

MEMORANDUM CIRCULAR NO. 2022-03

TO: All Heads of Executive Departments, National Government 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 Fiscal Year (FY) 2023 Gender and Development (GAD) Plans and Budgets

DATE: 31 August 2022

1.0 Preparation and Submission of FY 2023 GAD Plans and Budgets (GPBs)

- 1.1. In accordance with Section 36 of Republic Act No. 9710 or the Magna Carta of Women (MCW), the Philippine Commission on Women (PCW) calls on all national government agencies and instrumentalities¹ to prepare and submit their FY 2023 GAD Plan and Budget (GPB) to the Philippine Commission on Women (PCW).
- 1.2. In the preparation and submission of FY 2023 GPB, national government agencies and instrumentalities shall observe the following in:
 - 1.2.1. Identification of Gender Issues and GAD Mandates, and corresponding GAD Programs, Activities and Projects (PAPs)
 - 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 conjunction with international treaties/commitments, national laws and plans on women and gender equality.
 - 1.2.1.2. Agencies shall prioritize addressing the gender issues outlined in the Gender Equality and Women Empowerment (GEWE) Plan 2019-2025, and in their annual GPB and GAD Agenda². Agencies shall refer to the GEWE Plan Results Matrices (which could be downloaded from <https://pcw.gov.ph/gewe-plan/>) for the GAD issues and corresponding GAD results, indicators, targets, and strategies to be integrated in their annual GPB.

¹ Local government units (LGUs) shall follow the GAD planning and budgeting guidelines set under PCW-DILG-DBM-NEDA Joint Memorandum Circular (JMC) 2013-01, as amended by JMC 2016-01, while local water districts (LWDs) shall be guided by PCW Memorandum Circular (MC) 2016-06.

² PCW Memorandum Circular No. 2018-04: Revised Guidelines for the Preparation of the Gender and Development (GAD) Agenda

- 1.2.1.3. The identification of gender issues and GAD PAPs to be addressed in the plan shall be guided by the results of gender analysis and gender audit, especially the results of the Gender Mainstreaming Evaluation Framework (GMEF)³⁴ assessment.
- 1.2.1.4. For member agencies of the National Steering Committee on Women, Peace and Security (NSCWPS) and agencies that implement PAPs in conflict-/post-conflict affected areas, the preparation of GPBs and GAD ARs shall be further guided by the PCW-Office of the Presidential Adviser for the Peace Process (OPAPP) Joint Memorandum Circular No. 2014-01 on the integration of women, peace and security PAPs in the GPB and reporting of the accomplishment/results of the implementation in the GAD AR.
- 1.2.1.5. Member agencies of the Human Development and Poverty Reduction (HDPR) Cabinet Cluster shall include in their respective GPBs their interventions to implement Executive Order No. 141 which adopts as a national policy, the implementation of a whole-of government approach to tackle the root causes of the increasing number of teenage pregnancies in the country, consistent with their mandates.
- 1.2.1.6. Member agencies of inter-agency bodies on GAD [e.g., the Inter-Agency Council on Violence Against Women and Their Children (IACVAWC), the Inter-Agency Council Against Trafficking (IACAT)], the National Implementation Team (NIT) of the Responsible Parenthood and Reproductive Health Law (RPRH law), and the Inter-Agency Oversight Committee on the Safe Spaces Act (IAOCSSA)] shall also include in their respective GPBs their commitment/s under these inter-agency bodies' plans.

1.2.2. GAD Budget Costing and Attribution

- 1.2.2.1. As provided under Section 36(a) of the MCW, the GAD budget, which is the cost of implementing GAD programs, activities and projects (PAPs), shall be **at least five percent (5%) of the agency's total budget appropriations**. As such, **GPBs that do not meet the minimum 5% requirement shall not be endorsed by PCW**. Agencies are strongly advised to use the tool for budget attribution (see Section 1.2.2.2 of this Circular) to ensure compliance to the MCW.

³ PCW Memorandum Circular No. 2016-03: Use of the Enhanced Gender Mainstreaming Evaluation Framework (GMEF)

⁴ Agencies are highly encouraged to use gender analysis tools to identify emerging gender issues (particularly those brought about by the COVID-19 pandemic) that are within their respective mandates, to be addressed in the agency GPB.

