

**PHILIPPINE COMMISSION ON WOMEN
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY
DEPARTMENT OF BUDGET AND MANAGEMENT**

JOINT CIRCULAR NO. 2012-01

TO: Heads of Executive Departments, Agencies, Bureaus, Offices, State Universities and Colleges, Government Owned and/or Controlled Corporations, Legislative and Judiciary Branches, Constitutional Bodies, Other Government Instrumentalities and All Others Concerned

SUBJECT: Guidelines for the Preparation of Annual Gender and Development (GAD) Plans and Budgets and Accomplishment Reports to Implement the Magna Carta of Women

1.0 PURPOSE

- 1.1 To prescribe guidelines and procedures for the formulation, development, submission, implementation, monitoring and evaluation including accounting of results of agency annual GAD plans and budgets (GPBs), and GAD accomplishment reports (AR); and
- 1.2 To provide the mechanics for the development of programs, activities and projects (PAPs) to respect, protect and fulfill the rights of women at the socio-cultural, economic and political spheres.

2.0 POLICY GUIDELINES

- 2.1 The Philippine Constitution recognizes the fundamental equality before the law of women and men. The Magna Carta of Women (MCW) or RA 9710 and other laws enshrine this policy. The Philippines also subscribes to the provisions of the UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Beijing Platform for Action (BPfA), the Millennium Development Goals (MDGs) and similar international conventions and commitments.
- 2.2 Executive Order (EO) No. 273 (Approving and Adopting the Philippine Plan for Gender-Responsive Development [PPGD 1995-2025]) mandates agencies to incorporate and reflect GAD concerns in their agency performance commitment contracts, annual budget proposals, and work and financial plans.
- 2.3 Pursuant to the MCW and the General Appropriations Act (GAA), all government departments, including their attached agencies, offices, bureaus, state universities and colleges (SUCs), government-owned and controlled corporations (GOCCs), local government units (LGUs) and other government instrumentalities shall formulate their annual GPBs within the context of their mandates to mainstream gender perspectives in their policies, programs and projects. GAD Planning shall be integrated in the regular activities of the agencies, the cost of implementation of which shall be at least five percent (5%) of their total budgets. The computation and utilization shall be implemented in accordance with the specific guidelines provided therein.
- 2.4 The Medium Term Expenditure Framework, which includes the Sector Effectiveness and Efficiency Review and Organizational Performance Indicator Framework, requires agencies to formulate their Major Final Outputs (MFOs) and to link their GAD objectives, programs, activities and projects (PAPs) to their MFOs.

- 2.5 GAD planning and budgeting shall adhere to the principles enunciated under EO 43 (Pursuing our Social Contract with the Filipino People through the Reorganization of the Cabinet Clusters) which mandates the strengthening of the capacity of government institutions to link their budget with performance outcomes and enabling citizens and civil society to monitor and evaluate these, the promotion of equal gender opportunities in all spheres of public policies and programs and the importance of transparent, accountable, participatory and inclusive governance that should translate into direct, immediate and substantial benefits for the poor.

3.0 GENERAL GUIDELINES IN GAD PLANNING AND BUDGETING

- 3.1 The annual GPB shall be guided by the desired outcomes and goals embodied in the MCW, other relevant laws, the PPGD, the Women's Empowerment and Development toward Gender Equality Plan, 2012-2016 (WEDGE Plan), succeeding term plans for GAD as well as the UN CEDAW and other relevant international commitments.
- 3.2 GAD planning and budgeting shall be conducted annually as part of all programming and budgeting exercises of agencies. The PAPs in the GPB shall be included in the agency budget proposal and they shall be reflected in the Annual Work and Financial Plan (WFP) of concerned offices or units within the agency or department.
- 3.3 The GAD budget, which is the cost of implementing the GAD plan, shall form part of, and is not in addition to the agencies' approved budget.
- 3.4 Mainstreaming gender perspectives in agency PAPs to attain the desired outcomes for GAD shall be a priority in GAD planning and budgeting. Using the 5% GAD budget for gender mainstreaming is a way for agencies to influence the entire agency program, plan and budget. To aid gender mainstreaming, agencies shall perform gender analysis using existing tools, such as the Harmonized Gender and Development Guidelines (HGDG), to ensure that the different concerns of women and men are addressed equally and equitably in their PAPs. Activities to address these differential concerns through capacity development on GAD or GAD-focused activities shall be included in agency GPBs.
- 3.5 Agency GAD Focal Point Systems (GFPS) shall take the lead in mainstreaming gender in agency PAPs. As such they shall coordinate the preparation of the agency GPB and the GAD AR, monitor its implementation and report on its results. In the process, they shall provide technical assistance to offices or units within their agency on gender mainstreaming. To enable them to perform their roles, it is important that GFPS members are provided with the required gender capacity, such as the application of gender analysis tools.
- 3.6 Oversight agencies such as the Department of Budget and Management (DBM), National Economic and Development Authority (NEDA), Department of the Interior and Local Government (DILG), Civil Service Commission (CSC) and the Commission on Audit (COA) shall prepare their GPBs considering their oversight role in ensuring that government agencies undertake gender mainstreaming.
- 3.7 The PCW, DBM and NEDA shall jointly disseminate the guidelines for the preparation of annual GPBs and annual GAD ARs.

