

Philippine
Commission
on Women



PCW-NEDA-DBM JOINT CIRCULAR No. 2012-01

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

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FOREWORD

The passage of Republic Act 9710 or the Magna Carta of Women (MCW) and the subsequent effectivity of the Implementing Rules and Regulations (IRR) in 2010 provided the Philippine Commission on Women (PCW) with a fresh and expanded mandate as oversight body and authority on women's concerns, as a catalyst for gender mainstreaming and as a lead advocate of women's empowerment, gender equity and gender equality. This landmark law further mandated the PCW to be the primary policy-making and coordinating body on women and gender equality concerns, to be the overall monitor and oversight on the MCW and its IRR and to lead the capacity development of agencies to enable them to implement the MCW.

Gender mainstreaming is the main strategy to implement the law. It is pursued by integrating the gender perspective in government policies, plans, programs, activities and projects (PAPs) to carry out the law's procedural, policy and sectoral program requirements. One important mechanism for gender mainstreaming is the annual gender and development (GAD) planning and budgeting process. The GAD plan seeks to address identified women and gender issues through specific activities and the GAD budget is the amount required to implement the GAD plan. The GAD plan and budget is part of the agency's overall annual work plan and budget which is submitted to the Department of Budget and Management.

To clarify the instructions on the formulation of GAD plans and budgets according to the provisions of the MCW, the PCW, in partnership with the National Economic Development Authority (NEDA) and the Department of Budget and Management (DBM) issued *the PCW-NEDA-DBM Joint Circular (JC) No. 2012-01 or Guidelines in the Preparation of the Annual GAD Plan and Budget and GAD Accomplishment Report to Implement the Magna Carta of Women*. The JC was formulated in consultation with national government agencies (NGAs), state universities and colleges (SUCs) and government-owned and controlled corporations (GOCCs). This Joint Circular repealed NCRFW-NEDA-DBM Joint Circular (JC) No. 2004-01.

The JC includes a provision on the attribution to the GAD budget of a portion or the whole of the annual budget of an agency's major program/s through the administration of the Harmonized Gender and Development Guidelines (HGDG). The HGDG is a tool to integrate gender concerns in the design, management, implementation, monitoring and evaluation of agency programs and projects.

The JC also requires the national GAD focal points to lead the formulation of a GAD agenda and to review the GAD plans and budgets (GPBs) of their bureaus, attached agencies and regional offices to ensure their alignment with the agenda or with relevant GAD mandates. PCW will review and endorse only GAD plans and budgets that have gone through the national GAD focal points' review.

In line with the new guidelines on GAD planning and budgeting, the Commission on Audit (COA), which has been auditing the GAD budget is also updating its guidelines on the audit of the GAD budget considering relevant provisions of the revised JC. COA will issue its guidelines separately.

The issuance of the revised guidelines and COA's rigorous audit of GAD funds has resulted in the increase in the demand for technical assistance on GAD planning and budgeting. For PCW, this is an indication of a more serious intent of government to comply with the MCW and with COA rules. It is therefore PCW's hope that government will pursue with renewed vigor and increased commitment the implementation of the law through a continuous review, examination and enhancement of agency programs and projects including their operations, systems, processes and procedures, so that the twin goals of gender equality and women's empowerment will be achieved.

This handbook is meant to guide government in treading this path. PCW enjoins all concerned to make it their reference for their policymaking, advocacy, technical assistance and monitoring, especially on women's and gender concerns.

**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 HGDC 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

HGDG Score	Description	Corresponding budget for the year of the program that may be attributed to the GAD budget
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 offices for the deadline of submission of their annual GPBs and ARs to the central office.

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 HG DG 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 HG DG test result to GAD funds audit to justify GAD budget expenses. The result of the HG DG 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 HG DG 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

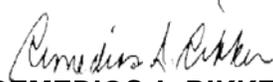
12.3.3 Take the lead together with PCW in providing technical assistance on the use of the HGDG.

