



**MEMORANDUM CIRCULAR NO. 2019-02**

**TO:** All Heads of Executive Departments, National Government Agencies, Bureaus, Offices, State Universities and Colleges (SUCs), Government Owned and/or Controlled Corporations (GOCCs), Legislative and Judiciary Branches, Constitutional Bodies, Other Government Instrumentalities, and All Others Concerned

**SUBJECT:** Preparation and Online Submission of Fiscal Year (FY) 2020 Gender and Development (GAD) Plans and Budgets

**DATE:** 01 August 2019

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**1.0 Preparation and Submission of FY 2020 GAD Plans and Budgets (GPBs)**

1.1. In accordance with Section 36 of the Magna Carta of Women (MCW), the PCW calls on all national government agencies and instrumentalities<sup>1</sup> to prepare and submit their FY 2020 GAD Plan and Budget (GPB) to PCW.

1.2. In the preparation and submission of the FY 2020 GPB, national government agencies and instrumentalities shall observe the following:

1.2.1. Identification of Gender Issues and GAD Mandates

1.2.1.1. The gender issues/GAD mandates and corresponding GAD programs, activities and projects (PAPs) to be included in the GPB should be within the context of the agency's mandates. In identifying gender issues and corresponding GAD PAPs, agencies shall include those that directly respond to mandates provided in international and national laws, commitments and plans on women and gender equality.

1.2.1.2. The identification of gender issues and GAD PAPs shall also be informed by the results of gender analysis and gender audit, particularly the application of the Gender Mainstreaming Evaluation Framework (GMEF) (Please refer to PCW Memorandum Circular 2016-6).

1.2.1.3. For member agencies of the National Steering Committee on Women, Peace and Security (NSCWPS) and agencies that implement programs, activities and projects (PAPs) in conflict-/ post-conflict affected areas, the preparation of their GPBs shall

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<sup>1</sup> Local government units (LGUs) shall follow the GAD planning and budgeting guidelines set under PCW-DILG-DBM-NEDA Joint Memorandum Circular (JMC) 2013-01, as amended by JMC 2016-01, while local water districts (LWDs) shall be guided by PCW Memorandum Circular (MC) 2016-06.

also be guided by the PCW-OPAPP Joint Circular 2014-01 on the integration of women, peace and security PAPs in the GPB. Members of other inter-agency bodies on GAD [e.g., the Inter-Agency Council on Violence Against Women and Their Children (IACVAWC) and the Inter-Agency Council Against Trafficking (IACAT)] shall also include in the GPB their commitment/s under these inter-agency bodies' plans.

#### 1.2.2. Process of Submission

- 1.2.2.1. All line departments, constitutional bodies, judicial and legislative bodies, attached agencies/bureaus, other executive offices (OEOs), and government-owned and/or –controlled corporations (GOCCs) shall prepare and submit their agency-consolidated GPB directly to PCW, for review and endorsement.
- 1.2.2.2. GAD PAPs of lower constituent units (i.e., regional, district and field offices) shall be integrated in the agency-consolidated GPB. For example, in the case of Department of Health (DOH), the GAD issues and corresponding PAPs of retained hospitals and treatment and rehabilitation centers shall be integrated in the DOH consolidated GPB.
- 1.2.2.3. In the case of state universities and colleges (SUCs), in line with CHED Memorandum Order No. 1, s. 2015, SUC GPBs shall first be submitted to and reviewed by the concerned regional office of the Commission on Higher Education (CHED). After which, the CHED regional office shall endorse the GPB to the CHED Central Office for validation. Once the GPBs are acceptable to the CHED Central Office, it shall submit the GPB to PCW, for review and endorsement.

#### 1.2.3. GAD Budget Costing and Attribution

- 1.2.3.1. As provided under Section 36(a) of the MCW, the GAD budget, which is the cost of implementing GAD programs, shall be at least five percent (5%) of the agency's total budget appropriations.
  - 1.2.3.1.1. The GAD budget may be drawn from the agency's maintenance and other operating expenses (MOOE), capital outlay (CO), and/or personnel services (PS).
  - 1.2.3.1.2. The determination of compliance to the minimum 5% GAD budget shall be by agency and not by constituent unit (e.g., regional, district or field offices). Thus, the GAD budget of a regional office or a constituent unit may not necessarily reach 5% of its total annual budget allocation, but the central office shall ensure that the agency as a whole will meet the minimum 5% GAD budget based on the agency's total budget appropriations.



