



MEMORANDUM CIRCULAR NO. 2024 - 03

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) 2025 Gender and Development (GAD) Plans and Budgets**

DATE : 27 August 2024

1.0 Preparation and Submission of FY 2025 GAD Plans and Budget (GPBs)

- 1.1. In accordance with Section 36 of Republic Act (RA) 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 2025 GAD Plan and Budget (GPB) to the PCW.
- 1.2. National government agencies and instrumentalities shall observe the following guidelines in the preparation and submission of the FY 2025 GPB:
 - 1.2.1. Identification of gender issues/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's Empowerment (GEWE) Plan 2019-2025 (downloadable through <https://pcw.gov.ph/gewe-plan>)

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

in their GAD Agenda and annual GPB. Agencies may also refer to the GEWE Plan Results Matrices 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. Members of inter-agency committees or councils shall refer to their respective committee- or council-issued GAD-related guidelines as an additional guide in formulating their agency's GPB. GAD-related initiatives aligned with the implementation of the committee's or council's strategic action plans should also be incorporated into the member agencies' GPBs.
 - 1.2.1.4.1. Member agencies of the National Steering Committee on Women, Peace and Security (NSCWPS) shall formulate their GPBs according to PCW-OPAPP Joint Memorandum Circular (JMC) 2014-01 on the integration of women, peace and security PAPs in the GPB.
 - 1.2.1.4.2. Member agencies of the Inter-Agency Council Against Trafficking (IACAT) shall integrate Anti-Trafficking in Persons (ATIP) programs, activities, or projects (PAPs) in their annual GPBs as guided by PCW-IACAT JMC 2023-01.
 - 1.2.1.4.3. Member agencies of the Inter-Agency Council on Violence Against Women and their Children (IACVAWC) shall identify activities based on the recommended strategies reflected in the National Action Plan to End Violence Against Women (NAP-EVAW) 2025-2029 and reflect it in their respective GPBs.
- 1.2.1.5. To ensure the effective implementation of GAD-related national laws and policies, mandated agencies shall reflect specific PAPs in their respective GPBs which include, but are not limited to, the implementation of RA 10354 (Responsible Parenthood and Reproductive Health Act), RA 11596 (Anti-Child Marriage Law), RA 11313 (Safe Spaces Act), RA 8972 (Solo Parents Welfare Act), RA 11648 (Act Raising the Age of Sexual Consent), RA 11210 (Expanded Maternity Leave), and Executive Order No. 141 (Adopting as a National Strategy the Implementation of Measures

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

to Address the Root Causes of the Rising Number of Teenage Pregnancies).

1.2.1.6. Mandated agencies may also include in their GPBs advocacy activities that support the implementation of existing laws, such as RA 11166 (Philippine HIV and AIDS Policy Act) provided that the activities address specific gender issues.

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 to 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 FY 2025 National 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 if there is already an approved FY 2025 General Appropriations Act (GAA).

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, budget included in the COB that does 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 basis for granting the budget exclusion (e.g. dividend remittance, payment for obligations, 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/projects. Based on the Investment Coordination Committee (ICC) on the 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 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:

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 predetermined measure of goods and services."

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

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

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. Agencies with attributed programs/projects shall attach copies of the results of the assessment using the appropriate HG DG (sectoral or generic) design checklist and relevant supporting documents or means of verification (e.g., project design, concept note, and highlights of the stakeholders' meeting/consultation with sex-disaggregated data of the attendees) 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 Technical Working Group or other authorized official of the agency.⁶ Agencies are also required to fill out the Remarks/Comments Column of the checklist and provide justification for each corresponding score per indicator.

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 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 gender 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 branches/campuses.
- 1.2.3.3. As provided under PCW MC No. 2016-06, LWDs shall prepare their FY 2025 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

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

GAD Budget. All LWD GPBs shall be submitted to the LWUA for monitoring purposes.

1.2.3.4. In the case of SUCs, their GPBs shall first be submitted to and reviewed by the concerned regional office of the Commission on Higher Education (CHED). Once the GPBs are deemed acceptable, the concerned CHED RO shall forward and submit the GPBs to the PCW, for review and endorsement. SUCs with institutional autonomy shall submit their GPBs directly to PCW.

