

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)
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CLIENT-FOCUSED								
Example 1 (Gender Issue)								
Example 2 (GAD Mandate)								
Sub-total A								
ORGANIZATION-FOCUSED								
Example 1 (Gender Issue)								
Example 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)	
Example 1								
Example 2								
Sub-total C								
GRAND TOTAL (A+B+C)								
Prepared by: Chairperson, GFPS TWG		Approved by: Local Chief Executive			Date: DD/MM/YEAR			

GUIDE IN COMPLETING THE GAD PLAN AND BUDGET FORM FOR PROVINCES, CITIES AND MUNICIPALITIES

Column 1: Gender Issue or GAD Mandate

List under this column the priority gender issues identified through the LGU's review of its flagship or regular programs, analysis of sex-disaggregated data or relevant information that surface the unequal situation of women and men. The gender issue could be client- or organization-focused. A client-focused gender issue refers to concerns arising from the unequal status of women and men stakeholders, clients, and/or constituents of LGUs including the extent of their disparity over benefits from and contribution to a policy/program and/or project of the LGU. An example is the lack of access of marginalized and indigent women to social protection programs and health services. On the other hand, an organization-focused gender issue points to the gap/s in the capacity of the LGU to integrate a gender dimension in its programs, systems or structure. An example is the slow progress of gender mainstreaming in the LGU.

Aside from the priority gender issues, the LGU may directly cite GAD mandates, which include relevant provisions of GAD-related laws (e.g., Section 6 of R.A. 10028 or the "Expanded Breastfeeding Promotion Act of 2009" on the establishment of lactation stations) or plans that the LGU needs to implement (e.g., the Philippine Plan for Gender-Responsive Development, 1995-2025).

The GAD Focal Point System (GFPS) shall prioritize in the LGU's succeeding GAD plan and budget (GPB) the following: a) recurring/emerging gender issues; b) results of the gender assessment of the organization or its existing programs/projects using the Gender-Responsive LGU (GERL) Ka Ba Self-Assessment Tool, the Harmonized Gender and Development Guidelines (HGDG) and other relevant tools; and c) gender issues, concerns and mandates that have not been addressed in the previous year's GPB.

Column 2: GAD Objective

The GAD objective should respond to the gender issue or implement the GAD mandate of the LGU. It spells out the result that the LGU intends to achieve. It may also be the intended result of the GAD mandate the LGU intends to implement. The objective must be specific, measurable, attainable, realistic and time-bound. In addressing a gender issue, it is possible that the GAD objective could not be realized in one planning period. Thus, the LGU may plan related GAD activities to achieve the same objective over several planning periods until the GAD objective or targeted result is achieved.

In the client-focused example, the short term GAD objective may be to increase and sustain access of marginalized and indigent women constituents to social protection programs and health services of the LGU.

In the organization-focused example, the GAD objective may be to facilitate and sustain gender mainstreaming in the LGU and, thus, address the gap of the LGU in integrating gender dimension in its programs and/or services. If facilitating gender mainstreaming cannot be achieved in one year, the LGU may plan related activities until such time that the objective is achieved.

Column 3: Relevant LGU Program or Project

This column indicates the relevant program/s or project/s of the LGU that can be integrated with gender perspective to respond to the gender issues and/or implement the specific GAD mandate/s identified in Column 1. This ensures that gender perspective is mainstreamed and sustained in the LGU's mandates and regular programs.

Column 4: GAD Activity

Similar to the GAD objective, the proposed GAD activities should respond to the gender issue or implement the specific GAD mandates relevant to the LGU.

The proposed GAD activity, which can either be client- or organization-focused, should be stated as clearly as possible to facilitate budgeting.

Client-focused GAD activities are those that seek to address the gender issues of the LGU's constituents or contribute in responding to the gender issues and concerns in the LGU. For example, to respond to the identified gender issue above, the LGU may implement the following: a) conduct massive information education campaign on social protection programs or schemes targeting women; b) assist in the enrollment of marginalized and indigent women to the Philhealth schemes; and c) promulgate and implement an ordinance on the access of women to social protection program of the LGUs.

Organization-focused activities may seek to: a) create the organizational environment for implementing gender-responsive policies, programs, projects and services; b) address the gap in knowledge, skills and attitudes of key personnel on gender mainstreaming; and c) address the gender issues of employees in the workplace subject to the mandate of the organization. For example, to respond to the identified gender issue on the slow progress of gender mainstreaming in the LGU, it may undertake the following: a) issue an executive order for the creation and/or strengthening of the GFPS or similar mechanism; b) create and/or strengthen the GFPS of the LGU; and c) implement gender-responsive PPAs in the LGU.

