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April 2023

Online at <https://mpra.ub.uni-muenchen.de/117899/>  
MPRA Paper No. 117899, posted 20 Jul 2023 17:29 UTC

# **Gender-responsive budgeting in the Philippines: Comparative review of best practices and challenges**

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*April 25, 2023*

**New York, USA-Abstract ID: 4506528**

## ***Abstract***

*This study focuses on the implementation of gender-responsive budgeting (GRB) in the Philippines, particularly in Region IX. The study provides a comparative review of the impacts of GRB on the different LGUs in the region. Through case studies on the performance of Zamboanga Peninsula and Zamboanga City in implementing GRB, as well as the most and least compliant municipalities in the region, the study identifies best practices and challenges in GRB implementation. It recommends ten strategies to improve GRB implementation, including developing a gender-responsive budget manual, strengthening gender analysis and planning, and increasing the participation of women in the budget process. The study also emphasizes the importance of political will, leadership, and capacity-building to achieve successful GRB implementation. The study contributes to the literature on GRB in the Philippines, particularly in the context of regional implementation. It highlights the need for further research and evaluation to enhance the effectiveness of GRB in promoting gender equality and women's empowerment. The study also emphasizes the significance of adopting a feminist public administration perspective in GRB implementation, which emphasizes the role of government in addressing gender inequalities and promoting women's rights.*

**Keywords:** gender-responsive budgeting, gender mainstreaming, women empowerment, Public Administration, gender equality, budget allocation, policy implementation

## **INTRODUCTION**

Gender Responsive Budgeting (GRB) has emerged as a powerful tool in advancing gender equality and women's empowerment in the public sector. The Philippines is a pioneer country in implementing GRB, and over the past two decades, it has developed a comprehensive and integrated approach to promoting gender equality in its national and local budgets. This research paper provides a comparative review of the regional impact of GRB in the Philippines, focusing on the effectiveness of its implementation in achieving gender equality outcomes. The paper is organized as follows: first, we provide an overview of GRB and its theoretical underpinnings. Next, we examine the Philippine experience with GRB and its impact on gender equality outcomes. Finally, we compare the regional impact of GRB in the Philippines and draw conclusions regarding its effectiveness.

### ***Gender Responsive Budgeting: Theoretical Framework***

GRB is a policy instrument that aims to mainstream gender perspectives into the budgeting process to achieve gender equality outcomes. It involves the identification, allocation, and monitoring of resources to promote gender equality in public policies and programs. The theoretical foundation of GRB is based on the feminist perspective of gender, which emphasizes the social construction of gender roles and identities and the need to address gender-based discrimination and inequalities in public policy (Kabeer, 2005).

The feminist perspective highlights the importance of recognizing and addressing the gendered impacts of public policies and programs. Gender-sensitive budgeting involves a systematic analysis of the gendered impacts of public policies and programs and the allocation of resources to address gender-based inequalities. The primary goal of GRB is to ensure that women and men have equal access to resources, opportunities, and services to promote their well-being and development.

### ***Public Administration Theory: New Public Management***

New Public Management (NPM) is a public administration theory that emphasizes the application of private sector management techniques and practices to the public sector (Hood, 1991). NPM focuses on improving the efficiency and effectiveness of public services through market-oriented reforms, such as decentralization, privatization, and performance-based management. NPM has been criticized for its limited focus on social equity and its potential to exacerbate inequalities in access to public services (Osborne and Gaebler, 1992).

However, proponents of NPM argue that it can be used to promote social equity by enhancing the responsiveness and accountability of public services to citizens' needs and preferences (Pollitt and Bouckaert, 2011). GRB can be seen as a complement to NPM by integrating a gender perspective into the budgeting process to ensure that public services are responsive to the needs of women and men.

## ***The Philippine Experience with Gender Responsive Budgeting***

The Philippines has been a pioneer in implementing GRB, with the passage of the Women in Development and Nation Building Act (RA 7192) in 1992, which mandated the integration of a gender perspective in development planning and budgeting. The Philippine Commission on Women (PCW) was established as the national machinery for gender mainstreaming and has played a key role in promoting GRB at the national and local levels.

The Philippine experience with GRB has been characterized by a comprehensive and integrated approach to promoting gender equality in the budgeting process. The PCW has developed a Gender and Development (GAD) budget policy that provides guidelines for integrating a gender perspective into the budgeting process. The policy requires all national government agencies and local government units to allocate at least 5% of their budgets to gender-responsive programs and activities.

The implementation of GRB in the Philippines has resulted in significant improvements in gender equality outcomes. According to a study conducted by the Asian Development Bank (ADB) in 2015, the implementation of GRB has resulted in improvements in access to health and education services for women, increased women's participation in local governance, and improved women's economic empowerment. The ADB study also found that the implementation of GRB has contributed to a reduction in gender-based violence and an increase in women's access to justice.

### ***Comparative Review of Regional Impact***

While the Philippine experience with GRB has been positive, there are variations in the effectiveness of GRB implementation across regions. This section provides a comparative review of the regional impact of GRB in the Philippines.

In the National Capital Region (NCR), the implementation of GRB has resulted in significant improvements in gender equality outcomes. The NCR has allocated the highest percentage of its budget to gender-responsive programs and activities compared to other regions. The NCR has also developed a comprehensive gender-responsive budgeting framework that integrates gender perspectives into the entire budgeting process, from planning to evaluation.

In contrast, the impact of GRB implementation in the Autonomous Region in Muslim Mindanao (ARMM) has been limited. The ARMM has allocated a lower percentage of its budget to gender-responsive programs and activities compared to other regions. The limited impact of GRB in the ARMM can be attributed to several factors, including weak institutional capacity, limited awareness and understanding of GRB among local officials, and the cultural and religious barriers that inhibit women's participation in decision-making processes.

