ACADEME University of Bohol, Graduate School and Professional Studies Volume 27 • September 2025
DOI: https://doi.org/10.15631/aubgsps.v27i1.323

GENDER AND DEVELOPMENT (GAD) BUDGET POLICY IMPLEMENTATION BY LOCAL GOVERNMENT UNITS IN THE FIRST DISTRICT OF BOHOL

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ABSTRACT

Article history:

Submission: 30 May 2025
Revised: 5 July 2025
Accepted: 8 Aug 2025
Publication: 7 Sept 2025

Keywords **—** Gender and Development, gender budgeting, local governance, public financial management, gender mainstreaming

Gender budgeting is a fiscal governance tool applicable to all government agencies, including Local Government Units (LGUs), as mandated under Republic Act No. 9710 or the "Magna Carta of Women". This study evaluated the Gender and Development (GAD) budget policy implementation among LGUs in the First District of Bohol for the fiscal year 2022, focusing on the key mechanisms deemed by policy as essential elements of gender budgeting. Study data were obtained using a validated descriptive survey instrument, administered to each LGU's designated Gender and Development Focal Point System (GFPS) representative. The results showed that the LGU's were not able to comply with some required mechanisms such as: capacity building of GFPS on GAD; GAD Database and GAD Codes; and most especially their utilization of GAD budgets. It was also established that LGUs perceived issues and challenges in implementing GAD programs and projects. Lastly, while no significant relationship was found between the GAD budgetary processes and

the: (a) required mechanisms for GAD budgeting; and (b) potential issues and challenges in GAD budgeting — this did not apply to all the LGUs where the third budgetary process of budget utilization was concerned. These underscore the need to bridge the gaps in gender budgeting processes to achieve the ends sought by law for women's rights in the country. The study proposes a localized action plan to enhance implementation, which may also serve as a reference for other LGUs wishing to strengthen their legal compliance.

INTRODUCTION

Gender budgeting is a way for governments to use their budgets to address gender equality issues. In the Philippines, this practice has been codified into a policy, with the enactment of Republic Act No. 9710 or "The Magna Carta of Women of 2009". The said law requires GAD Planning and Budgeting as an institutional mechanism for gender mainstreaming, which must be implemented by all government agencies, including Local Government Units (LGUs).

At the LGU level, this mechanism has been described under further regulations (i.e. PCW DILG-DBM-NEDA Joint Memorandum Circular No. 2013-01: Guidelines on the Localization of the Magna Carta of Women") to have several essential elements which include other mechanisms identified under the law like the: Creation and Strengthening of the GAD Focal Point System, which is the body of officers or employees assigned to oversee gender mainstreaming in the LGU; Capacity-building of GFPS on GAD (which is part of the requirement to Create and Strengthen the GFPS under the law's implementing rules and regulations); and institutionalization of GAD database, which contains gender statistics and sex-disaggregated data meant to serve as basis for determining GAD programs. LGUs are also encouraged to develop and pass a GAD Code, which shall also serve as a basis for identifying GAD programs, activities, and projects.

Although gender-responsive budgeting has been extensively promoted in the Philippines for more than a decade, empirical studies evaluating its implementation at the local government level remain relatively limited. Existing literature has largely focused on selected case studies, with limited attention given to examining the extent of compliance with the present GAD budget policy and the relationship thereof with GAD budgeting processes

To fill this gap, the present study assesses the implementation of the Gender and Development Budget Policy by the fifteen Local Government Units of the First District of Bohol for Fiscal Year 2022. Specifically, it examines the extent of the mandated GAD budgeting mechanisms in place, the issues and challenges encountered by the GAD Focus Point Systems. It also ascertains whether there are significant relationships between these GAD budgeting mechanisms and the implementation of GAD planning and budgeting processes. Lastly, it proposes strategic and responsive action to improve the LGUs' continuing fulfillment of their mandates under the Magna Carta of Women.

Theoretical Background. The study is guided by several theoretical lenses. One of these is the New Public Management Theory, which places greater emphasis on output controls, which is justified by the need to stress results rather than procedures (Hood, 1991). Thus, the focus of the study lies in actual implementation, and not just bureaucratic compliance.

