

The Philippines: Getting smart with local budgets

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Table 8: Selected indicators for The Philippines

<i>Indicator</i>	<i>Year</i>	<i>Number</i>
Population	2002	79.5 million
% of population which is female	2002	49.6%
% of population which is urban		n/a
Gross domestic product (GDP) per capita (US\$)	1999	3,805
Human development index (HDI)	1999	0.749
Gender development index (GDI)	1999	0.746
% of total budget funded by donors		n/a
% of national parliamentarians who are women	2001	Senate: 7.7% Congress: 16.75

Introduction

As in most third world countries, local governments in the Philippines are cash-strapped when it comes to government programmes and projects that are meaningful for women or for the cause of gender and development (GAD). To give more specific impetus to inclusion of GAD in budgeting, beginning in 1995 the General Appropriations Act which approves the national budget mandated that all national agencies set aside 5 per cent of their agency budgets for GAD. In 1998 local governments were likewise required to allocate 5 per cent of their total budgets for GAD. The intended purpose of this law was not to limit government spending for GAD to 5 per cent. Rather, the 5 per cent was meant to provide national agencies and local government units (LGUs) with a budget for programmes that would enhance the agency's capability for gender-sensitive planning and budgeting. The ultimate objective was to mainstream GAD in the remaining 95 per cent of the budget.

The law was clear, but its implementation was not. Over the years,

some national agencies and LGUs charged salaries and benefits of women government employees, items such as ballroom dancing lessons, and the total budgets of LGU social services departments to the 5 per cent budget. For some, the GAD budget became the purse from which all kinds of unbudgeted grants and expenses could be paid. On the other hand, well-meaning national agencies and LGUs that tried to give life to the spirit of the act found the 5 per cent to be an additional burden on already insufficient resources. Meanwhile, non-government organisations (NGOs), especially those working for women, waited in frustration for policy and budget reforms that would mean funds for tangible GAD programmes and projects.

Development Through Active Women Networking Foundation (DAWN) was one of these NGOs. This chapter tells the story of our work to influence planning and budgeting in our LGU, the City of Bacolod. We also describe how examining our city's budget through a gender lens provided us with invaluable insight into the workings of LGUs in general, and our own local unit in particular. These learnings have been useful for our advocacy work and for the training we conduct to equip women for political involvement. The research also provided DAWN with the opportunity to work with key LGU personnel and to create a core group of GAD allies and advocates within the government unit.

The process of doing the research was not easy, but we managed to do it despite the fact that we are not professional researchers, nor are we accountants with a technical understanding of budgets. In fact, one of the team members “abhors” dwelling on budgets as she considers them too technical and limiting within the framework of government budgeting and accounting rules. By sharing our story, we hope to enable other women and development advocates to benefit from our experience. But first, a brief background on DAWN and our City of Bacolod.

DAWN foundation

DAWN is an NGO based on Negros island that was founded in 1990 primarily to promote gender sensitivity in both the public and private sectors, and to organise a network of women's organisations in the island's two provinces. DAWN has always believed in partnership with government. The opportunity for a strong working relationship with the City of Bacolod, capital of Negros Occidental, presented itself in 1992 when Luzviminda Valdez was elected our first female councillor.

By then, DAWN had earned the right to be recognised as the local expert not only on women's issues, but also on the national government's GAD programmes. In 1993, through the efforts of Valdez and DAWN, the Bacolod Consortium of Women's Organisations (BCWO) was founded to manage the Women's Centre, a crisis centre that would be built and operated with public funds on public land. DAWN was also able to obtain government funds to sustain activities celebrating Women's Month in March and the 16 Days of Activism Against Gender Violence in November-December.

Appreciation of how an NGO can influence public policy for the enhancement of women's status was bolstered in 1994 through training for potential GAD advocates in the province. The training on legislative advocacy for women's issues and the drafting and promotion of ordinances resulted in the formation of a group which researched, drafted and lobbied for the passage of an ordinance creating and providing funds for the Provincial Council for Women (PCW). The PCW has since then become a strong and active provincial network of GAD advocates who work closely with LGUs throughout the province. With DAWN as consultant, the PCW initiated gender mainstreaming efforts in these LGUs.

