



**REPUBLIC OF THE PHILIPPINES
Philippine Commission on Women
National Economic and Development Authority
Department of Budget and Management**

JOINT MEMORANDUM CIRCULAR NO. 2022-01

TO: Heads of Executive Departments, Agencies, Bureaus, Offices, State Universities and Colleges (SUCs), Government Owned and/or Controlled Corporations (GOCCs), Legislative and Judiciary Branches, Constitutional Bodies, Other Instrumentalities of the National Government and All Others Concerned, and the Chairperson of the Bangsamoro Women Council of the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)

SUBJECT: Revised Guidelines for the Preparation of Annual Gender and Development (GAD) Plans and Budgets and GAD Accomplishment Reports to Implement the Magna Carta of Women

DATE: December 28, 2022

1.0 PURPOSE

To prescribe the revised guidelines and procedures for the formulation, submission, implementation, monitoring and evaluation, including accounting of results of annual GAD plans and budgets (GPBs) and GAD accomplishment reports (GAD ARs) of national government agencies¹ and Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) line agencies and SUCs.

2.0 LEGAL FRAMEWORK

- 2.1 Section 11 and 14 of Article II of the 1987 Philippine Constitution provides that: The State values the dignity of every human person and guarantees full respect for human rights, and recognizes the fundamental equality of women and men before the law.

¹ A "national government agency" or also referred to as "national agency" or "agency" refers to any unit of the National Government, including a department, bureau, office, instrumentality, or government-owned or controlled corporation.

- 2.2 The Philippines also subscribes to the United Nations (UN) Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Beijing Platform for Action (BPfA), the Sustainable Development Goals (SDGs) 2015-2030, and other similar international treaties and commitments.
- 2.3 Republic Act No. 9710 or the Magna Carta of Women (MCW), a comprehensive human rights law, embodies this policy as it promotes women empowerment, calls for equal opportunities for women and men, and ensures equal access to resources and to development results and outcome in the Philippines.
- 2.4 Pursuant to the MCW and the General Appropriations Act (GAA), all government departments, including their attached agencies, offices, bureaus; state universities and colleges (SUCs); government-owned and controlled corporations (GOCCs); local government units (LGUs); and other government instrumentalities shall formulate their annual GPBs within the context of their mandates to mainstream GAD perspectives in their policies, plans, and programs/ activities/projects (PAPs).
- 2.5 Executive Order No. 5, s. 2016, "Approving and Adopting the Twenty-Five-Year Long Term Vision Entitled *AmBisyon Natin 2040* as Guide for Development Planning," provides that all plans of government departments, offices and instrumentalities, including GOCCs and LGUs, shall be consistent with *AmBisyon Natin 2040*.

3.0 GENERAL GUIDELINES ON GAD PLANNING AND BUDGETING

- 3.1 The formulation of the annual GPB shall be guided by the desired outcomes and goals embodied in the MCW and its Implementing Rules and Regulations (MCW-IRR)², the PPGD, development and sectoral plans for gender equality and women's empowerment (GEWE), other relevant laws, as well as the UN CEDAW, BPfA, SDGs, and other international treaties and commitments.
- 3.2 GAD planning and budgeting shall be conducted annually as an integral part of all programming and budgeting exercises of agencies. The cost of implementing the programs, activities and projects (PAPs) in the GPB shall be part of the agency budget. The PAPs in the GPB shall also form part of the annual Work and Financial Plan (WFP) of concerned offices or units of the agency.
- 3.3 Mainstreaming gender perspectives in agency PAPs to attain the desired outcomes for GAD shall be a priority in GAD planning and budgeting. Using the GAD budget for gender mainstreaming is a way for agencies to influence the entire agency's programs, plans and budgets. Thus, the utilization and outcome of the GAD budget shall be annually monitored and evaluated in terms of its efforts in

² PCW Board Resolution No. 3, Series of 2021 Amending Section 37 of the Implementing Rules and Regulations of the Republic Act 9710 Otherwise Known as the "Magna Carta of Women" (Section 37-A.1)

influencing the gender-responsive implementation of the entire agency program, plan and budget.

