

MEMORANDUM CIRCULAR NO. 2023 - 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) 2024 Gender and Development (GAD) Plans and Budgets

DATE: 11 September 2023

1.0 Preparation and Submission of FY 2024 GAD Plans and Budgets (GPBs)

- 1.1. In accordance with Section 36 of Republic Act No. 9710 or the Magna Carta of Women (MCW), the Philippine Commission on Women (PCW) calls on all national government agencies and instrumentalities¹ to prepare and submit their FY 2024 GPB to the PCW.
- 1.2. National government agencies and instrumentalities shall observe the following guidelines in the preparation and submission of the FY 2024 GPB:
 - 1.2.1. Identification of Gender Issues and GAD Mandates, and corresponding GAD Programs, Activities, and Projects (PAPs)
 - 1.2.1.1. The gender issues/GAD mandates and corresponding GAD PAPs to be included in the GPB should be in line with the agency's mandates including those provided in international treaties/commitments, national laws, and plans on women and gender equality, as well as gender issues identified in the agency's GAD Agenda (the agency's strategic framework and plan on gender mainstreaming and achieving women's empowerment and gender equality).²
 - 1.2.1.2. Agencies shall also prioritize addressing the gender issues outlined in the Gender Equality and Women Empowerment (GEWE) Plan 2019-2025, in their annual GPB and GAD Agenda. Agencies shall refer to the GEWE Plan Results Matrices (which

¹ 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.

² PCW Memorandum Circular No. 2018-04: Revised Guidelines for the Preparation of the Gender and Development (GAD) Agenda

may be downloaded from <https://pcw.gov.ph/gewe-plan/>) for the GAD issues and corresponding GAD results, indicators, targets, and strategies to be integrated into their annual GPB.

- 1.2.1.3. The identification of gender issues and GAD PAPs to be addressed in the plan shall also be informed by the results of gender analysis and gender audit, especially the results of the Gender Mainstreaming Evaluation Framework (GMEF)³ assessment.
- 1.2.1.4. For member agencies of the National Steering Committee on Women, Peace and Security (NSCWPS) and agencies that implement PAPs in conflict-/post-conflict affected areas, the preparation of GPBs and GAD ARs shall also be guided by the PCW-OPAPP Joint Memorandum Circular No. 2014-01 on the integration of women, peace and security PAPs in the GPB.
- 1.2.1.5. Member agencies of the Human Development and Poverty Reduction (HDPR) Cabinet Cluster shall include in the respective GPB their interventions to implement Executive Order No. 141 which adopts as a national policy, the implementation of a whole-of-government approach to tackle the root causes of the increasing number of teenage pregnancies, consistent with their mandates.
- 1.2.1.6. Member agencies of inter-agency bodies on GAD [e.g., the Inter-Agency Council on Violence Against Women and Their Children (IACVAWC), the Inter-Agency Council Against Trafficking (IACAT)], the National Implementation Team (NIT) of the Responsible Parenthood and Reproductive Health Law (RPRH law), and the Inter-Agency Oversight Committee on the Safe Spaces Act (IAOCSSA)] shall also include in their respective GPBs their commitment/s under these inter-agency bodies' plans.

1.2.2. GAD Budget Costing and Attribution

- 1.2.2.1. As provided under Section 36(a) of the MCW, the GAD budget, which is the cost of implementing GAD PAPs, shall be **at least five percent (5%) of the agency's total budget appropriations**. As such, **GPBs that do not meet the minimum five percent (5%) requirement shall not be endorsed by the PCW**. Agencies are strongly advised to use the tool for budget attribution found in Section 1.2.2.2 of this Circular to ensure compliance with the MCW.
 - 1.2.2.1.1. The computation of the minimum five percent (5%) GAD budget shall be based on the agency's total budget appropriations provided in the FY 2024 National

³ PCW Memorandum Circular No. 2016-03: Use of the Enhanced Gender Mainstreaming Evaluation Framework (GMEF)

Expenditure Program (NEP). It may be drawn from the agency's maintenance and other operating expenses (MOOE), capital outlay (CO), and/or personnel services (PS). The agency shall update its total budget appropriations in the GPB once the FY 2024 General Appropriations Act (GAA) is approved.

