



Republic of the Philippines
Department of Education
REGION VII - CENTRAL VISAYAS
DIVISION OF CITY SCHOOLS - TAGBILARAN CITY

Office of the Schools Division
Superintendent

September 28, 2026

DIVISION MEMORANDUM
No. 813 s. 2026

**GUIDELINES FOR THE PREPARATION AND SUBMISSION OF THE FISCAL YEAR (FY)
2027 DEPARTMENT OF EDUCATION (DEPED) GENDER AND DEVELOPMENT (GAD)
PLAN AND BUDGET (GPB)**

To: Assistant Schools Division Superintendent
Chief Education Supervisors, CID and SGOD
Public Elementary and Secondary School Principals
School GAD Focal Person
All Others Concerned

1. Pursuant to DepEd memorandum (DM-OUHDI-2026-3601) and pursuant to Section 36 of Republic Act (RA) No. 9710 otherwise known as the Magna Carta of Women (MCW)), PCW-DBM-NEDA Joint Memorandum Circular (JMC) No. 2022-01 and POW Memorandum Circular (MC) No. 2026-04 pertaining to the abovementioned subject, this Office hereby informs the field of its stipulated guidelines.
2. The said issuance particularly highlight the GAD budget constituting at least five percent (5%) of the agency's total budget appropriations reflected in the FY 2027 National Expenditure Program (NEP) which shall be assessed at the agency level. This office reiterates the vital components of the GPB in adherence to various legal basis. The succeeding sections further clarified the submission process, roles and responsibilities of the different governance levels applicable templates and relevant reminders.
3. Enclosed is the issuance for full reference. For close coordination on this matter, you may contact our GAD Division Focal Education Program Supervisor- SGOD Ma. Antonette P. Dugang PhD.
4. Immediate dissemination and compliance are hereby directed.

For the SDS:

WILFREDA D. BONGALOS PhD, CESO V
Schools Division Superintendent

AQUILINO T. MILAR JR. PhD, JD
OIC- Schools Division Superintendent
Administrative Officer V



Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE

MEMORANDUM

DM-OUHRODI-2026-3601

FOR : **Undersecretaries**
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Division Chiefs
Big-Ticket Program Owners and Implementers
Planning and Budget Officers
Permanent and Alternate Members of the GAD Focal Point System (GFPS) in CO, ROs, SDOs, and Schools
Public Elementary and Secondary School Heads
All Others Concerned

FROM : **WILFREDO E. CABRAL**
Undersecretary for Human Resource and Organizational Development, and Infrastructure

E-signed by
Wilfredo Cabral
9/2/2026, 5:44:42 AM

SUBJECT : **GUIDELINES FOR THE PREPARATION AND SUBMISSION OF THE FISCAL YEAR (FY) 2027 DEPARTMENT OF EDUCATION (DEPED) GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET (GPB)**

DATE : 24 August 2026

I. BACKGROUND

- Pursuant to Section 36 of **Republic Act (RA) No. 9710**, otherwise known as the *Magna Carta of Women (MCW)*; **PCW-DBM-NEDA Joint Memorandum Circular (JMC) No. 2022-01**, titled *Revised Guidelines for the Preparation of Annual Gender and Development (GAD) Plans and Budgets and GAD Accomplishment Reports to Implement the Magna Carta of Women*; **PCW Memorandum Circular (MC) No. 2026-04**, titled *Preparation and Online Submission of Fiscal Year (FY) 2027 Gender and Development (GAD) Plans and Budget*; and other applicable laws, rules, and policy issuances on GAD planning and budgeting, the Department of Education (DepEd) hereby issues these **Guidelines for the Preparation and Submission of the FY 2027 GAD Plan and Budget (GPB)**.
- In accordance with Section 36(a) of the MCW, the GAD budget shall constitute **at least five percent (5%) of the agency's total budget appropriations**. Failure to

comply with this requirement may result in the **non-endorsement** of the GPB by the Philippine Commission on Women (PCW).

