



## MEMORANDUM CIRCULAR NO. 2024-05

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:	Submission of FY 2024 Gender and Development (GAD) Accomplishment Report (AR)
DATE:	10 December 2024

### 1.0. Preparation and Submission of FY 2024 GAD AR through the GMMS Version 2 or 3

- 1.1. In accordance with Section 36 of Republic Act No. 9710 or the Magna Carta of Women (MCW), the utilization and outcome of the GAD budget shall be annually monitored and evaluated in terms of its success in influencing the gender-responsive implementation of agency programs funded by the remaining ninety-five percent (95%) budget. As such, 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 submit their consolidated FY 2024 GAD Accomplishment Reports (ARs) to PCW through the PCW Gender Mainstreaming Monitoring System (GMMS) on or before the following dates:

4 February 2025	State Universities and Colleges (SUCs) submit to the Commission on Higher Education (CHED) regional offices (except SUCs within BARMM and with institutional autonomy).
11 February 2025	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 February 2025	Executive departments and their attached agencies
25 February 2025	Government-Owned and/or -Controlled Corporations (GOCCs)

28 February 2025	<p>CHED Regional Offices to submit to PCW the reviewed FY 2024 GAD ARs of SUCs.</p> <p>SUCs within BARMM and with institutional autonomy.</p>
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1.2. For SUCs, their GAD ARs that have been submitted through the GMMS shall first be reviewed by the concerned CHED regional office. Once the GAD AR has been reviewed, the CHED regional office shall submit the GAD AR to PCW. For SUCs<sup>1</sup> located in the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) and SUCs with institutional autonomy, their GAD ARs will be directly submitted to and reviewed by the PCW.

1.3. In line with the goal of transitioning from an activity-based to a results based approach to GAD planning and budgeting, the following GMMS Version 3 pilot agencies shall prepare their FY 2024 GAD AR using the revised GAD AR form:

- 1.3.1. Bureau of Fisheries and Aquatic Resources
- 1.3.2. Commission on Higher Education
- 1.3.3. Department of Agriculture
- 1.3.4. Department of National Defense
- 1.3.5. Department of Social Welfare and Development
- 1.3.6. Department of Trade and Industry
- 1.3.7. Development Bank of the Philippines
- 1.3.8. Government Service Insurance System
- 1.3.9. Land Bank of the Philippines
- 1.3.10. National Economic and Development Authority
- 1.3.11. Philippine Carabao Center
- 1.3.12. Philippine for Postharvest Development and Mechanization
- 1.3.13. Philippine Commission on Women
- 1.3.14. Philippine Rice Research Institute
- 1.3.15. Technical Education and Skills Development Authority

The submission of FY 2024 GAD ARs of pilot agencies shall be coursed through the GMMS Version 3 with URL: <http://115.85.25.198> following the submission schedule in Section 1.1.

1.4. GAD AR shall be consolidated by agency. The GAD expenditure of a regional office or a constituent unit may not necessarily reach five percent of its approved total annual budget for as long as the agency as a whole meets the minimum five percent GAD expenditure based on the agency's total budget appropriations.

1.5. In order to track the performance and accomplishments of various inter agency committees or councils on women and gender equality

<sup>1</sup> Adiong Memorial Polytechnic State College, Cotabato State University, Mindanao State University, Sulu State College, MSU Tawi-Tawi College of Technology and Oceanography, and Tawi-Tawi Regional Agricultural College. <sup>2</sup> See **Annex A for the List of Member Agencies.**

concerns, member-agencies are requested to identify all committee/council-related activities implemented, including the cost expended.<sup>2</sup> The following are the specific inter-agency mechanisms:

- 1.5.1. National Steering Committee on Women, Peace and Security (NSCWPS)<sup>3</sup>
- 1.5.2. Inter-Agency Council Against Trafficking (IACAT) <sup>4</sup>
- 1.5.3. Inter-Agency Council on Violence Against Women and their Children (IACVAWC)<sup>5</sup>
- 1.5.4. Inter-Agency Oversight Committee on the Safe Spaces Act (IAOCSSA)
- 1.5.5. National Implementation Team of the Responsible Parenthood and Reproductive Health (RPRH) Law
- 1.5.6. Inter-Agency Committee on Gender, Children and Youth Statistics (IACGYCS)
- 1.5.7. Inter-Agency Committee on the Prevention of Child Early and Forced Marriage and Unions (IAC-PCEFMU)
- 1.5.8. Diversity and Inclusion Committee
- 1.5.9. Climate Change Advisory Board Members to Implement the Nationally Determined Contribution Gender Action Plan (NDC GAP) 2024-2030

Agencies can include details of the specific identified activities including the cost as an attachment document in the Remarks Section of the report, or it can be provided as breakdown of the activities in the Actual Results and/or tag the whole activity/program as part of implementing the related mandates and functions under the laws where the interagency mechanisms were created.