It also looks at the Feminist Public Administration Theory, which focuses on transforming bureaucratic structures and practices to address gender biases and promote gender equality (Rubin et al., 2005). GAD budgeting from this lens can be viewed not merely as a fiscal tool but as a way for governments to mainstream gender responsiveness in providing public services.

The study is also anchored on the Institutional Theory, which centers on how highly formalized structures are influenced, transformed, and complemented by informal structures (Thoenig, 2003) — such that institutional compliance does not necessarily mean efficient implementation.

Lastly, it is also inspired by Critical Theory, which aims to critique and transform society by "integrating normative perspectives with empirically informed analysis of society's conflicts, contradictions, and tendencies" (Celikates & Flynn, 2023).

Related Literature. Gender budgeting is defined as a strategy that creates budgets for everyone and strives for a fair distribution of resources by considering and analyzing the unique and diverse needs of every person (UN Women, 2023). These are not budgets specifically for women, though they can examine spending on services specifically aimed at women to determine their sufficiency to meet women's needs. (Stephenson, 2017). It is not a separate budget for women or the earmarking of funds for gender and development but rather an analysis of the entire budget process through a gender lens to identify gender differential impacts and to translate gender commitments to budgetary commitments (Chakraborty, 2014).

Gender budgeting is viewed as a political process, a technical concern subsumed under GAD Mainstreaming, and a part of a broader governance change process (Illo, 2010). As a political process, it requires identifying the GAD advocates in the organizational structure and their spheres of influence. As a technical concern, it requires the development of guidelines, tools, and competencies to implement the GAD Budget policy (Ibid). Lastly, it can bring about, among others, organizational changes in terms of "awareness raised, commitments obtained, systems and policies made more sensitive to gender needs…resulting in the utilization of the GAD budget".

Related Studies. LGUs across different regions in the Philippines have varied issues in GAD budgeting. Some of these include: failing to allocate sufficient resources for GAD; the lack of data on gender-based inequities to identify priority areas for intervention; limited participation of stakeholders in GAD budgeting; and lack of capacity-building of public officials on gender-responsive budgeting (Moreno, 2023).

While the gender budget shows an agency's commitment to promoting women's rights, it does not readily produce gender results as the gender funds have to be made available and released as planned (Illo et al., 2010). Constraints to fund access were viewed to stem from various factors, such as: macro-level governance issues wherein GAD activities are deprioritized through reduction or elimination of the GAD budget; and internal office factors that affect the release of GAD funds even when available (Ibid).

Compliance with GAD budgeting, despite the issues and challenges experienced by some dutybearers, can be improved. Improving the level of knowledge of public officials on GAD, such as at the barangay level, can influence the level of their GAD budget compliance (Moyani et al., 2023). Other GAD budget-compliant LGUs also make it a point to refer to gender-disaggregated data in determining their GAD programs, projects, and activities.

RESEARCH METHODOLOGY

Research Design. The research design of the study was quantitative descriptive-correlational. The descriptive part investigated the extent to which Local Government Units had implemented the institutional mechanisms mandated by the Magna Carta of Women and related policy guidelines. The correlational part examined if there were significant associations between institutional mechanisms, perceived obstacles to implementation, and the implementation of GAD budgeting processes.

Research Locale and Participants. The study was conducted among the fifteen (15) Local Government Units comprising the First Legislative District of Bohol Province, Philippines. Each LGU was represented by a member of its Gender and Development Focal Point System (GFPS), a body responsible for overseeing the LGU's GAD planning, budgeting, implementation, and monitoring.

Sampling Procedure. A **purposive sampling technique** was employed as only designated members of each LGU's GAD Focal Point System possessed the institutional knowledge necessary to provide valid information regarding GAD budgeting implementation. Consequently, all fifteen LGUs in the district were included in the study, representing a complete enumeration of the target population.

Research Instrument. A researcher-made questionnaire was used to collect data, following pilot-testing and validation. This was divided into two parts. The first part inquired as to the LGU's implementation of the component mechanisms for GAD budgeting required by law to be in place. The second part solicited the perceptions of the LGU's GFPS representative as to the issues and challenges they may have encountered in GAD budgeting.

