10/28/document-the-approved-yolanda-comprehensive-rehabilitation-and-recovery-plan/>

Out of the P167 billion funding requirements of the CRRP, the National Housing Authority (NHA) will get the highest allocation for the PPAs on resettlement with P75,678,683,100. Some of these funds will also go to the Department of Public Works and Highways (DPWH) to build community facilities such as the municipal covered courts in the resettlement areas. The Department of Social Welfare and Development (DSWD) follows with P25,082,106,265 for livelihood and social services. The Philippine Coconut Authority (PCA) gets the third slot with the highest allocation with P10,544,805,161 for livelihood delivery. It is followed by the Department of Agriculture with the help of the Bureau of Fisheries and Aquatic Resources (BFAR) and the Office of Presidential Adviser on the Peace Process (OPAPP) for livelihood delivery with small amounts for infrastructure and social services delivery. The Department of Education completes the top five agencies to be provided with the highest funds that will cater to infrastructure and social services delivery. These five agencies account for P130 billion or 77% of the total funding requirements of the CRRP.



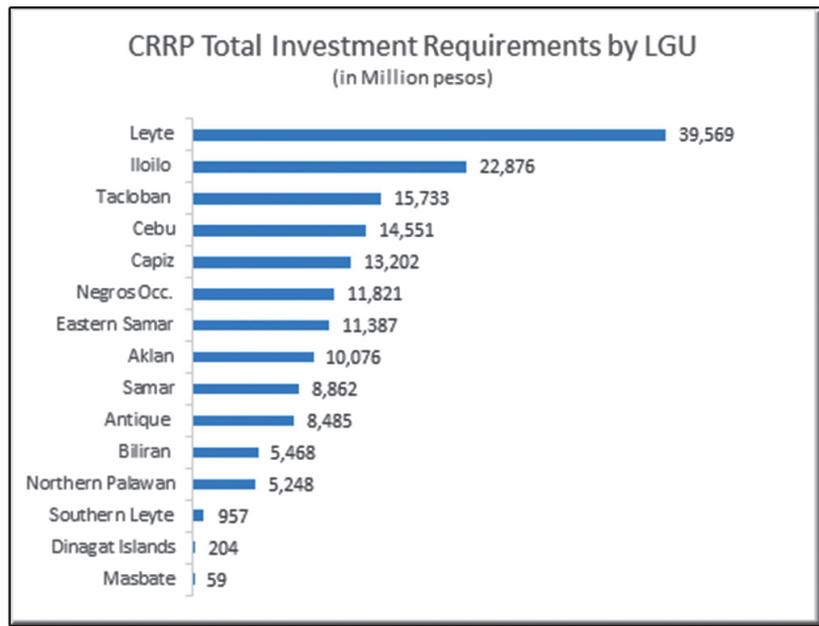
Summary of CRRP Funding requirements: P167 billion pesos

Total Needs					
Agency	INFRASTRUCTURE	LIVELIHOOD	SOCIAL SERVICES	RESETTLEMENT	TOTAL PER AGENCY
1 NHA, NHA w/ DPWH				75,678,683,100	75,678,683,100
2 DSWD		4,155,094,100	20,927,012,165		25,082,106,265
3 PCA		10,544,805,161			10,544,805,161
4 DA, DA-BFAR & DA-OPAPP (livelihood)	1,466,879,823	8,095,215,817	1,758,200		9,563,853,840
5 DEPED	8,388,423,832		977,030,063		9,365,453,895
6 DOE	4,837,467,428				4,837,467,428
7 DPWH	4,492,382,645				4,492,382,645
8 DTI	35,000,000	4,099,783,566			4,134,783,566
9 DOTC	3,952,276,780				3,952,276,780
10 DILG	3,731,129,362				3,731,129,362
11 CHED	938,991,461		2,616,629,243		3,555,620,704
12 DOH	2,409,998,000		796,952,144		3,206,950,144
13 DENR	133,903,000	1,009,780,000	1,001,052,000		2,144,735,000
13 DAR	1,684,424,827	334,871,452			2,019,296,279
15 DOLE	504,637,775	1,184,228,299			1,688,866,074
16 DOT	1,201,082,000	226,942,500			1,428,024,500
17 TESDA	103,168,829	855,075,397			958,244,226
18 DOST	437,406,050	94,700,937			532,106,987
19 LWUA	380,105,965				380,105,965
20 Supreme Court	374,731,633				374,731,633
21 DOF	74,850,000				74,850,000
22 NCIP		30,740,000	34,500,000		65,240,000
23 HLURB			51,300,000		51,300,000
24 NTC	1,775,000				1,775,000
TOTAL	35,148,634,410	30,631,237,229	26,406,233,815	75,678,683,100	167,864,788,554

Funding requirements by province

Overall, the total investment requirement by LGU is highest in the provinces of Leyte and Iloilo and in Tacloban City.

The list below does not reflect items that have not been broken down by LGU amounting to around P880 million pesos and also excludes PPAs outside the 171 cities and municipalities amounting to P1.53 billion. Included here are the details of allocation per province for the PPAs of DSWD Region VIII worth P63.77 million for livelihood, details per province of the DepEdsocial services amounting to P19.22 million and for DOH social services amounting to P796.95 million.