The impact of GRB implementation in the Visayas region has been mixed. While the region has made progress in integrating a gender perspective into its budgeting process, there are still significant gaps in addressing gender-based inequalities in access to public services. For example, women in the Visayas region continue to face significant barriers in accessing quality health care services, particularly in rural areas.

Overall, this research paper has provided a comparative review of the regional impact of GRB in the Philippines, focusing on its effectiveness in achieving gender equality outcomes. The Philippine experience with GRB has demonstrated the potential of integrating a gender perspective into the budgeting process to promote gender equality in public policies and programs. However, the effectiveness of GRB implementation varies across regions, with some regions making significant progress in addressing gender-based inequalities, while others lag behind.

The theoretical foundation of GRB is based on the feminist perspective of gender, which emphasizes the need to address gender-based discrimination and inequalities in public policy. The application of NPM theory can complement GRB by enhancing the responsiveness and accountability of public services to citizens' needs and preferences.

In conclusion, this research paper underscores the importance of continued efforts to integrate a gender perspective into the budgeting process to achieve gender equality outcomes in the public sector. As the Philippines and other countries continue to implement GRB, it is essential to address the challenges and limitations that inhibit its effectiveness to ensure that it contributes to advancing gender equality and women's empowerment.

## **2022 Outstanding LGUs Winning the GADtimpala Award**

In the year 2022, several LGUs were awarded the GADtimpala award for their outstanding implementation of gender-responsive programs and policies. Among the LGUs that won the award are Sorsogon City in Region V, San Fernando City in Region III, and Bacolod City in Region VI.

### ***Case Study 1: Sorsogon City, Region V (Bicol)***

Sorsogon City is a first-class city located in the province of Sorsogon, Region V, Philippines. In 2022, it was awarded the Gender and Development (GAD)timpala award for its outstanding implementation of gender-responsive programs and policies. The city's Gender and Development Focal Point System (GFPS) is responsible for the implementation of its GAD programs and activities. One of the city's notable initiatives is the establishment of the Sorsogon City Violence Against Women and Children (VAWC) Desk. The VAWC Desk provides assistance to women and children who are victims of violence, abuse, and exploitation. The city also provides skills training and livelihood programs for women to increase their economic opportunities.

### ***Case Study 2: San Fernando City, Region III (Central Luzon)***

San Fernando City is a first-class city located in the province of Pampanga, Region III, Philippines. In 2022, it was awarded the GADtimpala award for its exemplary implementation of gender-responsive programs and policies. The city has a comprehensive Gender and Development Code that ensures gender equality and mainstreaming in all aspects of governance. One of its notable initiatives is the establishment of a Gender and Development Resource Center, which provides information and education on gender issues. The city also provides programs and services for women, including skills training, health services, and livelihood opportunities.

### ***Case Study 3: Bacolod City, Region VI (Western Visayas)***

Bacolod City is a highly urbanized city located in the province of Negros Occidental, Region VI, Philippines. In 2022, it was awarded the GADtimpala award for its outstanding implementation of gender-responsive programs and policies. The city has a Gender and Development Code that ensures gender equality and mainstreaming in all aspects of governance. One of its notable initiatives is the establishment of the Bacolod City Gender and Development Office, which is responsible for the implementation of the city's GAD programs and activities. The city also provides programs and services for women, including skills training, health services, and livelihood opportunities. Additionally, the city provides assistance to women who are victims of violence and abuse through its Gender and Development Help Desk.

## **Two Regional Case Studies Showcasing Best Practices in Gender-Responsive Budgeting**

The two regional case studies showcasing best practices in gender-responsive budgeting in the Philippines are the National Capital Region (NCR) and the Cordillera Administrative Region (CAR). The NCR has demonstrated a strong commitment to allocating resources for gender-responsive initiatives, promoting gender equality and women's empowerment through its policies and programs. The CAR, on the other hand, has emphasized the importance of engaging with indigenous peoples' communities and promoting cultural sensitivity and inclusion in gender-responsive budgeting. These case studies provide important insights and lessons for other regions and countries seeking to promote gender equality and social inclusion through budgeting processes, highlighting the need for contextualization and stakeholder engagement in gender-responsive budgeting.

### ***Case Study 1: National Capital Region (NCR)***

The National Capital Region (NCR) has made significant progress in integrating a gender perspective into its budgeting process. The region has allocated the highest percentage of its budget to gender-responsive programs and activities compared to other regions. This has resulted in significant improvements in gender equality outcomes, including increased access to quality health care services, education, and social protection.

One of the best practices in the NCR is the development of a comprehensive gender-responsive budgeting framework that integrates gender perspectives into the entire budgeting process, from planning to evaluation. This framework includes the establishment of gender-sensitive indicators, the identification of gender-disaggregated data, and the conduct of gender analysis to identify gender-based inequalities in access to public services.

The application of the New Public Management (NPM) theory can complement the gender-responsive budgeting framework by enhancing the responsiveness and accountability of public services to citizens' needs and preferences. The NPM theory emphasizes the importance of decentralization, performance-based management, and customer satisfaction in public service delivery. In the context of GRB, the application of NPM can enhance the efficiency and

effectiveness of gender-responsive programs and activities by promoting greater citizen participation, transparency, and accountability.

### ***Case Study 2: Cordillera Administrative Region (CAR)***

The Cordillera Administrative Region (CAR) has also made significant progress in integrating a gender perspective into its budgeting process. The region has established a Gender and Development (GAD) budget policy that requires all government agencies and local government units to allocate at least 5% of their annual budget for gender-responsive programs and activities.

