



**MOVING BEYOND COMPLIANCE:  
LEARNING FROM SWEDEN AND NORWAY TO  
IMPROVE THE PHILIPPINE GENDER BUDGETING  
PROCESS**

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## List of Acronyms

AIMWIDE	Accelerating the Implementation of the Magna Carta of Women for Inclusive Development and Empowerment
BPFA	Beijing Platform for Action
COA	Commission on Audit
DBM	Department of Budget and Management
DILG	Department of the Interior and Local Government
EIGE	European Institute for Gender Equality
EU	European Union
GAD	Gender and Development
GFPS	Gender and Development Focal Point System
GGI	Gender Gap Index
GM	Gender Mainstreaming
GMEF	Gender Mainstreaming Evaluation Framework
JC	Joint Circular
JMC	Joint Memorandum Circular
MCW	Magna Carta of Women
MR JAM	Nordic Council of Ministers for Gender Equality
MR SAM	Ministers for Nordic Co-operation
NCRFW	National Commission on the Role of Filipino Women
NEDA	National Economic and Development Authority
NIKK	Nordic Information on Gender
NGA	National Government Agency
OECD	Organisation for Economic Cooperation and Development
PCW	Philippine Commission on Women
SBO	Senior Budget Officials
WEF	World Economic Forum

## Abstract

The research examines the gender budgeting journeys of the Philippines, Sweden and Norway to benchmark good gender equality practices in order to generate recommendations to improve the Philippine gender budgeting practices. It will be of interest to scholars studying gender mainstreaming and gender budgeting, as well as practitioners involved in designing, implementing and monitoring & evaluation of gender plans and budgets, especially of government agencies and localities. It poses the question “what can the Philippines learn from the gender equality practices of the Nordic countries, specifically Norway and Sweden to help improve its gender budgeting practices further?” While the Philippines is the only country in Asia that has consistently remained in the top ten of the Global Gender Gap Index Report of the World Economic Forum, it is unclear whether the implementation of its gender budgeting policy since the early 1990s has yielded concrete results.

A qualitative comparative case study methodology using the structured, focused approach was utilized combined with the analytical framework that looks at gender budgeting as a technical concern, political process and governance tool. The presence of four enabling conditions for gender budgeting obtained from the literature: gender-responsive legislation, political will, institutional mechanisms and civil society support are also established while tracing the development of gender budgeting in the three countries under investigation.

The research finds that the Nordic region, represented by Sweden and Norway, has generated good practices on the areas of parental leave, childcare, flexible work arrangements, and leadership and equal opportunities at work. After examining the gender budgeting journeys of the three countries and establishing the presence of the four enabling conditions, it concludes that the optimal way to view gender budgeting is to look at it as a balance between the three views and this is most closely exhibited by Sweden in the investigation. Policy recommendations were proposed, with specific focus on how the learnings can be utilized by the Philippines. Potential areas for research are likewise noted.

## Relevance to Development Studies

The research is timely as the importance of gender equality as an element of good governance is continuously emphasized globally through the Sustainable Development Goals (SDGs), international campaigns such as the #MeToo and HeForShe Movements, and the growing awareness that discrimination based on sex and gender is detrimental to overall development. The findings will also be useful to relevant government agencies, specifically national machineries for women’s empowerment and gender equality all over the world, as a reference to benchmark on the gender budgeting practices of the Philippines, Sweden and Norway, in view of learning from their collective experiences. Lastly, the research will add to the growing literature regarding debates on the continuous relevance of gender mainstreaming as an approach, and gender budgeting as a tool, to countries worldwide in addressing gender issues within specific programs, activities and projects.

## Keywords

Gender Budgeting, Gender Mainstreaming, Gender Equality Practices, Nordic Countries, Philippines, Sweden and Norway

# **Chapter 1**

## **A Brief of Overview of the Research**

*“Through its budget allocations, the state has the potential to redress inequalities and discrimination in the household, in asset ownership and in labour and audit markets”*  
(Seguino, 2017: 9).

Gender equality has become an integral international concern in 1995 when the Beijing Platform for Action (BPFA) was crafted as a blueprint to advance women’s rights in 12 critical areas of concern, namely: environment, decision-making, girl-child, economy, poverty, violence against women, human rights, education, institutional mechanisms, health, media and armed conflict (UN Women, n.d.). The current international framework on gender equality is anchored on the Sustainable Development Goals 2016-2030 which is the “universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity” (UNDP, n.d.). Goal no. 5 focuses on gender equality and aims to “achieve gender equality and empower all women and girls” (UNDP, n.d.).

One of the mechanisms to ensure that ample resources is allocated for gender equality initiatives is gender budgeting. Gender budgets started in Australia as a response to the 1995 Beijing Platform for Action which called for the “integration of a gender perspective into budgetary decision-making” (Sharp and Broomhill 2002: 26). Gender budgets are important since it establishes “whether a government’s gender equality commitments translate into budgetary commitments” (Sharp and Broomhill 2002:6). It aims to “create a virtuous circle in which the policy itself contributes to the reduction of gender inequality, and hence lessens gender constraints to successful macroeconomics outcomes” (Elson 2002: 43). As such, it does not aim to produce separate budgets for women but to disaggregate expenditure according to its differential impacts on women and men (Elson 2002: 37). Gender Budgeting categorizes expenditures as follows (Hewitt and Mukhopadhyay 2002: 54):

1. **Gender specific expenditures**- refers to allocations to programs that are targeted to specific needs of women and men, girls and boys (e.g. programs to tackle violence against women; reproductive health programs, etc);
2. **Expenditures that promote gender equity in the public service**- refers to resources allocated for equal employment opportunities such as programs promoting equal representation of women in management positions and decision-making across all occupational sectors;
3. **General or mainstream expenditures**-refers to the conduct of gender analysis of the differential impacts of budget allocations on women and men, girl and boys. This is the most critical because more than 99% of government expenditure falls in this category.

While gender budgeting practices are not officially measured, indexes such as the Global Gender Gap Index launched by the World Economic Forum in 2006, provides an annual benchmark, allowing countries to check their progress on closing the gender gaps. It includes over 115 countries covering around 90% of the world’s population, consisting of countries in the European Union (EU), Latin America and the Caribbean, sub-Saharan Africa and the Arab world. The ranking is done by “merging publicly available data from international organizations and unique survey data from the World Economic Forum’s Executive Opinion Survey” to assess the level of equality between women and men based on the following indicators: (1) economic participation and opportunity; (2) educational attainment; (3) political empowerment; and (4) health and survival (WEF 2016: 3)

**Table 1: The Philippines, Sweden and Norway in the Gender Gap Index Reports (2006-18)**

COUNTRY	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>PHILIPPINES</b>	6	6	8	9	9	8	8	5	9	7	7	10	8
<b>SWEDEN</b>	1	1	3	4	4	4	4	3	4	4	4	5	3
<b>NORWAY</b>	2	2	2	3	2	2	3	4	3	2	3	2	2

**Source:** WEF Gender Gap Index Reports 2006-2018

The Philippines is the only country in Asia that has consistently remained in the top ten of the Index since it was launched in 2006 (Tomacruz 2008). The Nordic countries as a bloc; namely: Iceland, Finland, Norway, Sweden and Denmark have also constantly topped the Index and has been lauded internationally for best practices related to family policies and programs such as parental leave, childcare, flexible work arrangements and leadership and equal opportunities at work (Nordic Council of Ministers 2018). Unlike the Nordic countries the Philippines has not been recognized for similar gender-related programs. In fact, it has been experiencing challenges in implementing and accounting for concrete results in the gender budgeting policy it has institutionalized since the 1990s.

Despite political, economic and cultural differences, the Philippines can utilize the experiences of Sweden and Norway to further improve its gender mainstreaming approach, specifically its gender budgeting practices as there are no other Asian countries where it can benchmark from. Sweden and Norway have been chosen to represent the Nordic model due to the extent of their gender mainstreaming efforts as well as implementation of gender budgeting that has resulted in programs that are concretely addressing gender issues of women and men in their specific contexts.

The research uses the triple view of gender budgeting as a technical concern, political aspect and governance tool (Illo, et. al 2010) as its analytical framework. It posits that under the gender mainstreaming approach, gender budgeting is not only as an enabling mechanism to achieve gender equality objectives, but also an integral part that cannot be implemented without policy guidelines, capacitated people, enabling mechanisms for gender equality and programs, activities and projects. It is only when interpreted like this that it can be examined holistically. In addition, the presence of four enabling conditions were established to ensure that gender budgeting implementation will not only remain at the ‘compliance’ level but re-dound to measurable results that will concretely address gender inequalities in society.

The following four enabling conditions for gender budgeting identified through the review of relevant literature are as follows: (1) gender-responsive legislation; (2) political will; (3) institutional mechanisms for gender equality; and (4) civil society support (Budlender, et.al.: 2002; Sainsbury and Bergqvist: 2009 and Aseskog: 2018). The extent of the presence of these conditions were measured in all three countries using a ranking system devised by the researcher. Care has been given to compare experiences of each country to reflect on whether gender mainstreaming as an approach is able to deliver its promises or succumb to its pitfalls in each specific context. This also forms the basis for identifying the dominant gender budgeting view subscribed to by the Philippines, Sweden and Norway and to properly assess the strengths and weaknesses of each view.

To cap off, the research reflects on the Gender Gap Index and its indicators and ends by providing policy and practical recommendations to further improve the gender budgeting processes of the three countries. Future areas for research are likewise identified.

## 1.1: Research Objectives

This study aims to assess the organizational capacity of the Philippines to perform its mandates in providing capacity building and technical assistance, as well as monitoring and evaluation of gender budgeting initiatives of government agencies. It also looks at the facilitating factors, as well as challenges in the implementation and how these were/are being addressed. Another aim is to assess the continued relevance of gender mainstreaming as an approach to attain gender equality objectives as it has been applied in the Philippines, Sweden and Norway.

Lastly, using the learnings from the experiences of Sweden and Norway, the study aims to come up with concrete recommendations that the Philippines can take into consideration to further improve its gender budgeting processes, specifically in streamlining its implementation and in monitoring and evaluation of results.

## 1.2: Research Question and Sub-questions

### Research Question:

What can the Philippines learn from the gender equality practices of the Nordic countries, specifically Norway and Sweden to help improve its gender budgeting practices further?

### Sub questions:

1. To what extent are the following enabling conditions, namely: (1) gender-responsive policies and legislation; (2) political will; (3) institutional mechanisms for gender budgeting; and (4) civil society support present in the Philippines, Sweden and Norway?
2. Based on the triple view of gender budgeting as a technical concern, a political process and a governance tool, how can we classify the gender budgeting experiences of the Philippines, Sweden and Norway? Why?

## 1.3. Structure of the Research

This paper is divided into eight chapters. This chapter serves as the introduction. Chapter 2 introduces the Gender Mainstreaming Approach as the theoretical framework where I argue that, while it has been criticized for the lack of concrete results, is still the major strategy adopted internationally to achieve gender equality objectives. As such, this research also contributes towards assessing its continued relevance. In this chapter, I also propose an analytical framework that situates gender budgeting within the gender mainstreaming approach, both as an enabling mechanism and an integral part of it.

In Chapter 3, I establish the scope and limitations of the research, including the qualitative case study methodology employed. The mixed methods used to generate data (e.g. interviews, review of primary and secondary data sources and personal experiences) were also identified. The ranking system employed to establish the presence of the four enabling conditions for gender budgeting is also presented. In Chapters 4 and 5, the gender budgeting journeys of the Philippines, Sweden and Norway are discussed as well as the facilitating factors, challenges and best practices generated.

In Chapter 6, I analyse the findings by establishing the extent of the presence of the four enabling conditions and identify the dominant view of gender budgeting subscribed to by the three countries under investigation. In Chapter 7, I propose policy and practical recommendations for the Philippines, Sweden and Norway towards further improving their gender

budgeting practices. I also identify possible areas for future research. In Chapter 8, I conclude the study by reflecting on the Gender Gap Index and its indicators and re-examine the continued relevance of gender mainstreaming, including the analytical framework used in the study.

## ***Chapter 2***

# **Gender Mainstreaming & The Three Views of Gender Budgeting: Theoretical and Analytical Frameworks**

### **2.1. Promises and Pitfalls of Gender Mainstreaming**

The research utilizes the Gender Mainstreaming Approach as its theoretical framework in order to assess its continued relevance towards attaining gender equality. It was established as a ‘global strategy to achieve gender equality’ during the Beijing Platform for Action Conference in 1995 (True, 2003: 369) and advocates for a two-track strategy of integrating women and men’s concerns in all aspects of the development process and implementing specific activities aimed at empowering women to level the playing field (Moser 2005: 581). Its success is affected by two main factors: (1) the lack of resources, both financial and human and; (2) the ensuing conflict between the goal of ‘equity’ and economic growth, especially in governmental priorities (True 2003: 321).

After more than two decades of implementation, gender mainstreaming has received a lot of criticism for its lack of concrete success (Moser 2005 and Sainsbury and Bergqvist 2009). However, Moser (2005: 583) also argues that this may be due to the “lack of effective, consistent and systematic evaluation” of gender mainstreaming’s results. Despite the critiques, it remains the widely accepted strategy towards achieving gender equality and has yet to be succeeded by another approach, if one refers to pronouncements of international bodies such as the United Nations and the Organisation for Economic Cooperation and Development (OECD).

The United Nations Economic and Social Council Agreed Conclusions 1997/2 defines Gender Mainstreaming as:

*“the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women’s as well as men’s concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally, and inequality is not perpetuated. The ultimate goal is to achieve gender equality”.*

Likewise, the Philippines adopted a very similar definition under the Implementing Rules and Regulations of Republic Act 9710 or the Magna Carta of Women:

*“the strategy for making women’s as well as men’s concerns and experiences an integral dimension of the design, implementation, monitoring, and evaluation of policies and programs in all social, political, civil, and economic spheres so that women and men benefit equally, and inequality is not perpetuated. It is the process of assessing the implications for women and men of any planned action, including legislation, policies, or programs in all areas and at all levels”.*

The Nordic region also adopted gender mainstreaming through the decision of the Ministers for Nordic Co-operation (Nordic Council of Ministers 2015: 9). Gender mainstreaming is as a strategy requiring all sectors to ‘integrate a gender-equality perspective in their activities where sectors make use of methods and routines highlighting aspects of decisions and actions that are relevant to gender equality’ (Nordic Council of Minister 2015:9).

While gender mainstreaming remains to be the major approach adopted worldwide to achieve gender equality goals, it also has its fair share of critics. “The Promise and Pitfalls of Gender Mainstreaming: The Swedish Case” by the scholars, Diane Sainsbury and Christina

Bergqvist (2009: 217-218) and Walby<sup>1</sup> (2005: 321-322) identifies the following four tensions surrounding it:

The first is the transformative potential of gender mainstreaming versus susceptibility to being reduced to a variety of techniques. Advocates highlight gender mainstreaming's capability to transform the mainstream by being able to bring issues of women that have been in the sidelines to the center of decision-making process, elevating them as major policy issues. Critics meanwhile argue that it is characterized by the absence of concrete results that undermines positive measures for women as it degenerates into debates concerning methods and techniques.

