

## **From budgets to representation**

### **A. Introduction : Gender Budgets and Accountability to Women**

1. There is increasing recognition that economic growth is a necessary but not sufficient condition for the elimination of gender inequalities in society. Developing and enhancing the capacities of women and men and creating the enabling conditions where their freedoms and rights can be fully realized and enjoyed are critical elements of the development process. Gender responsiveness is an important prerequisite for good governance and an essential component of sustainable human development ( Gender Budgets make Cents ,p. 15) Gender inequality has its economic and social costs as it impedes the equal participation of women in economic, political and social aspects of life which in turn results in less productivity , intensification of economic and political vulnerabilities and diminished wellbeing .
2. Policies governing the formulation and utilization of national budgets have been identified as one of the means to mitigate gender inequalities and provide an opening for engendering macroeconomic and financial policies that affect the lives of people. National budgets reflect how governments mobilize, allocate and prioritize resources to meet the social and economic needs of its people. Where the money goes and who benefits from the disposition of resources are strategic issues in governance and development. Studies of many countries indicate that budgets are neutral and may have differential impacts on the lives of women and men. There are enough best practices in over forty countries showing how the integration of gender perspective into budgetary policies can achieve both equality and efficiency objectives .
3. Gender Responsive Budgeting (GRB) reflects gender equality commitments of governments in concrete , measurable allocations in the budget. Although national budgets may seem gender neutral, national expenditures have different impacts on women and men. A Gender Responsive Budget (GRB) ensures that gender equality becomes "both a goal and an indicator of economic governance (FAQ, Diane Elson, 1999)
4. Governments demonstrate their commitment and accountability in addressing existing gender inequalities in accordance with national and international mandates particularly the Convention on the Elimination on All Forms of Discrimination Against Women , the Beijing Platform for Action and the Milleneum Development Goals concretely by allocating resources to gender concerns. The GAD budget has become a powerful advocacy tool in raising awareness and generating commitment of stakeholders at national and local level. In this process, it is critical that women directly participate in decision making in the distribution of government resources, and in examining how investments differently impact on the situation of women and men.
5. Gender Responsive Budget (GRB) initiatives or GAD Budgets do not simply address gender issues but also improve efficiency by ensuring that expenditure benefits those who need it most particularly the most marginalized many of them women. It also serves as a good monitoring tool to tract implementation of government services ; reduce the incidence of corruption and improve transparency and accountability at the national and local levels. The GAD budget also has the added benefit of strengthening the monitoring the implementation of national and international commitments to CEDAW and the Milleneum Development Goals. On the part of civil society, the GAD budget provides a space for increased participation in or influence in policy making particularly in the budgeting process.
6. The GAD budget is both a technical and political tool for resource allocation. As a political exercise, GAD budget processes involve the prioritization of resource allocation in the context of competing claims to

the budget. In the Philippines, the development of the GAD budget is a direct result of long years of women's advocacy for legislative and policy reforms towards gender equality and empowerment. Proponents of the GAD budget have to justify and defend the GAD budget in the Lower House of the Philippine Congress before it is approved as part of the General Appropriations Act every year. Implementation of the GAD requires knowledge and understanding of the whole budgetary processes from the planning to the evaluation stage; the extent or coverage of the GAD budget ; its budget classification and the stage of the budget cycle where intervention is most effective. It is imperative that gender advocates know the political location of budget negotiations whether this be at the national , regional or local levels in order to enable women's voices and interests to be heard . (Gender Budget Initiatives : Strategies, Concepts and Experiences, pp. 16-17).

7. Finally, GAD budget processes are an essential feature of good governance in that it promotes transparency, accountability and participation of a range of stakeholders - women and men in decision making processes at all levels in the allocation and disposition of resources for the benefit of the sectors that need them most.

## **B. The GAD Budget : Translating Commitments into Budgets**

7. The idea of a Gender Responsive Budgeting in the Philippines started with Republic Act 7192 or the Women in Development and Nation Building Act passed in 1992. Its Implementing Rules and Regulations (IRR) provides that "...external and domestic resources shall be increasingly mobilized for utilization by national and local government agencies to support programs and projects for women." At least five percent (5%), to be subsequently increased to 10-30 percent, is supposed to be allocated for programs/projects that mainstream/include gender concerns in development from overseas development assistance (ODA) funds. (*Sec. 6 (a) (b) (2), IRR RA 7192*). The National Economic and Development Authority (NEDA) , the government's central planning agency was mandated to ensure the "participation of women as recipients of foreign aid, grants and loans... and shall determine and recommend the amount to be allocated for the development activity involving women (Sec.3 (a)). The National Commission on the Role of Filipino Women (NCRFW), was tasked to provide the necessary technical assistance and guidance to agencies and local government units (LGUs) to ensure the implementation of the law.

8. In addition to ODA, local resources have also been mobilized as a source of GAD budget, by way of including a specific provision in the General Appropriations Act (GAA),<sup>1</sup> starting in 1995. A "minimum amount of 5%" was specified in 1996, modified in the 1999 version to "the cost of implementation of the GAD plan shall be at least 5%..." to reflect more flexible allocation based on actual needs. The 5% is intended as an indicative figure to influence the 95% of the budget to become gender sensitive.

9. The GAD Budget is the cost of implementing the GAD plans that are supposed to be drawn up based on the three priority areas of the Framework Plan for Women :

- a) the promotion of women's economic empowerment;
- b) protection and fulfillment of women's human rights and the promotion
- c) strengthening of gender responsive governance.

Three general categories of activities are considered gender responsive: women-specific; gender mainstreaming and building institutional mechanisms . All government agencies are mandated to identify the gender components of their programs and projects in their GAD plans.

