



Republic of the Philippines  
**Department of Education**

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**GUIDELINES ON THE PREPARATION OF GENDER AND DEVELOPMENT (GAD) PLANS,  
UTILIZATION OF GAD BUDGETS AND SUBMISSION  
OF ACCOMPLISHMENT REPORTS**

To: Undersecretaries  
Assistant Secretaries  
Bureau Directors  
Directors of Services, Centers and Heads of Units  
Regional Directors  
Schools City/Division Superintendents  
All Others Concerned

1. With reference to Joint Circular No. 2012-01, Calendar Year (CY) 2012 by the Philippine Commission on Women (PCW), the National Economic and Development Authority (NEDA) and the Department of Budget and Management (DBM) and specific policy guidelines on Gender Mainstreaming and in particular, Executive Order (EO) No. 273 on Approving and Adopting the Philippine Plan for Gender Responsive Development (1995-2025), Magna Carta of Women and the General Appropriations Act (GAA) which require government agencies, state universities and colleges (SUCs), government-owned and controlled corporations, local government units (LGUs) and other government instrumentalities to formulate their annual Gender and Development (GAD) Plans and Budgets, these guidelines on the utilization of GAD Budget and other requirements would serve as reference to all GAD Program implementers of DepEd.

2. The annual GAD Plans and Budgets (GPBs) shall be guided by the desired outcomes and goals embodied in the Magna Carta of Women and other relevant laws, particularly the Committee on the Elimination of Discrimination Against Women (CEDAW) and other international commitments. The GPBs are to be reflected in the Annual Work and Financial Plan of concerned offices or units and are formulated alongside other programs and projects during the planning and budgeting schedules.

3. Specifically, the GAD program developers and implementers shall observe the following guidelines:

- a. The GAD Plans incorporating programs, projects and activities (PPAs) must be issue-based resulting from gender analysis and research ensuring that different concerns and issues of both women and men are equally addressed in the GPBs. All GAD PPAs shall be subjected to detailed evaluation using the Harmonized GAD Guidelines and PCW's evaluation criteria for PPAs;
- b. The GAD Focal Point System members or central and field GAD coordinators shall take the lead in the preparation of the GPB; monitor the implementation and the results of the PPAs and submission of accomplishment reports to schools division/city superintendents (SDSs) or regional directors (RDs), copy furnished the Staff Development Division-Human Resource Development Service (SDD-HRDS) which is the GAD Coordinating Unit of the Central Office (CO); and

- c. The existing sex-disaggregated data in the unified information system (UIS) or the Basic Education Information System (BEIS) shall be used as basis for planning, budgeting and policy formulation.

4. The costing or allocating budget for GAD Plans may be in the form of a separate GAD fund to support the PPAs; as integrated in major programs and projects (PPAs); or as counterpart fund from the official development assistance (ODA) for ODA-funded projects. **It is understood that the GAD Budget does not constitute an additional budget over an agency's total budget appropriations nor a separate five percent (5%) taken from the total agency budget is readily available. The approved issue-based programs, projects and activities arising from research and gender analysis, determine the annual GAD Budget.**

5. In determining what can or cannot be charged to the GAD Budget, the primary consideration is the gender issue being addressed by a program or activity. If gender issue is clear, the expenses may be charged to the GAD Budget. The following are items which can and cannot be charged to the GAD Budget:

- a. What **can** be charged to the GAD Budget?
  - a.1 Approved PPAs included in the PCW-endorsed DepEd GAD Plan with detailed budgetary expenditure requirements
  - a.2 Capacity Development on GAD
  - a.3 Activities related to the establishment of enabling mechanisms which support GAD efforts of agencies, e.g. GAD Focal Point System and VAW Desks
  - a.4 Salaries of agency personnel assigned to plan, implement and monitor GAD PAPs on a full time basis, following the rules in hiring and creating positions. This provision does not apply to those who were given extra assignment on GAD and are already regular employees. Overtime work rendered in doing GAD PAPs may be compensated through a compensatory time off, following the government accounting rules and regulations
  - a.5 Programs to address women's practical and strategic needs, provided these have been previously approved by DepEd Central Office and the Philippine Commission on Women (PCW) and are clearly reflected in the annual GAD Plan and Budget
  - a.6 Consultation workshops to gather inputs for GAD Plan and other GAD mechanisms and processes
  - a.7 Professional fees and honoraria of external GAD experts for trainings and related activities
  - a.8 Development, printing and dissemination of information and education campaign materials which support GAD PAPs
  - a.9 Women's Month activities which are clearly aligned to the yearly theme determined by the PCW Board and GAD advocacy
- b. What **cannot** be charged to the GAD Budget?
  - b.1 PPAs which are not in the DepEd GAD Plan and not endorsed by PCW
  - b.2 Personal services and honoraria of GAD Focal Point System members and other GAD employees assigned to do GAD work
  - b.3 Physical, mental and health fitness including purchase of equipment, recreation and social activities, religious and cultural projects, construction expense, supplies and materials for general use, study tour, Christmas and year-end celebrations and meetings, except if these can be justified as clearly addressing specific gender issues.