The second tension revolves around gender equality and the mainstream; in other words, the goal of gender mainstreaming to influence all spheres of society versus the receptiveness of the policy environment. Thus, it can become a contested and open-ended process (Walby 2005 in Sainsbury and Bergqvist 2009: 217) because it may either result to being integrated in existing power structures (mainstreamed) or being displaced as a goal that will bring a new agenda to the policy process (Jahan 1995 in Sainsbury and Bergqvist: 217).

The third tension is the pervasiveness of gender mainstreaming and its aim to encompass all decision-makers and all policies versus accountabilities and priorities. This raises the debate that "if gender is everybody's responsibility in general, then it's nobody's responsibility in particular" (Pollack and Hafner-Burton 2000:452 in Sainsbury and Bergqvist 2009: 217). Concretely, this revolves around the issues of prioritization of limited resources and pinpointing when it comes to accounting who is responsible for the implementation, monitoring and evaluation of gender mainstreaming.

The last tension involves the conflict of interest between men and women due to unequal power relations and cooperation between the sexes presumed by gender mainstreaming. An example raised is the mistaken presumption that gender mainstreaming will not be met with resistance from men (Sainsbury and Bergqvist 2009: 217).

**Figure 1: The Four Pitfalls of Gender Mainstreaming**

## Pitfalls of Gender Mainstreaming



### FIRST

Absence of concrete results as it degenerates to debates concerning methods and techniques

### SECOND

Unreceptive policy environment resistant to implementation

### THIRD

Lack of accountability among implementers due to limited resources and competing priorities

### FOURTH

Resistance of men due to unequal power relations in the society

**Source:** Adopted from Sainsbury and Bergqvist 2009

<sup>1</sup> Walby's article mentions 6 tensions but encompasses the four discussed by Sainsbury and Bergqvist

The identification of these tensions is essential in the examination of concrete examples of gender mainstreaming practices in the Philippines, Sweden and Norway in consideration of coming up with an assessment of the usefulness of the approach and its limitations.

## 2.2. Gender Mainstreaming Entry Points

As all three countries under investigation have adopted gender mainstreaming, it is now imperative to look at initiatives done in terms of policy, implementation and monitoring and evaluation to ensure it is achieving gender equality objectives. To be able to integrate a gender perspective in development planning, one must be able to influence the mainstream that may include the following (Schalkwyk, et. al, 1996 in NCRFW 2001: 15): (1) Directions that government follows in terms of resource distribution among social and economic programs; (2) Views on gender roles promoted by culture and religion; (3) Agenda of political groups; (4) Hiring and pay practices in the private sector and global trade relations; and (5) Practices and activities of multilateral financial institutions such as donor agencies.

Within the ‘mainstream’, it is important to note that there are different entry points to influence as follows (Constantinos 2006 and Philippine Commission on Women, 2016):

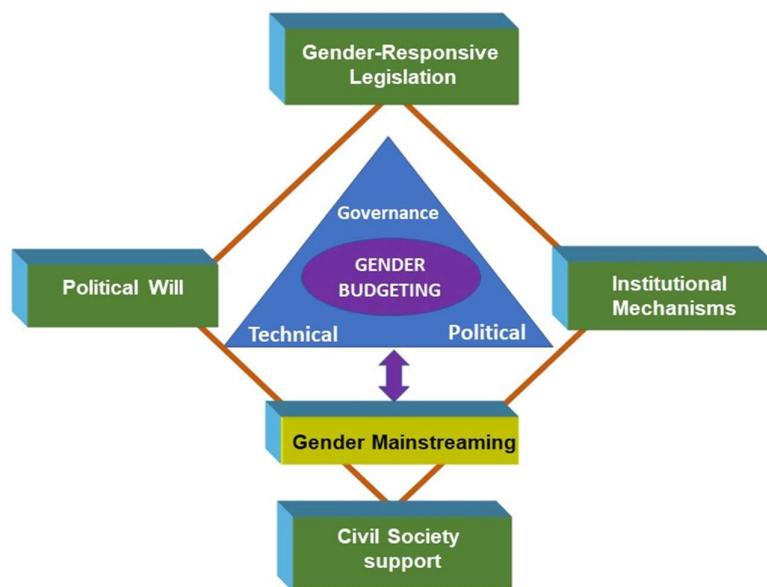
- **Policies**-refers to official statements and pronouncements of support for gender mainstreaming issued by an organization which may include laws, policies, orders and memoranda. This also refers to national and sectoral plans, with specific objectives, activities and functions, including monitoring indicators, as well as guidelines or manuals that have been integrated with gender equality provisions.
- **People**-refers to relevant stakeholders who assume the task of gender mainstreaming in an organization. These may be classified into three (3) types: (1) GAD champions who are usually the decision-makers of an organization; (2) individuals or experts in-charge of mainstreaming gender equality perspectives; (3) clients within or outside the organization that are the targets of gender-related interventions. As such, constitutional, legislative and administrative positions should be made available to execute gender-responsive budgets at all levels of society and polity.
- **Enabling Mechanisms**-refer to systems and mechanisms in an organization which includes funds and other resources allocated to implement GAD activities (e.g. gender budgets). It also includes the conduct of gender analysis and needs assessment to formulate development plans that are gender responsive.
- **Programs, Activities and Projects (PAPs)**-refers to programs or activities and projects that serve as points of entry to mainstream gender perspective in an organization. To be strategic, those that are targeted are the flagship and/or major programs or projects of organizations. An example is the development of civic education and training modules to enhance popular base for developing gender-responsive budgets and increase the awareness of state and society.

## 2.3. Situating Gender Budgeting Within the Gender Mainstreaming Approach: The Analytical Framework

Gender budgeting as situated within the gender mainstreaming approach can be classified as an enabling mechanism to implement gender initiatives as it deals with resources. However, gender budgets should also be viewed as an integral element requiring implementing guidelines; people capacitated on how it is done; having mechanisms to ensure its implementation and concrete programs to implement it.

To make it specific to the study, Gender Mainstreaming as an approach is combined with the triple view of gender budgeting as “a political process, a technical concern subsumed under [gender] mainstreaming, and as part of a broader governance change process” ... as discussed by Illo, et. al, (2010:7). This triple view is incorporated into the gender mainstreaming approach through the four entry points, namely: policies, people, enabling mechanisms and programs/activities/projects within the bureaucracy (Philippine Commission on Women 2016). The four (4) enabling conditions for gender budgeting, namely: (1) gender-responsive legislation; (2) political will; (3) institutional mechanisms for gender budgeting; and (4) civil society support (Budlender, et.al.: 2002; Sainsbury and Bergqvist: 2009 and Aseskog: 2018) are also included. This is best illustrated by Figure 2:

**Figure 2: Gender Budgeting Situated within the Gender Mainstreaming Approach: The Analytical Framework**



**Source:** Author's Own Construction

The Triple View of Gender Budgeting posits that gender budgets may be examined in three different angles. First, it is a technical concern since it “requires the development of guidelines, tools and competencies to implement the GAD Budget Policy” (Illo et. al. 2010: 7). This situates gender budgeting as an integral element of the gender mainstreaming approach as it needs all four entry points to make it work. At this angle, the study looks into the best practices of the Philippines, Sweden and Norway in terms of issuance of policies in support of gender equality, establishment of mechanisms to ensure that gender objectives are implemented and monitored, the role played by gender advocates within the government and identification of noteworthy practices implemented.

Despite gender champions issuing policy support for gender equality, the existence of strong and capacitated institutional mechanisms such as national gender equality machineries (e.g. Philippine Commission on Women, Division for Gender Equality of Sweden and Norwegian Directorate of Youth, Children and Family Affairs) to carry out these policies and issue guidelines, capacitate people within the bureaucracy and monitor attainment of gender equality goals are vital to the success of gender mainstreaming.

The second angle is to look at it as a political process as it involves “advocacy and negotiations” with decision-makers, which is a very important factor for the success or failure

of gender budgeting in an institution (Illo et. al. 2010: 7). In addition, political will and advocacy of supporters of gender mainstreaming are also important to ensure that gender champions within the government will continue to support gender equality as a priority through the issuance of concrete policies and creation of programs towards its attainment.

Gender budgeting is a political process because, it depends on “whether political will can be generated within governments to support a process of transforming the traditional budget making policy processes which disadvantage women and girls” (Constantinos 2006:2). This means that leaders should exhibit support for gender equality through issuance of policies or pronouncements mandating or supporting the conduct of gender-related activities, including allotment of a percentage of the budget for gender equality programs and projects. Gender-responsive legislation necessary to implement gender mainstreaming and gender budgeting is only possible if politicians and leaders in the government have the will to implement it.

The last angle is to look at gender budgeting as a governance tool, which is very timely given that gender equality has been included as an international priority in achieving sustainable development. Amrita Basu (2003) argues that the character of the state is of vital importance to ensure that gender equality goals will be accommodated. She argues that the “the more democratic the state, the more responsive it is likely to be to feminist goals (2003: 38). This is because “women are likely to engage more fully in democratic processes and achieve power collectively when the women’s movement both challenges and participates in state institutions” (2003: 47 and Gopal Jayal 2003: 126).

This angle also forwards the view that “gender budgets can improve the performance of the bureaucracy in fulfilling its mandated roles” (Illo et. al 2010: 7) and helping make governance gender-responsive, that is being conscious that policies and programs can both address and/or widen inequalities between men and women in the society. Taking note of gender issues in specific sectors is a way of ensuring that resources are used maximally for the benefit of the citizenry. Hewitt and Mukhopadhyay (2002: 58) asserts that “gender-responsiveness is essential to the key features of good governance” in that it promotes transparency, accountability and participation of citizens, especially women. This follows the state’s responsibility to address inequalities and issues of redistributive justice (Hewitt and Mukhopadhyay 2002: 57) and addressing gender inequalities embedded in government structures. This is crucial because the link between gender and governance have been “too often neglected in both theoretical and empirical work” (Nussbaum 2003: 4).

These three views or angles are needed to examine gender budgeting in a holistic manner. As such it is “a political as much as a technical process” (Khan and Burn 2017: 2). And since both are integral aspects of governance, it should be also be examined together with its political and technical aspects.

## 2.4. Chapter Summary

In this Chapter, I introduced the Gender Mainstreaming Approach as the theoretical framework of the research and proposed an analytical framework that situates gender budgeting both as an enabling mechanism and integral part of the approach, using the triple view of gender budgeting as a technical concern, political process and governance tool. The four enabling conditions for gender budgeting were also identified, namely: gender-responsive legislation, political will, institutional mechanisms for gender budgeting and civil society support. The relationship of these are shown in Figure 2. In Chapter 3, I will be discussing the research methodology and techniques employed in the study. The list of key informants and documents analysed from the Philippines, Sweden and Norway will also be presented.

## ***Chapter 3***

### **Qualitative Comparative Case Study: Structured, Focused Approach**

#### **3.1. Methodology and Research Methods**

##### **Scope and Limitations**

The research will focus on the gender budgeting journeys of the Philippines, Sweden and Norway. Along the discussion, gender mainstreaming and its evolution will also be discussed using the analytical framework that looks gender budgeting as a technical concern, political process and governance tool. The Gender Gap Index results, while providing inspiration to conduct the research will not be discussed extensively, except in Chapter 8. As data gathered did not include much information about gender budgeting at the localities in both Sweden and Norway, the research mostly focuses on its implementation at the national level. Since it was easier to request for documents in the Philippines, given my work experience and contacts, documents analysed for Sweden and Norway are fewer compared to the Philippines. Relevant publications from the Nordic Council of Ministers and the Organisation for Economic Cooperation and Development are also analysed.

##### **Data Collection**

Robert Yin (2014) identified three criteria to help determine whether case study is the appropriate methodology for a research exercise as follows: (1) when the research question asked is “how” or “why”; (2) when a contemporary event with relevant behaviours that cannot be manipulated is being examined; and (3) when the research requires an extensive and in-depth description of the social phenomenon being investigated. Since the Nordic countries (e.g. Norway, Finland, Sweden, Iceland and Denmark) “have consistently been ranked as the highest in the world regarding gender equality” (World Economic Forum 2013 as quoted in Ylostalo, 2016: 545), learning first-hand about how they were able to generate good results would allow me to come up with concrete recommendations that the Philippines can learn from to further improve its gender budgeting processes.

Gender budgeting is also a contemporary event as all the countries examined have institutionalized it following the adoption of the Beijing Platform for Action in 1995. The behaviours cannot be manipulated as it is impossible to identify a counterfactual due to the length of time that it has been practiced, as well as the different circumstances related to its institutionalization. Lastly, the study requires in-depth investigations through primary and secondary data analysis using government reports and studies on gender budgeting, interviews with relevant government officials and personal experiences of the researcher to be able to explain how each of the countries started their gender budgeting journeys, the challenges encountered and the best practices that have come out of their implementation. Hence, a qualitative case study methodology is adopted for the study.

Sweden and Norway can best represent the Nordic model due to their shared cultural, economic and political similarities and consistent rankings in Gender Gap Index. One variable that is different is Sweden’s membership to the European Union (EU). This may also affect its gender budgeting initiatives since the EU supports gender budgeting through allocation of resources and mandates member countries to implement it starting with the adoption of a resolution by the European Parliament in 2003 (Klatzer et. al. 2018: 47). This is the reason why Norway’s non membership to the EU was factored in when it was chosen as the second Nordic country for the research.

The research utilized a structured, focused comparative case study method (George and Bennett 2005: 67). The ‘structure’ revolves around the following enabling conditions for gender budgeting identified in the review of literature as follows: (1) gender-responsive legislation; (2) political will; (3) institutional mechanisms for gender budgeting; and (4) civil society support. The ‘focus’ is on the development of gender budgeting in the Philippines, Sweden and Norway, including identification of the facilitating factors and challenges in designing, implementation and monitoring and evaluation of its results, as well as the good practices generated. These ‘structure’ and ‘focus’ are part of the analytical framework of the study, discussed in detail in Chapter 2.

