

Cases of Corruption and Gender and Development Funds in the Philippines

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Abstract

This paper examines corruption-related activities concerning the utilization of Gender and Development (GAD) funds in the country. This study also consolidated cases of abuse of power, mismanagement of resources, malversation, and/or embezzlement in the Budget Policy and framework of Gender and Development implementation. This paper used document review as its primary method of gathering data and paper analysis of the Commission on Audit (COA) and Sandiganbayan decisions and Budget Policy implementation of Gender and Development Funds. Moreover, This paper suggests research-based recommendations for implementing gender-responsive Projects, Programs, and Activities (PPAs) and enhancement of Gender-based policy formation. Findings revealed that most of the cases of abuse in using GAD funds were initially from the inefficiency of institutions and persons in authority to identify existing gender issues. The lack of knowledge on GAD budget policy implementation and lack of accountability measures in the GAD budget framework makes the GAD fund volatile for corruption-related activities of leaders and managers. Thus, the identified corrupt-related practices undermine the processes of GAD budget policy/framework.

Keywords: Gender and Development fund. Corruption. GAD Budget Policy. Philippines

1. Introduction

By including gender and development in government budgeting, the Philippines has achieved a significant milestone in gender mainstreaming. One of the methods for this accomplishment was the establishment of the GAD budget policy in 1995 under the General Appropriations Act, which required all bureaus, agencies, offices, and departments, to allocate 5% of their total budget for Gender and Development problems. All government entities are required to allocate funding for the implementation of the GAD Plan by Executive Order (1995).

However, according to the report by the Commission on Audit (COA), the following are the common audit observations in almost all government agencies and bureaus, offices and departments, in line with the implementation of Gender and Development mandates: (1) Gender and Development strategies were not developed, and funds equal to 5% of the agency's budget were not allotted for GAD-related PPAs; (2) The funds allocated to GAD was less than 5% of the total budget for the agency; (3) The PCW-NEDA-DBM Joint Circular 2012-01 guidelines for preparing the GAD Plan and Budget yearly, as well as the Accomplishment Report, were not rigorously followed; (4) Where programs and initiatives should have been implemented in conformity with the Harmonized Gender and Development Guidelines, they were not fully implemented or not implemented at all and (5) because GAD Plan and Budget and/or

accomplishment reports were not submitted, GAD accomplishments about targeted activities could not be evaluated. GAD budget policy and framework could be susceptible to corruption with these identified weaknesses. Subsequently, services and opportunities due to marginalized people shall be neglected with the consistent malversation, corruption, and mismanagement of public resources.

Relatively, the COVID-19 pandemic, however, significantly posed a major challenge for agencies as some programs and initiatives were not implemented due to the imposed lockdown and mobility restrictions in the communities resulting in a lower utilization rate of their GAD budgets at the agency level. One of the findings of PCW in their recent GAD Budget utilization report in 2020 shows that only 20% or 58 out of the 292 agencies 12 that submitted their annual reports on GAD were able to comply with the 5% minimum GAD budget provision under Section 36 of the Magna Carta of Women (MCW). Of the 58 agencies, 47 (81%) are specifically from NGAs and SUCs, while 11 (19%) are from GOCCs. Questions arise based on these reports e.g. where do the official GAD funds go? With low budget utilization, should the GAD budget policies or framework be enhanced or these budgets are being corrupted by managers and leaders?

2. Objectives of the Study

The main objective of this paper is to identify several corrupt-related practices of institutions and individuals using the 5% allocated GAD Fund. GAD mainstreaming policy/framework shall also be discussed and be able to identify specific areas for enhancement as it had cases of corruption as per PCW, COA, and Sandiganbayan. Research-based consequences and implications of these practices shall also be discussed along with the analysis of the GAD budget policy and framework. This study shall also recommend research-based enhancement policies and mechanisms to prevent these practices from being promulgated.

