

## **MEMORANDUM CIRCULAR NO. 2017-03**

**TO:** All 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 Government Instrumentalities and All Others Concerned

**SUBJECT:** **Preparation and Online Submission of FY 2019 Gender and Development (GAD) Plans and Budgets and FY 2017 GAD Accomplishment Reports and Other Matters**

**DATE:** 29 September 2017

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### **1.0 Preparation and Submission of FY 2019 GAD Plans and Budgets (GPBs)**

- 1.1. In accordance with Section 36 of the Magna Carta of Women (MCW) and the guidelines set under Joint Circular 2012-01 issued by the Philippine Commission on Women (PCW), the National Economic and Development Authority (NEDA) and the Department of Budget and Management (DBM), the PCW calls on all government agencies and instrumentalities [except local government units (LGUs) and local water districts (LWDs), which shall follow the guidelines set in the PCW-DILG-DBM-NEDA Joint Memorandum Circular (JMC) 2013-01, as amended by JMC 2016-01, and PCW Memorandum Circular (MC) 2016-06, respectively] to prepare and submit their FY 2019 GAD Plan and Budget (GPB) and FY 2017 GAD Accomplishment Report (GAD AR) to PCW.
- 1.2. In the preparation and submission of the FY 2019 GPB, agencies shall observe the following:
  - 1.2.1. Identification of Gender Issues and GAD Mandates
    - 1.2.1.1. The gender issues/GAD mandates and corresponding GAD programs, activities and projects (PAPs) to be included in the GPB should be within the context of the agency's mandates. In identifying gender issues and corresponding GAD PAPs, agencies shall include those that directly respond to mandates provided in relevant provisions of the MCW, the United Nations Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Beijing Platform for Action (BPfA), the Sustainable Development Goals (SDGs), especially SDG 5:

“Achieve gender equality and empower all women and girls”, the Philippine Plan for Gender-Responsive Development (PPGD), 1995-2025, and other gender- or women-focused laws, policies and plans of government.

1.2.1.2. The identification of gender issues and GAD PAPs shall also be informed by the results of gender analysis and gender audit, particularly the Gender Mainstreaming Evaluation Framework (GMEF) Assessment (Refer to PCW Memorandum Circular 2016-6).

1.2.1.3. For member agencies of the National Steering Committee on Women, Peace and Security (NSCWPS) and agencies that implement programs, activities and projects (PAPs) in conflict-/post-conflict affected areas, in addition to the guidelines provided under PCW-NEDA-DBM Joint Circular 2012-01, the preparation of their 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.

#### 1.2.2. Process of Submission, Review and Endorsement

1.2.2.1. 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 GPBs directly to PCW, for review.

1.2.2.1.1. Agencies are encouraged to submit a consolidated GPB to facilitate the encoding of data in the corresponding budget preparation (BP) forms on GAD (BP Forms 400 and 400-A for submission to DBM). Agencies, however, may still opt to submit GPBs by region. Plans and programs of lower constituent units (i.e., district and field offices) shall be integrated either in the agency consolidated GPB or in the regional GPB. In the case of Department of Health (DOH), for instance, the GAD issues and corresponding PAPs of Retained Hospitals and Treatment and Rehabilitation Centers shall be integrated either in the GPB of the DOH regional office to which they are under or in the DOH consolidated GPB.

1.2.2.1.2. If the agency will submit GPBs by region, the GPBs and GAD ARs of regional offices shall first be submitted to and reviewed by the GAD Focal Point System (GFPS) of the central office. The review shall focus on the alignment of the GPB with the overall GAD agenda/framework set by the central office, and the correctness or alignment of entries in each column of the GPB. Once the GPB and GAD AR are acceptable, these shall be submitted by the central office to PCW for review and endorsement.

- 1.2.2.2. In the case of state universities and colleges (SUCs), their GPBs shall first be submitted to and reviewed by the regional offices of the Commission on Higher Education (CHED) following the same parameters provided under Section 1.2.2.1.2. Once the GPBs are acceptable to the CHED regional office, these shall be submitted by the CHED regional office to PCW for review and endorsement.
- 1.2.2.3. In the case of line agencies under the Autonomous Region in Muslim Mindanao (ARMM), their GPBs shall follow the template provided under Annex A of PCW-NEDA-DBM JC 2012-01 and shall be submitted to the Regional Commission on Bangsamoro Women (RCBW) for review and consolidation. Afterwards, the RCBW shall submit the consolidated GPB to the Office of the Regional Governor (ORG), for approval. Once approved, the GPBs shall be submitted by the ORG to PCW for review and endorsement to DBM. For further details, please refer to Section C.6 of the PCW-DILG-DBM-NEDA Joint Memorandum Circular (JMC) 2013-01, as amended by JMC 2016-01. A separate Memorandum Circular on this matter shall be issued by PCW.