13.0 REPEALING CLAUSE

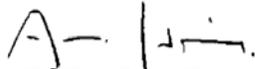
This Joint Circular shall supersede the DBM-NEDA-NCRFW Joint Circular No. 2004-1 dated April 5, 2004.

14.0 EFFECTIVITY

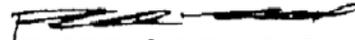
This Joint Circular shall take effect beginning 2013 for the GAD planning and budgeting process of FY 2014 and the ensuing years until repealed.



REMEDIOS I. RIKKEN
Chairperson
Philippine Commission on Women



ARSENIO M. BALISACAN
Secretary of Socio-Economic Planning
and Director-General, NEDA



FLORENCIO B. ABAD
Secretary of Department of
Budget and Management

ANNEX A: GUIDE IN COMPLETING THE GAD PLAN AND BUDGET TEMPLATE

Note: *The template at the end of this section guides the agency in preparing its GAD plan and budget. Specific examples are provided as each column is discussed.*

Column 1: Gender Issue and/or GAD Mandate

The priority gender issues identified through the agency's review of its flagship or regular programs, analysis of sex disaggregated data or relevant information that surface the unequal situation of women and men will be listed in this column. The gender issue could be client-or organization-focused. A client-focused gender issue refers to concerns arising from the unequal status of women and men stakeholders of a particular agency including the extent of their disparity over benefits from and contribution to a policy/program and/or project of the agency. This arises from not taking into account women's special needs during the formulation of the agency's policies, planning and implementation of its program, projects and services, putting women in a disadvantaged position. On the other hand, an organization-focused gender issue points to the gap/s in the capacity of the organization to integrate a gender dimension in its programs, systems or structure. Examples include lack of knowledge and skills of the management and/or employees on GAD, low participation of women or men employees in human resource development undertakings, decision-making structures and processes within the agency, sexual harassment and multiple burdens of women employees, among others.

Aside from the priority gender issues, the agency may directly cite specific provisions from GAD-related laws or plans (e.g. relevant provisions of the R.A. 9710 or the Magna Carta of Women) that it needs to implement.

The GAD Focal Point System (GFPS) shall prioritize in the agency's succeeding GAD plan and budget (GPB) recurring gender issues, results of the assessment of existing flagship programs using the HGDG and those that have not been addressed in the previous years' GPB.

Column 2: Cause of the Gender Issue

Gender analysis proceeds from identifying the issue (what?) to explaining the issue (why the issue?). It is important to establish the cause or causes of the issue to ensure that the GAD program or activity will directly address the gender issue leading to its gradual or complete elimination.

In the first example given in the GPB template, the agency should first surface the reason why women workers lack access to social protection services and welfare programs. Is it because women workers are not aware of the services of the government? If so, an activity that can be included in the GAD plan is informing women of available programs through means that the agency believes is most efficient and effective.

In the organization-focused issue, the agency needs to surface the reason why women have very low representation in third level posts. A possible cause is that there is lack of training opportunities for women employees to qualify for third level posts. Please remember that it may take more than one activity or program to address one gender issue, and some gender issues may take longer than one year to address, hence, some activities may recur or be implemented in a progressive manner until the issue is completely addressed. On the otherhand, it is possible that one program may address several gender issues or causes of a gender issue.

Column 3 and Column 5: GAD Result Statement or GAD Objective and GAD Activity

Both the GAD objective and the GAD activity should respond to the gender issue including its cause or implement the specific GAD mandates relevant to the agency.

The GAD Result Statement/Objective Column clarifies and spells out the result (outcome) that the agency intends to achieve. It may also be the intended outcome of the GAD mandate the agency intends to implement (e.g. increased knowledge and skills of the technical staff on GAD planning and budgeting, or improved provision of gender-responsive PAPs for the clients of the organization). The objective must be specific, measurable, attainable, realistic and time-bound. In addressing a gender issue, it is possible that the GAD objective could not be realized in one planning period. Thus, the agency may plan related GAD activities to achieve the same objective over several planning periods until the GAD objective or targeted result is achieved.