4.0 ESSENTIAL ELEMENTS IN GAD PLANNING AND BUDGETING

The following are essential elements in GAD planning and budgeting as they enable agencies to more effectively plan and implement their sectoral programs on GAD. If these are not present or need to be strengthened, agencies shall include them in their GPBs.

- 4.1 *Creation and/or Strengthening of the GAD Focal Point System:* As required by the MCW and following the PCW Memorandum Circular 2011-01 (Guidelines for the Creation, Strengthening and Institutionalization of the Gender and Development [GAD] Focal Point System), all agencies should have an institutionalized and functional GAD Focal Point System (GFPS).
- 4.2 *Capability Building on Gender and Development:* A clear understanding and appreciation of gender and development is a pre-requisite for a successful GPB. Agencies are required to regularly undertake orientations and capacity development on GAD including GAD-related laws and commitments for their employees. Trainings should include gender mainstreaming, gender analysis and gender-responsive planning and budgeting.
- 4.3 *Conduct of Gender Audit:* Gender audit is an examination of the agency's level of gender mainstreaming or extent of the gender-responsiveness of its policies, programs and projects, the level of gender awareness and competence of its personnel and the presence or absence of enabling mechanisms that support gender mainstreaming. The result of the gender audit could be a basis of capacity development programs that must be implemented and in enhancing the gender-responsiveness of agency policies and PAPs.
- 4.4 *Institutionalizing GAD Database/Sex-disaggregated Data:* The agency shall develop or integrate in its existing database GAD information to include gender statistics and sex-disaggregated data that have been systematically produced or gathered as inputs or bases for planning, budgeting, programming, and policy formulation.

5.0 STEPS IN FORMULATING THE GAD PLAN

- 5.1 Set the GAD agenda or identify priority gender-issues and/or specific GAD mandates and targets to be addressed over a one-year or three-year term by the central office in consultation with regional offices, bureaus and attached agencies. This GAD agenda shall be the basis for the annual formulation of PAPs to be included in the GPB of the department and its attached agencies, bureaus, regional offices and units.

Priority gender issues or the GAD agenda may be derived from:

- 5.1.1 A review of national GAD-related policies and plans such as those mentioned in Sec. 2.1 and 3.1 of these Guidelines;
- 5.1.2 The result of gender analysis using sex-disaggregated data or information from major programs or services of the agency for its clients and gender gaps or issues faced by their women and men employees;
- 5.1.3 Results of programs, projects and evaluation findings in terms of its benefits to target beneficiaries; and

- 5.1.4 A review of the agency GAD funds audit results and previous year's GPBs and GAD ARs to surface remaining issues that have not been addressed in earlier GPBs.
- 5.2 Identify appropriate PAPs to address priority gender issues that are included in the GPB. PAPs may be client-focused or those addressing gender mainstreaming in major programs and other GAD-focused activities for agency clients. It may also be organization-focused or those addressing identified gender issues of the agency and its personnel.
- 5.3 Agencies are encouraged to assess the gender-responsiveness of their major programs and projects using the HGDG tool. The result of assessment will guide them in identifying areas for improvement. (Refer to Section 6.4)
- 5.4 Fill out the templates on GPB and GAD AR (Annex A: Guide in Completing the GPB Template; Annex B: Guide in Completing the GAD AR Template).