1.2.3.1.3. In the preparation and review of the GPB, the computation of the minimum five percent (5%) requirement shall be based on the agency's budget levels provided in the FY 2020 National Expenditure Program (NEP).

1.2.3.1.4. For GOCCs, the computation of the minimum five percent (5%) requirement shall be based on their corporate operating budget (COB).

1.2.3.2. Budget Attribution Using the Harmonized Gender and Development Guidelines (HGDG)

1.2.3.2.1. Aside from implementing direct GAD PAPs to address organization- or client-focused gender issues or GAD mandates, agencies may attribute a portion or the whole budget of the agency's major program/s<sup>2</sup> or project/s<sup>3</sup> to the GAD budget using the Harmonized Gender and Development Guidelines (HGDG) tool, specifically the HGDG design checklist, which can either be generic or sector-specific, should be used depending on the nature of the project or program being attributed. Assessing major program/project using the HGDG tool enables the agency to identify strengths and areas for improvement to gradually increase the gender-responsiveness of the program/project. Major programs/projects subjected to the HGDG assessment shall be reflected under the GPB section on "Attributed Programs." Direct GAD activities of the agency shall no longer be subjected to the HGDG test.

1.2.3.2.2. The percentage score of the program/project in the HGDG assessment shall correspond to the percentage of the budget of the agency's existing and proposed major program/project that may be attributed to the GAD budget: Provided, that programs/projects with HGDG scores below 4.0 shall not be eligible for budget attribution. The formula shall be as follows:

$$\frac{\text{HGDG Score}}{\text{Total HGDG Points}} \times 100\% = \% \text{ of annual program budget attributable to GAD}$$

$$\% \text{ of annual program budget attributable to GAD} \times \text{annual program budget} = \text{attributable amount to GAD}$$

e.g.

$$\frac{16.5}{20} \times 100\% = 82.5\%$$

$$82.5\% \times \text{Php } 50 \text{ million} = \text{Php } 41,250,000.00$$

<sup>2</sup> A program is "a homogeneous group of activities necessary for the performance of a major purpose for which a government agency is established, for the basic maintenance of the agency's administrative operations or for the provisions of staff support to the agency's administrative operations or for the provisions of staff support to the agency's line functions."

<sup>3</sup> A project is a "special agency undertaking which (is) to be carried out within a definite time frame and which is intended to result some pre-determined measure of goods and services."

1.2.3.2.3. PDF copies of the results of assessment using the appropriate HGDG design checklist and other relevant and supporting documents/ means of verification (e.g., project design, concept note, or attendance sheets of stakeholder consultations) shall be attached to the agency's GPB submission. Agencies are advised to refer to Section 6.4 of PCW-NEDA-DBM Joint Circular 2012-01, for more details on the process of attribution.

#### 1.2.4. Endorsement of GPB

1.2.4.1. PCW shall endorse the FY 2020 GPB if the agency complies with all the requested revisions (if any) in the GPB within the prescribed deadline.

1.2.4.2. PCW-endorsed GPBs shall be authenticated by the Gender Mainstreaming Monitoring System (GMMS) with a QR code. Concerned agencies shall print the endorsed GPB for signature of their agency head and submit signed copies to PCW and their respective COA Audit Team, within 5 working days from endorsement.

1.2.4.3. Agencies with a PCW-endorsed GPB may opt to submit an adjusted GPB to take into account changes in the budget once the General Appropriations Act (GAA) is passed.

## 2.0 Requirements for the Online Submission of GPBs through the GMMS

2.1. The submission, review and endorsement of GPBs shall be coursed through the GMMS (<https://gmms.pcw.gov.ph>), PCW's online system for managing GAD profiles, GPBs and GAD ARs, as well as for generating GAD-related reports.