LGUs shall give priority to client-focused GAD activities. However, LGUs who are in the early stages of gender mainstreaming shall give premium to capacity development of its GFPS and/or similar GAD mechanism, as well as its employees on GAD concepts, principles, tools and processes (e.g., gender sensitivity, gender audit, gender analysis, gender-responsive planning and budgeting, gender-responsive project design and implementation and institutional strengthening, among others).

The gender issues to be addressed or the GAD mandate to be fulfilled (Column 1); the GAD objective (Column 2) and the proposed GAD activity (Column 4) should be aligned at all times.

Column 5: Performance Indicator and Target

The performance indicators are quantitative or qualitative means to measure achievement of the results of the proposed activity and how they contribute to the realization of the GAD objective.

Quantitative indicators are measures or evidences that can be counted such as, but not limited to, number, frequency, percentile, and ratio. In relation to the example above, the

indicator could be the number of marginalized and indigent women enrolled in the Philhealth scheme.

Qualitative indicators are measures of an individual or group's judgment and/ or perception of established standards, the presence or absence of specific conditions, the quality of something, or the opinion about something (e.g., presence of gender-responsive guidelines on the requirements for marginalized and indigent women to access social protection programs of the LGU).

The target is an important consideration in budgeting for it specifies what the LGU's GPB intends to achieve within one year in relation to the GAD objective. The target should be realistic and attainable within the implementation period and should be set against a baseline data. Monitoring and evaluating the GPB will largely be based on attainment of targets and performance indicators.

For example, to increase the access of marginalized and indigent women constituents to social protection programs, the LGU may set the following targets: a) x number of information, education and communication (IEC) campaigns on the social protection program or scheme conducted by the end of the year; b) x number of marginalized and indigent women assisted in the enrollment to the Philhealth scheme by 1st quarter; and c) ordinance on the access of women to social protection program of the LGUs issued by the end of the year.

Column 6: GAD Budget

The GAD budget is the cost of implementing the GAD plan. For more realistic budgeting, the cost of implementing each activity should be estimated by object of expenditure.

For example, if the LGU conducts a massive information dissemination campaign on its social protection programs, it should cost the supplies for the development, printing and dissemination of the IEC materials; transportation for the conduct of the information campaign. If the information campaign is through the conduct of a forum or consultation, the budget could include the cost for the food for x number of persons for x number of days, venue rental, professional fee for resource persons, and communication costs for coordination, among others. It is possible that certain activities do not have direct cost implications.

The GAD budget may be drawn from the LGU's maintenance and other operating expenses (MOOE), capital outlay (CO), and/or personal services (PS) based on the LGU's approved budget. All LGUs shall allocate at least five percent (5%) of their total annual budget appropriations to support their respective GAD PPAs.

In determining what can or cannot be charged to the GAD budget, the primary consideration is the **gender issue** or the **GAD mandate** being addressed by the expense or activity.

EXAMPLES OF EXPENSES THAT CAN BE CHARGED TO THE GAD BUDGET

1. PPAs that address GAD issues and GAD mandates, including relevant expenses such as supplies, travel, food, board and lodging, professional fees, among others.
2. Capacity development on GAD (e.g. Gender Sensitivity Training; Gender Analysis, Gender-responsive Planning and Budgeting, among others.);

3. Activities related to the establishment and/or strengthening of enabling mechanisms that support the GAD efforts of LGUs (e.g. GFPS, Committee on Decorum and Investigation (CODI), and Violence Against Women desks, among others);
4. Salaries of LGU personnel assigned to plan, implement and monitor GAD PPAs on a full-time basis, following government rules in hiring and creating positions;
5. Time spent by the LGU GFPS members or LGU employees doing GAD-related work. Overtime work rendered in doing GAD-related PPAs may be compensated through a compensatory time off (CTO), following government accounting and auditing rules and regulations;
6. Salaries of police women and men assigned to women's desks;
7. Salaries of personnel hired to manage/operate the GAD Office, if established;
8. LGU programs that address women's practical and strategic needs (e.g., day care center, breastfeeding rooms, crisis or counseling rooms for abused women and children, halfway houses for trafficked women and children, and gender-responsive family planning programs, among others);
9. Construction expenses for gender-responsive or GAD-mandated facilities which include, but are not limited to, the following :
 - a) Day care center ,
 - b) VAWC Center,
 - c) Halfway houses for trafficked women and girls, and
 - d) Women crisis center;
10. Consultations conducted by the LGU to gather inputs for and/or to disseminate the GAD plan and budget;
11. Payment of professional fees, honoraria and other services for gender experts or gender specialists engaged by the LGUs for GAD-related trainings and activities; and
12. IEC activities (development, printing and dissemination) that support the GAD PPAs and objectives of the LGUs.

The expenditures, although allowed, must still follow government accounting rules and regulations.