6.0 COSTING AND ALLOCATION OF THE GAD BUDGET

- 6.1 At least five percent (5%) of the total agency budget appropriations authorized under the annual GAA shall correspond to activities supporting GAD plans and programs. The GAD budget shall be drawn from the agency's maintenance and other operating expenses (MOOE), capital outlay (CO), and personal services (PS). It is understood that the GAD budget does not constitute an additional budget over an agency's total budget appropriations.
- 6.2 Pursuant to Section 37A.1c of the MCW-Implementing Rules and Regulations (MCW-IRR), the GAD budget may be allocated using any or a combination of the following:
- 6.2.1 As a separate GAD fund to support GAD-focused PAPs;
- 6.2.2 As fund to support integrating gender perspective in major programs and projects (gender mainstreaming); and
- 6.2.3 As counterpart fund to support gender-responsive Official Development Assistance (ODA)-funded projects.
- 6.3 The utilization and outcome of the GAD budget shall be annually monitored and evaluated in terms of its success in influencing the gender-responsive implementation of agency programs funded by the remaining ninety-five percent (95%) budget (MCW Chapter VI, Section 36).
- 6.4 Attributing agency major programs to the GAD budget. Attribution to the GAD budget of a portion or the whole of the budget of an agency's major programs is a means toward gradually increasing the gender responsiveness of government programs and budgets.
- 6.4.1 If an agency intends to attribute a portion or the whole budget of major programs during the GAD planning and budgeting phase, it may subject the program to gender analysis using the HGDG tool. If the agency is not yet trained on the use of the tool, it may include said training in its GPB and may seek the assistance of an expert on gender analysis using the HGDG.

6.4.2 The use of the HGDG will yield a maximum score of 20 points for each program or project. Depending on the score on the HGDG, a percentage of the budget of the agency's existing and proposed major program may be attributed to the GAD budget as follows:

Table 1

Below 4.0	GAD is invisible	0% or no amount of the program budget for the year may be attributed to the GAD budget
4.0-7.9	Promising GAD prospects (conditional pass)	25% of the budget for the year of the program may be attributed to the GAD budget
8.0-14.9	Gender sensitive	50% of the budget for the year of the program may be attributed to the GAD budget
15.0-19.9	Gender-responsive	75% of the budget for the year of the program may be attributed to the GAD budget
20.0	Fully gender-responsive	100% of the budget for the year of the program may be attributed to the GAD budget

6.4.3 After arriving at the score, the agency will now set a target score in the HGDG. For example, if the rating of a program in the HGDG is 4.0 and the agency would like to achieve a score of 6 at the end of the year, the agency should subsequently plan and estimate cost of interventions (or cost of gender mainstreaming) to achieve its target and include these in its GAD plan. It could attribute 25% of the budget of the program that it wants to make gender-responsive to its GAD budget.

6.4.4 During the preparation of its GAD AR, the agency will again administer the HGDG test to determine the extent that the targeted HGDG score is attained. This score will be the basis in determining actual expenditure that can be attributed to the GAD budget. In the example above, if the agency has an HGDG score of 8 (higher than its target), it can attribute 50% of the program's budget to the actual GAD expenditure.

- 6.5 Pursuant to Section 37A.2 of the MCW-IRR, national government agencies and other government instrumentalities shall ensure that five to thirty percent (5-30%) of funds received from ODA and multi-lateral agencies are in support of gender-responsive programs and projects.

7.0 SCHEDULE TO BE OBSERVED IN GAD PLANNING AND BUDGETING
(Please refer to Annex C for the flowchart and calendar)

- i. September (2 years before budget year) - PCW issues notification letters to all line departments or central offices for the submission of their annual GPB and GAD ARs to PCW. *(Note: GPB for the following year must be accompanied by the GAD AR of the preceding year)*
- ii. September-October - Line departments or central offices issue notification letters to all their attached agencies, bureaus and regional

Agencies formulate their annual GAD plans and budgets.

- iii. November - Attached agencies, bureaus and regional offices submit their annual GPBs and ARs to their respective line departments or central offices' GFPS.
- iv. November-December - Line departments or central offices with attached agencies, bureaus and regional and field offices review all GPBs and GAD ARs and transmit comments as needed.
- v. January (1 year before budget year) - Submission of reviewed GPBs and ARs to PCW.
- vi. January-February - PCW reviews all submitted GPBs vis-à-vis GAD ARs and transmits its comments and recommendations to line departments or central offices. Comments or recommendations from the PCW shall be communicated to the agencies for the needed adjustments within the six-week period.

PCW starts consolidating the GAD Accomplishment Reports.

- vii. March - Line departments or central offices submit revised GPBs to PCW. PCW approves and endorses all revised GPBs and returns them to the concerned offices for submission to DBM in time for the budget submission.

PCW submits the consolidated report on the implementation of the GAD Budget Policy to the President, Congress, DBM, and NEDA, copy furnished all other agencies covered in the report.

- viii. April-June - DBM reviews the budget of the line departments or central offices and prepares the President's budget. Line departments or central offices shall submit the adjusted GPBs to PCW based on their DBM-confirmed budget ceilings.
- ix. July - DBM submits for Congressional deliberation the national expenditure program (NEP) which contains the proposed budget of line departments and other government agencies.
- x. December - Congress passes the GAA which embodies the approved budget of the national government.

