



Orientation Workshop on Responsive Gender and Development (GAD) Planning and Budgeting FY 2026 for Benguet Province

ELEMENTS & GUIDELINES OF GAD PLANNING AND BUDGETING

Milagros A. Rimando

GAD Resource Pool, Philippine Commission on Women

February 19-21, 2025



Why do we need to do GAD planning and budgeting?

1. DIFFERENCES EXIST IN THE LIFE SITUATION OF WOMEN AND MEN

2. GENDER ISSUES, WHICH ARE OFTEN OVERLOOKED, HAVE TO BE ADDRESSED

3. WE NEED TO PRACTICE GENDER- RESPONSIVE GOOD GOVERNANCE

4. LIMITED RESOURCES

- Roles, expectations, needs & interests differ due to gender stereotype
- Unequal status, inequality as shown in discriminatory law, policies as well as in data and results of programs
- Apply gender perspective in planning and project development
- Government agencies cannot achieve good governance without being transparent, participatory, equitable, and gender-responsive.

Linking GST, GA and GPB



**Building
Foundational
concepts**



**Review of GM
progress and
problems**

**Review of key
issues faced by
F/M internal and
external
stakeholders**



**Prioritize issues
Set time to
address issues**

**Match issues with
strategies
Set up targets and
tracking progress**



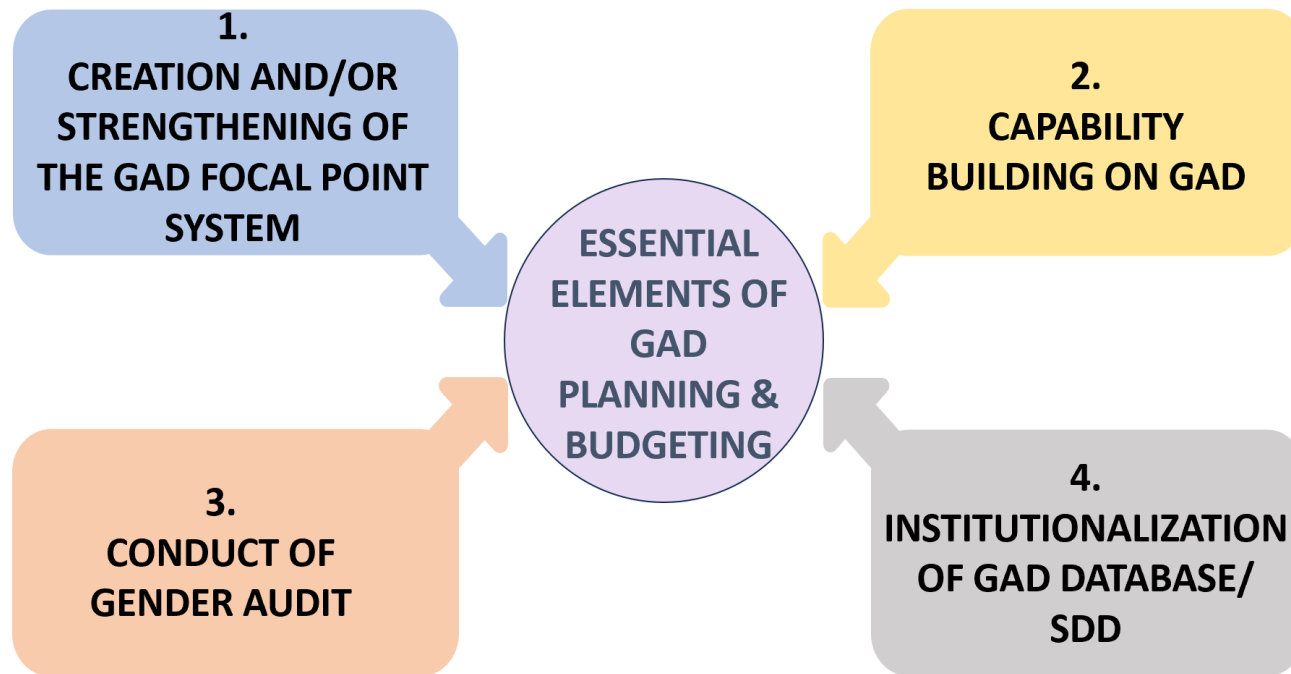
**Validate gender
analysis and GM
done**