### Data Analysis

To be able to analyse the findings, I devised the following system of ranking, utilizing the abovementioned ‘structure’ to measure the presence or absence of the four enabling conditions for gender budgeting in the practices of the countries under investigation, as follows:

**Table 2: Assessing the Presence or Absence of Enabling Conditions for Gender Budgeting in the Philippines, Sweden and Norway**

ENABLING CONDITION	3-FULLY PRESENT	2-PARTIALLY PRESENT	1-ABSENT
<b>Gender-Responsive Legislation</b>	A law or a mandate on gender mainstreaming and/or gender budgeting is issued and continuously implemented and monitored	A law or a mandate on gender mainstreaming and/or gender budgeting is issued but sporadically implemented and/or monitored	No law or mandate on gender mainstreaming and/or gender budgeting issued
<b>Political Will</b>	Government support for gender mainstreaming and/or gender budgeting present through pronouncements (e.g. speeches) and official issuances (e.g. executive orders)	Government support for gender mainstreaming and/or gender budgeting present through pronouncements only (e.g. speeches)	No pronouncements and official issuances indicating government support for gender mainstreaming and/or gender budgeting
<b>Institutional Mechanisms for Gender Budgeting</b>	Inter-agency/ministerial coordination mechanism for gender mainstreaming and/or gender budgeting is fully functional (with specific tasks, regular meetings and reporting duties)	Inter-agency/ministerial coordination mechanism for gender mainstreaming and/or gender budgeting has limited functionality (One or two of the following: with specific tasks, regular meetings and reporting duties)	Absence of inter-agency/ministerial coordination mechanism for gender mainstreaming and/or budgeting
<b>Civil Society Support</b>	Civil society groups participate in the budgeting process on a regular basis	Civil society groups participate in the budgeting process but not on a regular basis	Civil society groups not able to participate in the budgeting process

**Source:** Author's Own Construction

### 3.2. Data Gathering and Research Techniques Employed

For the documentary analysis part of the research, I reviewed documents such as government reports related to gender mainstreaming and gender budgeting obtained from relevant government offices in the Philippines, Sweden and Norway. Likewise, studies conducted by consultants and regional gender equality bodies such as the Nordic Council of Ministers and the Organisation for Economic Cooperation and Development were also utilized. These are shown in Table 3 below:

**Table 3: List of Documents Analyzed**

Country	Title of Document	Type of Document
Philippines	1. Accounting for Gender Results: A Review of the Philippine GAD Budget Policy	Book
	2. Gender and Development Budgeting in the Philippines: Issues, Challenges and Imperatives	Assessment Report
	3. Gender Budgeting in the Philippines: 2010-2017	Assessment Report
	4. GAD Planning and Budgeting: Adding Value to Governance GAD Budget Policy Compliance Report	Assessment Report
	5. Enhanced Gender Mainstreaming Evaluation Framework	Gender Analysis Tool
	6. Joint Circular 2004-01 Guidelines for the Preparation of Annual GAD Plan and Budget and Accomplishment Report	Guidelines
	7. Joint Memorandum Circular 2016-01: Amendments to PCW-DILG-DBM-NEDA Joint Memorandum Circular 2013-01: Guidelines on the Localization of the Magna Carta of Women	Guidelines
	8. Memorandum Circular 2011-01: Guidelines for the Creation, Strengthening and Institutionalization of GAD Focal Point System	Guidelines
	9. Memorandum Circular no. 2018-04: Revised Guidelines for the Preparation of the Gender and Development (GAD) Agenda	Guidelines
	10. PCW-NEDA-DBM Joint Circular 2012-01: Guidelines for the Preparation of Annual Gender and Development (GAD) Plans and Budgets and Accomplishment Reports to Implement the Magna Carta of Women	Guidelines
	11. PCW-DILG DBM NEDA Joint Memorandum Circular 2013-01: Guidelines on the Localization of the Magna Carta of Women	Guidelines
	12. Sectoral Coordination Division Operations Guide: A Guide to Implementing Gender Mainstreaming in the Sector (Draft)	Operations Guide
	13. Republic Act no. 7192 "Women in Nation Building and Development Act of 1992"	Law
	14. Republic Act no. 7845 "An Act Appropriating Funds for the Operation of the Government of the Republic of the Philippines from January One to December Thirty One, Nineteen Hundred Fifty-Five, and for Other Purposes"	Law
	15. Republic Act no. 9710 "Magna Carta of Women Act of 2009"	Law
	16. Request for the Issuance of an Executive Strengthening of the Philippine Commission on Women and Further Defining its Composition (20 November 2017)	Official Communication

	17. Trends and Updates on the Submission, Review and Endorsement of Agency GAD Plan and Budgets (GPBs) and GAD Accomplishment Reports (Draft)	Status Report
Sweden	<ol style="list-style-type: none"> <li>1. A Feminist Government Ensures that Decisions Promote Gender Equality (March 2019)</li> <li>2. Gender Mainstreaming Manual" A Book of Practical Methods from the Swedish Gender Mainstreaming Support Committee (JamStod)</li> <li>3. Jämställdhetsintegrering i Regeringskansliet 2016–2020<sup>2</sup> (June 22, 2016) (Gender Mainstreaming in Government Offices 2016–2020)</li> <li>4. Jämställdhetsintegrering i Regeringskansliet 2016–2020 (July 4, 2016) (Gender Mainstreaming in Government Offices 2016–2020)</li> <li>5. Kvantitativ uppföljning av arbetet med jämställdhetsintegrering i Regeringskansliet (Quantitative Follow-up or Work on Gender Mainstreaming in the Government Offices)</li> </ol>	<p>Government Information Material Manual</p> <p>Government Decision</p> <p>Government Decision</p> <p>Accomplishment Report</p>
Norway	<ol style="list-style-type: none"> <li>1. Beijing+25: The Situation of Women and Girls in Norway: Development, Progress and Measures 2014–2019</li> <li>2. Gender Analysis and Gender Budgeting: Tools for Economic Development</li> <li>3. Guidance Notes of the Instruction for Official Studies: Instructions for the Preparation of Central Government, Government Measures (Official Studies)</li> <li>4. Norway's Response-2018 OECD Survey of Gender Budgeting</li> <li>5. Norwegian Ministry of Culture Organizational Structure</li> </ol>	<p>Status Report</p> <p>Speech</p> <p>Guidelines</p> <p>Government response</p> <p>Powerpoint Presentation</p>
Nordic Council of Ministers	<ol style="list-style-type: none"> <li>1. Together for Gender Equality-A Strong Nordic Region: Nordic Co-operation Programme on Gender Equality 2015–2018</li> <li>2. Nordic Cooperation Programme on Gender Equality 2019–2022</li> <li>3. The Nordic Gender Effect at Work: Nordic Experiences on Parental Leave, Childcare, Flexible Work Arrangements, Leadership and Equal Opportunities at Work</li> </ol>	<p>Regional Action Plan</p> <p>Regional Action Plan</p> <p>Regional Accomplishment Report</p>
Organisation for Economic Cooperation and Development	<ol style="list-style-type: none"> <li>1. Is the Last Mile the Longest? Economic Gains from Gender Equality in the Nordic Countries</li> <li>2. Demystifying Gender Budgeting: Case Studies from the OECD</li> <li>3. Designing and Implementing Gender Budgeting: A Path to Action</li> </ol>	<p>Book</p> <p>Conference Material</p> <p>Conference Material</p>

To facilitate the interviews, formal letters signed by the student with an attached endorsement from the Research Supervisor were sent to the different organizations in July and August through electronic mail (see Appendix D). Additional interviews were requested in September in consideration of institutions who were not able to participate in the study. Thirteen (13) interviews<sup>2</sup> were conducted as follows:

<sup>2</sup> The student also requested interviews with the Swedish Gender Equality Agency and the European Institute for Gender Equality but both institutions sent their regrets

**Table 4: List of Interviewees with Assigned Codes**

No.	Position	Organization	Date of Interview	Code Assigned
1	Chief, Policy Development, Planning and Monitoring and Evaluation Division	Philippine Commission on Women	July 29, 2019	P01
2	Chief, Technical Services and Regional Coordination Division	Philippine Commission on Women	July 30, 2019	P02
3	Chief, Corporate Affairs and Information Resource Management Division	Philippine Commission on Women	August 1, 2019	P03
4	Supervising GAD Specialist, Technical Services and Regional Coordination Division	Philippine Commission on Women	August 16, 2019	P04
5	Member, Gender Resource Pool	Philippine Commission on Women	August 18, 2019	P05
6	Deputy Director, Division for Gender Equality	Ministry of Employment, Sweden	August 20, 2019	S01
7	Deputy Director, Division for Structural Policies, Budget Department	Ministry of Finance, Sweden	September 4, 2019	S02
8	Gender Statistics Expert, Population and Welfare Department	Statistics Sweden	October 22, 2019	S03
9	Policy Director	Norwegian Ministry of Culture	September 6, 2019	N01
10	Policy Director	Norwegian Ministry of Foreign Affairs	September 25, 2019	N02
11	Senior Adviser, Gender Equality and Universal Design Department	Norwegian Directorate for Children, Youth and Family Affairs	October 18, 2019	N03
12	Senior Adviser/Communication	Nordic Council of Ministers	August 5, 2019	NCM01
13	Project Coordinator	Nordic Information on Gender	September 6, 2019	NCM02

While the original plan to conduct interviews involved using the internet for the Philippines and field work for the Nordic Region, my research break coincided with the summer break in Europe, hence most interviewees for the Nordic Region were unable to accommodate me in August. An exception was the field interview with NCM01 which was conducted last August 5, 2019 at the Nordic Council of Ministers Office in Copenhagen, Denmark.

Due to the slight delays, the conduct of interviews extended from the last week of July to October. Since one block period to conduct the interviews was no longer tenable even for the Nordic Region, majority of the interviews, even the ones for Sweden and Norway were conducted on-line using Facebook, Skype and WhatsApp. Interviews for the Philippines were conducted in a mixture of Filipino and English languages while the ones for the Nordic Region were conducted entirely in English. All interviewees were provided advanced copies

of the interview guides to allow them to adequately prepare. Likewise, verbal consent was sought out from all interviewees, allowing me to record all the interviews.

My personal experiences as a technical officer of the Philippine Commission on Women for the last eight (8) years are also included as part of the findings of this research. My observations were recorded as reactions to the answers of the interviewees both from the side of the Philippines and the Nordic Region as well as the assessment of studies assessing gender budgeting results in the Philippines. I kept these observations in an 'Observation Journal' that I used to take down notes and impressions during interviews and the review of government reports and studies utilized for the research.

As supplementary fieldwork, I also attended the 3<sup>rd</sup> Organisation for Economic Cooperation and Development Senior Budget Officials (SBO) 3<sup>rd</sup> Experts Meeting on Gender Budgeting last September 19-20, 2019 in Paris, France. I learned about this from S01 during our interview. As such, I contacted the organizer, who graciously permitted me to attend the conference. The meeting's agenda included updates on the gender budgeting work of the member countries<sup>3</sup>, sustainability of gender budgeting initiatives, gender indicators to measure progress, impacts of gender budgeting and lessons learned (see Appendix 3 for the agenda). The conference was very valuable in helping me validate the analytical framework and to access additional materials and interviews for the research.

### **3.3. Challenges**

The first challenge encountered were the delays in getting interviews from the relevant government agencies in Sweden and Norway as well as relevant regional organizations in the Nordic Region working on Gender Equality due to the summer break in Europe (July and August). While official communication was sent in July, majority of the interviews were conducted in late August to early September. Despite constant follow-ups, several organizations were unable to accommodate my requests for interviews. It was a good thing that I was able to ask for referrals from the persons already interviewed, especially for the case of Norway. To take advantage of the time, I prioritized the interviews for the Philippines first and these were finished by the middle of August.

Surprisingly, language was not a problem as majority of the reports and public documents from Sweden and Norway have English translations. My supervisor, being Swedish, also helped me to do preliminary analysis of several documents I received in the Swedish language. These were translated to English via Google Translate. The reports published by the Nordic Council of Ministers and the Conference Materials of the OECD are likewise in English. Since the needed documents were also requested in advance through the cover letter, the interviewees were able to provide additional links or send soft copies within a few days after the interviews. The digital library of the Philippine Commission on Women was also very helpful in accessing documents needed for the Philippines.

One challenge on the objectivity, especially in assessing the capacity of the Philippines on gender budgeting is my positionality as an employee of the Philippine Commission on Women for the last eight (8) years<sup>4</sup>. To address this, I interviewed relevant officers and analysed pertinent documents to ensure that the analysis would remain objective.

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<sup>3</sup> All Nordic countries were represented except Norway, which was unable to send a delegate

<sup>4</sup> I entered the Commission in May 2008 and left in December 2009. I re-entered in September 2011 and has been working as a Gender Specialist before leaving for the Netherlands to pursue my MA scholarship by the end of August 2018. At the time of writing, I am on study leave and will resume working by January 2020.

### **3.4. Chapter Summary**

In this Chapter, I have discussed in detail why I chose a qualitative comparative case study research methodology as well as the scope and limitations of the research. I employ the ‘structured, focused’ approach using the four enabling conditions for gender budgeting to examine the individual gender budgeting journeys of the Philippines, Sweden and Norway. I likewise presented the ranking system to establish the extent of the presence of said enabling conditions as shown in Table 2. The list of documents analysed, and the persons interviewed for the research were also presented in this Chapter. In Chapter 4, I present my findings by discussing how gender budgeting developed in the Philippines, ending with a section that assesses the organizational capacity of the Philippine Commission on Women (PCW) to carry out its gender budgeting mandate under the Magna Carta of Women.

## **Chapter 4**

# **Clear Guidelines and Sophisticated Tools: The Gender Budgeting Journey of the Philippines**

**“Perfection is the enemy of the good-keep it simple and accessible”.**

***Carolina Renteria***

International Monetary Fund

3<sup>rd</sup> SBO Experts Meeting on Gender Budgeting  
OECD Headquarters, September 19-20, 2019

### **4.1. Gender Budgeting: The Early Years (1995-2009)**

Gender Budgeting has undergone a multitude of changes since women’s groups lobbied for its institutionalization culminating with the passage of Republic Act 7192 or the ‘Women and Development and Nation-Building Act of 1992’. In 1995 it was also included as a provision in the General Appropriations Act which has put the seal of approval that gender equality is now part of the priorities of the government. As such, “it served as an enabling and advocacy tool for [the Commission on Women] and its partners from both government and non-government organizations in working towards GAD mainstreaming” (Senate Economic Planning Office 2010: 6).

The then National Commission on the Role of Filipino Women, now the Philippine Commission on Women (hereafter referred to as Commission on Women), has systematized the gender budgeting process since it’s humble beginnings. This started with the issuance of the Philippine Plan for Gender-Responsive Development 1995-2025 which laid out the goals and strategies to ensure that gender equality concerns are integrated in government policies and programs ([www.pcw.gov.ph](http://www.pcw.gov.ph)). This was followed by issuances of subsequent framework plans or ‘time slices’ of the major plan, per specific administration such as the Framework Plan for Women 2004-2010 and the Women’s Empowerment, Development and Gender Equality Plan 2013-2016.

Alongside came the guidelines on gender planning and budgeting. The first guidelines issued was for local government units, Joint Memorandum Circular 2001-01 even though the mandate of the Commission on Women is only to review and endorse gender plans and accomplishment reports of government agencies<sup>5</sup>. The guidelines for government agencies was issued in 2004, Joint Circular 2004-01: Guidelines for the Preparation of Annual Gender and Development (GAD) Plan and Budget and Accomplishment Report to Implement the Section on Programs/Projects Related to GAD of the General Appropriations Act. Both guidelines included the templates for gender plans and accomplishment reports for both agencies and localities.

During this time, gender budgets were allocated and utilized mostly for the conduct internal capacity development sessions on gender for personnel; dissemination of information and education on gender issues within the sector or certain organizations; in improving or establishing different facilities for women employees (e.g. establishment of day care centers within agencies); establishment of sex-disaggregated database and advocacy on the use of gender-fair language (Illo et al. 2010: 23). As such, most of the gender budget was used to conduct organization-focused activities to build the capacity of government to implement gender mainstreaming (Illo et al. 2010: 23). While these were needed to capacitate

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<sup>5</sup> Jointly issued by the Department of the Interior and Local Government, the National Commission on the Role of Filipino Women and the Department of Budget and Management

the state, it also meant that the GAD Budget was rarely used for concrete interventions to address gender issues of men and women in the society.