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<sup>1</sup> The General Appropriations Act is an annual legislation on the budget of national government agencies, local government units and state colleges and universities and other government instrumentalities in the Philippines. The GAA does not cover government owned and controlled corporations (GOCCs) that fund their operations from their income. GOCCs are also required to prepare and submit their GAD plan and budget.

10. To implement the provisions of the GAA, the Department of Budget and Management (DBM), NEDA and NCRFW issued **joint circulars** prescribing the guidelines to national agencies and with the Department of the Interior and Local Government (DILG), to local government units. Instructions on the preparation of a GAD plan and budget are included in the DBM circulars as part of the regular budget process.<sup>2</sup> Every year, circulars are re-issued with additional instructions from NCRFW and DBM on the form and content of submissions.

### C. Following the GAD Budget Trail at the national Level

11. There are two ways in which resource allocation on gender can be monitored. These are through the ODA appropriation for gender programs and projects as specified under **RA 7192** (Women and Development and Nation Building Law) as well as through the **GAD budget** in the General Appropriations Act.

In its 2006 monitoring of RA 7192, NEDA reviewed a total of 164 projects categorized into six: (1) agriculture, agrarian reform and natural resources, (2) governance and institutional development, (3) industry and services, (4) infrastructure development, (5) social reform and development, and (6) integrated sector or multi-sectoral. Many (38%) of these projects fall under social reform and development. The rating of these projects based on the criteria and scoring system of the Harmonized GAD Guidelines (explain GAD Harmonized Guideline) as seen in the **table** below.

**Table \_\_\_\_.** Rating of ODA projects as to gender responsiveness/blindness, 2006, NEDA.

Development Sector	Number of projects assessed and rating				
	Gender-Responsive	Gender-Sensitive	With Promising GAD Prospects	GAD Invisible	Total
1. Agriculture, Agrarian Reform and Natural Resources	2 (10%)	7 (35%)	4 (20%)	7 (35)	20 (100%)
2. Governance and Institutional Development	6 (19%)	5 (16%)	3 (10%)	17 (55%)	31(100%)
3. Industry and Services	2 (14%)	3 (21%)	3 (21%)	6 (43%)	14 (100%)
4. Infrastructure Development	--	2 (9%)	3 (14%)	17 (77%)	22 (100%)
5. Social Reform and Development	22 (35%)	24 (38%)	10 (16%)	7 (11%)	63 (100%)
6. Integrated Sector (multi-sectoral)	6(43%)	5 (36%)	3 (21%)	--	14 (100%)
Total	38 (23%)	46 (28%)	26 (16%)	54 (33%)	164 (100%)
	<b>Gender-Responsive</b>	<b>Gender-Sensitive</b>	<b>With Promising GAD Prospects</b>	<b>GAD Invisible</b>	<b>Total (100%)</b>

<sup>2</sup> DBM-NEDA-NCRFW Joint Circular 2004-01, "Guidelines for the Preparation of Annual GAD Plan and Budget and Accomplishment Report to Implement the Section on Programs/Projects Related to GAD of the GAA.

12. Majority (51%) of the projects were gender responsive or gender sensitive but a considerable portion (33%), especially among infrastructure and governance projects ,were gender blind. Gender responsive or sensitive projects in governance and institutional development are supposed to address the low participation of women in decision-making by promoting their substantial participation in local governance bodies, peace-building bodies, and related agricultural and environmental organizations/ communities. Also a serious concern is the poor rating of industry and services projects, an area of important concern to poor women and those in micro-enterprise. Gender responsive projects along this line expect to address women entrepreneurs' need for technical support, credit, market, and information

13. All the projects covered under review had a total allocation of US \$ 5.2 B, the largest share of which was for infrastructure (41%) followed by social reform projects (31%). The comparative share of gender responsive/sensitive versus gender blind projects reflect a lack of appreciation of the relevance of gender perspective in social reform and development projects. Fifty eight percent ( 58% ) of programs evaluated , went to projects that were gender blind. (Please see [table](#) below).

**Table 1:** Allotment of ODA Funds by Sector (in US \$)

Development Sector	Budgets allocated to ODA projects (US\$)				
	Gender-Responsive	Gender-Sensitive	With Promising GAD Prospects	GAD Invisible	Total
1.Agriculture, Agrarian Reform and Natural Resources	24,826,586.25 (3.3)*	356,416,013.75 (47.6)*	131,012,881.09 (17.5)*	237,232,057.50 (31.6) *	749,487,538.59 (100.0)
No. of projects	2	7	4	7	20 (14% **)
2. Governance and Institutional Development	44,615,835.00 (39.0)*	50,577,838.75 (44.2)*	2,001,250.00 (1.8)*	17,127,157.80 (15.0)*	114,322,081.55 (100.0)
No. of projects	6	5	3	17	31 (2% **)
3. Industry and Services	8,457,500.00 (3.5)*	34,850,000.00 (14.6)*	151,070,280.88 (63.3)*	44,280,100.00 (18.6)*	238,657,880.88 (100.0)
No. of projects	2	3	3	6	14 (5% **)
4. Infrastructure Development	--	59,214,497.50 (2.7)*	366,070,000.00 (17.0)*	1,731,350,589.00 (80.3)*	2,156,635,086.50 (100.0)
No. of projects		2	3	17	22 (41% **)
5. Social Reform and Development	409,418,401.27 (25.3)*	123,970,211.11 (7.7)*	143,233,881.00 (8.8)*	943,490,010.85 (58.2)*	1,620,112,504.23 (100.0)
No. of projects	22	24	10	7	63 (31% **)
6. Integrated Sector (multisectoral)	52,106,037.00 (13.4)*	196,575,000.00 (50.4)*	141,325,210.06 (36.2)*	--	390,006,247.56 (100.0)
No. of projects	6	5	3		14 (7% **)
Total	539,424,360.02 (10.2)	82,603,561.11 (15.6)	934,713,503.03 (17.7)	2,973,479,915.15 (56.5)	5,269,221,339.31 (100.0)
No. of projects (total)	38	46	26	54	164

\* Refers to percentage to total budget of ODA projects and programs for the sector.