**Reflect issues and
strategies for
particular year in
that year's GPB**

**Allocating
resources to
achieve the year's
GAD**



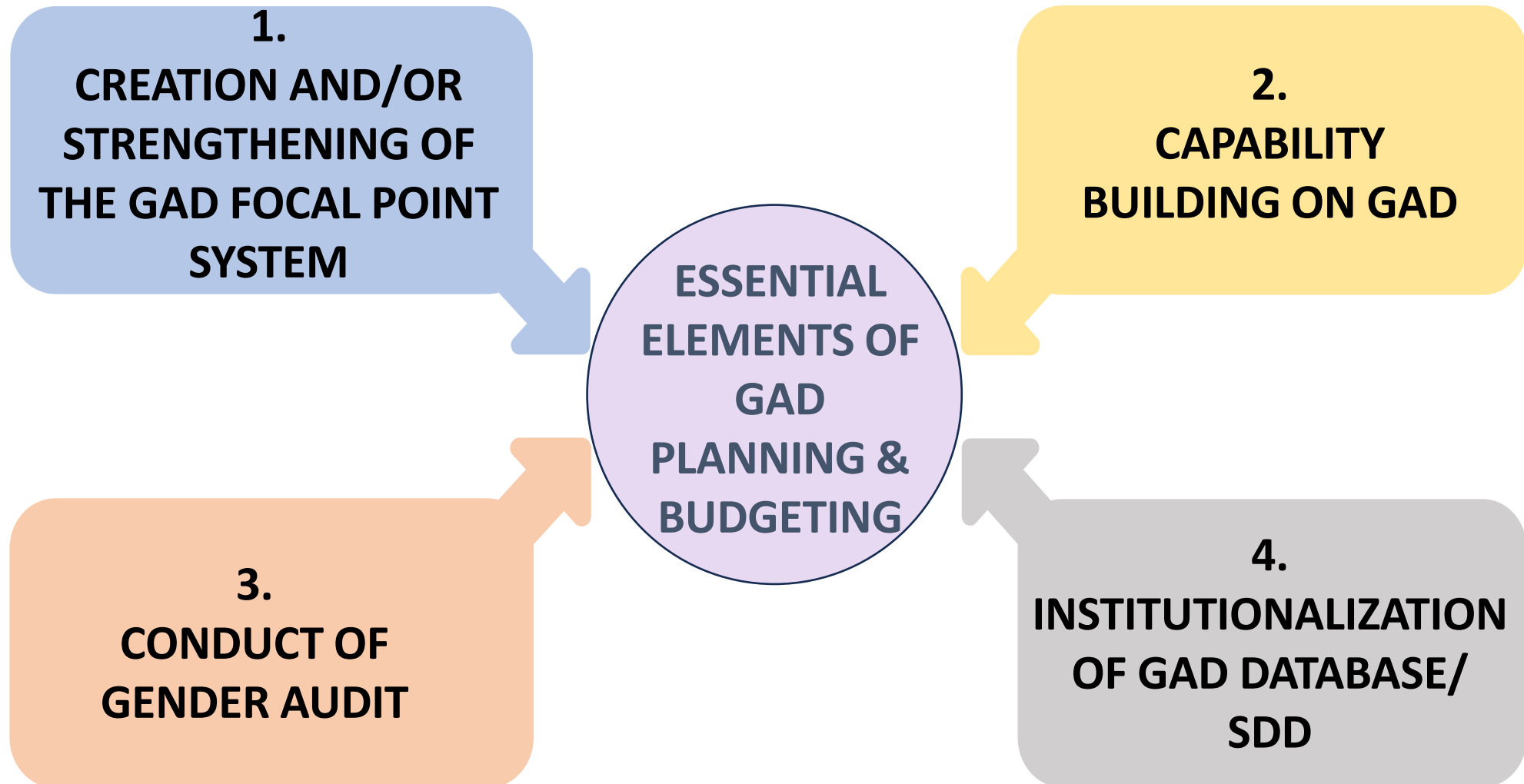
Essential Elements in GAD Planning and Budgeting



For effective planning and implementation of GAD PPAs, LGUs shall ensure that the essential elements in GPB are in place.

If these are not present or need to be strengthened in the LGU, LGU shall include them in their GPBs.

Essential Elements in GAD Planning and Budgeting



Essential Elements in GAD Planning and Budgeting

1. CREATION AND/OR STRENGTHENING OF THE GAD FOCAL POINT SYSTEM

Section 36b of the MCW:

- All agencies shall establish or strengthen their GAD Focal Point system (GFPS) to catalyze and accelerate gender mainstreaming within the agency.

The LCE shall sign appropriate issuances to institutionalize the establishment, reconstitution and/or strengthening of the GFPS

Essential Elements in GAD Planning and Budgeting

Functions of the GFPS




Lead in gender mainstreaming

Assist in formulating policies such as GAD Code

 **Lead in setting up systems and mechanisms**

Coordinate efforts and advocate for integration of GAD in systems

Spearhead preparation of the GAD Plan & Budget in response to issues

 **Lead in monitoring the implementation of GPB, GAD Code, etc.**

 **Lead preparation of GAD Accomplishment report**

Strengthen linkages with other LGUs, agencies, orgs on women's rights

Promote participation of women, CSOs in development planning

Ensure that all LGU personnel are capacitated on GAD

Essential Elements in GAD Planning and Budgeting

1. CREATION AND/OR STRENGTHENING OF THE GAD FOCAL POINT SYSTEM

STRUCTURE OF THE GFPS

**HEAD OF AGENCY/ LGU
GFPS CHAIRPERSON**

GFPS EXECOM

- LCE as chair
- LGU department heads, Chairs of SP/SB Committees on Women, Children and Family, and of Appropriations
- Reps from PNP's Women's Desk, Ips, PWDS, private sector, academe and NGOs, Pres of the Liga mg Barangay and SK Fed Pres

GFPS TECHNICAL WORKING GROUP (TWG)/ SECRETARIAT

- Key staff from the offices/depts or committees represented in the ExeCom, incl a rep from LCE office, private sector reps, academe and civil society