In the first example, the short term GAD objective or result could be the increased awareness of women workers on social protection services and welfare programs of the government. The attainment of which would increase their access to services, thus the issue of lack of access will be addressed. If the agency covers a wide geographic area, it may plan its information and technical assistance program so that certain areas are covered each year.

In the organization-focused example, the GAD objective is availability of equal training opportunities for women and men employees, which is expected to increase the training opportunities for women employees and capacitating them to be more qualified for 3rd level posts (and thus address the issue of low representation). Since increasing women's representation in third level posts cannot be achieved in one year, the agency may plan related activities (e.g. inclusion of women employees in trainings especially on management and leadership skills, profiling qualified women) until such time that the targeted percentage is achieved.

The proposed GAD activity, which can either be client- or organization-focused, should be stated as clearly and specifically as possible to facilitate budgeting.

Client-focused GAD activities are activities that seek to address the gender issues of the agency's clients or contribute in responding to the gender issues of the sector.

Organization-focused activities may seek to: a) create the organizational environment for implementing gender-responsive policies, programs and projects; b) address the gap in knowledge, skills and attitudes of key personnel on gender mainstreaming; and c) address the gender issues of employees in the workplace, subject to the mandate of the organization.

Agencies shall give priority to client-focused GAD activities. However, agencies who are in the early stages of gender mainstreaming shall give premium in capacitating the employees on GAD concepts and principles (e.g. *Gender Sensitivity Trainings (GSTs), orientation seminars on GAD-related laws, institutionalization of GAD in the organization through policies, establishment/strengthening of the GFPS*).

The gender issues to be addressed (Column 1); the cause of the gender issue (Column 2), the GAD result statement or objective (Column 3) and the proposed GAD activity (Column 5) should be aligned to ensure effective GAD planning and budgeting.

Column 4: Relevant Agency MFO/ PAP

This column indicates the major final output of the agency that can be integrated with gender perspective to respond to the gender issues and/or implement the specific GAD mandate/s identified in Column 1. This ensures that gender perspective is mainstreamed and sustained in the agency's mandates and regular programs.

For example, the conduct of purposive information dissemination of government services on social protection services and welfare programs should fall under the Social Protection and Welfare Services of the agency, while inclusion of women employees in trainings could fall under the HRD programs or services of the agency.

Column 6: Output Performance Indicators and Targets

The output Indicators are quantitative or qualitative means to measure achievement of the results of the proposed activity and how they contribute to the realization of the GAD objective. For one year planning, indicators are at the output level to measure the direct results of implementing the GAD activities.

Quantitative indicators are measures or evidence that can be counted such as, but not limited to, number, frequency, percentile, and ratio.

Qualitative indicators are measures of an individual or group's judgment and/or perception of congruence of established standards, the presence or absence of specific conditions, the quality of something, or the opinion about something (e.g. the client's opinion of the timeliness of service). (Source: *RBM Tools at CIDA*)

The target is an important consideration in budgeting that specifies what the agency's GAD plan and budget intends to achieve within one year in relation to the GAD result or objective. The target should be realistic and attainable within the implementation period. Monitoring and evaluating the GAD plan and budget will largely be based on attainment of targets and performance indicators.

Column 7: GAD Budget

The GAD budget is the cost of implementing the GAD plan. For more realistic budgeting, the cost of implementing each activity should be estimated by object of expenditure.

For example, if the agency conducts one GST, it should cost the board and lodging (if training is live-in) or food for x number of persons for x number of days, professional fee for resource persons, supplies and materials, travel expenses, communication costs for coordinating the training, among others. It is possible that certain activities, such as nomination of women to third level posts, do not have direct cost implications.

The GAD budget may be drawn from the agency's maintenance and other operating expenses (MOOE), capital outlay (CO), and/or personal services (PS) based on the agency's approved general appropriations. All agencies shall allocate at least five percent (5%) of their annual budget appropriations to support their respective GAD PAPs. This "allocation" shall not act as a budget ceiling for GAD PAPs but shall be utilized to influence the remaining 95% of the agency's budget.

