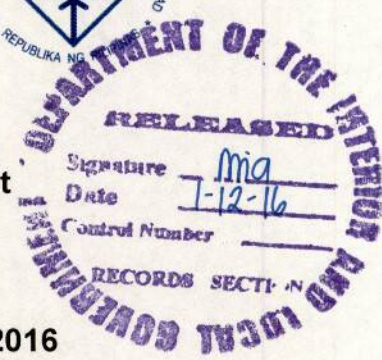




REPUBLIC OF THE PHILIPPINES
Philippine Commission on Women
Department of the Interior and Local Government
Department of Budget and Management
National Economic and Development Authority



January 12, 2016

JOINT MEMORANDUM CIRCULAR
No. 2016 - 01

TO : ALL PROVINCIAL GOVERNORS, CITY/MUNICIPAL MAYORS AND PUNONG BARANGAYS, MEMBERS OF THE LOCAL SANGGUNIANG, DILG REGIONAL/PROVINCIAL DIRECTORS AND ALL OTHERS CONCERNED

SUBJECT : AMENDMENTS TO PCW-DILG-DBM-NEDA JMC NO. 2013-01: GUIDELINES ON THE LOCALIZATION OF THE MAGNA CARTA OF WOMEN

- 1.0 The PCW-DILG-DBM-NEDA Joint Memorandum Circular (JMC) No. 2013-01 titled, "Guidelines on the Localization of the Magna Carta of Women" was issued on July 18, 2013 to prescribe policies and procedures in mainstreaming gender perspectives in local planning, programming and budgeting; local legislation; project development, implementation, monitoring and evaluation pursuant to Republic Act No. 9710 or the Magna Carta of Women (MCW).
- 2.0 This JMC is being issued to amend parts of Sections 4.1.C (Gender and Development (GAD) Planning and Budgeting) and 5.0 (Monitoring and Evaluating the Implementation of the Magna Carta of Women) of JMC No. 201301 to clarify the process of costing, allocation and attribution of the GAD budget, as well as the duties and functions of the Department of the Interior and Local Government (DILG) as the lead agency in the review, endorsement and monitoring of submission of GAD Plans and Budget (GPBs) and GAD Accomplishment Reports (GAD ARs) of local government units (LGUs). This JMC also amends Annexes D (Guide in Completing the GAD Plan and Budget Form) and E (Guide in Completing the GAD Accomplishment Report Form) of JMC No. 2013-01 and prescribes the use of the revised GPB and GAD AR forms for provinces, cities, municipalities and barangays.

3.0 Section 4.1.C.4 (Attribution to the GAD Budget) is hereby amended to read as follows:

"C.4 Attribution to the GAD Budget

- 1) Attributing LGU programs and projects including ODA-funded projects to the GAD budget:
 - a. To gradually increase the gender-responsiveness of LGU programs and projects, the LGU may attribute a portion or the whole of the program's budgets to the GAD budget supporting gender-responsive PPAs. To facilitate this, the LGU shall conduct a gender analysis of their programs and projects through the administration of the Harmonized Gender and Development Guidelines (HGDG) tool using the appropriate design checklist (HGDG Boxes 9-15, 18-23), the funding facilities checklist (HGDG Box F1) or the generic checklist (HGDG Box 7a). The results of the HGDG assessment together with the supporting documents (e.g., project proposal/brief) shall be attached to the GPB for submission.
 - b. xxx
 - c. The administration of the HGDG will yield a maximum score of 20 points for each program or project. Based on the HGDG score, a percentage of the annual budget of the regular program or project may be attributed to the GAD budget.
 - d. xxx
 - e. During the preparation of its GAD AR, the LGU will again subject the same program or project to the HGDG test using the Project Implementation and Management, and Monitoring and Evaluation (PIMME) checklist (HGDG Boxes 16 and 17) or the Facility Implementation, Management, and Monitoring and Evaluation (FIMME) checklist (HGDG Box F2) based on the project's annual accomplishment report 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. If the LGU has an HGDG score of 8 (higher than its target), it can attribute 50% of the program's annual expenditure to the GAD expenditure.
 - f. xxx"

4.0 Section 4.1.C.5 (Schedule to be observed in GAD Planning and Budgeting) are hereby amended to read as follows:

"C.5 Schedule to be Observed in GAD Planning and Budgeting

- 1) January (a year before budget year) – The Local Chief Executive (LCE) shall issue directive (i.e., memo or executive order) to all LGU departments/offices for the preparation of their annual GPB and annual GAD AR (e.g., LGU FY 2017 GPB and FY 2015 GAD AR).
- 2) January-February – All LGU departments/offices including barangays shall formulate their GAD AR of the preceding year. Based on its accomplishments in the preceding year and the results of the conduct of gender analysis to determine the existing gender issues of the locality, the LGU departments/offices shall prepare its GPB proposal for the succeeding year for submission to the LGU GAD Focal Point System (GFPS). The LGU GFPS Technical Working Group (TWG) shall review and consolidate the inputs submitted by the LGU departments/offices for the preparation of the LGU GPB and GAD AR.
- 3) March – The consolidated GPBs, together with the GAD ARs, shall be submitted to the City/Municipal Planning Development Office (C/MPDO) in the case of barangays; and to the Provincial Planning Development Office (PPDO) in the case of component cities and municipalities to ensure the alignment of the GAD PPAs of the concerned LGU to the priorities of the LGU exercising jurisdiction over it. Afterwards, the GPBs shall be submitted not later than March 31 to the DILG City/Municipal Local Government Operations Officer (C/MLGOO) in the case of barangays, and the DILG Provincial Office in the case of component cities and municipalities for review and endorsement. For provinces, highly-urbanized cities (HUCs) and independent component cities (ICCs), the LGU GFPS TWG shall submit not later than March 31 the GPBs and GAD ARs to the DILG Regional Office for review and endorsement.
- 4) April-May – DILG shall review and endorse LGU GPBs, which shall be returned to the concerned LGU for inclusion in the preparation of the AIP not later than end of May.
- 5) June-July – The following activities are undertaken:
 - a. Integration of identified gender issues and concerns and GAD goals, strategies, objectives, targets and PPAs of the

GPB during the formulation, updating or enhancement of the CLUP/ CDP/ PDPFP/ ELA, whenever applicable.

b. Issuance of the Budget Call by the LCE to all LGU departments/offices.

