

**AN INTRODUCTION TO THE GAD
PLANNING AND BUDGETING
PROVISIONS IN JMC 2013-01 AND
TO THE HARMONIZED GENDER AND
DEVELOPMENT GUIDELINES (HGDG)**

Local GRB TA Meeting

2 GAD Planning and Budgeting

Some Basic Points

Views of the GAD Budget Process

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- Political process: advocacy, lobbying and negotiations; recognition of the importance of public resource allocations for gender equality and women's empowerment
- Technical process: GAD budget as stand alone, or as part of government budgetary processes; requires policies, instructions and competencies
- As part of process of change towards good and gender-responsive governance
 - ▣ Inclusiveness, participation, transparency and accountability
 - ▣ Articulation of the budget rationale

The GAD Budget

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- ❑ NOT a separate budget for women
- ❑ Initiative to make the government budget responsive to gender equality and equity concerns, not just addressing the needs of women and men, boys and girls
- ❑ Often related to budgeting reforms that peg the budget to outcomes (results) and the ways to achieve these results (outputs)—as stated in the Social Contract of the President B. Aquino III
- ❑ Engages the budgeting process of the State

What the GAD Budget is Supporting: Gender Mainstreaming

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- **What is it?** More properly, mainstreaming gender equality and equity; it is ensuring that the processes, practices, and policies of an organization, program or project are responsive to gender issues and women's concerns, and will yield gender equality and women's empowerment results
- **Entry points:** policies, people, structures and mechanisms, programs and projects
- **Stages:** foundation formation, installation of strategic mechanisms, GAD application, institutionalization