\*\*Share of the sector of the total budget of \$5.2 B

14. GAD programs among ODA agencies are difficult to monitor as many of them have not responded to the survey conducted by the National Economic and Development Agency (NEDA) . In 2006, it sent out queries to 31 donor agencies on the level and percentages of ODA funds used for gender quality and women empowerment. Only 19 sent their feedback, five of which stated that they had no gender programs, and 7 gave incomplete details, leaving only completed information from six donors. This

reflects very little appreciation of the value of gender budgets and /or lack of information on the use of Harmonized GAD guidelines.

#### D. Making Use of the Minimum 5% GAD Budget in the General Appropriations Act (GAA)

15. According to the NCRFW, a total of **379** government agencies and government owned corporations were expected to comply with the GAD budget policy in its 2004-2008 monitoring. The agencies are further classified according to where their main thrusts fall under the three areas of concern of the Framework Plan for Women: economic empowerment, gender responsive governance and women's human rights. NCRFW also categorizes agencies according to whether they are key implementing agencies (KIAs) or non KIAs. For the sixty one (61) agencies considered as KIAs, NCRFW provides technical assistance in the agencies' major flagship programs .

16) After more than ten years of implementation and sustained advocacy, compliance of national agencies to the GAD budget policy still remains low. NCRFW data on monitoring from 2004-2008 show that on the average, only 132 of the 379 (35%) national agencies expected to submit their GAD plan and budget did comply. The highest submission rate was in 2005 (40%) and the lowest was in 2006 (27%).

**Table 1.** Submission of GAD plan and budget by national agencies

Year	2004	2005	2006	2007	2008
No. of submissions	147	153	102	135	126
% submitted (N=379)	39%	40	27	36	33

The compliance record of KIAs seems to be more encouraging. In the **table** below, the submission rate of KIAs is higher than that of non-KIAs .In 2004, 61% of KIAs under human rights submitted a GAD plan and report compared to non-KIA's 37%.

**Table 2.** Percent of agencies submitting GAD plan and budget per cluster and KIA and NKIA category

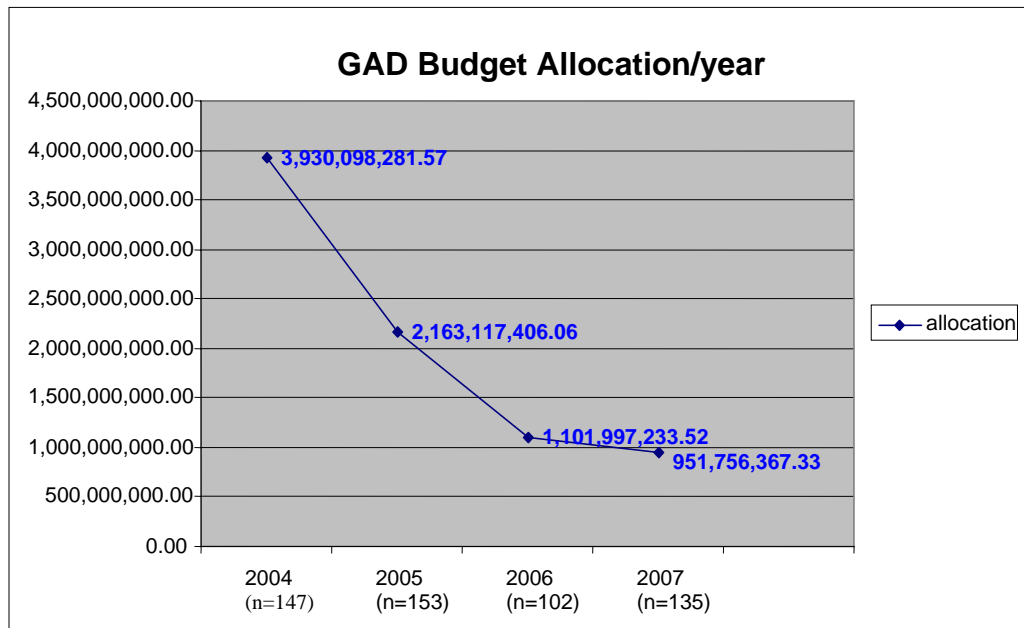
FPW area	No. of agencies	KIA/NKIA	2004	2005	2006	2007
HR* N= 171	23	KIA	61%	39%	43%	48%
	148	Non KIA	37	32	17	35
GG* N= 110	18	KIA	67%	78%	67%	56%
	92	Non KIA	24	46	33	28
EE* N= 98	20	KIA	55%	65%	55%	60%
	78	Non KIA	42	35	18	31
Total	379					

\* HR: human rights cluster EE: economic empowerment cluster: GG: gender responsive governance cluster

\*Key Implementing Agency(KIA); Non KIA (Non Key Implementing Agency)

17. Alongside the submission of GAD Plan and budget, agencies are also required to submit GAD accomplishment reports of the previous year. The purpose is to determine whether the plans were implemented and if the budget was spent accordingly. Not all agencies submitting their GAD plan and budget submit their accomplishment reports as well. There was a decreasing trend in the submission of accomplishment reports 2004-2006 from 23%, 31% and 20%, respectively.