3. As provided under PCW MC No. 2026-04, the computation of the minimum five percent (5%) GAD budget shall be based on the agency's total budget appropriations reflected in the FY 2027 National Expenditure Program (NEP). The GAD budget may be sourced from the agency's Maintenance and Other Operating Expenses (MOOE), Capital Outlay (CO), and/or Personnel Services (PS). Once the FY 2027 General Appropriations Act (GAA) has been approved, the Department shall update the total budget appropriations reflected in the GPB accordingly.
4. As stipulated in PCW-DBM-NEDA JMC No. 2022-01, compliance with the minimum five percent (5%) GAD budget requirement shall be assessed at the **agency level and not at the constituent-unit level** (e.g., regional offices, schools division offices, and schools). Consequently, the GAD budget of a Regional Office (RO) or any constituent unit may be less than five percent (5%) of its total annual budget allocation, provided that the **Central Office (CO) ensures that the Department, as a whole, meets the minimum five percent (5%) GAD budget requirement** based on its total budget appropriations.
5. Item 4 of DepEd Order No. 63, s. 2012, otherwise known as the *Guidelines on the Preparation of Gender and Development (GAD) Plans, Utilization of GAD Budgets, and Submission of Accomplishment Reports*, emphasizes that the GAD budget **is neither an additional allocation nor a separate five percent (5%) set aside from the agency's total budget appropriations**. Rather, the annual GAD budget shall be determined based on approved gender-responsive and gender-transformative programs, projects, and activities (PPAs) that address identified gender issues and are informed by relevant research and gender analysis.

II. GENERAL PROVISIONS

6. The FY 2027 DepEd GPB (hereinafter referred to as the GPB) shall consist of the following components:
 - a. Client-focused gender issues¹;
 - b. Organization-focused gender issues²;
 - c. Relevant GAD mandates³;
 - d. Select big-ticket programs⁴ for HGDG⁵ attribution;
 - e. Externally funded ⁶programs and projects, where applicable.

*Note: The **initial GPB** may be accessed through this link: <https://tinyurl.com/FY2027DepEdGPB>. For a detailed discussion of the foregoing components, please refer to **ANNEX A**.*

¹ **Client-focused gender issues** pertain to the unequal status of women and men stakeholders of the agency, including the extent of their disparity over benefits from and contribution to a policy/ program and/or project of the agency.

² **Organization-focused gender issues** are gaps in the capacity of the organization to integrate a gender dimension in its programs, systems, or structures.

³ **Relevant GAD Mandates** refer to DepEd's commitments and responsibilities arising from national laws and policies, membership in GAD-related inter-agency bodies, international commitments and agreements, and the implementation of mandated gender mainstreaming initiatives under the Gender-Responsive Basic Education (GRBE) Policy. These mandates serve as the legal and policy basis for the inclusion of GAD-related PPAs in the GPB and contribute to the achievement of gender equality, women's empowerment, and social inclusion outcomes.

⁴ **Big-Ticket Programs** are priority and high-cost long-term programs that significantly impact the delivery of education programs.

⁵ The **Harmonized Gender and Development Guidelines (HGDG)** tool is a framework used to assess and enhance the gender-responsiveness of programs and projects, ensuring integration of gender perspectives throughout the project cycle.

⁶ In line with applicable policies on the integration of the HGDG in project evaluation processes, the applicable HGDG checklist shall be accomplished and submitted to the Department of Economy, Planning and Development Secretariat for covered **externally funded programs and projects**.

7. The gender issues and GAD mandates included in the GPB are anchored on the (a) **DepEd Order No. 032, s. 2017** or the *Gender-Responsive Basic Education (GRBE)* policy, (b) the Department's **draft GAD Agenda**⁷, (3) **relevant national and international laws, frameworks, and commitments** that promote accessible, equitable, and quality education, gender equality, women's empowerment, and the elimination of discriminatory practices; and (d) **other gender-related laws and policy imperatives**.
8. The GPB shall be formulated in a **participatory** and **consultative** manner, putting a premium on stakeholder engagement and an evidence-based development process.
9. To ensure coherence and establish logical linkages among the proposed GAD PPAs, a **results-based approach** shall be adopted to clearly demonstrate the relationship among the identified gender issues, strategic objectives, intended outcomes, outputs, performance indicators, targets, and corresponding budget allocations. In addition, the identification of **outcome-level indicators** that capture changes in gender equality and women's empowerment outcomes is encouraged, **alongside output indicators**, to strengthen monitoring, evaluation, and evidence-based planning, decision-making, and resource allocation.
10. The formulation of the GPB shall likewise be guided by an **intersectionality lens**, recognizing that individuals may experience overlapping and compounding forms of discrimination based on factors such as disability, age, ethnicity, sexual orientation, gender identity and expression, displacement, and other social identities.
11. Guided by the intersectionality framework, the Department shall adopt **inclusive and gender-responsive strategies** in the GPB to address the diverse and intersecting vulnerabilities of learners, personnel, and stakeholders, in accordance with existing GAD-related laws, policies, and frameworks.
12. Likewise, the Department shall include **gender-transformative PPAs** in the GPB that seek to challenge discriminatory gender norms and address the root causes of gender inequality within institutional systems and the broader education sector. To better illustrate the distinction between these two approaches, illustrative examples of both approaches are indicated in **ANNEX B**.
13. The formulation of the GPB shall further be guided by the **Gender Equality, Disability, and Social Inclusion (GEDSI)** and/or **Gender Equality and Social Inclusion (GESI)** frameworks, which function as analytical tools to strengthen the implementation of GAD by ensuring that policies and programs respond to the full diversity of people's lived realities. These **frameworks shall serve as complementary lenses, and not substitutes for GAD**.
14. The GPB shall also include PPAs related to DepEd's **membership to various GAD-related inter-agency committees, councils, and bodies**, such as, but not limited to:
 - a. National Steering Committee on Women, Peace and Security (NSCWPS);
 - b. Inter-Agency Council Against Trafficking (IACAT);

