

Philippine  
Commission  
on Women



# Gender and Development (GAD) Planning and Budgeting

PCW-DBM-NEDA Joint Circular 2012-01

PCW-DILG-DBM-NEDA Joint Memo Circular 2013-01



# PRESENTATION OUTLINE

**1.** Policy Imperatives for GAD Planning and Budgeting

**2.** How do we go about GAD planning and budgeting?

- elements
- processes
- procedures for submission, review and endorsement
- chargeable and non-chargeable PAPs



## ***Part 1***

# **Policy Imperatives for GAD Planning and Budgeting**



# Policy Imperatives for GAD planning and budgeting

## **RA 7192**

Women in  
Development and  
Nation Building Act

**General  
Appropriations Act**

**Joint Memorandum  
Circular 2004-1 for  
NGAs, SUCs**

**RA 9710**  
Magna Carta of  
Women Act of 2009

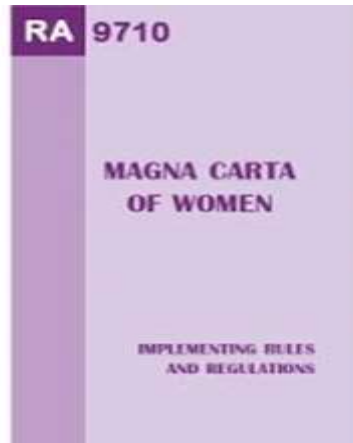
**Joint Memorandum  
Circular 2001-01 for  
LGUs**

**DBM, NEDA and PCW  
Joint Circular 2012-1**  
Guidelines in Preparing  
GAD Plan and Budget and  
GAD AR to implement the  
MCW

**DILG, DBM, NEDA and  
PCW Joint Memorandum  
Circular 2013-1**  
Guidelines on the  
Localization of the MCW

# Policy Imperatives for GAD planning and budgeting

1. RA 9710 – Magna Carta of Women Act of 2009



2. General Appropriations Act



**LAWS**  
*you need to*  
**KNOW**

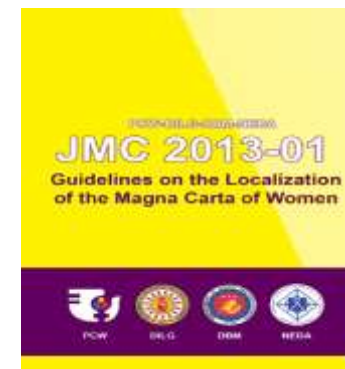
# Policy Imperatives for GAD planning and budgeting

**LAWS**  
*you need to*  
**KNOW**

3. **PCW-NEDA-DBM Joint Circular 2012-01:**  
Guidelines for the Preparation of Annual Gender and Development (GAD) Plan and Budget and Accomplishment Report to Implement the Magna Carta of Women



4. **PCW-DILG-NEDA-DBM Joint Memorandum Circular 2013-01:** Guidelines on the Localization of the Magna Carta of Women





## *Part 2*

**How do we go about GAD  
planning and budgeting?**

# THE GAD PLAN



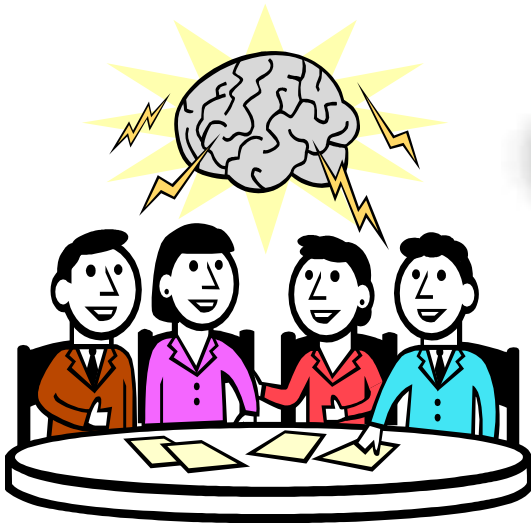
- A systematically designed set of programs, projects and activities carried out by an agency over a given period of time
- It addresses gender issues and concerns of the agency clients and its personnel
- It is an integral part of the agency's annual agency/development Plan



Important

# ESSENTIAL ELEMENTS IN GAD PLANNING AND BUDGETING

## 1. Creation and/or Strengthening of the GAD Focal Point System (GFPS)



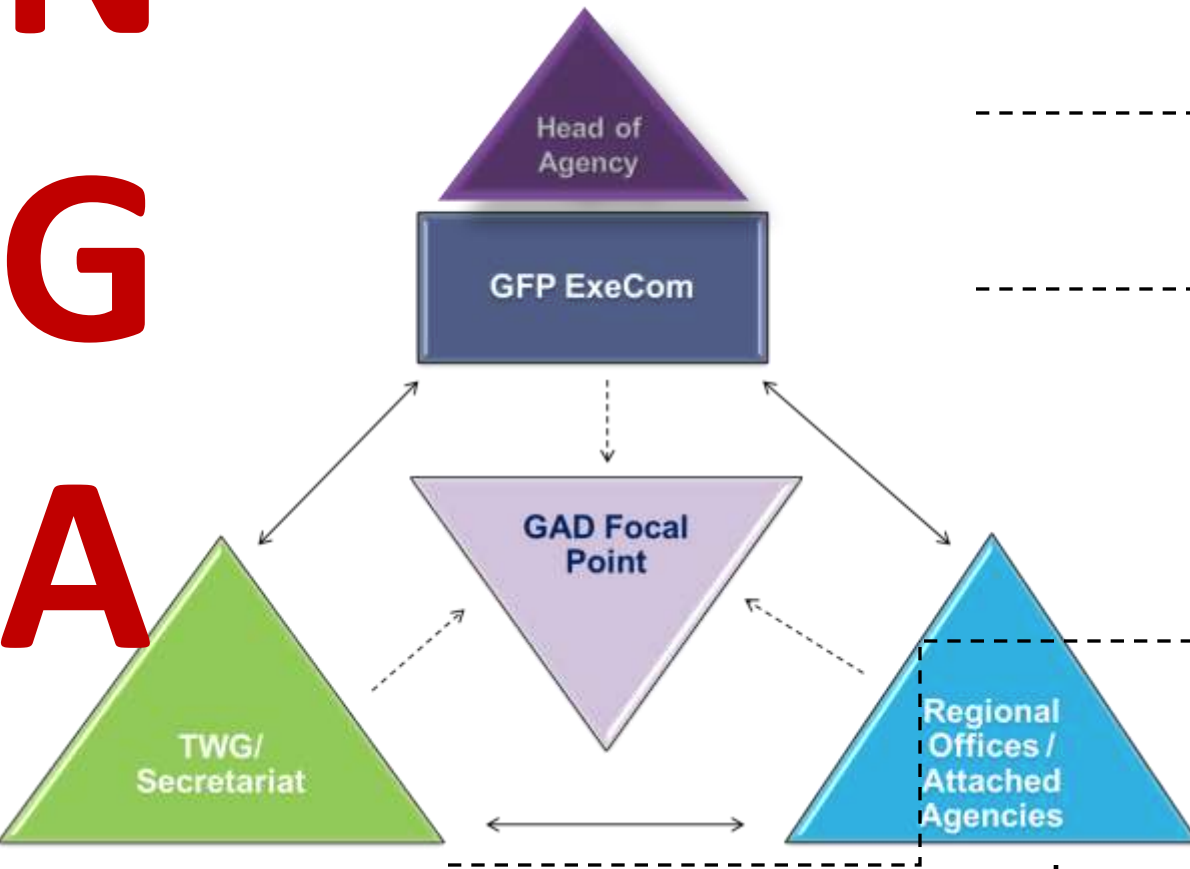


N

# GFP Structure

G

A



## Composition

Department Secretary;  
Bureau Directors; Chair of  
Commissions, etc

Existing Agency EXECOM or  
highest policy making body  
to be headed by the USEC  
OR Equivalent positions as  
may be designated by the  
agency head