Essential Elements in GAD Planning and Budgeting

**1.
CREATION AND/OR
STRENGTHENING OF
THE GAD FOCAL POINT
SYSTEM**

ROLE OF THE GFPS Chairperson

- Issue policies
- Approve GPB and ensure its implementation

GFPS EXECOM

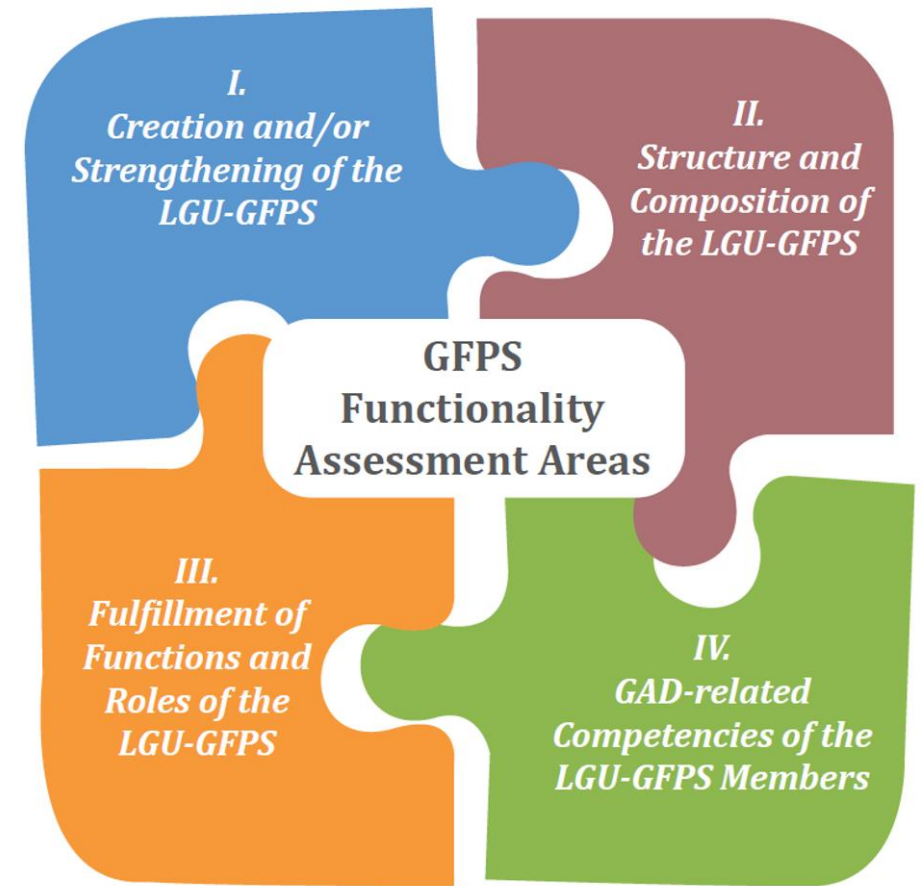
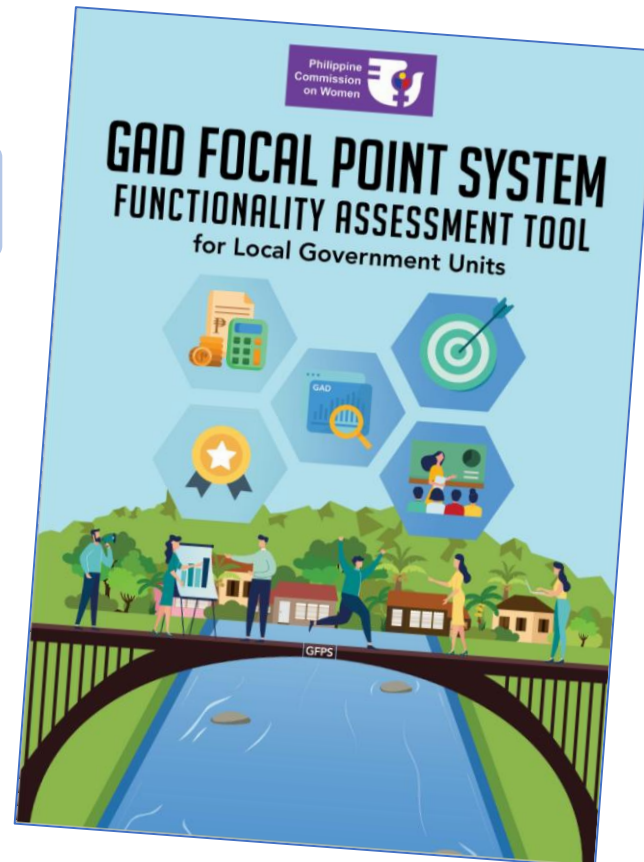
- Direction setting and advisory to head of agency on GAD
- Lead identification of GAD strategies
- Ensure timely submission of GPBs and GARs
- Monitor effective impl. of GAD plan and use of GAD budget
- Lead in forging partnerships on GAD
- Recommend approval of GPB and GAR
- Recommend awards and recognition for good performing GFPS members

GFPS TWG/ Secretariat

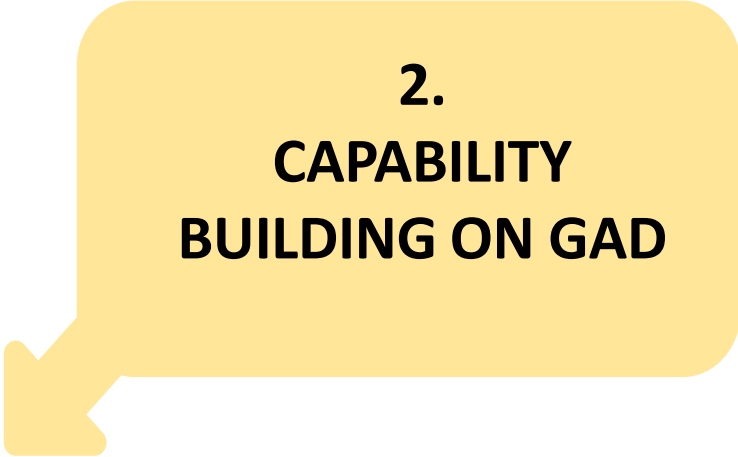
- Formulate GPB and GAR
- Assist in capdev or provide TA in coordination with HRD
- Coordinate with concerned on their participation in GAD efforts
- Conduct advocacy and develop IEC materials
- Monitor impl. Of GAD PPAs
- Submit reports and recommendations to head