- 1.2.2.1.1. The computation of the minimum five percent (5%) GAD budget shall be based on the agency's total budget appropriations provided in FY 2023 National Expenditure Program (NEP). It may be drawn from the agency's maintenance and other operating expenses (MOOE), capital outlay (CO), and/or personnel services (PS).
- 1.2.2.1.2. The determination of compliance to the minimum 5% GAD budget shall be by agency and not by constituent unit (e.g., regional, district or field offices). The **Central Office shall ensure** that the agency as a whole meets the minimum 5% GAD budget based on the agency's total budget appropriations.
- 1.2.2.1.3. For GOCCs, the GAD budget shall be drawn from their corporate operating budget (COB). However, budget included in the COB that do not entail actual cash disbursements, but only serve as entries in the accounting books, may be excluded in the base amount used in computing the minimum 5% GAD budget, provided that the concerned GOCC shall submit documentary evidence to support the budget exclusion (e.g. interest expenses, debt servicing, etc.) to PCW.
- 1.2.2.1.4. National government agencies and other government instrumentalities receiving funds from governments and multilateral agencies shall ensure that five to thirty percent (5-30%) of funds so received shall be utilized in support of gender-responsive programs and projects, pursuant to Section 2.1 of RA No. 7192 or the Women in Development and Nation Building Act and Section 37.A.2 of the MCW Implementing Rules and Regulations (IRR). Further, said agencies and instrumentalities shall accomplish and submit their accomplished Harmonized Gender and Development Guidelines (HGDG) Checklist⁵ for the evaluation of the NEDA Secretariat to ensure the gender responsiveness of the proposed project as required by the policy issued by the Investment Coordination Committee (ICC) on the integration of the ICC process.

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

- 1.2.2.2.1. 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

⁵ Either the Combined Generic Checklist for the Project Identification and Design Stages or applicable sector-specific checklists

budget of the agency's major program/s⁶ or project/s⁷ to the GAD budget using the 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. Major programs/projects subjected to the HGDG assessment shall be reflected under the GPB section on "Attributed Programs."

- 1.2.2.2.2. The percentage score of the program/project in the HGDG assessment shall correspond to the percentage of the budget of the agency's existing and proposed major program/project that may be attributed to the GAD budget; Provided, however, that programs/projects with HGDG scores below 4.0 shall not be eligible for budget attribution. The formula shall be as follows:

$$\frac{\text{HGDG Score}}{\text{Total HGDG Points}} \times 100\% = \% \text{ of annual program budget attributable to GAD}$$

% of annual program budget attributable to GAD × annual program budget = attributable amount to GAD

For example, $\frac{16.5}{20} \times 100\% = 82.5\%$

$$82.5\% \times \text{Php } 50 \text{ million} = \text{Php } 41,250,000.00$$

- 1.2.2.2.3. Copies of the results of assessment using the appropriate HGDG design checklist⁸ and relevant supporting documents or means of verification (MOVs) such as the project design, concept note, or attendance sheets of stakeholder consultations, among others, shall be attached to the agency's GPB submission. Supporting documents or MOVs should be signed by the project/program head or by the Chairperson of the GAD Focal Point System Technical Working Group.⁹

⁶ 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."

⁷ 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."

⁸ Please refer to the Harmonized Gender and Development Guidelines for Project Development, Implementation, Monitoring and Evaluation (3rd Edition) handbook for the guide in the administration of the checklists, its methods and sources of information, which is accessible through <https://library.pcw.gov.ph/harmonized-gender-and-development-guidelines-for-project-development-implementation-monitoring-and-evaluation-3rd-edition/>