6) July-August – The following activities are undertaken:

a. Integration of the endorsed GPB PPAs in the annual budget proposals of concerned LGU departments/offices.

b. The Local Finance Committee (LFC) shall ensure the integration of the GPB in the LGU budget proposals during the technical budget hearings.

7) xxx

8) xxx

9) xxx"

5.0 Section 4.1.C.6 (Submission, Review and Approval of LGU GAD Plans and Budgets) is hereby amended to read as follows:

"C.6 Submission, Review and Endorsement of LGU GAD Plans and Budgets

1) All Provinces, HUCs, ICCs and LGUs within Metro Manila shall submit their GPBs, accompanied by their GAD ARs, to the DILG Regional Office for their review and endorsement. Reviewed and endorsed GPBs shall be returned to the LGUs for integration in the AIP and funding.

2) Component cities and municipalities shall submit their GPBs to the PPDO to ensure the alignment of the municipal/city GAD PPAs with the priorities of the province and then from the PPDO to the DILG Provincial Office for its review and endorsement. DILG endorsed GPBs shall be returned to concerned LGUs for incorporation in their annual budgets to be enacted by their Local Sanggunian.

3) xxx

4) Barangays shall prepare and submit their GPBs to the C/MPDO to ensure the alignment of the barangay GAD PPAs with the priorities of the city/municipality and then from the C/MPDO, submit the same to the DILG C/MLGOO for review and endorsement. Reviewed and endorsed GPBs shall be

returned to the concerned barangays, for incorporation in their AIPs and annual budgets.

- 5) xxx
- 6) The GFPS TWG shall review all submitted GPBs and as needed, provide comments or recommendations for revision. The review of GPBs shall focus on the alignment of the GAD plan with the GAD agenda, MCW, CEDAW and/or other related GAD laws, and the correctness and alignment of the entries in each column of the GPB form, e.g., if the proposed activities respond to the identified gender issue, if the issues are correctly identified or formulated, if there are clear indicators and targets, if the proposed budget is realistic, and if the number of proposed activities are doable within the year, among others.
- 7) The DILG Regional/Provincial/City/Municipal Offices shall review and endorse the LGU GPBs based on the gender responsiveness of their content, e.g., relevance of the GAD PPAs to the identified gender issues as well as the correctness and alignment of the entries in the GPB form. The process of review of GPBs and GAD ARs shall be in accordance with the "Guide in the Review and Endorsement of LGU GAD Plan and Budget (GPB) and Review of GAD Accomplishment Report (GAD AR)". DILG endorsed GPBs shall include a Certificate of Endorsement from the DILG Regional/Provincial/City/Municipal Offices.
- 8) LGUs shall submit within 15 working days their revised GPB and/or GAD AR based on DILG's comment/s and recommendation/s."

6.0 Section 4.1.C.7 (Implementation and Monitoring of the LGU GAD Plan and Budget) is hereby amended to read as follows:

"C.7 Implementation and Monitoring of the LGU GAD Plan and Budget

- 1) The implementation of the GPB shall commence upon the enactment of the LGU budget. The LCE shall issue an appropriate policy directive, copy furnished the DILG Office that conducted the review of the LGU GPB, to disseminate and implement the GPB. The directive shall also mandate the LGU GFPS to: a) provide technical assistance in the implementation of the GPB; b) monitor its implementation; c) ensure the preparation and submission of GAD AR; and d) consolidate reports on the implementation of the GPB.

- 2) The LGUs through their LCEs shall inform the concerned DILG Office in writing if there are changes in the DILG endorsed GPB and/or if there is a need to implement additional PPAs relevant to current gender issues or GAD related undertakings. The concerned DILG Office, in turn, shall acknowledge receipt of the adjusted GPB and shall inform the LGU if the GAD PPAs or activities in the adjusted GPB are in accordance with the JMC, as amended.
- 3) xxx
- 4) xxx"

7.0 Section 4.1.C.8 (Preparation and Submission of LGU GAD Accomplishment Report) is hereby amended to read as follows:

"C.8 Preparation and Submission of LGU GAD Accomplishment Report

- 1) The GFPS shall prepare their annual GAD AR based on the DILG endorsed GPB or enacted LGU budget following the form prescribed in Annex E or E-1 of the JMC, as amended. Activities completed until the end of the year may be included in the final LGU GAD AR.
- 2) xxx
- 3) In case the LGU attributes a portion or the whole of the budget of its major program/project to the GAD budget, it shall subject the same program/project (using its accomplishment report for the year) to the HGDG test using the PIMME or FIMME checklist to determine the actual expenditures that may be attributed to the GAD budget (Refer to item 1 of Section C.4).
- 4) xxx
- 5) xxx
- 6) The DILG shall collect the annual accomplishments of LGUs on GAD and prepare an annual report of LGU GAD accomplishments based on the summary reports from its regional offices for submission to PCW."