Integrating Sustainable Development Framework and Analysis

The Yolanda rehabilitation and reconstruction plan is guided by the NDRRM Act which in turn is guided by the Hyogo Framework of Action (HFA) that is in itself, guided by sustainable development principles.

The tagline “building back better” is sustainable development applied to disaster situations. It tells us about the process and outcome of moving to a better state from a pre-disaster condition of vulnerability that in the first place already predisposes people and communities and the whole country to disaster.

Sustainable development is defined conventionally as that kind of “development that meets the needs of the present generation without compromising the ability of the future generation to meet their own needs” (Brundland Report Our Common Future 1987). Embedded in this meaning are (a) the eradication of extreme poverty; (b) equity between and within nations, between men and women, between this and the next generation; and (c) respecting limits to growth.

Sustainable development has three pillars: social, economic, environmental. The missing dimension of culture and spirituality, if not totally lost, is merely implied in the three pillars.

Governance is encompassing and runs through all three pillars. Governance here goes beyond government. It includes people participation in all decision-making processes. As well, it includes the means of implementation to shift from the current state of unsustainability toward the sustainability path.

One can also express sustainable development this way: the greatest good for the greatest number over the longest run. Thus, the “greatest” standard should be the acid test of any

assessment as to whether one thing (program, projects and activities or budget line item) could be called sustainable or not. So, to vet any fund flow for Yolanda rehabilitation and reconstruction, we have to ask whether a PPA being funded indicates the “greatest” standard on all counts.

The fairness or justice principle of common but differentiated responsibilities is also at the core of sustainable development. For the Yolanda rehabilitation and reconstruction, this would mean differentiated responses according to differentiated impact even as the monster typhoon affected everyone on its path. The questions we need to ask:

SOCIAL

1. Overall, what’s the share of the poor and the poorest in the rehabilitation and reconstruction budget? Does this share indicate high probability of building back better from a pre-Yolanda baseline?
2. Is the share adequate enough to cover the most basic needs of securing food, shelter, water and sanitation, electricity, access roads, children’s schooling?
3. Does the budget make allowances for the special needs of children, mothers, women, the aged, and persons with disabilities?
4. Did the affected people participate in needs assessment? Did they have a say in the planning and budgeting of rehabilitation and reconstruction?
5. What in the R & R plan and budget would indicate rebuilding social solidarity and community cohesion?

ECONOMIC

1. Is the budget intended to rebuild a broad-based local economy or simply meant to restore the former rich-dominated economy?
2. Where’s restoration and creation of people’s livelihoods in the priority?
3. Are investments indicating good prospects of job creation and decent employment?
4. How much is allocated to sustainable agriculture and fisheries, from production to post-harvest and semi-processing and agri-based industry?
5. How much goes to building a resilient agriculture and fisheries and agri-and-fish-based local economy?
6. How much goes to rebuilding the physical infrastructure that’s Yolanda-proofed and ready for worse case scenarios?

ENVIRONMENTAL

1. Is there environmental restoration and climate change adaptation component in the R & R plan? What’s the budget for this component?
2. How much is allocated to the comprehensive environmental impact assessment of the whole Yolanda zone?
3. How much goes to coastal clean-up and rehabilitation?
4. How much to promotion of organic farming and sustainable agriculture and greening the whole value chain?
5. How much to reforestation?
6. How much to the ecological waste management?
7. How much to environmental and climate education?



Findings and analysis

A. Funds are not secured despite the budget requirements set in the reconstruction and rehabilitation plan

Legal basis of budgeting for post disaster reconstruction

The Philippine Disaster Risk Reduction and Management Act of 2010 or Republic Act 10121 provides the legal basis for funds allocation to disaster risk reduction and management (DRRM), including recovery and reconstruction PPAs in the General Appropriations Act. Funds for DRRM activities in the national budget will come from the National Disaster Risk Reduction and Management Fund (NDRRMF), the Quick Response Fund, and from the regular agency budget.

Specifically, Section 22 (a) cites that the NDRRMF in the GAA shall be used for disaster risk reduction or mitigation, prevention and preparedness activities. It can also be utilized for relief, recovery, reconstruction and other work or services in connection with natural or human-induced calamities which may occur during the budget year or those that occurred in the past two years from the budget year.

Section 22 (c) states that of the amount appropriated for the NDRRMF, 30% shall be allocated as Quick Response Fund (QRF) or stand-by fund for relief and recovery programs in order that situation and living conditions of people in communities or areas stricken by disasters, calamities, epidemics or complex emergencies, may be normalized as quickly as possible.

Section 22 (e) states that all departments, bureaus, offices and agencies of the government are hereby authorized to use a portion of their appropriations to implement projects designed to address DRRM activities in accordance with the guidelines to be issued by the NDRRMC in coordination with the DBM.

In April 2014, the Commission on Audit reiterated this legal basis and even disseminated the circular, containing accounting and reporting guidelines on the receipt and utilization of NDRRMF, and funds allocated to the agencies' regular budget for DRRM PPAs. In addition, cash and in-kind aid and donations for DRRM from local and foreign sources are also identified as sources of DRRM funds and are subject to the same guidelines.