Planning, Finance, HRD,  
Senior technical Officers  
from operations units, Stat  
or MIS (may be modified in  
the Regional and SUC GFPS)

May follow the structure of  
mother agency or at least  
have a TWG headed by the  
Director or equivalent

# GFP Structure (ExeCom)



## CHAIR

Local Chief Executive  
(LCE)

## ALTERNATE CHAIR

*(optional)*  
*Designated by LCE*

LGU GAD Office

## VICE-CHAIR *(optional)*

Designated by LCE

## MEMBERS

- Heads of LGU departments and other offices relevant to Gender Mainstreaming:
- Chairs of the following Sanggunian Committee:
  - Women, Children and Family
  - Appropriations
- Representative/s from the following groups:
  - PNP Women's Desk
  - Indigenous Peoples (IPs) (where existent)
  - Persons With Disabilities (PWDs)
  - Women's Organization or recognized NGO
  - Private Sector
  - Academe
- President of the Liga ng mga Barangay (*applicable only for cities and municipalities*)
- Sangguniang Kabataan (SK) Federation President (*applicable only for cities and municipalities*)
- President of the Mayor's League (*applicable only for provinces*)
- President of the Liga ng mga Barangay and Sangguniang Kabataan (*applicable only for provinces*)

**Note: These are the minimum requirements, however, this should not limit the LGU from adding additional members as may be deemed necessary.**

# GFP Structure (TWG)

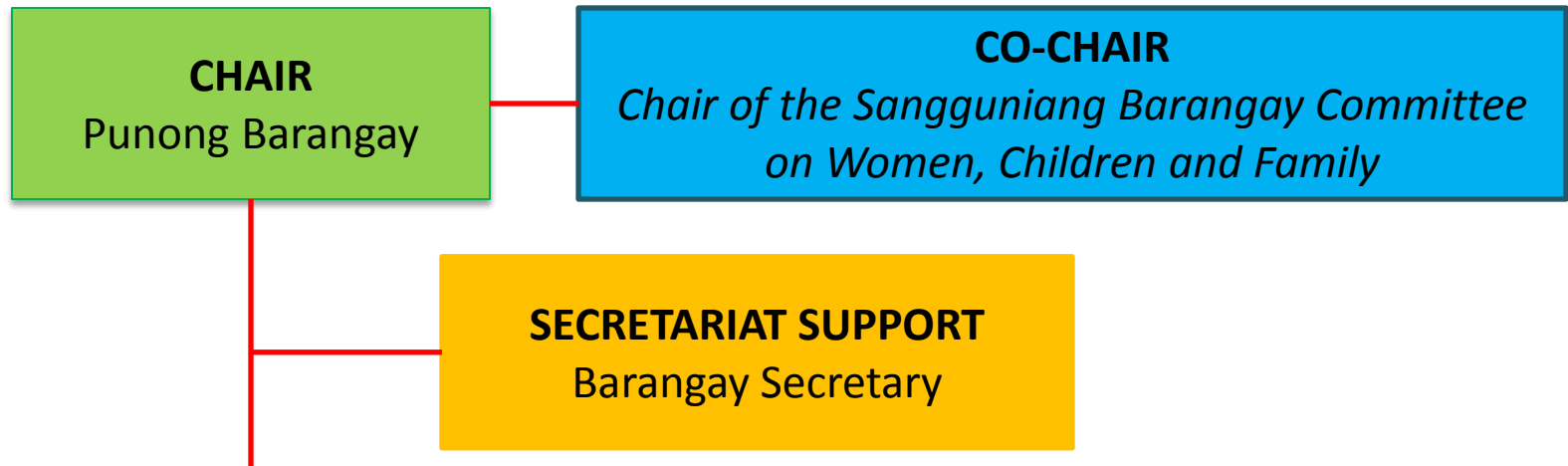


L  
G  
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**CHAIR**  
Elected from among the  
TWG members

**SECRETARIAT**

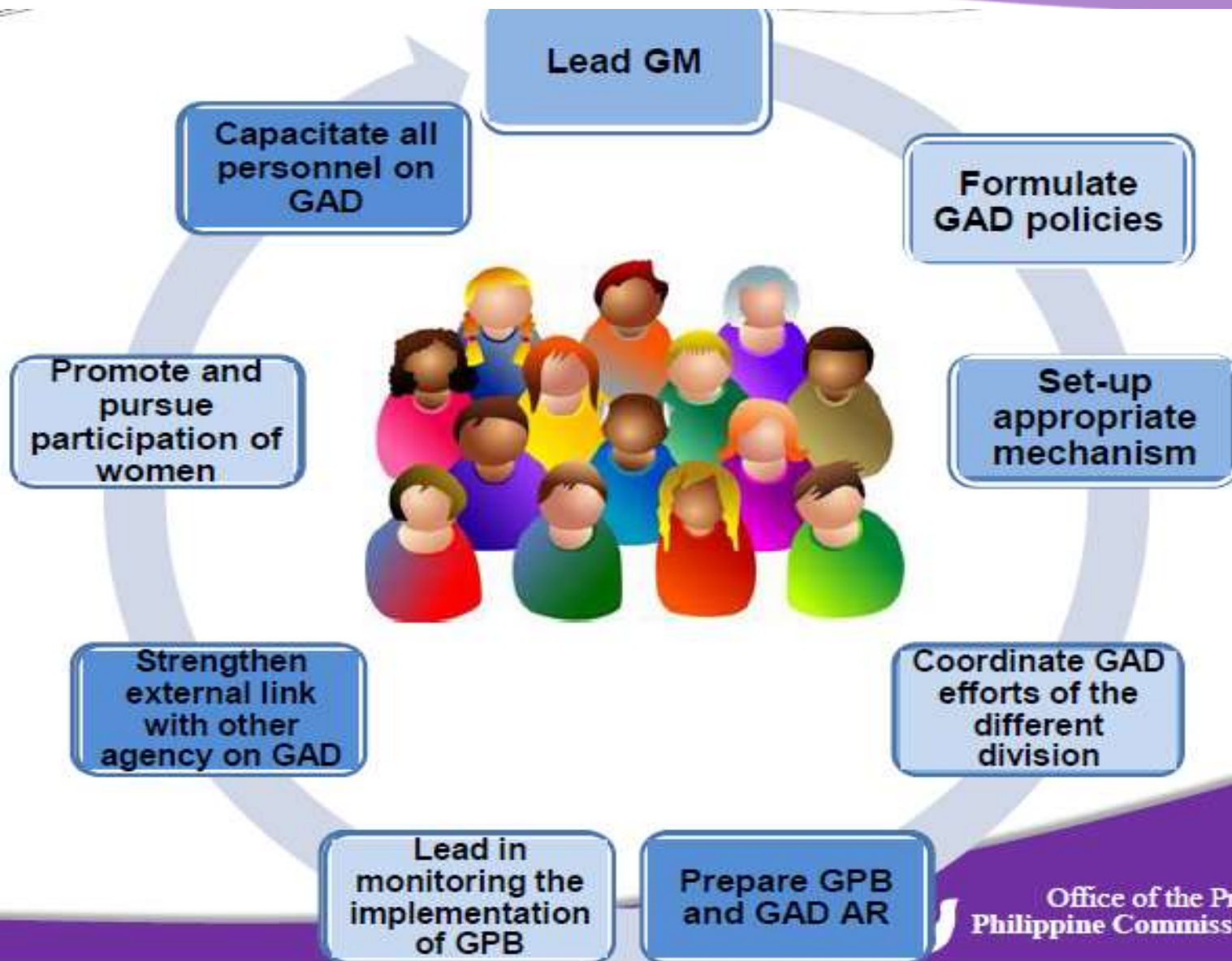
- MEMBERS**
- **Key staff committees represented in the EXECOM and the relevant LGU departments, but not limited to the following:**
    - Planning and Development Office
    - Social Welfare and Development Office
    - Human Resource and Management Office
    - Budget Office
    - Accounting Office
    - Treasurer's Office
    - Health Office
    - Agriculture Office
    - Office of the LCE
  - **Representatives from the following groups:**
    - Private Sector
    - Academe
    - Civil Society/People's Organizations
    - Persons with Disabilities



