



21 December 2023

MEMORANDUM CIRCULAR NO. 188
Series of 2023

**T O: GAD Focal Point System Executive Committee Members
GAD Focal Point System Technical Working Group Members
College Deans, Chancellors, Department Heads, Directors/Heads of
Academic, Research, Extension and Administrative Offices, and College
GAD Coordinators**

**R E: Preparation and Submission of Fiscal Year (FY) 2023 Gender and
Development Accomplishment Report (GAD AR)**

- 1.1 Pursuant to Philippine Commission on Women (PCW) Memorandum Circular 2023-05: **Submission of FY 2023 GAD Accomplishment Report** each college/office/center, in coordination with its GAD Coordinator, is requested to prepare its **GAD Accomplishment Report for FY 2023** and submit for review and consolidation to the University Gender Resource Center through email gad.office@vsu.edu.ph and cc: grc@vsu.edu.ph **not later than 22 January 2024.**
- 1.2 For SUCs, their GAD ARs that have been submitted through the GMMS shall first be reviewed by the concerned CHED regional office. Once the GAD AR has been reviewed, the CHED regional office shall submit the GAD AR to PCW.
- 1.3 Considering that the GAD AR shall be consolidated by agency, the GAD expenditure of a constituent unit may not necessarily reach 5% of its approved total annual budget for as long as the agency as a whole meets the minimum 5% GAD expenditure based on the agency's total budget appropriations.
- 1.4 To attribute the expenditure of a major agency program/project to GAD in the FY 2023 GAD AR, agencies shall accomplish the Harmonized Gender and Development Guidelines (HGDG) Project Implementation and Management, and Monitoring and Evaluation (PIMME) checklist (HGDG Boxes 16 & 17) or the Facility Implementation, Management, and Monitoring and Evaluation (FIMME) checklist (HGDG Box F2), whichever is applicable, to assess the gender-responsiveness of the implementation of the program/project.
 - 1.4.1. In accomplishing the HGDG PIMME or FIMME checklist, agencies shall fill-out the Remarks column of the HGDG checklist for items in which the agency answered "yes" or "partly yes," and indicate the relevant means of verification (MOV) to facilitate the validation of the HGDG score.

OFFICE OF THE PRESIDENT

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1.4.2. The score in the HGDG assessment shall be the basis in determining the actual cost/expenditure that can be attributed to GAD and reflected in the GAD AR. The percentage score of the program/project in the HGDG PIMME/FIMME assessment shall correspond to the percentage of the expenditure of the agency's major program/project that may be attributed to the GAD: Provided, that programs/projects with HGDG PIMME/FIMME scores below 4.0 shall not be eligible for attribution. The formula shall be as follows:

HGDG Score/ Total HGDG Points X 100% = % of annual program budget attributable to GAD

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

For example, $16.5/20 \times 100\% = 82.5\%$

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

1.4.3. PDF copies of the results of HGDG PIMME/FIMME checklist, the program/project brief and accomplishment report; details of expenditure; as well as the relevant MOVs for the agency self-rating, such as activity reports, monitoring and evaluation reports, list of sex-disaggregated data or gender statistics that were used and/or collected, among others, shall be attached to the agency's GAD AR submission.

- 1.5 The computation of the minimum five percent (5%) GAD expenditure shall be based on the agency's total budget appropriations provided in the FY 2024 General Appropriations Act (GAA).
- 1.6 SUCs and GOCCs are required to provide a copy of their approved budget document (e.g. COB). This document should be attached in the initial entry of the GAD AR.
- 1.7 Agencies shall ensure the completeness of submitted documents especially the means of verifications (MOVs) for the HGDG assessment score.
- 1.8 Agencies are also requested to attach narrative reports which could include good practices and testimonies of their GAD accomplishments in their GAD ARs using the attachment facility (Column 11) of the GMMS.
- 1.7 A sample of the GAD AR template is included in this memo. Please refer to the guide for filling up the GAD Plan and Budget for explanations for each column. Only the columns on Actual Results (Outputs/Outcomes) and Actual Cost/Expenditure will likely vary.

