



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines

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Office of the Chairman



MEMORANDUM

No.: **2017-001**
Date: **JAN 03 2017**

TO : All Assistant Commissioners, Directors and Officers-in-Charge, and Other Concerned Personnel

SUBJECT: Gender and Development (GAD) in the audit of programs, projects and activities (PPAs) of audit teams engaged in Citizen Participatory Audits (CPAs), and those of Official Development Assistance (ODA)-funded Projects

In furtherance of gender mainstreaming efforts of the Commission pursuant to COA Resolution No. 2015-039 dated December 1, 2015, the audit reports of audit teams engaged in CPAs and ODA-funded Projects must include a paragraph pertaining to GAD.

Item 7 of the General Guidelines of COA Circular No. 2014-001 dated March 18, 2014 states:

7. Results of audit of GAD funds and activities, which may be favorable or unfavorable including audit recommendations, shall be incorporated in the Annual Audit Reports (AARs) of agencies under the heading "Gender and Development". A separate report shall be prepared when **required by the Commission** and funding institutions such as international organizations. (Emphasis supplied)

In the recent assessment of the Gender Mainstreaming Evaluation Framework (GMEF) by the Philippine Commission on Women (PCW), one of the major areas where the Commission could level up its gender mainstreaming efforts is the engagement of non-government organizations (NGOs). The conduct of CPAs, which is done in partnership with NGOs, is one of the most tangible ways of levelling up gender mainstreaming of the Commission through the audit GAD PPAs of concerned government agencies.

For ODA-funded projects of concerned government agencies, item 2 of the Specific Guidelines of COA Circular No. 2014-001 dated March 18, 2014 provides:

2. The Auditor, in case of ODA-funded Projects (included and not included in the Annual General Appropriations Act), shall also verify whether NGAs and LGUs and other government instrumentalities ensured that five to thirty percent (5-30%) of funds from foreign governments and multilateral agencies are in support of gender-responsive programs and projects.

The Sectors/Offices whose audit teams are implementing the CPAs and those auditing ODA-funded Projects shall provide the COA-GAD Focal Point System, through the Chair of the Technical Working Group (TWG), a Consolidated Summary Report of audit observations and recommendations pertaining to GAD. The Chair of the TWG of COA GFP System shall submit the Consolidated Summary Report of audit observations and recommendations to the Philippine Commission on Women (PCW).

For compliance of all concerned.


MICHAEL G. AGUINALDO
Chairperson