1995 was a particularly successful year for DAWN. After the inauguration of the Women's Centre in January, DAWN began its Women in Politics Project to take forward the advocacy for women's political participation. Executive Director Celia Flor agreed to run for the City Council, thus serving as guinea pig for the project and bringing GAD and other basic needs issues into the public forum. She won her seat, but unfortunately the administration which had been supportive of her and Valdez lost. This meant funds for the Women's Centre and city-wide awareness and advocacy activities were more difficult to obtain. Not to be stymied by a lack of budget resources, DAWN worked directly with government agencies that were already partners of the women's consortium, influencing and assisting them so that the thrust of their services would be more responsive to women's needs.

DAWN lacked clout within the top level of the political leadership during the six years from 1995 to 2001. However, it used the time to expand its influence in other directions and forge new alliances. Training on women in politics was conducted for women leaders from the province as well as grassroots women. Many of the latter now hold key positions in their villages and serve as a powerful mass base for

initiatives where GAD and local budgets are concerned. Through the PCW, inroads were made into the provincial government of Negros Occidental and component cities and municipalities.

In 1998, DAWN's expertise in GAD was officially recognised when DAWN President (also BCWO President) Andrea Si was invited, along with Celia Flor, to participate in regional training on GAD planning and budgeting. Si was the city's only non-government participant in this training, which was organised by the Department of Interior and Local Government (DILG) for heads of selected LGU offices and agencies. A significant development of this partnership was an unwritten policy for DILG to ensure the 5 per cent GAD fund in the budgets of *barangays* (villages), and their submission of GAD entry plans before ratification by the City Council.

Bacolod City

Bacolod is a highly urbanised city that is the seat of government, commerce, education and cultural activities of Negros Occidental. In 1995, the National Statistics Office (NSO) reported that the city's population was 402,345. Of this, 196,601 were male and 205,744 female. 304,194 resided in the city's 20 rural or suburban *barangays* and 98,151 in the 41 urban *barangays*.

At the time the research was conducted, the city's Mayor was male, the Vice-Mayor was female, and three of the 14 councillors were female. The two gender advocates were in the opposition and the minority. There were more men than women among the rank and file and the temporary employees of the City Council. Women predominated at the second level (division chief, section chief, supervisor), but thinned out drastically at the highest level.

Beginning in 1998 the City Council passed resolutions requiring 5 per cent of the budget to be reserved by each department for GAD programmes and projects. Budgets were, however, approved even without the 5 per cent being set aside. The Council was generally uncooperative because the party in power perceived the leadership of gender advocacy to belong to the opposition. This is a perplexing example of a council ignoring its own policies, a not uncommon occurrence in local partisan politics. Fortunately, many government agency heads and key personnel were already GAD advocates or were at least receptive to integrating GAD in their agency programmes and projects, if only they knew how.

Aside from its officials and employees, the city can count on an active civil society led by 63 accredited NGOs and civic organisations. In 2000, 26 of these accredited organisations were represented in the City Development Council (CDC), a body composed of government and non-government representatives who formulate and propose the City's Development Plan and its accompanying Annual Investment Plan for the Mayor and the City Council to approve. Since the CDC is a local 'special body' created under the Local Government Code, this participation gives civil society a certain measure of influence in the planning and budgeting processes.

Gender Budget Advocacy and Budget Research

Beginning in 1997 DAWN's staff and trustees became involved, first as participants and later as trainers, in government and private sector seminars for GAD planning and budgeting. While we realised early on that members of civil society have a right to question how public funds are used and to intervene in policy making, planning, budgeting and evaluation, it was not until we conducted our gender budget research in 2000 that we studied in detail the local budgeting process and how it was actually practiced in the city.