Essential Elements in GAD Planning and Budgeting

1. CREATION AND/OR STRENGTHENING OF THE GAD FOCAL POINT SYSTEM



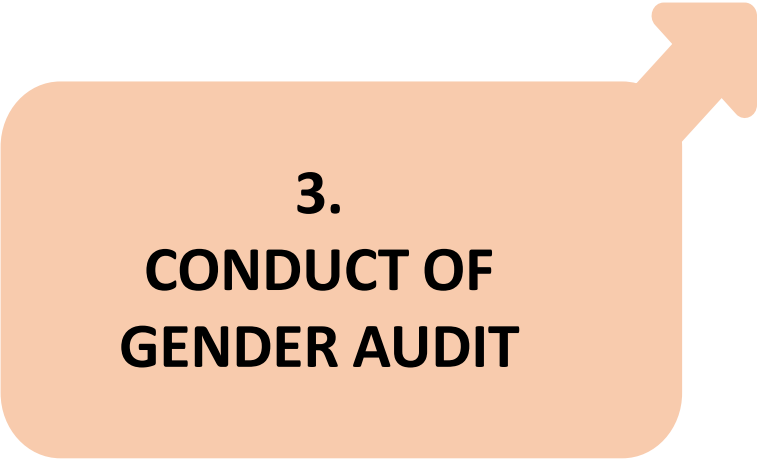
Essential Elements in GAD Planning and Budgeting



2. CAPABILITY BUILDING ON GAD

- ❑ Clear understanding and appreciation of GAD is a prerequisite for GAD planning and budgeting
- ❑ Regular orientations and capacity development activities on GAD, including GAD-related laws and commitments.
- ❑ Trainings to include
 - Gender sensitivity
 - Gender mainstreaming
 - Gender analysis
 - Gender-responsive planning and budgeting

Essential Elements in GAD Planning and Budgeting



3. CONDUCT OF GENDER AUDIT

GENDER AUDIT

examination of the agency's/LGU's:

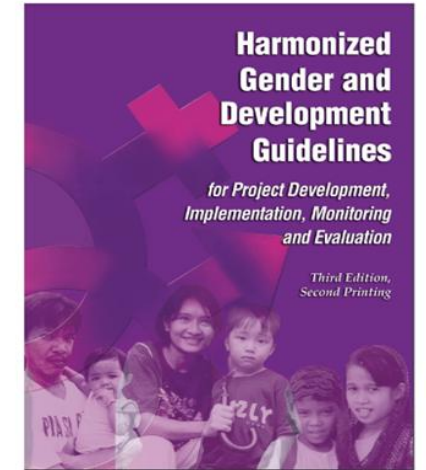
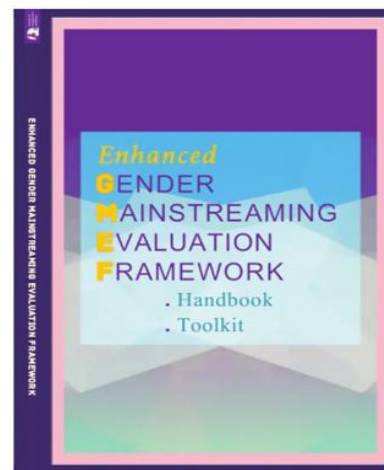
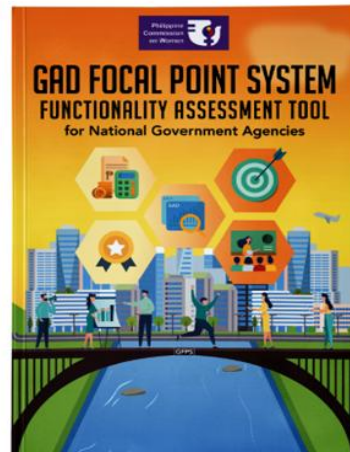
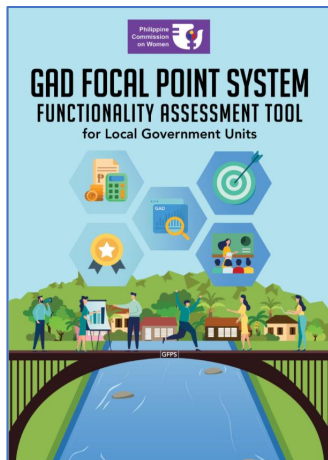
- level of gender mainstreaming or extent of the gender-responsiveness of its policies, programs and projects,
- level of gender awareness and competence of its personnel and
- the presence or absence of enabling mechanisms that support gender mainstreaming.

The result of the gender audit could be a basis of capacity development programs that must be implemented and in enhancing the gender-responsiveness of agency policies and PAPs.

