

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

Region: _____ Total Barangay Budget: _____
 Province: _____ Total GAD Budget: _____
 City/Municipality: _____
 Barangay: _____

Gender Issue or GAD Mandate (1)	GAD Program/Project/Activity (PPA) (2)	Performance Target and Indicator (3)	GAD Budget (4)	Responsible Person (5)
CLIENT-FOCUSED				
1. Gender Issues				
2. GAD Mandate				
Sub-total A				
ORGANIZATION-FOCUSED				
1. Gender Issues				
2. GAD Mandate				
Sub-total B				
ATTRIBUTED PROGRAMS				
Title of Barangay Program or Project (6)	HGDD Design/ Funding Facility/ Generic Checklist Score (7)	Total Annual Program/ Project Budget (8)	GAD Attributed Program/Project Budget (9)	Responsible Person (10)
Sub-total C				
Grand TOTAL (A+B+C)				
Prepared by: _____		Date: _____		
Barangay Secretary _____		Approved by: _____ Punong Barangay		
		DD/MM/YEAR _____		

GUIDE IN COMPLETING THE BARANGAY GAD PLAN AND BUDGET FORM

Column 1: Gender Issue or GAD Mandate

List under this column the priority gender issues identified through the review of the barangay's regular programs, projects and activities (PPAs), analysis of sex-disaggregated data or relevant information that surface the unequal situation of women and men. The gender issue could be client- or organization-focused. A client-focused gender issue refers to concerns arising from the unequal status of women and men stakeholders, clients, and/or constituents of the barangay including the extent of their disparity over benefits from and contribution to a policy/program and/or project of the barangay. On the other hand, an organization-focused gender issue points to the gap/s in the capacity of the barangay to integrate a gender dimension in its programs, systems or structure.

Aside from the priority gender issues, the barangay may directly cite GAD mandates, which include relevant provisions of GAD-related laws (e.g., Section 9(d) of R.A. 9710 or the Magna Carta of Women (MCW) on the establishment of a Violence Against Women's Desk in every barangay) or plans that the barangay needs to implement (e.g., the Philippine Plan for Gender-Responsive Development, 1995-2025).

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

Column 2: GAD Program/Project/Activity (PPA)

This column indicates the programs, projects or activities that the barangay will undertake to respond to the gender issue or implement its GAD mandates identified under Column 1.

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

Client-focused GAD activities are those that seek to address the gender issues of the barangay's constituents or contribute in responding to the gender issues and concerns in the barangay.

Organization-focused activities, on the other hand, seek to: a) create the organizational environment for implementing gender-responsive policies, programs, projects and services; b) address the gap in knowledge, skills and attitudes of key personnel on gender mainstreaming; and c) address the gender issues of barangay employees in the workplace subject to the mandate of the organization.

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

Column 3: Performance Indicator and Target

The performance indicators are quantitative or qualitative means to measure achievement of the results of the proposed GAD activity.

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

Qualitative indicators are measures of an individual or group's judgment and/ or perception of established standards, the presence or absence of specific conditions, the quality of something, or the opinion about something.

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

Column 4: GAD Budget

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

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

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

EXAMPLES OF EXPENSES THAT CAN BE CHARGED TO THE GAD BUDGET

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

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

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

1. Programs, projects, activities (PPAs) that are not in the DILG-endorsed original or adjusted GAD plan UNLESS these are addressing a newly emerging gender issue that has not been considered during the GPB preparation and review stage. The inclusion of such PPAs should, however, be communicated with the appropriate DILG unit;
2. Personal services of women employees UNLESS they are working full time or part time on GAD PPAs;
3. Honoraria for GFPS members or other employees working on their GAD programs;
4. Salaries of casual or emergency employees UNLESS they are hired to assist in GAD-related PPAs;
5. Provision of contingency funds or “other services” of PPAs; and
6. Purchase of supplies, materials, equipment and vehicles for the general use of the barangay.
7. The following expenses CAN NOT be charged to the GAD budget UNLESS they are justified as clearly addressing a specific gender issue:
 - a) Physical, mental and health fitness activities, including purchase of supplies, materials, equipment and information dissemination materials;
 - b) Social, rest and recreation activities; and
 - c) Religious activities and implementation of cultural projects.

Column 5: Responsible Person

This column identifies the barangay official or staff tasked to implement a particular GAD activity. The responsible person shall have direct knowledge or involvement in the implementation of the GAD activity and shall periodically report on the progress of its implementation to the barangay chair and/or the GFPS.

ATTRIBUTION OF BARANGAY REGULAR PROGRAMS/PROJECTS TO THE GAD BUDGET

Columns 6 to 10 shall only be accomplished by the barangay if it will be attributing a portion or the whole of the annual budget of its regular program/s or project/s to the GAD budget.

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

Column 6: Title of the Barangay Program or Project

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

Column 7: HGDG Design/ Funding Facility/ Generic Checklist Score

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

Column 8: Total Annual Program/Project Budget

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

Column 9: GAD Attributed Program/Project Budget

This column reflects the amount of the program/project's annual budget attributed to the GAD budget. Depending on the HGDG score of the program/project, the barangay may attribute a portion or the whole of the program/project's annual budget to the GAD budget following the matrix below, which is also found under Section C.4 of the JMC 2013-01:

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

For example, if the barangay program got an HGDG score of 5.5, then the program is considered to be with "promising GAD prospects." Based on the table above, the barangay can attribute 25% of the program's annual budget to the GAD budget. If the total annual budget of the said program is one hundred thousand pesos (Php 100,000.00), then it can attribute twenty fifty thousand pesos (Php 25,000.00) to the GAD Budget.

Column 10: Responsible Person

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