### 1.2.3. GAD Budget Costing and Attribution

- 1.2.3.1. As provided under Section 36(a) of the MCW, the GAD budget, which is the cost of implementing GAD programs, shall at least be five percent (5%) of the agency's total budget appropriations.
  - 1.2.3.1.1. The determination of compliance to the GAD budget floor shall be by agency and not by constituent unit (e.g., regional offices, district or field offices). Thus, while the GAD budget of a regional office or a constituent unit may not necessarily reach 5% of its total annual budget, the central office shall ensure that the agency as a whole shall meet the minimum 5% GAD budget based on the agency's total budget appropriations.
  - 1.2.3.1.2. The GAD budget may be drawn from the agency's maintenance and other operating expenses (MOOE), capital outlay (CO), and/or personnel services (PS).
  - 1.2.3.1.3. In the preparation of the GPB, agencies may use as basis in computing the minimum five percent (5%) requirement their approved budget for FY 2017...
  - 1.2.3.1.4. For GOCCs, the computation of the minimum five percent (5%) requirement shall be the GOCC's corporate operating budget.

1.2.3.2. Budget Attribution Using the Harmonized Gender and Development Guidelines (HGDG)

1.2.3.2.1. 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/s<sup>1</sup> or project/s<sup>2</sup> to the GAD budget using the Harmonized Gender and Development Guidelines (HGDG) tool. Assessing 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. GAD budget attribution would help agencies (especially those that do not provide direct GAD services to the public) meet the minimum five percent (5%) GAD budget requirement. (). Major programs/projects subjected to the HGDG assessment shall be reflected under the GPB section on “ATTRIBUTED PROGRAMS.” Direct GAD activities or regular activities<sup>3</sup> of the agency shall not be subjected to the HGDG test.

1.2.3.2.2. Major program/s or project/s that the agency would attribute to the GAD budget shall be assessed using the HGDG tool with the appropriate design checklist. This is to determine the level of gender-responsiveness of the program/project and the corresponding percentage of its annual budget that may be attributed to the GAD budget (See Table 1). The administration of the HGDG tool and the attribution to the GAD budget shall be done by the agency or office responsible for reporting the utilization of the program’s or project’s fund.

**Table 1**

<b>HGDG Score</b>	<b>Corresponding budget for the year of the program/project that may be attributed to GAD</b>
Below 4.0	0%
4.0 – 7.9	25 %
8.0 – 14.9	50%
15.0 – 19.9	75%
20.0	100%

<sup>1</sup> 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.”

<sup>2</sup> A project is a “special agency undertaking which (is) to be carried out within a definite time frame and which is intended to result some pre-determined measure of goods and services.”

<sup>3</sup> An activity is “a work process which contributes to the implementation of a program, sub-program or project.”

1.2.3.2.3. PDF copies of the results of HGDG checklist and other supporting documents (e.g., project design, concept note, or attendance sheets of stakeholder consultations) shall be attached to the agency's GPB submission. Agencies are advised to refer to Section 6.4 of Joint Circular 2012-01 for more details on the process of attribution.

1.2.3.3. Endorsement of GPB

1.2.3.3.1. PCW shall endorse the FY 2019 GPB under the following conditions:

1.2.3.3.1.1. If the requested revisions (if any) in the GPBs have been complied by the agency or the regional office within the prescribed deadline; and

1.2.3.3.1.2. If the FY 2017 GAD AR has been submitted.

1.2.3.3.2. PCW-endorsed GPBs shall be authenticated by the Gender Mainstreaming Monitoring System (GMMS) with a barcode. Concerned agencies shall print the endorsed GPB for signature of their agency head and submit signed copies to PCW and their respective COA Audit Team within 5 working days from endorsement.

1.3. In the preparation and submission of the FY 2017 GAD AR, agencies shall observe the following:

1.3.1. The submission and review of the FY 2017 GAD AR shall follow the same submission lines for the FY 2019 GPB as provided under Sections 1.2.2.1 – 1.2.2.3.