- 1.2.2.1.2. The determination of compliance to the minimum five percent (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 five percent (5%) of its total annual budget allocation, but the central office shall ensure that the agency as a whole will meet the minimum five percent (5%) GAD budget based on the agency's total budget appropriation.
- 1.2.2.1.3. For GOCCs, the GAD budget shall be drawn from their corporate operating budget (COB). However, collections and budget included in the COB that are restricted for use by the agency or do not entail actual cash disbursements, but only serve as entries in the accounting books, may be excluded in the computation of the minimum five percent (5%) GAD budget, provided that the concerned GOCC shall submit to the PCW the corresponding documents that may serve as the basis for granting the budget exclusion (e.g. interest expenses, debt servicing, etc.), subject to the validation of other oversight agencies, as applicable. The GOCCs shall also provide the PCW with a copy of their approved COB, once available.
- 1.2.2.1.4. As provided under Section 2.1. of R.A. 7192 or the Women in Development and Nation Building Act and Section 37.A.2 of the MCW Implementing Rules and Regulations (IRR), national government agencies and other government instrumentalities shall ensure that five to thirty percent (5-30%) of funds received from foreign governments and multilateral agencies are in support of gender-responsive programs and projects. Based on the Investment Coordination Committee (ICC) policy on the integration of the Harmonized Gender and Development Guidelines (HGDG) in the ICC process, proponent agencies are required to accomplish and submit their accomplished HGDG Checklist for evaluation of the NEDA Secretariat to ensure gender-responsiveness of the proposed project.

1.2.2.2. Budget Attribution Using the HGDG

1.2.2.2.1. 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/s⁴ or project/s⁵ to the GAD budget using the HGDG tool. Assessing a 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."

1.2.2.2.2. 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:

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

% of annual program budget attributable to GAD × annual program budget = attributable amount to GAD

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

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

1.2.2.2.3. Copies of the results of the assessment using the appropriate HGDG design checklist and relevant supporting documents or means of verification (e.g., project design, concept note, and highlights of the stakeholders' meeting/consultation with a summary of attendees by sex) shall be attached to the agency's GPB submission. Supporting documents or means of verification should be signed by the project/program head, the Chairperson of the GAD Focal Point System (GFPS) Technical Working Group (TWG) or other authorized officials of the agency.⁶

⁴ 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."

⁵ A project is a "special agency undertaking which (is) to be carried out within a definite time frame and which is intended to result in some pre-determined measure of goods and services."

⁶ Please refer to the Harmonized Gender and Development Guidelines for Project Development, Implementation, Monitoring and Evaluation (3rd Edition) handbook for the guide to the administration of the checklists, its methods and sources of information, which is accessible through

1.2.3. Process of Submission

- 1.2.3.1. Line departments, constitutional bodies, judicial and legislative bodies, attached agencies/bureaus, other executive offices (OEOs), and government-owned and/or –controlled corporations (GOCCs), with the exemption of local water districts (LWDs), shall submit their agency-consolidated GPB directly to PCW for review and endorsement.
- 1.2.3.2. GAD PAPs of lower constituent units (i.e., regional, district, and field offices) shall be integrated into the agency-consolidated GPB. For example, in the case of the Department of Health (DOH), the GAD issues and corresponding PAPs of retained hospitals and treatment and rehabilitation centers shall be integrated into the DOH consolidated GPB. The same shall also apply to GOCCs and SUCs with different branches/campuses.
- 1.2.3.3. As provided under PCW MC No. 2016-06, LWDs shall prepare their FY 2024 GPB following the parameters set under PCW MC No. 2015-03, and the guidelines provided under this Memorandum Circular on the identification of gender issues, mandates, and corresponding PAPs, as well as the costing and attribution of the GAD Budget. All LWD GPBs shall be submitted to the Local Water Utilities Administration (LWUA) for monitoring purposes.
- 1.2.3.4. In the case of SUCs, once their GPB has been submitted through the Gender Mainstreaming Monitoring System (GMMS), it shall first be reviewed by the Commission on Higher Education (CHED). Once the CHED finds the GPB compliant with its review parameters, it shall forward the GPB to the PCW for review and endorsement.