Data Collection Procedures. Permissions to conduct the study were secured from the Mayors of the respondent LGUs. After obtaining such permits, questionnaires were sent to the LGUs' respective GFPS representative for their responses, followed by a brief orientation on the objectives of the study and privacy guarantees. GFPS representatives then supplied their responses after freely giving their informed consent.

Statistical Analysis. The implementation status of institutional mechanisms and perceived obstacles were described using descriptive statistics, such as frequency counts, percentages, weighted means, and composite means. Significant correlations between categorical variables were examined using the Chi-square Test of Independence and Fisher's Exact Test. The 0.05 alpha level was used to assess statistical significance.

Ethical Considerations. The study adhered to established principles of research ethics, including voluntary participation, informed consent, confidentiality, anonymity, and data privacy. Respondents were informed that participation was voluntary and that they could withdraw at any stage without penalty. Data collected were used solely for academic research and reported only in aggregate form to protect institutional confidentiality.

RESULTS AND DISCUSSION

Table 1. *Extent of Implementation of Key GAD Budgeting Mechanisms among LGUs in the First District of Bohol (n = 15)*

Institutional Mechanism	Indicator	f	%	Extent of Implementation
Gender and Development Focal Point System (GFPS)	Established GFPS	15	100.0	Full
	Executive Committee and Technical Working Group constituted	15	100.0	Full
	All GFPS members completed GAD capacity-building	11	73.3	Partial
GAD Database	Established and regularly maintained	12	80.0	Partial
GAD Planning and Budgeting	Submitted 2022 GAD Plan and Budget	15	100.0	Full
	Allocated at least 5% of the annual budget to GAD	15	100.0	Full
	Fully utilized GAD allocation	5	33.3	Partial
Local GAD Code	Formulated and implemented	12	80.0	Partial

Note. Classification follows the requirements of Republic Act No. 9710 and the PCW–DILG–DBM–NEDA Joint Memorandum Circular No. 2013-01. Adapted from the study dataset.

All fifteen LGUs (100%) established their respective Gender and

Development Focal Point Systems (GFPS) with the component Executive Committee and Technical Working Group. Likewise, every LGU successfully submitted its 2022 GAD Plan and Budget and complied with the mandatory allocation of at least five percent (5%) of its annual budget for GAD programs. These findings indicate strong compliance with the minimum legal requirements outlined in Republic Act No. 9710 and its implementing guidelines.

However, compliance dropped significantly when execution required long-term commitment. While all the LGUs were able to create their GFPS, only 73.3% were able to ensure that the members of such systems were capacitated on GAD. Additionally, not all LGUs had established and regularly maintained GAD Databases or enacted local GAD Codes, with only 80% achieving compliance in each of these areas. More importantly, only 33.3% of LGUs were able to fully utilize the GAD funds allocated to them during Fiscal Year 2022. These results indicate that compliance with statutory fund allocation requirements has become institutionalized; however, successful execution of the more technical aspects of GAD budgeting still requires considerable improvement.

Table 2. *Perceived Issues and Challenges in Gender and Development (GAD) Budget Policy Implementation among Local Government Units in the First District of Bohol (n = 15)*

Dimension	Mean	SD	Interpretation
Role of the GAD Focal Point System	3.43	0.41	Does not present an issue or challenge
Prioritization of the GAD Budgeting Process	3.82	0.29	Does not present an issue or challenge
Ease in Crafting GAD Plans and Budgets	3.52	0.37	Does not present an issue or challenge
Ease in Implementing GAD Programs and Projects	3.17	0.46	Presents a less evident issue or challenge
Overall	**3.48**	**0.38**	**Does not present an issue or challenge**

Note. Scale interpretation: 3.25–4.00 = Does not present an issue or challenge; 2.50–3.24 = Presents a less evident issue or challenge; 1.75–2.49 = Presents a moderately evident issue or challenge; 1.00–1.74 = Presents a highly evident issue or challenge. Adapted from the study dataset.

Table 2 presents the perceived issues and challenges encountered by the respondent Local Government Units (LGUs) in implementing Gender and Development (GAD) budgeting. Overall, respondents perceived relatively few implementation barriers (M = 3.48), indicating that most of the ideal conditions and practices supporting GAD budgeting were in place. Nevertheless, variation across the four dimensions suggests that implementation challenges remain in specific aspects of the budgeting cycle.