Linking Gender Analysis, Gender Mainstreaming, and the GAD Budget

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Gender
analysis

- Review of GM progress and problems
- Review of key issues faced by F/M clients

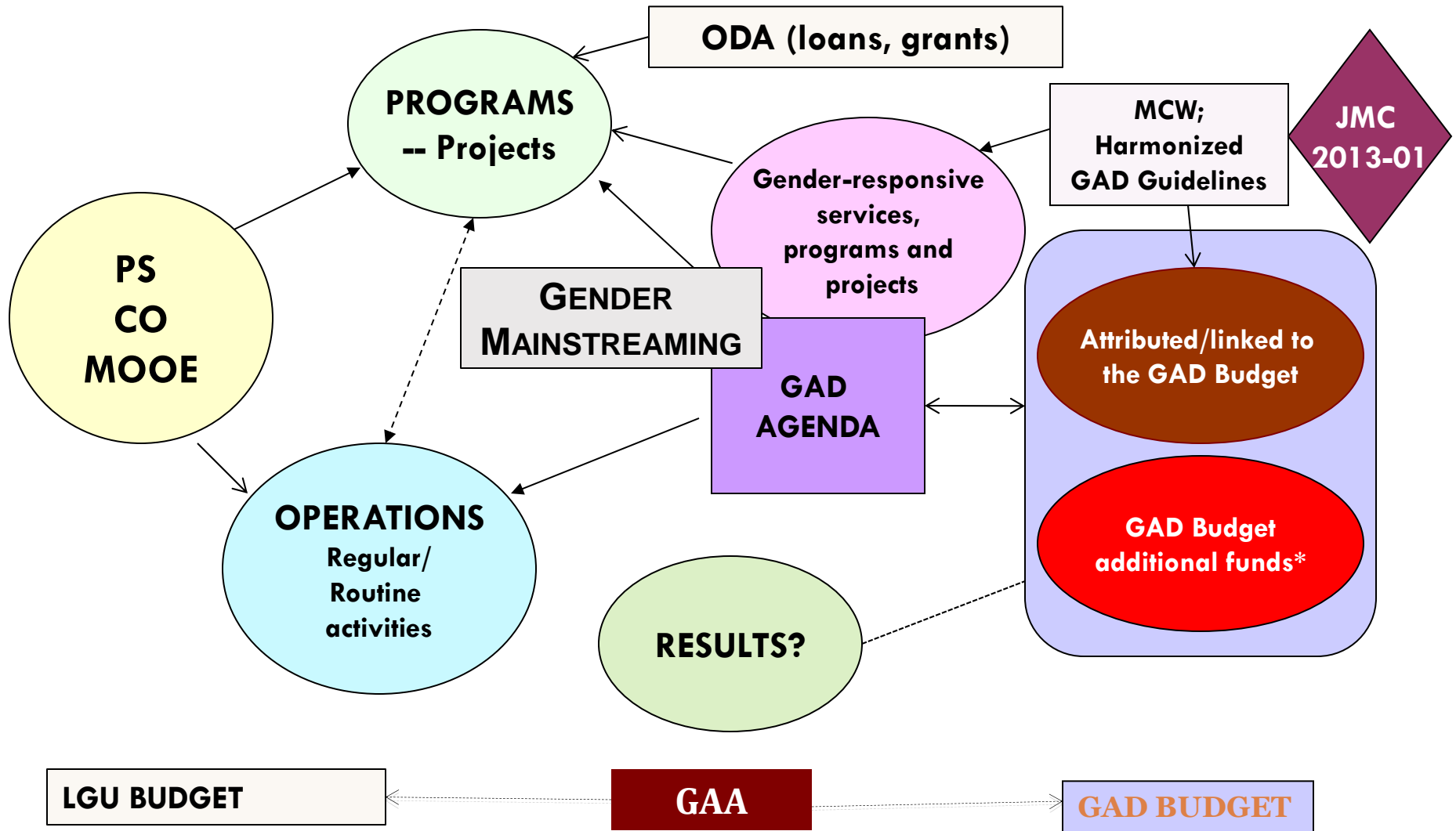
GM plan/
GAD agenda

- Prioritization of issues and when each will be addressed
- Matching of issues with strategies
- Setting up targets and tracking progress

Annual GPB

- Validating gender/GM analysis done
- Reflecting issues and strategies for a particular year in that year's GPB
- Allocating resources to achieve the year's GAD plan

Linking the GAD Budget with the LGU Budget, Operations and Programs



7 *Additional activities to make operations, programs and projects responsive to the gender concerns of women and men, and relevant gender issues

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JMC 2013-01

Guidelines on the Localization of the Magna Carta of Women

2.0: Guiding Principles

- Recognize the fundamental equality of women and men before the law (1987 Philippine Constitution)
- Pursue women's empowerment and gender equality goals (RA 7160, or LGC; GAA; Magna Carta of Women; international commitments)
- Promote the general welfare, provide basic services and facilities, and implement programs, projects and activities (PPAs), as provided for by the LGC, the PPGD, and the Philippine Development Plan
- Institute an enabling environment at the local level that will ensure gender-responsive governance

3.0: General Guidelines

- Local officials and employees to promote and ensure that GAD is mainstreamed in local policy-making, planning and programming, budgeting, implementation, monitoring and evaluation.
- LGUs to deepen their knowledge and build their competence in GAD-related laws and international commitments, gender mainstreaming, gender analysis, gender-responsive planning and budgeting, and GAD-related tools, among others.
- LGUs to ensure active participation of local committees/councils in partnership with national/regional government agencies, academe, private sector and CSOs operating at the local level for effective gender mainstreaming
- LGUs to establish and/or strengthen their M&E systems to assess the effectiveness and efficiency of their gender mainstreaming efforts
- In compliance with the Full Disclosure Policy, LGUs to post in conspicuous places, websites or print media their progress in gender mainstreaming, including the utilization of the GAD budget.
- Oversight agencies (DILG, PCW, DBM and NEDA) to provide TA to LGUs on matters related to gender mainstreaming and the implementation of these guidelines.