## MEMBERS

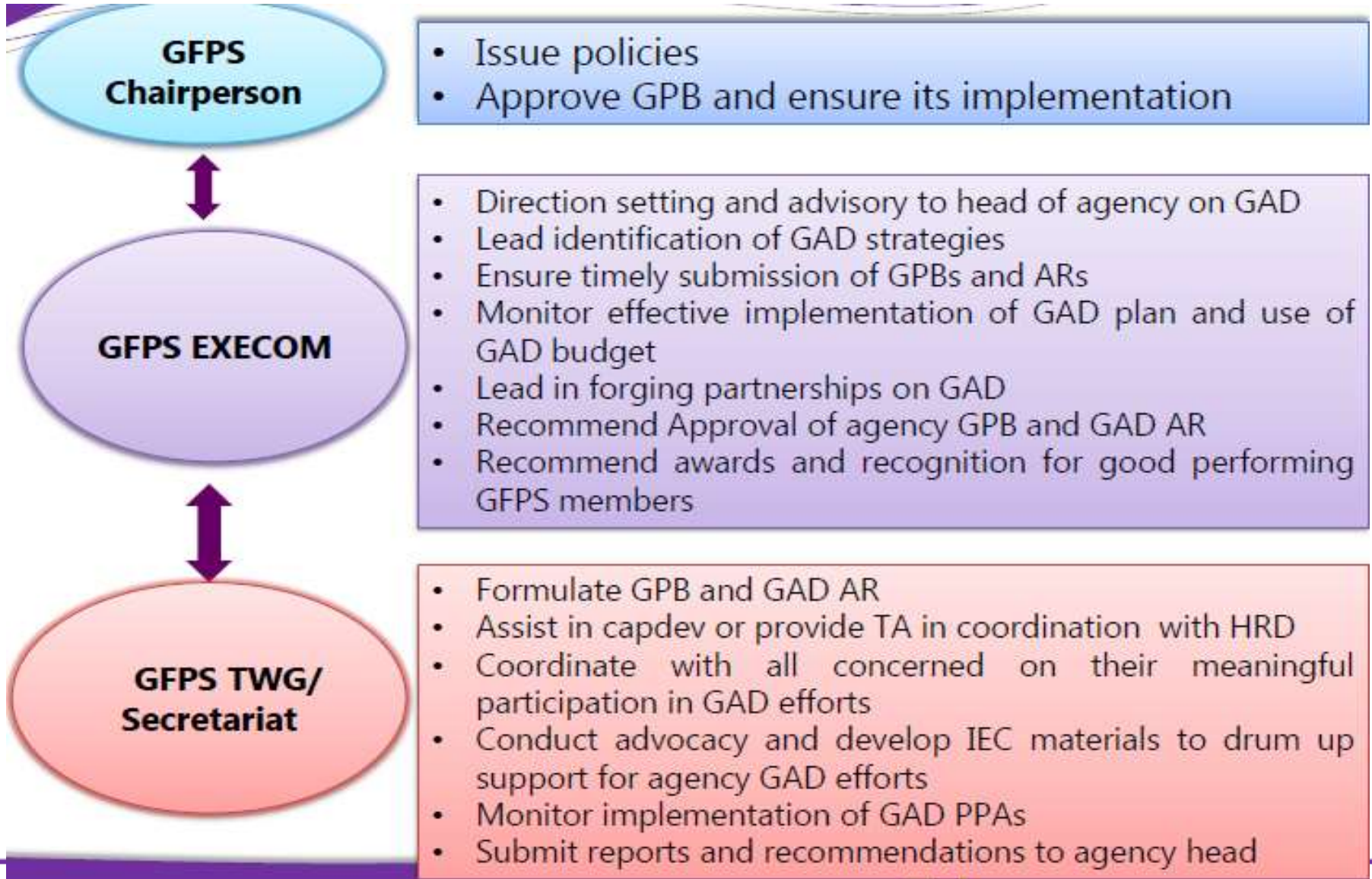
- Barangay Health Worker
- Barangay Human Rights Action Officer (*where existent*)
- Barangay Nutrition Scholar
- Barangay Treasurer
- Day Care Worker
- Lupong Tagapamayapa Member
- Sangguniang Barangay Committee on Appropriations
- SK Chairperson
- Tanod Executive Officer
- Violence Against Women (VAW) Desk Officer
- Representation from Women's organization/s existing in the barangay level

L  
G  
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# GFPS Roles and Responsibilities



Important

# ESSENTIAL ELEMENTS IN GAD PLANNING AND BUDGETING

## 2. Build capabilities of agency on GAD

- Gender Sensitivity Sessions/Trainings
- Gender Analysis and Tools for GA
- Gender Mainstreaming Tools
- GAD Planning and Budgeting
- Harmonized Gender and Development Guidelines
- Issue Specific Training Sessions





**Important**

# ESSENTIAL ELEMENTS IN GAD PLANNING AND BUDGETING

## 3. Conduct Gender Audit

- ILO Participatory Gender Audit Tool/Process
- Gender Mainstreaming Evaluation Framework
- Gender Responsive LGU Ka Ba? (GeRL Tool)
- Harmonized GAD Guidelines (HGDG)

## 4. Institutionalize GAD database and generate sex-disaggregated data





# GENERAL GUIDELINES IN GAD PLANNING AND BUDGETING

**N**

1. Guided by the desired goals and outcomes of national laws and international commitments

**G**

2. Synchronize with and form part of the annual planning and budgeting process of agencies and LGUs

**A**

3. Utilize approved/existing agency budget to implement GAD PAPs



# GENERAL GUIDELINES IN GAD PLANNING AND BUDGETING

- L**
- G**
- U**
1. Formulated within the context of the LGU mandate to ensure gender mainstreaming in PPAs.
  2. Synchronized with the planning and budgeting calendar (DILG-NEDA-DBM-DOF JMC 2007-01)
  3. Incorporated in the CLUP, CDP, AIP, ELA, PDPFP and in sector plans (e.g. DRRM plans). Guided by the desired outcomes and goals in the MCW, PPGD, other GAD-related laws/term plans and international commitments, i.e. UN CEDAW



# GENERAL GUIDELINES IN GAD PLANNING AND BUDGETING

**N**  
**G**  
**A**

4. Adopt gender mainstreaming strategy to attain desired outcomes (use of gender analysis tools)
5. The GAD budget, the cost of implementing the GAD plan shall form part of and is not in addition to the NGA and LGUs' Annual Budget.
6. Led by the GAD Focal Point Mechanism



# GENERAL GUIDELINES IN GAD PLANNING AND BUDGETING

**L**  
**G**  
**U**

4. For effective planning and implementation of GAD PPAs, essential elements in GAD planning and budgeting should be in place:

(a) creation and strengthening of the LGU GFPS;

(b) capacity development on gender mainstreaming, gender-responsive planning and budgeting, gender analysis and gender assessment;

(c) institutionalization of the GAD database.

