Gender in the Budget of Local Government Units

DEBBIE BUDLENDER AND MARIA ISABEL T. BUENAOBRA

This paper was presented at the Asia-Pacific Summit of Women Mayors and
Councilors held at Phitsanulok, Thailand from June 19-22, 2001. It will serve as
the introduction to and summary of a collection of case studies on gender budgeting
that will be published as a book and launched in 2001. The case studies were
funded by The Asia Foundation and done in Bacolod, Negros Occidental; Angeles,
Pampanga; and Surallah, South Cotabato. Another paper provides a review of the
Gender and Development (GAD) budget policy experience in the Philippines.

Introduction

Budgets are not neutral instruments. They affect different people
differently. In particular, they affect women and men, girls and boys
differently. And they affect different categories of women and men, girls
and boys differently. Thus, how the government collects its revenue and
spends its money will mean very different things for the lives of a poor
woman in rural Mindanao, of a middle-class woman in Metro Manila, or
even more to a middle-class man.

The Philippine government was one of the first governments to
recognize the gender impact of budgets. In the mid-1980s, the Australian
government was the first in the world to start presenting annual budget
statements that reported how different expenditures affected women
and men in that country. The Philippines and South Africa were the next
countries to start this type of exercise. By now, over 40 countries have
taken some action in respect of gender and budgets.

The Philippine initiative, like Australia’s, started in government. It
began with the passage in February 1992 of Republic Act (RA) 7192,
Women in Development and Nation-building Act, which stated that every
agency of the national government must allocate at least 5 percent of the
money it received from foreign donors to promote gender equality.
Further executive branch directives extended the scope of the 5 percent
reservation to apply to the full budget of all agencies, as well as to the
budgets of local government units (LGUs). This 5 percent reservation
became known as the gender and development (GAD) budget and is described in more detail in the overview chapter.

South Africa took a different route. Its initiative was based outside the executive branch, being undertaken by a partnership of non-government organizations (NGOs) and women in the post-apartheid national parliament. In addition, instead of stating that a certain percentage of the government budget should be allocated for gender mainstreaming, the South African exercise asked what the impact of the full 100 percent of the budget was on women and men, girls and boys.

This paper reports on action-research which takes forward the steps that the Philippines has already taken in respect of gender and budgets. There are several ways in which this project is an expansion of what has gone before:

- The initiative is based within civil society, among women’s and other NGOs. By involving civil society, it is hoped that the government initiative will be strengthened and that it does not, as in Australia, become weak after a change of administration.
- The initiative looks beyond the 5 percent GAD budget to the other 95 percent. Like the National Commission on the Role of Filipino Women (NCRFW), it is believed that the aim of the 5 percent GAD budget is to mainstream gender throughout all programs and projects, and their related budgets. We believe that unless we look at the other 95 percent, we will not know how best to use the 5 percent GAD budget.
- The initiative focuses on local governments rather than national agencies. There are over 300 national agencies which GAD budgets the NCRFW is meant to oversee. But there are about 1,700 LGUs and many more barangays which should also be mainstreaming gender in their budgets. As will be seen, the NCRFW with its 20 staff members has hardly been able to touch these budgets. The three LGU case studies presented here are a small start on that enormous task.

The research was initiated and supported by The Asia Foundation (TAF). For several years in the 1990s, the Foundation had a Global Women in Politics program that worked in Asia, Africa, and Latin America to support women’s engagement in politics. In the final year of this project (October 1999), the Foundation facilitated a workshop with the Uganda Debt Network that focused on advocacy around gender and the budget.
It became clear that advocacy around gender will not be successful unless it looks also at the resources (budget) needed to implement proposals. On the other hand, research around the gender impact of budgets will remain sitting uselessly on dusty shelves unless there is advocacy to ensure that the knowledge gained is disseminated and used. It is for this reason that the current project is action-research. The main players are NGOs at local and national levels that are already active in gender and local government issues. The project will involve advocacy to ensure that the research findings are noticed and used, for which this book is a resource.

The fundamental aim of the project is to ensure that government budgets have no gender bias – indeed, that they ensure that existing gender biases are addressed. But there are other aims, which are just as important:

- To promote equity, efficiency, and effectiveness in government policy and implementation;
- To promote accountability and transparency on the part of government and public representatives, and to minimize corruption;
- To inform and enhance citizen participation and advocacy, particularly for women, by strengthening leverage and tools for policy implementation;
- To encourage citizens’ budget literacy and level of comfort at tracing how much money was set aside or not for a policy commitment; and
- To improve the impact of decentralization through improved capacity by both officials and community groups.