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 18-Day Campaign to End Violence Against Women, must be consolidated into one entry and must not be reflected separately 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, including the entries for attributed programs.

1.2.5. Endorsement of GPB

1.2.5.1. PCW shall endorse the FY 2025 GPB if: (1) the minimum five percent (5%) GAD Budget requirement has been 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. GPBs that are partly or non-compliant with the conditions provided in Section 1.2.5.1 shall be returned to the agency and be deemed unendorsed. However, agencies may request for reconsideration to resubmit their GPB for review up to **two times**. If there are still deficiencies after the authorized rounds of review, then the GPB will finally be deemed unendorsed.

1.2.5.3. Agencies may request for reconsideration of the submission of GPBs within 10 working days upon the receipt of the notification of non-endorsement. Failure to submit a request for reconsideration within the set period shall warrant the GPB unendorsed. Once the

request for reconsideration has been granted, the agency shall be given 22 working days to revise and resubmit its GPB.

- 1.2.5.4. Comments to the GPBs may be expected by the agencies 30 days from the submission in the Gender Mainstreaming Monitoring System (GMMS). However, actual period of review of GPBs shall be dependent on the number and volume of submissions received by the PCW.
- 1.2.5.5. 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. Agencies shall also furnish their respective Commission on Audit (COA) Audit Team with a copy of their signed GPB within 5 working days from its endorsement or the period prescribed by the COA.
- 1.2.5.6. 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 **31 July 2025**. Other adjustments to the GPB after this date shall be reflected as variance in the Remarks column of the GAD Accomplishment Report. Agencies are allowed to submit requests for adjustment of the endorsed GPB only once.

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 only 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. Prior to the submission of the GPB, agencies shall register and/or update the enrolled user account/s in the GMMS using the GMMS Registration Form and following the instructions provided in the PCW website (<https://pcw.gov.ph/gender-mainstreaming-monitoring-system/>) for the online submission of the FY 2025 GPB. Updating the enrolled user accounts in the GMMS will ensure receipt of the notification status of review as well as other GPB/GMMS-related announcements.
- 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**. 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 the goal of transitioning from an activity/output/outcome-based to an impact-based approach to GAD planning and budgeting, the following pilot agencies shall prepare their FY 2025 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 2025 GPBs of pilot agencies shall be coursed through the GMMS Version 3 with URL: <http://115.85.25.198> 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

28 October 2024*	Deadline of SUCs for the encoding and submission of FY 2025 GPBs through the GMMS, for review of CHED
07 November 2024	Deadline for encoding and submission to PCW of FY 2025 GPBs 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)
18 November 2024	Deadline of encoding and submission to PCW of FY 2025 GPBs of executive departments and their attached agencies through the GMMS
02 December 2024	Deadline of encoding and submission to PCW of FY 2025 GPBs of GOCCs through the GMMS

9 December 2024

Deadline for CHED to submit to PCW the reviewed FY 2025 GPBs of SUCs through the GMMS

Note: *Exemption for SUCs with institutional autonomy as indicated in Section 1.2.3.4. These SUCs shall submit their GPBs in the GMMS directly to PCW on or before 9 December 2024, the same deadline for CHED to submit the reviewed FY 2025 GPBs of SUCs to PCW.

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 HGDG tool, agencies are encouraged to attend the PCW GAD Webinar 6.

Session Title: GAD Planning and Budgeting for NGAs/National GAD Budget Forum

Schedule: 25 September 2024, 8:30 a.m. – 5:00 p.m.

Registration: 5 September 2024

- 5.2. For the details, please visit the PCW 2024 GAD Webinar Series page (<https://pcw.gov.ph/2024-gad-webinar-series>).

- 6.0** For questions or clarifications regarding the GAD Planning and Budgeting Forum, agencies may send an email to records@pcw.gov.ph and/or call at tel. nos. (+632) 8735.1654. For specific queries on the entries in the GPBs and/or request for technical assistance, agencies are encouraged to communicate directly with their respective reviewers. For ICT technical support concerning the GMMS, agencies may contact the GMMS Helpdesk through gmmshelpdesk@pcw.gov.ph or 87354767 local 131.

- 7.0** For guidance and appropriate action.

MS. ERMELITA V. VALDEAVILLA

Chairperson