Gender and Development (GAD) Planning and Budgeting

PCW-DBM-NEDA Joint Circular 2012-01
PCW-DILG-DBM-NEDA Joint Memo Circular 2013-01
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

Joint Memorandum Circular 2004-1 for NGAs, SUCs

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

RA 9710
Magna Carta of Women Act of 2009

General Appropriations Act

Joint Memorandum Circular 2001-01 for LGUs

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
Policy Imperatives for GAD planning and budgeting

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

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’s clients and its personnel

• It is an integral part of the agency’s annual agency/development Plan
ESSENTIAL ELEMENTS IN GAD PLANNING AND BUDGETING

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

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

**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)
- 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)

**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
  - Civil Society/People’s Organizations
  - Academe
  - Persons with Disabilities
Barangay GFPS

**CHAIR**
Punong Barangay

**CO-CHAIR**
Chair of the Sangguniang Barangay Committee on Women, Children and Family

**SECRETARIAT SUPPORT**
Barangay Secretary

**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
Lead GM

Capacitate all personnel on GAD

Formulate GAD policies

Set-up appropriate mechanism

Coordinate GAD efforts of the different division

Promote and pursue participation of women

Strengthen external link with other agency on GAD

Lead in monitoring the implementation of GPB

Prepare GPB and GAD AR
GFPS Roles and Responsibilities

GFPS Chairperson
- Issue policies
- Approve GPB and ensure its implementation

GFPS EXECOM
- Direction setting and advisory to head of agency on GAD
- Lead identification of GAD strategies
- Ensure timely submission of GPBs and ARs
- Monitor effective implementation of GAD plan and use of GAD budget
- Lead in forging partnerships on GAD
- Recommend Approval of agency GPB and GAD AR
- Recommend awards and recognition for good performing GFPS members

GFPS TWG/Secretariat
- Formulate GPB and GAD AR
- Assist in capdev or provide TA in coordination with HRD
- Coordinate with all concerned on their meaningful participation in GAD efforts
- Conduct advocacy and develop IEC materials to drum up support for agency GAD efforts
- Monitor implementation of GAD PPAs
- Submit reports and recommendations to agency head
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
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

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

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

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

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
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.
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
1. SET THE GAD AGENDA

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.

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.

The GAD agenda shall be the basis for the annual formulation of PPAs to be included in the LGU GPB.
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
2. **IDENTIFY APPROPRIATE PAPS TO ADDRESS PRIORITY GENDER ISSUES**

PAPs may be client focused or organization-focused
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
### GENDER AND DEVELOPMENT (GAD) PLAN

| FY _____ |

| Department: | |
| Agency: | |
| Major Final Output: | |

<table>
<thead>
<tr>
<th>Program/Activity/Project (1)</th>
<th>Gender Issue/Concern (2)</th>
<th>GAD Objective (3)</th>
<th>Identified GAD Activity (4)</th>
<th>Target/Output (5)</th>
<th>Performance Indicators (6)</th>
<th>GAD Budget (7)</th>
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| Prepared by:__________________ | Approved by:__________________ | Date:________ | Recommending Approval:__________________ | President:__________________ | Date:________ |
# ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET

**FY 20____**

<table>
<thead>
<tr>
<th>Gender Issue and/or GAD Mandate (1)</th>
<th>Cause of Gender Issue (2)</th>
<th>GAD Result Statement/GAD Objectives (3)</th>
<th>Relevant Agency MFO/PAP (4)</th>
<th>GAD Activity (5)</th>
<th>Output Performance Indicators and Targets (6)</th>
<th>GAD Budget (7)</th>
<th>Source of Budget (8)</th>
<th>Responsibl e Unit (9)</th>
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<tr>
<td>Client-focused</td>
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**Prepared by:**
Chairperson, GAD FP System

**Approved by:**
Head of Agency

**Date:**
Day/Month/year
## OLD GPB FORM FOR LGUs (JMC 2001-01)

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<th>LGU:</th>
<th>Department/Office</th>
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<th>GAD PPAs</th>
<th>Gender-related issues addressed</th>
<th>Expected Output/Target Beneficiaries</th>
<th>Implementation Period</th>
<th>Performance Indicators</th>
<th>OPR</th>
<th>Budget Allocation</th>
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<th>Grand Total</th>
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<th>Prepared By:</th>
<th>Approved By:</th>
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</table>
ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET
FY ______

Region: ____________________
Province: ____________________
City/Municipality: ________________
Total Budget of LGU: ________________
Total GAD Budget: ________________