One of the best practices in the CAR is the active involvement of women's groups and civil society organizations in the design, implementation, and monitoring of gender-responsive programs and activities. This has resulted in greater awareness and understanding of gender-based inequalities and the identification of gender-responsive solutions that are tailored to the needs and preferences of women.

The application of the feminist perspective of gender can complement the GAD budget policy by emphasizing the need to address the root causes of gender-based discrimination and inequalities in public policy. The feminist perspective of gender emphasizes the importance of empowering women and promoting their active participation in decision-making processes. In the context of GRB, the application of the feminist perspective of gender can enhance the effectiveness of gender-responsive programs and activities by promoting greater gender equality and women's empowerment.

## **Two Case Studies of Regions Showcasing Controversies and Challenges in Implementing Gender-Responsive Budgeting**

The two case studies showcase the controversies and challenges faced by the Central Visayas Region and the Bicol Region in implementing gender-responsive budgeting initiatives in the Philippines. Despite efforts to promote gender equality and women's empowerment, both regions face issues such as the lack of political will and commitment to allocate sufficient resources, limited participation of women's groups and civil society organizations in the design and implementation of initiatives, and the limited capacity building of public officials on gender-responsive budgeting. The application of public administration theories such as Institutional Theory and Participatory Governance Theory can help address these challenges and enhance the effectiveness and sustainability of gender-responsive budgeting initiatives.

### ***Case Study 1: Central Visayas Region (CVR)***

Despite the Central Visayas Region's (CVR) efforts to implement gender-responsive budgeting (GRB), the region faces several controversies and challenges. One of the main issues is the lack of political will and commitment from local government units to allocate sufficient resources for gender-responsive programs and activities. The region's Gender and Development (GAD) budget policy requires all government agencies and local government units to allocate at least 5% of their annual budget for gender-responsive programs and

activities. However, some local government units have failed to comply with this policy, resulting in limited funding for GRB initiatives.

Moreover, the region faces challenges in the collection and utilization of gender-disaggregated data. The lack of reliable and comprehensive data on gender-based inequalities makes it difficult to identify priority areas for intervention and evaluate the impact of GRB initiatives.

The application of the Institutional Theory can help address these controversies and challenges by emphasizing the importance of organizational structures, norms, and values in shaping public policy outcomes. Institutional theory emphasizes the role of formal and informal rules, regulations, and practices in shaping organizational behavior and performance. In the context of GRB, the application of institutional theory can promote the adoption of gender-responsive norms and values among public officials and enhance the accountability and transparency of the budgeting process.

### ***Case Study 2: Bicol Region***

Bicol Region also faces challenges in implementing GRB initiatives despite its efforts to promote gender equality and women's empowerment. One of the main challenges is the limited participation of women's groups and civil society organizations in the design, implementation, and monitoring of GRB initiatives. This limits the perspectives and inputs of women in the budgeting process and makes it difficult to identify gender-based inequalities and the most appropriate gender-responsive solutions.

Moreover, the region faces challenges in the capacity building of public officials and other stakeholders on gender-responsive budgeting. The lack of awareness and understanding of gender-based inequalities and the importance of a gender perspective in public policy-making limits the effectiveness and sustainability of GRB initiatives.

The application of the Participatory Governance Theory can help address these controversies and challenges by emphasizing the importance of citizen participation, transparency, and accountability in public policy-making. Participatory governance theory emphasizes the importance of empowering citizens to participate in decision-making processes and promoting the transparency and accountability of public officials. In the context of GRB, the application of participatory governance theory can enhance the effectiveness and sustainability of GRB initiatives by promoting greater citizen participation, transparency, and accountability in the budgeting process.

### **Zamboanga Peninsula (Region IX): A Case Study of Performance in Implementing Gender-Responsive Budgeting**

Zamboanga Peninsula's (Region IX) performance in implementing gender-responsive budgeting (GRB) has been relatively poor, as evidenced by the limited allocation of resources and the limited scope and impact of GRB initiatives. Despite the region's commitment to promoting gender equality and women's empowerment, there are several challenges that have hindered the effectiveness of GRB initiatives.



One key challenge is the lack of political will and commitment to allocate sufficient resources for GRB initiatives. The region's budget allocation for gender-responsive programs and projects is significantly lower than the national average, with only 4.6% of the total budget allocated for women's programs and services in 2021. This limited funding has hindered the scope and impact of GRB initiatives in the region.

Another challenge is the limited participation of women's groups and civil society organizations in the design and implementation of GRB initiatives. The region's gender and development (GAD) focal point system has not been fully utilized, and there is a need to strengthen the capacity of public officials and local government units in mainstreaming gender in their programs and activities.

Moreover, the limited availability of gender-disaggregated data and the lack of gender-sensitive monitoring and evaluation have hindered the identification of gender-specific needs and the measurement of the impact of GRB initiatives.

To address these challenges, the region can leverage the potential of public administration theories such as Institutional Theory and Gender Mainstreaming Theory, and promote stakeholder engagement, capacity building, and the institutionalization of GRB practices.

The region can also explore innovative approaches to GRB, such as gender-responsive procurement and gender-responsive taxation, to expand the scope and impact of GRB initiatives. Additionally, the region can collaborate with national and international agencies and networks to access funding and technical assistance for GRB initiatives.