4.0: Institutional Mechanisms to Implement the Magna Carta of Women

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- Creation and strengthening of LGU GAD Focal Point System (GFPS)
- Establishment and maintenance of GAD database (by PPDOs, C/MPDOs), including sex-disaggregated data and gender-related information
- **GAD planning and budgeting**
- Mainstreaming gender perspectives in local development plans
- Formulation/enhancement and implementation of the LGU GAD Code

4.C1: General Guidelines of GPB

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- GPB shall be integrated in the regular activities of the LGUs. It shall be at least 5% of the LGU's total Annual Budget.
- The preparation of the GPB shall be synchronized with the planning and budgeting calendar
- The GPB process shall be incorporated in local plans, and guided by the desired outcomes and goals embodied in GAD-related laws, policies term plans, and relevant international commitments.
- Priority GAD PPAs shall be those that will address emerging and/or continuing issues and concerns on:
 - ▣ Provision of basic services and facilities to protect and fulfill women's human rights, including their right to protection from all forms of violence;
 - ▣ Women's economic empowerment, including women's participation in economic governance;
 - ▣ Participation in local governance and decision-making; and
 - ▣ Other provisions of the MCW.

4.C1: General Guidelines of GPB (cont.)

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- GPB to support the creation and strengthening of the institutional mechanisms—to aid in planning and implementation of GAD PPAs
- The LCE shall ensure that the GPB is provided with adequate resources; the implementation of the GPB shall not be affected by austerity measures.
- The GAD budget to form part of and is not in addition to the LGUs' Annual Budget.
- LGUs to consult with their employees and accredited women or PO/CSOs, foundations, interfaith organizations
- LGUs to strengthen their capacity to link their budget with performance, and enable citizens and civil society to monitor and evaluate these

4.C2: Steps in Formulating the GAD Plan

1. Set the GAD agenda or identify priority gender-issues and/or specific GAD mandates and targets to be addressed over a three-year
2. Identify appropriate PPAs to address priority gender issues that are included in the GPB. PPAs may be client-focused or organization-focused
3. Base the GAD budget on the estimated costs of functions and PPAs translated from the demands/commitments identified in the GAD Plan
4. Fill out the template on GPB (Annex D) and GAD Accomplishment Report (Annex E)

GPB template

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ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET FY _____

Province: _____

City/Municipality: _____

Total Budget of the LGU: _____

Total GAD Budget: _____

| Gender Issue and/or GAD Mandate (1) | Cause of the Gender Issue (2) | GAD Objective (3) | Relevant LGU PPA (4) | GAD Activity (5) | Performance Indicator (6) | Performance Target (7) | GAD Budget (8) | | | Office of Primary Responsibility (9) | |
|--|-------------------------------|-------------------|----------------------|---------------------------------------|---------------------------|------------------------|----------------|---------------------|----|--------------------------------------|--|
| | | | | | | | MOOE | PS | CO | | |
| <i>Client-focused</i> | | | | | | | | | | | |
| <i>Organization-focused</i> | | | | | | | | | | | |
| SUB-TOTAL | | | | | | | | | | | |
| GRAND TOTAL (MOOE+PS+CO) | | | | | | | | | | | |
| Prepared by: Chairperson, GAD Focal Point | | | | Approved by: Local Chief Executive | | | | Date Day/Mo/Year | | | |

4.C3: Costing and Allocating the GAD Budget

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- The GAD budget shall at least be 5% of the total LGU budget appropriations; shall be drawn from the LGU's MOOE, CO, and PS; and shall not constitute an additional budget over an LGU's total budget appropriations. The 5%-GAD budget shall endeavor to influence the remaining 95% of the LGU budget toward gender-responsiveness.
- The GAD budget may be allocated using any or a combination of the following:
 - ▣ As a separate GAD fund to support GAD-focused PPAs;
 - ▣ As fund to support integrating gender perspectives in regular/flagship programs and projects; and
 - ▣ As counterpart fund to support gender-responsive ODA-funded projects.
- The LGU GFPS shall annually monitor and evaluate the utilization and outcome of the GAD budget in terms of its success in influencing the gender-responsive implementation of PPAs funded by the remaining 95% of the LGU budget
- LGUs with ODA-funded projects shall allocate 5%-30% of ODA funds to support gender-responsive PPAs, provided that the same are aligned with the purpose of the grant.