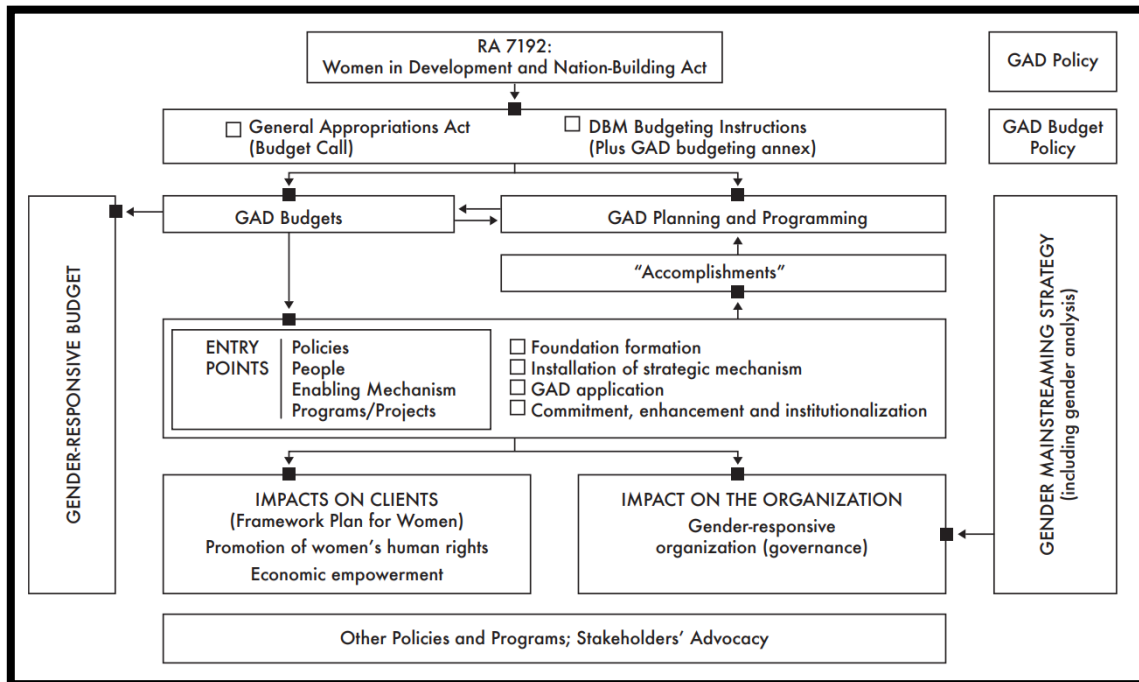
3. Scope and Limitation

This study focused on court decisions and cases on corruption-related activities in the utilization of GAD funds in the Philippines. Commission on Audit reports and decisions as to the mandated national agency for auditing GAD funds under Section 7B, Rule II, IRR, Magna Carta of Women were one of the primary sources of this research. These reports and decisions were also published on the agency's e-legal archives on its official website. Similarly, Sandiganbayan decisions relative to GAD fund utilization were also accessed as additional cases of this research. Hence, cases presented in this study were delimited only to corrupt-related activities that involved mismanagement of resources, abuse of power, and technical malversation of GAD funds. Published research journals through internet searches and published e-books were used to supplement necessary information with the utilization of GAD funds.

4. Gender and Development Policy Framework

Republic Act (RA) No. 7192, often known as the "Women in Development and Nation-Building Act," established a set amount of official development support for gender issues. The law also served as the basis for the 1995 General Appropriations Act's Gender and Development (GAD) Budget Policy, which mandates that all government offices, bureaus, agencies, and departments allocate at least 5% of their overall GAA appropriations to gender and development. Gender issues will be found through gender analysis methodologies, bridging the gap between gender-related concerns among its clientele and the company itself.

Figure 1. GAD budget analytical framework



Budgets can be adhoc or stand-alone, separate from the government's budgetary decision-making procedures; or they can be a component of the government's budgetary decision-making practices, ensuring that GAD initiatives are continuously funded. GAD funding can help support and/or leverage gender mainstreaming campaigns within the government. GAD activities might be focused on establishing and/or reinforcing aspects and entrance points at various stages of the campaign, according to the gender mainstreaming framework (see Figure 1).

Gender mainstreaming requires resources from officials and managers, evaluation and, if necessary, amendment of policies and procedures, training of officials and staff, and adaptation of programming and/or service delivery to be gender's-responsive. These things all require financial support. To execute the GAD Budget Policy, gender budgeting as a technical issue requires the development of regulations, tools, and expertise. Important questions that need to be looked into include how to budget, what to accept or disallow, what defines compliance, and how to manage and audit budgets. The institutions' willingness to spend money to ensure that technical skills are available and applied in the creation of GAD plans and budgets is another problem.