Further, when applicable, agencies shall provide sex-disaggregated data (SDD) in the actual results of the implemented activities. The SDD will aid the agencies to surface inequities or gaps related to access, participation and control of resources and benefits. It will also support the generation of gender statistics for policymaking and program development to ensure that women and men shall have equal access to development opportunities.

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<sup>2</sup> See Annex A for the list of Member Agencies

<sup>3</sup> PCW-OPAP Joint Memorandum Circular No. 2014-01: Integration of Women, Peace and Security Programs, Activities and Projects in Annual GAD Plans and Budgets and GAD Accomplishment Reports. <https://pcw.gov.ph/pcw-opap-joint-memorandum-circular-no-2014-01-integration-of-women-peace-security-paps-in-gpbs-gad-ars/>

<sup>4</sup> PCW-IACAT JMC 2023-01 re Integration of Anti-Trafficking in Persons (ATIP) Programs, Activities and Projects (PAPs) in Annual Gender and Development (GAD) Plans and Budgets (GPBs) and GAD Accomplishment Reports (ARs). <https://pcw.gov.ph/pcw-iacat-jmc-2023-01-re-integration-of-anti-trafficking-in-persons-atip-programs-activities-and-projects-paps-in-annual-gender-and-development-gad-plans-and-budgets-gpbs-and-gad-accomplishme/>

<sup>5</sup> National Action Plan to End Violence Against Women (NAP-EVAW) 2025-2029

Example:

GAD Activity	Performance Indicators/Targets	Actual Results
Conduct of various advocacy activities on GAD and GAD related laws	<p>No. of lecture fora conducted - (10)</p> <p>Sex-disaggregated data of the participants</p>	<p>Conducted Twenty-Eight (28) lecture fora:</p> <p><i>1. Forum on Safe Spaces Act (Php 400,000) – conducted and attended by 300 participants. A total of 200 females and 100 males gained a comprehensive understanding of the law and had the opportunity to share their personal experiences and learned about the importance of creating public safe spaces.</i></p> <p><i>2. Forum on Anti-VAWC Law (Php 200,000) – conducted and attended by 100 participants. A total of 60 females and 40 males learned about the law and gained a deeper understanding of their rights and the legal remedies available to them.</i></p>

1.6. Agencies are also recommended to identify all activities implemented, including the cost expended on the implementation of international documents recommendations such as the:

1.6.1. Recommendations from the Concluding Observations to the Ninth Periodic Report on the Implementation of the United Nations Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)<sup>6</sup>;

1.6.2. Recommendations from the Agreed Conclusions of the 68<sup>th</sup> Session of the United Nations Commission on the Status of Women (UN CSW)<sup>7</sup>; and

1.6.3. ASEAN Gender Mainstreaming Strategic Framework 2021-2025<sup>8</sup>

1.7. To attribute the expenditure of a major agency program/project to GAD in the FY 2024 GAD AR, agencies shall accomplish the Harmonized Gender and Development Guidelines (HGDD) **Project Implementation and Management, and Monitoring and Evaluation (PIMME) checklist (HGDD Boxes 16 & 17)** or the Facility Implementation,

<sup>6</sup> [Recommendations from the Concluding Observations to the Ninth Periodic Report on the Implementation of the United Nations Convention on the Elimination of All Forms of Discrimination Against Women](#)

<sup>7</sup> [Recommendations from the 68th Sessions of the United Nations Commission on the Status of Women \(UN CSW\) Agreed Conclusions](#)

<sup>8</sup> [ASEAN Gender Mainstreaming Strategic Framework 2021-2025](#)

**Management, and Monitoring and Evaluation (FIMME) checklist (HGDG Box F2)**, whichever is applicable, to assess the gender responsiveness of the implementation of the program/project. If the agency fails to attribute their major program in their submitted GPB, they should attach accomplished appropriate HGDG (sectoral or generic) design checklist and relevant supporting documents or means of verification along with their accomplished PIMME or FIMME checklist.