- 3.4 The GAD budget, which is the cost of implementing the GAD plan, shall form part of, and is not in addition to the agency's approved annual budget. As provided under the MCW, "the cost of implementing GAD programs shall be the agency's or the local government unit's GAD budget which shall be at least five percent (5%) of the agency's... total budget appropriations."
- 3.5 The agency GAD Focal Point Systems (GFPS) shall take the lead in mainstreaming gender in the agency PAPs. As such, they shall coordinate the preparation of the agency GPB, monitor its implementation and report on the results through the GAD AR. They shall provide technical assistance on gender mainstreaming to offices or units within their agency.
- 3.6 The 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 the 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). This shall also apply to GOCCs and SUCs with branches/campuses.
- 3.7 The determination of compliance to the 5% GAD budget shall be by agency and not by constituent unit. Thus, the budget of the regional or a constituent unit may not necessarily reach 5% of its total annual budget allocation or expenditure, but the central office shall ensure that the agency as whole will meet the minimum 5% GAD budget based on the agency's total budget appropriation.

4.0 ESSENTIAL ELEMENTS IN GAD PLANNING AND BUDGETING

The following essential elements in GAD planning and budgeting shall guide agencies to effectively plan and implement their sectoral programs on GAD. If these are not present or need to be strengthened, agencies shall include them in their GPBs.

- 4.1 *Creation and/or Strengthening of the GAD Focal Point System (GFPS):* As required under Section 36(b) of the MCW, all agencies shall establish or strengthen their GAD Focal Point System (GFPS) to catalyze and accelerate gender mainstreaming within the agency. The creation and strengthening of the GFPS shall be in accordance with the PCW Memorandum Circular 2011-01 or the "Guidelines for the Creation, Strengthening and Institutionalization of the Gender and Development (GAD) Focal Point System.
- 4.2 *Capability Building on GAD:* A clear understanding and appreciation of gender and development is a prerequisite for GAD planning and budgeting. Agencies are required to regularly undertake orientations and capacity development activities on GAD, including GAD-related laws and commitments for their employees. Trainings shall include, but not be limited to gender

sensitivity, gender mainstreaming, gender analysis and gender-responsive planning and budgeting.

- 4.3 *Conduct of Gender Audit:* Gender audit is an examination of the agency's level of gender mainstreaming or extent of the gender-responsiveness of its policies, programs and projects, the level of gender awareness and competence of its personnel and the presence or absence of enabling mechanisms that support gender mainstreaming. The result of the gender audit could be a basis of capacity development programs that must be implemented and in enhancing the gender-responsiveness of agency policies and PAPs.
- 4.4 *Institutionalizing GAD Database/Sex-disaggregated Data:* The agency shall generate and analyze GAD information to include gender statistics and sex-disaggregated data as inputs or bases for planning, budgeting, programming, and policy formulation.

5.0 FORMULATING THE GAD PLAN

- 5.1 Agencies shall formulate their GAD Agenda³, which is their strategic framework and strategic plan on gender mainstreaming and achieving women's empowerment and gender equality. The GAD Agenda shall serve as the agency's reference in developing the annual GPB, particularly in identifying programs, activities, and projects to be undertaken to achieve the GAD goals and outcomes; and provide the monitoring and evaluation (M&E) framework for assessing GAD results that shall be the basis for strengthening the mainstreaming of GAD perspective in the agency's operations and programs.
- 5.2 Based on the GAD agenda, the agency shall identify the GAD mandates it will implement, as well as priority gender issues to be addressed within the GAD Agenda's timeframe. GAD mandates and gender issues may be client-focused or organization-focused. Client-focused GAD mandate or gender issue refers to those that pertain to the unequal status of women and men stakeholders of the agency including the extent of their disparity over benefits from and contribution to a policy/program and/or project of the agency. On the other hand, an organization-focused GAD mandate or gender issue points to the gap/s in the capacity of the organization to integrate a gender dimension in its programs, systems or structure.
- 5.3 Based on the GAD mandates and/or priority gender issues, the agency shall set the annual GAD results or outcomes that it intends to achieve, as well as the GAD programs, activities and projects (PAPs) that the agency shall develop and implement. It is possible that the GAD result or outcome could not be realized in one planning period. Thus, the agency may plan related GAD activities

³ PCW Memorandum Circular 2018-04 provides for the Revised Guidelines for the Preparation of the Gender and Development (GAD) Agenda

to be implemented over several planning periods until the desired outcome is achieved.

5.4 Agencies shall administer the enhanced Gender Mainstreaming Evaluation Framework (GMEF) tool to periodically assess the level of their gender mainstreaming efforts. The agency shall also assess the gender-responsiveness of their major programs and projects⁴ using the Harmonized Gender and Development Guidelines (HGDG) tool. The results of the GMEF and the HGDG assessment will guide the agency in identifying areas for continued improvement and for attributing a portion of or the whole budget of the program or project to GAD.

5.5 For the members of the National Steering Committee on Women, Peace and Security (NCSWPS) 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 Circular 2014-01 on the integration of women, peace and security PAPs in the GPB.