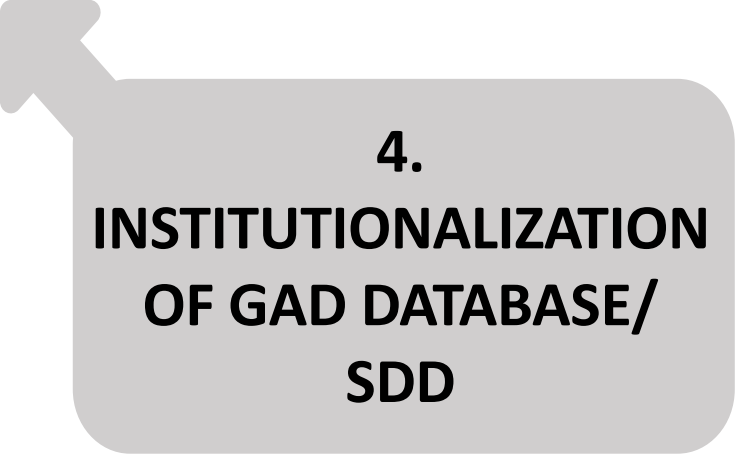
Essential Elements in GAD Planning and Budgeting

3. CONDUCT OF GENDER AUDIT

Gender audit ... also identifies gender issues and design strategies relevant to proposed/existing PPAS



Essential Elements in GAD Planning and Budgeting



4. INSTITUTIONALIZATION OF GAD DATABASE/ SDD

LGUs, through their Local Planning and Development Offices (LPDO), shall spearhead the establishment and maintenance of the GAD database to serve as basis for gender-responsive planning, programming and policy formulation. The GAD database, which can either be manually operated or developed and maintained digitally, shall form part of the overall management information system (MIS) of the LGU.

Essential Elements in GAD Planning and Budgeting

4. INSTITUTIONALIZATION OF GAD DATABASE/ SDD

Provinces, cities, municipalities, and barangays shall be capacitated to develop and/or enhance their GAD Databases. Barangay GFPS shall gather and process sex-disaggregated data and GAD-related information for submission to the city and/or municipality. The city and/or municipality shall consolidate the same for data processing, data analysis, data updating, and maintenance of their GAD databases. The consolidated city and/or municipal data shall be submitted to provinces for the updating and maintenance of their respective GAD databases.



GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET FY 2024						
Gender Issue / GAD Issues (1)	GAD Theme (2)	Relevant LGU Programs (3)	GAD Activity (4)	Performance indicators and Target (5)	GAD Budget (6)	Source of Funds (7)
					MC (a)	MCCK (b)
					CO (c)	FOUO (d)
Prevalent number of cases of harassment among mothers and children	To prevent and decrease harassment among mothers and children	NO TIT/ON PROGRAM FOR CHILDREN - First 100 Days P/N Program	Protection of Harassment Victims and Victims through Child-friendly and safe reporting mode	100% of LGU-EC initiatives on	12,800.00	FOUO/Supplemental areas
Prevalent number of cases of harassment among mothers and children	To prevent and decrease harassment among mothers and children	NO TIT/ON PROGRAM FOR CHILDREN - First 100 Days P/N Program	Provision of Health and Nutrient Package	100 mother and babies protected with health and safe children, Adequate and safe children, Adequate and safe children at P1,000 per package	70,500.00	FOUO/Supplemental areas
Prevalent number of cases of harassment among mothers and children	To prevent and decrease harassment among mothers and children	NO TIT/ON PROGRAM FOR CHILDREN - First 100 Days P/N Program	Gender sensitization to pregnant women	100% of fully funded at all pregnant women with improved nutritional status	500,000.00	FOUO/Supplemental areas

Attributed Programs		Total Annual Program/Project Budget		GAD Attributed Program/Project Budget		Responsible Person	
Title of PFA	HSDG Design/Findings Facility/Genetic Classifier Score	2006	2008	2006	2008		
Provision of booster pumps for each of the PAFS facilities & provision of communal taps for identified disadvantaged marginalised rural.	\$4.00	1,000,000.00			100,000.00	WED	
Installation of water/lighting along roads	\$4.00	1,000,000.00			100,000.00	WED	
Procurement of Earthquake Detector	\$4.00	2,000,000.00			1,000,000.00	MORRWA	

Procurement of Patient Transport vehicle for Pelobion 2	15.84	1,200,000.00	900,000.00	Mayor's Office
Installation of additional CCTV Camera at identified risk areas in the Municipality	15.49	500,000.00	375,000.00	MSH/MMA
TOTAL C			1,275,000.00	
GRAND TOTAL (A+B+C)			10,728,956.40	

General Guidelines in the Preparation of LGU GPB

1 guided by the desired goals and outcomes of national laws and international commitments

2 Adopt gender mainstreaming strategy to attain desired outcomes (use of gender analysis tools)

3 monitoring and evaluation systems to assess the effectiveness and efficiency of their gender mainstreaming efforts

4 Led by the GAD Focal Point Mechanism

5 LGU should establish a functional GFPS other similar GAD mechanism with capacitated members

6 LGUs shall post in conspicuous places, websites, or print media their progress in gender mainstreaming, including the utilization of the GAD budget.

7 active participation of local committees /councils in partnership with gov't agencies, academe, PS, CSOs optg at the local level for effective GM

8 Formulated within the context of the LGU mandate to ensure gender mainstreaming in PPAs.

Steps in the Preparation of LGUs GPB

step 1

IDENTIFICATION OF
PRIORITY ISSUES (GAD Agenda)

step 2

IDENTIFY APPROPRIATE PPAS TO ADDRESS
PRIORITY GENDER ISSUES

step 3

APPLY THE HARMONIZED GAD
GUIDELINES

step 4

FILL-OUT THE GPB AND GAD AR
TEMPLATES

step

1

IDENTIFICATION OF PRIORITY ISSUES

In consultation with local functionaries and stakeholders, the LGU GFPS shall identify priority gender issues (GAD Agenda) to be addressed by the LGU during the three-year term of its leadership.