**If these are not present or need to be strengthened  
LGUs should include these in their GPBs.**



# GENERAL GUIDELINES IN GAD PLANNING AND BUDGETING

- L**
- G**
- U**
- 5) Provision of adequate resources by the LCE; GPB implementation should not be affected by austerity measures.
  - 6) **The GAD budget, which is the cost of implementing the GAD plan shall form part of and is not in addition to the LGUs' Annual Budget.**
  - 7) Consultation with employees and constituencies through accredited women or people/civil society organizations, among others to ensure the relevance of their GPBs.
  - 8) GAD planning and budgeting shall adhere to Executive Order 43 s. 2011 (Social Contract) [***bottom-up Budgeting***]

## In identifying GAD PPAs, priority is given to emerging and/or continuing issues and concerns on:

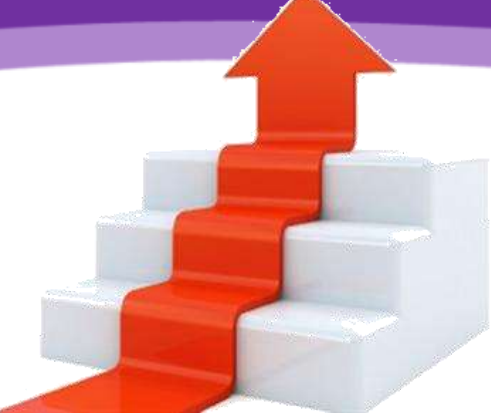


**a. Provision of basic services and facilities to protect and fulfill women's human rights including right to protection from all forms of violence**

**b. Women's economic empowerment, including women's participation in economic governance**

**c. Participation in governance and decision-making**

**d. Other provisions of the MCW**



# STEPS IN FORMULATING THE GAD PLAN AND BUDGET

## 1. SET THE GAD AGENDA

**N** Central agencies in consultation with their regional and attached agencies shall identify the priority gender issues and/or specific GAD mandates that agencies will respond to over a 3-year period.

**A**

**L** In consultation with local functionaries/ stakeholders, the LGU GFPS shall set the GAD agenda or identify priority gender issues to be addressed by the LGU during the three-year term of its leadership.

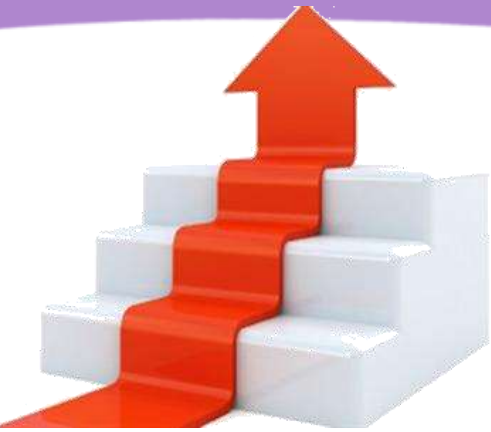
**G**

**U**



**The GAD agenda shall be the basis for the annual formulation of PPAs to be included in the LGU GPB.**

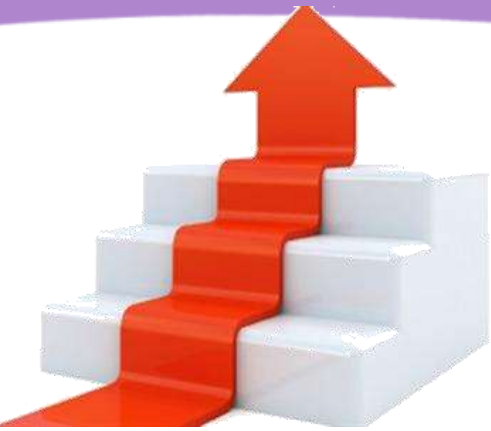




## STEPS IN FORMULATING THE GAD PLAN AND BUDGET

Priority gender issues may be derived from:

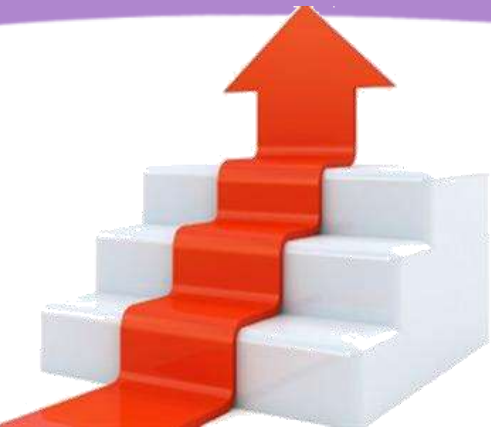
- Review of national GAD policies and plans
- Result of the conduct of gender analysis
- Results of program and project evaluations
- Review of GAD fund audit results and remaining issues identified in the GAD Accomplishment Reports



# STEPS IN FORMULATING THE GAD PLAN AND BUDGET

## 2. IDENTIFY APPROPRIATE PAPS TO ADDRESS PRIORITY GENDER ISSUES

PAPs may be client focused or organization-focused



# STEPS IN FORMULATING THE GAD PLAN AND BUDGET

**3. APPLY THE HARMONIZED GAD GUIDELINES:** in assessing gender responsiveness of major programs and projects

**4. FILL-OUT THE REVISED GAD PB AND GAD AR TEMPLATES:**

\*JC 2012-01: Annex A and B

\*JMC 2013-01: Annex D and E



# OLD GPB FORM FOR NGAs (JC 2004-01)

## GENDER AND DEVELOPMENT (GAD) PLAN

FY \_\_\_\_\_

Department:

Agency:

Major Final Output:

Program/Activity/ Project (1)	Gender Issue/ Concern (2)	GAD Objective (3)	Identified GAD Activity (4)	Target / Output (5)	Performance Indicators (6)	GAD Budget (7)
TOTAL						
Prepared by: _____		Approved by: _____			Date: _____	
Recommending Approval: _____		President: _____			Date: _____	

# NEW GPB FORM FOR NGAs (JC 2012-01)

## ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET

FY 20\_\_\_\_

Agency/Bureau/Office: \_\_\_\_\_

Department (Central Agency): \_\_\_\_\_

Total GAA of Agency: \_\_\_\_\_

Gender Issue and/or GAD Mandate (1)	Cause of Gender Issue (2)	GAD Result Statement/GAD Objectives (3)	Relevant Agency MFO/PAP (4)	GAD Activity (5)	Output Performance Indicators and Targets (6)	GAD Budget (7)	Source of Budget (8)	Responsible Unit (9)
Client-focused								
Org-focused								
TOTAL							XXX	
Prepared by:			Approved by:			Date:		
Chairperson, GAD FP System			Head of Agency			Day/Month/year		

# OLD GPB FORM FOR LGUs (JMC 2001-01)



LGU:

Department/Office

Calendar Year

GAD PAs	Gender-related issues addressed	Expected Output/Target Beneficiaries	Implementation Period	Performance Indicators	OPR	Budget Allocation
Grand Total						
Prepared By:			Approved By:			Date



# NEW GPB FORM FOR LGUs (JMC 2013-01)

## ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET FY \_\_\_\_\_

Region: \_\_\_\_\_  
 Province: \_\_\_\_\_  
 City/Municipality: \_\_\_\_\_  
 Total Budget of LGU: \_\_\_\_\_  
 Total GAD Budget: \_\_\_\_\_

Gender Issue/ GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Objective (3)	Relevant LGU PPA (4)	GAD Activity (5)	Performa nce Target (6)	Performan ce Indicator (7)	GAD Budget (8)			Office of Primary Respons ibility (9)
							MOOE	PS	CO	
<u>Client- focused/GAD Mandate</u>										
<u>Organization- focused</u>										
SUB-TOTAL										
GRAND TOTAL (MOOE+CO+PS)										
Prepared by: Chairperson, GFPS-TWG				Approved by: Local Chief Executive			Date: DAY/MM/YEAR			