Investigating the budget shed light on where public funds go. In particular, it showed how much goes for feeding the bureaucracy and how much for services and programmes that directly benefit the public, particularly women. For instance, after we conducted the research we were able to point out how our city government budgeted a measly P2 million for medicines for a constituency of about 450,000 people, while about 10 per cent of the budget was expended for the salaries of temporary government workers, many of whom had been hired to repay political debts. This amount was in addition to the budget of regular employees, which already amounted to 47 per cent (in 1999) and 59 per cent (in 2000) of the total budget, more than the government-prescribed ceiling of 45 per cent.

DAWN agreed to do the research, which was funded by The Asia Foundation (TAF), because we saw the study as an opportunity to document our decade-long advocacy efforts in GAD in Bacolod City and the province of Negros Occidental. It was an opportunity to use a gender lens to take a closer look at the city's budget, how this budget is appropriated, who decides, who benefits and what the bases are for appropriating.

We also saw that the project could open doors for us where influencing government planning and budgeting were concerned. This was important because, although DAWN's executive director was already a city councillor, under the Local Government Code of the Philippines budgets are proposed by the Chief Executive (our Mayor), and the city councillors' influence is limited to approving disapproving or reducing the proposed budget. Councillors do not have the power to add or change items. Through the case study we hoped to discover alternative ways to mainstream gender in the city's programmes and projects, even when a chief executive is gender blind or hostile to the proponents of GAD. We wanted to find out if and how the city used the 5 per cent GAD fund. We were also interested in discovering how the remaining 95 per cent was used.

Our objectives for doing the research were:

- ◆ To inquire into the utilisation of the 5% GAD budget for two fiscal years and to look into the impact of the 5% on the 95% budget as far as mainstreaming GAD is concerned;
- ◆ To provide the LGU of Bacolod City with recommendations on indicators, policies and mechanisms for increasing the gender responsiveness of the city's budget and for formulating and implementing a GAD plan.
- ◆ To pinpoint gaps in the local planning and budgeting process and identify areas where sectoral and civil society interventions would be beneficial.

Backstage of the research

Work on the research happened on two levels. The first level was with the funding agency, TAF, and the stakeholders in the three geographical areas identified as case studies. The latter included NGOs, the national government machinery and the LGUs. The second level of the work involved the gathering of information and the writing of the research report.

To prepare the stakeholders and guide us as the work proceeded, regular meetings and workshops were organised by TAF. The first meeting had all stakeholders agreeing on three points: (a) a common set of objectives for the compilation of gender budget case studies; (b) that, because of time constraints, our study would focus on the performance of three local government departments that are presumed

to be front liners in GAD work; and (c) that we would adopt a uniform outline for our reports.

To help us reach agreement on the components necessary for the outline, our TAF facilitators, led by South African gender budget expert Debbie Budlender, conducted workshops that enabled us to determine what kind of information is necessary for anyone who wishes to participate in, influence or even just understand government planning and budgeting. We took part in games, structured learning exercises and role playing as practical tools for analysis, to understand how people in certain positions of power, with certain perspectives, sensitivities and agendas, make policy decisions which create programmes and decide how resources are utilised.

Since we were inexperienced at this kind of research, the outline which was agreed on during the workshop served as an indispensable step-by-step guide for the information that we had to gather and the order in which this was to be put together. This outline was as follows:

- ◆ Background of the NGO conducting the research or whose involvement with the local government is part of the GAD budget story of that local government. This was our chance to tell the story of DAWN Foundation;
- ◆ Information on our city and the LGU, including population, economy, critical issues for women and key gender concerns, decision-making and policies;
- ◆ The planning and budgeting process of the local government, both as mandated by official policy and as happens in practice;
- ◆ Budget implementation and monitoring, including both revenue and expenditure, and the GAD budget;
- ◆ GAD in three selected departments, including a description of functions, objectives, activities, total budget and GAD budget; and
- ◆ Lessons and recommendations for NGOs and civil society and for government.