This paper argues that corruption starts with the inefficiency of the institution in identifying gender issues using gender analysis tools. Relatively, the Commission on Audit reported that most of the government bureaus and institutions allocate GAD funds to other projects that have not undergone gender analysis. With this premise, managers and leaders would have several ways to appropriate, utilize, and report for the use of GAD funds thus this practice is susceptible to corruption and undermining GAD budget policies/framework. "Institutional theory brings in the social context and provides a taxonomy for understanding how corruption might become entrenched in organizations, institutions, and society, despite the existence of an anti-corruption framework" (Luo, 2005)

5. Research Methodology

This paper employed qualitative methodologies of research. Court decisions were analyzed along with

the budget policy framework of Gender and Development as mandated by the Adoption of Philippine Plan for Gender-Responsive Development, 1995-2025 or Executive Order No. 273. The researcher sought permission from the PCW, Commission on Audit, and Sandiganbayan for this study, Thus the researcher was permitted to access their legal archives and digital library necessary for data gathering. Court decisions relative to the utilization of the GAD fund were reviewed and analyzed. The researcher randomly chose 5 cases out of those available in PCW, Digital Library COA, and Sandiganbayan legal archives. This study collated data from primary and secondary sources. The primary sources of data were from the government agency legal archives of the Commission on Audit and SB. Gender-related books, journals, research papers, articles, statistics, and indices served as secondary sources of information for this study to support the analyses of the researcher.

6. Results and discussion

Case #1

Issue: The Commission on Audit (COA) found inconsistencies in the distribution of Gender and Development (GAD) money for the provincial government of Capiz's scholarship program for 4,071 students.

Facts: In an audit observation memorandum (AOM) dated November 29, 2019, COA found that a memorandum of agreement (MOA) between the provincial authority of Capiz, the schools, and the student grantees was missing from the P1.8 million in GAD monies that were disbursed. Therefore, specifics like the length of the scholarship and the obligations of the donor and grantee cannot be rationally determined.

AOM reads, “The provincial government of Capiz granted new scholarships to 2,037 college students but the criteria and qualifications for grantees were not established. “Given the foregoing, for an expense to be properly chargeable to GAD funds, the same should address properly identified GAD relevant issues about the grantee population,” the COA added. It also noted that an additional 2,037 scholarship grants brought the total number of scholars to 4,071 enrolled in private schools. It also appears that many grantees were not cost-effectively deprived since their respective families could send them to private schools. “We take note of the fact that not all courses are being offered or catered by public schools. That is factually correct, however, out of 2,363 students enrolled in private schools, 1,879 students took courses that are being offered in public institutions of higher education located in the province of Capiz,” the COA added.

GAD budget framework specifies varieties of attributions using the GAD fund hence, this could not be realized without the appropriate identification of gender issues faced by clients and the institution. One critical question should arise in using the GAD fund, that is, Why GAD budget? PCW-NEDA-DBM has developed gender analysis tools namely, Harmonized Gender and Development Guidelines (HGDG), Enhanced-Gender Mainstreaming Evaluation Framework (E-GMEF), etc with objectives of effective and efficient planning, implementation, monitoring, and sustainability of GAD projects. Though there were no tools or policies on the anti-corruption of GAD funds, the GAD mainstreaming framework should be the basis of all institutions in utilizing the GAD budget. In this case, the provincial government of Capiz misappropriated GAD funds and undermined the GAD framework. This case is also one of the examples of PCW’s report on low budget utilization of GAD funds to almost all of the government institutions. The GAD program's financial viability should be frequently assessed, as should the program's impact on other services that also require support.

Case #2

Issue: Atty. Irene R. Guevarra, Secretary of the Senate Electoral Tribunal (SET) and Chairperson of the SET Gender and Development Focal Point System (GAD FPS), along with Directors Florida A. Marco and Cecilia F. Jose, both members of the GAD FPS, and all of the SET, located at Batasan Road in Quezon City, upheld the June 30, 2014 Notice of Disallowance (ND) on the petitioners' expenses for the World Conference in

Facts: Records show that on September 3-8, 2013, petitioners, in their capacity as Chairperson and members of the SET GAD FPS, went to Japan to attend the World Conference in Education, Philippines, and Japan Joint Session, upon the invitation of Professor Yumiko Suzuki, Ph.D., Graduate School of Education, Hiroshima University, Japan. The expenses they incurred for their participation in the conference were disallowed in the audit, being unnecessary expenditures as defined in COA Circular No. 2012- 003 dated October 29, 2012. Thus, the Supervising Auditor (SA), SET, issued ND.