Gender Issue and/ or GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Result Statement/ GAD Objective/ (3)	Relevant Agency MFO/PAP (4)	GAD Activity (5)	Output Performance Indicator and Target (6)	GAD Budget (7)	Source of Budget (8)	Responsible Unit/ Office
<p><b><u>Client-Focused</u></b></p> <ul style="list-style-type: none"> <li>Women workers lack access to social protection services and programs</li> </ul>	<p>*Women workers are not aware of government services on social protection, services and welfare programs</p> <p>*Numerous/costly requirements before women workers can access social protection services and welfare programs</p> <p>*Compliance to labor standards and regulations</p>	<p>*Increased awareness women workers on government services on social protection services and welfare programs.</p> <p>*Increased access of women workers to social protection services and welfare program in various sectors.</p> <p>*Affordable and fewer number of requirements before women workers can access social protection services</p> <p>*To enforce and monitor compliance of establishments on labor laws, regulations and standards especially those concerning women activities</p>	<p>*Social Protection and welfare services</p>	<p>*Purposive information dissemination on government services on social protection and welfare services</p> <p>*Revisit and or enhance policy requirements to make it affordable and easier for women workers to access the social services and welfare protection programs</p> <p>*Assist in the enrollment of women workers especially those in the informal sector, to social protection programs (e.g. SSS, Phil Health)</p> <p>*Issuance of policy on labor standards which gives special attention to the special needs of women workers</p>	<p>*5 information dissemination campaigns on government services on social protection services and welfare programs within 1 year</p> <p>*At least 10 groups of women workers informed on how to access social protection services and welfare programs provided by the government and employers</p> <p>*Enhanced and gender-sensitive policy guidelines on the requirements for women to access the social protection services and welfare programs</p> <p>*1, 300 informal women workers enrolled to social protection programs (SSS, Phil Health) within 1 year</p> <p>*At least 1 policy issues on labor standards for women workers specific to social protection services and welfare programs by the 3<sup>rd</sup> quarter of the year</p> <p>*1, 920 establishments informed on GAD and labor standards for women workers upon the issuance of the policy</p> <p>*Proportion of women workers who benefited in the enforcement of the labor standards policy</p>	<p>Php100,000.00</p> <p>Php50,000.00</p> <p>Php500,000.00</p> <p>Php50,000.00</p>	<p>GAA</p> <p>GAA</p> <p>GAA</p> <p>GAA</p>	<p><b>Service Delivery Group</b></p>



Gender Issue and/ or GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Result Statement/ GAD Objective/ (3)	Relevant Agency MFO/PAP (4)	GAD Activity (5)	Output Performance Indicator and Target (6)	GAD Budget (7)	Source of Budget (8)	Responsible Unit/ Office
<p><b><u>Organizational-Focused</u></b></p> <ul style="list-style-type: none"> <li>Very low (20%) representation of women in third (3<sup>rd</sup>) level posts .</li> </ul>	<ul style="list-style-type: none"> <li>Lack of training opportunities for women employees for women employees to qualify for 3<sup>rd</sup> level posts</li> </ul>	<p>Availability of equal training opportunities for women and men employees</p> <p>Increased representation of women in 3<sup>rd</sup> level posts to 40% in 5 years</p>	<p>HRD Services</p>	<p>Inclusion of women employees in training especially on management and leadership skills training among others</p> <p>Profiling of qualified women candidates for 3<sup>rd</sup> level posts for review and consideration of appointing authority</p> <p>Submission of qualified female nominees to 3<sup>rd</sup> level posts</p>	<p>At least 2-3 leadership skills and management training for women employees vying for 3<sup>rd</sup> level posts</p> <p>Perceived change or openness of the agency to women’s appointment to 3<sup>rd</sup> level posts</p> <p>100% of qualified women included in the profile by the 1<sup>st</sup> quarter of the year</p> <p>5 women nominees for each vacancy submitted</p>	<p>Php500,000.00</p> <p>Php50,000.00</p> <p>Php50,000.00</p>	<p>GAA</p> <p>GAA</p> <p>GAA</p>	<p><b>HRD</b></p>



# COSTING AND ALLOCATION OF THE GAD BUDGET

1. At least 5% of total agency and LGU budget under the GAA shall be used to fund GAD PAPs

*GAD budget is not an additional budget over agency's total budget  
GAD budget may be drawn from MOOE, PS and CO of agency*

2. GAD budget may be allocated based on any or a combination of the following schemes:

- *A separate GAD fund to support GAD focused PAPs*
- *A fund to support the integration of GAD perspective in major programs of agencies*
- *A counterpart fund to support gender-responsive ODA funded projects*



## COSTING AND ALLOCATION OF THE GAD BUDGET

3. Attributing the cost or a portion of the cost of implementing major programs to the GAD budget



HGDD score	Description	Corresponding budget for the year of the program that maybe attributed to the GAD budget
Below 4.0	GAD is not available	0% or no amount of the program budget for the year may be attributed to the GAD budget
4.1-7.9	Promising GAD prospects (conditional pass)	25%
8.0-14.9	Gender sensitive	50%
15.0-19.9	Gender-responsive	75%
20.0	Fully-gender responsive	100%



## Application of HGDG to GAD Planning and Budgeting

➤ PCW-NEDA-DBM Joint Circular 2012-01 for NGAs and PCW-DILG-DBM-NEDA Joint Memorandum Circular 2013-01, states that NGAs/LGUs “may attribute a portion or the whole budget of major programs” to their GPBs using the HGDG tool.

### Planning

- A tool for reviewing programs and projects
- Opens up possibilities of identifying areas for action to enhance mainstream program/ project implementation

### Budgeting

- Estimation of how much of program/project budget can be attributed to the GAD budget



## What programs or projects can be attributed to the GAD budget?

- Flagship or major programs of the agency/LGU should be included. This is an indication of serious intent by the agency to address gender equality and women's development and empowerment in its mainstream operations and programs.

# GUIDE IN COMPLETING THE GAD ACCOMPLISHMENT REPORT

- Submitted together with GPB
- Prescribed template for GAD AR



# GAD AR FORM FOR NGAs (JC 2012-01)



## ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT

FY \_\_\_\_\_

Agency/Bureau/Office: \_\_\_\_\_

Department (Central Agency) \_\_\_\_\_

Total GAA of Agency: \_\_\_\_\_

Gender Issue and/or GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Result Statement/ GAD Objective/ (3)	Relevant Agency MFO/ PPA (4)	GAD Activity (5)	Output Performance Indicator and Target (6)	Actual Result (outputs and outcomes) (7)	Total Agency Approved Budget (8)	Actual Cost/Expenditure (9)	Variance/Remarks (10)
Client-focused									
Organization-focused									
TOTAL									
Prepared by: Chairperson, GAD Focal Point			Approved by: Head of Agency				Date Day/Mo/Year		



# GAD AR FORM FOR LGUs (JMC 2013-01)



## ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT

FY \_\_\_\_\_

Region: \_\_\_\_\_

Province: \_\_\_\_\_

City/Municipality: \_\_\_\_\_

Total Budget of LGU: \_\_\_\_\_

Gender Issue/ GAD Mandate  (1)	Cause of the Gender Issue  (2)	GAD Objective  (3)	Relevant LGU PPA  (4)	GAD Activity  (5)	Performance Indicator  (6)	Target  (7)	Actual Results  (8)	Total Approved GAD Budget  (9)	Actual Cost or Expenditure  (10)	Variance /Remarks  (11)
<u>Client-focused/ GAD Mandate</u>										
<u>Org-focused</u>										
<b>TOTAL</b>										

Prepared by:  
Chairperson, GFPS-TWG

Approved by:  
Local Chief Executive

Date:  
DAY/MM/YEAR



### **Column 1: Gender Issue / GAD Mandate**

- This column lists down the gender issues and/or GAD mandates identified in the previous year's GAD Plan and Budget (GPB).
- Gender issues and GAD mandates and commitments that were not previously identified in the GAD plan and budget but were addressed or implemented by the agency shall also be reflected.

### **Column 2: Cause of the Gender Issue**

- This column lists down the causes or reasons for the identified gender issues in the previous year's GPB.

### **Column 3: GAD Result Statement/GAD Objective**

- This column reflects the results/objectives that the agency intended to achieve in relation to the GAD mandates and/ or gender issues it committed to address in the previous year's GPB.

### **Column 4: Relevant Agency MFOs/PPAs**

- This column reflects the agency MFOs/PPAs relevant and appropriate to the gender issues and GAD mandate identified in Column 1 of the previous year's GPB.