EXAMPLES OF EXPENSES THAT CAN NOT BE CHARGED TO THE GAD BUDGET

1. Programs, projects, activities (PPAs) that are not in the LGU's DILG-endorsed original or adjusted GAD plan UNLESS these are addressing a newly emerging gender issue that has not been considered during the GPB preparation and review stage. The inclusion of such PPAs should, however, be communicated with the appropriate DILG unit;
2. Personal services of women employees UNLESS they are working full time or part time on GAD PPAs;
3. Honoraria for LGU's GFPS members or other employees working on their LGU GAD programs;
4. Salaries of casual or emergency employees UNLESS they are hired to assist in GAD-related PPAs;

5. Provision of contingency funds or “other services” of PPAs; and
6. Purchase of supplies, materials, equipment and vehicles for the general use of the LGU.
7. The following expenses CAN NOT be charged to the GAD budget UNLESS they are justified as clearly addressing a specific gender issue:
 - a) Physical, mental and health fitness activities, including purchase of supplies, materials, equipment and information dissemination materials;
 - b) Social, rest and recreation activities; and
 - c) Religious activities and implementation of cultural projects.

Column 7: Lead or Responsible Office

This column specifies the unit or office in the LGU tasked to implement a particular GAD activity. The responsible office shall have direct knowledge or involvement in the implementation of the GAD activity and shall periodically report on the progress of its implementation to the LGU's LCE and/ or the GFPS.

ATTRIBUTION OF LGU REGULAR PROGRAMS/PROJECTS TO THE GAD BUDGET

Columns 8 to 12 shall only be accomplished by the LGU if it will be attributing a portion or the whole of the annual budget of its regular program/s or project/s to the GAD budget.

To be able to attribute the cost of mainstreaming gender in a regular program/project, the LGU shall assess the program/project using the HGDG tool. During the preparation of the GPB, the program/project shall be assessed based on its original/revised design document(s). The LGUs shall use the appropriate HGDG design checklist (HGDG Boxes 9-15, 18-23), funding facilities checklist (HGDG Box F1) or generic checklist (HGDG Box 7a).

Column 8: Title of the LGU Program or Project

This column states the title of the LGU program/project which shall be assessed using the HGDG tool for attribution to the GAD budget.

Column 9: HGDG Design/ Funding Facility/ Generic Checklist Score

This column indicates the program/project's score in the HGDG assessment. The score indicates the level of gender-responsiveness of the program/project's design.

Column 10: Total Annual Program/Project Budget

This column indicates the total annual budget of the program/project, which shall be the basis for computing the amount that will be attributed to the GAD budget.

Column 11: GAD Attributed Program/Project Budget

This column reflects the amount of the program/project’s annual budget attributed to the GAD budget. Depending on the HGDG score of the program/project, the LGU may attribute a portion or the whole of the program/project’s annual budget to the GAD budget following the matrix below, which is also found under Section C.4 of the JMC:

HGDG Score	Description	Corresponding Budget for the Year of the Program/Project that may be Attributed to the LGU GAD Budget
Below 4.0	GAD is invisible	Zero or no amount from the program/ project’s budget for the year may be attributed to the GAD budget.
4.0 – 7.9	Promising GAD prospects (conditional pass)	25% of the program/project’s budget for the year may be attributed to the GAD budget.
8.0 – 14.9	Gender-sensitive	50% of the program/project’s budget for the year may be attributed to the GAD budget.
15.0 – 19.9	Gender-responsive	75% of the program/project’s budget for the year may be attributed to the GAD budget.
20.0	Fully gender- responsive	100% of the program/project’s budget for the year may be attributed to the GAD budget.

For example, if the LGU’s program got an HGDG score of 5.5, then the program is considered to be with “promising GAD prospects.” Based on the table above, the LGU can attribute 25% of the program’s annual budget to the GAD budget. If the total annual budget of the said program is one million pesos (Php 1,000,000.00), then it can attribute two hundred fifty thousand pesos (Php 250,000.00) to the GAD Budget.

Column 12: Lead or Responsible Office

This column specifies the unit or office in the LGU tasked to implement the program/project being attributed to GAD. The responsible office, which has direct knowledge or involvement in the design and implementation of the program/project, shall accomplish, together with the LGU GFPS, the HGDG checklist and provide the necessary means of verification (MOV) for the responses to the HGDG questions. It shall also take note of the program/project’s areas for improvement in terms of gender mainstreaming and implement necessary interventions to maintain or increase the program/project’s score based on the result of the assessment. It shall also monitor the progress of the program/project’s implementation and coordinate with the LGU GFPS in assessing the program/project again using the HGDG Project Implementation and Management, and Monitoring and Evaluation (PIMME) or the Facility Implementation, Management, and Monitoring and Evaluation (FIMME) checklist during the preparation of the GAD Accomplishment Report.