This Priority Gender Issues shall be the basis for the annual formulation of PPAs to be included in the LGU GPB.

step

1

IDENTIFICATION OF PRIORITY ISSUES

Priority gender issues may be derived from the:

- Review of national/local GAD related policies and plans;
- Results of gender analysis and/or gender assessment using
 - GeRL Assessment Tool
 - SDD/information from the LGU GAD database
 - the Ecological Profile
 - CBMS and/or LGPMS and NHTS-PR as well as information from major programs and services of the LGU that reflect the gender gaps and/or issues faced by program/service beneficiaries, women and men constituents and employees;
- Results of program and project evaluations in terms of benefits to target beneficiaries;
- Review of GAD fund audit results GAD ARs to surface remaining gender issues not addressed in previous GPBs.

step 2 IDENTIFY APPROPRIATE PPAS TO ADDRESS PRIORITY GENDER ISSUES

PPAs to address Priority Gender Issues may be

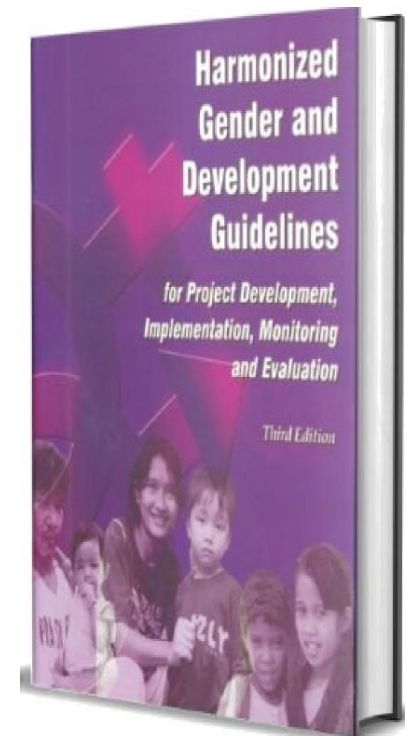
- **client-focused**
- **organization-focused.**

PRIORITY IS GIVEN TO EMERGING OR CONTINUING ISSUES AND CONCERNS

step 3 APPLY THE HARMONIZED GAD GUIDELINES

HGDG

- ❖ A tool to ensure that programs and projects undertaken by the government in their various stages are gender responsive.
- ❖ Formulated in 2004 by NEDA in collaboration with PCW and ODA —GAD Network, with support from UNDP and the ADB.
- ❖ Developed to provide a common instrument in
- ❖ Integrating gender perspectives in development programs and projects among government agencies, donor organizations, and other stakeholders.



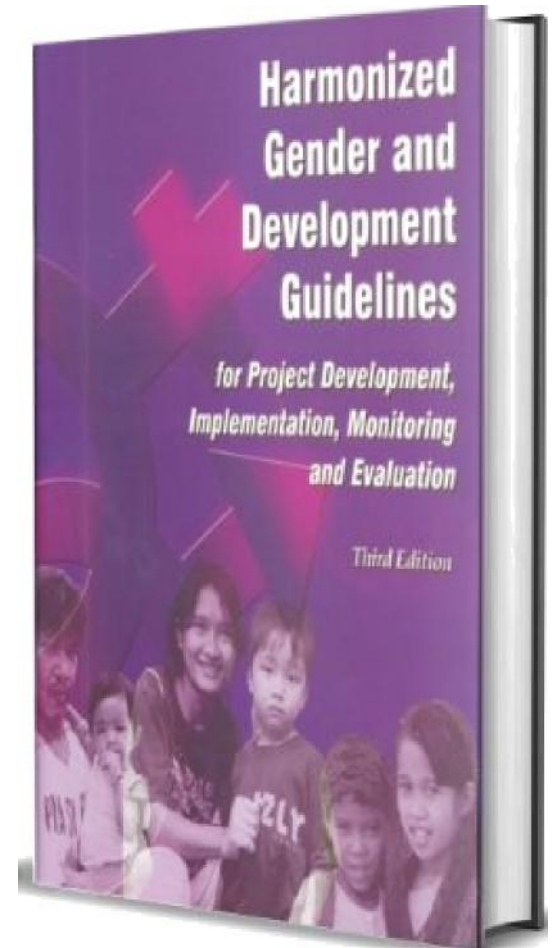
step 3

APPLY THE HARMONIZED GAD GUIDELINES

To gradually increase the gender-responsiveness of programs and projects

HGDG assessment will guide the LGUs

In identifying areas for continued improvement and for attributing a portion of or the whole budget of the program or project to GAD



step 3

APPLY THE HARMONIZED GAD GUIDELINES

Project Identification Stage

- 1 Participation of women and men in the identification of the development problem
- 2 Collection and use of sex-disaggregated data in the analysis of the development problem
- 3 Conduct of gender analysis to identify the gender issues that the proposed project must address

