



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



MEMORANDUM

No.: **2019-015**
Date: **AUG 06 2019**

TO : All Assistant Commissioners, Directors, Officers-in-Charge, Supervising Auditors, Audit Team Leaders, Audit Team Members, Members of the COA Gender and Development Focal Point (GFP) System in the Central Office and the GFP Sub-Systems of COA Regional Offices, and Other Concerned Personnel

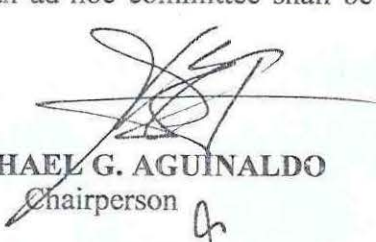
SUBJECT: Preparation of Gender and Development (GAD) Audit Summary Report for Calendar Years (CYs) 2009-2018

Section 36, Chapter VI of Republic Act (RA) No. 9710, the Magna Carta of Women (MCW), and the General Provisions of the annual General Appropriations Act (GAA) require all government agencies to formulate gender and Development (GAD) Plan to address their gender issues or mandates. The GAD Plan shall be integrated into the regular activities of agencies which shall be at least five percent (5%) of the total budget appropriation of agencies. This provision also mandates the COA to 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 towards the realization of the objectives of the country's commitments, plans, and policies on women empowerment and gender equality.

In compliance with the effective implementation of the MCW, the COA has issued revised guidelines in the audit of GAD funds and activities in government agencies¹. The results of audit of GAD funds and activities, which may be favorable or unfavorable, shall be incorporated in the Annual Audit Reports (AARs) of agencies under the heading "Gender and Development"; with a separate report when required by the COA and funding institutions.²

On the 10th year of implementing the MCW and by way of contribution to gender mainstreaming efforts in government agencies, the COA GFP System shall produce a **GAD Audit Summary Report for CYs 2009-2018** covering the GAD audit observations in the AARs of government agencies for these years. In order to provide an appropriate report analysis and write-up, there is need to determine the extent of gender mainstreaming in each agency through these years. Hence, the concerned clusters/offices shall be required to accomplish the form, Annex A hereof, and submit to the GAD Secretariat on or before September 30, 2019 together with the soft copy. Thereafter, an ad-hoc committee shall be created to process and analyze the data, and write the report.

For the guidance of all concerned.


MICHAEL G. AGUINALDO
Chairperson

¹ COA Circular No. 2014-001 dated March 18, 2014 re: Revised Guidelines in the audit of GAD Funds and Activities in government agencies, amending COA Memorandum No. 2009-020 dated May 15, 2009

² Ibid.



**Audit Observations and Recommendations on Gender and Development
in the Annual Audit Reports for Calendar Years 2009-2018**

Agency Name: _____

Cluster/Sector: _____

Year	Audit Observation	Audit Recommendation
2009		
2010		
2011		
2012		
2013		
2014		
2015		
2016		
2017		
2018		

Prepared by:

Staff authorized to upload
the audit report

Reviewed by:

Service Chief/
Supervising Auditor