⁹ Ibid

1.2.3. Process of Submission

- 1.2.3.1. Line departments, constitutional bodies, judicial and legislative bodies, attached agencies/bureaus, other executive offices (OEOs), and government-owned and/or –controlled corporations (GOCCs), with the exemption of local water districts (LWDs), shall submit their agency-consolidated GPB directly to PCW, for review and endorsement.
- 1.2.3.2. GAD PAPs of lower constituent units (i.e., regional, district and field offices) shall be integrated in the agency-consolidated GPB. For example, in the case of the Department of Health (DOH), the GAD issues and corresponding PAPs of retained hospitals and treatment and rehabilitation centers shall be integrated in the DOH consolidated GPB. The same shall also apply to GOCCs and SUCs with different branches/campuses.
- 1.2.3.3. As provided under PCW MC No. 2016-06, the review and endorsement of LWD GPB by PCW shall be under a moratorium. Nonetheless, LWDs shall continue to prepare their FY 2023 GPB following the parameters set under PCW MC No. 2015-03, and the guidelines provided under this Circular on the identification of gender issues, mandates and corresponding PAPs, as well as the costing and attribution of the GAD Budget. All LWD GPBs shall be submitted to the LWUA for monitoring purposes.
- 1.2.3.4. In the case of state universities and colleges (SUCs), their GPBs shall first be submitted to and reviewed by the concerned regional office of the Commission on Higher Education (CHED). Once the GPBs are approved, the concerned CHED Regional Office shall submit the GPB to PCW, for review and endorsement.

1.2.4. Preparation and Consolidation of GAD PAPs of Agency-wide GPB

- 1.2.4.1. Central or head offices of agencies are encouraged to conduct online meetings/consultations and use online collaboration tools such as spreadsheet applications (outside of the Gender Mainstreaming Monitoring System) to engage and work with their constituent units in the preparation and consolidation of their GPB.
- 1.2.4.2. Agencies must ensure that entries with similar/recurring activities are merged into one entry. For example, in the case of SUCs with different campuses/branches in the regions, GAD PAPs such as those in support of the National Women’s Month Celebration or 18-Day Campaign to End Violence Against Women (VAW), must be consolidated into one entry and must not be reflected separately per campus/branch/region in the agency-wide GPB submission.

Further, agencies are highly encouraged to submit their GPBs with no more than 100 rows.

1.2.5. Endorsement of GPB

- 1.2.5.1. PCW shall endorse the FY 2023 GPB if: (1) the minimum 5% GAD Budget requirement has been met, and (2) the entries in the GPB are compliant with the comments and/or recommendations of PCW following the provisions of the MCW and relevant guidelines on GAD Planning and Budgeting;
- 1.2.5.2. In case the GPB is not endorsed by PCW after its review due to partial/non-compliance with the conditions provided in Section 1.2.5.1, the agency may request for reconsideration to resubmit its GPB for review up to **two times only**. If there are still deficiencies after these two rounds of review, the GPB will be deemed unendorsed.
- 1.2.5.3. PCW-endorsed GPBs shall be authenticated by the Gender Mainstreaming Monitoring System (GMMS) with a QR code. Agencies shall print the PCW-endorsed GPB for signature of their agency head, and disseminate the signed copy to their concerned units. Agencies shall also furnish their respective Commission on Audit (COA) Audit Team a copy of their signed GPB within 5 working days from its endorsement.
- 1.2.5.4. In case there is a variance between the agency's approved budget in the NEP and in the General Appropriations Act (GAA) or there are emerging gender issues and concerns necessitating changes in the GAD PAPs of the endorsed GPB, agencies are encouraged to submit an adjusted GPB. Agencies shall submit to PCW a letter outlining the proposed changes for PCW's initial assessment. If the proposed changes are acceptable, the agency shall be given access to encode and submit the revisions to the endorsed GPB through the GMMS, for review and re-endorsement by PCW.

2.0 Requirements for the Online Submission of GPBs through the GMMS

- 2.1. Except for the pilot agencies enumerated under Section 3 of this Circular, the submission, review and endorsement of GPBs shall be coursed through the GMMS Version 2 (<https://gmms.pcw.gov.ph>), PCW's online system for managing GPBs and GAD ARs, as well as for generating GAD-related reports.
- 2.2. For the online submission of the FY 2023 GPB, agencies shall register and/or update their user account/s in the GMMS using the GMMS Registration Form and following the instructions provided in the PCW website (<https://pcw.gov.ph/gender-mainstreaming-monitoring-system/>).