“Petitioners filed an appeal before the Cluster Director (CD) of NGS-Cluster 2, this Commission, arguing that the expenditures were necessary, proper, and reasonable based on the following: 1) The GAD is a relatively new program of the SET and there is a need to continually capacitate or enhance their knowledge on gender mainstreaming and related topics; 2) The expenses incurred by the petitioners in attending the conference are justified and legitimate to be included in the SET’s 2013 GAD Accomplishment Report, and 3) The amounts claimed for daily subsistence allowance were much lower than what is provided for by the International Civil Service Commission” COA noted.

The commission ruled in the negative. The Commission holds that the conference that the petitioners attended is intended for educational and academic institutions. COA elaborated that “The function of the SET is to be the sole judge of all contests relating to the election, returns, and qualifications of the members of the Senate, and the discussion points of the conference are not within the mandated functions of the SET.” COA Circular No. 2012-003 dated October 29, 2012, defines unnecessary expenditure as follows: The term pertains to expenditures that could not pass the test of prudence or the diligence of a good father of a family, thereby denoting non-responsiveness to the exigencies of the service. “Unnecessary expenditures are those not supportive of the implementation of the objectives and mission of the agency relative to the nature of its operation. This would also include the incurrence of expenditure not dictated by the demands of good government and those the utility of which cannot be ascertained at a specific time. An expenditure that is not essential or that which can be dispensed with without loss or damage to property is considered unnecessary”.COA added. The mission and thrusts of the agency incurring expenditures must be considered in determining whether or not an expenditure is necessary.

The Anti-Graft and Corrupt Practices Act, or R.A. 3019 R., states that public officials who directly or indirectly become engaged in any transaction for personal gain or have a material stake in it should be prosecuted for corruption. Referring to the GAD budget policy along with this case, it could be implicated that programs under the Gender Plan and Budget were bypassed and GAD funds were misappropriated for personal gains. Public funds were abused by persons in authority and the collective good was neglected. As to the accused’s 2nd petition premise that the activity was reflected in that year’s GAD accomplishment report- this is another red flag to GAD budget policy since GAD accomplishments should be tailored accordingly to the submitted Gender Plan and budget of the same year. Approved Gender Plan and budget reports should not be changed because these reports were already submitted and approved by PCW. If such events happened, there should be a strong justification

that undergone gender analysis be submitted to PCW. This case could be implicated in the accused's lack of knowledge of GAD fund disbursement, lack of interest in gender concerns, and deemed that the needs of the marginalized are insignificant and/or the institution's GAD Agenda is not well-planned/crafted. Impact and policies on GAD-responsive clients and organizations were omitted as

Case #3

Issue: On, COA Decision No. 2016-05 dated February 22, 2016, Dr. Nestor M. De Vera, President, et al., all of the Laguna State Polytechnic University (LSPU), affirmed Notice of Disallowance (ND) dated October 1, 2014, in the amount of P493,200.00, relative to the expenses incurred in the Gender and Development Seminar conducted at Azalea residences in Baguio City on May 16-18, 2013 and dated October 1, 2014, in the amount of P989,736.00, on the payment of tour package for the LSPU Strategic Development Planning Conference in Bohol on May 22-24, 2013.

The expenditures violated COA Circular No. 2012-003 for being extravagant and COA Circular No. 2014-001 (Revised Guidelines in the Audit of Gender and Development (GAD) Funds and Activities in Government Agencies) for not requiring that funds for gender and development be used for projects and programs for which corresponding gender issues have already been identified, which is the case in this instance.