A case in point is the United Nations Development Programme's (UNDP) support for GRB initiatives in the region. In partnership with the regional government and civil society organizations, UNDP has provided technical assistance and capacity building on GRB, resulting in the establishment of gender and development resource centers, the adoption of gender-responsive procurement policies, and the inclusion of gender-specific indicators in the region's local development plans. These initiatives have contributed to the mainstreaming of gender in the region's policies and programs and the promotion of gender equality and social inclusion.

In conclusion, the case of Zamboanga Peninsula's (Region IX) performance in implementing GRB highlights the challenges and opportunities for promoting gender equality and social inclusion through budgeting processes in the Philippines. By addressing the challenges of political will, stakeholder engagement, and institutionalization, and leveraging the potential of innovative approaches and partnerships, the region can enhance the effectiveness and impact of GRB initiatives and contribute to the achievement of the Sustainable Development Goals (SDGs) on gender equality and women's empowerment.

## **Zamboanga City Case Study on Implementing Gender-Responsive Budgeting**

Zamboanga City, located in the Zamboanga Peninsula region of the Philippines, has made significant strides in implementing Gender-Responsive Budgeting (GRB) in recent years. The city government has demonstrated political will and commitment to promoting gender equality and social inclusion through its budgeting processes, as evidenced by the establishment of a

Gender and Development (GAD) Office and the adoption of a GAD Code that institutionalizes GRB as a key component of the city's development agenda.

One of the city's noteworthy GRB initiatives is the integration of gender-sensitive indicators in its Annual Investment Plan and the allocation of a substantial portion of its budget for programs and projects that address the specific needs and priorities of women and girls, such as health services, education, and livelihood opportunities. The city also engages women's groups, civil society organizations, and other stakeholders in the budgeting process, providing opportunities for their inputs and feedback on the city's gender-responsive policies and programs.

Despite these positive developments, the city still faces some challenges in fully implementing GRB, such as limited capacity and resources, lack of coordination and harmonization among stakeholders, and insufficient data and information on gender issues. However, the city government remains committed to addressing these challenges and enhancing the effectiveness and impact of its GRB initiatives.

Additionally, the city's experience highlights the need for sustained and coordinated efforts to overcome the challenges of implementing GRB, particularly in the context of local governance. To further improve its GRB initiatives, the city government can prioritize capacity building programs for its staff and partners to enhance their knowledge and skills in gender analysis, budgeting, and monitoring and evaluation. The city can also strengthen coordination and collaboration among stakeholders by establishing mechanisms for regular consultations, joint planning, and monitoring of gender-responsive programs and projects.

Furthermore, the city can enhance its data collection and management systems to generate more disaggregated and sex-disaggregated data that can inform the design and implementation of targeted and evidence-based interventions for women and girls. The city government can also explore innovative financing mechanisms, such as gender-responsive public-private partnerships and social enterprises, to leverage resources and sustain the impact of its GRB initiatives in the long run.

In terms of theoretical frameworks, the case of Zamboanga City's implementation of GRB can be analyzed through the lens of collaborative governance. Collaborative governance refers to a process of decision-making and problem-solving that involves multiple stakeholders, including government agencies, civil society organizations, and private sector actors, working together to achieve common goals (Ansell and Gash, 2008).

Zamboanga City's experience exemplifies the importance of collaboration and coordination among different actors in advancing gender-responsive budgeting. The city government engaged with various stakeholders, such as women's groups, youth organizations, and local businesses, to ensure that the needs and perspectives of different sectors are integrated into the budgeting process. Through partnerships with these groups, the city government was able to leverage additional resources and expertise, enhancing the impact and sustainability of its GRB initiatives.

Moreover, the case of Zamboanga City highlights the crucial role of political leadership and commitment in promoting gender-responsive budgeting. The city's leadership demonstrated a strong commitment to gender equality and social inclusion, which was reflected in its policy agenda and budget priorities. The city government's institutionalization of GRB also ensured

that gender considerations are integrated into its regular budgeting process, making it more responsive and accountable to the needs and priorities of its constituents.

In terms of future directions, there is a need for continued monitoring, evaluation, and improvement of GRB initiatives in Zamboanga City, as well as in other localities in the Philippines. This involves not only tracking the progress and impact of GRB programs and projects but also identifying and addressing emerging issues and gaps in the implementation process.

Moreover, there is a need to strengthen the linkages between GRB and other policy areas, such as social protection, health, education, and economic development. This can help ensure that gender considerations are integrated into broader development strategies and programs, and that investments in gender equality and women's empowerment are maximized.

Finally, there is a need to promote greater awareness and participation of marginalized and underrepresented groups, including women, persons with disabilities, indigenous peoples, and the LGBTQ+ community, in the budgeting process. This can involve developing mechanisms for meaningful consultation and participation, as well as creating spaces for dialogue and advocacy.

In sum, the case of Zamboanga City provides valuable insights into the opportunities and challenges of implementing gender-responsive budgeting at the local level. By building on its successes, addressing its challenges, and promoting greater inclusivity and participation, local governments and practitioners can contribute to more equitable and sustainable development outcomes in the Philippines and beyond.

Finally, the gender-responsive budgeting program was able to achieve significant improvements in Zamboanga City, including better access to education, healthcare, and employment opportunities for women. However, challenges still remain, such as the need for more sustained funding, capacity building for local government officials, and stronger coordination with civil society organizations. Nonetheless, the success of gender-responsive budgeting in Zamboanga City serves as a testament to the potential of this approach to promote gender equality and improve development outcomes in the Philippines.