Despite limited impacts, several agencies such as the Light Rail Transit Authority, Manila Metro Rail Transit System, and Philippine Ports Authority and were able to implement notable GAD programs. These included renovation of rail facilities such as escalators that force pregnant women and women with small children to use steep stairs, assignment of priority lanes for vulnerable passengers (pregnant women, elderly and differently-abled) and purchase of childcare facilities in rail stations such as diaper-changing tables (Illo et al. 2010: 40). The Philippine Ports Authority also implemented the '*Bahay Silungan sa Daungan*' (Shelter in Ports) project with its civil society partner, Visayan Forum, to establish halfway houses in various ports providing temporary shelter for trafficked women and children (Senate Economic Planning Office, 2010: 3).

## **4.2. Challenges in the Implementation of the GAD Budget Policy**

Jeanne Frances Illo, one of the leading gender consultants in the country and her team of researchers assessed the gender budgeting policy of the Philippines from 1995-2009. This was commissioned by the Women and Gender Institute of Miriam College. They found out that compliance is low and an operational mechanism to promote compliance and performance is lacking (Illo et al 2010: 4). This is due to factors such as lack of capacity to formulate GAD Plans and Budgets, weak political will of the top management, and low level of commitment of technical staff. Hence, due to the lack of capacity to do gender analysis, agencies merely complied by including regular programs and services as part of their gender plans without examining whether these may have gender-differentiated effects on men and women or may cause gender imbalances (NCRFW and UNIFEM 2004: 15). Lack of commitment was also rampant since gender budgeting was viewed as an 'additional burden' sitting "on top of the many regular duties and the tight schedules of the members of the GAD Committee and its working groups" (Illo et al. 2010: 143).

In fact, in 1995, only 19 out of the 300 plus agencies required to do gender budgeting submitted the required documents for review and endorsement. Continuous advocacy and capacity development in the succeeding years increased the submission, but the number amounted to about less than half of the 300 agencies by 2009-only 121 gender plans submitted (Illo et al 2010: 14). The submission rates for accomplishment reports were even more dismal as agencies only started submitting the same in 2001. By 2009, only 56 agencies submitted their gender accomplishment reports (Illo et al. 2010: 14).

Poor compliance to the policy also resulted to very low allocation of government budgets for gender equality initiatives from 1995 to 2010. While allocation exceeded the 5% quota in 2009, this has not even reached 1% of the total government budget. This is shown by the Table 5 below (SEPO 2010: 4):

**Table 5: Trends in GAD Budget vis-a-vis National Government Budget (in Billion Php)**

Year	Total national govt budget	GAD budget allocation	GAD budget as % of NG budget
1995	372.1	1.0	0.27
1996	416.1	1.3	0.31
1997	491.8	2.8	0.57
1998	537.4	2.7	0.50
1999	593.6	3.4	0.57
2000	682.5	3.2	0.47
2001	710.8	2.9	0.41
2002	742.0	0.8	0.11
2003	826.5	4.7	0.57
2004	867.0	3.9	0.45
2005	947.6	2.2	0.23
2006	1,044.8	1.1	0.11
2007	1,155.5	0.9	0.08
2008	1,314.6	1.1	0.08
2009	1,426.0	6.5	0.46
2010	1,541.0	1.3	0.08

**Source:** Senate Economic Planning Office, 2010

Weak monitoring of the gender budget is another problem identified and a major reason is the absence of a database that tracks submission and endorsement of said documents, including the allocation and utilization of gender budgets. Yet another, is the difficulty of generating reports regarding results due to the absence of sex-disaggregated data from relevant agencies.

As the Commission on Women has no mandate to sanction agencies not complying with the GAD Budget Policy, some opt to submit directly to the Department of Budget and Management and bypass the Commission on Women (P01 and P02). As such, the Commission would sometimes dispatch a messenger to the Department of Budget and Management to photocopy gender plans and accomplishment reports that were submitted directly by agencies<sup>6</sup>. In 2008, 58 out of the 90 agencies directly submitted to Department of Budget and Management without going through the review and endorsement of the Commission on Women (Senate Economic Planning Office 2010: 8).

All the above posed difficulties since the Commission is mandated to submit annual GAD Planning and Budgeting reports to the Congress to give an update on the extent of the implementation of the GAD Budgeting Policy. According to P05 who worked as Planning Officer of the former Monitoring and Evaluation Division of the Commission until 2013, the GAD Budget reports that the Division prepared annually merely states the number of agencies that have submitted, and the budget allocated and utilized. These did not include data on the kinds of programs the budget has been spent on, nor the concrete results in terms of addressing gender issues identified in the term plans.

<sup>6</sup> Personal experience during my early years as Planning Officer in 2008-2009, verified through interviews with P01 and P02

### 4.3. Systematizing the Gender Budgeting Process (2009 to Present)

The passage of Republic Act 9710 or the ‘Magna Carta of Women Act of 2009’ (hereafter MCW) is a crucial turning point that systematized the gender budgeting process of the Philippines. The law addressed the different loopholes of the former gender budgeting policy by: (1) identifying priority gender issues that must be addressed by key agencies to; (2) specifying that all agencies and local government units should allot at least 5% of their annual budgets for gender equality initiatives; (3) clarifying the mandates of oversight agencies involved in the process; (4) establishing gender budgeting at the local level; (5) setting up the elements of GAD Planning and Budgeting-GAD Focal Point System, Capacity Development and GAD Database; and (6) strengthening the Commission on Women, now renamed, Philippine Commission on Women, to become the primary policy-making body on women and gender equality concerns and the agency in-charge of monitoring the overall implementation of the law.

The MCW also provided clarity on how budgets are to be allocated for gender budgeting: (1) as a separate fund to support GAD-focused programs, projects and activities; (2) as fund to support integration of gender-perspectives in regular programs; and (3) a counterpart fund to support gender-responsiveness of Official Development Assistance (Section 37, IRR). To identify how gender-responsive budgets of major programs and development assistance counterpart funds are, the Commission required agencies and localities to administer the Harmonized Gender and Development Guidelines (HGDG), a tool assessing the extent of gender-responsiveness of programs based on presence or absence of required elements, as part of their gender plans and accomplishment reports<sup>7</sup>.

The first policy issued after the passage of the MCW was Memorandum Circular No. 2011-01: Guidelines for the Creation, Strengthening and Institutionalization of GAD Focal Point System for national government agencies. This is in response to the need to create a GAD Focal Point System (GFPS) composed of the key officials in an organization and veer away from a single ‘focal point’ in each agency assigned to conduct gender mainstreaming. Next was the guidelines for national government agencies, Joint Circular 2012:01 Guidelines for the Preparation of Annual Gender and Development Plans and Budgets and Accomplishment Reports to Implement the Magna Carta of Women.

For localities, the Commission co-issued Joint Memorandum Circular 2013-01: Guidelines on the Localization of the Magna Carta of Women and 2016-01: Amendments to Joint Memorandum Circular 2013-01: Guidelines on the Localization of the Magna Carta of Women<sup>8</sup>. Under these, all localities should submit gender plans and accomplishment reports, costing at least 5% of their annual appropriations, to be reviewed by assigned Local Government Operations Officers (LGOOs). The Department of the Interior and Local Government is mandated to report the progress of the implementation of gender budgeting in the localities. The Commission, in turn is mandated to capacitate the LGOOs and help in monitoring the overall progress of gender budgeting at the local level.

In 2018, Lucita Lazo, Philippine Gender Equality Consultant of the Australian Government, assessed the GAD Budget Policy from 2010-2017. The notable improvements noted include the strengthened GAD Focal Point System (GFPS), now composed of representatives from different important units of the agency rather than a lone figure (Lazo 2018: 7). The passage of the MCW also clarified the roles of the oversight agencies to support the

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<sup>7</sup> Based from my experience as a gender plan and accomplishment report reviewer from 2008-2009 and 2011-2018

<sup>8</sup> Co-issued with the Department of the Interior and Local Government, Department of Budget and Management and National Economic and Development Authority

newly strengthened Philippine Commission on Women. One of the best practices that emerged is the instrumental role of the Commission on Audit on conducting GAD Funds Audit. Under Section 37, the Commission on Audit was mandated to:

*“conduct an annual audit on the use of the GAD budget for the purpose of interventions in addressing gender issues towards the realization of the objectives of the country’s commitments, plans, and policies on women empowerment, gender equality, and GAD”.*

This gave gender budgeting a much-needed boost as agencies and localities became wary of receiving negative comments on their audit observation memoranda issued by the Commission on Audit regarding the utilization of their GAD Budgets. The Commission on Audit and the Commission on Women also jointly hosted several GAD Budget Fora, an annual activity to clarify guidelines for the submission, review and endorsement of gender plans and accomplishment reports<sup>9</sup>.

To identifying gender issues to be addressed in their gender plans, tools such as the Gender Mainstreaming Evaluation Framework and the Gender-Responsive LGU Assessment Tool were also developed by the Commission on Women. While these are very helpful, it further fuelled the need for capacity building. Due to its small staff complement, the Commission on Women had to establish the Gender Resource Pool, composed of GAD practitioners certified and constantly updated to deliver technical assistance to agencies and localities. Among the most requested is technical assistance on gender planning and budgeting<sup>10</sup>.

To address the lack of systematized monitoring, the Gender Mainstreaming Monitoring System (GMMS) was introduced in September 2014. It is not only an automated system to review and endorse gender plans and accomplishment reports of agencies, but also a knowledge management system capable of generating data such as allocation and utilization of the gender budgets over time<sup>11</sup>. All PCW officers conducting review, as well as Chiefs deputized to endorse were trained to use the system.

#### **4.4. The Evolution of the Review and Endorsement Process**

Aside from the limited organizational capacity, there are other factors that have resulted in further delays in the review and endorsement of gender plans and accomplishment reports. These are: (1) tediousness of the review process and (2) policy allowing submission of gender plans and accomplishment reports per regional office or attached bureau.

At the outset the issuance of clearer guidelines, sophisticated tools and increase in the capacity of reviewers have made the review process clearer but also more detail-oriented and very technical (P02, P03, P04 and P05). Reviewers became concerned with details requiring budget breakdowns of activities to be conducted. Agencies attributing programs using the Harmonized Gender and Development Guidelines are likewise required to submit project documents and accomplished checklists that needs to be reviewed by the PCW officer. The level of detail required to make the plan ‘endorsable’ takes an average of three (3) revisions<sup>12</sup> between the reviewer and the focal person of the agency. As such, gender plans became longer and more comprehensive, taking a longer time to be endorsed.

Gender Plans and Accomplishment Report templates were also made more comprehensive with the issuance of new guidelines which required even the barangays (villages) to

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<sup>9</sup> Based from my experience as Gender Specialist and officer-in-charge for the Commission on Audit from 2016-2017

<sup>10</sup> Based from my experience as Gender Resource Pool Coordinator from 2012-2017

<sup>11</sup> Learned based on GMMS training received from PCW. I have a personal GMMS account used to review gender plans and accomplishment reports of agencies assigned to me

<sup>12</sup> Based from the data from the Management and Information System unit of the PCW in 2017.

conduct gender budgeting<sup>13</sup>. Prior to the passage of the MCW, the templates for national agencies included only seven columns for gender plans and six columns for accomplishment reports. The current template for agencies has 9 columns; with an accomplishment report template requiring 10 columns (see Appendices A and B). The Commission also require explanation of any discrepancy between the submitted plan and its accomplishment report to gather information on why said activities were not implemented. This was encapsulated when one of the interviewees remarked:

*“The challenge today is how to cope on the part of the PCW since there are so many [agencies] that submits [gender plans and accomplishment reports], first, for technical assistance and second, to review the GAD Plans and Budgets within the specified period as stipulated in the Joint Circular. Right? You have experienced this. An officer could be assigned several agencies with very thick GAD Plans and this is the only thing you will be able to focus on in an entire semester” (P02).*

Another cause of delay is the option provided to agencies to submit either one gender plan for the whole agency or do it by regional offices. Regional submissions take more time since reviewers need to review and endorse each document separately. And since Division Chiefs are deputized to endorse, there is yet another layer to the review process<sup>14</sup>. Hence, a streamlined gender budgeting process is needed so that the Commission can maximize limited resources given its huge mandate.

In addition, ensuring that localities are also implementing gender budgeting makes the challenge even bigger, especially since implementation of the MCW down to the village level is a priority of the current administration<sup>15</sup>. Due to the lack of regional presence, the Commission relies on the Department of the Interior and Local Government to ensure that localities are conducting gender budgeting. This is a difficult task considering the sheer number of localities, as shown in Table 6. Also, since the Department is not yet fully capacitated to provide technical assistance, this becomes an added burden for the Commission.

**Table 6: Number of Local Government Units in the Philippines, 2015**

No. of Barangays	No. of Municipalities	No. of Cities	No. of Provinces
42,028	1,489	105	81

**Source:** <https://www.oecd.org/regional/regional-policy/profile-Philippines.pdf>

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<sup>13</sup> As per interview with P04, requiring gender budgeting down to the village level was supported by the Department of the Interior and Local Government when the MCW was being drafted as it was not anticipated that implementation will be very challenging.

<sup>14</sup> I was the reviewer for Technical Education and Skills Development Authority and the Commission on Audit. They submitted gender plans and accomplishment reports on a regional basis. As such there were 16 gender plans to review and endorse, not to mention accomplishment reports, per agency.

<sup>15</sup> President Rodrigo R. Duterte during his 1<sup>st</sup> and 2<sup>nd</sup> State of the National Address called for the full implementation of the MCW down to the barangay level due to the advocacy of women’s groups. This became the impetus to transfer supervision of PCW from the Office of the President to the Department of the Interior and Local Government though Executive Order 67 last October 31, 2018. According to P01, the structure of Commission has remained the same, only with an added layer of bureaucracy. P02 stated that this may have an adverse effect on the mandate of the Commission on gender budgeting as it is now relegated only under a specific department.

## 4.5. The Organizational Capacity of the Philippine Commission on Women

While the passage of the MCW resulted in concrete improvements, it also resulted in an ‘unprecedented’ increase in the submission of gender plans and accomplishment reports of agencies (P03), and along with it, the clamour for technical assistance on gender budgeting (P02). As such, the Commission on Women found itself needing to respond to requests for technical assistance and wanting in its fulfilment to meet the ‘30-day’ deadline to review said documents as stated in the guidelines (P01 and P02)<sup>16</sup>. The Commission’s present staff complement, and the lack of regional presence further emphasized its limited capacity to carry out its mandates related to gender budgeting. When one of the interviewees was asked whether the organizational capacity of the Commission is adequate, she replied:

*“In terms of staff members, if we seriously implement our mandate, it is really insufficient. That is why we are still lobbying for the organizational expansion. And we also need to review the strategies used to implement the GAD budget policy” (P01).*

Section 38 of the MCW states that the Commission on Women should “revise its structure and staffing pattern with assistance from the Department of Budget and Management”. This was lauded since the staff complement conducting review of gender plans and accomplishment reports is only around 20 for the last two decades. To handle the challenge, the Commission lobbied for expansion through “Accelerating the Implementation of the Magna Carta of Women for Inclusive Development and Empowerment” (AIMWIDE). Through the AIMWIDE, creation of field offices and expansion of staff complement from around 80 to 210 were lobbied (Philippine Commission on Women 2018: 1). However, the Department of Budget and Management only granted 21 new permanent positions in 2016. The Commission is currently lobbying for the granting of phase 2 of the AIMWIDE but this not been accepted by the Office of the President (P01).