Equipped with the outline and renewed motivation, we returned to our cities and began the work of data gathering and analysis. Assistance and supervision from TAF continued during this period. After several months in the field, we met again to evaluate our own work and that of the other teams and to learn from each other. Data gathering and the preparation of the research report thus became a

'learn by doing' team exercise that made the work easier and even fun. While the subject of gender, GAD and GAD budgeting is quite complex, broad and encompassing, the agreed outline and continuing 'critique-ing' workshops helped redirect researchers back to the objectives. It thus reduced the temptation to stray as data gathering revealed unexpected 'discoveries' or interesting sidelights.

Data gathering

One of the most important decisions we made was the decision to do the research ourselves although, as mentioned earlier, we are not professional researchers, accountants or budget experts. Knowing our limitations, we planned to get our work done by drawing our key informants from the local government into a partnership with us.

We began with a letter informing the Mayor that, in recognition of Bacolod's pioneering work in GAD, the prestigious Asia Foundation had selected the city from among all the cities and municipalities in the country to be one of three sites for the gender budget research. We then requested him to direct the officials involved in planning and budgeting, as well as the key people in the departments we had selected, to cooperate with us so as to facilitate the research. Although Celia Flor and her closest political ally Luzviminda Valdez, who at the time of the research was Vice-Mayor and a very vocal opponent of the Mayor, were tagged as political opposition, we were given the endorsement that we needed.

Seeking the Mayor's endorsement was our way of making him a strategic partner in the research. It allowed him the opportunity to 'own' the programme and project the image of being supportive of GAD mainstreaming, which is mandated by law and popular with civil society and women. The offer was also difficult to refuse as women constitute a large segment of his voting constituency.

The next step was to meet with our key informants among the government executives. We began by acknowledging their expertise as government executives, an expertise that they were often unable to use because of politics or the inflexibility of government procedures. We said we had worked with them enough in the past to appreciate their good intentions and share in their frustrations. We presented ourselves as doing the research project to help them and other government planners to understand and implement the mandatory 5 per cent gender budget more effectively. In exchange for information,

we would teach them what we knew about gender issues and GAD plans. Together we would look at the budget to determine how much of it is actually being used for programmes and services that respond to the needs of the communities government is supposed to serve. Together we would discover how our government could better serve these people.

After this orientation on the project, we confessed our limitations and welcomed their readiness to provide us with information as well as refer us to other sources. We proceeded with an assessment of their needs. Through a participatory process, we made plans for gender sensitivity training, a seminar on gender issues and another on GAD planning and budgeting. Of course, the benefit of these trainings did not end with the research project.

Information was obtained from different sources and through different means. Through focus group discussions and individual interviews, we heard from our key informants about how the actual process of planning and budgeting compared with the process as mandated in government codes and manuals. Before our research report was finalised, we presented the draft to the key informants as a group and asked them to validate our findings. We were never ashamed to ask, and our partners never faltered in their eagerness to help.

We also held a focus group discussion with civil society leaders to elicit information and feedback on their participation in the CDC. They identified facilitating and hindering factors to meaningful participation and shared their thoughts on how civil society participation could be strengthened to give more meaning to the law.

Village heads, chairpersons of the village committee for women and children, and GAD focal points provided data for our report on the village GAD budgets. They also shared with us their perceptions of the impact of government projects on the villages, especially on the lives of women and children.

For more details on our selected departments, the research team interviewed personnel involved in the department's planning process and those providing direct services. The annual accomplishment reports of the departments were also used as a source of valuable data, not only about the department's performance but also on general statistics and issues.

In addition, we looked at the city development plan, the annual investment plan, a proposed land use plan, the Mayor's annual report on the city, and government publications on the mandated procedure for planning and budgeting in local governments. We did not examine them in depth but knew that at least we had to be familiar with their purpose and the information they contain.

Last, but definitely not least, we studied the thick print-outs of the proposed and approved budgets of the two years which were the periods covered by our research.

Making sense of the budget documents

A neophyte researcher is likely to take one look at the thick budget volumes and decide that nothing inside will ever make sense.