- 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)**. The GMMS focal person/s will be responsible for: (1) maintaining the agency GAD profile in the GMMS and (2) encoding and submitting the GPB of the agency through the GMMS.
- 2.4. For SUC GPB submission, review and endorsement, CHED shall assign GFPS member/s as GMMS reviewer/s and endorser/s of SUC GPBs to PCW. The CHED **GMMS reviewers** have access to review and input their comments to the GPBs of SUCs. They will receive a system-generated e-mail notice every time an SUC submits its GPB. The CHED **GMMS endorsers** are the account users who are authorized to transmit reviewed GPBs of SUCs to PCW.
- 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, encoders, reviewers, and endorsers of agencies must familiarize themselves with the system. GMMS instructional materials may be accessed through the PCW website (<https://pcw.gov.ph/gmms-faqs/>)

3.0 Piloting of the Revised GPB Form

- 3.1. In line with the goal of transitioning from an output-based to a results-based approach to GAD planning and budgeting, the following pilot agencies shall prepare their FY 2023 GPB using the revised GPB form:
 - 3.1.1. Bureau of Fisheries and Aquatic Resources
 - 3.1.2. Commission on Higher Education
 - 3.1.3. Department of Agriculture
 - 3.1.4. Department of National Defense
 - 3.1.5. Department of Social Welfare and Development
 - 3.1.6. Department of Trade and Industry
 - 3.1.7. Development Bank of the Philippines
 - 3.1.8. Government Service Insurance System
 - 3.1.9. Land Bank of the Philippines
 - 3.1.10. National Economic and Development Authority
 - 3.1.11. Philippine Carabao Center
 - 3.1.12. Philippine Center for Postharvest Development and Mechanization
 - 3.1.13. Philippine Commission on Women
 - 3.1.14. Philippine Rice Research Institute
 - 3.1.15. Technical Education and Skills Development Authority
- 3.2. The submission, review and endorsement of FY 2023 GPBs of pilot agencies shall be coursed through the GMMS Version 3 with URL: <http://52.148.72.167/> following the submission schedule in Section 4.0.

- 3.3. Pilot agencies may still access their user accounts in the GMMS Version 2 to view their previous GPB and GAD AR documents.
- 3.4. Agencies shall register their GMMS Version 3 system users – GMMS Focal Person/s, Budget Officer/s, and encoder/s (optional), following Section 2.2 of this Circular.
- 3.5. The encoding of the GPB shall be initiated by the system user designated as the **Budget Officer**. S/he shall be responsible for setting and encoding the proposed budget for each of the agency’s program, activity and project (PAP) following Sections 1.2.2.1.3 and 1.2.2.1.4.
- 3.6. The **GMMS Focal Person**, on the other hand, shall be responsible for maintaining the agency profile, as well as encoding and submitting the GPB. The agency has the option to register **encoder/s** who may input the entries of the GPB into the system, but only the GMMS Focal Person user/s shall have the authority to submit the GPB to PCW.

4.0 Deadline for GPB Submission through the GMMS Version 2 or 3

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| 24 October 2022 | Deadline of SUCs for the encoding and submission of FY 2023 GPBs through the GMMS, for review of CHED |
| 07 November 2022 | Deadline of encoding and submission to PCW of FY 2023 GPBs of the following through the GMMS: <ul style="list-style-type: none"> a. Constitutional bodies b. Legislative and judicial bodies c. Office of the President d. Office of the Vice-President e. Other Executive Offices (OEOs) |
| 14 November 2022 | Deadline of encoding and submission to PCW of FY 2023 GPBs of executive departments and their attached agencies through the GMMS |
| 21 November 2022 | Deadline of encoding and submission to PCW of FY 2023 GPBs of GOCCs through the GMMS |
| 28 November 2022 | Deadline for CHED to submit to PCW the reviewed FY 2023 GPBs of SUCs through the GMMS |

5.0 Conduct of the National GAD Budget Forum

- 5.1. For further guidance on the GAD planning and budgeting process and the use of the HGDD tool, agencies are encouraged to attend the PCW GAD Webinar 6.

Session Title: **GAD Planning and Budgeting: From Preparation to GAD Funds Audit**
Schedule: 15 September 2022
Registration: 01 September 2022

5.2. For the details, please visit the PCW GAD Webinar Series 2022 page (<https://pcw.gov.ph/2022-gad-webinar-series/>).

6.0 For questions or clarifications regarding the GAD Planning and Budgeting Forum and the use of the GMMS, agencies may send an email to records@pcw.gov.ph and/or call at tel. nos. (+632) 8735.1654 and/or 8736.5249. For specific queries on the entries in the GPBs and/or request for technical assistance, agencies are encouraged to communicate directly to their respective reviewers.

7.0 For guidance and appropriate action.


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