To facilitate the preparation of the GAD AR, the GRC will conduct a **workshop on the Use of the Harmonized Gender and Development Guidelines (HGDG) Checklists on January 9 (Tuesday), 9:00 AM – 12:00 PM**. Venue to be announced later.

For further questions and clarifications, please coordinate with your GAD Coordinators or Prof. Tess Tabada/Ms. Letty Jean C. Lor at gad.office@vsu.edu.ph; grc@vsu.edu.ph or call 565-0600 local 1051.

For guidance and prompt compliance.

DANIEL LESLIE S. TAN
OIC-President & GFPS Chair



ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT
FY 2020

Reference: Direct Encoding (No GPB in database)

Organization: Visayas State University

Organization Hierarchy: Visayas State University

Total Budget/GAA of Organization:

Actual GAD Expenditure

% of GAD Expenditure:

Organization Category: State Universities and
Colleges, State Universities and Colleges

0.00

0.00 Original Budget

% Utilization of Budget

Auto Calculated%

0.00

0.00

Gender Issue/GAD Mandate	Cause of Gender Issue	GAD Result Statement GAD/Objective	Relevant Organization MFO/PAP or PPA	GAD Activity	Output Performance Indicators / Target	Actual Result (Outputs / Outcomes)	Total Agency Approved Budget	Actual Cost / Expenditure	Responsible Unit / Office	Remarks
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No data found.

TOTAL 0.00 0.00

Prepared By:

Approved By:

Date

Vision:
Mission:

A globally competitive university for science, technology, and environmental conservation.
Development of a highly competitive human resource, cutting-edge scientific knowledge
and innovative technologies for sustainable communities and environment.

MEMORANDUM CIRCULAR NO. 2023-05

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

SUBJECT: Submission of FY 2023 GAD Accomplishment Report

DATE: 19 December 2023

1.0 Preparation and Submission of the FY 2023 GAD AR through the GMMS Version 2 or 3

1.1. Pursuant to Section 36 of Republic Act No. 9710 or the Magna Carta of Women, the utilization and outcome of the GAD budget shall be annually monitored and evaluated. As such, all line departments, constitutional bodies, judicial and legislative bodies, attached agencies/bureaus, other executive offices (OEOs) and government-owned and/or - controlled corporations (GOCCs) shall submit their consolidated FY 2023 GAD Accomplishment Reports (ARs) to PCW through the PCW Gender Mainstreaming Monitoring System (GMMS) on or before the following dates:

- | | |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 09 February 2024 | Deadline for State Universities and Colleges (SUCs) to submit to the Commission on Higher Education (CHED) regional offices. |
| 16 February 2024 | Deadline for submission to PCW of the following: <ul style="list-style-type: none">a. Constitutional bodiesb. Legislative and judicial bodiesc. Office of the Presidentd. Office of the Vice-Presidente. Other Executive Offices (OEOs) |
| 23 February 2024 | Deadline for submission of executive departments and their attached agencies to PCW. |
| 1 March 2024 | Deadline for submission of Government-Owned and/or -Controlled Corporations (GOCCs) to PCW. |
| 15 March 2024 | Deadline for CHED Regional Offices to submit to PCW the reviewed FY 2023 GAD ARs of SUCs. |

1.2. Agencies may start encoding their FY 2023 GAD ARs in the GMMS on **January 15, 2024**.

1.3. For SUCs, their GAD ARs that have been submitted through the GMMS shall first be reviewed by the concerned CHED regional office. Once the GAD AR has been reviewed, the CHED regional office shall submit the GAD AR to PCW.

1.4. In line with the goal of transitioning from an output-based to a results-based approach to GAD planning and budgeting, the following GMMS Version 3 pilot agencies shall prepare their FY 2023 GAD AR using the revised GAD AR form:

- a) Bureau of Fisheries and Aquatic Resources
- b) Commission on Higher Education
- c) Department of Agriculture
- d) Department of National Defense
- e) Department of Social Welfare and Development
- f) Department of Trade and Industry
- g) Development Bank of the Philippines
- h) Government Service Insurance System
- i) Land Bank of the Philippines
- j) National Economic and Development Authority
- k) Philippine Carabao Center
- l) Philippine Center for Postharvest Development and Mechanization
- m) Philippine Commission on Women
- n) Philippine Rice Research Institute
- o) Technical Education and Skills Development Authority

The submission of FY 2023 GAD ARs of pilot agencies shall be coursed through the GMMS Version 3 with URL: <http://115.85.25.196/> following the submission schedule in Section 1.1.