⁷ **GAD Agenda** is the Department's strategic framework and plan on gender mainstreaming and achieving women's empowerment and gender equality outcomes.

- c. Inter-Agency Council on Violence Against Women and their Children (IACVAWC), including its subcommittees and technical working groups, i.e., Expanded Technical Working Group on Primary Prevention and Advocacy (ETPPA); and
 - d. Climate Change Commission (CCC)
15. Further, the GPB shall include PPAs related to **the effective implementation of GAD-related national laws and policies**, which include, but are not limited to the following:
- a. RA 10354 or the *Responsible Parenthood and Reproductive Health Act of 2012*
 - b. RA No. 11596 or the *Anti-Child Marriage Law*
 - c. RA 11313 or the *Safe Spaces Act*
 - d. RA 8972 or the *Solo Parents Welfare Act*
 - e. RA 11648 or the *Act Raising the Age of Sexual Consent*
 - f. RA 11210 or the *Expanded Maternity Leave Law*
 - g. RA 11930 or the *Anti-OSAEC and Anti-CSAEM Law*
 - h. Executive Order (EO) No. 141, s. 2021 or the *Teenage Pregnancy Prevention Strategy*
 - i. EO No. 51, s. 2023 or the *Diversity and Inclusion Program and LGBTQIA+ Affairs*

Note: Advocacy, capacity-building, and support activities related to these laws may likewise be included in the GPB, provided that they are linked to identified gender issues and contribute to attainment of measurable gender equality outcomes.

16. The **use of Artificial Intelligence (AI) tools to support the preparation of GPB** may be adopted. Such tools may be utilized for purposes including, but not limited to, conducting preliminary research, organizing information, generating draft narratives, improving the clarity of written outputs, and facilitating data analysis. However, the use of AI shall not, under any circumstance, replace the technical judgment, accountability, and responsibility of the agency, its GAD Focal Point System (GFPS), and/or concerned officials. AI tools shall serve solely as decision-support mechanisms.
17. When using AI tools, all concerned offices and personnel are enjoined to **exercise due diligence in protecting confidential, sensitive, or personal information** and to ensure strict adherence to the principles, standards, and guidance provided under PCW MC No. 2026-03 on the responsible and ethical use of AI in GAD planning and budgeting. Compliance with applicable data privacy, information security, and records management policies shall likewise be observed at all times.
18. The FY 2027 DepEd GPB shall adopt a **top-down approach** in the preparation, consolidation, and submission of inputs, ensuring a more strategic, united, aligned, and unified PPAs across all governance levels. With this new approach, offices in the CO, ROs, SDOs, and public schools are **no longer required to prepare and submit their own GPB**, which often leads to the implementation of non-strategic and misaligned PPAs, contributing to the misuse of the GAD budget.

19. Notwithstanding the adoption of the top-down approach, the Department recognizes that gender and sexuality-related issues are dynamic and may vary across contexts and governance levels. While the FY 2027 DepEd GPB is intended to address both enduring and emerging gender issues through strategically identified and aligned PPAs, a reasonable degree of flexibility shall be exercised to ensure responsiveness to unique, emerging, or context-specific gender concerns that may not have been anticipated during the GPB formulation process. Accordingly, **ROs, SDOs, and schools may implement GAD PPAs that are not included in the initial GPB**, provided that such PPAs address clearly identified gender issues that are **unique, emerging, or context-specific** and **cannot be appropriately addressed through any of the PPAs already reflected in the GPB**.
20. In such cases, the **concerned office or school shall immediately inform the NGFPS Secretariat** and provide the necessary justification, supporting data, and relevant documentation. Where feasible and where submissions are received within the prescribed period for the review, finalization, and submission of the GPB to the PCW, the proposed PPAs may be considered for inclusion in the final GPB. For emerging or context-specific GAD PPAs identified after the finalization and submission of the GPB, concerned offices and schools may proceed with their implementation, subject to existing laws, rules, regulations, and applicable GAD policies. In such instances, the implemented PPAs shall be **properly documented and reported in the corresponding GAD Accomplishment Report (GAR)**, together with the justification for their implementation and their contribution to addressing the identified gender issue. This flexibility mechanism shall not be construed as an exemption from the Department's top-down planning approach but rather as a means of ensuring that the GPB remains responsive, evidence-based, and relevant to the diverse realities and emerging gender concerns encountered across governance levels.