In determining what can be or cannot be charged to the GAD budget, the primary consideration is the **gender issue** being addressed by the expense or activity. If the gender issue is clear, the expense may be charged to the GAD budget.

Examples of expenses that **CAN** be charged to the GAD budget:

1. PAPs included in the PCW-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;

5. 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;
6. Salaries of police women and men assigned to women's desks;
7. Agency programs to address women's practical and strategic needs (e.g. daycare center, breastfeeding rooms, crisis or counseling rooms for abused women, halfway houses for trafficked women and children, gender-responsive family planning program among others);
8. Consultations conducted by agencies to gather inputs for and/or to disseminate the GAD plan and budget;
9. Payment of professional fees, honoraria and other services for gender experts or gender specialists engaged by agencies for GAD-related trainings and activities; and
10. IEC activities (development, printing and dissemination) that support the GAD PAPs and objectives of the agency.

The agency through the GFPS shall regularly assess or monitor if the GAD budget is being spent for what it was intended for and check on the extent and actual cost of implementing the GAD activities.

Examples of expenses that **CANNOT** be charged to the GAD budget:

1. PAPs that are not in the agency's PCW-endorsed GAD plan;
2. Personal services of women employees UNLESS they are working full time or part time on GAD PAPs;
3. Honoraria for agency GAD Focal Point System members or other employees working on their agency GAD-programs and activities;
4. Salaries of casual or emergency employees UNLESS they are hired to assist in GAD related PAPs;
5. Provision for contingency funds or "other services" of PAPs;

6. Car-pooling, gas masks for traffic/ environment enforcers, among others;
7. The following expenses may NOT be charged to the GAD budget UNLESS they are justified as clearly addressing a specific gender issue:
 - 7.1 Physical, mental and health fitness including purchase of equipment and information dissemination materials;
 - 7.2 Social, rest and recreation activities;
 - 7.3 Religious activities and implementation of cultural projects; and
 - 7.4 Construction expenses
8. Purchase of supplies, materials, equipment and vehicles for the general use of the agency.

To be able to impute the cost of gender mainstreaming in a flagship or regular program of an agency, it may assess the program or project using the Harmonized GAD Guidelines. The program or project should be assessed at two levels: 1) the design of the project or program, using the original/ revised design documents; and 2) at the project/program implementation, management, and monitoring and evaluation (PIMME). For guidance to the assessment of the design, the agency can use the generic checklist (Box 7a) or a relevant sector-specific checklist. For the PIMME, use Boxes 16 and 17 found in the “GAD Checklists for Project Implementation and Management, and Monitoring and Evaluation.” Depending on the HGDG score, the agency may use the rating in Table 1 of the JC 2012-01 to estimate the cost that may be attributed to the GAD budget.

Column 8: Source of the GAD Budget

This column indicates whether the activities are sourced from the following:

1. General Appropriations Act (GAA) of the agency;
2. Priority Development Assistance Fund (PDAF) of legislators;
3. Complementation with LGUs and other government offices;
4. Official Development Assistance (ODA);
5. Corporate Operating Budget (COB); and
6. Partnership with private sector, NGOs, and CSOs, among others.

Column 9: Responsible Unit/Office

This column specifies the unit or office tasked to implement a particular GAD activity. The responsible unit shall have direct knowledge or involvement in GAD PAPs and shall periodically report the progress of implementing its assigned tasks to the agency's GFPS.