1.3.2. Agencies that have a consolidated FY 2017 GPB shall submit a consolidated GAD AR; while those agencies that have separate FY 2017 GPBs per region shall submit separate GAD ARs per region. GAD accomplishments of lower constituent units (i.e., district and field offices) shall be integrated either in the agency consolidated GAD AR or in the regional GAD AR.

1.3.3. Following Section 1.2.3.1.1, the GAD expenditure of a regional office or a constituent unit may not necessarily be at least 5% of its approved total annual budget for as long as the agency as a whole meets the minimum 5% GAD expenditure based on the agency's total budget appropriations.

1.3.4. In the preparation of the FY 2017 GAD AR, the HGDG Project Implementation and Management, and Monitoring and Evaluation (PIMME) checklist (HGDG Boxes 16 & 17) or the Facility Implementation, Management, and Monitoring and Evaluation checklist (HGDG Box F2) shall be used in assessing the gender-responsiveness

of the major agency program/project based on its implementation/accomplishment report. The score shall be the basis in determining the actual cost/expenditure that can be attributed to GAD and reflected in the GAD AR (See Table 1). PDF copies of the results of HGDG PIMME/FIMME checklist and other supporting documents (e.g., project reports, and monitoring and evaluation framework) should be attached to the agency's GAD AR submission.

1.3.5. Agencies are requested to attach good practices, testimonies, anecdotes or narrative reports of their GAD accomplishments in their GAD ARs using the attachment facility (Column 11) of the GMMS.

1.3.6. PCW-reviewed GAD ARs shall be authenticated by the GMMS with a barcode. Concerned agencies shall print the final GAD AR for signature of their agency head and submit signed copies to PCW and their respective COA Audit Team according to the schedule set under PCW-DBM-NEDA JC 2012-01 and COA Circular 2014-001, respectively.

1.4. Schedule of GPB and GAD AR Preparation, Submission, and Review (See Annex A for List of Agencies)

October 01-15, 2017	Agencies, upon receipt of this Memorandum Circular, shall notify their constituent units of the start of the preparation of their FY 2019 GPB and FY 2017 GAD AR.
October 2- December 30, 2017	<p>Agencies and/or their regional offices prepare their annual GPBs.</p> <p>Regional offices submit their GPBs to their central office, for review. Central offices review the GPBs; transmit comments, if needed; and forward reviewed GPBs to PCW.</p> <p>SUCs submit their GPBs to the CHED regional office, for review. CHED regional offices review the GPBs and GAD ARs of SUCs; transmit comments, if needed; and forward reviewed GPBs and GAD ARs to PCW.</p> <p>ARMM line agencies submit their GPBs to the RCBW, for review. RCBW reviews, consolidates and submits the GPBs of ARMM line agencies to the Office of the Regional Governor for approval and submission to PCW.</p>

January 05, 2018	<p>Deadline of encoding and submission (thru GMMS) of FY 2019 GPBs of the following:</p> <ul style="list-style-type: none"> <li>a. Regional offices, for review of their central office GFPS</li> <li>b. SUCs, for review of CHED regional offices</li> </ul>
January 12, 2018	<p>Deadline of submission to PCW (thru GMMS) of FY 2019 GPBs of the following:</p> <ul style="list-style-type: none"> <li>a. Constitutional Bodies</li> <li>b. Legislative and judicial bodies</li> <li>c. Office of the President and Office of the Vice-President</li> <li>d. Other Executive Offices (OEOs)</li> </ul>
January 19, 2018	<p>Deadline of submission to PCW (thru GMMS) of FY 2019 GPBs of the following:</p> <ul style="list-style-type: none"> <li>a. Line department</li> <li>b. Attached agencies</li> <li>c. Attached bureaus</li> </ul>
January 31, 2018	<p>Deadline of submission to PCW (thru GMMS) of FY 2019 GPBs of the ARMM, GOCCs receiving budgetary support from the national government and other government instrumentalities, and for central offices and CHED regional offices to submit to PCW (thru GMMS) the reviewed FY 2019 GPBs of their regional offices or concerned SUCs, respectively.</p>
January 31, 2018	<p>Deadline of submission to PCW (thru GMMS) of FY 2017 GAD ARs.</p>
January – March 2018	<p>PCW reviews submitted GPBs and GAD ARs.</p> <p>Agencies and/or their regional offices shall resubmit their GPBs if there are revisions to be made.</p> <p>PCW endorses acceptable GPBs.</p>
	<p>Concerned agencies submit their endorsed FY 2019 GPB and FY 2017 GAD AR as attachments to their agency budget proposal in accordance with the schedule prescribed by DBM.</p>