III. PREPARATION AND SUBMISSION PROCESS

Guided by a participatory, inclusive, results-based, and top-down approach, the following process shall be observed in the formulation and submission of the FY 2027 DepEd GPB:

21. The National GAD Focal Point System (NGFPS) Secretariat shall identify and determine the priority gender-responsive and gender-transformative PPAs for inclusion in the **initial GPB**. These priority PPAs shall be anchored on the parameters provided under **Section II (General Provisions), item 7** of these guidelines. The initial GPB shall be subject to further review, validation, and refinement by the concerned offices. The initial FY 2027 DepEd GPB may be accessed through this link: <https://tinyurl.com/FY2027DepEdGPB>.
22. To ensure a common understanding of the guidelines, streamline the formulation and submission process, and facilitate the effective implementation of the top-down approach, the NGFPS Secretariat shall spearhead a series of orientations for concerned offices on the approved guidelines for the preparation and submission of the FY 2027 GPB.
23. Following the orientations, the Regional Offices (ROs), Schools Division Offices (SDOs), and public schools shall further conduct consultations to identify and confirm their commitments for inclusion in the **final GPB**. These consultations shall focus on the priority PPAs that the region, including the RO proper, SDOs,

and schools, shall collectively implement. The agreed commitments shall be supported by the corresponding budget breakdown, including the **Budget Estimates (BEs)** for PPAs where the ROs, SDOs, and schools serve as the **main organizers or implementing units**. The corresponding **Personnel Services (PS) charging** shall likewise be computed based on the target participants and beneficiaries of the proposed PPAs.

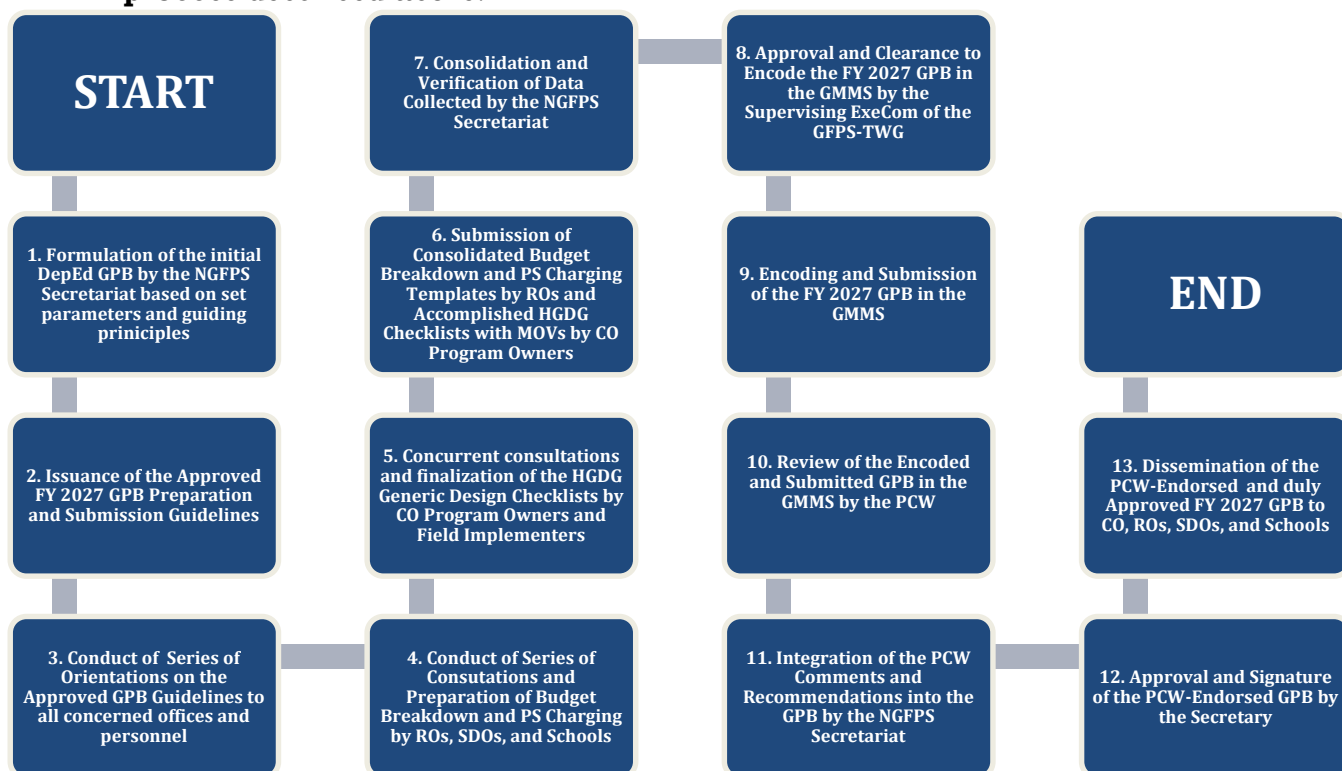
24. Concurrently, program owners of select big-ticket programs in the Central Office (CO) shall finalize their self-assessment using the **HGDG Generic Design Checklist**. To support their self-rating, they shall submit the necessary **Means of Verification (MOVs)** demonstrating compliance with the applicable HGDG criteria. These MOVs may include, but are not limited to, the following:
 - a. DepEd Orders;
 - b. DepEd Memoranda;
 - c. Office Orders;
 - d. Completed Staff Work (CSW);
 - e. Project Design Documents;
 - f. Concept Notes;
 - g. Documentation or highlights of stakeholder meetings and consultations, including sex-disaggregated data of the attendees; and
 - h. Other relevant MOVs analogous to the foregoing.

