



MEMORANDUM CIRCULAR NO. 2020-05

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) 2021 Gender and Development (GAD) Plans and Budgets

DATE: 11 September 2020

1.0 Preparation and Submission of FY 2021 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 PCW calls on all national government agencies and instrumentalities¹ to prepare and submit their FY 2021 GAD Plan and Budget (GPB) to the Philippine Commission on Women (PCW).

1.2. In the preparation and submission of the FY 2021 GPB, national government agencies and instrumentalities shall observe the following:

1.2.1. Identification of Gender Issues and GAD Mandates

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 identifying gender issues and corresponding GAD PAPs, agencies shall include those that directly respond to mandates provided in international and national laws, commitments and plans on women and gender equality. Agencies shall refer to the gender issues and mandates identified in their agency GAD Agenda, which is the agency's strategic framework and plan on gender mainstreaming, and achieving women's empowerment and gender equality (refer to PCW Memorandum Circular 2018-04, for details).

1.2.1.2. The identification of gender issues and GAD PAPs to be addressed in the plan shall also be informed by the results of gender analysis and gender audit, particularly the application of the Gender Mainstreaming Evaluation Framework (GMEF) (refer to PCW Memorandum Circular 2016-6).

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.

- 1.2.1.3. Agencies shall prioritize addressing gender issues brought about by the COVID-19 pandemic that are within their respective mandates as part of their FY 2021 GPB. The Department of Budget and Management (DBM) has provided instructions under National Budget Memorandum No. 136, dated 21 May 2020, for the review and reprioritization of agency PAPs for FY 2021 toward containing the spread and mitigating the effects of the COVID-19 pandemic while marshalling an economic recovery under the “new normal”. As such, in addition to direct GAD activities, agencies are highly encouraged to use the Harmonized Gender and Development Guidelines (HGDG) tool to ensure the gender-responsiveness of PAPs to be implemented in response to the COVID-19 pandemic and the “new normal” (See Section 1.2.2.2).
- 1.2.1.4. Member agencies of the Project Steering Committee and implementing attached agencies of the Supporting Women’s Economic Empowerment (WEE) in the Philippines Project (GREAT Women Project 2) shall prioritize addressing gender issues and needs that were identified in the WEE Project Study on the Immediate Effects of COVID-19 on Women Micro Entrepreneurs.
- 1.2.1.5. 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 their GPBs and GAD ARs shall also be guided by the PCW-OPAPP Joint Circular 2014-01 on the integration of women, peace and security PAPs in the GPB.
- 1.2.1.6. Member agencies of other inter-agency bodies on GAD [e.g., the Inter-Agency Council on Violence Against Women and Their Children (IACVAWC), and the Inter-Agency Council Against Trafficking (IACAT)] shall also include in the GPB 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, 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 reviewed nor endorsed by PCW**. Agencies are strongly advised to use the tool for budget attribution found in Section 1.2.2.2 of this Circular to ensure compliance to the MCW.
 - 1.2.2.1.1. The GAD budget 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 five percent (5%) GAD budget shall be by agency and not by constituent unit (e.g., regional, district or field offices). Thus, the GAD budget of a regional office or a constituent unit may not necessarily reach 5% of its total annual budget allocation, but the central office shall ensure that the agency as a whole will meet the minimum 5% GAD budget based on the agency's total budget appropriations.
- 1.2.2.1.3. In the preparation of the GPB, the computation of the minimum five percent (5%) requirement shall be based on the agency's budget levels provided in the FY 2021 National Expenditure Program (NEP).
- 1.2.2.1.4. For GOCCs, the computation of the minimum five percent (5%) requirement shall be based on their corporate operating budget (COB).

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 budget of the agency's major program/s² or project/s³ 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." Direct GAD activities of the agency shall no longer be subjected to the HGDG assessment.
- 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, that programs/projects with HGDG scores below 4.0 shall not be eligible for budget attribution. The formula shall be as follows:

² 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."

³ 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."

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

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

e.g. $\frac{16.5}{20} \times 100\% = 82.5\%$

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

1.2.2.2.3. PDF copies of the results of assessment using the appropriate HG DG design checklist and other relevant and supporting documents/ means of verification (e.g., project design, concept note, or attendance sheets of stakeholder consultations) shall be attached to the agency's GPB submission.

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

1.2.3.1. 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 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.

1.2.3.2. 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 for the preparation and consolidation of their GPB.

1.2.4. Process of Submission

1.2.4.1. 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.

1.2.4.2. 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 acceptable to the CHED Regional Office, it shall submit the GPB to PCW, for review and endorsement.

1.2.4.3. As provided under PCW MC 2016-06, the review and endorsement of LWD GPB by PCW shall be under a moratorium. Nonetheless, LWDs shall continue to prepare their FY 2021 GPB following the parameters set under PCW MC 2015-03, and the guidelines provided under this Memorandum 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.