However, it is impossible to do budget research if one does not learn to understand the budget as it is presented. It is helpful to remember that budgets are made to be considered by elected chief executives and local legislators who cannot be assumed to be literate about budgets either. While the document appears daunting, it is easier, as with any book, when one starts with the table of contents and goes through the volume part by part.

In the Philippines, all LGUs have more or less the same content for their budget books:

- ◆ The chief executive's budget message which outlines their main programme of government, their vision, and how these will be carried out through programme and budget priorities. This section often includes helpful charts, graphs and other information.
- ◆ There follow a number of statements and summaries such as statements of income and expenditure. These give an idea of who funds government operations, whether it is the landowners, the traders, the industrialists, the ordinary working people or the national government. This section includes summaries of appropriations that show how much each department or office gets for personal services, maintenance and other operating expenses (MOOE), capital outlay and non-office expenditures.
- ◆ The third section presents the budget for each department, beginning with the city mayor's office. Every presentation begins with a page containing the functional statement and general objectives of the department or office. This provides a general idea

of what the people in the department think their work is about. It also reveals whether they considered GAD when making their plans and their budget.

- ◆ The last section contains a list of names of personnel per department, with information such as positions and salaries. This is not of much interest unless you wish to know how much a certain person earns, though low salaries do help to explain why there is graft and corruption in government.

The budget documents show figures for three years – the previous two years and the year of the budget. In most cases, the increase from year to year is a more or less fixed percentage. Where budget items disappear, or where there are large deviations in particular items from year to year, these are signposts for the researcher to ask why this happened.

Writing the research report

The outline agreed on in the workshops was a guide. It was not meant to be an inflexible master. For example, when we began gathering data, one of the first things we learned was that most departments did not have a 5 per cent GAD budget. Instead of just saying, “no GAD budget, end of story”, we went on its trail. We examined how departments and offices incorporated GAD-related project activities or activities that address issues critical for women into the statements of their ordinary functions, objectives, and project activities. We found out that our selected departments had very little money for special projects because the bulk was allocated for salaries and operating expenses. However, some still managed to have GAD-related projects through funding from outside sources and through using the time-honoured volunteer labour and contributions of women.

As we worked, we became increasingly puzzled by how much was being poured into the government bureaucracy and how little was coming through by way of programmes and services. When we looked where the money went, we discovered that the City Mayor’s Office controlled one-third of the total budget. It was from our investigation of this bloated budget that we learned many interesting things about how public funds can be mismanaged and lost.

Although, as long time GAD advocates, we were unhappy with what we had found out about our city’s GAD budget, we were pleased to be

able to discover through our research the more or less successful implementation of the 5 per cent GAD budget policy in our *barangays*, the smallest political unit of the city.

Our Findings

Researchers working with other cities and municipalities will make discoveries that are very different from ours. We present a few of our findings here to give an idea of the kind of information we thought important for our purpose. We focus on what we reported about budget implementation and monitoring, and about the Department of Social Services and Development (DSSD).

Revenues

The city's estimated total revenue according to the executive budget was P503.6 million in 1999 and P564 million in 2000. These amounts do not include contributions received from the Philippine Amusements and Gaming Corporation, programme grants from foreign funders, congressional funds which come via the city's congressperson, financial support from national agencies for devolved agencies, donations, and others. The budgeted revenue also does not include the *barangays*' share of the internal revenue allotment (IRA), which is channelled through the city for distribution to the *barangays*.

The city's share of the IRA is the largest single item of revenue. The IRA is the allocation of the LGU from the national taxes collected by the Bureau of Internal Revenue. It is apportioned to provinces, cities, municipalities and *barangays* according to a sharing scheme provided by the Local Government Code. In 1999, 56 per cent of budgeted revenue came from the IRA. This increased to 57 per cent in 2000. Other major sources of income were municipal business taxes (13–14%) and real property taxes (8–10%).