### **Column 5: GAD Activities**

- This column enumerates the activities or interventions that were undertaken by the agency in response to the identified gender issues, concerns and GAD mandates. GAD activities that are not included in the endorsed GAD Plan and Budget but were implemented by the agency shall also be reflected.

### Column 6: Targets

- This column indicates the targets identified in the previous GPB which the agency committed to achieve within a specific period.

### Column 7: Actual Results

- This column reflects all the results/outputs of the GAD activities that were conducted and or implemented. It shall provide a description of the change that has occurred after implementing a particular GAD activity. The agency must also indicate the accomplishment of previously identified targets.

### Column 8: Total Approved Agency Budget

- This column indicates the **actual agency budget**. The figure may differ from the amount identified in the PCW-endorsed GAD Plan and Budget.

### Column 9: Actual Cost or Expenditure

- This column shows the **actual cost or expenditure** in implementing the identified GAD activities of the previous GPB. To avoid double counting and attribution, the agency shall provide a breakdown of the expenditure if necessary.

### Column 10: Variance/Remarks

- This column shall **indicate any deviation from the identified results, activities, targets**. The reasons for the deviation as well as the factors that have facilitated or hindered the implementation of the agency's PCW- endorsed GAD Plan and Budget, shall also be cited.

# SCHEDULES IN GAD PLANNING AND BUDGETING

**N**

***September (2 years before budget year):*** PCW issues notification letters to all line Departments

***September-October:*** Line departments or central agencies issue notification letters to all their attached agencies, bureaus and regional offices; agencies formulate their annual GAD plans and budgets

**G**

***November:*** Attached agencies, bureaus and regional offices submit their annual GPBs and ARs

***November-December:*** Central agencies with field and regional offices, bureaus and attached agencies review all GPBs and GAD ARs

**A**

***January (1 year before budget year):*** Submission of reviewed GPBs and ARs to PCW.

***January-February:*** PCW reviews all submitted GPBs vis-à-vis GAD ARs.

***March:*** Central agencies submit revised GPBs to PCW for approval and endorsement



# SCHEDULES IN GAD PLANNING AND BUDGETING

**L** *January (a year before budget year):* LCE shall issue a memorandum order to all LGU departments/offices for the preparation of their annual GPB and annual GAD AR

*January-February:* All LGU departments/offices including barangays shall formulate their GPBs and GAD ARs of the previous year for submission to the LGU GFPS.

**G** *March:* LGU GFPS TWG of component cities and municipalities shall review and consolidate the GPBs. The consolidated GPBs shall be submitted to the Provincial Planning and Development Offices (PPDO) to ensure the alignment of LGU GAD PPAs to the priorities of the province. Afterward, these shall be submitted to the DILG Regional (Provincial) Offices for review and approval/endorsement .

**U** For provinces, highly-urbanized cities (HUCs) and independent component cities (ICCs), the LGU GFPS TWG shall submit the GPBs to the DILG Regional (Provincial) Office for their review and approval/endorsement.



# SCHEDULES IN GAD PLANNING AND BUDGETING

L

**April - May** : DILG approved/endorsed LGU GPB shall be returned to the concerned LGU for integration of the GAD PAPs in the AIP

**June - July**: The following activities are undertaken:

- i. Integration of identified gender issues and concerns and GAD goals, strategies, objectives, targets and PPAs of the GPB during the formulation, updating or enhancement of the CLUP/CDP/PDPFP/ELA.
- ii. Review the inclusion of the GAD PPAs of the GPB in the Local Development Investment Program (LDIP) before its approval.
- iii. Issuance of the Budget Call by the LCE to all LGU departments/offices.

G

**July - August**: The following activities are undertaken:

- i. Integration of the approved GPB in the annual budget proposals of LGU departments/offices; and
- ii. The Local Finance Committee (LFC) shall ensure the integration of the GPB in the LGU budget proposals during the technical budget hearings.

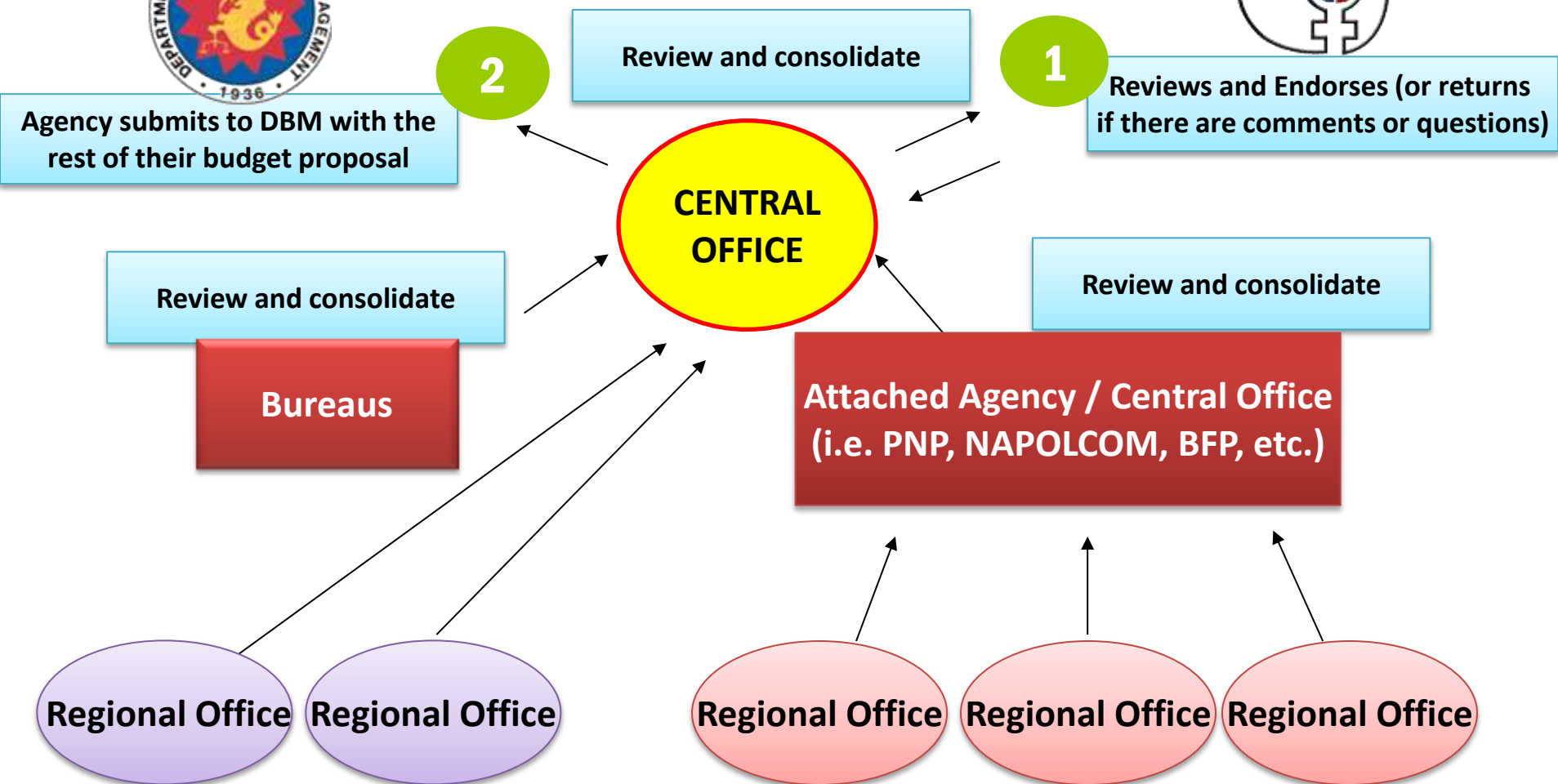
U



# SUBMISSION, REVIEW AND ENDORSEMENT OF AGENCY GAD PLANS AND BUDGETS

- Regional offices of national agencies will submit their GPBs to their central office. ***In the case of SUCs, they will submit their GAD PB to CHED RO for review and transmittal to CHED CO.***
- The central office reviews submissions, forwards these to their mother agency for transmittal to, review and endorsement of PCW.
- The agency GFPS reviews all submitted GPBs.
- PCW acknowledges GPBs within **two** (2) working days, and reviews it within 15 days. Agencies are given 30 days to revise and resubmit enhanced GPB.
- Agencies shall submit their PCW-endorsed GPB and AR to DBM in accordance with the budget call.