The Process

During March 2000, Lisa Veneklasen of TAF’s Washington office and Debbie Budlender of the Community Agency for Social Enquiry in South Africa visited the Philippines and joined Maribel Buenaobra, the gender specialist of TAF’s Manila office, in meetings with possible partners for the Democratizing Budget Project. Meetings were held with organizations and individuals whom they knew were active in the area of gender, local governments, and budgets. Many of these were people with whom the Foundation had worked before, for example, in the Women in Politics projects undertaken since 1994. There was also a meeting with
staff of NCRFW, and with the United Nation’s Development Fund for Women (UNIFEM) representative in the region.

The discussions confirmed interest in a project of this type. The NCRFW was itself keen to find ways of strengthening gender mainstreaming in the budget. It commissioned monitoring and researches, results of which revealed that while more agencies were implementing the GAD budget each year, there were still serious weaknesses. The NCRFW also recognized the role that NGOs could play in extending gender budgeting to the local level. The NGO partners recognized that the exercise could strengthen the work they were already doing in local communities. Some had already focused in different ways on GAD budgeting in local governments, but had faced obstacles in doing so which the project might help them address.

Three localities that are examples of “best practice” in the country as of 2000 were chosen as case studies. These are as follows:

- Angeles City in Pampanga is the site of a former United States (US) airbase situated about 80 km from Metro Manila. There is a strong women’s organization, the Ing Makababaying Aksyon (IMA) Foundation, which has been active in local politics in the area. As in Bacolod City, an IMA leader, Susan Pineda, is a city councilor, the only woman at present. Angeles was, thanks to IMA’s intervention, the first city to have its own GAD budget ordinance mandating the allocation of a minimum of 5 percent of the annual general appropriations for GAD activities. The ordinance also created the GAD council, a mechanism for governmental organization-NGO consultations for ensuring the integration of GAD in the city’s comprehensive development plan.

- Bacolod City in Negros Occidental, in the Visayas where a women’s organization, the Development for Active Women Networking (DAWN) Foundation, has been active for several years, working to increase women’s political participation and to advance women’s rights. Celia Flor, DAWN’s executive director, was in 1995, elected as a city councilor. From this position, she has fought to ensure gender integration at both municipal and barangay levels.

- Surallah is the locality chosen in Mindanao. Unlike the other two case studies, Surallah is a first class municipality (in the province of South
Cotabato) rather than a city. Further, while the NGO partners in the cities of Bacolod and Angeles are women’s organizations, Building Alternative Rural Resource Institutions and Organizing Services (BARRIOS), is a mixed-gender, regional NGO based in General Santos City. The organization has strong links with the Institute for Politics and Governance (IPG) in Metro Manila. What is particularly interesting about BARRIOS is the extremely participatory barangay level planning which it has introduced in Surallah and a range of other LGUs around the country under the Barangay-Bayan Governance Consortium (BATMAN) project.

The case studies show what strong women’s and people’s organizations have achieved. They also show the benefits of participatory processes in ensuring that real needs are known and that government plans and budgets address them. But the research reports show, as those involved readily admit, that there is still a long way to go before budgets are gender-sensitive and budget preparation is truly participatory. They also show the many obstacles that advocates and activists must overcome to ensure sustained integration of gender in budgets and implementation.

A fourth study completes the set of research in this first stage of the Democratizing Budget Project by providing the national background for the local studies. It summarizes what has happened at national level in respect of GAD budgets, and describes the processes and directives in respect of local governments. The NGO partner for this study was Women’s Action Network for Development (WAND). WAND was chosen for several reasons. First, it is itself a network of women’s organizations, including some of the other partners, and so has a lot of potential influence. Second, WAND has previously engaged on the issue of gender and budgets, having commissioned research in 1999 on the implementation of the GAD budget policy and the gender assessment of budgets of selected LGUs. It also held advocacy meetings on GAD budgets with some national agencies, and conducted workshops on GAD and local budgeting processes for its member organizations.