No budget line items specific for Yolanda reconstruction in 2014-2015

When Yolanda hit the Philippines in November 2013, Congress was nearing the approval of the national government budget for 2014. When the president approved the CRRP on October 29, 2014, the budget for 2015 was well underway in the legislative phase.

According to the DBM, to bankroll rehabilitation efforts, a total of P121.35 billion pesos was provided in the 2014 budget with an additional P14.6 billion in supplemental budget in 2013. In 2015, a total of P21.5 billion was proposed to support government efforts to respond to calamities and rebuild communities affected by disasters.

However, upon initial review of the budget documents for 2014 and 2015, only about P10 billion were found to be explicitly for Yolanda reconstruction and this was found only in the supplemental budget of 2014. The rest of the allocations for rehabilitation and reconstruction were intended not only for Yolanda but for other calamities as well. These allocations are lump sum funds that will have to comply with DBM requirements and the President's approval prior to its release. It also means that funds for Yolanda reconstruction would have to compete with reconstruction needs brought about by other calamities.



Possible sources of allocations for Yolanda reconstruction PPAs

Budget /Sources of allocation	2013GAA	2014GAA	2015GAA	2016 (Proposed NEP)
Calamity Fund /National Disaster Risk Reduction and Management Fund	P7.5B	P13B	P14B	P38,895,431,000
Supplemental budget 2013 (RA 10634)	P14.6B			
Supplemental budget 2014 (RA 10652)		P22,967,608,000		
Unprogrammed fund	P117,548,371,000	P139,903,759,000	P123,056,081,000	
<i>Of which,</i>	<i>Peoples Survival Fund; Program</i>	<i>Reconstruction and Rehabilitation Fund</i>	<i>Rehabilitation and Reconstruction</i>	
	P500M	P80B	P20B	
Rehabilitation and Reconstruction program		P20B	P1B	

The Supplemental Budget for 2013 (RA 10634) amounting to P14.6 billion allocated P11.2 billion to augment the calamity fund for that year. However, this was intended for various calamities, not only Yolanda. The remaining P3.4 billion was intended to augment the Quick Response Fund of DSWD for 2013.

Apart from the NDRRMF, the other possible sources of allocation for Yolanda reconstruction PPAs in the GAA of 2014 and 2015 include the Rehabilitation and Reconstruction program fund and the Unprogrammed fund.

1. In the GAA of 2014, the NDRRMF had an allocation of P13 billion pesos; P5.9 billion of which was for maintenance and other operating expenses while the remaining P7.1 billion was for capital outlay. The DSWD, Department of National Defense (DND), Department of Public Works and Highways (DPWH), Department of Education (DepEd), Department of Agriculture (DA), Department of Health (DOH), and Department of Transportation and Communication (DOTC) shared allocation from the Quick Response

Fund (QRF) which was 30% of the NDRRMF. However, no budget item specifically for Yolanda reconstruction and rehabilitation activities was found.

2. The budget line item, Rehabilitation and Reconstruction program had an allocation of P20 billion. Although it identified specific agencies and PPAs, it did not, however, identify the specific calamity being addressed. According to the provision referring to this, it shall be used for rehabilitation, repair and reconstruction works and activities of areas affected by disasters and calamities, such as Yolanda, Santi, Odette, Pablo, Sendong, Vinta, and Labuyo, the earthquakes in Bohol and Cebu, as well as the unrest in Zamboanga City.

3. The Unprogrammed funds in the GAA of 2014 has an item, Reconstruction and Rehabilitation Program for P80 billion which shall be released in accordance with the rehabilitation plan and subject to realization of certain conditions like additional revenues, loans or savings.

Only the Supplemental Budget for 2014 (RA 10652) explicitly indicated specific amounts for Yolanda reconstruction. Of the P22.97 billion allocation, nearly half were intended for Yolanda reconstruction. These were the P7,999,978,000 budget under the NHA for the construction of 27,313 units of permanent housing for victims of typhoon Yolanda and the P2,084,480,000 funds under the DSWD (Office of the Secretary) for emergency shelter assistance (ESA) for victims of typhoon Yolanda.

The 2014 budget of DSWD under its social protection services program, contains a budget item for assistance to victims of disasters and natural calamities amounting to P714,596,000 and for supplemental feeding program with P4,321,572,000.

The 2015 budget of DSWD includes QRF in the amount of P2,238,905,000 intended for assistance to victims of disasters and natural calamities. P1.3 billion of which serves as a stand-by fund for relief and rehabilitation of communities struck by calamities, epidemics, crises and catastrophes in the last quarter of the immediately preceding year and those occurring during the current year.

The NHA budget for 2014 and 2015 have allocations for housing assistance program for calamity victims and resettlement program but those did not specify allocations for Yolanda reconstruction. Releases of these allocations are subject to NHA's submission to DBM of the list and details of projects, including the location or sites where the housing structure will be constructed and names of prospective beneficiaries as approved by the NHA board.

Budget Item	2014	2015
Housing Assistance Program for Calamity Victims	100,000,000	736,480,000
Resettlement Program	200,000,000	577,220,000
Total, NHA budget	11,251,770,000	5,050,000,000

The Department of Agriculture has allocation for QRF at P500 million each for 2014 and 2015. This serves as a stand-by fund for provision of seeds and other planting materials, fingerlings and fries, livestock, minor fishing paraphernalia, and minor repair of small-scale irrigation systems for the recovery of people living in communities devastated by calamities, epidemics, crises and catastrophes.