# SUBMISSION, REVIEW AND APPROVAL OF NGA GAD PLANS AND BUDGETS

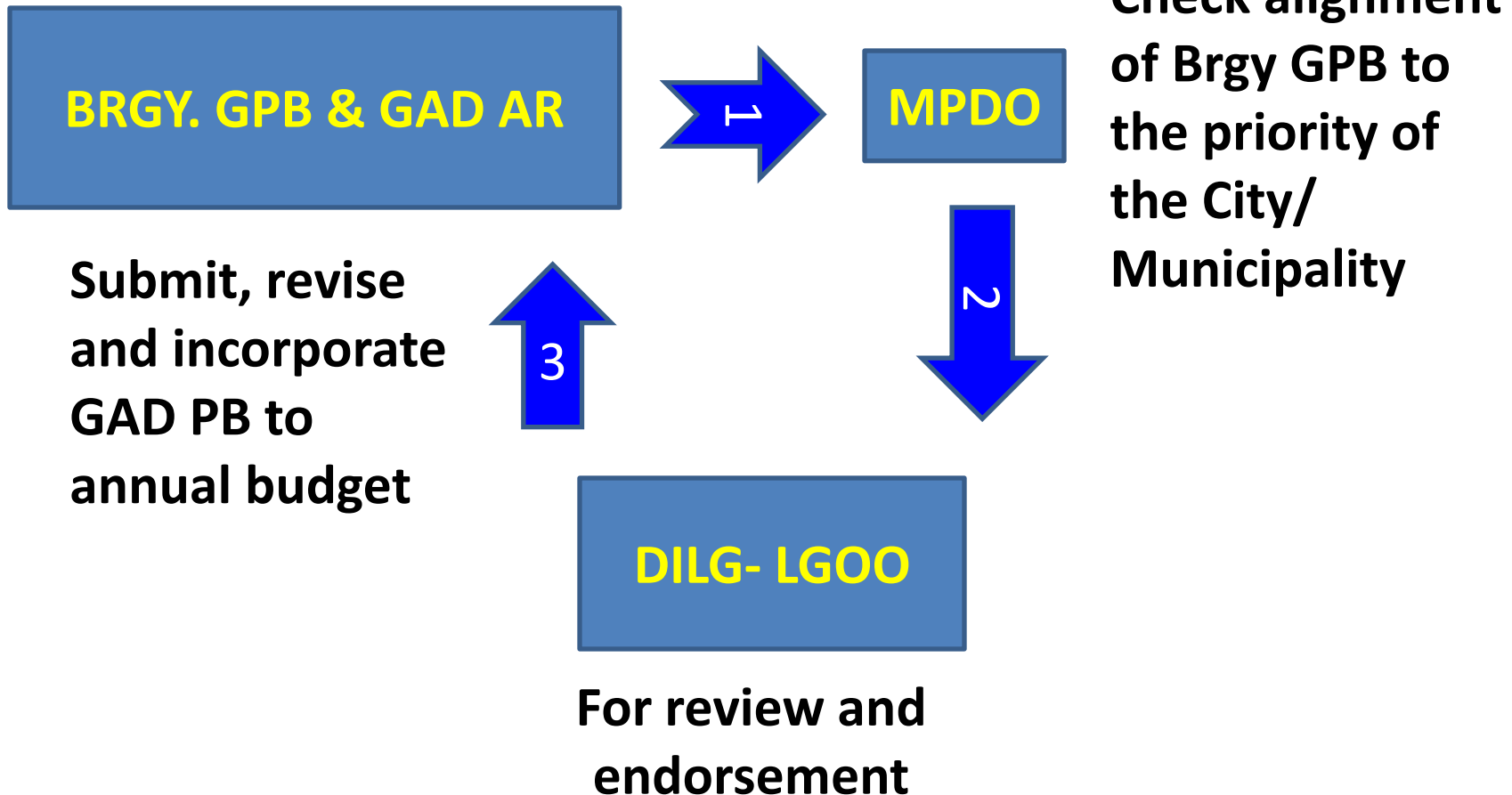




# SUBMISSION, REVIEW AND APPROVAL OF LGU GAD PLANS AND BUDGETS



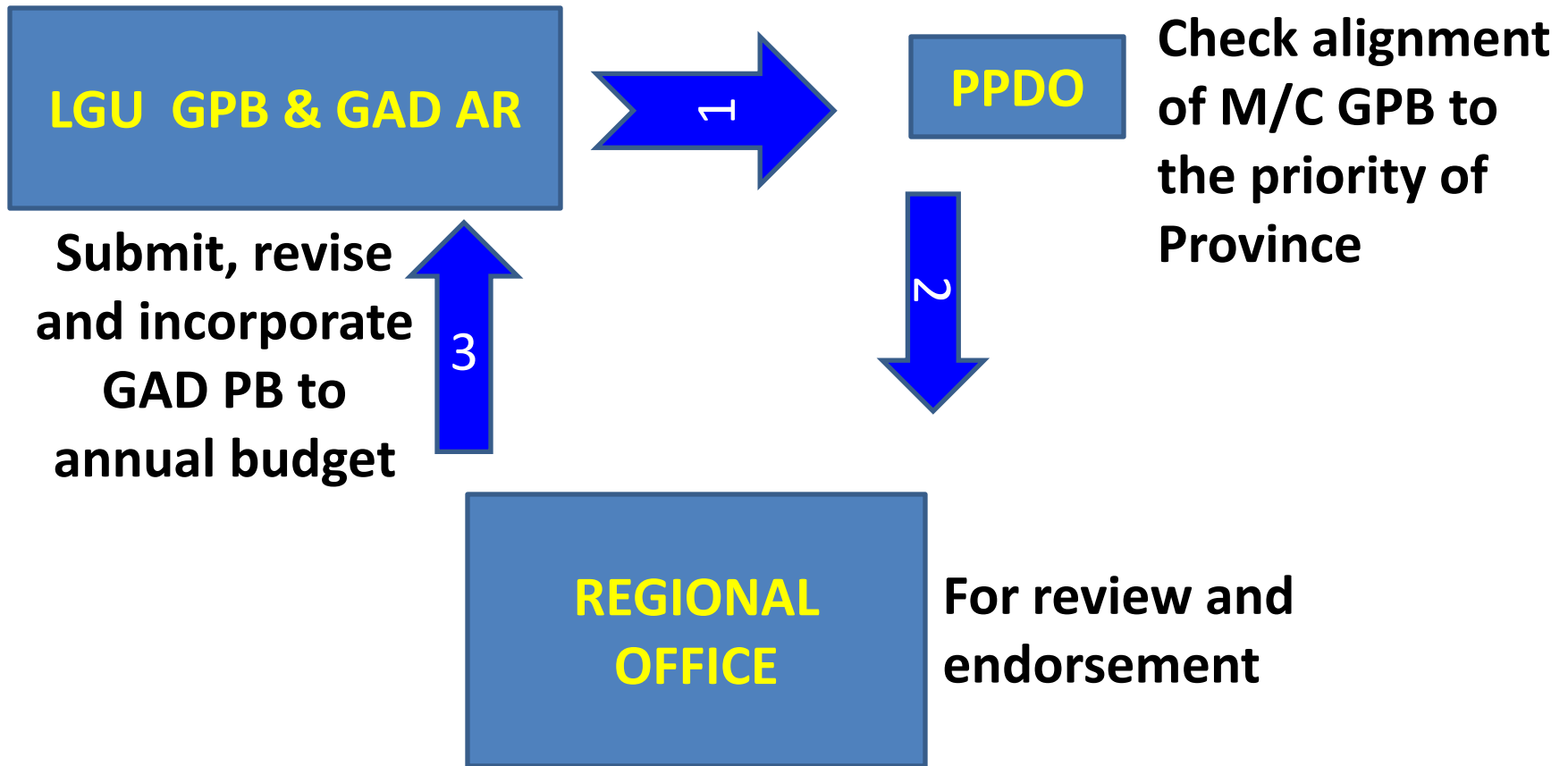
## *Barangays*



# SUBMISSION, REVIEW AND APPROVAL OF LGU GAD PLANS AND BUDGETS



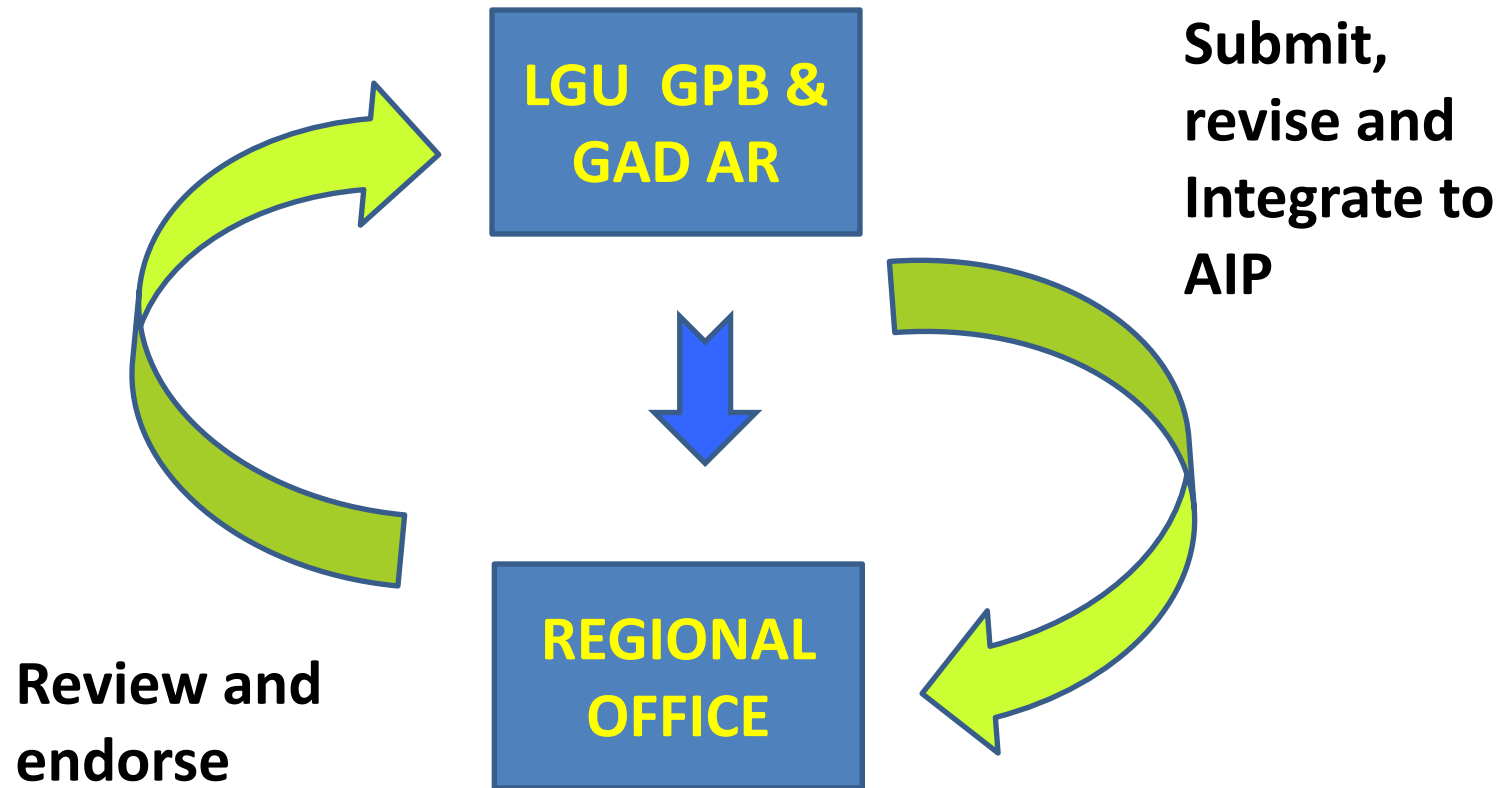
## *Component Cities & Municipalities outside MM*



# SUBMISSION, REVIEW AND APPROVAL OF LGU GAD PLANS AND BUDGETS



*Provinces, HUCs, ICCs, Municipalities within MM*





**EXPENSES THAT CAN  
AND CANNOT BE  
CHARGED/ATTRIBUTED  
TO THE GAD BUDGET**



# Expenses that CAN be charged to the GAD budget



**PAPs included in the PCW/DILG endorsed GAD plan, including relevant expenses such as supplies, travel, food, board and lodging, professional fees among others;**



**Capacity development on GAD;**



**Activities related to the establishment and strengthening of enabling mechanisms that support the GAD efforts of agencies (e.g. GAD Focal Point System, VAW desks, among others);**



**Salaries of agency personnel assigned to plan, implement and monitor GAD PAPs on a full-time basis, following government rules in hiring and creating positions;**

# Expenses that **CAN** be charged to the GAD budget



Agencies may cost the time spent by GFPS members and of agency personnel doing GAD -related work (e.g. auditors doing audit of GAD funds) and charge this to the GAD budget. Overtime work rendered in doing GAD related PAPs may be compensated through a compensatory time off (CTO), following government accounting and auditing rules and regulations;



Salaries of police women and men assigned to women's desks;



Agency programs to address women's practical and strategic needs (e.g. daycare center, breastfeeding rooms, crisis or counseling rooms for abused women);