The first research workshop was held in August 2000 in Metro Manila. In addition to representatives of each of the NGO partners, there were participants from national government agencies and UNIFEM and several gender activist-academics. The national agencies – the Department of Budget Management (DBM), National Economic and
Development Authority (NEDA), NCRFW and Department of Interior and Local Government (DILG) – were those which should have a direct role in mainstreaming gender in local government budgets. UNIFEM attended because they, too, are interested in supporting gender mainstreaming in budgets and hope to have a parallel project based in NCRFW but focusing on national agencies. Gender activist-academicicians were invited as possible researchers and supporters of the project.

In the first workshop, participants agreed on a common framework and drew up outlines for each of the four papers in this study. Between August and October, the four teams started the research work, searching for secondary material, conducting individual interviews, holding focus group discussions, and, in Surallah, engaging in participatory planning at the barangay level.

In mid-October 2000, the teams met in Bacolod City to discuss the progress in their research, including the obstacles encountered, and how to address these. In mid-December 2000, they met again in Metro Manila to discuss the near-final reports, how these could be improved, and what should happen after the research. The final research reports were submitted by end of March 2001. The case studies were subsequently published and launched nationwide.

**Summary of Research Findings**

The first subsection of this part highlights key issues from each of the three case studies. The second subsection examines similarities and differences among the case studies in respect of eight key issues.

**Highlights from the Three Case Studies**

**Angeles City**

The report highlights the key role played by IMA Foundation in introducing gender issues at local government level in the city. In particular, Angeles led the way in formalizing GAD budgeting in LGUs with the issuance of the GAD ordinance in 1998.

Susan Pineda, the strong leader of IMA, is today still a city councilor, but, due to a change in administration, is now in the opposition. The
change has seen a marked shift in relations. While the new mayor was sympathetic to the initial GAD ordinance, key clauses of the ordinance have been changed since. There is also fairly outright hostility on the part of the politically aligned administration to IMA and its partners. This hostility prompted IMA to choose a third party, in the form of researchers from the University of the Philippines, to conduct most of the interviews and the write up of some of the materials. However, IMA also played a key role in that its representative accompanied the researchers and documented the interviews, and it took final responsibility for writing the report.

Many of the Angeles gender issues are colored by its history as a former US airbase. In particular, there are many prostituted women and the "entertainment" industry is an important part of the city's economic base. IMA addresses these issues in many of its programs and activities. They also need to be reflected in the city budget.

While Angeles has a GAD budget ordinance and a GAD office, it has no GAD plan. The GAD ordinance applies to the city budget as a whole, rather than to the budgets of different departments. This provides the opportunity for some departments to assert that gender is not relevant in their work, and that other departments should rather address it. This situation adds to the confusion on how local governments and departments should comply with the budget policy. Included among the items that the city considers part of its GAD budget are many which appear to be general "social" expenditures without any clear gender focus.

**Bacolod City**

As with Angeles, DAWN has ensured that gender issues are raised on an ongoing basis in Bacolod City. Bacolod's budget ordinance and resolution require that 5 percent of the funds of each department be allocated for gender, rather than 5 percent of the budget as a whole. This has been extended to the barangay level, in that all barangay budget proposals are overseen by the women's committee of the Sanggunian (council) and are not passed unless the requisite 5 percent has been allocated for gender.

As in Angeles, the NGO representative, Celia Flor, became a councilor at a time when she was part of the ruling political party but is
now in the opposition. In the elections of 1998, she stood as a member of Abanse Pinay, a nationally organized women's party. However, unlike Angeles, the council staff was not as overtly politically aligned with the mayor, and the relationship between the officials and DAWN is far more friendly. Hence, DAWN was able to do every step of the research.

The strong role of the mayor and politics is, nevertheless, reflected in the budget. An increasing proportion of the LGU budget is allocated to the mayor's office, and a large part of this is allocated for the employment of casuals. In the research, representatives of other departments reported their frustration that they were often not able to access even the limited funds they were allocated.

**Surallah, South Cotabato**

Surallah is part of Mindanao, the poorest region of the country, and one with a significant Muslim population. For both these reasons, Mindanao has been the center of political troubles in the country over the past decades, and is also the region in which there is most support for local autonomy and federalism. Compared to the other two case studies, Surallah is noteworthy for its marginalization, ruralness, and relative ignorance of national directives and developments.

However, the Surallah experience has been one of much greater participation by ordinary people in local planning, down to the barangay level. Also, unlike in the other two case studies, local officials openly welcomed the project and have asked for further assistance from BARRIOS in mainstreaming gender and in developing gender-sensitive monitoring indicators. The openness extends up to the mayor, a progressive and open-minded man.