The Philippine Coconut Authority (PCA) has allocation of about P703.7 million in 2014 and P837.8 million in 2015 for accelerated coconut planting and replanting project. It also has budget item of P416 million in 2014 and 423.9 million in 2015 for coconut fertilization. Coconut planting and replanting as well as fertilization are among the projects of PCA in the CRRP. However, there was no mention again of Yolanda rehabilitation program in the PCA's budget for 2014 and 2015.

In GAA 2015, the NDRRMF has an allocation of P14 billion that was indicated for aid/relief and rehabilitation, repair and reconstruction, and adaptation projects. Again, there was no specific allocation for Yolanda reconstruction activities.

Purpose	Amount
Aid, Relief and Rehabilitation services to communities/areas affected by calamities, including training of personnel, and other pre-disaster activities; budget under MOOE	P6,173,864,000
Repair and reconstruction of permanent structures including capital expenditures for pre-disaster operations, rehabilitation and other related activities	P6,826,154,000
Adaptation projects and activities of local government units and community organizations; 750 million for MOOE and 250 million for capital outlay; Referred to as the People's survival fund	P1,000,000,000

The proposed budget for 2016 has an allocation of P38.9 billion for the NDRRMF.

NDRRMF	
1. Reconstruction, rehabilitation, repair, aid, relief and other	
2. Additional funding source to the Quick Response Fund (QRF) lodged under the budgets of implementing agencies	19,000,000,000
Yolanda Rehabilitation and Reconstruction Program	18,895,531,000
People's Survival Fund	1,000,000,000

Actual sources of fund, according to the DBM

The DBM reported the sources of funds of the 2013 and 2014 Yolanda reconstruction PPAs in the CRRP. While funds were sourced from the NDRRMF in the national budget, Yolanda reconstruction PPAs were also charged against other budget items such as the unprogrammed fund, and the Rehabilitation and Reconstruction Fund (RRF). The RRF was a new item in the GAA of 2014 that continued in 2015.

Apart from these, the DBM also used savings and realignments from regular agency budgets to fund Yolanda reconstruction. The “overall savings” funded more than half of the releases for the first year of Yolanda reconstruction. If these are perceived as recycled funds, then only the rest of the fund sources – Calamity/RRF, Unprogrammed, Automatic Appropriations and Supplemental Appropriations can be considered fresh funds.

Source	Amount	Percentage
Calamity/NDRRMF/Continuing appropriations and Rehabilitation and Reconstruction Program	17,864,686,829	34%
Regular agency budgets/Savings/Realignments	7,244,399,148	14%
Overall savings	19,576,939,731	38%
Unprogrammed fund	1,705,720,000	3%
Automatic appropriations	2,155,595,486	4%
Supplemental Appropriations	3,510,070,837	7%
Total	52,057,412,031	100%

**Issues on Special Purpose Funds, Automatic Appropriations
and Unprogrammed Funds**

- ◆ Lump sum appropriations have always been problematic.
- ◆ Considering the huge amounts involved and since they are not as detailed as regular appropriations, lump sums tend to be vulnerable to abuse.
- ◆ Accountability is sometimes difficult to establish and documentation proves to be difficult.
- ◆ In the Philippines, lump sum appropriations include Special Purpose Funds, Over-all Savings, and Unprogrammed Funds.

Details of budget items and fund sources, as reported by the DBM

FUND SOURCE	RELEASES IN FY 2013	RELEASES IN FY 2014	TOTAL
FY 2012 Budget Calamity Fund, Continuing Appropriations	P76,971,739		P76,971,739
FY 2013 Budget Calamity Fund	P991,538,261		P991,538,261
Calamity Fund, Continuing Appropriations		P1,801,349,234*	P1,801,349,234
Regular Budget/Savings / Realignments within Agency	P4,343,866,890		P4,343,866,890
Regular Budget/Savings/ Realignments within Agency, Continuing Appropriations		P2,345,634,765	P2,345,634,765
Overall Savings	P19,576,939,731		P19,576,939,731
Unprogrammed Fund	P1,705,720,000		P1,705,720,000
FY 2014 Budget NDRRMF		P11,168,300,000	P11,168,300,000
Regular Budget/Savings/ Realignments within Agency		P554,897,493	P554,897,493
Supplemental Appropriations, RA 10634		P3,510,070,837*	P3,510,070,837
Rehabilitation and Reconstruction Program		P3,826,527,595*	P3,826,527,595
Automatic Appropriations		P2,155,595,486	P2,155,595,486
GRAND TOTAL	P26,695,036,621	P25,362,375,410	P52,057,412,031

*Note: Amounts include provision for calamities other than Yolanda that are not clear.

B. Delay in fund releases

Twenty months after Yolanda devastated the country, only half of the funding requirements of the CRRP has been released. According to the DBM, they have released P88.9 billion or 53% of the P167 billion funding requirements of the CRRP, as of June 2015. Looking closely into the said fund releases, SWP found this is shared with equally necessary relief and rehabilitation for calamities that happened even before Yolanda – typhoons Quinta, Emong, Juaning, and Bohol earthquake.