8.0 Section 5.0 (Monitoring and Evaluating the Implementation of the Magna Carta of Women) is hereby amended to read as follows:

"Section 5.0 Monitoring and Evaluating the Implementation of the Magna Carta of Women

5.1. xxx

5.2. xxx

5.3. xxx

5.4. xxx

5.5. xxx

5.6. The GAD M&E Team shall evaluate the outcomes of the LGU GAD policies, programs and projects and submit a GAD Evaluation Report to the DILG Regional Office at the end of the LCE's three-year term. The submission shall be done not later than June of the next term (Refer to Annex H: LGU GAD Evaluation Report of the JMC 2013-01, as amended).

5.7. All M&E activities shall be included in the annual GPB.

5.8. The DILG Regional Offices shall prepare summary reports on LGUs' compliance in the implementation of JMC 2013-01, as amended, for submission to the DILG Central Office.

5.9 The DILG Central Office shall then prepare a consolidated report on LGUs' compliance in the implementation of JMC 2013-01, as amended, and submit such to PCW within March of every year for inclusion in the national report on the MCW implementation and the annual GAD Budget Report."

9.0 Section 6.1.a (Role of the DILG) is hereby amended to read as follows:

"Section 6.1. The Department of the Interior and Local Government (DILG) shall:

- a. Keep records of endorsed LGU GPBs and GAD ARs and prepare consolidated report on LGUs' compliance in the implementation of JMC 2013-01;"

10.0 In the preparation of the GPB, provinces, municipalities and cities shall use the revised form provided under the new Annex D, which provides a section for reflecting GAD attributed programs and projects, while barangays shall use the simplified GPB form found in Annex D-1. Likewise, in the preparation of the GAD AR, provinces, municipalities and cities shall use the revised form found in the new Annex E, while barangays shall use the new form found in Annex E-1.

11.0 Repealing Clause

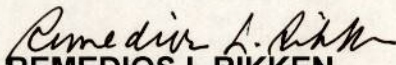
Provisions of the PCW-DILG-DBM-NEDA JMC 2013-01 and other issuances contrary to or inconsistent with this Circular are hereby repealed, modified or amended.

12.0 Saving Clause

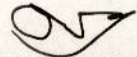
Provisions of the PCW-DILG-DBM-NEDA JMC 2013-01 and other issuances not inconsistent with this Circular shall remain in full force and effect.

13.0 Effectivity

This Joint Memorandum Circular will be in effect starting with the 2017 GAD planning and budgeting cycle for LGUs.


REMEDIOS I. RIKKEN

Chairperson
Philippine Commission on Women


MEL SENEN S. SARMIENTO.

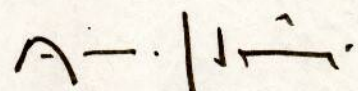
Secretary
Department of the Interior and Local
Government




FLORENCIO B. ABAD

Secretary
Department of Budget and Management




ARSENIO M. BALISACAN

Secretary
Socio-Economic Planning and
Director General
National Economic and Development
Authority

Legend:
xxx- provisions in the JMC 2013-01

ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET
 FY _____

Region: _____
 Province: _____
 City/Municipality: _____

Total LGU Budget: _____
 Total GAD Budget: _____

| Gender Issue or GAD Mandate (1) | GAD Objective (2) | Relevant LGU Program or Project (3) | GAD Activity (4) | Performance Indicator and Target (5) | GAD Budget (6) | | | Lead or Responsible Office (7) |
|--|----------------------|--|--|--|---|-------------------------|--|---|
| | | | | | MOOE | PS | CO | |
| CLIENT-FOCUSED | | | | | | | | |
| Gender Issue | | | | | | | | |
| GAD Mandate | | | | | | | | |
| Sub-total A | | | | | | | | |
| ORGANIZATION-FOCUSED | | | | | | | | |
| Gender Issue | | | | | | | | |
| GAD Mandate | | | | | | | | |
| Sub-total B | | | | | | | | |
| ATTRIBUTED PROGRAMS | | | | | | | | |
| Title of LGU Program or Project (8) | | | HGDG Design/ Funding Facility/ Generic Checklist Score (9) | Total Annual Program/ Project Budget (10) | GAD Attributed Program/ Project Budget (11) | | Lead or Responsible Office (12) | |
| Sub-total C | | | | | | | | |
| GRAND TOTAL (A+B+C) | | | | | | | | |
| Prepared by: Chairperson, GFPS, TWG | | | Approved by: Local Chief Executive | | | Date: DD/MM/YEAR | | |

GUIDE IN COMPLETING THE GAD PLAN AND BUDGET FORM FOR PROVINCES, CITIES AND MUNICIPALITIES

Column 1: Gender Issue or GAD Mandate

List under this column the priority gender issues identified through the LGU'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. 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, clients, and/or constituents of LGUs including the extent of their disparity over benefits from and contribution to a policy/program and/or project of the LGU. An example is the lack of access of marginalized and indigent women to social protection programs and health services. On the other hand, an organization-focused gender issue points to the gap/s in the capacity of the LGU to integrate a gender dimension in its programs, systems or structure. An example is the slow progress of gender mainstreaming in the LGU.

Aside from the priority gender issues, the LGU may directly cite GAD mandates, which include relevant provisions of GAD-related laws (e.g., Section 6 of R.A. 10028 or the "Expanded Breastfeeding Promotion Act of 2009" on the establishment of lactation stations) or plans that the LGU needs to implement (e.g., the Philippine Plan for Gender-Responsive Development, 1995-2025).