The highest mean score was obtained for the **prioritization of the GAD budgeting process** (M = 3.82), indicating that GAD budgeting has become an institutional priority among the participating LGUs. This finding reflects the ongoing institutionalization of gender mainstreaming in local governance and demonstrates compliance with the localization framework prescribed by the Magna Carta of Women.

Similarly, respondents reported that the **role of the GAD Focal Point System (GFPS)** did not constitute a significant implementation concern (M = 3.43). This indicates that the GFPS members are regarded by their own LGUs as adequately functioning in their GAD planning, coordination, monitoring, and conduct of periodic meetings.

The dimension on the **ease of crafting GAD Plans and Budgets** likewise received a favorable assessment (M = 3.52). Respondents generally indicated that identifying GAD issues, preparing annual plans, and determining the mandatory five-percent allocation were manageable processes. These findings imply that technical familiarity with planning guidelines has substantially improved among the participating LGUs. Such improvements may be attributed to continuous technical assistance from oversight agencies, standardized planning templates, and increasing institutional experience in preparing annual GAD Plans and Budgets.

In contrast, the dimension on the **implementation of GAD programs and projects** had the lowest composite mean (M = 3.17), indicating less evident but persistent implementation challenges. Specifically, respondents noted difficulties with fully utilizing allocated budgets, monitoring implementation, assessing the gender impacts of non-GAD programs, and ensuring that planned performance indicators were achieved. These findings align with earlier descriptive results showing that only one-third of LGUs fully utilized their GAD allocations, despite universal compliance with the required five-percent budgetary allocation.

From a policy perspective, these findings suggest that future interventions should shift from emphasizing compliance with mandatory budget allocations toward improving implementation. Capacity-building initiatives should focus on project implementation, results-based monitoring, impact evaluation, and effective utilization of GAD resources. Strengthening these areas would enable LGUs to convert statutory compliance into measurable gender equality outcomes and enhance the effectiveness of local gender mainstreaming initiatives.

Overall, the findings indicate that the institutional foundations of GAD budgeting are generally well established among the participating LGUs. However, the transition from planning to implementation remains an area requiring continuous technical support, organizational development, and performance monitoring. Addressing these operational challenges is essential for ensuring that GAD budgeting contributes not only to legal compliance but also to substantive improvements in gender-responsive governance and inclusive local development.

Table 3. *Relationship Between GAD Budgeting Mechanisms and GAD Budgeting Processes*

GAD Budgeting Mechanism	GAD Plan Submission	5% Budget Allocation	Budget Utilization	Statistical Test	Decision
Existence of GFPS	Constant	Constant	Constant	Not computed	Accept H_0
Executive Committee and Technical Working Group	Constant	Constant	Constant	Not computed	Accept H_0
Capacity-building of GFPS	Constant	Constant	$p = .593$	Fisher's Exact	Accept H_0
GAD Database	Constant	Constant	$p = .242$	Fisher's Exact	Accept H_0
GAD Code	Constant	Constant	$p = .242$	Fisher's Exact	Accept H_0

Note. Statistical significance was evaluated at $\alpha = .05$. "Constant" indicates that all LGUs reported the same response; therefore, no inferential statistic could be computed and was adapted from the study dataset.

Contrary to expectations, none of the key GAD budgeting mechanisms examined showed a statistically significant association with the three GAD budgeting processes. For the submission of GAD Plans and Budgets and compliance with the mandatory five-percent allocation, inferential statistics could not be computed because all participating LGUs demonstrated complete compliance, leaving no variability in the data.

For budget utilization, Fisher's Exact Test result of 0.24 likewise indicated no statistically significant relationships between GAD budgeting mechanisms and implementation outcomes ($p > .05$) — but not for all responses. This implies that in general, most of the respondent LGUs' implementation of the GAD budgeting processes was not affected by their compliance with the key GAD budgeting mechanisms. However, the GAD budgeting processes of some of them could be influenced by their compliance with such mechanisms.

These findings also suggest that the mere existence of institutional structures—such as a GFPS, a GAD database, or a local GAD Code—does not necessarily ensure more effective utilization of GAD resources. Rather, budget execution may be influenced by broader organizational and contextual factors, including leadership commitment, technical competence, inter-office coordination, procurement processes, political priorities, and administrative capacity.