According to the Memo of Executive Secretary Paquito Ochoa to the President dated October 28, 2014, 77% of the funding requirements should have been released by 2015. However, the table below shows the percentage of fund releases to each agency varies with one getting nothing while the others got more than 100% of the funding requirements set in the CRRP.

The top 15 national government agencies out of the 24 recipients got 98% of the CRRP's P167 billion funding requirements. The DSWD, DPWH and Department of Interior and Local Government (DILG) got more than 100% of their budget allocation in the CRRP. Funds released by the DBM also included the P2 billion credit facility through the Department of Finance.

On the other hand, fund releases for resettlement & livelihood in agriculture have not even reached one-third of their funding requirements. The resettlement cluster got only 30% of its total funding requirements. Considering the devastation in the agricultural sector, releases for the allocation lodged under PCA and DA reached only 27% and 29%, respectively. These agencies have not received money after the initial fund release in 2014.



NGA	Approved CRRP	RELEASED as of Oct 2014	RELEASED (Nov 2014 - June 2015)	TOTAL RELEASES (according to DBM press releases)	Share of releases	GAP
TOTAL	167 B	52 B	36.9 B	88.9 B	53%	78.1 B
NHA	75.68	13.44	9.3	22.74	30%	52.94
DSWD	25.08	1.22	29.5	30.71	122%	(5.63)
PCA	10.54	2.87	0	2.87	27%	7.67
DA	9.56	2.77	0	2.77	29%	6.79
DEPED	9.37	4.96	0.76	4.96	53%	4.41
DOE (w/ NEA)	4.84	3.93	0	3.93	81%	0.91
DPWH	4.49	3.10	1.52	4.63	103%	(0.14)
DTI	4.13	0	0.02	0.02	0%	4.11
DOTC	3.95	2.13	0.18	2.13	54%	1.82
DILG	3.70	4.48	0	4.48	121%	(0.78)
CHED (w/ SUC)	3.56	0.83	0.10	0.93	26%	2.62
DOH	3.21	1.95	0	1.95	61%	1.26
DENR	2.14	0.18	0.40	0.58	27%	1.56
DAR	2.10	0.10	0	0.1	5%	2.0
DOLE	1.69	1.01	0	1.01	60%	0.68

Sources: DBM press releases of July and August 2015

Status of releases to top 3 agencies

The National Housing Authority (NHA) was tasked to construct 205,128 housing units with community facilities for the resettlement of Yolanda survivors. It has funding requirements of P75.68 billion.

However, only 30% of this amount or P22.7 billion was released as of June 2015. Only 2% or 3,246 of 205,128 housing units were completed as of August 2015.

CRRP stated that the NHA is set to complete 120,000 housing units by 2015 or 58% of the total requirements. These include the target completion of 20,000 units in 2014.

As of August 2015, the NHA is waiting for their funds worth P4.3 billion which had the President's approval dated April 22, 2015. Another tranche of P7.36 billion for the construction of additional 39,842 housing units should be disbursed.

FUNDING REQUIREMENTS (in billion)	HOUSING UNITS (Number)	FUNDS RELEASED (in billion)	DATE RELEASED
13.382	46,129	13.382	December 2013 (2.4B) October 14, 2014 (11B)
7.999	27,313	7.999	February 12, 2015
1.300	4,439	1.300	June 18, 2015
22.682	77,881	22.682	

PROJECT STATUS						
Province	No. of LGUs	No. of families in unsafe zones	Housing Units with funds released	On-going	Partially/substantially completed	Fully completed
	117	205,128	77,881	49,571	11248	3,246
<i>Palawan</i>	5	8,760	1,500			
<i>Masbate</i>	1	102				
<i>Aklan</i>	11	15,948	1,233	1,111	101	21
<i>Antique</i>	12	18,177	4,638	3,483	155	
<i>Capiz</i>	9	12,036	7,567	3,986	871	590
<i>Iloilo</i>	12	43,987	19,208	13,008	864	1,676
<i>Negros Occidental</i>	7	27,055	13,842	10,134	1586	
<i>Cebu</i>	16	22,423	1,951	1,951		
<i>Leyte</i>	20	16,199	7,954	4,700	1469	425
<i>Tacloban City</i>		14,433	14,433	7,296	5821	534
<i>Eastern Samar</i>	12	7,573	2,033	880	381	
<i>Samar</i>	4	8,900	2,500	2,500		
<i>Southern Leyte</i>	1	130				
<i>Biliran</i>	6	8,905	1,022	522		
<i>Dinagat Islands</i>	1	500			□	

NHA Reports, as of August 2015

CRRP: 205,128 Housing units with facilities for 75.68 billion pesos

BUT...