<table>
<thead>
<tr>
<th>Gender Issue/ GAD Mandate (1)</th>
<th>Cause of the Gender Issue (2)</th>
<th>GAD Objective (3)</th>
<th>Relevant LGU PPA (4)</th>
<th>GAD Activity (5)</th>
<th>Performance Target (6)</th>
<th>Performance Indicator (7)</th>
<th>GAD Budget (8)</th>
<th>Office of Primary Responsibility (9)</th>
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<tbody>
<tr>
<td>Client-focused/GAD Mandate</td>
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<td>Organization-focused</td>
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SUB-TOTAL

GRAND TOTAL (MOOE+CO+PS)

Prepared by: Chairperson, GFPS-TWG
Approved by: Local Chief Executive
Date: DAY/MM/YEAR

NEW GPB FORM FOR LGUs (JMC 2013-01)
<table>
<thead>
<tr>
<th>Gender Issue and/or GAD Mandate (1)</th>
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<th>GAD Result Statement/GAD Objective (3)</th>
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<th>GAD Budget (7)</th>
<th>Source of Budget (8)</th>
<th>Responsible Unit/Office</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Client-Focused</strong></td>
<td>Women workers are not aware of government services on social protection, services and welfare programs.</td>
<td>*Increased awareness among women workers on government services on social protection services and welfare programs. *Increased access of women workers to social protection services and welfare programs in various sectors. *Affordable and fewer number of requirements before women workers can access social protection services. *To enforce and monitor compliance of establishments on labor laws, regulations and standards especially those concerning women activities.</td>
<td>*Social Protection and welfare services</td>
<td>*Purposive information dissemination on government services on social protection services and welfare services. *Revisit and or enhance policy requirements to make it affordable and easier for women workers to access the social services and welfare protection programs. *Assist in the enrollment of women workers especially those in the informal sector, to social protection programs (e.g. SSS, Phil Health). *Issuance of policy on labor standards which gives special attention to the special needs of women workers.</td>
<td>*5 information dissemination campaigns on government services on social protection services and welfare programs within 1 year. *At least 10 groups of women workers informed on how to access social protection services and welfare programs provided by the government and employers. *Enhanced and gender-sensitive policy guidelines on the requirements for women to access the social protection services and welfare programs. *1, 300 informal women workers enrolled to social protection programs (SSS, Phil Health) within 1 year. *At least 1 policy issues on labor standards for women workers specific to social protection services and welfare programs by the 3rd quarter of the year. *1, 920 establishments informed on GAD and labor standards for women workers upon the issuance of the policy. *Proportion of women workers who benefited in the enforcement of the labor standards policy.</td>
<td>Php100,000.00</td>
<td>GAA</td>
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<td>Woen workers lack access to social protection services and programs</td>
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<td>Php50,000.00</td>
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<td></td>
<td>Numerous costly requirement before women workers can access social protection services and welfare programs</td>
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<td>Php500,000.00</td>
<td>GAA</td>
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<td>Compliance to labor standards and regulations</td>
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<td>Php50,000.00</td>
<td>GAA</td>
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<td>Gender Issue and/or GAD Mandate (1)</td>
<td>Cause of the Gender Issue (2)</td>
<td>GAD Result Statement/GAD Objective/ MFO/PAP (3)</td>
<td>Relevant Agency (4)</td>
<td>GAD Activity (5)</td>
<td>Output Performance Indicator and Target (6)</td>
<td>GAD Budget (7)</td>
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<td><strong>Organizational-Focused</strong></td>
<td>• Lack of training opportunities for women employees to qualify for 3&lt;sup&gt;rd&lt;/sup&gt; level posts</td>
<td>Availability of equal training opportunities for women and men employees</td>
<td>HRD Services</td>
<td>Inclusion of women employees in training especially on management and leadership skills training among others</td>
<td>At least 2-3 leadership skills and management training for women employees vying for 3&lt;sup&gt;rd&lt;/sup&gt; level posts</td>
<td>Php50,000.00</td>
<td>GAA</td>
<td>HRD</td>
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<td></td>
<td>• Increased representation of women in 3&lt;sup&gt;rd&lt;/sup&gt; level posts to 40% in 5 years</td>
<td>Increased representation of women in 3&lt;sup&gt;rd&lt;/sup&gt; level posts</td>
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<td>Perceived change or openness of the agency to women’s appointment to 3&lt;sup&gt;rd&lt;/sup&gt; level posts</td>
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<td>GAA</td>
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<td>• Profiling of qualified women candidates for 3&lt;sup&gt;rd&lt;/sup&gt; level posts for review and consideration of appointing authority</td>
<td>Profiling of qualified women candidates for 3&lt;sup&gt;rd&lt;/sup&gt; level posts</td>
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<td>100% of qualified women included in the profile by the 1&lt;sup&gt;st&lt;/sup&gt; quarter of the year</td>
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<td>GAA</td>
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<td>• Submission of qualified female nominees to 3&lt;sup&gt;rd&lt;/sup&gt; level posts</td>
<td>Submission of qualified female nominees to 3&lt;sup&gt;rd&lt;/sup&gt; level posts</td>
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<td>5 women nominees for each vacancy submitted</td>
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<td>GAA</td>
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<td>• Perceived change or openness of the agency to women’s appointment to 3&lt;sup&gt;rd&lt;/sup&gt; level posts</td>
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<td>GAA</td>
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Note: GAA stands for General Appropriations Act.
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
3. Attributing the cost or a portion of the cost of implementing major programs to the GAD budget
<table>
<thead>
<tr>
<th>HGDG score</th>
<th>Description</th>
<th>Corresponding budget for the year of the program that maybe attributed to the GAD budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Below 4.0</td>
<td>GAD is not available</td>
<td>0% or no amount of the program budget for the year may be attributed to the GAD budget</td>
</tr>
<tr>
<td>4.1-7.9</td>
<td>Promising GAD prospects (conditional pass)</td>
<td>25%</td>
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<tr>
<td>8.0-14.9</td>
<td>Gender sensitive</td>
<td>50%</td>
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<tr>
<td>15.0-19.9</td>
<td>Gender-responsive</td>
<td>75%</td>
</tr>
<tr>
<td>20.0</td>
<td>Fully-gender responsive</td>
<td>100%</td>
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</table>
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