	<ul style="list-style-type: none"> ▪ Compliance to labor standards and regulations 	<p>and welfare programs</p> <ul style="list-style-type: none"> ▪ To enforce and monitor compliance of establishments on labor laws, regulations and standards especially those concerning women workers 	<p>Compliance to labor standards and regulations</p>	<p>access the social services and welfare protection programs</p> <ul style="list-style-type: none"> ❖ Assist in the enrollment of women workers especially those in the informal sector, to social protection programs (e.g. SSS, Philhealth) ▪ Issuance of policy on labor standards which gives special attention to the special needs of women workers 	<p>services and welfare programs</p> <ul style="list-style-type: none"> ❖ 1,300 informal women workers enrolled to social protection programs (SSS, Phil health) within 1 year ▪ At least 1 policy issued 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 ▪ Percentage of employers providing social protection services and implementing welfare programs especially for women workers ▪ At least 45% 	xx		<p>Bureau of Working Conditions-Labor Standards and Review Division</p>
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		<ul style="list-style-type: none"> Intensified inspection of the delivery of social protection services and welfare programs for women workers 		<ul style="list-style-type: none"> Develop and enforce labor standards that provide minimum protection to women workers, especially the new entrants and the low-skilled 	<p>of women workers are provided with social protection and welfare programs within 1 year</p> <ul style="list-style-type: none"> Proportion of women workers benefited by the enforcement of the labor standards policy 10 labor inspections on the compliance of employers on the provision of social protection services and welfare within 1 year 	xx		
<p>Sec.26 C of IRR of MCW: DTI, DOST, TRC, and BSOs shall provide trainings (to women) focused on packaging, marketing, product development, etc.</p>	<p><i>(In this case, the agency may outright plan activities to provide training to women, bearing in mind, however, that target clients are properly identified and consulted first before any assistance is given)</i></p>	<p>Increased access of same group of women to technical assistance for their enterprises</p>	<p>MFO: Development and Promotion Services for MSMEs</p> <p>PAP: Facilitation in the conduct of product research and development and design services</p>	<ul style="list-style-type: none"> Consultation with women entrepreneurs to identify their needs for technical assistance Planning and implementation of customized assistance to identified women entrepreneurs 	<ul style="list-style-type: none"> Number of women's groups to be consulted 15 groups of women's groups to be consulted by the 3rd quarter of the year 150 women entrepreneurs trained/assisted at the end of the year Number of women entrepreneurs to be assisted; 	xx	GAA	Service delivery group
Organization-focused								
Very low (20%) representation of women in third	Lack of training opportunities for women employees	<ul style="list-style-type: none"> Availability of equal training opportunities for 	<ul style="list-style-type: none"> HRD Services 	<ul style="list-style-type: none"> Inclusion of women employees in trainings 	<ul style="list-style-type: none"> At least 2-3 leadership skills and management 	xx	GAA	HRD

(3 rd) level posts.	to qualify for 3 rd level posts	women and men employees <ul style="list-style-type: none"> Increased representation of women in 3rd level posts to 40% in 5 years 	<ul style="list-style-type: none"> Appointment and other Personnel Action Services 	especially on management and leadership skills training among others <ul style="list-style-type: none"> Profiling of qualified women candidates for 3rd level posts for review and consideration of appointing authority Submission of qualified female nominees to 3rd level posts 	trainings for women employees vying for 3 rd level posts <ul style="list-style-type: none"> Perceived change or openness of the agency to women's appointment to 3rd level posts 100% of qualified women included in the profile by the 1st quarter of the year 5 women nominees for each vacancy submitted 			
TOTAL						XXXX		
Prepared by:			Approved by:			Date		
Chairperson, GAD Focal Point System			Head of Agency			Day/Mo/Year		

Annex B: GUIDE IN COMPLETING THE GAD ACCOMPLISHMENT REPORT TEMPLATE

Note: *The template at the end of this section guides the agency in preparing its GAD Accomplishment Report.*

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 GPB 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/PAPs

This column reflects the agency MFOs/PAPs 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 GPB but were implemented by the agency shall also be reflected.

Column 6: Performance Indicators and Targets

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

Columns 1- 6 may just be copied from the previous year's GPB.

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 Agency Approved Budget

This column reflects the approved total agency 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 and targets. The reasons for the deviation as well as the factors that have facilitated or hindered the implementation of the agency's PCW- endorsed GPB shall also be cited.