*Note: All **MOVs** shall be duly signed by the program or project head and/or the appropriate approving authority. Kindly refer to **ANNEX C** for the complete list of select big-ticket programs for HGDG attribution. The required MOVs shall be uploaded to the designated folder accessible through this link: <https://tinyurl.com/FY2027DepEdGPB>.*

25. In finalizing the HGDG Generic Design Checklist, **Central Office (CO) program owners** shall provide in the remarks column the corresponding justification or explanation for each score assigned per indicator. To ensure the accuracy and completeness of their HGDG self-assessment, they shall consult and coordinate with their **respective program implementers in the field offices and schools** in the completion and validation of the HGDG tool and in the preparation and submission of the required MOVs.
26. The National GFPS Secretariat shall consolidate **all submitted data and inputs from all concerned offices**. During this stage, the submitted inputs shall likewise be reviewed and verified for completeness, accuracy, and consistency.
27. Upon completion of the verification process, the NGFPS Secretariat shall seek the approval of the Supervising ExeCom of the GAD Focal Point System – Technical Working Group (GFPS-TWG) to proceed with the encoding of the Department’s FY 2027 GPB in the **Gender Mainstreaming Monitoring System (GMMS)**.
28. Following the encoding of the GPB in the GMMS, the NGFPS Secretariat shall coordinate with the assigned reviewer/s from the PCW, monitor the status of the review process, and respond to comments, recommendations, and required revisions. The NGFPS Secretariat shall likewise ensure that all comments and recommended revisions from the PCW are appropriately addressed and incorporated into the revised GPB, as necessary.
29. The revised GPB, incorporating the comments and recommendations of the PCW, shall be submitted **for approval and signature** of the Honorable Secretary.

30. Upon approval, the FY 2027 DepEd GPB shall be disseminated to all offices in CO, ROs, SDOs, and public schools for their information, guidance, reference, and appropriate action.

31. For ease of reference, the figure below presents a **summary of the step-by-step process** described above.



IV. ROLES AND RESPONSIBILITIES

The following are the roles and responsibilities of the different governance level in the preparation and submission of the FY 2027 GPB:

32. The **National Gender and Development Focal Point System (NGFPS Secretariat)** shall:

- Lead the preparation of the initial FY 2027 DepEd GPB, guided by the established principles and parameters set forth in these Guidelines;
- Issue and disseminate the approved guidelines on the preparation and submission of the FY 2027 GPB;
- Facilitate the conduct of a series of orientations for concerned offices and personnel on the approved guidelines and the corresponding preparation and submission process;
- Review, consolidate, and verify the submitted inputs, commitments, budget estimates, and other documentary requirements from concerned offices across governance levels;
- Secure the necessary clearance and approval from the appropriate authority for the encoding of the final GPB in the GMMS;
- Encode and submit the final GPB in the GMMS within the prescribed timeline;
- Coordinate with the PCW throughout the review process and respond to comments, recommendations, and other concerns raised on the submitted GPB;

- h. Facilitate the revision and refinement of the GPB based on the comments and recommendations of the PCW;
- i. Facilitate the submission of the revised GPB for the approval and signature of the Secretary;
- j. Disseminate the approved and PCW-endorsed FY 2027 DepEd GPB to all offices across governance levels for their information, guidance, and appropriate action; and
- k. Perform other functions necessary for the effective preparation, consolidation, submission, monitoring, and coordination of the Department's FY 2027 GPB.