Since 2018, the review and endorsement of gender plans and accomplishment reports has been mostly delegated to only one division that is responsible for reviewing 80% of the documents submitted through the Gender Mainstreaming Monitoring System. The two other divisions provide support in the review and endorsement of a small number of selected agencies. The Corporate Affairs and Resource Management Division provides support by capacitating agencies on how to use the system, including generating data sheets needed as inputs in writing gender budgeting monitoring reports (P03).

## 4.6. Chapter Summary

In this Chapter, I traced the history of how gender budgeting began in the Philippines and its evolution to the present. I highlighted milestones such as the passage of MCW in 2009 and the re-organization of the Commission on Women through the AIMWIDE in 2017. I argued that while the current process has become clearer and more sophisticated, it has also become too technical and tedious. Interviews with officers and my personal experiences became the basis to conclude that the current organizational capacity of the Commission is inadequate to fulfil its gender budgeting mandate. This is compounded by the need to capacitate the Department of the Interior and Local Government since implementation of gender budgeting at the localities is one of the priorities of the current government. This is even though it did not approve the Commission’s request for organizational expansion. In Chapter 5, I will discuss the findings for the Nordic region, specifically on how Sweden and Norway have implemented gender budgeting.

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<sup>16</sup> Based from my experience as Gender Specialist of the Technical Services Division from 2013-2017

## **Chapter 5**

# **Harnessing the Fruits of Regional Cooperation: The Nordic Gender Effect at Work<sup>17</sup>**

**“What gets measured gets done”.**

*Lina Nilsson*

Division for Gender Equality of Sweden

3<sup>rd</sup> SBO Experts Meeting on Gender Budgeting

OECD Headquarters, September 19-20, 2019

## **5.1. The Nordic Cooperation on Gender Equality**

Cooperation for gender equality in the Nordic Region composed of the countries of Sweden, Norway, Finland, including the Faroe Islands, Greenland and Aland has been ongoing for over last forty years when the Nordic Council of Ministers decided to nominate an individual to liaise with each other’s government on gender issues in 1974 (Nordic Council of Ministers 2015a, 2019b). Since then, the region has adopted gender mainstreaming as a regional strategy in 1996 through its Nordic project of gender mainstreaming.

Gender budgeting entered the picture as a regional strategy in 2006 through the conference entitled, “The Process towards Integrating a Gender Perspective into the Budgetary Process (Gender Budgeting): The Nordic Experience” (Nordic Council of Ministers 2015: 23). This is corroborated with data from the Organisation for Economic Cooperation and Development (OECD 2018b) showing that all countries in the Nordic Region except for Denmark currently implements gender budgeting.

The Nordic Cooperation on gender equality is characterized by “strong cultural, historical and linguistic ties, as well as firmly rooted democratic traditions” (Aseskog 2018: 147). Regional similarities as well as a shared democratic experience are part of the reasons why the region was able to advance the status of women and decrease gender gaps over the last four decades. Although each country has different priorities and implements different programs, they still cooperate with one another to establish regional priorities and to benchmark from each other’s experiences.

To implement, the region took on a sectoral approach making gender equality the responsibility of all sectors by requiring the integration of a gender-equality perspective in all sectoral activities. Annual reporting on gender equality work, which are then collated into a regional report on gender equality to the Nordic Council was also institutionalized at the regional level (Nordic Council of Ministers 2015: 25 and 9).

Part of the cooperation is the establishment of the different regional bodies that assist the countries within the region to achieve their priorities, including gender equality objectives. An example is the Nordic Council of Ministers, the official body for inter-governmental cooperation in the Nordic Region established in 1971” (Norden.org). The Council is funded jointly by all the members, depending on their Gross Domestic Product (NCM01).

Under the Nordic Council of Ministers are the Nordic Council of Ministers for Gender Equality, Nordic Committee of Senior Officials for Gender Equality and the Nordic Information on Gender. At least once a year, the different Ministers for Gender Equality of the Nordic countries meet to set the priorities for the region and exchange experiences (Nordic Council of Ministers 2019: 28 and Interviews with NCM01 and NCM02).

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<sup>17</sup> The Nordic Gender Effect at Work is adopted from the 2018 publication of the Nordic Council of Ministers entitled “The Nordic Gender Effect at Work: Nordic Experiences on Parental Leave, Childcare, Flexible Work Arrangements, Leadership and Equal Opportunities at Work

Another regional cooperation body facilitating gender equality in the region, at least for Sweden, Finland and Denmark is the European Institute for Gender Equality (EIGE), established to strengthen and contribute towards the promotion of gender equality within the framework of the European Union policies and initiatives ([eige.europa.eu](http://eige.europa.eu)). One of its mandates is to provide funds to implement gender equality projects, collect data, formulate reports and develop toolkits for member countries ([eige.europa.eu](http://eige.europa.eu)). Recently, it has implemented projects with Sweden and Finland<sup>18</sup>.

The basic premise of the Nordic model of cooperation on gender equality is to ensure the equality between women and men, especially in the area of paid employment. Recognizing that domestic responsibilities is a major factor deterring women from fully participating in paid employment, the region has made it a priority to institutionalize ambitious family policies (Nordic Council of Ministers 2018). Four decades after, it is one of the most gender-equal areas in the world with best gender equality practices on the following areas: (1) parental leave, (2) childcare; (3) flexible work arrangements, and (4) leadership and equal opportunities at work (Nordic Council of Ministers 2018a and 2018b).

As such, mothers in the Nordic Region are most likely to work compared to elsewhere, gender differences in working hours have been greatly reduced and couples tend to share paid employment equally compared to all other member countries in the OECD (OECD 2017a as cited in OECD 2018: 1). Fathers in the Nordic Region also participate more in childrearing and take more parental leave than anywhere else in the world (Nordic Council of Ministers 2018a: 77).

These best practices didn't happen overnight though; these were products of extensive cooperation through targeted government policies on the family, strong civil society support and a private sector that benefitted from social trust and equality. Another facilitating factor is the emphasis on how gender equality is not only an issue of human rights but there are also "social and economic effects that mean wider society is better off when women are treated fairly" (OECD 2018: 11).

In fact, one of the region's rationale to sell gender equality as a priority, is to focus on how its attainment boosts the region's overall economic growth. And indeed, the Nordic region is a living testament to this. Data showed that increases in women's employment alone has accounted for the equivalent of 10-20% of average annual Gross Domestic Product (GDP) per capita growth within the last 40-50 years (OECD 2018a: 3). However, this is now also being challenged, as predictions show that closing the remaining gender gaps is likely to "have a fairly limited impact on future GDP growth" of the region (OECD 2018a: 5) compared to when it was just starting its gender mainstreaming journey.

Despite the successes, challenges to achieving full gender equality such as high levels of occupational segregation among genders, the persistent gender pay gap and sustaining political support for gender equality remain (Nordic Council of Ministers 2018a: 9 and 46 and Interviews with S01, S02, S03, N01, N02, N03 and NCM01). Gender issues of women migrants is also an additional challenge that the region needs to address (Himmelweit 2018 and Langvasbraten 2018).

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<sup>18</sup> As reported by Helena Morais Maceira of the EIGE during the 3<sup>rd</sup> SBO Experts Meeting on Gender Equality held at the OECD Headquarters in Paris, France last September 19-20, 2019.

## 5.2. Gender Mainstreaming within a Feminist Government: The Swedish Approach to Gender Budgeting

The overarching goal of the Swedish gender equality policy is “for women and men to have the same power to shape society and their own lives”. This has been unchanged since the 1990s and is the anchor of the following six sub-goals that the government has prioritized to work on, namely: (1) gender-equal division of power and influence; (2) economic gender equality; (3) gender-equal education; (4) gender-equal distribution of unpaid housework and provision of care; (5) gender-equal health; and (6) men’s violence against women must stop (Government Offices of Sweden 2019).

Gender mainstreaming as the strategy to achieve gender equality was first institutionalized in 1994<sup>19</sup> through a government bill on gender equality made possible through the advocacy of feminists within the state and the lobby of the women’s movement outside the government (Sainsbury and Berqvist 2009: 219). Since then, a multi-sectoral approach has been adopted where “all government ministers...are responsible for gender equality in their policy areas” (Regeringen Socialdepartementet 2016). These were further strengthened when the current government declared itself ‘feminist’ in 2014 with the commitment to:

*“building a society in which girls and boys, women and men have the same power to shape society and their own lives and live their lives to their full potential”*<sup>20</sup>.

The government decision on gender mainstreaming while not a law and not immune changes in political priorities, is deemed as to be as ‘stable as law’ (S03) and government officials interviewed for this research expressed that they would be surprised if gender equality disappears as a priority since this has been a part of the political environment for decades (S01, S02 and S03). In fact, one of them said:

*“I think we have this strong organization, that we have a government decision and we have point of contacts within ministries and... the action plan, so there is always an organization. Even if we don’t have the strong political will, we [will] still have some kind of work...done [on gender equality] within the government”* (S01).

To achieve the gender equality goal, gender budgeting is needed as an important component of gender mainstreaming (Government Offices of Sweden 2019), therefore:

*“A gender-perspective should permeate the budget process. Gender budgeting is an application of gender mainstreaming on the budget process. In short, this means that priorities, choices and allocation of resources in the budget should, as far as possible promote equality”* (Regeringen-Socialdepartementet 2016).

Projects have been implemented throughout the years on gender budgeting such as the Equal Money and Gender and Gender Equality in the State Budget Projects in 2003. The government is also looking forward to implementing a new project with partners from outside the government which will involve 73 different reforms and will include gender budgeting (S01).

Two key agency partners of the Division for Gender Equality are the Ministry of Finance and Statistics Sweden. The former is the agency in-charge of mainstreaming gender in the budget (Regeringen Socialdepartementet 2016) and annually issues an appendix to the budget bill (since the 1980s) that looks at how government spending affects equality between men and women in the society. For the last six years this has been annexed as part of the budget circular (S02). Aside from this, the Ministry can require other ministries to submit a

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<sup>19</sup> Verified through the interview with S01

report on the impact of reforms implemented on men and women, as part of the monitoring and evaluation of the budget (S02).

Statistics Sweden conducts an annual quantitative follow up on sex-disaggregated data and gender equality analysis to monitor implementation of the Statistical Ordinance requiring all official data to be sex-disaggregated (Statistics Sweden 2019). This is made possible as there are staff members designated as Gender Statistics experts that can provide technical assistance to ministries in generating and utilizing sex-disaggregated data. Aside from generating sex-disaggregated statistics and reports, Statistics Sweden may also request ministries to collect sex-disaggregated data from sectoral agencies if these are not available (S03).

This strong coordination mechanism has facilitated gender budgeting in Sweden and through this, policies and programs of the government on gender equality are implemented, monitored and evaluated. Technical assistance is also provided depending on the need of specific ministries (e.g. use of tools, budgetary analysis or assistance in generating sex-disaggregated data). One specific example was in 2017 when the current Minister of Finance, in consultation with the Minister for Gender Equality required agencies to fill out a survey on what they are doing to ensure that gender equality is integrated in their reforms, the challenges they are encountering and what their plans of action are (S01 and S02). The role of Statistics Sweden here is to ensure that sex-disaggregated data is available to track how the spending on reforms have affected men and women, girls and boys (S03).

One of the first steps Sweden has undertaken was to capacitate all government officials by requiring them to attend gender trainings (Ds 2001: 64, pp. 26, 30 as cited in Sainsbury and Bergqvist 2009: 221). Knowledge and know-how are under the responsibility of the Division for Gender Equality and this was coupled with mainstreaming gender equality perspectives in the work of the Ministry of Finance and steering documents, such as budget directives and operating instructions of the national administrative agencies (Sainsbury and Bergqvist 2009: 221).

One of the gender analysis tools Sweden uses is an *ex ante gender impact assessment* geared to help inform policy design and changes to ensure that that an ensuing policy is gender equal (OECD 2019: 10). Another tool is the Gender Equality Survey Analysis and Conclusions (JAMKAS), a gender-equality baseline analysis tool applied to assess how the activities of ministries impact gender equality (OECD 2019: 12). In addition, Sweden developed a Gender Mainstreaming Manual in 2007 geared towards guiding civil servants on how to mainstream gender equality perspectives in central government activities (Swedish Gender Mainstreaming Support Committee 2007: 3). All these tools are easily accessible to civil servants in the different ministries through an intranet system (S01).

With regards to data, Sweden has issued a Statistical Ordinance that mandates the government to ensure that all official data must be sex disaggregated. This is possible because Sweden produces register-based rather than survey-based statistics wherein each citizen has a social security number with a digit that corresponds to the legal sex (S03). This allows automatic generation of sex-disaggregated statistics useful for policy and planning such as those concerning ownership of property, employment status, etc. Statistics Sweden is also in charge of tracking the attainment of the gender equality sub-goals abovementioned through 173 performance indicators it has developed (S03). Since these are too many, the government decided to prioritize 12 policy goals mainstreamed with gender perspective. In choosing indicators, all gender equality goals had to be mapped out first and assessed to check which goals can be tracked. Based on the statistics generated, Statistics Sweden produces a booklet, "Men and Women in Sweden" biennially (S03).

On the international front, Sweden has close involvement with the OECD when it comes to gender budgeting as well as with United Nations, specifically the United Nations. It also cooperates with regional gender mainstreaming bodies such as the Nordic Council of Ministers and the European Institute for Gender Equality which it jointly implements

projects with (S01 and S03). It also includes gender issues in its official development assistance such as development of sex-disaggregated database, sexual and reproductive rights and women, peace and security (Government Offices of Sweden and Interview with S03).

### **Remaining Challenges and Gaps**

While Sweden's focus on capacitating government officials on gender mainstreaming and gender budgeting in the early stages is to be lauded, adequate capacity remains an issue until the present. Despite the presence of gender mainstreaming tools and designation of the Division for Gender Equality as the unit in-charge of conducting the trainings, commitment of officials to attend capacity development activities remains low (Bergqvist and Sainsbury 2009: 222). At the same time, commitment to conduct gender mainstreaming is also inconsistent as gender work is 'not high-status work' and there are 'cooler things to be done' (S02).

The number of staff members dedicated to gender mainstreaming and gender budgeting is also very few. The Division for Gender Equality is only composed 15 staff members, with only two people directly involved in overseeing gender budgeting implementation. Likewise, while the Ministry of Finance has a staff of around 80 people, there is only one staff dedicated to gender budgeting (S02). In Statistics Sweden, only three personnel are involved in gender statistics (S03). While there is an 'equal opportunities coordinator' in every ministry 'responsible for coordinating work on gender mainstreaming' (Swedish Ministry of Health and Social Affairs 2016) this is only one person per agency.

What both this, and the above paragraph denote is that Sweden suffers from the third pitfall of gender mainstreaming in that receptiveness of the policy environment remains a challenge that must be continually addressed.

The last challenge affecting gender budgeting is in the accounting for concrete results of budget spent for government reforms. Sweden currently has a system that allows the Ministry of Finance to make inquiries to other ministries on how the budget for certain program has been spent and whether this has addressed gender gaps. The problem is that most of time, the same agency being investigated must carry out the auditing, compromising the objectivity of the audit (S02).

### **5.3. Gender Equality is Everyone's Responsibility: The Norwegian Approach to Gender Budgeting**

Norway was the first country to implement gender mainstreaming in all policy fields in the early 1980s. The Equal Opportunity Act that took effect in 1979 "promotes equality between the sexes" and aims to "improve the status of women" (Aseskog 2018: 153). As such, all public authorities in Norway have a responsibility to promote gender equality in their areas of work as stipulated under the law (Gender in Norway, n. d.).