1.2.5. Endorsement of GPB

1.2.5.1. PCW shall endorse the FY 2021 GPB if (1) the minimum five percent (5%) GAD Budget requirement has been met, and (2) the agency has complied with all the requested revisions (if any) in the GPB within the prescribed deadline.

1.2.5.2. For GPBs that have been returned by PCW for revision or enhancement, agencies may revise and resubmit their GPB twice to PCW to comply with the requirements requested for the plan's endorsement. On the third round of the submission of the GPB, PCW shall make the final decision as to the GPB's endorsement or non-endorsement.

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. Agencies with a PCW-endorsed GPB may opt to submit an adjusted GPB to take into account changes in the budget once the General Appropriations Act (GAA) is passed. Agencies shall submit a letter outlining the proposed changes to the endorsed GPB to PCW for the latter to make an initial assessment if there is indeed a need to adjust the endorsed GPB and/or if the proposed new GAD PAPs are acceptable. If the proposed changes are indeed necessary based on the initial assessment of PCW, the agency shall be given access to encode and submit the revisions to the GPB through the GMMS, for review and re-endorsement of 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 GAD profiles, GPBs and GAD ARs, as well as for generating GAD-related reports.

- 2.2. Agencies that do not have or need to update their user account/s in the GMMS may download the registration form found at the PCW website (<https://pcw.gov.ph/gmms-faqs/>) and submit the filled-out registration form for the online submission of the FY 2021 GPB.
- 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: (a) maintaining the agency GAD profile in the GMMS and (b) encoding and submitting the GPB of the agency through the GMMS.
- 2.4. For SUC GPB submission, review and endorsement, CHED shall also assign GFPS member/s as GMMS reviewer/s and endorser/s of SUC GPBs to PCW. The **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 **GMMS endorsers**, on the other hand, 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 2021 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 Rice Research Institute
 - 3.1.14. Technical Education and Skills Development Authority
- 3.2. The submission, review and endorsement of FY 2021 GPBs of pilot agencies shall be coursed through the GMMS Version 3 with URL: <http://13.67.56.234/> 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). The GMMS Version 3 User Registration Form can be downloaded from <https://pcw.gov.ph/gmms-faqs/>.
- 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 capability to submit the GPB to PCW.

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

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| 22 October 2020 | Deadline of SUCs for the encoding and submission of FY 2021 GPBs through the GMMS, for review of CHED |
| 27 October 2020 | Deadline of encoding and submission to PCW of FY 2021 GPBs of the following through 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) |
| 03 November 2020 | Deadline of encoding and submission to PCW of FY 2021 GPBs of executive departments and their attached agencies through GMMS. |
| 10 November 2020 | Deadline of encoding and submission to PCW of FY 2021 GPBs of GOCCs through the GMMS |
| 27 November 2020 | Deadline for CHED to submit to PCW the reviewed FY 2021 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 HGDG tool, agencies are encouraged to attend the PCW GAD Webinar Series.

- **Beyond Attribution: Use of the HGDG to mainstream GAD Elements in the Project Development Cycle**, 13 October 2020, 1:00 – 5:00 pm
- **GAD Planning and Budgeting: From Preparation to GAD Funds Audit**, 15 October 2020, 1:00 – 5:00 pm

5.2. For details and registration, please visit the PCW GAD Webinar page (<https://pcw.gov.ph/gad-webinar/>). Agencies may also get in touch with the Technical Services and Regional Coordination Division through e-mail gadtraining@pcw.gov.ph.

6.0 Agencies may contact the following divisions or persons in PCW regarding concerns with the FY 2021 GPB:

| Nature of Concern | Responsible Office/Person | Contact Information |
|---|--|---|
| Clarification on the guidelines for GAD planning and budgeting | Policy Development, Planning, Monitoring and Evaluation Division | pdpmed@pcw.gov.ph (632) 8735-1654 local 109 |
| Clarification on the process and schedule of submission of GPBs | Policy Development, Planning, Monitoring and Evaluation Division | pdpmed@pcw.gov.ph review.moderator@pcw.gov.ph (632) 8735-1654 local 109 |
| Clarifications regarding PCW comments on the GPB | Designated GPB reviewer | Email address provided in the GMMS directory |
| Registration to and request for IT technical support on the use of the GMMS | Corporate Affairs and Information Resource Management Division | sysadmin@pcw.gov.ph (632) 8735-4767 local 117 |
| Inquiries and request for GAD capacity development (e.g., use of the HGDG tool) | Technical Services and Regional Coordination Division | tsrcd@pcw.gov.ph (632) 8243-1131 |
| Other concerns | Office of the Executive Director | oed@pcw.gov.ph (632) 8736-4449 (632) 9735-1654 |

7.0 For guidance and appropriate action.


SANDRA S. MONTANO
Chairperson 