Expenses

The city's total expense budget was P503,600 for 1999 and P558,697 for 2000. The following table shows how the budget was divided in the two years.

Table 9: Bacolod budget, 1999 and 2000

Category	1999	% of total	2000	% of total
General services	239,106,669	47%	327,901,528	59%
Social services	135,564,770	27%	110,668,277	20%
Economic development	128,928,561	26%	120,127,312	21%
Total	503,600,000	100%	558,697,117	100%

The decrease of 25 million for social services and 8.8 million for economic development was caused mainly by the transfer of P33 million in salaries for temporary employees from the budgets of departments under these sectors to the mayor's office, which falls under general services. The bulk of the increase in the budget for general services also went to the mayor's office.

Every department's budget is broken down into personal services (salaries and employee benefits), MOOE, capital outlay and non-office expenditures. In 2000, 52 per cent of the general services budget, 72 per cent of social services and 40 per cent of economic development went for salaries and employee benefits. The percentage allocated for MOOE was 18 per cent, 11 per cent and 12 per cent respectively.

The 5 per cent GAD budget

Instead of allocating 5 per cent of the total budget for GAD, this percentage was based only on the budget for MOOE. In the year 2000, the total MOOE of all offices and departments came to P84,916,808, or 15 per cent of the total budget. The unwritten policy that based the 5 per cent GAD fund on the MOOE meant that only P4,245,840 was available for GAD-specific projects in 2000.

According to the City Budget Office, there was, in fact, much more for GAD-related programmes than the 5 per cent of the MOOE. The Office claimed that the city allocated more than 54 million in each of the two years for various programmes and projects which, in their understanding, were GAD-related. These would amount to more than 10 per cent of the total expense budget. However, the list provided by the budget officer included items that are difficult to justify as GAD-related. Among these are P5 million for a tax collection and information drive, almost P2.4 million for war veterans' welfare and development, P11 m for the public employment services fund,

P500,000 for Boy Scouts (versus P250,000 for Girl Scouts) and P3m for a sports development project. The last-named is particularly questionable as the city has no sports programme for women.

Even without a GAD plan, the city spends substantial amounts on programmes which address gender. However, the GAD budget is meant to be the GAD plan translated into the peso and centavo requirements for its implementation. We cannot therefore assign any expense item as part of the 5 per cent GAD budget unless there is a GAD plan and we see how this expense item fits into it.

Notwithstanding the absence of a GAD plan and budget items which are specifically identified as chargeable to the 5 per cent GAD fund, we observed the following from the department budgets and the accompanying introductory statements outlining functions, objectives and project activities:

- ◆ Some departments have statements of function, objectives and/or description of project activities that are GAD-related or have to do with issues identified as critical to women.
- ◆ GAD-related objectives and project activities of a department do not necessarily have an identifiable budget allocation. When the project activities are part of the ordinary operations of the department or office, the expense for the activity is included in the department's budget for personal services and for MOOE. In several cases, departments also included plans for project activities to be managed by the department's personnel, but with project funds and materials from the national government or from sources other than the local government.
- ◆ There is a noteworthy absence of GAD in the introductory statements of some key departments. Among the offices which should have GAD in their introductory statements are the following:
 - ◇ Departments or offices responsible for data gathering and profiling – these could write into their office objectives the collection of sex-disaggregated data.
 - ◇ Human Resource Management Services is well placed to include GAD-related awareness and capability building training for personnel. However, although this had GAD-related activities for 1999 and 2000, the introductory statements did not mention GAD.
 - ◇ Bacolod Police Command is funded by the national government

but received a budget of over P6 million from the city. The statement of objectives as reflected in the 2000 budget mentions intensifying the campaign against drug abuse but says nothing about violence against women. This despite the fact that the Bacolod Police Women's Desk is among the best in the country.

Interviews with heads of the DSSD, Health, Housing and other departments revealed a number of points which were important for our understanding of the budget documents.