Similarly, member agencies of other 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) may also include in the GPB their commitment/s under these inter-agency bodies' plans.

5.6 After gathering the data required above, the agency shall fill-out the GPB and GAD AR forms and encode the same in the Gender Mainstreaming Monitoring System (GMMS)⁵ for submission to PCW. Annex A provides for the Guide in Completing the GAD Plan and Budget Template.

6.0 ALLOCATION AND UTILIZATION OF THE GAD BUDGET

6.1 At least five percent (5%) of the total agency budget appropriation authorized under the annual GAA shall be allocated/attribution and utilized to fund GAD PAPs. Agencies should also ensure that the GAD plan is integrated in their regular activities. The GAD budget shall be drawn from the agency's maintenance and other operating expenses (MOOE), capital outlay (CO), and personnel services (PS). (Note: The total agency budget appropriation should be

⁴ A program is a "group of activities and projects that contribute to a common particular outcome. A program should have the following: 1. unique expected results or outcomes; 2. a clear target population or client group external to the agency; 3. a defined method of intervention to achieve the desired result; and 4. a clear management structure that defines accountabilities." While a project is a "special agency undertaking which is to be carried out within a definite time frame and intended to result in some predetermined measure of goods and services." (DBM BESF 2022. Glossary)

⁵ The Gender Mainstreaming Monitoring System (GMMS) is an online platform for the preparation, submission, review and/or endorsement of the GPBs and GAD ARs.

adjusted based on the actual funds released, as basis of the GAD AR).

6.2 For GOCCs, the GAD budget shall be drawn from their corporate operating budget (COB). However, budget included in the COB that do not entail actual cash disbursements but only serve as entries in the accounting books, may be excluded in the computation of the minimum 5% GAD budget. The concerned GOCC shall submit to PCW the necessary documents as basis for the exclusion (e.g. interest expenses, debt servicing, etc.).

6.3 Attributing agency major programs or projects to the GAD budget.

6.3.1 Attribution to the GAD budget of the whole or a portion of the budget of an agency's major programs or projects is a means toward gradually increasing the gender responsiveness of government programs and projects.

6.3.2 An agency may attribute a portion or the whole budget for the year of major programs/project during the GAD planning and budgeting phase, by subjecting the program documents to gender analysis using the appropriate HGDG project identification and design checklist (HGDG boxes 9-15, 18-23), the funding facilities checklist (HGDG Box F1) or the generic checklist (HGDG box 7a). The results of the HGDG assessment together with the supporting documents (e.g., project proposal/brief) shall be attached to the GPB submission. If the agency is not yet trained on the use of the tool, it may include said training in its GPB and may seek the assistance of an expert on gender analysis using the HGDG.

6.3.3 The use of the HGDG will yield a maximum score of 20 points for each program or project.

HGDG Score	Description
0 – 3.9	GAD is invisible in the program/project
4 – 7.9	The program/project has promising GAD prospects
8 – 14.9	The program/project is gender-sensitive
15-20	The program/project is gender-responsive

The percentage score of 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. The formula shall be as follows:

$$\frac{\text{HGDG Score}}{20} \times 100\% = \% \text{ of annual program/project budget attributable to GAD}$$

$$\begin{aligned} & \% \text{ of annual program/project budget attributable to GAD} \\ & \times \text{ annual program/project budget} \\ & = \text{attributable amount to GAD} \end{aligned}$$

For example, Program A has an annual budget of Php50 million and the design of the program was assessed using the generic HGDG checklist (box 7a). The HGDG score of Program A was 16.5 points over 20 points. The computation of the GAD budget shall be as follows:

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

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

Thus, the budget of Program A that may be attributed to GAD is Php 41, 250,000.00.

Programs/projects with HGDG scores below 4.0 shall not be eligible for budget attribution. Agencies are, nonetheless, encouraged to identify direct GAD activities to enhance the gender-responsiveness of the program and its design based on the result of the HGDG assessment.

- 6.3.4 During the preparation of its GAD AR, the agency will administer the HGDG using the Project Implementation and Management, and Monitoring and Evaluation (PIMME) checklist (HGDG Boxes 16 and 17) or the Facility Implementation, Management, and Monitoring and Evaluation (FIMME) checklist (HGDG Box F2) based on the project's annual accomplishment report to determine the extent that the targeted HGDG score is attained. This score will be the basis in determining actual expenditure that can be attributed to GAD following the formula below:

$$\frac{\text{HGDG PIMME/FIMME Score}}{20} \times 100\% = \% \text{ of annual program/project expenditure attributable to GAD}$$

$$\begin{aligned} & \% \text{ of annual program/project expenditure attributable to GAD} \\ & \times \text{ annual program/project expenditure} \\ & = \text{attributable amount to GAD} \end{aligned}$$

Programs/projects with HGDG PIMME scores below 4.0 shall not be eligible for budget attribution.

- 6.4 Pursuant to Section 37A.2 of the MCW-IRR, NGA and other government instrumentalities shall ensure that five to thirty percent (5-30%) of funds received from ODA and multi-lateral agencies are in support of gender-responsive programs and projects.

7.0 SUBMISSION, REVIEW AND ENDORSEMENT OF AGENCY GAD PLANS AND BUDGETS

- 7.1 Submission, review and endorsement of all GPBs and GAD ARs shall be done through the GMMS. Agencies shall create or update their user account/s in the GMMS for the online submission of GPBs and GAD ARs by downloading and submitting to PCW the filled-out GMMS registration form.
- 7.2 PCW shall review GPBs submitted within the prescribed period as provided in the annual GAD budget call⁶, and inform the agency of its comments or action on GAD plans within the review period stated in the annual GAD budget call. The agency shall respond within the period prescribed by the PCW if there are revisions to be made, or if there are questions about the submission. The PCW shall inform the agency of the status of its GPB endorsement or non-endorsement upon receipt of the revised GPB, or before the end of the review period, whichever comes first.
- 7.3 PCW shall endorse a GPB, if and only if:
- 7.3.1 the GAD budget meets the minimum five percent (5%) allocation, and
 - 7.3.2. the GPB reflecting PCW's requested revisions, additional information or responses to the questions if any), has been received within the prescribed period and deemed sufficient by PCW.
- 7.4 Agencies shall print the endorsed GPB for signature of their agency head or his/her authorized representative.
- 7.5 Once the GAA has been approved and there are changes in the final agency budget, the agency shall request to submit an adjusted GPB to PCW using the GMMS platform.
- Agencies shall inform the PCW, in writing, if there are changes in the PCW-endorsed GPBs. PCW shall review the submitted adjusted GPB and inform the agency if the GAD PAPs in the adjusted GPB are acceptable. The adjusted GPB shall be the basis for implementing the GPBs, and for monitoring and reporting purposes.
- Agencies may also request to submit an adjusted GPB, if there are emerging gender issues that need to be addressed and/or additional GAD PAPs that need to be implemented. They may also opt to report the variance in the implementation of the PCW-endorsed GPB in their GAD AR provided that the changes are still aligned to the attainment of the identified GAD results and outcomes.
- 7.6 Pursuant to PCW MC 2016-06, Local Water Utilities Administration (LWUA) shall review the GPBs of categories A, B, and C local water districts (LWDs).

⁶ The Annual Budget Call is issued by PCW to inform the national government agencies on the timeline of the preparation and submission of GAD plan and budget.

- 7.7 BARMM line agencies and SUCs shall follow the guidelines issued by the Bangsamoro Women Commission (BWC) on the annual preparation, submission and review of GPBs and GAD ARs.

8.0 IMPLEMENTATION AND MONITORING OF THE GAD PLAN AND BUDGET

- 8.1 The agency GFPS shall disseminate and coordinate the implementation of the GAD plan.
- 8.2 As needed, agencies may seek the assistance of PCW, other oversight agencies, civil society organizations, gender experts or specialists, and other stakeholders in tracking key results - outputs and outcomes - of their GAD PAPs.
- 8.3 All agencies shall integrate GAD indicators into their existing monitoring and evaluation system.

9.0 PREPARATION AND SUBMISSION OF GAD ACCOMPLISHMENT REPORTS

- 9.1 The agency GFPS shall prepare the annual GAD AR following the form prescribed in Annex B. Submission of GAD ARs shall be within the first quarter of the succeeding year.
- 9.2 The agency shall also subject the programs or projects it attributed during the GAD planning stage to the HGDG using the PIMME checklist (HGDG boxes 16 and 17) or the FIMME checklist (HGDG Box F2) based on the project's annual accomplishment/progress report. This score will be the basis in determining the actual expenditure that can be attributed to GAD. The agency shall attach the result of the PIMME/FIMME checklist together with the necessary program or project documents to its GAD AR.
- 9.3 As much as possible, the annual GAD AR shall be accompanied by narrative reports regarding the implementation of the GAD plan and budget submitted through the GMMS.
- 9.4 For the LWDs GAD ARs, these shall be compiled and transmitted by LWUA to PCW for inclusion in the annual GAD budget report and other purposes.⁷

10.0 GAD FUNDS AUDIT

- 10.1 Pursuant to Section 36 of the MCW, the Commission on Audit (COA) shall conduct an annual audit on the use of the GAD budget for the purpose of determining its judicious use and the efficiency and effectiveness of interventions in addressing gender issues.

⁷ Section 5.0 of the PCW MC 2016-06: Extension of the Moratorium on the PCW Review and Endorsement of Local Water District Annual Gender and Development Plans and Budgets

This is towards the realization of the objectives of the country's commitments, plans, and policies on women's empowerment, gender equality and GAD.

- 10.2 Agencies shall submit signed copies of their endorsed GPB and GAD AR with PCW final remarks to their respective COA Audit Team within five (5) working days upon receipt. An advance copy of the GAD ARs shall be provided to the COA Audit Team on or before the 10th of January of the ensuing year, or until further contrary circular is issued, for post-audit purposes.

11.0 SPECIFIC ROLES

11.1 The Philippine Commission on Women (PCW) shall:

- 11.1.1 Lead in setting the priority agenda for women's empowerment and gender equality including the targets for such;
- 11.1.2 Review the GPBs and GAD ARs submitted by NGAs, SUCs, GOCCs, and other national government Instrumentalities
- 11.1.3 Provide technical assistance to NGAs, GOCCs, etc. on gender mainstreaming, especially on GAD Planning and Budgeting; and
- 11.1.4 Assess the actual accomplishments of NGAs, SUCs and GOCCs on GAD, and prepare a consolidated report, including those of BARMM line agencies and SUCs, for submission to Congress and the Office of the President.

11.2 The Department of Budget and Management shall:

- 11.2.1 Monitor the allocation and utilization of the GAD budget by national government agencies;
- 11.2.2 Assist in ensuring that the Organizational Outcomes, as well as targets of all NGAs are gender-responsive; and
- 11.2.3 Develop a tool to assess the implementation of the GPB in the conduct of Agency Performance Review in coordination with PCW.

11.2.1 The National Economic and Development Authority (NEDA) shall:

- 11.3.1 Ensure that GAD issues and concerns, gender equality and women's empowerment are mainstreamed and integrated in the sector outcome indicators including the Philippine Development Plan, Public Investment Program, and Socio-Economic Reports;
- 11.3.2 Monitor the amount of official development assistance (ODA) allocated for gender-responsive programs and projects. It

shall also institute measures to ensure that five to thirty (5-30%) ODA allocations is achieved, sustained and complied with by concerned agencies in order to respond to gender issues and GAD-related plans and policies; and

11.3.3 Provide technical assistance on the use of HGDG on ODA-funded projects, in coordination with PCW.

11.4 BWC-BARMM shall:

11.4.1 Issue guidelines for the submission of GPBs and GAD ARs of BARMM agencies and SUCs and ensure that these are synchronized and consistent with the PCW guidelines on GPB/GAD AR submission and review; and

11.4.2 Provide PCW with a copy of the consolidated report on the compliance to the GAD budget policy of the ministries/agencies of BARMM, duly approved by the Chief Minister of BARMM, for inclusion in the national GAD budget Report submitted to Congress and the Office of the President.

12.0 REPEALING CLAUSE

This Joint Memorandum Circular repeals and supersedes the PCW-NEDA-DBM Joint Circular No. 2012-01 and provisions of other policy issuances that are inconsistent to the provisions of this JMC.

13.0 EFFECTIVITY

This Joint Circular shall take effect for the GAD planning and budgeting process of FY 2024 and the ensuing years until repealed.


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Secretary
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ANNEX A: GUIDE IN COMPLETING THE GAD PLAN AND BUDGET TEMPLATE

Column 1: Gender Issue and/or GAD Mandate

The gender issues identified by the agency through the identification of priority sectoral gender issues aligned with national and international commitments, review of its flagship or regular programs, analysis of sex disaggregated data or relevant information that surface the unequal situation of women and men will be listed in this column. The gender issue could be client- or organization-focused (*please see definition in Section 5.2 Formulating the GAD Plan*).

Aside from the priority gender issues, the agency may directly cite **GAD mandates** or specific provisions from GAD-related laws or plans relevant to their agency that it needs to implement. To the extent possible, the gender issues that are listed by the agency and the GAD mandates cited are aligned with its GAD Agenda.

Column 2: Cause of the Gender Issue

Gender analysis proceeds from identifying the issue (what) to explaining the reasons there is such an issue (why). It is important to establish the cause or causes of the issue to ensure that the GAD program or activity will directly address the gender issue leading to its gradual or complete elimination.

Column 3: GAD Result Statement

The GAD Result Statement/Objective column clarifies and spells out the result or outcome that the agency intends to achieve in addressing the gender issue or in implementing the GAD mandate. (e.g. increased knowledge and skills of the technical staff on GAD planning and budgeting, or improved provision of gender-responsive PAPs for the clients of the organization). The objective must be specific, measurable, attainable, realistic and time-bound. In addressing a gender issue, it is possible that the GAD result or outcome could not be realized in one planning period. Thus, the agency may reflect related GAD activities to achieve the GAD result over several planning periods until the targeted result is achieved as may be guided by the GAD Agenda.

Column 4: Relevant Agency Organizational Outcome or Program/Project

This column indicates the agency organizational outcome or program/project to which gender perspective will be integrated or where the specific GAD activity will fall to respond to the gender issues and/or implement the specific GAD mandate/s identified in Column 1. This ensures that gender perspective is mainstreamed and sustained in the agency's mandates and regular programs. In the context of the Program Expenditure Classification (PREXC), this refers to the program, project or major activity to which the GAD activity can be mainstreamed or is aligned.

Column 5: GAD Activity

The proposed GAD activity, which can either be client- or organization-focused, should be stated as clearly and specifically as possible to facilitate budgeting.

Client-focused GAD activities are activities that seek to address the gender issues of the agency's clients or contribute in responding to the gender issues of the sector.

Organization-focused activities may seek to: a) create the organizational environment for implementing gender-responsive policies, programs and projects; b) address the gap in knowledge, skills and attitudes of key personnel on gender mainstreaming; and c) address the gender issues of employees in the workplace, subject to the mandate of the organization.

Agencies shall give priority to client-focused GAD activities. However, agencies who are in the early stages of gender mainstreaming shall give premium in capacitating the employees on GAD concepts and principles (e.g. Gender Sensitivity Trainings (GSTs), orientation seminars on GAD-related laws, institutionalization of GAD in the organization through policies, establishment/strengthening of the GFPS).

It may take more than one activity or program to address one gender issue, and some gender issues may take longer than one year to address, hence, some activities may recur or be implemented in a progressive manner until the issue is completely addressed. On the other hand, it is possible that one program may address several gender issues or causes of a gender issue.

Column 6: Performance Indicators and Targets

Performance Indicators are qualitative and quantitative means to measure the achievement of the results of the proposed activity and how they contribute to the realization of the GAD objective. For one year planning, indicators are at the output level to measure the direct results of implementing the GAD activities.

Quantitative indicators are measures or evidence that can be counted and are usually expressed in quantifiable terms as rate, ratio, or percentage.

Qualitative indicators are measures of an individual or group's judgement and/or perception of congruence of established standards, the presence or absence of specific conditions, the quality of something, or the opinion about something (e.g. the client's opinion of the timeliness of service). (Source: RBM Tools at CIDA).

Targets are the specific desired outcomes that support the achievement of the objectives, it is the desired level of performance for a specific performance indicator.

Target is the level of performance for a specific performance indicator that the agency intends to achieve within one year in relation to the GAD result or objective. The target should be realistic and attainable within the implementation period.

Monitoring and evaluating the GAD plan and budget will largely be based on attainment of targets and performance indicators.

(Reference: <https://atap.gov.au/framework/goals-objectives-targets/2-defining-goals-objectives-targets.aspx>)

Column 7: GAD Budget

The GAD budget is the cost of implementing the GAD plan. All agencies shall allocate at least five percent (5%) of their annual budget appropriations to support their respective GAD PAPs; thus, the GAD budget may be drawn from the agency's maintenance and other operating expenses (MOOE), capital outlay (CO), and/or personal services (PS) or a combination thereof. The 5% GAD budget, however, is only the minimum and shall not act as a budget ceiling for GAD PAPs; but shall be utilized to influence the remaining 95% of the agency's budget.

For more realistic budgeting, the cost of implementing each activity should be estimated by object of expenditure. For example, if the agency conducts one GST, it should cost the board and lodging (if training is live-in) or food for x number of persons for x number of days, professional fee for resource persons, supplies and materials, travel expenses, communication costs for coordinating the training, among others. It may also include the cost of Personal Services of all attendees and training staff and officials involved. It is possible that certain activities, such as nomination and promotion of women to third level posts, may have direct cost implications by estimating the number of work hours or number of days by all concerned officials and employees of agencies involved in the nomination or promotion. In addition, activities such as review and amendment of policies to make it gender-responsive may have direct cost implications based on the estimated work hours or number of days spent for such activities. Nevertheless, it is important to reflect this in the GAD plan to ensure that all agency initiatives in mainstreaming gender in their programs are documented.

Note: Approved general appropriations may not be available during the preparation and submission of GPBs. As such, agencies shall initially indicate their proposed budget or the budget in the National Expenditure Program (NEP), or, in the case of GOCCs, their proposed or previous COB, in the "Total GAA of the Agency". Once the agency receives their approved GAA, they may request to re-open the GMMS to submit a re-calibrated GAD Budget.

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

Examples of expenses that **CAN** be charged to the GAD budget:

1. Capacity development on GAD;
2. Activities related to the establishment and strengthening of enabling mechanisms that support the GAD efforts of agencies (e.g. GAD Focal Point System, VAW desks, among others);

3. Salaries of agency personnel assigned to plan, implement and monitor GAD PAPs on a full-time basis, following government rules in hiring and creating positions;
4. Agencies may cost the time spent by GFPS members and of agency personnel doing GAD related work (e.g. auditors doing audit of GAD funds) and charge this to the GAD budget. Overtime work rendered in doing GAD related PAPs may be compensated through a compensatory time off (CTO), following government accounting and auditing rules and regulations;
5. Salaries of police women and men assigned to women's desks;
6. Agency programs to address women's practical and strategic needs (e.g. daycare center, breastfeeding rooms, crisis or counseling rooms for abused women, halfway houses for trafficked women and children, gender-responsive family planning program among others);
7. Consultations conducted by agencies to gather inputs for and/or to disseminate the GAD plan and budget;
8. Payment of professional fees, honoraria and other services for gender experts or gender specialists engaged by agencies for GAD-related trainings and activities; and
9. IEC activities (development, printing and dissemination) that support the GAD PAPs and objectives of the agency.
10. Paid leaves allowed under the MCW and GAD-related laws acknowledged by PCW, i.e. extended maternity leave benefits, paternity leave, VAWC leave, sick leave resulting from gynecological disorder, etc.
11. Administrative costs or expenses related to organization of- or participation to GAD related activity/ies, i.e. capacity development in areas other than the office premises; attendance to foreign or domestic conferences, meetings, workshops, etc.

Examples of expenses that **CANNOT** be charged to the GAD budget:

1. Personal services of women and men employees **UNLESS** they are working full time or part time on GAD PAPs;
2. Honoraria of officials and employees of the agency serving as members of the GAD Focal Point System, except if they serve as resource persons during trainings, conferences and other GAD-related activities;
3. Salaries of casual or emergency employees **UNLESS** they are hired to assist in GAD related PAPs;
4. Provision for contingency funds or "other services" of PAPs;
5. Car-pooling, gas masks for traffic/environment enforcers, among others, unless it is justified that such expenses are in pursuant of GAD-related activities;
6. Social, rest and recreation activities;

The following expenses may **NOT** be charged to the GAD budget **UNLESS** they are justified as clearly addressing a specific gender issue:

1. Physical, mental and health fitness including purchase of equipment and information dissemination materials;
2. Construction expenses; purchase of equipment (e.g. IT equipment) and vehicles

3. Persons with disabilities (PWDs)-, senior citizens-, child and IP-related activities;
4. Other international and local/domestic celebrations.

Column 7: GAD Budget Source

This column indicates the fund where the GAD budget is sourced. The GAD Budget may be sourced from the following:

1. General Appropriations Act (GAA) of the agency;
2. Official Development Assistance (ODA);
3. Corporate Operating Budget (COB)

Column 9: Lead or Responsible Office

This column specifies the unit or office responsible for implementing the GAD activity.

Column 10: Attachments

This column indicates the title of supporting documents uploaded by the agency using the GMMS interface.

ATTRIBUTION OF REGULAR PROGRAMS/PROJECTS TO THE GAD BUDGET

To be able to attribute the cost of mainstreaming gender in a regular program/project, the agency shall assess the program/project using the HGDG tool. During the preparation of the GPB, the program/project shall be assessed based on its original/revised design document(s). The agency shall use the appropriate HGDG design checklist (HGDG Boxes 9-15, 18-23), funding facilities checklist (HGDG Box F1) or generic checklist (HGDG Box 7a).

Column 5: Title of the Program or Project

This column states the title of the agency program/project which shall be assessed using the HGDG tool for attribution to the GAD budget, the HGDG score and its corresponding percentage score, and the computation of the attributed cost (total program/project budget for the year multiplied by the percentage score of the HGDG assessment)

Column 7: GAD Attributed Program/Project Budget

This column reflects the amount of the program/project's annual budget attributed to the GAD budget. Depending on the HGDG score of the program/project, the agency may attribute a portion or the whole of the program/project's annual budget to the GAD.