This paper argues that there should be accountability policies for institutions and individuals for the abuse of the GAD fund utilization. In monitoring and evaluating GAD fund disbursements, agencies like NEDA, PCW, and DBM are developing and enhancing tools hence, the researcher recommends more vindictive, strong, and reliable accountability policies that would be proven guilty for the abuse of GAD funds. From the start of GAD implementation until the present time, there were just a handful of cases of misappropriate use of GAD funds being reported and it has been at least 3 decades of Gender and development implementation but until today, most of the government agencies have a low GAD budget utilization according to PCW. The researcher argues that GAD budget policy/framework should be enhanced by developing mechanisms to prevent misappropriation/abuse of GAD funds thus this would start from policy formation.

Case #4

Issue: On COA Decision Decision No. 2014-25 dated December 23, 2014, Petition for Review of Mr. Siegfred Butch F. Señorón, DILG Region XI, Davao City, affirmed Notice of Disallowance dated January 6, 2014, on the payment of Monitoring Allowance to Mr. Señorón for the calendar year 2013, in the total amount of P78,000.00 charged against GAD fund.

Facts: "Mr. Señorón was previously assigned as Municipal Local Government Operations Officer (MLGOO) of the Municipality of New Corella, Davao del Norte. From January to December 2013, the Municipality of New Corella paid him a monthly Monitoring Allowance in the amount of P6,500.00 or a total of P78,000.00. Following the audit, the Municipality of New Corella's Audit Team Leader (ATL) and Supervising Auditor (SA) issued Notification No. 2014-001-101 (2013) on January 6, 2014, prohibiting the payment of Monitoring Allowance to Mr. Senoron for January through December 2013 in the total amount of P78,000.00 due to a lack of legal basis.

After a careful evaluation of facts and circumstances, COA finds the petition partly meritorious. Moreover, "the Monitoring Allowance was charged against the Municipal Peace and Order Council (MPOC) Activities Gender and Development (GAD) Funds, contrary to Section 28 of RA No. 8522, which provides: Gender-Responsive Projects.—All departments, bureaus, offices, agencies, state universities and colleges and instrumentalities including government-owned and/or controlled

corporations shall set aside a minimum amount of five percent (5%) out of their 1998 appropriations to be used for projects designed to address gender issues by R.A. No. 7192” said COA.

“The 5% GAD budget shall be used for gender-related projects or activities under RA No. 7192. The purpose of the grant of Monitoring Allowance, not being a gender-related project or activity, cannot be funded out of the municipality’s GAD budget” COA added to its decision. On COA’s ruling, “Mr. Señoron is liable to refund the amount he received. The other persons held liable under the ND shall remain solidarily liable for the disallowance”

The case of Mr. Señoron was a clear example of misappropriation and abuse of GAD funds. The accused (just like other cases mentioned above) undermined the GAD framework Budget Policy as he altered GAD fund utilization to non-gender-responsive projects. With these misconceptions and lack of knowledge of GAD fund utilization, the GAD budget would be susceptible to corrupt related activities due to invisibility and/or lack of accountability measures in the GAD budget framework.

Case #5

Issue: “Accused Yasser Hassan Samporna stands charged for violation of Section 3€ of RA 3019, malversation, and technical malversation concerning the utilization of Gender and Development funds.”

Facts: “Samporna, a high-ranking official being the mayo tog Kauswagan, Lanao del Norte, while in the performance of his official functions and committing the offense about his study, taking advantage of his official position and acting with evident bad faith, did then and there, willfully, unlawfully and criminally approve and issue DBP checks payable to himself for programs and projects that neither had a program of works nor inspection conducted by the office of the Municipal Engineer”; namely

1. Rehab of farm to market road – P60,000
2. Brgy. Road Maintenance- P200, 000
3. Farm to Market Road- P150,000
4. Project Implementation- P240,000

Resulting in undue injury to the government in the amount of P650,000. Moreover, That on or about 11, July 2008 or sometime prior subsequent hereto in Kauswagan, Lanao Del Norte. The Philippines and within the authority of the honorable court, The accused high-ranking officer Samporna, did then and there unlawfully, willfully, and feloniously divert and appropriate the public funds in the amount of 501, 379.50 intended for the utilization of Gender and Development to the following : (Maintenance of Peace and Order. (2) Araw ng Kausawagan Celebration (3) cash Assistance; (4) Araw ng Lanao Celebration; (5) Tourism Council and (6) Hugyaw sa Kadagatan Festival, a public use of fund another for which such fund was appropriated. Mayor Samporna had been suspended several times during his term of office. The Municipal accountant of Kausawagan testified that the Gender and Development fund was utilized for the following: (1) Maintenance of Peace and Order at P190, 694.50; (2) Hugyaw sa kadagatan Festival at P2, 872; (3) and (4) Cash Assistance at P44, 586; (5) Araw ng Kauswagan at P133. 585 and (6) Araw ng Lanao Celebration at P128, 442. The witnesses presented disbursement vouchers, checks, Journal Entry vouchers, obligation slips, and Purchase requests.