SAMPLE GAD ACCOMPLISHMENT REPORT

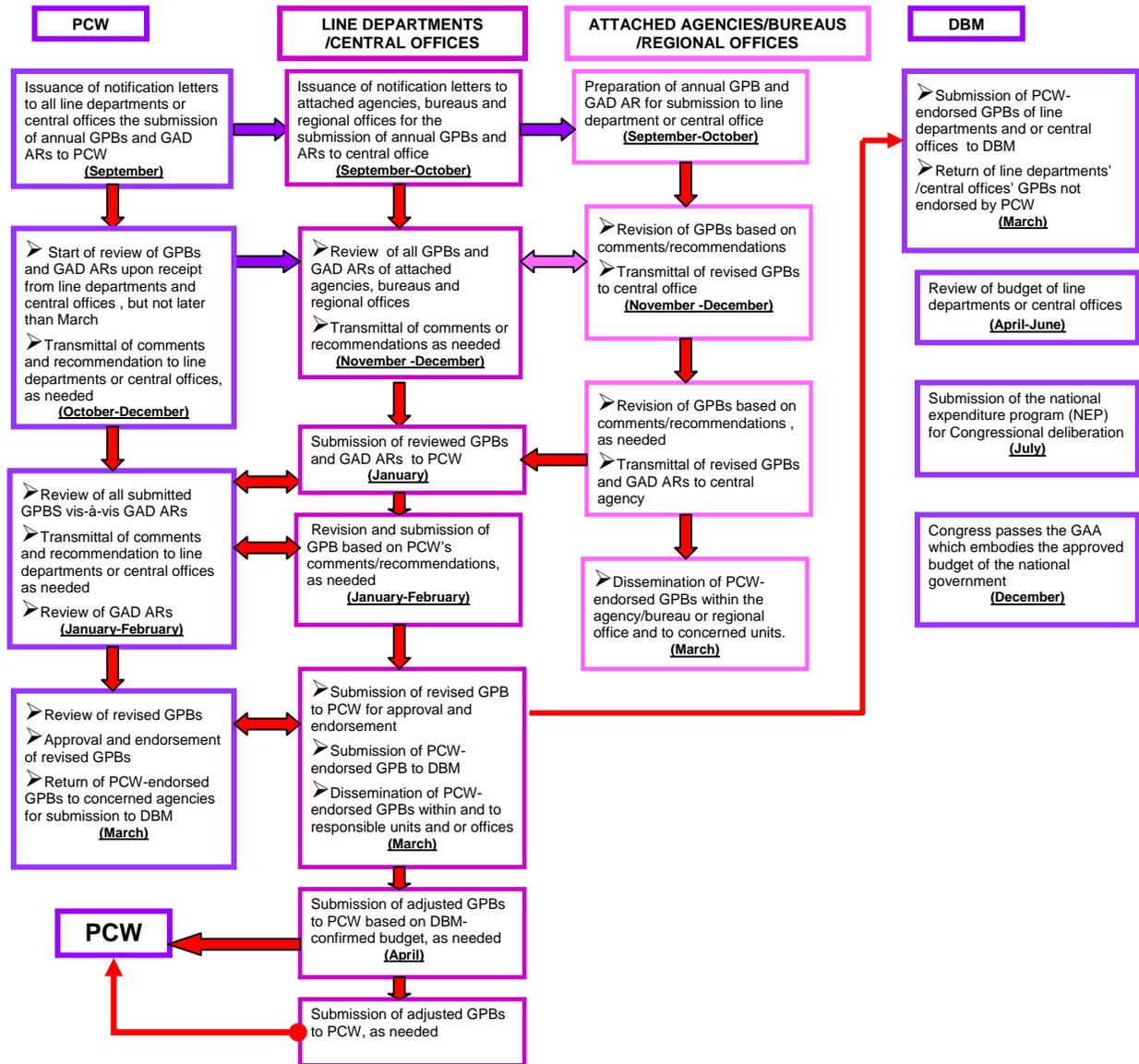
**ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT
 FY 20__**