## Expenses that CAN be charged to the GAD budget



**Consultations conducted by agencies to gather inputs for and/or to disseminate the GAD plan and budget;**



**Payment of professional fees, honoraria and other services for gender experts or gender specialists engaged by agencies for GAD-related trainings and activities; and**



**IEC activities (development, printing and dissemination) that support the GAD PAPs and objectives of the agency.**

# Expenses that CANNOT be charged to the GAD budget



PAPs that are not in the agency's PCW/DILG endorsed GAD plan;



Personal services of women employees UNLESS they are working full time or part time on GAD PAPs;



Honoraria for agency GAD Focal Point System members or other employees working on their agency GAD-programs;



Salaries of casual or emergency employees UNLESS they are hired to assist in GAD related PAPs;



## Expenses that CANNOT be charged to the GAD budget



Provision for contingency funds or "other services" of PAPs;



Car-pooling, gas masks for traffic/environment enforcers, among others;



Purchase of supplies, materials, equipment and vehicles for the general use of the agency.

## Expenses that CANNOT be charged to the GAD budget

*The following expenses may NOT be charged to the GAD budget UNLESS they are justified as clearly addressing a specific gender issue and is in line with the agency/LGU mandates:*



- Physical, mental and health fitness including purchase of equipment and information dissemination materials;
- Social, rest and recreation activities;
- Religious activities and implementation of cultural projects; and

# PCW/DILG shall endorse GPBs if:



- GPBs are submitted within the set deadline of submission;
- Additional information or comments are responded and accepted within set time frames;
- They are accompanied by GAD accomplishment reports

**DBM shall return to the submitting agency GAD plans and budgets that do not have PCW's endorsement.**

# GAD FUND AUDIT

COA to issue guidelines on GAD funds audit  
and to conduct actual audit of GAD funds



Thank

you

for

Listening

Philippine  
Commission  
on Women



*May the Filipino  
women and men, and  
the future generations  
reap our efforts for  
gender equality!*