The accused allegedly committed technical malversation when diverted and appropriated Gender and Development Fund amounting to P501, 379.50. Although acquitted in the case for the failure of the prosecution to prove his guilt beyond a reasonable doubt, SB ordered that Samporna be subjected to the usual accounting and auditing procedures on his bonds, assets, and checks.

7. Conclusions

The GAD budget is more than just a procedural or legal requirement. It is a project that aims to assist attempts to reform government agencies. This entails ensuring that organizations required to offer services do so in a way that is sensitive and addresses the needs of both men and women in terms of gender. In Chackraborty's review of Gender Budget in Asia she noted, "Gender budgeting at the national level does not fully address the fiscal challenges to countries with heterogeneous regions and populaces".

Therefore, Corruption related activities in GAD funds utilization result in gender inequalities as it hinders lessens, and diminishes opportunities most specifically for the marginalized. Within at least 3 decades since the Philippine Plan for Gender-Responsive Development (PPDRD) was implemented, there were still inefficiencies in its processes and systems. Specifically, the GAD Budget Policy framework does not have or lacks (to say the least) accountability mechanisms installed. It was proven from this study that lack of knowledge in GAD fund utilization could cause undue injury to public/government funds, GAD funds to be specific. This mismanagement of resources could become a norm in the institution and even be included in official policies and systems and could be acknowledged as right and just by its stakeholders. These corrupt-related activities in GAD fund utilization could be minimized with consistent planning and implementation of mechanisms for monitoring and evaluation of GAD fund utilization. Thorough research in this field study could also effectively enlighten the public on this cause. "There is a need to put up an effective monitoring and surveillance procedure that would ensure that funds are spent on the target services, programs, and activities—and would monitor whether intended results are achieved" reiterated by Josefa "Gigi" Francisco. Also, technical assistance and capacity-building on GAD Budget Policy strategic planning and sustainability are needed by most of the government offices, bureaus, and departments.

8. Recommendations

In the Philippines, there is a legislative restriction on gender budgeting. This is a critical stage in the procedure. Passing a law is merely the beginning of a drawn-out process to bring about the intended change, according to historical experiences with other laws in the nation. The GAD Budget Policy appears to be in the same boat. The Policy must be translated into actionable language, instructions, and guidelines, and its execution must be monitored, to achieve the goal of a more inclusive, participatory, responsible, and gender-responsive government. All of these have been in place for at least a decade. The absence of penalty for non-compliance with the GAD 5% budget and preparation of GPB and Accomplishment Report was noted in this study. In the review of gender budgeting in Asia, Chakraborty (2001) reported that in the Philippines, there is no penalty for not utilizing the GAD budget fully and efficiently. Illo (2010) in reviewing the Budget Policy in the Philippines also came up with the same observation.

In most years, however, the response from national government departments and agencies has been lukewarm, particularly when it comes to the accomplishment reports. The findings of this study point to several interconnected difficulties and lessons concerning GAD planning and budgeting, as well as GAD budget execution. Thus, the following recommendation could enhance the GAD budgeting process:

1. Clear budgeting recommendations that include gender analysis instructions.
2. Accountability for the budget and outcomes of the GAD
3. Have undergone Gender Analysis of mainstream programs and projects

4. Technical advice on gender analysis, planning, and budgeting in a consistent manner.
5. Participation of stakeholders in making GAD plans work for women.
6. Thorough research on GAD budget policy/framework

Relative to the findings discussed in this paper, accountability mechanisms in utilizing GAD funds must be enhanced and strengthened at least. These accountability mechanisms must be officially created, integrated, and evident in the GAD Budget Policy framework for reiteration to its stakeholders and implementers, especially to government agencies. The establishment of an Operation and Management mechanism out of the Gender-Focal Point System (GFPS) member in each institution should constitute a more transparent GAD fund utilization.

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