Norway adopted gender mainstreaming as its overall strategy for gender equality at the end of the 1980s and early 1990s but keeps gender specific action as an equally important approach. Specifically, it implements gender equality policies to "integrate equal opportunity principles, strategies and practices into the everyday work of government and other public authorities" (Gender in Norway, n.d.). Gender budgeting started in 2000, with guidelines on gender impact assessments becoming available in 2006. As it is every Ministry's responsibility to integrate gender perspective in their plans, every three years they are required to report on gender-based assessment in their budget lines, including the gender equality status of their staff complement<sup>21</sup>.

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<sup>21</sup> As per interview with N03 internal reporting is now conducted annually

The coordinating body for Norway's gender mainstreaming program is the Directorate for Children, Youth and Family Affairs. This unit has historically been under the Ministry of Children and Equality, however, as of January 2019, the gender equality portfolio of the current government has been transferred to the Ministry of Culture as the Minister of Culture wanted to have gender equality as part of her portfolio (N01). The Ministry of Children and Family Affairs, Ministry of Culture and sometimes, the Ministry of Education, are responsible for providing directives to the Directorate on gender equality initiatives (N01 and N03).

At the local level, the responsibility to promote gender equality lies with the County Governor who is tasked to "making undertakings aware of the duties to promote gender equality and issue statements and of the methods that follow from duties pursuant to the Equality and Anti-Discrimination Act" (Norwegian Ministry of Culture 2019: 10). At the municipal level, public services are also analysed with gender perspectives (Oie, K.E. 2006)<sup>22</sup>.

One thing Norway credits as an enabling factor is the Norwegian welfare system that has provided resources to implement gender-related family policies such as day care and parental leaves allowing women to participate in paid employment, resulting not only to economic empowerment but better control of their lives (N01 and N03).

Based on the interview and review of government reports, the key strategy of the government when it comes to gender mainstreaming and gender budgeting is to ensure ownership of the different sectors of their gender equality programs. In addition, addressing gender inequalities is subsumed under the umbrella of addressing all other 'inequalities' which includes lesbians, gays, bisexual and transgender (LGBT rights), minority rights, rights of people with disabilities, etc. (N01 and N03). However, this approach is criticized since "the inclusion of diversity challenges the notion of gender equality as the state apparatus now had to handle many other cases of discrimination" (Danielsen et. al. 2013: 33 in Korsvik 2014: 29)

Norway also required non-state actors such as labour market partners (e.g, trade unions) to be involved in gender mainstreaming to address issue of gender segregation in paid employment and gender pay gap (N01 and N03). Civil society organizations can also apply for funding from the government to implement equality-related projects depending on political priorities (N03).

Since the responsibility to integrate gender equality perspective lies within the individual ministries and the sectors they represent, the Norwegian government starts off by commissioning research regarding an issue (e.g. gender wage gap) prior to designing an action plan (N01). Once the results are out, these are studied, and all responsible ministries are called together to formulate inter-agency plans to implement the program. To measure, Norway has a set of indicators that it periodically tracks. The results of these programs are what Norway presents to bodies such as the United Nations.

On the technical side, Norway uses gender analysis tools such as an *ex ante gender impact assessment tool* on selected policies (e.g. addressing domestic violence). Likewise, mainstreaming gender equality perspective has already reached its overseas development assistance, as Norway currently passed a directive that will ensure that 50% of its overseas development assistance will have a gender equality component (N02). This can be attributed to the pressure exerted by the OECD since Norway's gender budgeting spending in development assistance was marked as low at 30% (N02).

## **Remaining Challenges and Gaps**

While the current approach of Norway has led to a high level of involvement of different actors, it also lacks technical elements necessary to systematize the approach. These include

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<sup>22</sup> From the Transcript of the Speech of Norwegian Secretary of State Kjell Erik Oie on June 8, 2006 entitled, Gender Analysis and Gender Budgeting: Tools for Economic Development

the lack of clear guidelines, strong coordinating mechanisms and a tracking system that produces periodic reports (N01, N02 and N03).

Also, since sex-disaggregated data and gender statistics are collected depending on political instructions, monitoring reports are less accessible. As such, what is gender-related in the results cannot be readily determined since these are not specifically marked as gender-related inputs or activities (N01). In fact, this approach and lack of technical grounding has led Norway's approach to become unsystematic overtime. As such, one official interviewed for the study remarked:

*And I realized that 8 or 10 years ago we had a lot of discussions and projects and coordination amongst the ministries to do this. But now, how I see it from where I sit, it's weakened and you know, I don't know what this means. Are we doing very well that we don't need much coordination and so much discussion about it or are we relaxing too much? You never know that, actually (N02).*

Despite involvement of labour market partners such as employer's organization and trade unions in gender mainstreaming, these actors find it difficult to see their role in the matter and lack the capacity to integrate gender equality concerns in their work (N03). Therefore, the government is going to issue guidelines on how gender equality is to be implemented in the private sector (N03). Another challenge is the lack of use of sex-disaggregated data despite its availability (N01 and N03). While Norway has a well-built database that generates sex-disaggregated data, its use in reporting is not always done (N02).

As Norway is not also a member of the European Union, it is not included in the projects of the EIGE. On a positive note, Norway regularly follow-ups on publications published by the EIGE and complies with the reporting requirements of the Nordic Council of Ministers, the United Nations and the Organisation for Economic Cooperation and Development (N01).

## 5.4. Chapter Summary

To set the context, I began this chapter with an overview of the Nordic Cooperation on Gender Equality that is instrumental for the implementation of gender mainstreaming and gender budgeting in the Nordic region. I also identified the following best gender equality practices of the region as follows: (1) parental leave, (2) childcare; (3) flexible work arrangements, and (4) leadership and equal opportunities at work, together with the factors that made these possible. After discussing the regional context, I presented findings from Sweden and Norway gathered from the analysis of pertinent documents and the interviews conducted with representatives of key government offices implementing gender mainstreaming and gender budgeting. The narratives traced how gender budgeting developed in the two countries and the present challenges they are facing. In Chapter 6, I will discuss and analyse the findings presented in Chapters 4 and 5 to answer the research questions posed at the beginning of the research.

## Chapter 6

# Enabling Conditions and Dominant Gender Budgeting View: The Philippines, Sweden and Norway

### 6.1 Looking at Gender Budgeting through Different Angles: Technical, Political and Governance

This study looked at the gender budgeting experiences of the Philippines, Sweden and Norway to examine facilitating factors and challenges and take stock of good practices of the said countries. While all exhibited the following enabling conditions, namely: (1) gender-responsive legislation; (2) political will, (3) institutional mechanisms for gender budgeting and (4) civil society support, they varied considerably in terms of general approaches and specific strategies. This section aims to summarize the features of the gender budgeting practices of the Philippines, Sweden and Norway and conclude with an assessment in order to come up with policy and practical recommendations.

Based on the individual findings in Chapters 4 and 5, and using the ranking system developed in Chapter 3 indicating the presence and absence of the four enabling conditions for gender budgeting, the Philippines, Sweden and Norway are ranked as follows:

**Table 7: Ranking of the Philippines, Sweden and Norway based on the Presence or Absence of Enabling Conditions for Gender Budgeting**

COUNTRY	GENDER-RESPONSIVE LEGISLATION	POLITICAL WILL	INSTITUTIONAL MECHANISMS	CIVIL SOCIETY SUPPORT	AVERAGE	DOMINANT VIEW
Philippines	3	2	3	2	2	Technical
Sweden	2	3	2	3	2.5	Governance
Norway	2	2	2	2	2	Political

Legend:

3-Fully present

2-Partially present

1-Absent

*Source: Author's Own Construction*

### 6.2. Gender Budgeting as a Technical Concern: The Philippines

Among the three countries investigated, it is the Philippines that has the most faithful adaptation of gender mainstreaming in theory as it has mandated all government and quasi-governmental units<sup>23</sup> to implement gender budgeting. This also reflects a lack of prioritization and too much focus on small details, compounded by a weak monitoring system that has resulted in delays in the review and endorsement of gender plans and accomplishment reports. Continuing capacitation of the Department of the Interior and the Local Government has added another challenge to the already overworked Commission on Women to

<sup>23</sup> The Philippines has mandated all government agencies, localities and even quasi-governmental organizations such as Water Districts to implement gender budgeting

ensure that the directive of the current administration to implement the Magna Carta of Women down to the village level will be met.

The Philippines' dominant outlook on gender budgeting is that it is a technical concern. A testament to this is the numerous legislations issued to support it such as, gender budgeting guidelines for both national and local levels. Gender analysis tools were also developed to measure gender-responsiveness of organizations and government programs, technical assistance response systematized, and recently, Incentives and Rewards Mechanism is established. However, this outlook is also partly responsible for the current struggles in ensuring that all gender plans and accomplishment reports are reviewed and endorsed, technical assistance is readily provided, and results are tracked.

**Table 8: Situating the Philippines within the Triple View of Gender Budgeting**

PHILIPPINES		
<b>Technical Concern</b>	<b>Political Aspect</b>	<b>Governance Tool</b>
<ul style="list-style-type: none"> <li>▪ Laws and specific guidelines updated every few years for both national and local levels</li> <li>▪ Imposes a 5% budgetary quota to all agencies and localities based on annual appropriations</li> <li>▪ Philippine Commission on Women as oversight in the implementation and in partnership with relevant oversight agencies</li> <li>▪ Terms Plans for gender equality formulated since 1995 and periodically updated</li> <li>▪ Gender Mainstreaming Monitoring System (GMMS) established in 2014 but not yet fully functional</li> <li>▪ Gender analysis tools developed and in use</li> <li>▪ Gender Resource Pool for capacity building fully functional</li> <li>▪ Audit of GAD Funds conducted annually</li> <li>▪ Awards and Incentive mechanisms established</li> </ul>	<ul style="list-style-type: none"> <li>▪ Support varies depending on priorities of each administration</li> <li>▪ Current administration mandates the full implementation of the Magna Carta of Women but has not approved PCW's bid for expansion</li> <li>▪ Civil society pushed for gender budgeting in the early years and is still consulted when there are policy changes</li> </ul>	<ul style="list-style-type: none"> <li>▪ Existence of mandates for continuous implementation despite government changes such as the Magna Carta of Women and General Appropriations Act</li> <li>▪ Strong engagement with international bodies such as the United Nations</li> </ul>

*Source: Author's Own Construction*

The huge mandate of the Commission on Women, a government agency with a small staff complement and with no regional presence also points to an imbalance of accountabilities since not all oversight agencies mandated to be involved in gender budgeting perform commensurate roles. This contrasts with the Nordic model which strongly emphasizes that the mandate for gender equality must be the responsibility of all actors, most importantly sectoral agencies with the mandate, expertise and resources to implement it. The case of Sweden illustrates that oversight agencies such as the Ministry of Finance and Statistics Sweden could perform more vital roles in implementing and monitoring of gender budgets within the bureaucracy to minimize the burdens of the Commission on Women.

### 6.3. Gender Budgeting as a Governance Tool: Sweden

Sweden shows the best balance of the three views of gender budgeting, hence the view of gender budgeting as a governance tool can be said to be the most dominant. This is corroborated by the strong political support of its current (and previous) governments as well as the strong push of civil society groups outside the government. In addition, Sweden also invested in the technical part of gender budgeting-capacitating civil servants, both management and staff level; setting up mechanisms such as a monitoring database that collects sex-disaggregated data to produce gender statistics; and formulation of tools that can be used to mainstream gender perspectives in programs and activities of the central government.

**Table 9: Situating Sweden within the Triple View of Gender Budgeting**

SWEDEN		
Technical Concern	Political Aspect	Governance Tool
<ul style="list-style-type: none"> <li>Division for Gender Equality as coordinating body with strong partnership with the Ministry of Finance and Statistics Sweden</li> <li>Gender Action Plans of each Ministry developed</li> <li>Gender analysis tools developed and in use</li> <li>Capacity building on gender regularly conducted for civil servants</li> <li>Sex-disaggregated data regularly collected and utilized to track progress</li> <li>Gender impact assessment conducted pre and post implementation of reforms</li> </ul>	<ul style="list-style-type: none"> <li>Existence of a feminist government since 2014</li> <li>Stable gender equality sub-goals since the 1990s are regularly monitored</li> <li>Strong civil society support for gender budgeting within (femocrats) and outside the government (Women's Lobby)</li> <li>Development assistance involves helping other countries develop sex-disaggregated database to track achievement of gender objectives</li> </ul>	<ul style="list-style-type: none"> <li>Governed by the Nordic Cooperation on Gender Equality</li> <li>Government decision on gender budgeting as stable as law</li> <li>Multi-stakeholder approach to gender mainstreaming and gender budgeting implemented and monitored</li> <li>Impacts of implementation of government reforms reported annually and included as appendix to the budget bill</li> <li>Strong engagement with international bodies such as the United Nations, OECD and European Institute for Gender Equality</li> </ul>

*Source: Author's Own Construction*

One good practice established is the strong coordination mechanism between the Division for Gender Equality, Ministry of Finance and Statistics Sweden that has played vital roles in ensuring that gender budgeting and gender mainstreaming will be implemented and monitored. The emphasis on sectoral responsibility has likewise distributed accountabilities to the appropriate sectors and doesn't remain the responsibility of the oversight agencies abovementioned.

However, Sweden is not bereft of challenges as interviews with relevant officials has shown the difficulty of building adequate capacity on gender mainstreaming and gender budgeting among all government officials and more importantly, securing their commitment to address gender issues in their specific sectors (S01 and S02). Coordinators in oversight agencies are also clamouring for additional staff complement as there are very few of them involved in gender budgeting, given the volume of work necessary to ensure its effective implementation and monitoring (S01, S02 and S03).

## 6.4. Gender Budgeting as a Political Process: Norway

Norway has focused the least on the technical aspect of gender budgeting and instead views it more as a political process dependent on the priorities of the different governments (N01 and N03). This was not always the case though, since Norway previously invested in building capacities of the government on gender mainstreaming, analysis of budgets and conduct of gender impact analysis of policy reforms (N01, N02 and N03). However, in the last decade, it has veered away from technical implementation in favour of a more generic approach. It has emphasized that gender equality is a multi-sectoral concern (N01 and N03) that should be the responsibility of individual ministries, including relevant stakeholders outside the state such as employer's organizations, trade unions and research institutions. All should address gender issues such as the gender pay gap (N03) through individual actions plans (for ministries) and programs (for non-state actors).