The officials told us that the budgets for personal services and MOOE are generally fixed. The departments can do little to change them because items for spending in these areas are more or less stable from year to year. Department planning therefore mostly has to do with the identification of programmes and projects, the budget for which is categorised as 'non-office expenditures'.

Further, programmes and projects identified by departments or managed by them are not necessarily funded from their budget allocations. A total of P68,426,000, or 64 per cent of the total of P107,516,000 for non-office expenditures in 2000, was appropriated for the Mayor's Office, which then passed on funds to the departments. Social Services, Health and Housing also said that funds for certain programmes and projects might come from the non-office expenditure budget of a different department, or from other sources such as national agencies, congressional funds and grants.

Implementation and monitoring

Programmes and projects proposed by the various departments and eventually approved as part of their budgets are not automatically ready for implementation. Before the appropriation for a specific budgeted programme or project can be released, the department concerned has to submit its implementation plan or work programme.

After the work programme is approved by the mayor, the department prepares the necessary supporting documents and submits these to the City Treasurer for payment. Department heads who participated in the focus group discussion informed DAWN that they have had work programmes approved by the mayor but nevertheless not implemented because the city supposedly did not have funds available. This is disturbing because the work programmes are based on programmes and projects which are already part of the approved budget. According to

some department heads, the lack of funds occurs when budget items are reverted to the general fund by the Budget Office without consulting the department head concerned.

The Local Government Code requires local governments to have project monitoring teams for monitoring project implementation. No such monitoring team functioned in 1999 and 2000 in Bacolod.

Department of Social Services and Development (DSSD)

This department is responsible for providing basic social welfare and development programmes and services; orientation and technical assistance to city officials and agencies on social welfare programmes; promoting individual and community welfare programmes and services; and recommending city and *barangay* ordinances for the protection and rehabilitation of groups with special needs. It has welfare programmes for families and communities; women, children and youth; the disabled and elderly and other disadvantaged groups; and relief and rehabilitation programmes for distressed communities and sectors.

The regular work complement of the DSSD as of 30 June 2000 was 62 women and 7 men. The department head, three division heads, and three supervisory welfare officers were female, as were all the social workers and day care workers. Except for the day care workers, all the women had attended gender sensitivity training.

DSSD's budget

While the DSSD annually prepares budgets for its various programmes for vulnerable sectors, as a rule what is consolidated by the Budget Office and subsequently approved by the City Council provides only for personal services and MOOE. Personal services had a budget of close to P14 million in 1999 and about P 13 million in 2000. The reduction in 2000 was mainly due to the transfer of the salaries for temporary employees to the budget for the mayor's office.

The 2000 budget for non-officer expenditure amounted to about P8.5 million. This was divided as follows: 39 per cent for a nutrition programme; 28 per cent for veterans' welfare and development; 25 per cent for grants to private, non-government institutions such as orphanages, community hospitals or lying-in clinics and rehabilitation centres; 2 per cent for the City Drug Abuse Prevention Council; 2 per

cent for the Reception, Diagnostic, Placement Centre; and less than 1 per cent each for the women's crisis centre and for a child-minding centre.

Because it does not receive sufficient programme funds from the city, the department is dependent on supplies and materials from the national government. It also has to resort to referrals and community-based resource generation for its other needs. For instance, in the programme for children, the DSSD pays an honorarium of P3,000 per month to each of 22 day care workers who teach pre-schoolers. These workers, all women, are at work from 8 am to 5 pm but are paid less than the P200 daily wage paid to temporary employees. Other expenses for the needs and activities of the children are either provided by the parents or funded through solicitations from private individuals, local government officials and civic clubs or service organisations. DSSD's estimated monetary valuation of the funds and other resources which supported its programmes from January to June 2000 amounted to about P4.2 million. P3.2 of that total came from foreign funds coursed through the DILG for the Food for Work Programme and Educational Assistance. Only about P207,000 (less than 5%) of the P4.2 was used for programmes classified as 'women's welfare'. These included livelihood programmes, practical skills development, medical assistance, financial assistance, transportation, gender-sensitivity training and violence against women.