## 1.5. Submission of FY 2019 GPBs and FY 2017 GAD ARs to DBM

- 1.5.1. For agencies that submit their budget proposal to DBM, they shall include their PCW -endorsed GPB and -reviewed GAD AR as attachments to their agency budget proposal and accomplish the BP forms on GAD prescribed by DBM in the annual budget call.
- 1.5.2. Central offices of agencies that opted to prepare GPBs and/or GAD ARs by region shall be responsible for consolidating the GAD budgets and/or expenditures of their constituent units for encoding in the BP forms prescribed by DBM.

## 2.0 Agency Requirements for the Online Submission of GPBs and GAD ARs through the GMMS

- 2.1. The submission, review and endorsement of GPBs and GAD ARs shall be coursed through the GMMS, the PCW online system for managing GAD profiles, GPBs and GAD ARs, as well as for generating GAD-related reports.
- 2.2. Agencies shall create or update their user account/s to the GMMS for the online submission of FY 2019 GPBs and FY 2017 GAD ARs by downloading and submitting to PCW the filled-out registration form found at the PCW website ([www.pcw.gov.ph/gmms](http://www.pcw.gov.ph/gmms)). Central offices of agencies that will opt to submit by region shall be responsible for ensuring that their regional offices shall also create or update their GMMS accounts by including the GMMS registration form in the notice they will issue to their constituent units for the preparation of FY 2019 GPB and FY 2017 GAD AR.
- 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)**. She/He/They shall be responsible for (a) maintaining the agency GAD profile in the GMMS and (b) encoding and submitting the GPB and GAD AR of the agency through the GMMS.
- 2.4. In the case of agencies with regional offices and CHED, they shall also assign GFPS member/s who shall serve as GMMS reviewer/s and endorser/s of GPBs and GAD ARs of their regional offices and SUCs, respectively. The **GMMS reviewer** shall receive an e-mail notice from the System once a regional office or SUC submits its GPB and GAD AR through it. She/He shall be given access to review and input her/his comments to the GPBs and GAD ARs of the regional office or SUC. The **GMMS endorser**, on the other hand, is the account user who shall authorize the transmittal of reviewed GPBs and GAD ARs of regional offices or SUC for the next level of review in the GMMS.
- 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, reviewers and endorsers must familiarize themselves with the system. GMMS instructional materials may be accessed through the PCW website (<http://www.pcw.gov.ph/gmms>).
- 2.7. To further clarify the GMMS process, the PCW shall be conducting orientation sessions on the GMMS. Line departments and central offices shall be responsible for coordinating the synchronized conduct of the GMMS orientation for its agency.
- 2.8. GMMS orientation participants are required to bring their own laptops for the hands-on exercises. The laptops should have the latest Mozilla Firefox or Google Chrome installed.
- 2.9. Expenses for the participation to or conduct of the GMMS orientation may be charged to the agency's GAD budget. The resource person/s for the orientation sessions will be provided by PCW free of charge.
- 2.10. For confirmation on GMMS orientation schedules or other GMMS-related queries, agencies may contact Ms. Gladys Esquibal, Mr. Nico Natividad or Mr. Robert Romero at telephone numbers 7351653 or 7354767 loc. 117 or email address: [sysadmin@pcw.gov.ph](mailto:sysadmin@pcw.gov.ph). Orientation schedules and available slots will also be posted at the GMMS webpage of the PCW website.

### **3.0 Conduct of the GAD Budget Forum**

- 3.1. For further guidance on the GAD planning and budgeting process, agencies are reminded and strongly urged to attend the GAD Budget Forum that PCW will conduct on November 09 and 10, 2017 at a venue to be announced later.
- 3.2. Advisories on the Forum will be uploaded at the PCW website ([www.pcw.gov.ph](http://www.pcw.gov.ph)). Agencies may also contact the Technical Services and Regional Coordination Division at (02) 735-8917 or send an email to the [tsd@pcw.gov.ph](mailto:tsd@pcw.gov.ph) for clarifications on the activity.

4.0 For guidance and appropriate action.

  
**RHODORA T. MASILANG-BUCOY**  
Chairperson 