**Table 10: Situating Norway within the Triple View of Gender Budgeting**

NORWAY		
Technical Concern	Political Aspect	Governance Tool
<ul style="list-style-type: none"> <li>No specific office assigned to focus on gender budgeting, but the Directorate on Children, Youth and Family Affairs serves as coordinating body for the last six years</li> <li>Gender Action Plans of each Ministry developed</li> <li>Sex-disaggregated data regularly collected but utilization is low</li> <li>Gender impact assessment conducted</li> </ul>	<ul style="list-style-type: none"> <li>Support varies depending on priorities of each administration; the Ministry of Culture currently has the gender equality portfolio since January 2019</li> <li>Mandate for equality extended to the private sector (employers and trade unions)</li> <li>Civil society participates through conduct of specific projects related to gender funded by the government</li> <li>Strong priority on allocating at least 50% of development assistance to projects with gender equality as a priority or objective</li> </ul>	<ul style="list-style-type: none"> <li>Governed by the Nordic Cooperation on Gender Equality</li> <li>Multi-stakeholder approach to gender mainstreaming and gender budgeting implemented and monitored as part of an equality portfolio</li> <li>Strong engagement with international bodies such as the United Nations and OECD</li> </ul>

*Source: Author's Own Construction*

This current approach looks at gender equality as a part of a generic equality and discrimination concern that also involves lesbians, gays, bisexuals and transsexuals (LGBT) rights, ethnic minority rights and rights of persons with disabilities (N01, N02 and N03). As such, Norway has implemented strong programs addressing domestic violence as well as encouraging men to be involved in childcare (N01 and Nordic Council of Ministers 2018). However, this approach also lacks focus on building the technical requirements for gender budgeting such as policies and plans, capacity-building of civil servants, establishment of implementing mechanisms and a functional monitoring system that has made the gender budgeting process of Norway less systematic over time.

Hence, Norway can be said to be afflicted by the third pitfall of gender mainstreaming regarding the issue of lack of accountability of implementers due to limited resources and competing priorities. This was succinctly expressed by one of the interviewees when she said, "I think that [gender equality as] everyone's responsibility becomes nobody's responsibility" (N03). This is evident in the fact that no one agency can be pinpointed as in-charge of gender budgeting (N03). Likewise, neither the Directorate for Youth, Children and Family nor the Ministry of Culture have a Gender Action Plan, denoting a lack of prioritization. The good

thing is that these relevant agencies are now becoming conscious of the need for plans and guidelines as well as coordinating mechanisms to make the gender budgeting process of Norway systematic once again.

## 6.5. Chapter Summary

In this Chapter I analyse the findings presented in Chapters 4 and 5. Using the ranking system proposed in Chapter 3, I established the presence of the four enabling conditions for gender budgeting, namely: gender responsive legislation, political will, institutional mechanisms for gender budgeting and civil society support. The findings reveal that all countries under investigation exhibit the presence of said enabling conditions, albeit in different degrees. This is complemented by the assessment of the dominant view of gender budgeting subscribed to by the three countries in question. The Philippines views gender budgeting as a technical concern; Sweden views it more as a governance tool; while Norway views it as a political process. Based on the ranking, Sweden emerged with the highest score (2.5/3) as it shows the best balance of the three views and has the highest score in terms of presence of enabling conditions for gender budgeting.

In Chapter 7, I will propose policy and practical recommendations for the Philippines, Sweden and Norway to further improve their gender budgeting practices. Future areas for possible research are likewise identified.

## **Chapter 7**

# **Moving Beyond Compliance: Recommendations**

### **7.1. Recommendations for the Philippines**

As one of the objectives of the study is to harness good practices to further improve the gender budgeting process of the Philippines, the following policy and practical recommendations are put forward:

While it is recommended for the Commission on Women to continue advocating for organizational expansion, it is done so with a caveat considering the lack of support for expansion under the current administration. Also, even if this is granted, the emphasis on gender budgeting as a technical concern is likely to become more embedded and the tediousness of the current process will not be addressed.

As such, the Commission can instead focus on setting priority objectives based on Sustainable Development Goal 5 and the MCW, similar to what Sweden has done. As such, there is an urgent need to review the ‘at least 5% of total annual appropriations’ quota imposed on all agencies and localities as stipulated in the MCW. The policy of requiring all agencies to do gender budgeting should also be amended in consideration of focusing efforts on key sectoral agencies with concrete policies and programs. Civil society groups that have pushed for the quota should likewise be involved in the review.

Another factor to consider when amending the law is the need to strengthen the accountability of other oversight and sectoral agencies, following the multi-sectoral approach of Sweden and Norway. This strategy will take time to have effects but building accountability of agencies with the mandates, expertise and resources will redound to more concrete results rather than relying on the Commission on Women to do constant advocacy. The Philippines can also consider giving oversight agencies additional accountabilities, like in the case of Sweden. The Department of Budget and Management can be entrusted with budgetary analysis while the Philippine Statistics Authority can monitor utilization of sex-disaggregated data in all programs and projects of government.

Strategies to streamline the review and endorsement process of gender plans and accomplishment reports should be also be prioritize, hence:

The Commission should endorse a programmatic strategy where the focus is on identifying gender issues in existing programs and projects<sup>24</sup> of agencies. This will yield concrete results and will be easier to monitor and evaluate in the long run. This can now be done with the development of sophisticated gender analysis tools. Likewise, the Gender Resource Pool can be tapped to provide technical assistance to ensure that this is done properly. The recently issued guidelines to develop a multi-year GAD agenda will also dovetail nicely with this. As such, the Commission will be able to focus more on outcomes, and later, impact level results that it can utilize for reporting purposes.

Over the years, the review process has become more tedious, with an emphasis on perfecting gender plans and budgets at the draft stage, hence, there is a need to simplify the current review and endorsement process. The current templates should be revised following the multi-year GAD agenda format. This way, the Commission will only have to conduct the review and endorsement once every three years and focus more on monitoring results and providing technical assistance. Attached documentation when applying tools such as the

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<sup>24</sup> When I entered the Commission in May 2008, gender budgeting was done using a programmatic approach until 2011.

Harmonized Gender and Development Guidelines, should also be relaxed since this will be audited later by the Commission on Audit<sup>25</sup>.

There is also a need to issue clear guidelines on conducting gender impact assessment/analysis and ensure that there is a mandate for sectors to conduct this on a regular basis (once every three years is recommended). The Philippines may consider the process conducted by Sweden and Norway in the development of its own guidelines.

Lastly, the Philippines must continue strengthening its Incentive and Rewards Mechanism for agencies and localities with notable gender equality initiatives as it is a pioneer on this aspect. Creative ways to incentivize should be proposed (e.g. provision of funding to furnish designated GAD offices, the possibility of providing allowances to GFPS members). Good practices should also be documented and showcased internationally.

## 7.2. Recommendations for Sweden

The organizational capacities of the different oversight agencies, namely the Division for Gender Equality, Ministry of Finance and Statistics Sweden should be strengthened due to the small number of staff members involved in gender mainstreaming and gender budgeting. Sweden can learn from the Philippines on how to reconstitute the GAD Focal Point to become a system, instead of just having one coordinator per agency.

Another point is to systematize auditing of budgets spent for reforms in a way that the results will not be biased because of the current system where the same agency implementing the reforms are doing the audits themselves. The role of the Commission on Audit of the Philippines is a good example that Sweden can take into consideration.

The last point is to strengthen internal gender mainstreaming implementation wherein reporting for the status of men and women employed in the government, gender pay gap and gender-related programs for employees are annually reported to the Parliament. Sweden can look at the current practice of Norway on this aspect.

## 7.3. Recommendations for Norway

The main thing that Norway should address is the lack of organization when it comes to gender mainstreaming and gender budgeting implementation. First off, there is no one agency that in-charge of overseeing the implementation of gender budgeting. There is also a need for the Directorate for Children, Youth and Family Affairs to have an approved Gender Action Plan that will serve as the government's guide on what the priority gender objectives are, like the case of Sweden.

Cross-coordination work between different sectors with varying levels of commitment on gender equality is also harder in practice than in theory. Norway is cognizant of the fact that while it conducted initial capacity development on gender mainstreaming and gender budgeting, there is now a need to rebuild this capacity. At the same time, implementing and coordinating mechanisms must be strengthened to foster accountability within the different actors.

Finally, as Norway lacks technical elements to strengthen the implementation of gender mainstreaming and gender budgeting, it can take its cue from the Philippines and Sweden in issuing clear guidelines, developing additional gender analysis tools and coming up with a mechanism to track the use of sex-disaggregated data in government budgets and reforms.

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<sup>25</sup> The recommendation of allowing the Commission on Audit to be the one to focus on whether funds allocated for gender equality interventions are judiciously used came from the interview with P03

## **7.4. Research Gaps and Potential for Future Research**

While the research was able to identify good practices on gender budgeting and generate concrete recommendations to improve the gender budgeting process of the Philippines, it is limited in that it mainly examined gender budgeting in the countries under investigation using a governmental approach. The research findings could also not be generalizable for the whole Nordic Region as gender budgeting processes in Iceland, Finland and Denmark were not examined. As such, future researchers may want to investigate about gender budgeting processes of Iceland, Finland and Denmark to expand the scope of the study. Another potential aspect for research is an examination of the role of the Nordic Welfare System as a major factor that has made the Nordic countries receptive to gender equality initiatives as indicated in the interviews conducted for the study.

## **7.5. Chapter Summary**

In this Chapter, I propose policy and practical recommendations for the Philippines, Sweden and Norway to further improve their gender budgeting practices. The recommendations aim to balance the technical, political and governance aspect of gender budgeting to ensure its effectiveness as a mechanism in achieving gender equality objectives. Areas for future research are also mentioned. In Chapter 8, I will conclude the research by answering the research questions posed in Chapter 1 and I will also reflect on the Gender Gap Index and its indicators. Lastly, I will assess the relevance of gender mainstreaming as it has been applied to the study and re-examine my analytical framework.

## ***Chapter 8***

# **Conclusion: Balancing the Technical, Political and Governance Aspects of Gender Budgeting and Concrete Results**

### **8.1. Research Summary**

The research posed the question “what can the Philippines learn from the gender equality practices of the Nordic countries, specifically Norway and Sweden to help improve its gender budgeting practices further? To answer this question, a historical analysis of how gender budgeting developed in each of the three countries were carried out using a qualitative comparative case study methodology.

The gender mainstreaming approach was adopted as the theoretical framework of the study. Using the four entry points of gender mainstreaming: policies, people, enabling mechanisms and programs/activities/projects, an analytical framework that situates gender budgeting both as an enabling mechanism and an integral part of gender mainstreaming was employed. The analytical framework looks at gender budgeting as a technical concern, as a political process and as a governance tool. This ‘three views of gender budgeting’ has been useful as a lens to examine the individual experiences of the Philippines, Sweden and Norway rather than merely choosing which one is optimal<sup>26</sup>.

The findings of the study established that the Philippines, Sweden and Norway all exhibit presence of the following four enabling conditions of gender budgeting, namely: gender responsive legislation, political will, institutional mechanisms for gender budgeting and civil society support, although they differ in degrees of implementation. The Philippines scored 2 out of 3 and embraces a ‘technical’ outlook in its implementation, focusing on the issuance of policies and guidelines, capacity development of implementers and the review and endorsement of gender plans and accomplishment reports. Sweden scored 2.5 out of 3 as it shows the best balance of the three views-having strong political will from its leaders, issuance of government decisions, conducting gender impact analysis and ensuring use of sex-disaggregated data. The role of femocrats and civil society groups outside the government also ensured constant advocacy for gender equality. Lastly, Norway also scored 2 out of 3, as it has taken a generic approach to gender budgeting that lacks technical grounding but has instilled responsibility among all societal actors that gender mainstreaming is everyone’s responsibility.

Policy and practical recommendations were also presented to help the countries to further improve their gender budgeting practices, specifically the Philippines. As it has been focused on the technical aspect of implementation, the Philippines is recommended to: (1) set priority gender equality objectives, along with the current priorities of the administration; (2) review and amend the policy requiring all government agencies and localities to implement gender budgeting, including the ‘at least 5% quota’ on annual appropriations; (3) adopt a multi-sectoral approach to gender budgeting; (4) streamline the review and endorsement process of gender plans and accomplishment reports; (5) issue guidelines to institutionalize a regular gender impact analysis for priority sectoral agencies; and (6) continue strengthening its incentive and rewards mechanism to motivate implementers.

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<sup>26</sup> From the discussion with the Research Supervisor, Dr. Sylvia I Bergh

Lastly, the research ends with identifying possible areas for future research such as gender budgeting practices of other Nordic countries and the role of the welfare system in facilitating gender equality.

## **8.2. Reflections of the Gender Gap Index Results**

The Gender Gap Index has served as the inspiration to conduct the study as it provides a benchmark to gauge the effectiveness of gender mainstreaming in the following areas: economic participation and opportunity, educational attainment, political empowerment, and health and survival of women.

Since the Nordic Region has prioritized men and women having equal opportunities in life, it prioritized equal access of women to paid employment after determining this as the biggest gender gap. As such, it concentrated on issuing policies and establishing programs on parental leave, childcare, flexible work arrangements, and leadership and equal opportunities at work for women. If one examines the indicators of the Index it is no surprise therefore that the Nordic countries has ranked highly on most of it, specifically on economic participation and opportunity. The welfare system of the Nordic countries where the state subsidizes basic social welfare programs, also ensures that women will have access to education and health care services. With all basic needs addressed, Nordic women will have more opportunities to be part of the decision-making process, whether in government or in the private sector, which may also explain why Nordic women have higher political participation than in most countries.

Unfortunately, the Philippines does not have a welfare system and relies on ensuring that gender mainstreaming is implemented through constant advocacy of mandated government agencies with the help of civil society groups. It has also done very well on the technical side-having clear plans, policies, guidelines and sophisticated know-how to ensure that gender mainstreaming and gender budgeting is fully implemented within the bureaucracy. However, this approach has limited success since there is a need to invest in programs addressing concrete gender issues of men and women in the society for gender mainstreaming and gender budgeting to be effective. As such, the Philippines needs to re-strategize if it wants to keep its advantage as the only Asian country in the top ten of the Index.

## **8.3. Implications for Theory and Analytical Framework**

The research findings have shown that gender mainstreaming as an approach to attain gender equality objectives continues to be relevant both in theory and in practice despite its pitfalls. This was clearly shown in the gender budgeting journeys of the Philippines, Sweden and Norway as discussed in Chapters 4, 5 and 6.

However, there is a need to recognize gender mainstreaming's limitations in practice, specifically on the following pitfalls: absence of concrete results, unreceptive policy environment, lack of accountability of implementers and resistance of men. All these were observed in the gender budgeting experiences of the Philippines, Sweden and Norway, especially the first three. The Philippines has a dominant 'technical approach that is wanting of concrete results; Sweden, while having the most balanced view still suffers from unreceptiveness of the policy environment due to varying levels of commitment of different actors, while Norway best exhibits lack of accountability since its approach is generic. These indicates that while it can transform the mainstream, through gender equality programs such as those implemented in the Nordic countries, it is not as clean cut as it is in theory. It cannot be done in a vacuum as receptiveness of the political environment can either make or break it. In

addition, prioritization is vital as transformation cannot be done all at once. Positive results will take time and strong institutional mechanisms are needed to be able to achieve it.

With regards to the analytical framework, I propose the addition of ‘gender equality programs’ as an enabling condition for gender budgeting. As exhibited by the Nordic countries, gender mainstreaming and gender budgeting needs to implement programs to generate concrete results, otherwise it will be a fruitless exercise that will become burdensome on the implementers overtime. The case of the Philippines exhibited this as it focused more on the technical side of its implementation.