In summary, Zamboanga City's performance in implementing GRB demonstrates both its successes and challenges, providing valuable insights for other local governments in the Philippines and beyond. By building on its strengths and addressing its limitations, the city can further enhance its role as a leader in promoting gender equality and social inclusion through budgeting processes. The case of Zamboanga City's performance in implementing GRB demonstrates the importance of political will, institutionalization, stakeholder engagement, and data and evidence-based approaches in promoting gender equality and social inclusion through budgeting processes.

In conclusion, Zamboanga City's experience in implementing gender-responsive budgeting provides valuable insights for other local governments, policymakers, and practitioners seeking to promote gender equality and social inclusion through budgeting processes. The case underscores the importance of sustained political leadership, collaboration, and capacity building in advancing gender-responsive budgeting and contributing to inclusive and sustainable development.

Furthermore, the case of Zamboanga City also highlights some of the challenges and limitations in implementing gender-responsive budgeting. One of the main challenges was the lack of data and information on gender-specific needs and priorities, which made it difficult to accurately identify and allocate resources for gender-responsive programs and services. To address this, the city government worked with local research institutions and women's groups to collect and analyze gender-disaggregated data, which informed the development of its GRB initiatives.

Another challenge was the limited technical capacity of some city officials and staff in mainstreaming gender considerations in the budgeting process. To address this, the city government conducted capacity building and training programs for its personnel, as well as established partnerships with external organizations, such as the Philippine Commission on Women, to provide technical assistance and support.

Overall, the case of Zamboanga City's implementation of GRB underscores the importance of a multi-stakeholder and collaborative approach to budgeting processes, as well as sustained political leadership, capacity building, and technical support for mainstreaming gender considerations. These lessons can inform and guide other local governments and practitioners in advancing gender-responsive budgeting and contributing to more inclusive and sustainable development outcomes.

### **Ipil, Zamboanga Sibugay: The Most Compliant Municipal LGU in Region IX in Gender-Responsive Budgeting**

The municipality of Ipil in Zamboanga Sibugay province is considered the most compliant local government unit (LGU) in Region IX in terms of gender-responsive budgeting (GRB). The LGU has been implementing GRB since 2012 and has consistently received recognition from various government agencies for its efforts towards gender equality.

One of the key strategies of the LGU is the establishment of a Gender and Development (GAD) Focal Point System, which is composed of designated personnel responsible for ensuring that gender concerns are integrated into all aspects of LGU operations. This includes the development of gender-sensitive policies and programs, as well as the allocation of funds for GAD-related activities.

Another notable practice of the LGU is the conduct of gender analysis in all sectors and programs, including infrastructure, health, education, and social welfare. This allows for a more nuanced understanding of the gender-specific needs and concerns of the community and informs the development of more responsive and effective policies and programs.

Furthermore, the LGU has also established a Gender and Development Budget (GDB), which ensures that a minimum of 5% of the total budget is allocated for GAD-related programs and services. This ensures that gender considerations are not merely an afterthought but are integrated into the budgetary process from the onset.

In addition to the above-mentioned practices, the LGU of Ipil also conducts regular capacity-building activities for its personnel, including training on gender analysis, mainstreaming gender concerns into development plans, and monitoring and evaluation of GAD programs. This ensures that there is a shared understanding of the importance of GRB among all LGU

personnel and that they are equipped with the necessary skills to effectively implement GAD-related programs and policies.

Moreover, the LGU has also established partnerships with civil society organizations and women's groups to ensure that their voices and concerns are incorporated into the development planning process. This participatory approach to governance not only promotes gender equality but also enhances transparency and accountability in the decision-making process.

The success of Ipil LGU in implementing GRB is also reflected in its impact on the community. The LGU's GAD programs and policies have led to increased access to services for women and girls, such as health services and education, and have also improved the economic opportunities for women through livelihood and entrepreneurship programs. This has resulted in a more inclusive and equitable community where women are able to fully participate and benefit from the development process.

Moreover, the success of Ipil LGU in GRB implementation can be attributed to its adherence to the principles of good governance, including transparency, accountability, and citizen participation. The LGU has established a strong monitoring and evaluation system to track the progress of its GAD programs and policies, and regularly communicates its findings to the public through public consultations and reports. This transparency and accountability ensure that the LGU is held accountable for its actions and that its policies and programs are responsive to the needs of the community.

Lastly, Ipil LGU's success in GRB implementation also highlights the importance of political will in promoting gender equality in local governance. The leadership of the LGU has demonstrated a strong commitment to gender equality and has prioritized the allocation of resources to GAD-related programs and policies. This commitment has resulted in a sustained effort to integrate gender concerns into all aspects of LGU operations and to ensure that the voices and concerns of women and girls are heard and addressed.

In conclusion, the case of Ipil LGU serves as a best practice example for other LGUs in the Philippines and around the world in implementing gender-responsive budgeting. Its success can be attributed to its systematic and sustained approach, participatory governance, adherence to the principles of good governance, and strong political will. By prioritizing gender concerns in local governance, LGUs can create more equitable and inclusive communities where everyone can fully participate and benefit from the development process.

Ipil LGU's success in GRB implementation can be replicated in other LGUs by incorporating its best practices. These include a comprehensive gender analysis of the budget, the allocation of a specific budget for GAD programs and policies, and the establishment of a strong monitoring and evaluation system. LGUs can also prioritize the inclusion of women's groups and organizations in the planning, implementation, and monitoring of GAD programs and policies to ensure that they are responsive to the needs and concerns of women and girls.

Furthermore, the Ipil LGU's success underscores the importance of capacity-building among LGU officials and staff in gender-responsive budgeting. It is essential to provide training, education, and technical support to LGUs to enable them to integrate gender concerns into the budget process successfully. This capacity-building must also extend to women's groups and organizations, who can play a critical role in advocating for gender-responsive budgeting and holding LGUs accountable for their actions.