4 Goals, objectives, outcomes, and outputs that include GAD statements that will address the gender issues in (3)

5 Activities that respond to the identified gender issues, including constraints to women's participation

Project Design Stage

- 6 Conduct of gender analysis of the planned project to anticipate gender-related issues arising from the implementation of the designed project
- 7 Monitoring indicators and targets which include the reduction of gender gaps or improvement of women's participation
- 8 Project monitoring and evaluation system that includes a sex-disaggregated database
- 9 Resources and budgets for the activities in (5)
- 10 Planned coordination with Agency plans

step

3

APPLY THE HARMONIZED GAD GUIDELINES

HGDG scores

H
G
D
G

HGDG Score	Description	Interpretation
Below 4.0	GAD is invisible	Proposal to be returned
4.0 – 7.9	Promising GAD prospects (conditional pass)	Proposal earning a “conditional pass”, pending identification of gender issue/s and the strategies and activities to address these, and inclusion of the collection of sex-disaggregated data in the monitoring and evaluation plan
8.0 – 14.9	Gender sensitive	Proposal passing the GAD test
15.0 – 19.9	Gender-responsive	Proponent to be commended
20.0	Fully gender-responsive	Proponent to be commended

step 4 FILL-OUT THE GPB AND GAD AR TEMPLATES

The GPB Template

ANNEX D

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

Region: _____
Province: _____
City/Municipality: _____

Total LGU Budget: _____
Total GAD Budget: _____

Gender Issue or GAD Mandate (1)	GAD Objective (2)	Relevant LGU Program or Project (3)	GAD Activity (4)	Performance Indicator and Target (5)	GAD Budget (6)			Lead or Responsible Office (7)
					MOOE	PS	CO	
CLIENT-FOCUSED								
1. Gender Issue								
2. GAD Mandate								
Sub-total A								
ORGANIZATION-FOCUSED								
1. Gender Issue								
2. GAD Mandate								
Sub-total B								
ATTRIBUTED PROGRAMS								
Title of LGU Program or Project (8)			HGDG Design/ Funding Facility/ Generic Checklist Score (9)	Total Annual Program/ Project Budget (10)	GAD Attributed Program/ Project Budget (11)		Lead or Responsible Office (12)	
Sub-total C								
GRAND TOTAL (A+B+C)								
Prepared by: Chairperson, GFPS TWG			Approved by: Local Chief Executive			Date: DD/MM/YEAR		

step 4 FILL-OUT THE GPB AND GAD AR TEMPLATES

The GAD AR Template

ANNEX E

ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT FY _____

Region: _____
Province: _____
City/Municipality: _____

Total LGU Budget: _____
Total GAD Expenditure: _____

Gender Issue or GAD Mandate (1)	GAD Objective (2)	Relevant LGU Program or Project (3)	GAD Activity (4)	Performance Indicator and Target (5)	Actual Results (6)	Approved GAD Budget (7)	Actual GAD Cost or Expenditure (8)	Variance or Remarks (9)
CLIENT- FOCUSED								
1. Gender Issue								
2. GAD Mandate								
Sub-total A								
ORGANIZATION-FOCUSED								
1. Gender Issue								
2. GAD Mandate								
Sub-total B								
ATTRIBUTED PROGRAMS								
Title of LGU Program or Project (10)					HGDG PIMME/ FIMME Score (11)	Total Annual Program/ Project Cost or Expenditure (12)	GAD Attributed Program/ Project Cost or Expenditure (13)	Variance or Remarks (14)
Sub-total C								
GRAND TOTAL (A+B+C)								
Prepared by: _____			Approved by: _____			Date: _____		
Chairperson, GFPS TWG			Local Chief Executive			DD/MM/YEAR		



Schedule to be Observed in GAD Planning and Budgeting



January (a year before the budget year) – LCE issues a directive to departments re annual GPB and GAR

January

- All LGU departments formulate GAR of preceding year
- LGU depts prepare their GPB proposals for succeeding year for submission to their LGU GFPS
- GFPS review and consolidate inputs submitted by the depts for preparation of LGU GPB and GAR

February

- Barangay GPBs are submitted to the city/municipality GFPS for review
- LGUs including barangays submit GAR of preceding year on or before 5th day of February to city/municipality, cf COA audit team
- Provinces, cities and municipalities furnish copy of their GARs to respective DILG RO or Provincial LGU, as the case may be

March – GPBs of component cities and municipalities shall be submitted to the Province GFPS for review

Schedule to be Observed in GAD Planning and Budgeting



April – GPBs of provinces, HUCs, ICCs shall be submitted to the DILG ROs for review