- ▶ **22.69 billion released to NHA for 77,881 housing units**
- ▶ **Fully completed housing units: 3,246**
- ▶ **Partially/substantially completed: 11,248**
- ▶ **Ongoing: 49,571**

Only 30% (22.7 of 75.7) billion pesos was released for resettlement

Only 7% housing units completed by 2015

- ▶ With 3,246 completed, and even with the partially completed 11,248
- ▶ Less than ten per cent (only 7%) of housing units were completed
- ▶ Poor performance against the targeted completion of 120,000 (58%) housing units by 2015

Delay in funds releases for Emergency Shelter Assistance (ESA)

A year and a half after Yolanda, the survivors of the devastation still wait for government's assistance for the repair or rebuilding of their houses. The DSWD is tasked with implementing the ESA program which provides for housing materials or financial assistance to help repair the houses of poor families who lost their houses and need not be transferred to another place. The program entitles its beneficiaries P30,000 cash for totally damaged houses and P10,000 cash assistance for partially damaged houses.

Based on the CRRP, the funds for ESA should be P18.645 billion for the 966,341 households affected by Yolanda. Out of this amount, P13.473 billion will support 449,127 families with totally damaged houses and P5.172 billion will be for 517,214 families with partially damaged houses.

The delivery of ESA is expected to be completed in 2014. However, news and interviews of DSWD officials indicated that the DBM released P1.2 billion to DSWD's ESA program only in December 2014, a year past Yolanda. After downloading the ESA funds to the regional field offices, the DSWD, in coordination with LGUs, disbursed the said funds.

In March 2015, DSWD Region VII said they received P1.9 billion for ESA and is still in the process of releasing to LGUs/beneficiaries. In early May 2015, the DSWD reportedly released P2.4 billion to Region VI and another P2 billion to Region VIII. However, the DSWD is still verifying the list of beneficiaries if they are eligible to receive the assistance.

In March-April 2015, several LGUs complained about the delay in the release of funds for ESA as well as the confusion among beneficiaries on the criteria set in the guidelines. By the third week of June, the DSWD reported that it has released P5.42 billion of the P9.47 billion ESA funds allocated for Eastern Visayas. The remaining half is yet to be released. Thus, a year and a half after Yolanda destroyed the houses of a million Filipino families, the government is still in the process of distributing the shelter aid.

The Commission on Audit (COA) gave the same observation on the delayed release of ESA to victims of typhoon Yolanda in its audit report on DSWD finances for 2014. According to the COA, the amount of P3.036 million served 142,348 beneficiaries in Region VI which represent 30.37% only of the 468,732 total target ESA beneficiaries. Therefore, the remaining 69.63% or 326,384 beneficiaries/families whose houses were reported as either totally or partially damaged are still without houses.

The DSWD explained in the COA report that funds in Region VI were not yet fully utilized because the LGUs submitted the master list and necessary documents only in January 2015. By March, DSWD Region VI submitted the request for P2.281 million covering all the ESA beneficiaries in the region.

The same COA report indicated that the remaining allocation of P11.18 billion was released by the DBM to DSWD on May 7, 2015 (P5 billion and on May 21, 2015 (P6.18 billion). It is interesting to note that of the P3 billion downloaded by DSWD central office to Region VI, P75 million was charged against Donation Fund.

The DBM reportedly released a total of P28.824 billion by end of May 2015 to DSWD, not only for Yolanda but also for PPAs for victims of the Bohol earthquake. Unfortunately, there is no official report from the DSWD or the DBM that would tell the taxpayers how much of the P18 billion funding were able to reach about a million families it should be serving.

	Partially Damaged	Fully Damaged	TOTAL	ESA Funds
	517,214	449,127	966,341	P18,645,950,000
Region IV-B	2,722	4,085	6,807	P149,770,000
Palawan	2,722	4,085	6,807	P149,770,000
Region VI	292,307	161,661	453,968	P7,772,900,000
Aklan	52,137	24,317	76,454	P1,250,880,000
Antique	33,352	11,106	44,458	P666,700,000
Capiz	76,253	72,264	148,517	P2,930,450,000
Iloilo	86,004	43,077	129,081	P2,152,350,000
Negros Occidental	44,561	10,897	55,458	P772,520,000
Region VII	54,700	25,380	80,080	P1,308,400,000
Cebu province	54,700	25,380	80,080	P1,308,400,000
Region VIII	167,485	258,001	425,486	9,414,880,000
Biliran	4,248	2,306	6,554	111,660,000
Eastern Samar	20,255	23,723	43,978	914,240,000
Leyte	135,711	185,618	321,329	6,925,650,000
Tacloban City		34,149	34,149	1,024,470,000
Western Samar	7,271	12,205	19,476	438,860,000

DSWD Emergency Shelter Assistance (ESA)

CRRP approved budget for ESA:
18,645,950,000

Target: Release all by 2014 to 966,341 families

- ▶ **Totally damaged – 449,127**
- ▶ **Partially damaged – 517,214**

Delay in funds releases for livelihood

No fund releases for both the Department of Agriculture (DA) and the Philippine Coconut Authority (PCA) were reported by the DBM since October 2014. Considering that livelihood is an important component in the reconstruction phase, only about 25% or a fourth of their investment requirements was released.

In 2014, P1.045 billion was released to the DA for livelihood projects. For 2015, the agency requested for only P1.217 billion for infrastructure-related projects of Yolanda reconstruction. They submitted to DBM the required documents for the release of funds only in May 2015. The DBM has not released the funds as of August 2015 but the DA started the bidding process.

Based on their interview for this study, SWP found that more than 50% of the PPAs for livelihood under the DA came from LGUs' proposals. However, COA has disallowed budget releases to LGUs with unliquidated cash advances. Thus, the DA regional officers have been very cautious in releasing funds to these LGUs.