2.2. Agencies that do not have or need to update their user account/s in the GMMS may download the registration form found at the PCW website ([www.pcw.gov.ph/gmms](http://www.pcw.gov.ph/gmms)) and submit the filled-out registration form for the online submission of the FY 2020 GPB.

2.3. Agencies shall assign (a) member/s of their GFPS who is/are familiar with the GAD planning and budgeting process to serve as their **GMMS focal person/s (FP)**. The GMMS focal person/s will be responsible for: (a) maintaining the agency GAD profile in the GMMS and (b) encoding and submitting the GPB of the agency through the GMMS.

2.4. For SUC GPB submission, review and endorsement, CHED may also assign GFPS member/s as GMMS reviewer/s and endorser/s of SUCs to PCW. The **GMMS reviewers** have access to review and input their comments to the GPBs of SUCs. They will receive a system-generated e-mail notice every time an SUC submits its GPB. The **GMMS endorsers**, on



the other hand, are the account users who are authorized to transmit reviewed GPBs of SUCs to PCW.

- 2.5. An agency may opt to assign a GFPS member to be the account holder of one or more functions (i.e., as both GMMS reviewer and endorser).
- 2.6. GMMS focal persons, encoders, reviewers, and endorsers of agencies must familiarize themselves with the system. GMMS instructional materials may be accessed through the PCW website (<http://www.pcw.gov.ph/gmms>).

### 3.0 Piloting of the Revised GPB Form

- 3.1. In line with the goal of transitioning from an output-based to a results-based approach to GAD planning and budgeting, the following agencies shall prepare their FY 2020 GPB using the revised GPB form and submit the same using the GMMS version 3 platform:

- Bureau of Fisheries and Aquatic Resources (BFAR)
- Commission on Higher Education (CHED)
- Department of Agriculture (DA)
- Department of National Defense (DND)
- Department of Social Welfare and Development (DSWD)
- Department of Trade and Industry (DTI)
- Development Bank of the Philippines (DBP)
- Government Service Insurance System (GSIS)
- Land Bank of the Philippines (LBP)
- National Economic Development Authority (NEDA)
- Technical Education and Skills Development Authority (TESDA)

- 3.2. The submission, review and endorsement of their FY 2020 GPB shall also follow the schedule provided under Section 4.0 of this Memorandum Circular.

### 4.0 Schedule of GPB Preparation, Submission, and Review

August to September* 2019	Agencies prepare and submit their FY 2020 GPB to PCW. SUCs prepare and submit their FY 2020 GPBs to CHED, for review.
September 9, 2019	Deadline of SUCs for the encoding and submission of FY 2020 GPBs through the GMMS, for review of CHED

September 16, 2019	Deadline of encoding and submission to PCW of FY 2020 GPBs of the following through GMMS: <ul style="list-style-type: none"> <li>a. Executive departments</li> <li>b. Attached agencies</li> <li>c. Attached bureaus</li> <li>d. Constitutional bodies</li> <li>e. Legislative and judicial bodies</li> <li>f. Office of the President</li> <li>g. Office of the Vice-President</li> <li>h. Other Executive Offices (OEOs)</li> </ul>
September 30, 2019	Deadline of encoding and submission to PCW of FY 2020 GPBs of GOCCs through the GMMS
October 14, 2019	Deadline for CHED to submit to PCW the reviewed FY 2020 GPBs of SUCs through the GMMS
October 31, 2019	Deadline of encoding and submission to PCW of FY 2020 GPBs of pilot agencies through the GMMS Ver. 3
August – November 2019	PCW reviews submitted GPBs.  Agencies shall resubmit their GPBs, if there are revisions to be made.  PCW endorses acceptable GPBs.

## 5.0 Conduct of the National GAD Budget Forum

- 5.1. For further guidance on the GAD planning and budgeting process, agencies are encouraged to attend the National GAD Budget Forum that will be conducted on 06 September 2019 at a venue to be announced later.
- 5.2. Advisories on the Forum will be uploaded at the PCW website ([www.pcw.gov.ph](http://www.pcw.gov.ph)), for details.

6.0 For guidance and appropriate action.

  
**RHODORA T. MASILANG-BUCOY**  
 Chairperson