The generally weak response of agencies to the call for GAD plan and budget and accomplishment report could be indicative of the pervasive lack of understanding and appreciation of the value added of gender mainstreaming in the agency's performance, particularly in sectors that are hardly reached by NCRFW. This is compounded by the lack of technical skill on gender analysis and the weakness of the mechanisms for gender mainstreaming now in place.



The GAD budget of national agencies decreased from 2004 to 2007, from a high Php 3.9B to Php951.7M in 2007. The amount appears to have no bearing on the number of agencies that submitted their proposals for the identified years. Compared to the total appropriations for each year, the total GAD budget (based on the amounts submitted to DBM) comprised less than one percent each year. (Please see chart).

The small amount allocated for GAD budget compared to the total appropriations highlights the degree of commitment to gender mainstreaming, and how women and other vulnerable groups tend to lose in the competition for resources. This is complicated by the absence of penalty for non-compliance and the persistent notion that gender issues are extraneous to the issues of the rest of the population.

18. The extent of utilization of the GAD budget by the agencies varies each year. The problem of low or high utilization could be the difficulty or confusion in defining what constitutes activities that could be charged to the GAD budget. Wrong attribution of what is GAD related can unduly increase expenditure. On the other hand, isolating the gender-related costs of mainstreaming in a flagship program is equally problematic. The easier way for agencies could be to merely separate and estimate costs of projects that are women-focused and clearly gender related programs as chargeable to the GAD budget.

Table \_\_\_\_\_. Planned vs. spent GAD budgets

Year	Proposed GAD Budget	GAD Expenditures	% Utilization
2002	844,123,872	312,133,399	37%
2003	4,738,379,263	513,279,016	11
2004	3,930,098,281.57	1,697,734,961.09	43
2005	2,163,117,406.06	653,933,850.30	30
2006	1,101,997,233.52	907,850,059.02	82

19. Attribution to women as beneficiaries in development projects maybe considered as an initial criteria as to whether programs are gender sensitive or not. However a more systematic and nuanced instrument for assessing gender projects is provided by the *Harmonized GAD Guidelines for Designing and Evaluating Development Projects* which has a checklist of criteria to determine the level of gender responsiveness of a project. (footnote on Harmonized GAD Guidelines)

Agencies such as Department of Health has a maternal health program or the Department of Social Welfare maybe readily qualify as a gender program for which GAD budgets can be allocated . If imputed as part of Gender Budget allocations, these can easily exceed 5%. However, based on the criteria set in the Harmonized GAD Guidelines , gender perspectives, analysis and use of gender disaggregated data need to be built into the project from the initial stage of project identification, design formulation, implementation, monitoring and evaluation.

Similar difficulties are raised for livelihood programs for poor women. Poverty rests mostly on the shoulders of this group and livelihood assistance is a common response to alleviate their condition. However, without the benefit of gender analysis, the program could exacerbate rather than improve their already difficult position. And while this intervention addresses women’s practical gender needs, moving on to more strategic programming to promote women’s empowerment has to be ensured.

20. Programs and projects included in the GAD plans and accomplishment reports fall under any one or more of the three areas of concern of the FPW: human rights, economic empowerment and gender responsive governance. A sampling of these projects include :

- provision of health services
- advocacy, dissemination of information, education on gender issues
- capacity building/technical assistance on GAD and other gender issues
- Setting up or improving facilities for women
- policy issuances on gender
- establishing data bases and mechanisms for reporting
- integration of gender in national/sectoral/local development planning
- revision of textbooks /module development to erase or counter social and gender stereotypes etc.

**The halfway houses of the Philippine Ports Authority (PPA) \***

One gender issue addressed by the PPA is the vulnerability to trafficking of women and children traveling from their home province to different parts of the country. Using its Gender Budget, it set up halfway houses in its ports in the Manila North Harbor, Batangas, Legaspi and Davao. Called the “Kalakbay (co-traveller) Project,” the halfway houses offer temporary shelter to stranded women and children who are vulnerable victims of trafficking. The halfway houses are operated by an NGO partner – the Visayan Forum who assist victims of human trafficking. Victims are provided counseling, legal assistance, referral services as well as repatriation to their hometown as needed. PPA maintains and pays for the building and facilities and institutionalized these in its operations and budget.

*\* Source: PPA website (www.ppa.com.ph) , Annual Report 2005, p.26. Additional information on the PPA obtained from the unpublished portion of the NCRFW case studies on the use of the GAD budget for national government agencies, 2004.*

## **E. GAD budgeting at the local level- Community-Based Monitoring System**

21. Local governments are often seen as an effective channel for GAD budget advocacy. The principle of local fiscal autonomy is enshrined in Art. II Section 26 of the Constitution which states that the: state shall ensure the autonomy of local governments.” (footnote :1987 constitution).

DBM issued parallel budget circulars for local government units annually from 1997. The local budget memo on Internal Revenue Allotment (IRA) specified that “a minimum of 5% out of the appropriation shall be set aside for projects designed to address gender issues in accordance with RA 7192.”

In 2001, NCRFW, DBM and DILG jointly issued JC 2001-1 as “Guidelines for integrating gender and development in the local planning and budgeting system through the formulation of GAD plans.” The circular includes detailed instructions on the formulation of the GAD budget and GAD plan, and defines monitoring and reporting obligations, from LGU to higher level up to the Bureau of Local Government Development (BLGD) at the central office. BLGD is tasked to review the reports and submit to Congress copy furnished NCRFW.