1.2.4. Preparation and Consolidation of GAD PAPs of Agency-wide GPB

- 1.2.4.1. Central or head offices of agencies are encouraged to conduct meetings/consultations and use online collaboration tools such as spreadsheet applications (outside of the Gender Mainstreaming Monitoring System) to engage and work with their constituent units for the preparation and consolidation of their GPB.
- 1.2.4.2. Agencies must ensure that entries with similar/recurring activities are merged into one entry. For example, in the case of SUCs with different campuses/branches in the regions, GAD PAPs such as those in support of the National Women’s Month Celebration or the 18-Day Campaign to End Violence Against Women (VAW) must be consolidated into one entry and must not be reflected separately

<https://library.pcw.gov.ph/harmonized-gender-and-development-guidelines-for-project-development-implementation-monitoring-and-evaluation-3rd-edition/>

per campus/branch/region in the agency-wide GPB submission. Further, agencies are highly encouraged to submit their GPBs with no more than 100 rows.

1.2.5. Endorsement of GPB

- 1.2.5.1. PCW shall endorse the FY 2024 GPB if: (1) the minimum five percent (5%) GAD Budget requirement is met, and (2) the entries in the GPB are compliant with the comments and/or recommendations of PCW following the provisions of the MCW and relevant guidelines on GAD Planning and Budgeting.
- 1.2.5.2. In case the GPB is not endorsed by PCW after its review due to partial/non-compliance with the conditions provided in Section 1.2.5.1, the agency may request for reconsideration to resubmit its GPB for review up to two times. The GPB is deemed unendorsed if there are still deficiencies after the authorized rounds of review by the PCW Head of Agency.
- 1.2.5.3. PCW-endorsed GPBs shall be automatically authenticated by the GMMS with a QR code. Agencies shall print the PCW-endorsed GPB for the signature of their agency head and disseminate the signed copy to their concerned units. Furthermore, the Central Office GFPS shall ensure that lower constituent units (e.g., regional, district, and/or field offices), as well as other entities (e.g., DOH-retained hospitals and campuses of SUCs) whose PAPs have been integrated into the agency-consolidated GPB, shall be apprised of the endorsed, revised, and/or canceled PAPs among those that they have proposed during the GPB preparation stage.
- 1.2.5.4. Agencies shall also furnish their respective Commission on Audit (COA) Audit Team a copy of their signed GPB within 5 working days from its endorsement or the specific period prescribed by the COA.
- 1.2.5.5. Once the GAA is passed and where budget and program adjustments have to be made based on final agency budgets, agencies concerned shall submit an adjusted GPB to PCW. The adjusted GPB shall be the basis for implementing the GPBs as well as for monitoring and reporting. Agencies shall submit to the PCW a letter outlining the proposed changes to the endorsed GPB for an initial assessment of the revised/proposed GAD PAPs. If the proposed changes are acceptable, the agency shall be given access to encode and submit the revisions to the endorsed GPB through the GMMS for review and re-endorsement of PCW. Requests for the submission of an adjusted GPB shall be accepted until **30 July 2024**. Other adjustments to the GPB after this date shall be reflected as variance in the Remarks column of the GAD Accomplishment Report.

2.0 Requirements for the Online Submission of GPBs through the GMMS

- 2.1. Except for the pilot agencies enumerated under Section 3 of this Circular, the submission, review, and endorsement of GPBs shall be coursed through the GMMS Version 2 (<https://gmms.pcw.gov.ph>), PCW's online system for managing GPBs and GAD ARs, as well as for generating GAD-related reports.
- 2.2. Agencies shall register and/or update their user account/s in the GMMS using the GMMS Registration Form and following the instructions provided on the PCW website (<https://pcw.gov.ph/gender-mainstreaming-monitoring-system/>) for the online submission of the FY 2024 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: (1) maintaining the agency GAD profile in the GMMS and (2) encoding and submitting the GPB of the agency through the GMMS.
- 2.4. The CHED shall also assign GFPS member/s as GMMS reviewer/s and endorser/s of SUC GPBs to PCW. The CHED **GMMS reviewers** have access to review and input their comments to the GPBs of SUCs. The **GMMS endorsers**, on the other hand, are the account users who are authorized to transmit reviewed GPBs of SUCs to the 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 <https://pcw.gov.ph/faq-gender-mainstreaming-monitoring-system/>