Agency/Bureau/Office: _____
 (Central Office): _____
 Total GAA of Agency: _____

Department

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

Flowchart and Calendar in GAD Planning and Budgeting



ANNEX D: DEFINITION OF TERMS

Gender and Development Concepts and Principles

- a) *Gender and Development (GAD)* - refers to the development perspective and process that is participatory and empowering, equitable, sustainable, free from violence, respectful of human rights, and supportive of self-determination and actualization of human potentials. It seeks to achieve gender equality as a fundamental value that should be reflected in development choices and contends that women are active agents of development, not just passive recipients of development.
- b) *Gender Audit* - refers to a form of “social audit” or “quality audit” which determines whether the organization’s internal practices and related support systems for gender mainstreaming are effective, reinforcing each other and are being followed. This tool or process assists organizations in establishing a baseline, identifying critical gaps and challenges, and recommending ways of addressing them.
- c) *Gender Equality* - refers to the principle asserting the equality of women and men and their right to enjoy equal conditions, realizing their full potentials to contribute to and benefit from the results of development, and with the State recognizing that all human beings are free and equal in dignity and rights.
- d) *Gender Mainstreaming* - refers to the strategy for making women’s and men’s concerns and experiences an integral dimension of the design, implementation, monitoring, and evaluation of policies and programs in all social, political, civil, and economic spheres so that women and men benefit equally and inequality is not perpetuated. It is the process of assessing the implications for women and men of any planned action, including legislation, policies, or programs in all areas and at all levels.

At the agency level, gender mainstreaming means raising people’s awareness on GAD and building GAD-related capabilities; putting in place policies, structures, systems, and mechanisms that would facilitate and institutionalize the pursuit of gender equality and women’s empowerment; applying GAD-related skills and tools to develop programs, activities and projects addressing gender issues; continuously implementing, monitoring, evaluating and enhancing the agency’s gender mainstreaming and women’s empowerment efforts; and incorporating GAD in all aspects of the agency’s operations.

- e) *Gender-Responsiveness* - capacity of individuals, groups, or institutions to substantively address gender-related issues; presumes capacity to do gender analysis, willingness to allocate resources for these issues; and capacity to collect and use sex-disaggregated data and gender-related information for gender analysis and tracking of results.
- f) *Gender-responsive PAPs* - refer to interventions that substantively address gender issues identified through gender analysis of sex-disaggregated data and gender-related information.
- g) *Discrimination Against Women* - refers to any gender-based distinction, exclusion, or restriction which has the effect or purpose of impairing or nullifying the recognition, enjoyment, or exercise by women, irrespective of their status, on a basis of equality of women and men, of human rights and fundamental freedoms in the political, economic, social, cultural, civil, or any other field.
- h) *Women's Empowerment* - is a goal of and an essential process for women's advancement. It is the process and condition by which women mobilize to understand, identify and overcome gender discrimination so as to achieve equality in welfare and equal access to resources. In this context, women become agents of development and not just beneficiaries enabling them to make decisions based on their own views and perspectives.

GAD Planning and Budgeting Concepts

- a) *Agency* - refers to any of the various units of the government at the national and sub-national levels, including a department, attached agency, bureau, office, state university and college, government owned and/or controlled corporations, constitutional commissions, the judiciary, the legislative and all government instrumentalities and others concerned.
- b) *Agency Head* - refers to the top or highest official of an agency.
- c) *Audit of GAD Funds* - refers to a comprehensive audit of a government agency's policies, fund programs, projects and activities focusing on the area of gender and development to determine economy, efficiency, and effectiveness of interventions in addressing gender issues;