The most recent local budget memo (June 29, 2007) specifies that the FY 2008 annual budget of LGUs shall mainstream, among others, “gender and development plan in their programs, activities and projects that specify women’s needs and concerns pursuant to RA 7192 and DBM-NEDA Joint Circular No. 2001-01.”

Local development planning is based on the Local Government Code (RA 7160). Local government units are required to prepare a comprehensive development plan which is a long term plan. However, many local chief executives (LCEs) prefer to focus on their executive-legislative priorities and instead prepare an ELA or an executive-legislative agenda corresponding to their term. The likelihood of including GAD in their priorities depends on the aggressiveness of the GAD focal persons and/or local women’s groups and advocates in negotiating with the local finance committee or with the LCE.

The experiences of LGUs in GAD planning and budgeting have been the subject of a number of case studies conducted recently. The studies surfaced difficulties and confusions as well as positive experiences in applying the GAD budget policy.

For example, there were various interpretations of LGUs on the policy particularly the amount. Some used 5% of their IRA, others more than 5% as in the case of Naga City (box) while others pegged a specific amount, such as P500,000 as their GAD budget and planned around this figure.

### **The Case of Naga City**

Naga City passed its Women and Development Code as City Ordinance No.2003-045. It was a result of the collaboration of the city government, women NGOs and peoples’ organizations. Two major provisions ensured the sustainability of gender initiatives in the city. One is providing for a GAD budget equivalent to 10% of the city’s annual budget. The other is institutionalizing the Naga City Council for Women as a venue for women’s direct participation in governance. The Council was made a member of the City Council’s various committees.

The relative success of some LGUs in invoking and using the GAD budget is attributed to several factors. One is the need for a GAD plan and a participatory process for its formulation. The presence of women’s groups and other peoples’ organizations bolstered the advocacy of the local GAD focal persons. They were encouraged to submit their own proposals as part of the plan so that corresponding budgets could be provided. (see case of Cebu City). The need to advocate with the local councils, particularly the heads of the finance committees was sought. Most important is the support of the local chief executive. A

few of the LGUs studied had women local chief executives who initiated gender and development programs.<sup>3</sup> However, gender responsive and progressive male LCEs were just as committed to address the needs of all their constituents.

Technical assistance and capacity on GAD planning and budgeting were also underscored. Some LGUs were assisted by external donors whose interventions paved the way for more results-oriented, gender responsive and sustainable GAD planning and budgeting. (see box).<sup>4</sup>

***Strengthening results orientation of local gender budgeting (The case of Sorsogon and Hilongos Leyte)***

In August 2004, the Women's Action Network for Development (WAND) partnered with UNIFEM, with support from the European Union, to implement a local level gender budget initiative in the Philippines that is gender-responsive and results-based (GRRB). The project is an advocacy-oriented initiative based on the analysis of budgets from a gender perspective. It was initially implemented in Sorsogon City for the health sector and Hilongos, Leyte for the agriculture sector.

Within a year's time, after a series of research, capacity building and advocacy activities, the expected project results were realized. These include the incorporation of information from gender impact analysis into the local budgetary decision-making process; enhanced competence of the local government units in gender-responsive results-based planning (focused on MDGs) and budgeting; and enhanced capability of civil society

The presence of local data made planning more attuned to the needs of women and men. The city of Escalante, Negros Occidental used the community based monitoring system (CBMS)<sup>5</sup> to surface the problems of communities. Male/female differentiated findings were generated on some of the indicators, such as proportion of children not attending school, crimes committed, migrant workers, poverty-related deaths, seasonality of work, agriculture-dependent labor and unskilled labor force. These data are now the basis of the development agenda of the city.<sup>6</sup> Underlying all these elements is the need for constant and consistent advocacy on GAD initiated by the local GAD focal persons and/or with women's groups and other advocates. LGUs used various means, from direct negotiation with local government, mobilizing support groups and the conventional means of developing and disseminating information materials through print, radio and TV.

GAD planning and budgeting initiatives have resulted in short to medium term benefits for the LGU and its constituents. On one end is the change in level of awareness and increased advocacy for gender issues, the presence of local mechanisms for planning and implementation including increased involvement of civil society groups in government processes. More tangible are gender responsive policies with corresponding resources to address various concerns (see box). Some areas reported improved services for women and men and even reduction in the incidence of gender based violence.<sup>7</sup>

<sup>3</sup> In the 2004 study of the NCRFW, Bulacan province, Malalag, Davao del Sur and Capooan, Leyte were the women local chief executives who initiated and strongly supported gender mainstreaming efforts in their locality.

<sup>4</sup> Published in Jurgette A. Honculada, *The Local Level Gender Budget Initiative in the Philippines: Strengthening the Results Orientation of Local Gender Budgeting in Hilongos, Leyte and Sorsogon*, Jurgette A. Honculada, 2006) Published by UNIFEM and WAND

<sup>5</sup> The CBMS is an organized way of collecting household level information at the local level, developed by MIMAP-Philippines to aid local governments in policy making and development planning. More extensive discussion on CBMS is found on the paper "Developing and Piloting a CBMS for Gender Responsive Budgeting" prepared by the CBMS International Network Coordinating Team of the Angelo King Institute for Economic and Business Studies, De La Salle University, Manila.

<sup>6</sup> Powerpoint presentation of Mayor Melecio J. Yap, Jr. during the 5<sup>th</sup> CBMS National Conference, January 1-31, 2008, Manila.

<sup>7</sup> Capooan, Leyte and Cebu reported dramatic decrease in GBV incidence as a result of sustained advocacy.