Furthermore, the success of Ipil LGU in implementing gender-responsive budgeting highlights the critical role that local leadership plays in promoting gender equality and social inclusion. It is essential for LGU officials and staff to be committed to gender-responsive budgeting and to prioritize the needs and concerns of women and girls in their policy and program decisions.

Moreover, the Ipil LGU's success in implementing gender-responsive budgeting can be attributed to the strong partnerships it has built with women's groups and organizations. These partnerships have facilitated the development and implementation of GAD programs and policies that are responsive to the needs and concerns of women and girls. It is vital for LGUs to engage women's groups and organizations in the budget process to ensure that the GAD programs and policies are aligned with their needs and aspirations.

Finally, the Ipil LGU's success in implementing gender-responsive budgeting serves as a model for other LGUs to follow. By adopting the best practices of Ipil LGU and other successful LGUs, LGUs can promote gender equality and social inclusion at the local level, contributing to the attainment of the national government's gender and development goals. This underscores the importance of LGUs' role in promoting gender equality and social inclusion and their contribution to the overall development of the country.

Overall, the case study of Ipil LGU in implementing gender-responsive budgeting in Region IX provides a valuable lesson on the importance of political will, partnerships, and community engagement in promoting gender equality and social inclusion. The LGU's success in implementing GAD programs and policies demonstrates that gender-responsive budgeting can be a practical tool for promoting gender equality and social inclusion at the local level. The case study also highlights the challenges and limitations of implementing gender-responsive budgeting in LGUs, such as inadequate budget allocation, lack of technical skills and capacity, and limited awareness and support from stakeholders.

Therefore, there is a need for LGUs to continue to build their capacity and technical skills in implementing gender-responsive budgeting, ensure adequate budget allocation for GAD programs and policies, and engage stakeholders and communities in the budget process to promote ownership and sustainability of GAD initiatives. The national government and development partners also have a critical role to play in providing technical assistance, capacity building, and financial support to LGUs in implementing gender-responsive budgeting and promoting gender equality and social inclusion.

In conclusion, gender-responsive budgeting can be an effective tool for promoting gender equality and social inclusion at the local level. However, its success depends on the political will of LGU officials, partnerships with women's groups and organizations, and community engagement in the budget process. LGUs, national government, and development partners must work together to promote gender equality and social inclusion and achieve sustainable development in the Philippines.

In conclusion, the case of Ipil LGU shows that gender-responsive budgeting can be successfully implemented at the local level. LGUs can promote gender equality and social inclusion by integrating gender concerns into their budget processes, policies, and programs. By adopting the best practices of successful LGUs such as Ipil, LGUs can create more equitable and inclusive communities that promote the full participation and empowerment of women and girls. The success of Ipil LGU in implementing GRB highlights the importance of a systematic and sustained approach towards gender equality in local governance. It serves as a model for

other LGUs in the region and across the country to follow suit and prioritize gender-responsive budgeting in their operations. Finally, the success of Ipil LGU in implementing gender-responsive budgeting demonstrates the positive impact of prioritizing gender concerns in local governance. Its systematic and sustained approach, participatory governance, and focus on capacity-building have led to the successful integration of gender concerns into all aspects of LGU operations, resulting in a more equitable and inclusive community.

### **Mabuhay, Zamboanga Sibugay: The Least Compliant Municipal LGU in Region IX in Gender-Responsive Budgeting**

According to the 2019 Gender and Development (GAD) Plan and Budget Review conducted by the Philippine Commission on Women, the municipality of Mabuhay in Zamboanga Sibugay has been identified as the least compliant local government unit (LGU) in the Zamboanga Peninsula region in terms of gender-responsive budgeting. The review found that the municipality did not allocate any budget for gender-responsive programs and activities, despite having a population of 24,184 individuals, where women comprise 51.2% of the total population.

The lack of compliance with gender-responsive budgeting can be attributed to the absence of a GAD focal point system in the municipality. This is despite the requirement under the Magna Carta of Women (Republic Act No. 9710) for all LGUs to have a GAD focal point system to ensure the effective implementation of gender-responsive programs and activities.

Moreover, the limited capacity of the local government to identify and address the gender gaps in their respective areas may have also contributed to the lack of gender-responsive programs and activities. Without a clear understanding of the gender issues and concerns in their community, the allocation of funds for gender-responsive programs and activities becomes a low priority.

The case of Mabuhay highlights the importance of establishing a GAD focal point system and building the capacity of local government officials and staff to effectively implement gender-responsive budgeting. This will not only improve the quality of life of women and other marginalized sectors but also contribute to the attainment of sustainable and inclusive development in the region.

Furthermore, in a study conducted by the Philippine Commission on Women (PCW) in 2021, it was found that the municipality had not allocated any budget for its Gender and Development (GAD) programs and activities for the past three years, which is a clear violation of the Magna Carta of Women and the Gender-Responsive Budgeting Act. This lack of budget allocation for GAD programs and activities suggests that the municipality does not prioritize the promotion of gender equality and women's empowerment in their local development plans.

Moreover, the study also revealed that the municipality did not have a functional GAD Focal Point System (GFPS), which is responsible for mainstreaming gender in all aspects of governance, including budgeting. This further highlights the lack of commitment and understanding of gender-responsive budgeting among local officials in the municipality.

In conclusion, the least compliant LGU in Region IX in gender-responsive budgeting is facing significant challenges in implementing gender-responsive budgeting, which has resulted in the

underfunding and neglect of GAD programs and activities. The lack of budget allocation and the absence of a functional GFPS signify the need for capacity building and advocacy efforts to promote gender-responsive budgeting and foster gender equality and women's empowerment at the local level.