1.5. Considering that the GAD AR shall be consolidated by agency, the GAD expenditure of a regional office or a constituent unit may not necessarily reach 5% of its approved total annual budget for as long as the agency as a whole meets the minimum 5% GAD expenditure based on the agency's total budget appropriations.

1.6. To attribute the expenditure of a major agency program/project to GAD in the FY 2023 GAD AR, agencies shall accomplish the Harmonized Gender and Development Guidelines (HGDG) Project Implementation and Management, and Monitoring and Evaluation (PIMME) checklist (HGDG Boxes 16 & 17) or the Facility Implementation, Management, and Monitoring and Evaluation (FIMME) checklist (HGDG Box F2), whichever is applicable, to assess the gender-responsiveness of the implementation of the program/project.

1.6.1. In accomplishing the HGDG PIMME or FIMME checklist, agencies shall fill out the Remarks column of the HGDG checklist for items in which the

agency answered “yes” or “partly yes,” and indicate the relevant means of verification (MOV) to facilitate the validation of the HGDG score.

- 1.6.2. The score in the HGDG assessment shall be the basis for determining the actual cost/expenditure that can be attributed to GAD and reflected in the GAD AR. The percentage score of the program/project in the HGDG PIMME/FIMME assessment shall correspond to the percentage of the expenditure (**not** the budget) of the agency's major program/project that may be attributed to GAD, provided that programs/projects with HGDG PIMME/FIMME scores below 4.0 shall **not** be eligible for attribution. The formula for computation shall be as follows:

$$\frac{\text{HGDG PIMME/FIMME Score}}{\text{Total HGDG Points}} \times 100\% = \% \text{ of annual program expenditure attributable to GAD}$$

$$(\% \text{ of annual program expenditure attributable to GAD}) \times (\text{annual program expenditure}) \\ = \text{amount attributable to GAD in the AR}$$

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

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

- 1.6.3. PDF copies of the accomplished HGDG PIMME/FIMME checklist, the program/project brief and accomplishment report, details of expenditure, as well as the relevant MOVs for the agency self-rating shall be attached to the agency's GAD AR submission, such as activity reports, monitoring and evaluation reports, and list of sex-disaggregated data or gender statistics that were used and/or collected, among others.
- 1.7. The computation of the minimum five percent (5%) GAD expenditure shall be based on the agency's total budget appropriations provided in the FY 2024 General Appropriations Act (GAA) or, for GOCCs, their corporate operating budget (COB). Collections and budget that are restricted for use by the agency or do not entail actual cash disbursements, but only serve as entries in the accounting books, may be excluded in the computation of the minimum five percent (5%) GAD expenditure, provided that the concerned agency shall submit to the PCW the corresponding documents that may serve as basis for granting the budget exclusion (e.g., interest expenses, debt servicing, etc.), subject to the validation of other oversight agencies, as applicable.
- 1.8. SUCs and GOCCs are required to provide a copy of their approved budget document (e.g., COB). This document should be attached in the initial entry of the GAD AR.

- 1.9. Agencies shall ensure the completeness of submitted documents especially the MOVs for the HGDG assessment score.
- 1.10. Agencies are also requested to attach narrative reports which could include good practices and testimonies of their GAD accomplishments in their GAD ARs using the attachment facility (Column 11) of the GMMS.

2.0 Review of the FY 2023 GAD AR

- 2.1. As provided in [PCW-NEDA-DBM Joint Memorandum Circular No. 2022-01](#), the PCW does not endorse GAD ARs, unlike GAD Plans and Budgets. Section 9.0 of said Joint Memorandum Circular provides for the submission of annual GAD ARs by national government agencies, which shall serve as PCW's basis in preparing the annual GAD Budget Report for submission to Congress, and the Office of the President.
- 2.2. Once received, the PCW will review the GAD AR, provide comments, observations and remarks before returning it to the agency. A maximum of two (2) passes of review will be undertaken by the PCW on the submitted GAD AR. This means that the first set of comments in the first pass, if there are any, should be considered/responded to in the second/final submission of the agency. The second/final GAD submission will be the basis for the final comments, observations and remarks.
- 2.3. The returned GAD AR with final comments, observations and remarks shall serve as a reference or guide for the concerned agency in the implementation of their current GAD programs, activities, and projects (PAPs), as well as in the preparation of their succeeding GAD Plans and Budgets.
- 2.4. The returned GAD AR shall no longer bear a GMMS barcode which is only for endorsed GAD Plans and Budgets.