4.C4: Attribution to the GAD Budget

- To gradually increase the gender-responsiveness of LGU programs and projects, the LGU may attribute a portion or whole of their budgets to the GAD budget supporting gender-responsive PPAs. To facilitate this, the LGU shall conduct a gender analysis of their programs and projects through the administration of the HGDDG
- If the LGU is not trained on the HGDDG, it may propose a training program on the HGDDG in its GPB for the incoming year and may seek the assistance of a gender analysis specialist/expert in the use of and/or administration of the HGDDG.

HGDG requirements of gender-responsive design

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1. Participation of women and men in problem identification
2. Generation/use of SDD
- 3. Gender analysis to identify gender issues**
4. GAD in goals, objectives, outcomes or outputs
5. Activities match identified gender issues
- 6. Gender analysis of designed project**
7. Gender-sensitive M&E system that would capture GAD results
8. Requirement of sex-disaggregated database
9. Commitment of resources to address the gender issues
10. Congruence of project GAD agenda with that of agency

Rating a program or project design

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- Check if there is a project-specific design GAD checklist that is relevant to your program or project. If there is none, use the generic checklist (Box 7a).
- Unless you have a hard copy of the HGDG, download the generic checklist/relevant GAD checklist from www.neda.gov.ph
- Read the “Guide to Accomplishing the Checklist” in the Checklist before accomplishing the box, or rating the program/project.

From Annex D of the JMC

- To be able to attribute the cost of gender mainstreaming in a regular program of an LGU, it may assess the program or project using the HGDG.
- The program or project should be assessed at two levels
 - ▣ At the design of the project or program, using the original/revised design documents, using the generic Box 7a, or a relevant sector-specific design checklist
 - ▣ At the project/program implementation, management, and monitoring and evaluation (PIMME), using Boxes 16 and 17 in the HGDG. Monitoring and Evaluation.”

HGDG score and GPB attribution

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- The administration of the HGDG will yield a maximum score of 20 points for each program or project. Associated with each rating is a percentage of the LGU's existing and proposed regular or flagship program/project that may be attributed to the GAD budget.

| HGDG score | Description | % of budget for the year of the program that may be attributed to the GAD budget |
|-------------------|--|---|
| Below 4.0 | GAD is invisible | None |
| 4.0 – 7.9 | Promising GAD prospects (conditional pass) | 25 |
| 8.0 – 14.9 | Gender sensitive | 50 |
| 15.0 – 19.9 | Gender responsive | 75 |
| 20.0 | Fully gender responsive | 100 |

Cont.

- Based on its initial GAD score, the LGU will set its target score for a particular program or project. Hence, the LGU should subsequently plan and estimate the cost of interventions in making the program or project reach its target. This cost of the intervention should be included in the LGU GPB (as part of direct GAD expenses)
- During the preparation of the GAD Accomplishment Report, the LGU will again administer the HGDDG test to determine the extent that the targeted HGDDG score is attained. This score will be the basis in determining actual expenditure that can be attributed to the GAD budget.