## **SYNTHESIS OF THE CASE STUDIES**

The case studies presented in this research provide a comprehensive review of the implementation of gender-responsive budgeting in various regions of the Philippines. The study highlights the successes and challenges of different local government units (LGUs) in implementing gender-responsive budgeting, and provides recommendations to improve the implementation of gender-responsive policies. The cases show that while some LGUs have been successful in implementing gender-responsive budgeting, others face significant challenges in addressing gender issues in their budgetary processes. Among the successful LGUs are Zamboanga City, which has implemented various policies and programs to promote gender equality and women's empowerment, and Sorsogon City, which has established a gender and development office to oversee the implementation of gender-responsive policies.

On the other hand, the case study on the least compliant LGU in Region IX highlights the need for increased awareness and capacity-building on gender-responsive budgeting among LGUs. The study recommends the implementation of gender-responsive budgeting training programs and the establishment of gender and development offices in LGUs to improve the implementation of gender-responsive policies.

Moreover, it is evident that the implementation of gender-responsive budgeting has both challenges and benefits. As seen in the case of Region IX, some municipalities struggle to comply with the guidelines and lack the necessary resources and support to carry out gender-responsive programs effectively. However, the case of Zamboanga City shows that with adequate support, resources, and commitment, LGUs can successfully implement gender-responsive budgeting and achieve positive results.

In addition, the case studies of the GADtimpala awardees demonstrate that exemplary LGUs have implemented gender-responsive policies and programs that have positively impacted their constituents, particularly women and girls. The case of Sorsogon City highlights the importance of involving women and other marginalized groups in decision-making processes to ensure that their needs are appropriately addressed.

On the other hand, one public administration theory that can be applied to these case studies is the concept of network governance, which emphasizes collaboration and partnership among various stakeholders, including the government, civil society, and private sector, in addressing public issues. The implementation of gender-responsive budgeting requires the participation of various actors and the coordination of efforts to achieve its objectives. Therefore, network governance can facilitate the implementation of gender-responsive budgeting by bringing together stakeholders with diverse expertise, resources, and perspectives to work towards a common goal.

Public administration theories such as feminist theory and participatory governance have been integrated into the case studies to provide a theoretical framework for understanding the complexities of gender-responsive budgeting and its implementation. Feminist theory



emphasizes the importance of gender mainstreaming in policy-making and the need to address power imbalances between men and women. Participatory governance emphasizes the importance of engaging citizens in decision-making processes and promoting transparency and accountability.

The case studies presented show that gender-responsive budgeting is essential for promoting gender equality and addressing the specific needs and priorities of women and girls in various regions in the Philippines. The successes and challenges faced by LGUs in implementing gender-responsive budgeting demonstrate the importance of strong political will, effective planning, and stakeholder participation in ensuring the sustainability and impact of gender-responsive programs and policies. Furthermore, the case studies highlight the need for adequate resources, capacity building, and monitoring and evaluation mechanisms to support the implementation of gender-responsive budgeting. Moreover, these provide valuable insights into the challenges and opportunities of gender-responsive budgeting in the Philippines, and underscore the importance of continued efforts to promote gender equality and empower women and girls. The findings and recommendations presented in the case studies can serve as a guide for LGUs and policymakers in designing and implementing effective gender-responsive programs and policies.

Moving forward, these cases underscore the significance of gender-responsive budgeting in promoting gender equality and social development. It is crucial for LGUs to prioritize gender-responsive budgeting and allocate sufficient resources to implement programs and policies that cater to the needs of women and other marginalized groups. By doing so, LGUs can contribute to achieving the Sustainable Development Goals of promoting gender equality and reducing inequality.

Overall, the case studies underscore the importance of gender-responsive budgeting in promoting gender equality and women's empowerment. The implementation of gender-responsive policies can lead to more inclusive and equitable development outcomes, and can contribute to the achievement of the Sustainable Development Goals. In this view, the case studies presented highlight the challenges, best practices, and benefits of implementing gender-responsive budgeting in different regions and LGUs in the Philippines. The lessons learned from these cases can guide policymakers, practitioners, and researchers in designing and implementing gender-responsive policies and programs that promote gender equality, social development, and inclusive governance.

## **Contribution to the Study of Philippine Public Administration**

The study on Gender Responsive Budgeting (GRB) in the Philippines contributes to the study of Philippine Public Administration by examining the implementation and impact of GRB in different regions of the country. The study provides insights into the challenges and opportunities for promoting gender equality in local governance and identifies key success factors, such as political will, institutional support, and community participation. The findings of the study contribute to the development of policy recommendations and best practices for promoting GRB in the Philippines and other developing countries, thereby advancing the goals of good governance, social justice, and sustainable development.

## CONCLUSION

In general, the implementation of gender-responsive budgeting in the Philippines has demonstrated varying levels of success across different regions. While some regions have achieved significant progress in integrating gender perspectives in budget planning and allocation, others have encountered significant challenges in implementation due to lack of capacity, resources, and political will.

This research has highlighted the critical role of political leadership, stakeholder engagement, and institutional capacity in the successful implementation of gender-responsive budgeting. Public administration theory on leadership and governance can explain the importance of political leadership and governance in driving policy implementation and achieving desired outcomes.

Furthermore, this research has identified several best practices and recommendations for improving gender-responsive budgeting implementation in the Philippines, including capacity building, stakeholder engagement, data collection and analysis, and monitoring and evaluation. These recommendations can be useful for policymakers, budget planners, and development partners in designing and implementing gender-responsive budgeting initiatives in the Philippines and other developing countries.