3.0 Generation and Dissemination of the PCW-Reviewed GAD AR

- 3.1. Concerned agencies shall print the returned GAD AR with PCW's final observations and remarks for signature, and submit signed copies to the PCW and their respective COA Audit Team.
- 3.2. The final observations and remarks of PCW shall be indicated in the "General Comments" section of the returned GAD AR, which can be viewed and downloaded from the GMMS. Below are the steps to generate the PDF copy of the GAD AR with the final observations and remarks:
 - a) Click the "My GAD Profiles" menu;
 - b) Select "List of GAD Plans and GAD ARs";
 - c) Click the View icon under the Actions column;

- d) Click the Comment Reports icon on the upper left side portion of the window to view the reviewed GAD AR with PCW's comments, remarks or observations; and
- e) Finally, click the PDF icon to generate the report.

3.3. Annex A provides the guide (screenshots of the GMMS Version 2 interface) for generating the PDF copy of the GAD AR with comments. GMMS Version 3 pilot agencies may directly coordinate with the PCW System Administrator in generating their GAD AR with comments through sysadmin@pcw.gov.ph.

For guidance and appropriate action.

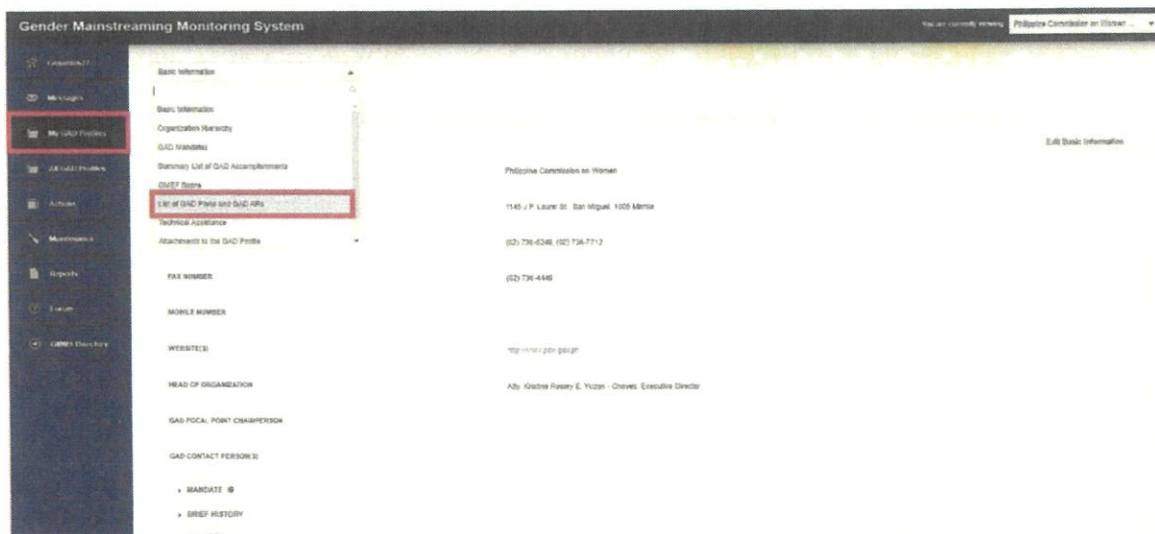


ATTY. KRISTINE ROSARY E. YUZON-CHAVES
Executive Director and Officer-in-Charge *atb*