33. CO Program Owners of the Select Big-Ticket Programs:

- a. Participate in the orientations and other preparatory activities conducted by the NGFPS Secretariat relative to the preparation of the FY 2027 GPB;
- b. Finalize the self-assessment of their programs using the applicable HGDG Generic Design Checklist;
- c. Provide justifications and explanations for the corresponding scores assigned to each HGDG indicator;
- d. Coordinate with their respective program implementers in the field offices and schools in the completion and validation of the HGDG assessment;
- e. Ensure the completeness, accuracy, and validity of the required MOVs supporting their HGDG ratings;
- f. Submit the accomplished HGDG checklist, MOVs, and other documentary requirements within the prescribed timeline;
- g. Provide clarifications and additional documents, when necessary, during the review and verification process; and
- h. Perform other related functions necessary for the inclusion of their programs in the FY 2027 GPB.

34. Program Implementers of Select Big-Ticket Programs shall:

- a. Participate in orientations, consultations, and other activities related to the preparation of the FY 2027 GPB;
- b. Assist in the conduct and completion of the applicable HGDG Generic Design Checklist for their respective programs;
- c. Provide program-specific data, information, and relevant documentation necessary to support the HGDG assessment and GPB preparation process;
- d. Facilitate the collection, validation, and submission of the required MOVs and other supporting documents to substantiate compliance with HGDG criteria;
- e. Coordinate with ROs, SDOs, schools, and other concerned stakeholders to gather inputs and validate program implementation data, as necessary;
- f. Provide clarifications and additional information during the review, consolidation, and verification of submitted inputs by the NGFPS Secretariat; and
- g. Perform other functions necessary to support the preparation, validation, implementation, monitoring, and reporting of GAD-related interventions under their respective programs.

35. Regional Office (RO) GAD Focals shall:

- a. Participate in the orientations conducted by the NGFPS Secretariat on the preparation and submission of the FY 2027 GPB;
- b. Lead the conduct of regional consultations involving the RO proper, SDOs, and schools to identify and validate proposed commitments, priorities, and PPAs for inclusion in the final GPB;

- c. Facilitate discussions on region-specific gender issues, priorities, and implementation requirements consistent with the Department's GAD Agenda and other applicable policies;
- d. Consolidate regional inputs, commitments, budget estimates, and PS charging submitted by SDOs and schools;
- e. Ensure the completeness, accuracy, and consistency of submitted data and supporting documents prior to endorsement to the NGFPS Secretariat;
- f. Coordinate with SDO GAD Focals and other concerned offices to address data gaps, clarifications, and validation concerns;
- g. Submit the consolidated regional inputs and documentary requirements within the prescribed timelines; and
- h. Perform other tasks related to the preparation, validation, and submission of the FY 2027 GPB.

36. Schools Division Office (SDO) GAD Focals shall:

- a. Participate in the orientations and capacity-building activities related to the preparation of the FY 2027 GPB;
- b. Conduct division-level consultations and planning activities with schools and concerned offices to identify proposed commitments and PPAs for inclusion in the final GPB;
- c. Facilitate the identification of relevant gender issues, priorities, and implementation requirements within the division;
- d. Consolidate and validate inputs, budget estimates, PS charging, and other submissions from schools and concerned offices within the division;
- e. Coordinate closely with the RO GAD Focals and school GAD Focals to ensure alignment of proposed PPAs with regional and national priorities;
- f. Ensure timely submission of validated division inputs to the Regional Office; and
- g. Perform other tasks necessary for the effective preparation and submission of the FY 2027 GPB.

37. School Heads and/or School GAD Focals shall:

- a. Participate in orientations, consultations, and other activities related to the preparation of the FY 2027 GPB;
- b. Facilitate school-level consultations and discussions to identify priority gender issues, concerns, and proposed PPAs that may be considered for inclusion in the final GPB;
- c. Coordinate with teachers, school personnel, learners, parents, and other stakeholders, as appropriate, in validating proposed commitments and implementation requirements;
- d. Prepare and submit the required school-level inputs, including budget estimates and PS charging, where applicable;
- e. Coordinate with the SDO GAD Focal on the validation and consolidation of school submissions;
- f. Ensure the accuracy, completeness, and timely submission of all required information and documentary requirements; and
- g. Perform other related functions in support of the preparation and implementation of the FY 2027 GPB.