Column 9: Lead or Responsible Office

This column specifies the unit or office in the agency tasked to implement the program/project being attributed to GAD.

Column 10: Attachments

This column indicates the title of supporting documents attached by the agency, which shall include, among others, the program design/proposal and the HGDG score sheet.

ANNEX B: GUIDE IN COMPLETING THE GAD ACCOMPLISHMENT REPORT TEMPLATE

Note: The GMMS automatically migrates the contents of the endorsed or unendorsed GPBs to the GAD AR template, except for columns on actual results, actual cost/expenditure, attachments and variance/remarks of direct GAD activities. Agencies shall complete the GAD AR template by accomplishing the following columns:

Column 7: Actual Results (Outputs/Outcomes)

This column reflects the actual results of the planned GAD activities conducted and/or implemented and the description of the change that has occurred after implementing a particular GAD activity.

Example No. 1

GAD Activity: Conduct of GST

Performance indicator: No. of new employees attended the GST, target: 100% of new employees attended the GST

Actual results: 80 out of 100 or 80% of new employees attended the GST.

Example No. 2

GAD Activity: Develop program addressing SH in campus, in compliance to RA 7877;

Performance indicator: 100% completion of the program on SH, establishment of a Committee on Decorum and Investigation (CODI); development of guidelines in addressing SH disseminated, IEC materials on SH developed and disseminated, target: 1 guidelines on addressing SH published and disseminated, CODI established, 1 flyer on SH developed and disseminated;

Actual results: 50% completion of anti-SH program; CODI established, 5000 FAQ flyer on SH printed and disseminated to students.

In example no. 2, the agency may include description or a brief narrative of the change that occurred after the implementation of the GAD activity/ies – such as, increase in the number of reported cases of SH, change in behavior of students, increased awareness of students about their rights. These changes shall also be supported by documents that would illustrate how these changes were manifested or validated.

Column 9: Actual Cost/Expenditure and Source

This column indicates the actual cost or expenditure in implementing the identified GAD activities of the previous GPB. It shall include all expenses relative to the implementation of the GAD activity.

For example in the conduct of GST, the costs of venue, materials or kits, professional fee of the facilitator or consultant, and the cost of transporting participants to the venue – shall be reflected as the actual cost of the GAD activity.

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In the event that the GAD activity reflected do not have direct cost implications such as amendment of policies to make it gender-responsive, the agency may attribute part of the salary of the personnel involved based on the time spent doing the GAD activity.

Column 11: Attachments

This column contains the supporting documents to the GAD PAPs that are attached by the agency.

Whenever applicable, agencies may upload through the GMMS interface the following supporting documents: brief narrative report, which include the facilitating and/or hindering factors in the implementation of the GAD activity, copies of policy issuances, etc.

Column 12: Variance/Remarks

This column indicates any deviation from the identified results, activities, and targets. It shall also briefly cite the reasons for the deviation and the factors that facilitated or hindered the implementation of the agency's PCW-endorsed GPB.

GAD ATTRIBUTED PROGRAMS/PROJECTS

On GAD Attributed Programs/Projects, the contents of columns 5 (Title of the Major Programs or Projects) and 10 (Lead or Responsible Unit/Office) are automatically migrated by the GMMS to the GAD AR template.

Column 9: GAD Attributed Programs/Projects Expenditures and Source

This column indicates the GAD-attributed programs/projects' actual cost or expenditures and source. The PIMME/FIMME score shall be used to compute how much of the utilized budget of the attributed program/project shall be attributed to the actual GAD expenditure.

Column 11: Attachments

This column contains the supporting documents attached by the agency, which shall include the HGDG PIMME/FIMME score sheet and other necessary documents to validate or verify the HGDG score.

The lead or responsible office or unit in the agency tasked to implement the GAD-attributed programs and projects shall, in coordination with the GFPS, assess the program/project using the HGDG PIMME or FIMME checklist during the preparation of the GAD Accomplishment Report and provide the necessary means of verification.

Column 12: Variance/Remarks

The column may be used to provide additional notes and/or explanation on the program/project being attributed to GAD, including factors that hindered or facilitated the implementation of the said GAD program/project. This column may also be used to reflect other details or information on the attributed program/project such as, but not limited to, the PIMME/FIMME score of the GAD-attributed programs and projects.

Other GAD Activities conducted

These are unplanned GAD activities conducted which were not originally reflected in the endorsed GPB may still be included in the GAD AR provided that the GAD activity responds to the agency's GAD Mandate or to an identified gender issue within the agency's mandate. PCW shall review the unplanned GAD activities as to its acceptability.