DA Livelihood

CRRP approved funding: 7.7 Billion
Released for 2014: 1.045 Billion
Budget requested for 2015: 1.217 Billion

(requested in March but no releases yet as of August 2015)

- ▶ 584 million for livelihood
- ▶ 632 million for production facilities, warehouse, post harvest facilities

Summary of funds released and gaps to meet the CRRP funding requirement

Cumulative release, October 2014 (1 Year after Yolanda)	P47,118,886,317
Cumulative release, June 30, 2015	P88,961,040,795
Computation of actual release as of June 2015 (88.9 – 52 billion)	P41,842,154,478
Commitment to release in 2015	P14,050,000,000
Estimated, projected releases for 2015 based on DBM press release (41.8B + 14 b)	P55,892,154,478
Estimated release for 2015 based on CRRP	P80,000,000,000
Gap for 2015	P24,107,845,522
NEP – commitment for 2016, NDRRMF	P18,895,531,000
NEP – NHA, 2016	P25,601,000,000
Total commitment for 2016	P44,496,531,000
CRRP estimate for 2016	P38,930,000,000
Excess for 2016	P5,566,531,000
Total gap – 2015 and 2016	P18,541,314,522

C. Snags in implementation

Settlement is a major area of reconstruction that encountered major issues causing a major setback in its delivery.

The people interviewed by SWP in the provinces covered by the study raised several complaints about the unclear guidelines on ESA which left out other equally poor households who need their houses repaired or restored. Those living in unsafe zones are still in bunk houses or transitional shelter while some have returned to their places where they suffered devastation.

The delay in implementation of PPAs for the livelihood cluster was caused by delayed downloading of funds to LGUs because of their unliquidated cash advances. The limitations in their capacity to spend the funds and implement the reconstruction requirements in their areas were also among the snags found in the LGUs.

SWP's interviews for this study revealed that delays in the implementation of livelihood PPAs in the DA were caused by the limited personnel in the agency. The Yolanda reconstruction PPAs are just among the many projects that DA personnel handle. The budget is mainly for Maintenance and Other Operating Expenses (MOOE) or Capital Outlay and no budget support was provided for additional personnel and even for the operating cost of implementing the PPAs.

The agency staff that SWP interviewed said they requested for additional personnel for the DA's disaster risk reduction work but DBM disapproved the request. In 2014, DA sent their staff from the central office to the regional offices for personnel augmentation. They began hiring job-order staff in 2015 to be able to monitor LGUs' implementation of the livelihood projects for Yolanda survivors.

DA's planning group proposed for a separate division for Disaster Risk Reduction Management (DRRM) work. They said this is necessary, considering that the delivery of services in the agriculture sector is a huge undertaking.

The SWP's research found the national government agencies amiss in identifying the appropriate interventions in the affected areas. The livelihood and social services project design should consider not only the needs of the people, but the capacity of the agencies to implement as well. Addressing capacity gaps should be part of the design.



GENDER-BLIND YOLANDA RECONSTRUCTION AND REHABILITATION PLAN

There was no consolidated gender disaggregated data generated which could have informed the planning for Yolanda reconstruction and rehabilitation. Without such data, it was difficult to gauge the practical and strategic needs of women and girls and how these were protected and enhanced during the stages of disaster response up recovery and reconstruction.

In this sense, disaster reconstruction and rehabilitation efforts were, at best, gender-blind. At its worst, rehabilitation work was downright gender-insensitive as affirmed by Chaloka Beyani, the UN Special Rapporteur on the rights of internally displaced people. He observed that the bunkhouses that sheltered those affected by the disaster were not only below safety standards. These also rendered many women and girls vulnerable to sexual abuse and pregnancy, as such a setting violated their rights to ‘privacy and dignity.’

The Philippine government is a signatory to a number of international treaties and conventions on women’s rights and gender equality and enacted the Magna Carta of Women into law in 2009. Thus, the government is duty-bound to rectify this oversight and to immediately integrate the concerns of women and girls in the planning, monitoring and evaluation processes for Yolanda rehabilitation work.

Furthermore, it is imperative that the Philippine Commission on Women plays a more proactive role in ‘engendering’ government’s program for Yolanda. Most importantly, meaningful consultation with, and participation of various women’s groups and organizations, especially in the local areas, and beyond, should be promoted towards ensuring that women’s rights and gender equality are upheld in the process of disaster relief, reconstruction and recovery.

D. Data access and transparency issues

Data access and transparency is a major weakness. While access to the web-based data on Yolanda reconstruction was initially made available through the eMPATHY and Open Reconstruction websites, these have not been updated.

Access to complete, updated and systematic tracking of funds allocation for Yolanda affected communities has been difficult due to poor information management system of national government agencies, including the DBM. These were not reported for public use.

The system of disaggregation of data, lack of baseline information on profile of beneficiaries, and failure in providing for gender disaggregated data were also among the problems encountered in the course of this research.

E. Lack of transparency and citizens' participation

Initial discussions with the LGUs and civil society organizations in Iloilo, Tacloban City and Palawan revealed that the programs, projects and activities for Yolanda reconstruction and rehabilitation did not have the benefit of inputs of the local counterpart agencies and their constituents.