DSSD's GAD fund

Unlike some other departments, the DSSD does allocate 5 per cent of its MOOE for GAD. The project proposal for the department's GAD is usually prepared by the supervisor in charge of the women's programme. The programme of works is approved by the mayor and submitted to the budget office in February or March. However, projects are often implemented towards the second half of the year.

In 1999, DSSD allocated P98,000 for GAD but spent only P48,000 of the budgeted amount. It was informed by the budget office towards the last quarter of the year that the remaining GAD fund had reverted to the general fund and already allocated for expenses included in supplemental budgets. The P48,000 which the department received was used to subsidise the registration fees of DSSD social workers who attended the Philippine Association of Social Workers Convention in Bacolod City, and for other capacity building of staff. According to

DSSD, the registration fees were charged to the GAD fund because the convention was useful for updating the social workers on the current trends and issues confronting social work, and it enhanced their skills as service providers.

In 2000 DSSD's GAD fund included an allocation of P31,700 for a single person to attend a short training programme in Australia. Given that other programmes were not implemented due to lack of funds, and the fact that the Women's Centre received a maximum of P75,000 per year, this amount seems excessive.

Conclusion

Achievements to date

DAWN originally had some misgivings about conducting the research. Firstly, we were concerned that it would be perceived as a partisan political tool of the opposition to critique government. Secondly, we did not feel that the DAWN team had the necessary expertise. The organisation agreed to do the research so as to strengthen our ability to influence public policy within the local government context. Through its involvement in the initiative, DAWN has recognised that budgets, budget processes and the links to policy formulation and development planning are strategic to our goal of GAD mainstreaming not only in Bacolod City but in the whole province of Negros Occidental.

Prior to this initiative DAWN had made important inroads in respect of GAD mainstreaming advocacy with local governments through our various programmes on governance and women electoral politics. Studying local budgets did not seem a particularly palatable activity because of its 'boring', technical aspects. However, we recognised that budgets are an essential resource if government is to perform. They are also a route through which the constituency can make the LGU accountable in tangible terms. These realisations gave us a more positive outlook on budgets and the study.

The process of the research built our capacity and made us more confident in our advocacy work. We now know where to look for information, how to infer the implications of such information for the LGU's development plans and policies and GAD mainstreaming efforts, and when to suggest policy changes. All this new knowledge is significant for NGOs and advocates who want to do serious work on budget advocacy.

The research revealed that most, if not all, departments were concerned only with their own functions, programmes and plans and corresponding budget proposals, perhaps because they had not been given a chance to see their part in the big picture. There was no appreciation or conscious effort to look at the interconnectedness of one department's budget to the others' programmes and budget, or to the city's overall programmes and plans. Further, departments make their budgets from year to year and then wait for the budget office to slash them arbitrarily and without consultation. It had not occurred to many that, as major stakeholders within the bureaucracy, departments can and should have a say in the changes in their budgets. The research assisted them in seeing the whole, rather than simply the parts with which they are directly concerned.

Moving forward

Since doing the research, DAWN has moved forward with its work on GAD mainstreaming. In particular, it replicated the research in eleven component cities of the province of Negros Occidental, with additional funding support from The Asia Foundation. The focus group discussions among the cities' local finance committees, members of the council and some chief executives became an entry point for these local government units to consider seriously implementation of the GAD budget policy and GAD planning in their respective bureaucracies and constituencies. The provincial government has since sought the assistance of DAWN in formulating the province's GAD plan and budget.

In Bacolod City, DAWN is now coordinating GAD planning in preparation for budget year 2003. The expected output is the city's first GAD Plan, which will become part of the City Land Use and Development Plan. The City GAD focal point is responsible for the GAD planning. The Focal Point is a council composed of department heads and GAD champions from key departments and agencies, both public and private. The structure was created by an executive order issued by now city Mayor Luzviminda Valdez, and DAWN President Andrea Si sits in the Focal Point in her capacity as City Administrator.