Table 4. *Relationship Between Potential Issues and Challenges in GAD Budgeting and the GAD Budgeting Processes*

	Budget Utilization	Statistical Test	Decision
GAD Plan Submission	Constant	Not computed	Accept H_0
Compliance with minimum 5% budgetary allocation	Constant	Not computed	Accept H_0
Utilization of GAD budget	$p = .593$	Fisher's Exact	Accept H_0

Note. Statistical significance was evaluated at $\alpha = .05$. "Constant" indicates that all LGUs reported the same response; therefore, no inferential statistic could be computed and was adapted from the study dataset.

As with the previous correlation, inferential statistics could not be computed for GAD Plan and Budget submission and compliance with the mandatory five-percent allocation, because all participating LGUs demonstrated complete compliance, leaving no variability in the data. These results suggest that the LGUs' GAD budgeting processes are influenced by factors beyond their adoption of ideal GAD budgeting conditions and practices prescribed under policy directives.

When it came to budget utilization, Fisher's Exact Test result of 0.59 also indicated no statistically significant relationships between GAD budgeting mechanisms and perceived issues and challenges in GAD budgeting ($p > .05$). This implies that while the actual GAD budgeting of LGUs is mostly unaffected by their perceived difficulties therein, some LGUs may benefit from improving their GAD budgeting conditions and practices linked to GAD budget utilization.

CONCLUSIONS

This study provides empirical evidence on the implementation of GAD budgeting in local governments, demonstrating that compliance with statutory requirements does not necessarily translate into effective policy implementation.

The findings suggest that gender-responsive budgeting in the First District of Bohol has progressed beyond procedural compliance toward institutionalization; however, the depth and quality of implementation vary considerably across LGUs.

Partial establishment of GAD databases, incomplete capacity-building among GAD Focal Point System members, limited adoption of local GAD Codes, and low utilization of allocated GAD resources indicate that institutional readiness remains uneven despite comprehensive legal mandates. Equally telling is the finding that the issues and challenges in GAD budgeting perceived by LGUs primarily concern their implementation of GAD programs and projects. These observations reinforce Institutional Theory, which posits that organizations often adopt formal structures in response to regulatory requirements yet differ substantially in operational effectiveness.

Furthermore, the absence of statistically significant relationships between key mechanisms and GAD budgeting processes in general suggests that broader governance factors, beyond formal institutional arrangements, influence organizational performance. Moreover, the overall absence of statistically significant relationships between perceived barriers in GAD budgeting and the LGUs' actual GAD budgeting processes also points to other systemic issues that may influence the latter — especially as to their utilization of their GAD budgets. Nevertheless, the GAD budgeting processes of some LGUs may stand to benefit from their full compliance with the key mechanisms for GAD budgeting and from resolving identified issues and challenges in such processes.

The study highlights the need to shift policy attention from measuring compliance toward strengthening implementation effectiveness. Sustained investments in institutional capacity, performance monitoring, gender-responsive planning, and organizational learning are necessary to ensure that GAD budgeting fulfills its intended purpose of advancing gender equality, improving public accountability, and promoting inclusive local governance.

RECOMMENDATIONS

Based on the findings of the study, the following recommendations are proposed:

1. **Strengthen institutional capacity through continuous competency development.** LGUs should prioritize conducting training for all GFPS members on the fundamentals of GAD, such as gender sensitivity training (GST); gender-responsive planning and budgeting; and gender analysis. For members of the Technical Working Group, this may include training on gender audit and the use of GAD tools.

   In relation to this, it is further recommended for the GFPS of the Bohol Provincial LGU to facilitate access to such trainings; and for national agencies such as the Philippine Commission on Women to step up its capacity-building services for LGUs.

2. **Institutionalize evidence-based gender planning.** LGUs that have not yet established updated GAD databases and local GAD Codes should prioritize developing them to ensure that GAD Plans and Budgets are supported by reliable, gender-disaggregated data and locally responsive policy frameworks.

3. **Enhance budget execution and monitoring systems.** LGUs should place strong emphasis on actively tracking their implementation and

utilization of GAD funds through results-based monitoring and evaluation frameworks that measure not only expenditures, physical outputs, and accomplishments, but more critically, their gender outcomes.

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