Don’t FORGET!
## ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT

**Agency/Bureau/Office:** ____________  
**Department (Central Agency):** ________________  
**Total GAA of Agency:** ________________

<table>
<thead>
<tr>
<th>Gender Issue and/or GAD Mandate (1)</th>
<th>Cause of the Gender Issue (2)</th>
<th>GAD Result Statement/ GAD Objective (3)</th>
<th>Relevant Agency MFO/ PPA (4)</th>
<th>GAD Activity (5)</th>
<th>Output Performance Indicator and Target (6)</th>
<th>Actual Result (outputs and outcomes) (7)</th>
<th>Total Agency Approved Budget (8)</th>
<th>Actual Cost/Expenditure (9)</th>
<th>Variance/Remarks (10)</th>
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<tr>
<td>Client-focused</td>
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**Prepared by:**  
Chairperson, GAD Focal Point  

**Approved by:**  
Head of Agency  

**Date**  
Day/Mo/Year
# Annual Gender and Development (GAD) Accomplishment Report

**FY _____**

**Region:**

**Province:**

**City/Municipality:**

**Total Budget of LGU:**

<table>
<thead>
<tr>
<th>Gender Issue/ GAD Mandate</th>
<th>Cause of the Gender Issue</th>
<th>GAD Objective</th>
<th>Relevant LGU PPA</th>
<th>GAD Activity</th>
<th>Performance Indicator</th>
<th>Target</th>
<th>Actual Results</th>
<th>Total Approved GAD Budget</th>
<th>Actual Cost or Expenditure</th>
<th>Variance/Remarks</th>
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<td>Org-focused</td>
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**TOTAL**

**Prepared by:**
Chairperson, GFPS-TWG

**Approved by:**
Local Chief Executive

**Date:**
DAY/MM/YEAR

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

**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

**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

**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

**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.

**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.

For provinces, highly-urbanized cities (HUCs) and independent component cities (ICC), 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

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.

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.
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

1. Reviews and Endorses (or returns if there are comments or questions)
2. Review and consolidate

Center Office

Agency submits to DBM with the rest of their budget proposal

Attached Agency / Central Office (i.e. PNP, NAPOLCOM, BFP, etc.)

Regional Office

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

Barangays

BRGY. GPB & GAD AR

Submit, revise and incorporate GAD PB to annual budget

MPDO

Check alignment of Brgy GPB to the priority of the City/Municipality

DILG- LGOO

For review and endorsement
SUBMISSION, REVIEW AND APPROVAL OF LGU GAD PLANS AND BUDGETS

Component Cities & Municipalities outside MM

LGU GPB & GAD AR

Submit, revise and incorporate GAD PB to annual budget

1

PPDO

Check alignment of M/C GPB to the priority of Province

3

REGIONAL OFFICE

For review and endorsement
SUBMISSION, REVIEW AND APPROVAL OF LGU GAD PLANS AND BUDGETS

Provinces, HUCs, ICCs, Municipalities within MM

LGU GPB & GAD AR

Submit, revise and Integrate to AIP

REGIONAL OFFICE

Review and endorse
EXPENSES THAT CAN AND CANNOT BE CHARGED/ATTRIBUTED TO THE GAD BUDGET
Expenses that **CAN** be charged to the GAD budget

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

2. **Capacity development on GAD;**

3. **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);**

4. **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
May the Filipino women and men, and the future generations reap our efforts for gender equality!