V. TEMPLATES

To support the preparation, costing, and budgeting of PPAs addressing client-focused and organization-focused gender issues, the following templates shall be utilized in the preparation of the FY 2027 GPB:

38. **Budget Estimates (BEs).** BEs refer to the projected cost requirements for the implementation of proposed GAD PPAs included in the GPB. The BEs shall indicate the **estimated expenses needed to implement the committed PPAs** and shall serve as the basis for determining the corresponding GAD budget allocation. This template shall be accomplished by the **main organizers** or **implementing units** of the proposed PPAs. The applicable template for each governance level is provided in **ANNEX D**.
39. **Personnel Services (PS) Charging to the GAD Budget** refers to the mechanism used to estimate and document the PS costs that may be charged against the GAD budget in support of the implementation of GAD-related PPAs. The template shall capture the participation of DepEd personnel in activities that address **client-focused** and/or **organization-focused gender issues** and shall serve as the basis for computing the PS component that may be charged against the GAD budget. This template shall be accomplished by the **main organizers** or **implementing units** of the proposed PPAs. The applicable template for each governance level is provided in **ANNEX E**. Furthermore, pursuant to Item 1.6.1 of PCW MC No. 2026-04, salaries presented as separate entries shall not be reflected under the Attributed Programs section of the GPB.

VI. GENERAL REMINDERS

40. As a general principle, the formulation of the GPB shall comply with these guidelines and all relevant laws, policies, and issuances governing GAD planning and budgeting. To promote the judicious utilization of the GAD budget and prevent its misuse, all concerned offices and personnel are advised to refer to **ANNEX F**, which provides guidance on expenditures and activities that may or may not be charged against the GAD budget.
41. Any concerned office or personnel found non-compliant with these Guidelines shall be issued a **Notice of Non-Compliance** by the NGFPS Secretariat, indicating the specific deficiency or requirement that remains unfulfilled and the corresponding corrective action(s) to be undertaken. The concerned office or personnel shall address the identified deficiency and comply with the required corrective action(s) within the timeline prescribed by the NGFPS Secretariat.
42. Failure to comply with the Notice of Non-Compliance within the prescribed period may result in the non-consideration or non-inclusion of the concerned office's or personnel's submitted inputs in the consolidation and finalization of the FY 2027 DepEd GPB, without prejudice to the application of other appropriate measures in accordance with existing laws, rules, regulations, and DepEd policies.
43. To support compliance with these Guidelines, the National GFPS Secretariat shall conduct a series of orientations, consultations, and technical assistance activities for all concerned offices and personnel throughout the preparation and submission process of the FY 2027 DepEd GPB.
44. For inquiries, clarifications, or technical assistance regarding these Guidelines, please contact the **National GFPS Secretariat** through email at **gfps.secretariat@deped.gov.ph**.
45. Immediate dissemination of and strict compliance with this Memorandum is directed.

**SUMMARY OF ANNEXES AND MAIN REFERENCE LINK:
DEPED FY 2027 GPB**

Annex A	Major Components of the FY 2027 DepEd GAD Plan and Budget
Annex B	Illustrative Examples of Gender-Responsive and Gender-Transformative Approaches
Annex C	DepEd's Big-Ticket Programs for HGDG Attribution
Annex D	Budget Estimates (BEs) Templates
Annex E	Personnel Services (PS) Charging Templates
Annex F	Examples of Expenses Chargeable to the GAD Budget
Main Reference Link	The documents, templates, and reference materials relevant to the preparation and submission of the FY 2027 DepEd GPB may be accessed through the following link: https://tinyurl.com/FY2027DepEdGPB a. The repository contains the following folders: b. CO – Submission of MOVs for HGDG Attribution; ROs – Submission of Consolidated BEs and PS Charging Templates; and c. Initial FY 2027 DepEd GPB.

Copy furnished:

Office of the Secretary
osec@deped.gov.ph



MEMORANDUM CIRCULAR NO. 2026 – 04

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

SUBJECT: **Preparation and Online Submission of Fiscal Year (FY) 2027 Gender and Development (GAD) Plans and Budget**

DATE: 21 July 2026

1.0 PREPARATION AND SUBMISSION OF FY 2027 GAD PLAN AND BUDGET (GPB)

1.1 In accordance with Section 36 of Republic Act (RA) No. 9710 or the Magna Carta of Women (MCW), the Philippine Commission on Women (PCW) calls on all covered national government agencies and instrumentalities to prepare and submit their FY 2027 Gender and Development Plan and Budget (GPB) for review and endorsement.