### **The Davao City Integrated Gender and Development Division (IGDD)**

Davao City is the first to develop and implement a Gender and Development Code and since the early 90s has accumulated a good deal of experience in gender mainstreaming and use of the GAD budget. On 22 January 2008, the 15<sup>th</sup> City Council passed a resolution approving a policy of the Local Finance Committee which requires that the annual budget of all local government departments/offices or barangays shall not be approved if these do not have an allocation for GAD projects.

To improve its services for victims of gender based violence, the city government created the Office of the Special Counsel under the City Mayor's Office staffed with five full time city-paid lawyers. Their responsibility is to provide direct intervention, especially free legal assistance to victims of rape, domestic violence, trafficking, sexual harassment and other GBV cases. To minimize desistance of victims on RA 9262 cases, the IGDD forged an agreement with the City Prosecution Office to refer the same for counseling before approval for desistance is issued.

*Lorna Bercilla-Mandin, IGDD*

Monitoring the implementation of RA 7192 is lodged with NEDA, using the Harmonized GAD Guidelines<sup>8</sup> as framework and guide in reviewing project proposals. The Guidelines sets parameters and a scoring system to determine whether a project is gender-responsive, gender sensitive, has promising GAD prospects or gender invisible. Answers to a set of questions are assigned with a numerical value and then added as the project rating.<sup>9</sup> NCRFW monitors the implementation of the GAA provision in coordination with DBM while the DILG monitors the local government units.

Monitoring usually includes technical assistance. With ODA support,<sup>10</sup> NCRFW developed several GAD tools, implemented pilot projects with sectoral and oversight agencies, developed mechanisms and conducted massive advocacy to cultivate a more gender friendly political environment for gender mainstreaming and implementation of policies like the GAD budget. NCRFW mediates or directly supports capacity building on gender analysis, advocacy, provision of tools, dialogue with top level officials, and other measures. While its mandate and resources limit NCRFW's reach to national agencies, its technical assistance highlights the need for national agencies to cascade GAD knowledge and skills to regional offices which in turn are expected to assist the LGUs. The gender mainstreaming tools developed by NCRFW and NEDA were disseminated to LGUs and agencies to supplement the technical assistance.

In the substantive review of GAD plans and budgets, NCRFW uses two frames of reference: the Gender Mainstreaming and Evaluation Framework (GMEF)<sup>11</sup> for organization-focused activities and the

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<sup>8</sup> The Harmonized GAD Guidelines is a tool developed jointly by donor agencies under the ODA GAD Network to review and rate project proposals as to their gender responsiveness. The use of the Guidelines started only recently. NEDA used to classify projects according to whether they are "mainstreamed/integrated, with women's components, or for women only."

<sup>9</sup> 0-3.9 (GAD invisible); 4.0-7.9 (with promising GAD prospects); 8.0-14.9 (gender sensitive); and 15.0-20.0 (gender-responsive)

<sup>10</sup> Primarily from the Canadian International Development Agency (CIDA) Institutional Strengthening Project Phase I&II.

<sup>11</sup> The GMEF is tool developed by NCRFW which guides agencies in integrating the gender perspective in organizations using two main entry points: *internal* elements consisting of policies, structures, systems, processes, human resource management; and *external* elements consisting of programs, projects and activities for clients/beneficiaries of agency programs.

Framework Plan for Women (FPW) for client-focused activities.<sup>12</sup> Coverage of monitoring includes national government agencies including state colleges and universities and government-owned and controlled corporations (GOCCs).

The GAD budget process does not happen automatically. Each year, NCRFW proactively dialogues with the various players to ensure that the mechanism continues to function. To a certain extent, some level of success has been attained; however, many issues continue to threaten the gains that have been achieved so far.

### **C. ISSUES AND CHALLENGES IN GAD BUDGETING**

In the absence of a more systematic study, some positive results on which to build succeeding efforts are emerging from reports from agencies. Some of these are briefly enumerated below:

- a. increased consciousness in government of gender and development
  - continued enhancements of governance practices, specially of planning and budgeting practices, as exemplified by:
  - the engagement of civil society groups in local government planning and budgeting using the GAD budget as entry point and tool for negotiation;
  - the integration of GAD concerns in national and local plans and planning and budgeting guidelines and systems;
  - the initiation of a gender budget audit by the Commission on Audit;
  - the promotion of non-sexist language in government;
  - the generation of sex-disaggregated and gender data for the formulation of gender-responsive policies and programs;
- b. implementation/strengthening of programs and services that address important gender issues, as evidenced by:
  - literacy and empowerment trainings for indigenous women;
  - entrepreneurship programs and services that enable women entrepreneurs and women entrepreneurs' groups to, among others, (a) have better access to market information, (b) benefit from trade promotion activities, (c) acquire techno- and specific entrepreneurial skills and traits, including gender-related values (d) have access to credit and other micro-finance services, (e) have access to and benefit from technical support services including farm equipments/facilities and (f) become more aware of gender issues and concerns such as on property and land rights;
  - Violence Against Women (VAW)-related programs and services that include (a) women and children's protection desks and special hearing rooms in police precincts, (b) protective and rehabilitative services such as shelter, counseling and productivity skills enhancement, (c) consciousness raising on VAW among women and men, (d) consciousness raising among concerned entities such as lawyers, travel agents and representative firms on the issue of sex trafficking, and (e) more defined procedures for handling VAW cases. Protective and rehabilitative services are now being extended to overseas Filipino women workers who are known to suffer from sexual and other abuses from their foreign employers.

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<sup>12</sup> Organization- focused activities have to do with gender awareness raising, capacity building on gender analysis and implementation of gender responsive programs/projects for employees and officials; client focused programs are those that are directed to the organization's principal targets or beneficiaries. Projects/programs were also assessed in terms of their responsiveness to the three areas of focus of the FPW: promotion of women's economic empowerment, protection and fulfillment of women's human rights and promotion of gender responsive governance.