For BARRIOS itself, the project provided the first opportunity to focus seriously on gender. This first initiative will, hopefully, see gender integrated in some of the other participatory tools used by BARRIOS and others involved in their Barangay-Bayan Governance Project, a comprehensive program on local governance.

**Comparison of Issues Across the Three LGUs**

The issues were chosen by the group as a whole in an exercise in the final workshop. These were the group's overall view of what they had
learnt from the process of engaging in collaborative, comparative research.

**GAD budget policies**

This issue provides the legal framework for the integration of GAD in the city or barangay development plans. At the outset, the absence of any provision in the Local Government Code relating to allocation of budget for gender-related programs maintains the marginalization of gender issues. There are no clear legal bases or requirements that will push local governments to give more attention to gender concerns in the communities through a gender budget, unless civil society groups advocate for it. That is why the passage of a GAD budget ordinance in Angeles City, providing for the allocation of 5 percent of the total city budget for GAD concerns, is considered an achievement. In Bacolod City, there is a budget ordinance and resolution requiring 5 percent GAD budget per department, and a policy requiring barangays to set aside 5 percent budget for GAD. In Surallah, there is no such ordinance at either the municipal or barangay level.

**Structures**

The legal basis or framework should provide structures to be set in place for the planning and implementation of a GAD budget. In Angeles City, the GAD budget ordinance has provisions for a GAD office and a GAD council chaired by the city mayor. In Bacolod City, there are GAD focal persons at the barangay level, and the local DILG takes the lead in ensuring implementation at the barangay level. In Surallah, there is no such structure.

**GAD plan**

All of the partner organizations emphasize the importance of a GAD plan which should provide the framework and strategy for integrating GAD concerns in the local budgets. However, there is no such plan for all LGUs involved in this project. LGU efforts on GAD are still at the level of conducting gender sensitivity training, policy formulation, provision of funds for projects that concern women (sometimes as mundane as ballroom dancing), and the like. Because of the lack of understanding on the GAD budget policy on the part of local government officials and line agencies, not much has been done on eliciting the participation of women’s NGOs in the budget process, particularly in crafting a GAD plan.
for incorporation into their comprehensive development plans. This has implications in the absence of a system for monitoring budget expenditures and their impact on men and women.

**Role of Civil Society**

The role of civil society groups in pushing for the integration of gender concerns in the budget process is important. For both Angeles City and Bacolod City, the project partners mentioned the presence of a loose coalition of NGOs, which successfully lobbied for a GAD ordinance. The two cities have a strong local women’s movement with dynamic NGO leaders. The NGOs maintain good relations with the media. However, these NGOs have minimal influence or participation in the budget process. NGOs based in Angeles City and Bacolod City benefit from information support and capability building assistance from national NGOs. Meanwhile in Surallah, there are only five local NGOs, and externally based NGOs, one national (IPG) and one regional (BARRIOS) which initiate and provide assistance in participatory planning processes.

**Use of funds**

In Angeles City, GAD funds are used for special projects by the city mayor. In Bacolod City, they are used for GAD-related training by some departments. At the barangay level, big amounts are spent for honoraria of GAD focal persons. Other expenditures are for training, livelihood assistance, drug prevention, city beautification, etc. In Surallah, GAD funds are used as “cookie jar” by the local budget officer who has complete control and discretion over their use.

**Political dynamics and shifts in leadership**

In Angeles City, the GAD ordinance provides for the election of an NGO leader in the GAD council. Initially, the leader was part of the majority, but because of the change in leadership, she has become part of the minority and her influence in the council has decreased. In Bacolod City, NGO leaders have been elected in the city council and serve a critical and fiscalizing role in the city government. Relations between NGO leaders and government line agencies are stable. In Surallah, the municipal mayor has made the shift from being a traditional politician to a reform-oriented one.
Gender and development at the barangay level

In Angeles City, attribution of selected expenses to GAD concerns seems to be a common practice. However, there is a lack of awareness of national and local GAD-related policies. In Bacolod City, there is a 5 percent GAD budget compliance and there are GAD entry plans and focal persons and committees on women. The DILG and the local council provide oversight.

National agency involvement

In Angeles City, IMA sought the assistance of government agencies, such as NEDA, DILG, and DBM, in implementing the GAD ordinance. In Bacolod City, DILG and regional NEDA provided assistance to LGUs. In Surallah, the Population Commission sponsored gender sensitivity training for local government officials using official development assistance.