6. The submission, review, and endorsement of Agency GAD Plans and Budgets shall be guided by the following:

- a. All the GAD units of the Central Office (CO), bureaus, services, offices/units, regions, divisions, districts and schools shall formulate their annual GPBs within the contexts of their mandates and the budget cycle. (copy of the Annual GAD Plan and Budget template enclosed). All GAD Program Coordinators/Implementers shall submit the GPBs to the GAD Coordinating Unit, Attention: SDD-HRDS, DepEd Central Office, Pasig City for review, evaluation and consolidation as DepEd National GAD Plan. This shall be endorsed by the GAD Focal Point Chairperson or designated Co-Chair to PCW for evaluation and eventually endorsement to the DBM.
- b. Upon receipt of the approved PCW National GAD Plan DepEd shall ensure its incorporation in the Department's overall work and financial plan and the Annual Project Procurement (APP) Plan.
- c. All approved GAD PPAs for implementation by the proponents shall be endorsed to the CO, regional and division offices. As needed, the DepEd may seek assistance of PCW, national agencies and local government units (LGUs)/other oversight agencies, civil organizations, non-government organizations (NGOs) and other gender experts for implementation, and in tracking key result outputs and outcomes of the GAD PPAs.
- d. Consistent with gender mainstreaming strategies, the GAD indicators shall be integrated in the existing monitoring and evaluation system.

7. The guidelines on the Reporting of GAD PPAs are as follows:

- a. For all GAD PPAs conducted, including those funded from ODA, the GAD Central and Field Focal Points or Coordinators shall submit accomplishment reports to the CO GAD Coordinating Unit. These accomplishment reports shall be part of the annual DepEd accomplishment report and budget request justifications for GAD for the succeeding financial year.
- b. Accomplishment reports shall contain brief summary of the reported programs, projects or activities showing how gender issues are resolved, relevant program statistics; accompanying policy issuances, and actions taken on the Audit Observation Memorandum (AOM) or other COA findings, if any. Please refer to Enclosure Nos. 1, 2 and 3 for the sample GAD Plan and Budget, Guide in completing the GAD Accomplishment Report Template and Sample GAD Accomplishment Report, respectively.
- c. The PCW shall assess the actual accomplishments of agencies on GAD and prepare the Annual Integrated GAD Accomplishment Reports for submission to Congress, the Office of the President, copy furnished DBM and Commission on Audit (COA).

8. The foregoing guidelines shall take effect immediately and shall be observed in the current and future planning and budget cycles.

9. Immediate dissemination of and strict compliance with this Order is directed.

  
**BR. ARMIN A. LUISTRO FSC**  
Secretary *h/*

Encls.: As stated

Reference: None

To be indicated in the Perpetual Index  
under the following subjects:

FUNDS

PROGRAMS

PROJECTS

POLICY

REPORTS

SAMPLE GAD PLAN AND BUDGET

ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET  
FY 20\_\_

Agency/Bureau/Office: \_\_\_\_\_  
Total GAA of Agency: \_\_\_\_\_

Department (Central Office): \_\_\_\_\_

Gender Issue and/or GAD Mandate  (1)	Cause of the Gender Issue  (2)	GAD Result Statement/ GAD Objective/  (3)	Relevant Agency MFO/ PAP  (4)	GAD Activity  (5)	Output Performance Indicators and Target  (6)	GAD Budget  (7)	Source of Budget  (8)	Responsible Unit/Office  (9)
<b>Client-focused</b>								
Women workers lack access to social protection services and welfare programs	<ul style="list-style-type: none"> <li>Women workers are not aware of government services on social protection, services and welfare programs</li> </ul> <ul style="list-style-type: none"> <li>Numerous /costly requirements before women workers can access social protection services and welfare programs</li> </ul>	<ul style="list-style-type: none"> <li>Increased awareness women workers on government services on social protection services and welfare programs</li> <li>Increased access of women workers to social protection services and welfare programs in various sectors.</li> </ul> <ul style="list-style-type: none"> <li>Affordable and fewer number of requirements before women workers can access social protection services and welfare programs</li> </ul>	Social protection and welfare services	Purposive information dissemination on government services on social protection services and welfare programs           <ul style="list-style-type: none"> <li>Revisit and or enhance policy requirements to make it affordable and easier for women workers to access the social services and welfare protection programs</li> </ul>	<ul style="list-style-type: none"> <li>5 information dissemination campaigns on government services on social protection services and welfare programs within 1 year</li> <li>At least 10 groups of women workers informed on how to access social protection services and welfare programs provided by the government and employers</li> </ul> <ul style="list-style-type: none"> <li>Enhanced and gender-sensitive policy guidelines on the requirements for women to access the social protection services and welfare programs</li> </ul>	xx           xx	GAA	Service delivery group

	<ul style="list-style-type: none"> <li>▪ Compliance to labor standards and regulations</li> </ul>	<ul style="list-style-type: none"> <li>▪ To enforce and monitor compliance of establishments on labor laws, regulations and standards especially those concerning women workers</li> </ul>	<p>Compliance to labor standards and regulations</p>	<ul style="list-style-type: none"> <li>❖ Assist in the enrollment of women workers especially those in the informal sector, to social protection programs (e.g. SSS, Philhealth)</li> <li>▪ Issuance of policy on labor standards which gives special attention to the special needs of women workers</li> </ul>	<ul style="list-style-type: none"> <li>❖ 1,300 informal women workers enrolled to social protection programs (SSS, Phil health) within 1 year</li> <li>▪ 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</li> <li>▪ 1,920 establishments informed on GAD and labor standards for women workers upon the issuance of the policy</li> <li>▪ Proportion of women workers who benefited in the enforcement of the labor standards policy</li> <li>▪ Percentage of employers providing social protection services and implementing welfare programs especially for women workers</li> <li>▪ At least 45% of women workers are provided with social protection and welfare</li> </ul>	<p>xx</p>		<p>Bureau of Working Conditions- Labor Standards and Review Division</p>
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		<ul style="list-style-type: none"> <li>Intensified inspection of the delivery of social protection services and welfare programs for women workers</li> </ul>		<ul style="list-style-type: none"> <li>Develop and enforce labor standards that provide minimum protection to women workers, especially the new entrants and the low-skilled</li> </ul>	<p>programs within 1 year</p> <ul style="list-style-type: none"> <li>Proportion of women workers benefited by the enforcement of the labor standards policy</li> <li>10 labor inspections on the compliance of employers on the provision of social protection services and welfare within 1 year</li> </ul>	xx		
<p><b>Sec.26 C of IRR of MCW:</b> 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"> <li>Consultation with women entrepreneurs to identify their needs for technical assistance</li> <li>Planning and implementation of customized assistance to identified women entrepreneurs</li> </ul>	<ul style="list-style-type: none"> <li>Number of women's groups to be consulted</li> <li>15 groups of women's groups to be consulted by the 3<sup>rd</sup> quarter of the year</li> <li>150 women entrepreneurs trained/assisted at the end of the year</li> <li>Number of women entrepreneurs to be assisted;</li> </ul>	xx	GAA	Service delivery group
<b>Organization-focused</b>								
<p>Very low (20%) representation of women in third (3<sup>rd</sup>) level posts.</p>	<p>Lack of training opportunities for women employees to qualify for 3<sup>rd</sup> level posts</p>	<ul style="list-style-type: none"> <li>Availability of equal training opportunities for women and men employees</li> </ul>	<ul style="list-style-type: none"> <li>HRD Services</li> <li>Appointment and other Personnel</li> </ul>	<ul style="list-style-type: none"> <li>Inclusion of women employees in trainings especially on management and leadership skills</li> </ul>	<ul style="list-style-type: none"> <li>At least 2-3 leadership skills and management trainings for women employees vying for 3<sup>rd</sup> level posts</li> </ul>	xx	GAA	HRD

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

**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.



## **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.

SAMPLE GAD ACCOMPLISHMENT REPORT

ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT  
FY 20\_\_

Agency/Bureau/Office: \_\_\_\_\_  
Total GAA of Agency: \_\_\_\_\_

Department (Central Office): \_\_\_\_\_

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