4.C5: Schedule to be observed in GPB

January (a year before budget year): the LCE issues a memo to all departments/ offices for the preparation of their annual GPB and annual AR. Say, in January 2014, it will be for the 2015 GPB and 2013 AR Departments

January-February: All LGU departments/offices, including barangays, formulate their annual GPBs and ARs for submission to the LGU GFPS; LGUs submit their consolidated GAD ARs to the DILG Regional Office for consolidation and submission to the PCW

March: LGU GFPS TWG reviews and consolidates the GPBs, and submit the consolidated GPB to the PPDO; afterwards, these shall be submitted to the DILG Regional Office for review and approval

April-May: DILG-approved GPBs to be returned to the concerned LGUs for integration of the GAD PPAs in the AIP

June-July: Integrate identified GAD issues. goals/objectives and PPAs in the GPB during the formulation/updating/enhancement of the ELA and local plans; review the inclusion of the GAD PPAs in the Local Development Investment Program (LDIP) before its approval; and issuance of the Budget Call by the LCE to all LGU departments/offices

Schedule (cont.)

- July-August:** Integration of the approved GPB in the annual budget proposals of LGU departments/offices; and the Local Finance Committee ensures the integration of the GPB in the LGU budget proposals during the technical budget hearing
- September:** the LFC to ensure that the identified GAD PPAs are included in the Budget Message and in the Executive Budget Expenditure and Sources of Financing (BESF)
- Not later than October 16:** the LCE to ensure that the identified GAD PPAs are included in the Budget Message and in the Executive Budget for submission to the Local Sanggunian for enactment.
- Within 90 days from receipt of the submitted Annual or Supplemental Budgets,** the DBM Regional Office shall review the annual or supplemental budgets of the HUCs, ICCS and provinces. The SP shall review the Municipal Annual/Supplemental Budgets.. The SB/Sangguniang Panglungsod shall review the Barangay Annual/Supplemental Budgets. The DBM Regional Offices/Local Sanggunian shall ensure that GAD PPAs have the required allocation in the Annual Budget.

Other GPB-related provisions

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- C6: submission, review and approval of LGU GAD Plans and Budgets
- C7: Implementation and monitoring of the LGU GPB
- C8: Preparation and submission of the LGU GAD Accomplishment Report
- C9: GAD funds audit

ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT FY _____

Region: _____

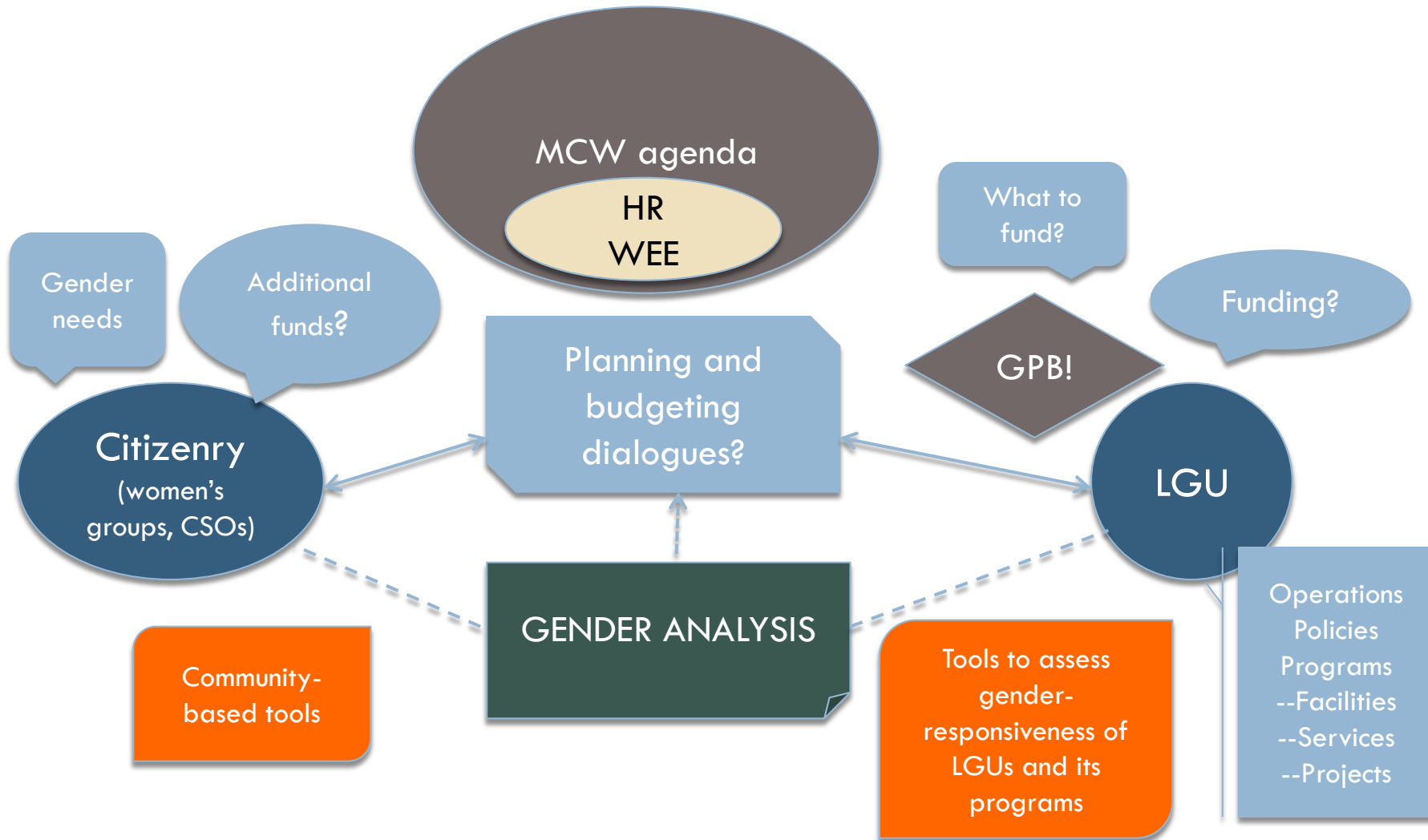
Province: _____

City/Municipality: _____

Total Budget of LGU: _____

| Gender Issue and/or GAD Mandate (1) | Cause of the Gender Issue (2) | GAD Objective (3) | Relevant LGU PPA (4) | GAD Activity (5) | Performance Indicator (6) | Target (7) | Actual Results (8) | Total Approved GAD Budget (9) | Actual Cost or Expenditure (10) | Variance/Remarks (11) |
|---------------------------------------|-------------------------------|-------------------|---------------------------------------|------------------|---------------------------|------------|---------------------|-------------------------------|---------------------------------|-----------------------|
| Client-focused | | | | | | | | | | |
| Organization-focused | | | | | | | | | | |
| TOTAL | | | | | | | | | | |
| Prepared by: Chairperson, GFPS-TWG | | | Approved by: Local Chief Executive | | | | Date Day/Mo/Year | | | |

LGUs: Localization of the Magna Carta of Women



CLAIM HOLDERS

DUTY BEARERS

Assessing an LGU's readiness for gender-responsive budgeting

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| Element | Situation |
|--|-----------|
| Enabling environment —GAD concerns or statements in ELA, CDP; ordinances; participatory planning | |
| GAD structures and mechanisms —GAD Focal Point System or similar GAD mechanism in place | |
| GFP/LGU planners and finance committee knowledgeable about and competent in GAD (including gender analysis, GPB) | |
| GAD database, including sex-disaggregated data and gender-related information | |

| Element | Situation |
|--|-----------|
| GAD structures – GPB | |
| Content; priorities | |
| Amounts allocated for items; sources | |
| Planning and budgeting processes: participation of barangays; of women’s groups | |
| Preparedness of groups – to undertake gender analysis, including analysis of the LGU budget | |
| To undertake GAD planning and budgeting | |
| To go into gender responsive budgeting dialogue | |

| Element | Situation |
|---|-----------|
| Gender issues relevant to the LGU and locality – | |
| | |
| | |
| Local responses to address issues– | |
| | |
| | |
| Results from GAD initiatives to date | |
| | |
| | |