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

- 8.1 Pursuant to Section 37A.1 of the MCW-IRR, all agencies, offices, bureaus and all government instrumentalities and others concerned shall formulate their annual GPBs within the context of their mandates.

8.1.1 GOCCs attached to line departments shall prepare their GPBs in accordance with their budget cycle and shall submit the same to their central office for review.

8.1.2 SUCs with several constituent units shall observe the same process of submission. The Commission on Higher Education (CHED) or its

designated regional offices or gender resource centers shall review the submissions of SUCs and forward the same to PCW for endorsement to DBM.

- 8.2 The GFPS of the agency shall review all submitted GPBs and as needed, provide comments or recommendations for revision. Agency review of GPBs shall focus on the alignment of the GAD plan with the GAD agenda and the correctness and alignment of the entries in each column of the GPB template, e.g. if the proposed activities respond to the identified gender issue or cause of the issue, the issues are correctly identified or formulated, if there are clear indicators and targets, if the proposed budget is realistic, if the number of proposed activities are doable within the year, among others. The GFPS shall then submit the final GPBs and the corresponding GAD ARs to PCW for review and endorsement to DBM.
- The agency submission to PCW shall include:
- 8.2.1 A letter signed by the head of agency informing the PCW that the GFPS of the agency has accordingly reviewed the GPBs and GAD ARs;
- 8.2.2 The GPB and GAD AR of the mother or central office together with the individual GPBs and GAD ARs of its attached agencies, bureaus and regional offices ; and
- 8.2.3 The list of agencies, bureaus and offices whose GPB and GAD AR are included in the submission, the names of agency heads and contact numbers of their respective GFPS Chairperson.
- 8.3 GPBs of attached agencies, bureaus and regional offices submitted directly to PCW shall be returned to their mother or central office for its review. The central office, in turn, shall inform its attached agencies, bureaus and regional offices that their GPBs have been returned to the central office for its review and submission to PCW.
- 8.4 Mother or central offices may opt to consolidate the GPBs of their attached agencies, bureaus and regional offices and include the consolidated GPB in their submission to PCW.
- 8.5 PCW shall acknowledge in writing receipt of the GPBs within **two** (2) working days. It shall then review and inform the agency of its comments or action on the GAD plans within **fifteen** (15) working days. If there are revisions to be made or questions to be answered about the submissions, the agency shall be given **thirty** (30) days to resubmit the GPB. Upon receipt and acceptance of the revised GPBs, PCW shall endorse all revised GPBs and return these to the different line departments or central agencies for their submission to DBM.
- 8.6 PCW shall endorse agency GPBs only under the following conditions:
- 8.6.1 if they are reviewed by the mother or central office;
- 8.6.2 if the requested revisions or additional information in answer to questions about the GPB are accepted by PCW within the prescribed deadlines; and
- 8.6.3 if they are accompanied by the GAD AR.

- 8.7 Agencies shall submit their PCW-endorsed GPB to DBM along with their annual GAD AR for the previous year in accordance with the budget call.
- 8.8 Once the GAA has been approved and where budget and program adjustments have to be made based on final agency budgets, agencies shall submit an adjusted GPB to PCW. The adjusted GPB shall be the basis for implementing the GPBs as well as for monitoring and reporting.

9.0 IMPLEMENTATION AND MONITORING OF THE GAD PLAN AND BUDGET

- 9.1 Upon receipt of the letter of endorsement from PCW and or the adjusted GPB, the agency head shall issue an appropriate policy directive, copy furnished PCW, to disseminate and implement the GPBs. The directive shall mandate the agency GFPS to: a) provide technical assistance, as needed, to attached agencies, bureaus and regional offices in the implementation of the GPBs; b) monitor its implementation; c) ensure the preparation and submission of GAD ARs; and d) consolidate reports on the implementation of the GPBs.
- 9.2 Agencies shall inform the PCW in writing if there are changes in the PCW-endorsed GPBs as a result of revising the GPB based on the approved GAA and or the need to implement additional PAPs relevant to current gender issues or GAD-related undertakings as needed. PCW, in turn, shall acknowledge receipt of adjusted GPB and shall inform the agencies if the GAD PAPs or activities in the adjusted GPB are acceptable.
- 9.3 As needed, agencies may seek the assistance of PCW, other oversight agencies, civil society organizations, non-government organizations, gender experts or specialists and other stakeholders in tracking key results, outputs and outcomes of their GAD PAPs.
- 9.4 Consistent with the gender mainstreaming strategy, all agencies shall endeavor to integrate GAD indicators into their existing monitoring and evaluation system.