Conclusion

Political dynamics

Progressive and reform-minded local government officials who have the political will can help initiate and strengthen the task of mainstreaming GAD and women’s participation in local governance. However, government commitment to the initiative should include building a partnership with civil society institutions wherever possible. The utilization of the expertise and experience of women’s NGOs, policy institutes, research institutions, and other agencies that focus on gender issues would supplement public resources and technical skills. It would also, over time, contribute to the building of the capability of government officials and public representatives. Further, civil society participation will enhance the sustainability of gender budget initiatives.

Gap between policy and implementation, and between national and local levels

The Philippines is ahead of other countries in having a law about gender and the budget, as well as in having a government which is substantially decentralized under the Local Government Code (passed in 1991). But NCRFW monitoring and this and previous research show that the law is being ignored or implemented in a half-hearted way. Even at the national level, only 133 of 334 agencies complied with the 5 percent GAD directive. Overall, the allocation for the GAD budget stands at an
average of 0.5 percent of total general appropriations for each year of implementation (NCRFW reports).

There are no national figures for the LGU level. Further research on local level figures could provide insights on whether devolution of responsibilities to the local level, as mandated by the Local Government Code, has made a difference in integrating GAD concerns in local development planning. However, as mentioned above, the absence of any provision in the code relating to allocation of budget for gender-related concerns maintains the marginalization of gender issues. There is therefore a need to amend the Local Government Code to provide for such allocation.

**Problems of Implementation**

**Lack of appreciation and understanding of gender issues**

In both Bacolod City and Angeles City, the papers provide several examples of items that officials claimed were part of GAD allocation but in which the researchers found it difficult to identify a gender focus. In some cases, these strange allocations might reflect deviousness on the part of officials desperate to complete the 5 percent quota. In other cases, though, it probably reflects ignorance. Officials simply do not understand what gender analysis, gender mainstreaming, and genderfriendliness mean.

In the national research, informants said that they needed more assistance from NCRFW or others on how to integrate gender in the budget. This and previous research found that the categories used by the NCRFW in its booklets and instructions have sometimes confused officials. Many people were offended by the commission’s most recent publication which lists the “no-no’s,” the things that may not be counted as part of the 5 percent GAD allocation. No-no’s such as funding ballroom dancing for civil servants, are useful, as all the examples are drawn from real examples of GAD allocations in the past. What would also be useful, however, are examples of good practice of allocations that will more truly help to promote gender equality.
Lack of technical capability to integrate GAD

Budgeting is only one step in the government process of delivery to citizens. Before getting to the budget, a government agency needs to look at the situation of women and men, girls and boys in the community, and draw up a plan to address those needs. Only then can it see how it will raise and allocate the resources to implement the plan.

GAD budgeting is largely not integrated in general planning and budgeting cycles of government agencies. Lack of technical skills and political will have been identified as reasons for the non-integration.

NGOs, such as IPG, which have expertise in participatory local development planning can also assist in building the capability of government officials to collect gender-disaggregated information, undertake gender-sensitive planning, and do gender-sensitive monitoring and allocation of resources. All of these steps are building blocks in the coherent system needed for gender-sensitive government provision.

Absence of a monitoring system

None of the three local governments studied have a monitoring system. In fact, this statement is probably true of the overwhelming majority of LGUs in the country. The Surallah municipality has asked BARRIOS for assistance in developing a gender-responsive monitoring system. Monitoring is necessary because there is often a big difference between what is written in budgets and what happens in practice. Monitoring needs to ensure that allocated money is spent, to record on whom the money is spent, and to check whether the expenditure has made a difference in the lives of women and men, girls and boys in the community. The lack of evaluation standards has hampered the success of gender mainstreming initiatives. Monitoring and evaluation standards must be crafted and installed by all agencies. Currently, there is no monitoring system at all, gender responsive or not.

Lack of common understanding of the GAD policy

Conflicting issuances from the oversight agencies, such as DBM and DILG, reflect a lack of common understanding of GAD policy and its goals. For instance, DBM Local Budget Memorandum No. 32 cites an amount of 5 percent of all appropriations to be set aside for GAD-related projects, while DILG's Memorandum Circular No. 99-146 mentions the use of 5
percent of the development fund (which is 20 percent of the Internal Revenue Allotment general grant from the national government) for GAD programs. This confusion creates a lot of problems in terms of local government compliance of the national budget policy. The coordination among agencies tasked to issue guidelines for implementation should be strengthened. This includes clarification and definition of their roles, functions, and responsibilities.