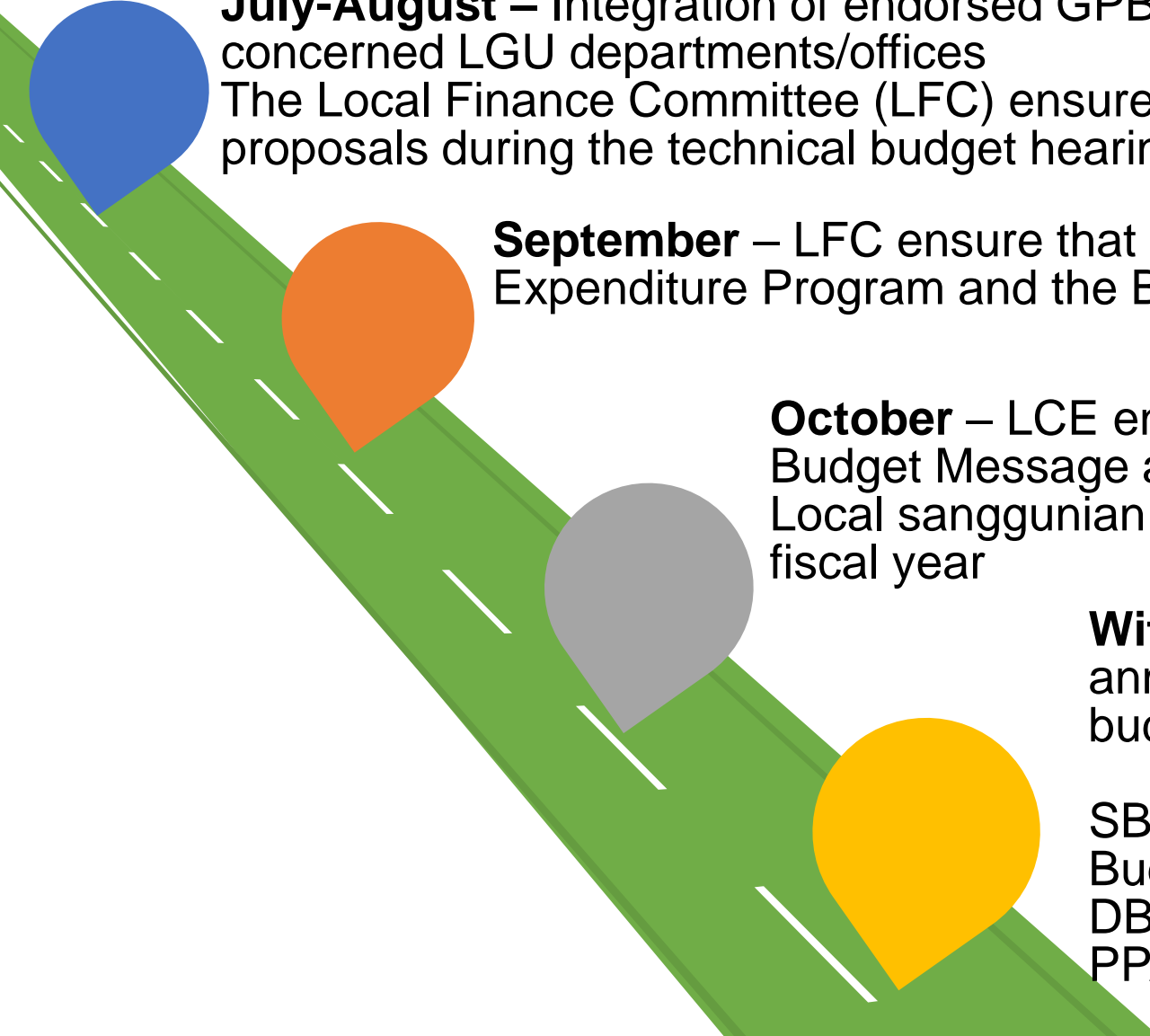
April- May

- DILG RO review and endorse province/HUC/ICC GPBs which shall be returned to the LGU for inclusion in the AIP not later than May.
- LCE of province thru GFPS review and endorse GPBs and GARs of cities and municipalities
- LCE of cities and municipalities thru GFPS review and endorse the GPB and GARs of barangays within their jurisdiction

The review of the LGUs GPB will cover the alignment of the LGUs plan to the plan of the higher LGUs and the gender responsiveness of the PPAs of the GPB.

June – issuance of the Budget call by the LCE to all LGU departments/offices

Schedule to be Observed in GAD Planning and Budgeting



July-August – Integration of endorsed GPB PPAs in the annual budget proposals of concerned LGU departments/offices
The Local Finance Committee (LFC) ensures the integration of the GPB in the LGU budget proposals during the technical budget hearings

September – LFC ensure that identified GAD PPAs are reflected in the Local Expenditure Program and the Budget Expenditure and Sources of Financing

October – LCE ensures that identified GAD PPAs are included in the Budget Message and in the Executive Budget for submission to the Local sanggunian for its enactment NLT 16th day of October current fiscal year

Within 90 days from receipt of submitted annual/supplemental budgets, the DBM Ros review the budgets of HUCs, ICCs, provinces

SB/SP review the Barangay Annual/Supplemental Budget
DBM RO/Prov/City/Muni Sanggunian ensure that GAD PPAs have reqd resource allocation in Annual Budget



GENDER AND DEVELOPMENT (GAD) PLANNING AND BUDGETING CALENDAR

per PCW-DILG-DBM-NEDA JMC No. 2016-01



The Local Chief Executive (LCE) shall issue a directive to all LGU department/ offices for the preparation of their annual GAD Plan & Budget (GPB) and annual GAD Accomplishment Report (AR) (e.g. LGU FY 2017 GPB and FY 2015 GAD AR)

JANUARY
(a year before budget year)

01

All LGU departments/ offices including barangays shall formulate their GAD AR of the preceding year.

JANUARY - FEBRUARY

02

Level of Submission of GAD AR and GPB:
GAD AR of Barangays to C/MPDO; Component Cities/Municipalities to the PPDO; GPB of Barangays to DILG C/MLGOO; component cities/municipalities to the DILG Provincial Office; and HUCs

MARCH
(not later than March 31)

03

DILG shall review and endorse LGU GPBs, which shall be returned to the concerned LGU for inclusion in the preparation of the AIP

APRIL-MAY
(not later than end of May)

04

Integration of identified gender issues and concerns and GAD goals, strategies, objectives, targets & PPAs of the GPB during the formulation, updating or enhancement of the CLUP/ CDP, PDPFP/ ELA and issuance of the budget call by the LCE to all dep'ts/offices

JUNE-JULY

05

Integration of the endorsed GPB PPAs in the annual budget proposals of concerned LGU dep'ts./offices. The Local Finance Committee shall ensure the integration of the GPB in the LGU budget proposals during the technical budget hearings

JULY-AUGUST

06