- d) *Gender Analysis* - refers to a framework to compare the relative advantages and disadvantages faced by women and men in various spheres of life, including the family, workplace, school, community and political system. It also takes into account how class, age, race, ethnicity, cultural, social and other factors interact with gender to produce discriminatory results;
- e) *GAD Focal Point System* - is an interacting and interdependent group of people in all government instrumentalities tasked to catalyze and accelerate gender mainstreaming. It is a mechanism established to ensure and advocate for, guide, coordinate, and monitor the development, implementation, monitoring, review and updating of their GAD plans and GAD-related programs, activities and projects ;
- f) *Gender Gap* - refers to the gap between women and men in terms of how they benefit from social, economic, political, and cultural programs and services.
- g) *Gender Issues* - refer to problems and concerns that arise from the unequal status of women and men including the differential characteristics, roles and expectations attributed by society to women and men. These societal expectations and perceptions, which are reflected in and perpetuated by laws, policies, procedures, systems, programs, projects and activities of government, could impede women's full development and their participation in and equal enjoyment of the fruits of development.
- h) *GAD Plan and Budget* - a systematically designed set of programs, projects and activities with corresponding budget carried out by all government agencies departments, including their attached agencies, offices, bureaus, state universities and colleges, government-owned and-controlled corporations, local government units and other government instrumentalities over a given period of time to address the gender issues and concerns in their respective sectors and constituents. It systematizes an agency's approach to gender mainstreaming, women's empowerment and gender equality.

Government Planning, Budgeting and Auditing Concepts

- a) *Agency Performance Review (APR)* - refers to the process of determining the level of accomplishment of each agency in terms of physical outputs, income generated, and actual expenditures incurred in the production / delivery of goods and services to the public vis-à-vis the targets/budgets for the same period.

- b) *Budget Calendar* - refers to the schedule of budget preparation, budget authorization, budget execution and evaluation.
- c) *General Appropriations Act* - refers to the official (and approved) budget of the entire National Government.
- d) *Integrated Results and Risk Based Audit Approach (IRRBA)* - an audit approach that integrates the different types of audit being done by COA, including forensic audit, holistic audit methodology that takes into consideration the projected and actual outputs and outcomes of programs, projects and activities of government agencies using the OPIF and MFOs prescribed by DBM in the context of implementing the public financial management reforms.
- e) *Medium Term Expenditure Framework (MTEF)* - refers to the tool under the Public Expenditure Management Program for determining the available resources, and allocating these resources in line with government priorities; covers a three-year forecast of agency baseline and proposed new and approved programs, which will be automatically rolled over into budgetary allocation on an annual basis toward providing agency predictability in planning and programming.
- f) *National Budget Memorandum* - refers to the publications and or issuances of DBM setting forth guidelines and policies regarding specific issues and or concerns.
- g) *Organizational Performance Indicator Framework (OPIF)* - refers to the whole-of-government strategic policy and expenditure framework within which agency performance, focused on outputs and outcomes, is measured using performance indicators to help improve resource and/or budget allocation.
- h) *Technical Budget Hearing* - refers to a regular activity wherein agencies present and justify their agency budget proposals to DBM. This enables DBM bureaus/office concerned to formulate recommendations on the Agency's proposed budget (in a given year) in preparation for the deliberation with the Executive Review Board.

LIST OF ACRONYMS

AR	Accomplishment Report
BPfA	Beijing Platform for Action
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
COA	Commission on Audit
CO	Capital Outlay
CSC	Civil Service Commission
DBM	Department of Budget and Management
DILG	Department of the Interior and Local Government
GAA	General Appropriations Act
GAD	Gender and Development
GADAR	GAD Accomplishment Report
GFPS	GAD Focal Point System
GOCCs	Government-Owned and Controlled Corporations
GPB	GAD Plan and Budget

HGDG	Harmonized Gender and Development Guidelines
IRR	Implementing Rules and Regulations
MCW	Magna Carta of Women
MFO	Major Final Output
MDG	Millennium Development Goals
MOOE	Maintenance and Other Operating Expenses
NEDA	National Economic and Development Authority
ODA	Official Development Assistance
PAPs	Programs, Activities and Projects
PCW	Philippine Commission on Women
PPGD	Philippine Plan for Gender-Responsive Development
PS	Personal Services
SUCs	State Universities and Colleges
WEDGE	Women's Economic Empowerment and Development toward Gender Equality



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