- provision of reproductive health services for female inmates and improvement of jail facilities for women and minors.

The accumulated experience of national agencies and LGUs demonstrate that GAD planning and budgeting has the potential to correct existing imbalances in the situation of women and men. However, unless important issues surrounding its implementation are addressed, the policy will continue to deny women their rightful share of resources. Some of these issues are outlined below:<sup>13</sup>

**1. Resource allocation.** Resources available for the promotion of gender equality and women's empowerment depend on the priorities of both international donor agencies and the government. In the process, some gender equality issues are marginalized or less addressed than others e.g. VAW vs. Indigenous People (IP), in cases of international donor priorities or VAW vs. reproductive health, in case of Philippine government priorities. Likewise, certain geographical areas are more "favored" than others e.g. the recent concentration of ODA funds in Mindanao.

Information on financing opportunities is still not equally accessible; neither is access to and participation in decision-making vis-à-vis the formulation of development assistance frameworks. Therefore, some geographical areas are neglected; and urgent issues and priorities from the ground are not necessarily surfaced and correspondingly addressed in the development assistance framework.

**2. Structural.** Existing flaws in the system of development planning and budgeting impact on the practice of GAD budgeting. Budget priorities, ceilings and allocations are set at the national level, limiting national government agencies' and local government units' capacities to promote gender equality and women's empowerment.

While a bottom up approach is a policy in planning, budget allocations of national agencies are determined at the national level and thereafter apportioned to the different bureaus and regional offices. This practice allows little room for consultation and consideration of actual requirements of regional offices, for example in supporting gender mainstreaming at regional and local level.

Despite the passage of the Local Government Code and the recognition of the autonomy of LGUs to make decisions about their locality, they still find themselves confronted with many mandates from the top, most of which are unfunded, or, like the GAD budget policy, require a share from the internal revenue allotment (IRA) of the LGU. This forces poor municipalities to prioritize resources according to certain considerations. Unfortunately, gender may not be high in the list, as it is usually sidelined by infrastructure or other programs that add political mileage to the incumbent.

Another weakness of the existing structure of development planning and budgeting is the absence of civil society participation in the planning and budgeting exercises at the macro (DBCC) and meso (agency/LGU) levels. There are many examples of LGUs where women NGOs determinedly fought for their right to participate in decision making concerning resource allocation and have achieved considerable success (please see box). However, these are more exceptional rather than typical cases because many NGOs still lack skills to negotiate and strategize with LGUs.

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<sup>13</sup> NCRFW paper on "Financing Gender and Development" presented to the 52<sup>nd</sup> Session of the UN Commission on the Status of Women, New York, February 25 to March 7, 2008.

### The Case of Cebu City

*The vibrant women's groups of Cebu City led by Lihok Pilipina achieved remarkable success in making the Cebu City government commit resources for gender and development. The women's groups capitalized on the strength of its Bantay Banay (BB) program, a community based program to help victims of gender based violence. BB was able to recruit and train more than 5,000 volunteers and assist more than 13,000 cases. It has been replicated in several municipalities and cities nationwide.*

*NGOs were able to forge strong partnership with the city government that led to the creation of the Cebu City Women and Family Affairs Commission in 1997, the passage of the GAD Code and other important ordinances that allocate resources for GAD concerns. NGOS and POs became regular partners in planning GAD programs based on the GAD Code, and in implementing some of these with support from the GAD funds. In 2004, a P15 m GAD budget was allocated from the annual investment plan. The city government released the funds directly to the NGOs who in turn are required to submit a report on their implementation.*

*Source: NCRFW, Gender Responsive Governance at Work: LGU Experiences in Using the GAD Budget 2005*

**3. Operational** – Monitoring compliance and evaluating the efficiency and effectiveness of GAD budget utilization is hindered by the absence of an accounting system for the GAD budget and the ODA funds for gender. GAD considerations have not been incorporated in the national government accounting system (NGAS) e.g. in the Statement of Receipts and Expenditures or in the Local Government Financial Performance Monitoring System. Hence, attribution and token compliance persist.

There is also a need to ensure that the GAD budget will address a wider-range of gender equality and women's empowerment issues and priorities. The Monitoring and Evaluation structure for performance-based budgeting has yet to be established as well. Central to planning and monitoring and evaluation is the presence of sex-disaggregated data at national and local level. In relation to ODA, the NCRFW and NEDA need to link with the system for project development and evaluation of the Investment Coordinating Committee (ICC).

Confusions in the field on the application of the policy remain to be clarified. For example, such questions as to whether the 5% is imputed from the total appropriations, from the 20% development fund or from the maintenance and operating cost of the agency repeatedly surface in discussions on the GAD budget.

The issue of attribution is a related concern. When is a project cost attributed to GAD budget? What about programs that address both women and men? What about programs that specifically address women? How is the cost for enhancing or gendering a mainstream project computed? How is the actual cost isolated from the total program cost? What indicators or parameters to follow?

There is also the need to move from the 5% to the rest of the 95%. The idea behind performance based budgeting is to use the 5% to make the 95% gender responsive. What are the indicators and methods to do this?

This leads to the issue on capacity development and clarifying or simplifying present tools to make them more understandable and user friendly. Simplified means of explaining and applying gender analysis tools, gender-responsive planning and gender budgeting are lacking.

There is also the issue of compartmentalization of the GAD plan and the agency plan. The GAD plan usually follows a different process of formulation and is treated as a section of the main agency plan.