## 8.4 Chapter Summary

In this Chapter, I close the research by presenting the conclusions. I first provide a summary answering the research questions posed at the beginning of the research. I also reflected on the Gender Gap Index and its indicators and concluded that concrete programs addressing gender issues as well as a system ensuring equal access to basic welfare services present in the Nordic region accounts for its solid performance in the Index. This is in contrast with the Philippines that has a different system and has only started focusing its mainstreaming strategy in major programs. I likewise assessed that gender mainstreaming, despite its limitations and pitfalls remain to be relevant, together with gender budgeting in attaining gender equality objectives. As such, enabling conditions should also include ‘gender equality programs’ since these produce concrete results overtime.

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## Appendices

*Appendix A: Old and Current GAD Plan and Budget Templates of the Philippines (Joint Circular 2004-01 and Joint Circular 2012-01)*

### Old Template for GAD Plans and Budgets

#### ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET FY \_\_\_\_\_

Department: Agency: Major Final Output:						
Program/Activity/ Project (1)	Gender Issue/Concern (2)	GAD Objective (3)	Identified GAD Activity (4)	Target (5)	GAD Performance Indicator (6)	GAD Budget (7)
Examples: Client-focused  (Needs enhancement) Tulong Alalay sa mga mga Taong may Kapansanan	Need to provide training and employment opportunities to persons with disabilities	To provide training and employment opportunities to persons with disabilities	Conduct of training and employment opportunities to persons with disabilities	3 trainings  Variable	No. of trainings conducted  No. of projects implemented	PXXXXXX.XX  PXXXXXX.XX
(Acceptable) Tulong Alalay sa mga mga Taong may Kapansanan	Unequal access of women with disabilities to training and employment opportunities	To provide equal access of women with disabilities to training and employment opportunities by December 2004	Issuance and operationalization of a policy providing for equal access of women and men with disabilities to training and employment opportunities	100% completion and operationalization of the policy providing for equal access of women and men with disabilities to training and employment opportunities by December 2004	Percentage completion and operationalization of the policy	PXXXXXX.XX
<b>TOTAL</b>					PXXXXXX.XX	
Prepared by:			Approved by:			Date:
CHAIRPERSON OF GAD FOCAL POINT			HEAD OF AGENCY			DAY/MO/YR

## Current Template for GAD Plans and Budgets

### ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET FY 20\_\_\_\_

Agency/Bureau/Office: \_\_\_\_\_  
Total GAA of Agency: \_\_\_\_\_

Department (Central Office): \_\_\_\_\_

Gender Issue and/or GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Result Statement/GAD Objective/ (3)	Relevant Agency MFO/ PAP (4)	GAD Activity (5)	Output Performance Indicators and Target (6)	GAD Budget (7)	Source of Budget (8)	Responsible Unit/Office (9)
<b>Client-focused</b>								
<b>Organization-Focused</b>								
<b>TOTAL</b>						xxxx		
Prepared by: Chairperson, GAD Focal Point System		Approved by: Head of Agency			Date Day/Mo/Year			

**Appendix B: Old and Current GAD Accomplishment Report Template of the Philippines (Joint Circular 2004-01 and Joint Circular 2012-01)**

**Old Template for GAD Accomplishment Reports**

**ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT**  
FY \_\_\_\_\_

Agency

Program/Activity/ Project (1)	Gender Issue (2)	GAD Activity (3)	Results (4)	Cost (5)	Remarks (6)
Prepared by:		Approved by:			Date:
CHAIRPERSON OF GAD FOCAL POINT		HEAD OF AGENCY			DAY/MO/YR

## Current Template for GAD Accomplishment Reports

### ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT FY 20\_\_\_

Agency/Bureau/Office: \_\_\_\_\_  
 (Central Office): \_\_\_\_\_  
 Total GAA of Agency: \_\_\_\_\_

Department

GAD Mandate/ Gender Issue (1)	Cause of the Gender Issue (2)	GAD Result Statement/ GAD Objective/ (3)	Relevant Agency MFO/ PAP (4)	GAD Activity (5)	Performance Indicators and Target (6)	Actual Result (Outputs/ outcomes) (7)	Total Agency Approved Budget (8)	Actual Cost/ Expenditure (9)	Variance/ Remarks (10)
<b>Client-focused</b>									
<b>Organization-focused</b>									
<b>TOTAL</b>							XXXX	XXXX	
Prepared by: Chairperson, GAD Focal Point System				Approved by: Head of Agency				Date: Day/Mo/Year	

*Appendix C. 3rd OECD Senior Budgeting Officials Meeting on Gender Budgeting  
Agenda*



**Senior Budget Officials (SBO)  
3rd Experts Meeting on Gender Budgeting**

OECD Headquarters, Paris, 19-20 September 2019 Draft Annotated Agenda

**Thursday, 19 September 2019**

8:30 - 9:00 Registration

9:00 - 9:30 Opening by Chair and OECD Secretariat  
To be followed by delegate introductions.

9:30 - 10:30 SESSION 1 - OECD Scan: Equality budgeting in Ireland

Ireland introduced an equality budgeting pilot in 2017 and the approach focusses on adding a gender dimension to performance budgeting. After two years of implementation, Ireland asked the OECD to take stock of developments to date and provide recommendations for future directions for equality budgeting. Through presenting the results of the Scan, the OECD will highlight lessons for other OECD countries. In particular, the Scan looks at how Ireland can better-incentivise departments to participate in equality budgeting and bring about greater impact from the initiative.

10:30 - 11:00 Coffee / networking break

11:00 - 12:30 SESSION 2 - Gender budget statements

Half of OECD countries doing gender budgeting table some form of gender budget statement alongside, or as part of, the budget. This session looks at the range of statements published across OECD countries and examines the extent to which these statements are an important and effective tool. It also looks at some of the different elements of a gender budget statement and discusses which elements are potentially most useful as instruments for advancing gender equality.

12:30 - 14:00 Luncheon

14:00 - 15:30 SESSION 3 - Breakout sessions

A number of policy areas are commonly seen as gender neutral and so there runs the risk that policy and budget decisions are made “gender-blind” and serve to increase gender disparities. These breakout sessions explore how gender budgeting can help policy managers across different “hard to reach” domains with a means to identify and address any adverse impacts.

### **Option A: Environmental policy and gender budgeting**

The gender-environment nexus can be understood by recognising, on the one hand, the differential impacts that men and women can have on advancing *environmental objectives*, and, on the other hand, that *environmental damage* can affect and hamper gender equality. This breakout session will highlight examples from across the OECD where environmental policy has taken into account gender impacts. Delegates will discuss how gender budgeting can be used as a tool to improve policy development in this area so that it better- achieves its goals and addresses any gender inequalities.

### **Option B: Infrastructure development and gender budgeting**

It is often assumed that women will benefit from new infrastructure projects in the same way as men do, without acknowledging differential impacts based on their needs and social roles. This often arises from women's traditional role in children and elderly care and the employment patterns in these sectors. This breakout session will highlight examples from across the OECD where infrastructure development has taken gender considerations into account. Delegates will discuss how gender budgeting can be used as a tool to improve policy development in this area so that it better-achieves its goals and addresses any gender inequalities.

15:30 - 16:00 Coffee / networking break

16:00 - 17:30 SESSION 4 - Sustainability of gender budgeting initiatives

Ensuring the sustainability of gender budgeting initiatives will require countries to demonstrate the value of the practice. Its continuation can also be easier in a political environment where support for gender equality is de-politicised and in an administrative environment where gender budgeting practices are well- integrated into planning and policy development processes. This session will seek to identify actions that countries can take to gain support for gender budgeting, embed it as an administrative practice, and protect it from political and economic changes.

18:00 - 19:00 Cocktail reception

**Friday, 20 September 2019**

9:00 - 10:30 SESSION 5 - Gender indicators to measure progress

Linking gender budgeting practices to overarching gender goals can help focus efforts on priority areas and allows progress to be measured. This session looks at the different goal frameworks that are in place (gender quality commitments, strategies, plans and indicator frameworks). It also seeks to highlight some of the key gender indicators that countries use to track progress and measures taken to ensure the international comparability of data.

10:30 - 11:00 Coffee / networking break

11:00 - 12:30 SESSION 6 - Dealing with data gaps

Recent publications have shone a light on gender data gaps and their wide- ranging impacts. These data gaps can hinder gender budgeting efforts and even make countries reluctant to engage in the practice. This session will highlight strategies for OECD

countries to address gender data gaps, including a look at the role of gender institutions and the central budget authority in strengthening capacity for data collection within line ministries. It will also consider how OECD countries can advance gender budgeting and efforts to reduce gender inequalities in the face of these data gaps.

12:30 - 14:00 Luncheon

14:00 - 15.00 SESSION 7 - Impact of gender budgeting: OECD case studies

Despite a growing number of countries having introduced gender budgeting, there remains a general lack of understanding of how the practice works, and achieves impact. The OECD is building a series of case studies to showcase the impact of gender budgeting. This session presents high-level findings from the first two case studies: Canada and Iceland. It provides examples of how policy changes can be effected through gender budgeting and what impacts gender budgeting has had on policy outcomes.

15:00 - 16.00 SESSION 8 - Lessons from gender budgeting for SDG budgeting

Successful implementation of the 17 UN Sustainable Development Goals (SDGs) will require developing links between the 2030 Agenda, policy planning and budgeting. This session will look existing efforts in the area of SDG budgeting and identify what scope there is for gender budgeting to provide useful tools and lessons for governments seeking to ensure that budget and planning processes support the achievement of the SDGs.

16:00 - 16:15 Closing by Chair and OECD Secretariat

#### *Appendix D: Sample Request for Interview*

July 28, 2019

**ANNA ROSENBERG**

Senior Adviser, Communications Department  
The Nordic Council of Ministries  
Ved Strand 18  
DK-1061 Copenhagen, Denmark

Attention: **Ms. Mary Gestrin**  
Head of Communications

Dear Ms. Rosenberg,

I hope this letter finds you well. I am **Marianne Kristine V. Delgado**, a master's student taking up Development Studies, majoring in Governance and Development Policy (GDP) at the International Institute of Social Studies (ISS) of the Erasmus University of Rotterdam. I am currently completing my research entitled "*Towards Improving Gender Budgeting Practices of the Philippines: Utilizing Best Practices from the Nordic Experience*".

I have been working as a Gender and Development (GAD) Specialist of the Philippine Commission on Women (PCW) for the past eight (8) years. The PCW is the gender equality machinery of the Philippine bureaucracy and as such, I have been involved in crafting policies on gender budgeting as well as in the provision of training on how it is done. Given my background, I am interested to look at the experiences of other countries on gender budgeting as I would like to document best practices that the Philippines can learn from.

Using the Global Gender Gap Index (GGI) reports as reference, I have observed that the Nordic countries have consistently bagged the top spots and are internationally recognized for its best gender equality practices. While the Philippines is the only Asian country to be included in the top ten of the GGI, we experience constant challenges in terms of cascading gender equality initiatives in both national and local levels. One specific challenge is gender budgeting which agencies and local government units alike find tedious. At the same, the Philippine Commission on Women (PCW) is short-staffed and needs to improve its monitoring system.

Through a review of literature, I have managed to learn about the Nordic Gender Equality model and would like to learn more about it. *Hence, may I interview you or a colleague knowledgeable on the matter?* While I am still waiting for schedules of interviews with officers from Sweden and Norway, I would like to begin my fieldwork by visiting Copenhagen (tentatively August 5 to 6) to conduct a brief interview and request for relevant materials in English that I can use, if possible. In support of my request, I have attached the endorsement letter from my supervisor Dr. Sylvia I. Bergh, and my curriculum vitae for your reference.

Should you have clarifications or questions please don't hesitate to contact me at +310683961469 or thru [mkristine.delgado@gmail.com](mailto:mkristine.delgado@gmail.com).

Hoping for your kind consideration,

(Signed)

**MARIANNE KRISTINE V. DELGADO**

MA Student, International Institute of Social Studies (ISS)  
Supervising Gender Specialist, Philippine Commission on Women (on study leave)

## *Appendix E: Sample Interview Guide*

### **Interview Guide for the Philippine Commission on Women (PCW)**

#### *Pre-Magna Carta of Women*

1. What year did you enter PCW and in what capacity?
2. During that time, were you involved in GAD Planning and Budgeting? If yes, please explain how? If no, when did you start to be involved in GAD Planning and Budgeting and in what capacity?
3. During that time, how was GAD Planning and Budgeting designed, implemented and monitored?
4. What were the facilitating factors in designing, implementing and monitoring of GAD Planning and Budgeting during that time?
5. What was the role of civil society especially women's NGOs in GAD Planning and Budgeting?
6. What were the challenges in designing, implementing and monitoring GAD Planning and Budgeting during that time? How were these addressed?
7. What were the best practices on GAD Planning and Budgeting during that time?
8. Did PCW have a system of recognition for well performing agencies? Please explain.

#### *After the Passage of the MCW*

9. When the Magna Carta of Women came into law in 2009, it expanded the mandate of PCW and clarified the role of other oversight agencies (e.g. DBM, NEDA, DILG and COA) in GAD Planning and Budgeting. Base on your assessment, do you think the MCW helped to facilitate the gender budgeting process? Please explain.
10. How about new challenges encountered when it comes to GAD Planning and Budgeting?
11. How is PCW addressing these present challenges?
12. In your assessment, is the PCW organizationally capable to carry out the expanded mandate on GAD Planning and Budgeting stipulated under the PCW?

#### **Additional Questions:**

##### *For the Chief of the Policy Development, Planning and Monitoring and Evaluation (PDPMED) Division*

1. As Chief of the PDPMED, what are the current policies that you are planning to issue to facilitate the gender budgeting process?
2. How about initiatives to monitor and evaluate the results of GAD Planning and Budgeting?
3. Based from the mandate of your division, what can you suggest motivating agencies and local government units to be more committed to GAD Planning and Budgeting?
4. What additional resources would PCW need in order to implement the incentives that you have answered in question 3?
5. Despite the present challenges, what can you consider as best practices so far on GAD Planning and Budgeting related to policy advocacy and monitoring and evaluation? Please explain.

##### *For the Chief of the Technical Services and Regional Coordination Division (TSRCD)*

1. As Chief of the TSRCD what are your current strategies to capacitate NGAs and LGUs on GAD Planning and Budgeting?
2. What have been the major challenges you have encountered when it comes to capacity development on GAD Planning and Budgeting?

3. One of the mandates of the TSRCD is to ensure that even local government agencies are capacitated to do GAD Planning and Budgeting, what are the strategies the TSRCD are currently implementing to ensure this?
4. What are the challenges that you have experienced when it comes to the localization of GAD planning and budgeting? How are these addressed?
5. Despite the present challenges, what can you consider as best practices so far on GAD Planning and Budgeting related to capacity development, tools development and localization of the process? Please explain.

*For the Chief of the Corporate Affairs and Information Resource Management Division (CAIRMD)*

1. Your division used to also be involved in GAD Planning and Budgeting review and endorsement before, can you explain why this is no longer the case?
2. As Chief of the CAIRMD, what are your current strategies when it comes to ensuring that the Gender Mainstreaming Monitoring System (GMMS) is fully functional when it comes to GAD Planning and Budgeting?
3. What are the current challenges when it comes to the implementation of the GMMS especially on GAD Planning and Budgeting? (e.g. system crashes, generation of data for reports, etc.)
4. In your assessment, what additional resources would PCW need to ensure that the system can fully support the GAD Planning and Budgeting process?
5. Despite the present challenges, what can you consider as best practices so far on GAD Planning and Budgeting related sex-disaggregated data and/or GAD database management? Please explain.