Families in Carles, Iloilo said most of the areas in their island-municipality are considered 'danger zones'. The people would not accept their transfer to the mainland because their livelihood as fishers depends on the sea. The guidelines for the distribution of Emergency Shelter Assistance (ESA) were not clear among the communities and caused confusion among the beneficiaries.

The most glaring fallacy about the government's claim to transparency was the lack or incomplete information from the DBM and the implementing agencies. Details on fund sources, fund allocation to specific programs, projects and activities, and the status of spending and implementation are not updated and generally difficult to access.

F. Incoherent CRRP implementation; lack of leadership

Considering the extent of devastation and significant losses of lives and livelihood brought about by the worst typhoon in our country's history that is Yolanda, it is incomprehensible that implementation of rehabilitation and recovery plans by the various agencies followed a business-as-usual mode. Worse, there is a huge delay in release of funds partly caused by delayed submission of requirements.

Poor coordination among the agencies was very evident as nobody appears to be taking the lead. There is lack of decisive response and action to problems in the implementation protocols. Guidelines hindered, rather than facilitated the smooth delivery of services to the victims.



Recommendations

The massive devastation that Yolanda brought about and the gargantuan effort that rebuilding from it requires, most definitely warranted a grand reconstruction and rehabilitation plan. But a plan, no matter how grand, is never enough. Certainly, it had to be coupled with the commensurate, extra-ordinary will and commitment from the government and its agencies responsible to manage its delivery.

The one hundred sixty seven billion CRRP plan is impressive, but as this research has shown, its implementation so far has been profoundly disappointing. Thousands of Yolanda victims remain homeless and unable to resume sustainable economic activities, two years after the effort to rebuild began.

But indeed, how can one expect successful program delivery if there is no clear fund source to begin with? How can one expect efficient program delivery if there is no clearly defined leadership to manage the overall effort? How can one expect timely program delivery if capacity to deliver is not at all addressed and delay in release of necessary funds is not acted upon?

What is needed for 2016 is a renewed will and commitment to do justice to Yolanda victims and to all other victims of calamities. We specifically and humbly put forward the following recommendations:

1. Conduct a thorough evaluation and an audit on what is slowing down the recovery and rehabilitation efforts, who is responsible and how to decisively resolve the snags.
2. Ensure the exercise of strong and decisive leadership which will rise above political squabbles and disentangle the major bottlenecks to fund releases and utilization. Consider the creation of a central agency/body with the mandate and budget to lead, supervise and coordinate government efforts to prepare for, respond to, recover from and adapt and mitigate risks from all natural and man-made hazards.

3. Ensure that funds that should go specifically to implementation of Yolanda PPAs are clearly identified, earmarked, and moved quickly, by ensuring that processes to avoid delays in fund releases are in place.
4. Build capacities at the frontline, particularly LGUs and local communities. To ensure this, it is imperative that LGU budget share is increased and an equitable system of budget allocation for RRF is in place.
5. Publish data on progress in implementation. Ensure transparency and public accountability of all agencies involved. If the government truly upholds transparency and accountability, data and information should be clear and accessible to the people. In particular, DBM needs to provide data disaggregation of the P88.9 billion allegedly already released for Yolanda reconstruction and rehabilitation.
6. Develop a responsive public information system to ensure data access and accuracy. For the concerned sectors and interest groups to be able to track public funds intended for their purpose, disaggregated data should be released to identify budget items for Yolanda reconstruction alone and those for other equally important disasters that struck the country. Ensure that data is disaggregated by agency, by disaster and by local reach, especially among the marginalized and vulnerable sectors.
7. Ensure citizens participation in all aspects of DRR and climate change adaptation, from policy development, planning, budgeting, implementation, monitoring and evaluation at local and national levels. It is important that the information is clear to facilitate meaningful citizen's participation and accountability. The Government should develop an efficient platform that will serve as repository of information and pave the way for citizens' tracking of progress in reconstruction and rehabilitation efforts for Yolanda and overall DRR efforts in the future.

We, therefore, urge Congress to take action to review and adopt appropriate legislative measures to cover the inadequacies and gaps in preparing for, mitigating and responding to disasters such as Yolanda. Likewise, we urge the relevant agencies of the government to conduct a comprehensive review of the Yolanda disaster response experience, identify the issues and gaps in the rehabilitation and reconstruction efforts, and seriously consider above recommendations to improve the institutional response, enhance inter-agency coordination, and strengthen overall DRR management.

References

Department of Budget and Management Press Release dated July 27, 2015

General Appropriations Act Fiscal Years 2015, 2014, 2013

Memo of Executive Secretary Ochoa to the President dated 28 Oct 2014 (Memo contains approved Comprehensive Recovery and Rehabilitation Program)

National Housing Authority. Typhoon “Yolanda” Permanent Housing Program, Presentation to the Senate Committee on urban Planning, Housing, and Resettlement, as of August 2015

OPARR. Yolanda Comprehensive Rehabilitation & Recovery Plan, Improving Lives Building Resilient Communities (CRRP), 1 August 2014. (CD includes all annexes to the plan)

Supplemental Appropriations Act 2014 and 2013