10.0 PREPARATION AND SUBMISSION OF GAD ACCOMPLISHMENT REPORTS

- 10.1 Attached agencies, bureaus, regional offices, constituent units and all others concerned shall submit their GAD ARs to their central offices. The agency GFPS shall prepare the annual GAD AR based on the PCW-endorsed GPB or the GPB adjusted to the approved GAA following the form prescribed in Annex B. Activities completed until the end of the year may be included in the final GAD AR of agency submitted to PCW in January.
- 10.2 In case an agency attributes a portion or the whole of the budget of its major program to the GAD budget, it shall subject the same to the HGDG test to determine the actual expenditures that may be attributed to the GAD budget (Please see Sec. 6.4 above). If required, the agency may present the HGDG test result to GAD funds audit to justify GAD budget expenses. The result of the HGDG test shall be submitted to PCW.
- 10.3 Accomplishments on the implementation of GAD PAPs funded under ODA projects, including the amount spent for such shall also be reflected in the agency GAD AR.

- 10.4 The annual GAD AR shall be accompanied by the following: (1) brief summary of the reported program or project; (2) copies of reported policy issuances; (3) results of HGDG tests, if any; and (4) actions taken by the agency on the COA audit findings and recommendations, if any.
- 10.5 The PCW shall assess the actual accomplishments of agencies on GAD and prepare an annual integrated GAD AR for submission to Congress, and the Office of the President, copy furnished DBM and COA and all agencies that submitted GPBs and GAD ARs.

11.0 GAD FUNDS AUDIT

- 11.1 Pursuant to Section 36 of the MCW, The Commission on Audit (COA) shall 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's empowerment, gender equality and GAD.
- 11.2 Provided further in Section 37 of the MCW-IRR, the COA shall conduct an annual audit of GAD funds of all government agencies, offices, bureaus, SUCs, GOCCs, all government instrumentalities and all others concerned.

12.0 SPECIFIC ROLES

12.1 The Philippine Commission on Women (PCW) shall:

12.1.1 Lead in setting the priority agenda for women's empowerment and gender equality including the targets for such;

12.1.2 Participate in the development of agency GAD plans when necessary;

12.1.3 Review the GPBs submitted by the different line departments and or agencies;

12.1.4 Formally endorse GPBs to DBM;

12.1.5 In coordination with DBM, develop a tool to assess the implementation of the GPB in the conduct of Agency Performance Review and participate in the DBM's technical review of agency budgets when possible;

12.1.6 Provide technical assistance to agencies in the formulation, review, enhancement and realignment of GPBs in partnership with DBM, NEDA, academe, and non-government organizations; and

12.1.7 Assess the actual accomplishments of agencies on GAD and prepare an annual integrated GAD AR for submission to Congress and the Office of the President, copy furnished DBM.

12.2 The Department of Budget and Management shall:

12.2.1 Ensure that agencies submit their annual GPBs and GAD ARs by returning to the submitting agency GPBs that do not have PCW's endorsement;

12.2.2 Assist in ensuring that the Major Final Outputs, Indicators, as well as Targets under the Organizational Performance Indicator Framework (OPIF) of all NGAs are gender-responsive; and

12.2.3 In coordination with PCW, develop a tool to assess the implementation of the GPB in the conduct of Agency Performance Review.

12.3 The National Economic and Development Authority (NEDA) shall:

12.3.1 Ensure that GAD issues and concerns, gender equality and women's empowerment are mainstreamed and integrated in the sector outcome indicators including the Socio-Economic Reports, Philippine Development Plan and the Medium-Term Public Investment Programs;

12.3.2 Monitor the amount of official development assistance (ODA) allocated for gender-responsive programs and projects. It shall also institute measures to ensure that five to thirty (5-30%) ODA allocations is achieved, sustained and complied with by agencies to enable these concerned agencies to respond to gender issues and GAD-related plans and policies; and

12.3.3 Take the lead together with PCW in providing technical assistance on the use of the HGDG.

13.0 REPEALING CLAUSE

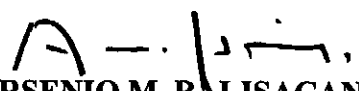
This Joint Circular shall supersede the DBM-NEDA-NCRFW Joint Circular No. 2004-1 dated April 5, 2004.


14.0 EFFECTIVITY

This Joint Circular shall take effect beginning 2013 for the GAD planning and budgeting process of FY 2014 and the ensuing years until repealed.


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Chairperson
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