However, the link of the GAD plan to the main plan is not always articulated, so that the GAD plan is not really reflected as part of the agency's major final outputs.<sup>14</sup> This partly explains the difficulty in determining the extent that gender mainstreaming is happening in the agency. There is lack of integrating mechanism to merge the two into one coherent and mutually supportive plan and budget.

The implementation of the rationalized planning system (RPS) in LGUs is also expected to complicate local GAD planning and budgeting system. RPS requires that LGUs prepare at most two –three kinds of plans: a comprehensive land use plan (CLUP) and a comprehensive development plan combined with their executive legislative agenda. To ensure that the gender and development agenda and the GAD budget do not disappear in this streamlined process, there is need for a revised local GAD planning and budgeting guidelines and reorienting LGUs on this

## **D. RECOMMENDATIONS**

### **National level**

At the national level, recommendations center on enhancing the GAD planning and budgeting process in synchrony with current reforms in the regular planning and budgeting processes.

#### *1. On results-oriented gender responsive planning and budgeting*

The GAD budget policy needs to be operationalized within the context of the evolving Public Expenditure Management (PEM) reform in the Philippines.<sup>15</sup> Participation, accountability and transparency are the core principles of PEM in the Philippines and in most of the countries in the world. Although these principles were evident on paper, PEM in the Philippines has largely been a technical process involving NEDA, DBM and government agencies. Giving PEM a human face implies opening the budgeting process to civil society participation. There should be a space for women's groups and other civil society organizations to articulate their concerns and recommendations on how resources are programmed and for these inputs to be considered.

#### *2. On engendering macro-policy*

The generation of sex-disaggregated data for gender analysis should be institutionalized. The seriousness of this issue not only affects the ability to analyze gender-differentiated implications of output of agencies but also in areas of targeting. Gender analysis of outputs of agencies services should inform targeting of beneficiaries, which is difficult if not impossible in the absence of sex-disaggregated data.

#### *3. On budget planning*

It is necessary to move from mere "integration" of GAD guiding principles in and statements in the Medium Term Philippine Development Plan (MTPDP) where budget planning starts, to mainstreaming of gender concerns particularly in the assessment of and goals of each chapter. There is need to match mainstreaming of gender in the MTPDP with the same level of effort at the succeeding levels of the macro planning and budgeting stage. The current mindset and awareness of Development Budget Coordination

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<sup>14</sup> NCRFW, Gender and Development Budgeting in the Philippines: Issues, Challenges and Imperatives, 2004, p.13.

<sup>15</sup> PEM is a public sector resource allocation system that provides reasonable assurance that new spending approved for a fiscal year can be funded over the next three years: and prioritizes spending oriented toward achieving desired outcomes. PEM aims to achieve sustainable fiscal discipline, more strategic resource prioritization, and greater efficiency in implementing agencies.

Committee (DBCC) members with respect to GAD pose a challenge to mainstreaming gender concerns at the level of macro planning and budgeting.

#### *4. On budget preparation*

Agencies should identify Major Final Outputs (MFO) and indicators that flow from a gender analysis of why such MFOs and indicators are being proposed. Agencies should be capacitated to do active gender analysis and gender mainstreaming in Programs/Activities/Projects (PAPs) because this will ensure that high-ranking programs and projects identified during the Effectiveness and Efficiency Review (EER) process address gender concerns.

#### *5. On budget appropriation*

Congressional Committee hearings should serve as entry point in surfacing gender issues. When comments and instructions come from legislators, agencies are more inclined to comply.

#### *6. On budget implementation*

Militant monitoring of actual expenditures should be provided to make sure that planned expenditure are not diverted to other programs and services. It is critical that civil society groups are accorded important roles in budgeting and monitoring implementation. DBM, NEDA and NCRFW need to provide opportunities and resources for these groups to conduct independent assessment of agencies on how they comply with the spirit of the law. They should also be supported in preparing lobby documents for consideration in planning and budgeting activities.

### **Local level**

Suggested improvements at the local level are addressed to national policy makers as well as to the stakeholders at the local level.

Important points for consideration are the following:

1. The need for more synchronized and parallel instructions from national to local level is stressed to avoid confusions on and misunderstanding of the policy. Also, GAD stakeholders should start moving towards more organic GAD planning at the national (MTPDP) and agency levels. Vertical linkages in GAD planning, from the national (MTPDP) to the regional and local levels is suggested towards more synchronized planning and budgeting.
2. A more proactive implementation of the provisions of RA 7192 by national agencies and external donors is also urged. ODA is one of the biggest sources of supplemental budget of LGUs for programs that address crucial development concerns.
3. Oversight agencies like DBM, NEDA, DILG, and NCRFW should strengthen their system of monitoring compliance to GAD circulars and policies. A more effective GAD monitoring and evaluation system and sex-disaggregated databases to assess more effectively the impact of the GAD budget are called for.
4. A methodology that will enable LGUs and agencies to move from the quota based (5%) toward performance-based (influencing the 95%) needs to be developed.

5. More culture-sensitive modules on gender sensitizing, i.e., appropriate for such audiences as the Muslims, Lumads, and the youth should be developed. Materials addressed to men, to highlight their roles and contributions vis-à-vis gender advocacy and gender mainstreaming are also needed.
6. Finally, increased capacity of LGUs to perform gender responsive planning and budgeting through gender analysis and use of local data should be supported. Other stakeholders, such as women's groups and peoples' organizations should be capacitated in technical processes and in negotiating and lobbying.

Other processes at the local level that need to be enhanced include the 1) The importance of using local situationers (situational analysis and socio-economic profiles) in local planning and budgeting for more responsive programs; and 2) Giving NGOs and CSOs more space in local planning and budgeting. LGUs need to be more open to NGO inputs and feedback and to use these in their decision making;

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