3.0 Piloting of the Revised GPB Form

- 3.1. In line with transition from an output-based to a results-based approach to GAD planning and budgeting, the following pilot agencies shall prepare their FY 2024 GPB using the revised GPB form:
 - 3.1.1. Bureau of Fisheries and Aquatic Resources
 - 3.1.2. Commission on Higher Education
 - 3.1.3. Department of Agriculture
 - 3.1.4. Department of National Defense
 - 3.1.5. Department of Social Welfare and Development
 - 3.1.6. Department of Trade and Industry
 - 3.1.7. Development Bank of the Philippines
 - 3.1.8. Government Service Insurance System
 - 3.1.9. Land Bank of the Philippines
 - 3.1.10. National Economic and Development Authority

- 3.1.11. Philippine Carabao Center
 - 3.1.12. Philippine Center for Postharvest Development and Mechanization
 - 3.1.13. Philippine Commission on Women
 - 3.1.14. Philippine Rice Research Institute
 - 3.1.15. Technical Education and Skills Development Authority
- 3.2. The submission, review, and endorsement of FY 2024 GPBs of pilot agencies shall be coursed through the GMMS Version 3 with URL: <http://115.85.25.196/> following the submission schedule in Section 4.0.
- 3.3. Pilot agencies may still access their user accounts in the GMMS Version 2 to view their previous GPB and GAD AR documents.
- 3.4. Agencies shall register their GMMS Version 3 system users – GMMS Focal Person/s, Budget Officer/s, and encoder/s (optional), following Section 2.2 of this Circular.
- 3.5. The encoding of the GPB shall be initiated by the system user designated as the **Budget Officer**. S/he shall be responsible for setting and encoding the proposed budget for each of the agency’s PAP following Sections 1.2.2.1.1 and 1.2.2.1.3.
- 3.6. The **GMMS Focal Person**, on the other hand, shall be responsible for maintaining the agency profile, as well as encoding and submitting the GPB. The agency has the option to register **encoder/s** who may input the entries of the GPB into the system, but only the GMMS Focal Person user/s shall have access to submit the GPB to PCW.

4.0 Deadline for GPB Submission through the GMMS Version 2 or 3

02 October 2023	Deadline of SUCs for the encoding and submission of FY 2024 GPBs through the GMMS for review of CHED
09 October 2023	Deadline for the encoding and submission of FY 2024 GPBs to PCW of the following agencies through the GMMS: <ul style="list-style-type: none"> a. Constitutional bodies b. Legislative and judicial bodies c. Office of the President d. Office of the Vice-President e. Other Executive Offices (OEOs)
23 October 2023	Deadline for the encoding and submission of FY 2024 GPBs of executive departments and their attached agencies to PCW through the GMMS
06 November 2023	Deadline for the encoding and submission of FY 2024 GPBs of GOCCs to PCW through the GMMS
15 November 2023	Deadline for CHED to submit to PCW the reviewed FY 2024 GPBs of SUCs through the GMMS

5.0 Conduct of the National GAD Budget Forum

- 5.1. For further guidance on the GAD planning and budgeting process and the use of the HGDC tool, agencies are encouraged to attend the PCW GAD Webinar 6.

Session Title: **Ain't No GAD Budget High Enough: From GAD Plan Preparation to GAD Funds Audit**

Schedule: 19 September 2023, 8:30 AM – 5:00 PM

- 5.2. For the details, please visit the PCW GAD Webinar Series 2023 page (<https://pcw.gov.ph/2023-gad-webinar-series/>).

- 6.0** For questions or clarifications regarding the GAD Planning and Budgeting Forum and the use of the GMMS, agencies may send an email to records@pcw.gov.ph and/or call tel. nos. (+632) 8735.1654 and/or 8736.5249. For specific queries on the entries in the GPBs and/or requests for technical assistance, agencies are encouraged to communicate directly to their respective reviewers.

- 7.0** For guidance and appropriate action.

ATTY. KRISTINE ROSARY E. YUZON-CHAVES
Executive Director and Officer-in-Charge