The GAD Focal Point System (GFPS) shall prioritize in the LGU's succeeding GAD plan and budget (GPB) the following: a) recurring/emerging gender issues; b) results of the gender assessment of the organization or its existing programs/projects using the Gender-Responsive LGU (GERL) Ka Ba Self-Assessment Tool, the Harmonized Gender and Development Guidelines (HGDG) and other relevant tools; and c) gender issues, concerns and mandates that have not been addressed in the previous year's GPB.

Column 2: GAD Objective

The GAD objective should respond to the gender issue or implement the GAD mandate of the LGU. It spells out the result that the LGU intends to achieve. It may also be the intended result of the GAD mandate the LGU intends to implement. 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 LGU 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 client-focused example, the short term GAD objective may be to increase and sustain access of marginalized and indigent women constituents to social protection programs and health services of the LGU.

In the organization-focused example, the GAD objective may be to facilitate and sustain gender mainstreaming in the LGU and, thus, address the gap of the LGU in integrating gender dimension in its programs and/or services. If facilitating gender mainstreaming cannot be achieved in one year, the LGU may plan related activities until such time that the objective is achieved.

Column 3: Relevant LGU Program or Project

This column indicates the relevant program/s or project/s of the LGU 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 LGU's mandates and regular programs.

Column 4: GAD Activity

Similar to the GAD objective, the proposed GAD activities should respond to the gender issue or implement the specific GAD mandates relevant to the LGU.

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

Client-focused GAD activities are those that seek to address the gender issues of the LGU's constituents or contribute in responding to the gender issues and concerns in the LGU. For example, to respond to the identified gender issue above, the LGU may implement the following: a) conduct massive information education campaign on social protection programs or schemes targeting women; b) assist in the enrollment of marginalized and indigent women to the Philhealth schemes; and c) promulgate and implement an ordinance on the access of women to social protection program of the LGUs.

Organization-focused activities may seek to: a) create the organizational environment for implementing gender-responsive policies, programs, projects and services; 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. For example, to respond to the identified gender issue on the slow progress of gender mainstreaming in the LGU, it may undertake the following: a) issue an executive order for the creation and/or strengthening of the GFPS or similar mechanism; b) create and/or strengthen the GFPS of the LGU; and c) implement gender-responsive PPAs in the LGU.

LGUs shall give priority to client-focused GAD activities. However, LGUs who are in the early stages of gender mainstreaming shall give premium to capacity development of its GFPS and/or similar GAD mechanism, as well as its employees on GAD concepts, principles, tools and processes (e.g., gender sensitivity, gender audit, gender analysis, gender-responsive planning and budgeting, gender-responsive project design and implementation and institutional strengthening, among others).

The gender issues to be addressed or the GAD mandate to be fulfilled (Column 1); the GAD objective (Column 2) and the proposed GAD activity (Column 4) should be aligned at all times.

Column 5: Performance Indicator and Target

The performance 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.

Quantitative indicators are measures or evidences that can be counted such as, but not limited to, number, frequency, percentile, and ratio. In relation to the example above, the indicator could be the number of marginalized and indigent women enrolled in the Philhealth scheme.

Qualitative indicators are measures of an individual or group's judgment and/ or perception of established standards, the presence or absence of specific conditions, the quality of something, or the opinion about something (e.g., presence of gender-responsive guidelines on the requirements for marginalized and indigent women to access social protection programs of the LGU).

The target is an important consideration in budgeting for it specifies what the LGU's GPB intends to achieve within one year in relation to the GAD objective. The target should be realistic and attainable within the implementation period and should be set against a baseline data. Monitoring and evaluating the GPB will largely be based on attainment of targets and performance indicators.

For example, to increase the access of marginalized and indigent women constituents to social protection programs, the LGU may set the following targets: a) x number of information, education and communication (IEC) campaigns on the social protection program or scheme conducted by the end of the year; b) x number of marginalized and indigent women assisted in the enrollment to the Philhealth scheme by 1st quarter; and c) ordinance on the access of women to social protection program of the LGUs issued by the end of the year.

Column 6: 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 LGU conducts a massive information dissemination campaign on its social protection programs, it should cost the supplies for the development, printing and dissemination of the IEC materials; transportation for the conduct of the information campaign. If the information campaign is through the conduct of a forum or consultation, the budget could include the cost for the food for x number of persons for x number of days, venue rental, professional fee for resource persons, and communication costs for coordination, among others. It is possible that certain activities do not have direct cost implications.

The GAD budget may be drawn from the LGU's maintenance and other operating expenses (MOOE), capital outlay (CO), and/or personal services (PS) based on the LGU's approved budget. All LGUs shall allocate at least five percent (5%) of their total annual budget appropriations to support their respective GAD PPAs.

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

EXAMPLES OF EXPENSES THAT CAN BE CHARGED TO THE GAD BUDGET

1. PPAs that address GAD issues and GAD mandates, including relevant expenses such as supplies, travel, food, board and lodging, professional fees, among others.
2. Capacity development on GAD (e.g. Gender Sensitivity Training; Gender Analysis, Gender-responsive Planning and Budgeting, among others.);
3. Activities related to the establishment and/or strengthening of enabling mechanisms that support the GAD efforts of LGUs (e.g. GFPS, Committee on Decorum and Investigation (CODI), and Violence Against Women desks, among others);
4. Salaries of LGU personnel assigned to plan, implement and monitor GAD PPAs on a full-time basis, following government rules in hiring and creating positions;
5. Time spent by the LGU GFPS members or LGU employees doing GAD-related work. Overtime work rendered in doing GAD-related PPAs 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. Salaries of personnel hired to manage/operate the GAD Office, if established;
8. LGU programs that address women's practical and strategic needs (e.g., day care center, breastfeeding rooms, crisis or counseling rooms for abused women and children, halfway houses for trafficked women and children, and gender-responsive family planning programs, among others);
9. Construction expenses for gender-responsive or GAD-mandated facilities which include, but are not limited to, the following :
 - a) Day care center ,
 - b) VAWC Center,
 - c) Halfway houses for trafficked women and girls, and
 - d) Women crisis center;
10. Consultations conducted by the LGU to gather inputs for and/or to disseminate the GAD plan and budget;
11. Payment of professional fees, honoraria and other services for gender experts or gender specialists engaged by the LGUs for GAD-related trainings and activities; and
12. IEC activities (development, printing and dissemination) that support the GAD PPAs and objectives of the LGUs.

The expenditures, although allowed, must still follow government accounting rules and regulations.

EXAMPLES OF EXPENSES THAT CAN NOT BE CHARGED TO THE GAD BUDGET

1. Programs, projects, activities (PPAs) that are not in the LGU's DILG-endorsed original or adjusted GAD plan UNLESS these are addressing a newly emerging gender issue that has not been considered during the GPB preparation and review stage. The inclusion of such PPAs should, however, be communicated with the appropriate DILG unit;
2. Personal services of women employees UNLESS they are working full time or part time on GAD PPAs;
3. Honoraria for LGU's GFPS members or other employees working on their LGU GAD programs;
4. Salaries of casual or emergency employees UNLESS they are hired to assist in GAD-related PPAs;
5. Provision of contingency funds or "other services" of PPAs; and
6. Purchase of supplies, materials, equipment and vehicles for the general use of the LGU.
7. The following expenses CAN NOT be charged to the GAD budget UNLESS they are justified as clearly addressing a specific gender issue:
 - a) Physical, mental and health fitness activities, including purchase of supplies, materials, equipment and information dissemination materials;
 - b) Social, rest and recreation activities; and
 - c) Religious activities and implementation of cultural projects.

Column 7: Lead or Responsible Office

This column specifies the unit or office in the LGU tasked to implement a particular GAD activity. The responsible office shall have direct knowledge or involvement in the implementation of the GAD activity and shall periodically report on the progress of its implementation to the LGU's LCE and/ or the GFPS.

ATTRIBUTION OF LGU REGULAR PROGRAMS/PROJECTS TO THE GAD BUDGET

Columns 8 to 12 shall only be accomplished by the LGU if it will be attributing a portion or the whole of the annual budget of its regular program/s or project/s to the GAD budget.

To be able to attribute the cost of mainstreaming gender in a regular program/project, the LGU shall assess the program/project using the HGDG tool. During the preparation of the GPB, the program/project shall be assessed based on its original/revised design document(s). The LGUs shall use the appropriate HGDG design checklist (HGDG Boxes 9-15, 18-23), funding facilities checklist (HGDG Box F1) or generic checklist (HGDG Box 7a).

Column 8: Title of the LGU Program or Project

This column states the title of the LGU program/project which shall be assessed using the HGDG tool for attribution to the GAD budget.

Column 9: HGDG Design/ Funding Facility/ Generic Checklist Score

This column indicates the program/project's score in the HGDG assessment. The score indicates the level of gender-responsiveness of the program/project's design.

Column 10: Total Annual Program/Project Budget

This column indicates the total annual budget of the program/project, which shall be the basis for computing the amount that will be attributed to the GAD budget.

Column 11: GAD Attributed Program/Project Budget

This column reflects the amount of the program/project's annual budget attributed to the GAD budget. Depending on the HGDG score of the program/project, the LGU may attribute a portion or the whole of the program/project's annual budget to the GAD budget following the matrix below, which is also found under Section C.4 of the JMC 2013-01:

| HGDG Score | Description | Corresponding Budget for the Year of the Program/Project that may be Attributed to the LGU GAD Budget |
|-------------|--|--|
| Below 4.0 | GAD is invisible | Zero or no amount from the program/ project's budget for the year may be attributed to the GAD budget. |
| 4.0 – 7.9 | Promising GAD prospects (conditional pass) | 25% of the program/project's budget for the year may be attributed to the GAD budget. |
| 8.0 – 14.9 | Gender-sensitive | 50% of the program/project's budget for the year may be attributed to the GAD budget. |
| 15.0 – 19.9 | Gender-responsive | 75% of the program/project's budget for the year may be attributed to the GAD budget. |
| 20.0 | Fully gender- responsive | 100% of the program/project's budget for the year may be attributed to the GAD budget. |

For example, if the LGU's program got an HGDG score of 5.5, then the program is considered to be with "promising GAD prospects." Based on the table above, the LGU can attribute 25% of the program's annual budget to the GAD budget. If the total annual budget of the said program is one million pesos (Php 1,000,000.00), then it can attribute two hundred fifty thousand pesos (Php 250,000.00) to the GAD Budget.

Column 12: Lead or Responsible Office

This column specifies the unit or office in the LGU tasked to implement the program/project being attributed to GAD. The responsible office, which has direct knowledge or involvement in the design and implementation of the program/project, shall accomplish, together with the LGU GFPS, the HGDG checklist and provide the necessary means of verification (MOV) for the responses to the HGDG questions. It shall also take note of the program/project's areas for improvement in terms of gender mainstreaming and implement necessary interventions to maintain or increase the program/project's score based on the result of the assessment. It shall also monitor the progress of the program/project's implementation and coordinate with the LGU GFPS in assessing the program/project again using the HGDG Project Implementation and Management, and Monitoring and Evaluation (PIMME) or the Facility Implementation, Management, and Monitoring and Evaluation (FIMME) checklist during the preparation of the GAD Accomplishment Report.

BARANGAY ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET
FY _____

Region: _____
Province: _____
City/Municipality: _____
Barangay: _____

Total Barangay Budget: _____
Total GAD Budget: _____

| Gender Issue or GAD Mandate (1) | GAD Program/Project/Activity (PPA) (2) | Performance Target and Indicator (3) | GAD Budget (4) | Responsible Person (5) |
|---|---|---|--|------------------------------|
| CLIENT-FOCUSED | | | | |
| 1. Gender Issues | | | | |
| 2. GAD Mandate | | | | |
| Sub-total A | | | | |
| ORGANIZATION-FOCUSED | | | | |
| 1. Gender Issues | | | | |
| 2. GAD Mandate | | | | |
| Sub-total B | | | | |
| ATTRIBUTED PROGRAMS | | | | |
| Title of Barangay Program or Project (6) | HGDG Design/ Funding Facility/ Generic Checklist Score (7) | Total Annual Program/ Project Budget (8) | GAD Attributed Program/Project Budget (9) | Responsible Person (10) |
| | | | | |
| Sub-total C | | | | |
| Grand TOTAL (A+B+C) | | | | |
| Prepared by: _____ Barangay Secretary | | Approved by: _____ Punong Barangay | | Date: _____ DD/MM/YEAR |

GUIDE IN COMPLETING THE BARANGAY GAD PLAN AND BUDGET FORM

Column 1: Gender Issue or GAD Mandate

List under this column the priority gender issues identified through the review of the barangay's regular programs, projects and activities (PPAs), analysis of sex-disaggregated data or relevant information that surface the unequal situation of women and men. 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, clients, and/or constituents of the barangay including the extent of their disparity over benefits from and contribution to a policy/program and/or project of the barangay. On the other hand, an organization-focused gender issue points to the gap/s in the capacity of the barangay to integrate a gender dimension in its programs, systems or structure.

Aside from the priority gender issues, the barangay may directly cite GAD mandates, which include relevant provisions of GAD-related laws (e.g., Section 9(d) of R.A. 9710 or the Magna Carta of Women (MCW) on the establishment of a Violence Against Women's Desk in every barangay) or plans that the barangay needs to implement (e.g., the Philippine Plan for Gender-Responsive Development, 1995-2025).

The GAD Focal Point System (GFPS) shall prioritize in the barangay's succeeding GAD plan and budget (GPB) the following: a) recurring and emerging gender issues; b) results of the gender assessment of the organization or its existing programs/projects using the Gender-Responsive LGU (GERL) Ka Ba Self-Assessment Tool, the Harmonized Gender and Development Guidelines (HGDG) and other relevant tools; and c) gender issues, concerns and mandates that have not been addressed in the previous year's GPB.

Column 2: GAD Program/Project/Activity (PPA)

This column indicates the programs, projects or activities that the barangay will undertake to respond to the gender issue or implement its GAD mandates identified under Column 1.

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

Client-focused GAD activities are those that seek to address the gender issues of the barangay's constituents or contribute in responding to the gender issues and concerns in the barangay.

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

Priority shall be given to the implementation of client-focused GAD activities. Barangays who are in the early stages of gender mainstreaming, however, may give premium to capacity development of its GFPS and/or similar GAD mechanism, as well as its employees on GAD concepts, principles, tools and processes (e.g., gender sensitivity, gender audit, gender analysis, gender-responsive planning and budgeting, gender-responsive project design and implementation and institutional strengthening, among others).

Column 3: Performance Indicator and Target

The performance indicators are quantitative or qualitative means to measure achievement of the results of the proposed GAD activity.

Quantitative indicators are measures or evidences 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 established standards, the presence or absence of specific conditions, the quality of something, or the opinion about something.

The target is an important consideration in budgeting for it specifies what the barangay GPB intends to achieve within one year. The target should be realistic and attainable within the implementation period and should be set against a baseline data. Monitoring and evaluating the GPB will largely be based on attainment of targets and performance indicators.

Column 4: 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.

The GAD budget may be drawn from the barangay's maintenance and other operating expenses (MOOE), capital outlay (CO), and/or personal services (PS) based on the barangay-approved budget. All barangays shall allocate at least five percent (5%) of their total annual budget appropriations to support their respective GAD PPAs.

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

EXAMPLES OF EXPENSES THAT CAN BE CHARGED TO THE GAD BUDGET

1. PPAs that address GAD issues and GAD mandates (e.g., maintenance and operation of the Barangay Violence against Women Desk), including relevant expenses such as supplies, travel, food, board and lodging, professional fees, among others.
2. Capacity development on GAD (e.g. Gender Sensitivity Training; Gender Analysis, Gender-responsive Planning and Budgeting, among others.);
3. Activities related to the establishment and/or strengthening of enabling mechanisms that support the GAD efforts of the barangay (e.g. GFPS, Committee on Decorum and Investigation (CODI), and Violence Against Women desks, among others);
4. Salaries of barangay personnel assigned to plan, implement and monitor GAD PPAs on a full-time basis, following government rules in hiring and creating positions;
5. Time spent by the barangay GFPS members or barangay employees doing GAD-related work. Overtime work rendered in doing GAD-related PPAs may be compensated through a compensatory time off (CTO), following government accounting and auditing rules and regulations;
6. Salaries of personnel hired to manage/operate the GAD Office, if established;
7. Barangay programs that address women's practical and strategic needs (e.g., day care center, breastfeeding rooms, crisis or counseling rooms for abused women and children, halfway houses for trafficked women and children, and gender-responsive family planning programs, among others);
8. Construction expenses for gender-responsive or GAD-mandated facilities which include, but are not limited to, the following :
 - a) Day care center ,
 - b) VAWC Center,
 - c) Halfway houses for trafficked women and girls, and
 - d) Women crisis center;
9. Consultations conducted by the barangay to gather inputs for and/or to disseminate the GAD plan and budget;
10. Payment of professional fees, honoraria and other services for gender experts or gender specialists engaged by the barangay for GAD-related trainings and activities; and
11. IEC activities (development, printing and dissemination) that support the GAD PPAs and objectives of the barangay.

The expenditures, although allowed, must still follow government accounting rules and regulations.

EXAMPLES OF EXPENSES THAT CAN NOT BE CHARGED TO THE GAD BUDGET

1. Programs, projects, activities (PPAs) that are not in the DILG-endorsed original or adjusted GAD plan UNLESS these are addressing a newly emerging gender issue that has not been considered during the GPB preparation and review stage. The inclusion of such PPAs should, however, be communicated with the appropriate DILG unit;
2. Personal services of women employees UNLESS they are working full time or part time on GAD PPAs;
3. Honoraria for GFPS members or other employees working on their GAD programs;
4. Salaries of casual or emergency employees UNLESS they are hired to assist in GAD-related PPAs;
5. Provision of contingency funds or "other services" of PPAs; and
6. Purchase of supplies, materials, equipment and vehicles for the general use of the barangay.
7. The following expenses CAN NOT be charged to the GAD budget UNLESS they are justified as clearly addressing a specific gender issue:
 - a) Physical, mental and health fitness activities, including purchase of supplies, materials, equipment and information dissemination materials;
 - b) Social, rest and recreation activities; and
 - c) Religious activities and implementation of cultural projects.

Column 5: Responsible Person

This column identifies the barangay official or staff tasked to implement a particular GAD activity. The responsible person shall have direct knowledge or involvement in the implementation of the GAD activity and shall periodically report on the progress of its implementation to the barangay chair and/or the GFPS.

ATTRIBUTION OF BARANGAY REGULAR PROGRAMS/PROJECTS TO THE GAD BUDGET

Columns 6 to 10 shall only be accomplished by the barangay if it will be attributing a portion or the whole of the annual budget of its regular program/s or project/s to the GAD budget.

To be able to attribute the cost of mainstreaming gender in a regular program/project, the barangay shall assess the program/project using the HGDG tool. During the preparation of the GPB, the program/project shall be assessed based on its original/revised design document(s). The barangay shall use the appropriate HGDG design checklist (HGDG Boxes 9-15, 18-23), funding facilities checklist (HGDG Box F1) or generic checklist (HGDG Box 7a).

Column 6: Title of the Barangay Program or Project

This column states the title of the barangay program/project which shall be assessed using the HGDG tool for attribution to the GAD budget.

Column 7: HGDG Design/ Funding Facility/ Generic Checklist Score

This column indicates the program/project's score in the HGDG assessment. The score indicates the level of gender-responsiveness of the program/project's design.

Column 8: Total Annual Program/Project Budget

This column indicates the total annual budget of the program/project, which shall be the basis for computing the amount that will be attributed to the GAD budget.

Column 9: GAD Attributed Program/Project Budget

This column reflects the amount of the program/project's annual budget attributed to the GAD budget. Depending on the HGDG score of the program/project, the barangay may attribute a portion or the whole of the program/project's annual budget to the GAD budget following the matrix below, which is also found under Section C.4 of the JMC 2013-01:

| HGDG Score | Description | Corresponding Budget for the Year of the Program/Project that may be Attributed to the GAD Budget |
|-------------|--|--|
| Below 4.0 | GAD is invisible | Zero or no amount from the program/ project's budget for the year may be attributed to the GAD budget. |
| 4.0 – 7.9 | Promising GAD prospects (conditional pass) | 25% of the program/project's budget for the year may be attributed to the GAD budget. |
| 8.0 – 14.9 | Gender-sensitive | 50% of the program/project's budget for the year may be attributed to the GAD budget. |
| 15.0 – 19.9 | Gender-responsive | 75% of the program/project's budget for the year may be attributed to the GAD budget. |
| 20.0 | Fully gender- responsive | 100% of the program/project's budget for the year may be attributed to the GAD budget. |

For example, if the barangay program got an HGDG score of 5.5, then the program is considered to be with "promising GAD prospects." Based on the table above, the barangay can attribute 25% of the program's annual budget to the GAD budget. If the total annual budget of the said program is one hundred thousand pesos (Php 100,000.00), then it can attribute twenty fifty thousand pesos (Php 25,000.00) to the GAD Budget.

Column 10: Responsible Person

This column specifies the barangay official or staff tasked to implement the program/project being attributed to GAD. The responsible person, which has direct knowledge or involvement in the design and implementation of the program/project, shall accomplish, together with the barangay GFPS, the HGDG checklist and provide the necessary means of verification (MOV) for the responses to the HGDG questions. S/he shall also take note of the program/project's areas for improvement in terms of gender mainstreaming and implement necessary interventions to maintain or increase the program/project's score based on the result of the assessment. S/he shall also monitor the progress of the program/project's implementation and coordinate with the barangay GFPS in assessing the program/project again using the HGDG Project Implementation and Management, and Monitoring and Evaluation (PIMME) or the Facility Implementation, Management, and Monitoring and Evaluation (FIMME) checklist during the preparation of the GAD Accomplishment Report.

BARANGAY ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT
 FY _____

Region: _____
 Province: _____
 City/Municipality: _____
 Barangay: _____

Total Barangay Budget: _____
 Total GAD Expenditure: _____

| Gender Issue or GAD Mandate (1) | GAD Program/Project/Activity (PPA) (2) | Performance Target and Indicator (3) | Accomplishments (4) | Approved GAD Budget (5) | Actual Cost or GAD Expenditure (6) | Variance or Remarks (7) |
|---|---|---|---------------------------------------|--|--|-----------------------------|
| CLIENT-FOCUSED | | | | | | |
| 1. Gender Issues | | | | | | |
| 2. GAD Mandate | | | | | | |
| Sub-total A | | | | | | |
| ORGANIZATION-FOCUSED | | | | | | |
| 1. Gender Issues | | | | | | |
| 2. GAD Mandate | | | | | | |
| Sub-total B | | | | | | |
| ATTRIBUTED PROGRAMS | | | | | | |
| Title of Barangay Program or Project (8) | | | HGDG PIMME/FIMME Score (9) | Total Annual Program/Project Cost or Expenditure (10) | GAD Attributed Program/Project Cost or Expenditure (11) | Variance or Remarks (12) |
| | | | | | | |
| Sub-total C | | | | | | |
| Grand TOTAL (A+B+C) | | | | | | |
| Prepared by: _____ Barangay Secretary | | | Approved by: _____ Punong Barangay | | Date: _____ DD/MM/YEAR | |

GUIDE IN COMPLETING THE BARANGAY GAD ACCOMPLISHMENT REPORT FORM

In filling out the GAD Accomplishment Report (GAD AR), the barangay shall copy the entries for Columns 1 to 3 from the corresponding columns in the DILG-endorsed and/or barangay-approved GPB for which accomplishments are being reported. New entries may also be added to reflect gender issues/GAD mandates and their corresponding PPAs that were not previously identified in the GPB, but were addressed and implemented by the barangay.

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). The gender issues and GAD mandates that were not previously identified in the GPB but were addressed or implemented by the barangay shall also be reflected.

Column 2: GAD Program/Project/Activity

This column enumerates the programs, projects and activities (PPAs) that were undertaken by the barangay 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 barangay shall also be reflected.

Column 3: Performance Indicator and Target

This column indicates the indicators and targets identified in the previous GPB which the barangay committed to achieve within the year.

Column 4: Accomplishments

This column shall indicate the results/outputs of GAD PPAs based on the identified targets in the GPB. It shall also reflect the results/outputs of other GAD PPAs that were conducted and/or implemented by the barangay. The barangay may also give a description of the change that has occurred after implementing the GAD PPA.

Column 5: Approved GAD Budget

This column reflects the barangay-approved GAD budget for the program, project or activity. Thus, the amount reflected under this column may differ from the figure stated in the DILG-endorsed GPB. In such cases, the reason for the variance or adjustment shall be provided under Column 9.

Column 6: Actual GAD Cost or Expenditure

This column shows the actual expenditure or cost of implementing the identified GAD PPAs. To avoid double counting and attribution, the barangay shall provide a breakdown of the expenditure, if necessary.

Column 7: Variance/Remarks

This column indicates any deviation from the identified gender issues, activities, results and/or targets in the GPB. Reasons for any deviation, as well as factors that have facilitated or hindered the implementation of the DILG-endorsed and/or barangay-approved GPB shall also be cited.

ATTRIBUTION OF BARANGAY REGULAR PROGRAMS/PROJECTS TO THE GAD EXPENDITURE

Columns 8 to 12 shall only be accomplished by the barangay if it will be attributing a portion or the whole of the program/ project's annual expenditure or cost to the GAD expenditure.

In case the barangay subjected a program/project to the HGDG test for attribution to the GAD budget in the GPB, the barangay shall subject the same program/project to the HGDG test using the Project Implementation and Management, and Monitoring and Evaluation (PIMME) checklist (HGDG Boxes 16 and 17) or the Facility Implementation, Management, and Monitoring and Evaluation (FIMME) checklist (HGDG Box F2), whichever is appropriate, to determine the program/project's actual cost that may be attributed to the GAD Expenditure

Column 8: Title of the Barangay Program or Project

This column states the title of the barangay program/project which shall be assessed using the HGDG tool for attribution to the GAD expenditure.

Column 9: HGDG PIMME/FIMME Score

This column indicates the program/project's score in the HGDG PIMME/FIMME assessment based on the program/project's annual accomplishment report. The score indicates the level of gender-responsiveness of the program/ project.

Column 10: Total Annual Program/Project Cost or Expenditure

This column indicates the total amount used or expended for the implementation of the identified program/project for the year. This shall be the basis for computing the amount that will be attributed to the GAD expenditure.

Column 11: GAD Attributed Program/ Project Cost or Expenditure

This column reflects the amount of the program/project's annual cost attributed to the GAD expenditure. Depending on the HGDG PIMME/FIMME score of the program/project, the barangay may attribute a portion or the whole of the program/project's annual cost to the GAD expenditure following the same matrix in Table 1 of Section C.4 of the JMC 2013-01.

For example, if the barangay's program got an HGDG PIMME score of 8, then the program is considered to be "gender-sensitive." Based on the matrix, the barangay can attribute 50% of the program's annual cost to the GAD expenditure. If the total actual cost of the said program for the year is one hundred thousand pesos (Php 100,000.00), then it can attribute fifty thousand pesos (Php 50,000.00) to the GAD expenditure.

Column 12: Variance/Remarks

This column indicates the reasons for the difference in the program/project's HGDG PIMME/FIMME score from the HGDG design checklist score indicated in the GPB. These may include interventions the LGU has made to improve the program/project's HGDG score or challenges that the LGU encountered in mainstreaming gender in the program/project's implementation.