The Local Government Code should also be amended to explicitly include a gender budget provision. The local GAD budget should be sourced not only from the Internal Revenue Allotment but also from all other sources of revenue. LGUs should create a mechanism to coordinate the local planning, implementation, monitoring, and evaluation of the GAD budget policy.

**Role of civil society**

Civil society participation in gender budget initiatives is important not only for sustainability, but also to ensure that real needs are known, to draw on expertise, and to increase democracy. NGOs, with expertise on participatory approaches to barangay development planning, can assist LGUs in formulating sectoral development priorities, in identifying effective strategies and methods to integrate gender in their local budgeting process, in encouraging women’s participation in local development plans, and in monitoring budget expenditures by their LGUs. As mentioned above, use of the expertise and experience of women’s NGOs, policy institutes, research institutions, and other agencies that focus on gender issues would reduce the demand on public resources and technical skills. Thus, collaboration between LGUs and civil society in sustaining initiatives such as this is very important.

**Five percent GAD provision vs. 95 percent of the pie**

The research began with the aim of looking at the entire 95 percent budget instead of the 5 percent GAD provision. However, project team members were faced with the reality that it is difficult to get government line agencies, local government officials, and NGOs to look beyond the 5 percent GAD budget. Perhaps the GAD approach has made it hard for people to move outside the framework. The challenge for everyone then is to ensure that the 5 percent is used in a way that promotes the gender-responsiveness of the 95 percent.
Next Steps

In this first phase of TAF-supported gender budget work, many of the findings of the three case studies involved general issues of process and procedure. For example, the research noted the overwhelming power of the mayor in determining budgets. Each of the studies looked at the gender-related and budget structures, how these worked, and their weaknesses. All studies noted that gender planning was usually absent and, if done, was not integrated with other planning processes. All studies also looked at what was happening at the barangay level in terms of planning and budgets. Finally, each of the studies gave a few concrete examples of what the weaknesses uncovered meant in terms of sectoral planning and delivery. These limited examples pointed to the need for further work on delivery in the sectors where responsibility has been devolved to local government level.

Delivery issues can best be tackled by focusing on particular sectors to examine planning, budget, implementation, and impact. In the next step, research could follow an issue or problem vertically through all levels, from barangay to national, assessing its impact on women and men, girls and boys at the barangay level. It can also follow the issue horizontally, by looking at all the relevant agencies or sources of funding.

As with the local government research, the sectoral research should start with case studies rather than tackle the full range of sectors. The final choice of sectors must be made with TAF partners. One of the criteria used in making this choice would be the extent to which a particular sector is provided for by the different levels of government. With defense, for example, there would be minimal provision at LGU level as defense is considered a national competence. With many other areas, and especially the social sectors, every level of government is involved to some extent in policymaking, planning, budgeting, and implementation. It is these areas which are of most interest as they will highlight, in addition to gender disparities, possible disparities among LGUs and other population groupings in terms of coverage.

Another significant criterion is the extent to which the women’s and other organizations involved consider the issue an important one and are organizing around it. One of TAF’s aims in this project is to support women’s political participation and power. The issue must therefore be
one around which women feel strongly and in which they can be strengthened.

For example, health is a good candidate for one of the research foci. The sector is important to women. It includes obviously gender-relevant aspects, such as reproductive health, as well as what are often seen as more general and gender-neutral aspects. Social welfare may be another research focus. This was an area that the research was asked to look at and is particularly important to poorer women and men.

The budgets for health and social welfare can be relatively easily isolated as the sectors correspond to institutional entities such as departments. However, even with these two sectors there are expenditures by other entities that determine success or failure in terms of impact. For example, for health, expenditures on water and sanitation are crucial. The first phase research also revealed that the relatively large mayor’s budget can be used to either support or hinder other sectors.

Another possible approach to the sectoral research would be to choose an issue that does not have the same neat institutional link as health and social welfare have. One issue is violence against women. This is a big issue for many women’s organizations and for the Angeles City partner, in particular. A focus on it would necessitate examining the national and local police budgets and other budgets (such as the social welfare one) to see how they contribute both to prevention of violence against women and to dealing with it when it occurs.

TAF is currently mobilizing resources to continue and build on the initiatives and successes of the Gender Budget Advocacy Project. The proposed second phase of the project will include sectoral research and multilevel advocacy on gender budgeting.