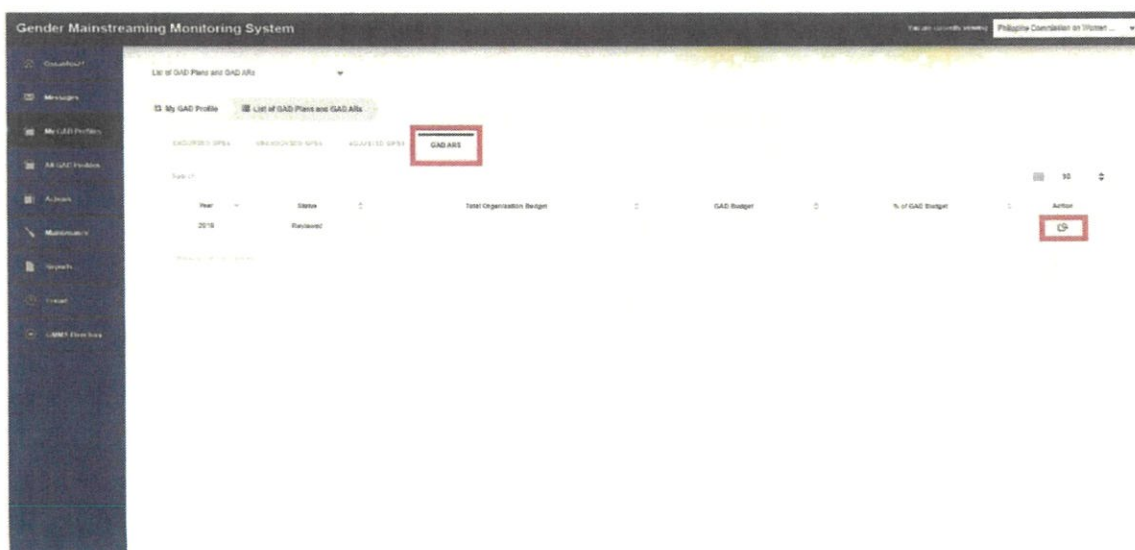
Annex A

Guide for Downloading the GAD AR with PCW Comments in the GMMS V2

- a. Click the “My GAD Profiles” menu.



- b. Select “List of GAD Plans and GAD ARs”, and click the View icon under the Actions column.



- c. Click the Comment Reports icon on the upper left side portion of the window to view the reviewed GAD AR with PCW's comments, remarks or observations.

View GAD AR

Submit GAD AR

ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT
FY 2020

Reference: Direct Encoded (No GFB in database)
Organization: Philippine Commission on Women
Organization Category: National Government, Other Executive Offices
Organization Hierarchy: Philippine Commission on Women
Total Budget/GAA of Organization: 0.00
Actual GAD Expenditure: 0.00
Original Budget: 0.00
% Utilization of Budget: 0.00
% of GAD Expenditure: 0.00%

Gender Issue (GAD Mandate)	Cause of Gender Issue	GAD Result Statement (GAD Objective)	Relevant Organization MFO/PAP or PVA	GAD Activity	Performance Indicators (Targets)	Actual Result (Output/Outcome)	Total Agency Approved Budget	Actual Cost (Expenditure)	Responsibility	Attachments	Variance/Remarks	Action
1	2	3	4	5	6	7	8	9	10	11	12	
CLIENT FOCUSED												
1	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut	MFO: Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut			Responsibility	Comments	Partially Done. Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut	

- d. Click the PDF icon to generate the report.

Comments on the Agency/LGU GAD Plan

COMMENTS ON THE ANNUAL GAD ACCOMPLISHMENT REPORT
FY 2020

Organization: Philippine Commission on Women
Organization Category: National Government, Other Executive Offices
Organization Hierarchy: Philippine Commission on Women
Total Budget/GAA of Organization: 0.00
Actual GAD Expenditure: 0.00
Original Budget: 0.00
% Utilization of Budget: 0.00
Actual GAA Expenditure: 0.00
Original GAA Allocation: 0.00
% Utilization of Original: 0.00%

Gender Issue (GAD Mandate)	Cause of Gender Issue	GAD Result Statement (GAD Objective)	Relevant Organization MFO/PAP or PVA	GAD Activity	Performance Indicators (Targets)	Actual Result (Output/Outcome)	Total Agency Approved Budget	Actual Cost (Expenditure)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CLIENT FOCUSED ACTIVITIES									
1	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur.	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur.	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur.	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur.	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur.	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur.			Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur.