

EXAMPLE OF EXPENSES THAT CAN BE CHARGED TO GAD BUDGET

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

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

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

EXAMPLE OF EXPENSES THAT CANNOT BE CHARGED TO GAD BUDGET

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

Source: PCW-DILG-DBM-NEDA JMC No. 2016-1, dated 12 January 2016, re Amendments to PCW-DILG-DBM-NEDA JMC No. 2013-01: Guidelines on the Localization of the Magna Carta of Women