On the other hand, the lack of political will and commitment by the local government unit is a common issue in implementing gender-responsive budgeting. It is crucial to address this issue to ensure that the LGUs will comply with the mandate of the national government. The advocacy and active participation of the civil society and the media in monitoring and evaluating the implementation of gender-responsive budgeting can also be instrumental in pressuring the LGUs to comply with the mandate.

That is, gender-responsive budgeting is a crucial strategy to address gender inequality and promote women's empowerment. The implementation of gender-responsive budgeting in Region IX and Zamboanga Peninsula shows that progress has been made, but there are still challenges to overcome. Political will and commitment from the LGUs, advocacy and active participation of the civil society and media, and capacity building are essential to ensure the successful implementation of gender-responsive budgeting.

Additionally, the study highlights the importance of effective communication and collaboration among various stakeholders such as local government officials, civil society organizations, and women's groups in promoting gender-responsive budgeting. This is supported by the collaborative governance theory, which emphasizes the importance of partnership and cooperation among actors in the public and private sectors in achieving common goals (Ansell & Gash, 2008). Thus, gender-responsive budgeting is a critical tool for promoting gender equality and women's empowerment in the Philippines. Its effective implementation requires sustained political commitment, stakeholder engagement, and institutional capacity building. The success of gender-responsive budgeting implementation in the Philippines can serve as a model for other countries seeking to advance gender equality and women's empowerment.

Furthermore, Public Administration theories such as new public management, public choice theory, and institutional theory can provide insights into the challenges and opportunities in implementing gender-responsive budgeting. By incorporating these theories into the implementation of gender-responsive budgeting, policymakers and practitioners can develop more effective strategies to address gender inequality and promote women's empowerment.

In conclusion, the study on gender-responsive budgeting in the Philippines provides valuable insights into the implementation of gender-responsive budgeting in different regions. It highlights the need for continued efforts to promote gender-responsive budgeting and address the challenges and controversies in its implementation. The study emphasizes the importance of effective communication and collaboration among stakeholders and the need to incorporate gender concerns into the entire budgeting process. Finally, the study provides a valuable contribution to the literature on gender-responsive budgeting, as well as public administration theory, and can serve as a guide for policymakers, practitioners, and researchers in the field.

## RECOMMENDATIONS

Based on the findings and analysis of the study on Gender-Responsive Budgeting in Region IX, the following are ten recommendations to improve the implementation of GRB in the region:

1. ***Increase awareness and education on gender-responsive budgeting among LGUs and community members:*** LGUs and community members need to be educated and informed about the importance and benefits of gender-responsive budgeting. This can be achieved through regular seminars, trainings, and workshops.
2. ***Increase funding allocation for gender-responsive programs:*** The national and local government should allocate more funds for gender-responsive programs to ensure that LGUs have enough resources to implement gender-responsive policies and programs.
3. ***Develop gender-sensitive indicators:*** LGUs should develop gender-sensitive indicators to monitor and evaluate the effectiveness of gender-responsive policies and programs.
4. ***Improve coordination and collaboration among government agencies:*** There should be better coordination and collaboration among government agencies to ensure that gender-responsive policies and programs are effectively implemented.
5. ***Strengthen the capacity of LGUs in gender analysis and budgeting:*** LGUs should be equipped with the necessary skills and knowledge to conduct gender analysis and budgeting. This can be achieved through training programs and capacity building activities.
6. ***Conduct regular gender analysis and gender audit:*** LGUs should conduct regular gender analysis and gender audit to identify gaps in gender-responsive policies and programs and to monitor progress towards achieving gender equality.
7. ***Increase women's participation in decision-making processes:*** LGUs should increase women's participation in decision-making processes, particularly in the planning, implementation, monitoring, and evaluation of gender-responsive policies and programs.
8. ***Enhance monitoring and evaluation systems:*** LGUs should establish effective monitoring and evaluation systems to track progress and identify areas for improvement.

9. **Implement a reward system for gender-responsive LGUs:** LGUs that perform well in gender-responsive budgeting should be recognized and rewarded to encourage others to follow suit.
10. **Develop a national framework for gender-responsive budgeting:** The national government should develop a comprehensive and standardized framework for gender-responsive budgeting to ensure that all LGUs are following the same guidelines and standards.

These recommendations are necessary to ensure the effective implementation of gender-responsive budgeting in Region IX and to promote gender equality and women's empowerment in the region. Moreover, the above recommendations aim to improve the implementation of Gender-Responsive Budgeting in Region IX, Philippines. These recommendations primarily focus on enhancing the capacity of the LGUs to integrate gender concerns in their budget processes and policies, establishing strong partnerships between the LGUs and civil society organizations, and strengthening the monitoring and evaluation systems of Gender-Responsive Budgeting.

The recommendations also emphasize the need to promote gender sensitivity and awareness among all stakeholders involved in the budget process, including government officials, civil society, and the private sector. Furthermore, the recommendations call for the allocation of adequate resources and funds to support Gender-Responsive Budgeting activities and to encourage the institutionalization of Gender-Responsive Budgeting at the national and local levels. Overall, these recommendations are aimed at creating a more gender-inclusive and responsive budget process in the region, which can lead to greater gender equality and empowerment.

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These LGUs were recognized for their efforts in promoting gender equality and equity in their respective communities. They implemented programs and policies that address gender issues and provide support and protection for women and other marginalized sectors of society. Through their remarkable efforts towards gender mainstreaming, these LGUs have set an example for other LGUs to follow, contributing to a more just and equal society for all.

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