- 1.7.1. In accomplishing the HGDG PIMME or FIMME checklist, agencies shall provide the justification in the Remarks column of the HGDG checklist for items in which the agency answered “yes” or “partly yes” and provide the relevant means of verification (MOV) to facilitate the validation of the HGDG score.
- 1.7.2. Copies of the results of the assessment using the HGDG PIMME or FIMME checklist and relevant supporting documents<sup>9</sup> or means of verification (e.g., the program/project brief and accomplishment report, details of expenditure, activity reports, monitoring and evaluation reports, and list of sex-disaggregated data or gender statistics that were used and/or collected, among others) shall be attached to the agency’s GAD AR submission.
- 1.7.3. The score in the HGDG assessment shall be the basis for determining the actual cost/expenditure that can be attributed to GAD and reflected in the GAD AR. The percentage score of the program/project in the HGDG PIMME/FIMME assessment **shall correspond to the percentage of the actual expenditure (not the budget)** of the agency’s major program/project that may be attributed to GAD, provided that **programs/projects with HGDG PIMME/FIMME scores below 4.0 shall not be eligible for attribution**. The formula for computation shall be as follows:
  - 1.8. **The computation of the minimum five percent (5%) GAD expenditure shall be based on the agency’s total budget appropriations provided in the FY 2024 General Appropriations Act (GAA) or, for GOCCs, their corporate operating budget (COB).** Collections and budgets 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 expenditure, provided that the concerned agency shall submit to the PCW the corresponding documents that may serve as basis for granting the budget exclusion (e.g., interest expenses, debt servicing, etc.), subject to the validation of other oversight agencies, as applicable.
  - 1.9. **SUCs and GOCCs are required to provide a copy of their approved budget document (e.g., COB) to PCW.** This document should be attached to the first entry of the GAD AR or submitted to the review moderator with email address: [review.moderator@pcw.gov.ph](mailto:review.moderator@pcw.gov.ph), prior to or after the submission of the GAD AR.

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<sup>9</sup> Word or pdf file

## 2.0. Review of the FY 2024 GAD AR

- 2.1. As provided in PCW-NEDA-DBM Joint Memorandum Circular No. 2022-01, **the PCW does not endorse GAD ARs**. As indicated in Section 9.0 of said Joint Memorandum Circular, the submission of annual GAD ARs of national government agencies shall not bear a GMMS barcode which is only for endorsed GAD Plans and Budgets.
- 2.2. Once received, the PCW will review the GAD AR within 30 working days. A maximum of two (2) passes of review will be undertaken by the PCW on the submitted GAD AR. This means that the first set of comments, observations, and remarks in the first pass, if there are any, should be considered/responded to in the second/final submission of the agency. Agencies will be given 22 working days upon return of their GAD AR, to address and revise the report based on the comments provided. The second/final GAD submission will be the basis for the final comments, observations, and remarks.
- 2.3. Agencies shall use the returned GAD AR with final comments, observations, and remarks as a reference or guide in the implementation of their current GAD programs, activities, and projects (PAPs), as well as in the preparation of their succeeding GAD Plans and Budgets.

## 3.0. Generation and Dissemination of the PCW-Reviewed GAD AR

- 3.1. The final observations and remarks of PCW shall be indicated in the "General Comments" section of the returned GAD AR, which can be viewed and downloaded from the GMMS.
- 3.2. Agencies shall print the returned GAD AR with PCW's final observations and remarks for signature, and submit signed copies to the PCW and their respective COA Audit Team. Below are the steps to generate the PDF copy of the GAD AR with the final observations and remarks:
  - 3.2.1. Click the "My GAD Profiles" menu;
  - 3.2.2. Select "List of GAD Plans and GAD ARs";
  - 3.2.3. Click the View icon under the Actions column;
  - 3.2.4. Click the Comment Reports icon on the upper left side portion of the window to view the reviewed GAD AR with PCW's comments, remarks, or observations; and
  - 3.2.5. Finally, click the PDF icon to generate the report.
- 3.3. GMMS Version 3 pilot agencies may directly coordinate with the PCW System Administrator in generating their GAD AR with comments through [sysadmin@pcw.gov.ph](mailto:sysadmin@pcw.gov.ph).
- 3.4. All agencies **shall publish their signed GAD AR in their physical and/or online GAD Corner or equivalent platforms** in line with the

principles of transparency and accountability.<sup>10</sup> This requirement is intended to ensure the publication of annual reports that include information on gender-related expenditures and the impacts of budgetary policies on gender equality. Sensitive information may be excluded from publication, provided that such exclusion is consistent with applicable laws on confidentiality and privacy, prior to the posting of the report on any of the aforementioned platforms.

  
ERMELITA V. VALDEAVILLA  
Chairperson

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<sup>10</sup> DBM National Circular 542, August 29, 2023, reiterates compliance with Section 93, of the General Appropriations Act of FY 2012, <https://blgf.gov.ph/govph-megamenu/national-budget-circular-542/>