1.2 The preparation and submission of the FY 2027 GPB shall be governed by PCW-DBM-NEDA Joint Memorandum Circular No. 2022-01 and other applicable laws, rules, and policy issuances on GAD planning and budgeting. In addition to and consistent with existing guidelines, agencies shall observe the following supplemental guidelines intended to strengthen the quality, consistency, accountability, and results orientation of GAD planning and budgeting.

1.2.1 Identification of Gender Issues/GAD Mandates and Corresponding GAD Programs, Activities, and Projects (PAPs)

1.2.1.1 Alignment with National Gender Equality Outcomes Agencies shall prioritize gender issues identified through agency gender analysis and ensure alignment, where applicable, with national gender equality frameworks, including the Gender Equality and Women's Empowerment (GEWE) Plan and its corresponding Results Matrices. The GPB shall demonstrate how agency-level interventions contribute to relevant national gender equality and women's empowerment outcomes through appropriate indicators, targets, and strategies.

1.2.1.2 Application of an Intersectional Lens Consistent with PCW Memorandum Circular No. 2025-07, agencies shall apply an intersectional and rights-based lens in GAD planning and budgeting to strengthen Gender Mainstreaming as the mandated institutional strategy and the GAD approach as its guiding framework.¹ Proposed GAD PAPs shall be grounded in clearly identified gender issues and shall consider how gender intersects with factors

¹PCW Memorandum Circular No. 2025-07: Reaffirming Gender Mainstreaming as the Mandated Strategy and the Gender and Development (GAD) Approach as its Guiding Framework for Promoting Gender Equality and Inclusive Development within Bureaucracy - <https://pcw.gov.ph/pcw-memorandum-circular-no-2025-07/>

such as disability, age, ethnicity, socioeconomic status, sexual orientation, gender identity, and geographic location. Agencies shall ensure that interventions respond to the compounded barriers experienced by women, girls, and other marginalized groups and contribute to inclusive, equitable, and gender-responsive outcomes.

1.2.1.3 Progressive Integration of Gender-Transformative Approaches Agencies are encouraged to progressively integrate gender-transformative approaches in the design and implementation of GAD PAPs. While gender-responsive interventions seek to address identified gender gaps, barriers, and differentiated needs, **gender-transformative approaches examine and address the underlying institutional, structural, cultural, and social factors that contribute to gender inequality.** These approaches complement existing gender-responsive efforts by promoting sustainable and long-term change. Recognizing the varying levels of institutional capacity across government agencies, the integration of gender-transformative approaches shall be progressive and proportionate to the agency's mandate, context, and readiness. It shall not be construed as a separate planning requirement but as a means of strengthening existing gender mainstreaming efforts and enhancing the effectiveness and sustainability of GAD interventions. Agencies may consider the following illustrative examples:

Illustrative Examples of Gender-Responsive and Gender-Transformative Approaches*

Gender Issue	Gender-Responsive Approach	Gender-Transformative Enhancement
Low representation of women in leadership positions	Conduct leadership training, mentoring, and capacity development activities for women personnel.	Review and equalize promotion systems, succession planning, leadership pathways, workplace culture, and institutional practices that may limit women's advancement, including reproductive responsibilities such as care and domestic tasks
Low participation of women farmers in agricultural services	Conduct targeted training, outreach, and technical assistance for women farmers.	Address barriers related to access to productive resources, financing, extension services, technology, and participation in agricultural decision-making bodies. ²

² Singh, S., Mohan, A., Saran, A., et al. (2022). PROTOCOL: Gender transformative approaches in agriculture for women's empowerment: A systematic review. *Campbell Systematic Reviews*, 18(3).
<https://doi.org/10.1002/cl2.1265>

Recurring workplace harassment concerns	Conduct orientation sessions on Safe Spaces and anti-sexual harassment policies.	Strengthen reporting mechanisms, grievance procedures, accountability ³ systems, and workplace culture to prevent and address harassment.
Low participation of women in science, technology, engineering, and mathematics (STEM) programs	Provide scholarships, training, and support programs for women and girls.	Review institutional practices, gender stereotypes, and barriers in recruitment, retention, advancement, and participation in STEM fields.
Low utilization of maternal and reproductive health services	Expand access to health services and conduct information campaigns.	Address barriers related to affordability, accessibility, unpaid care responsibilities, mobility, discriminatory practices, and decision-making power affecting service utilization. ⁴

The examples above are illustrative and non-exhaustive. Agencies may identify other opportunities to integrate gender-transformative approaches based on their mandate, sector, and identified gender issues. Gender-transformative approaches are intended to strengthen existing gender-responsive interventions by addressing underlying causes of gender inequality and promoting sustainable change.

1.2.2 Results-Based GAD Planning

Agencies shall ensure that **proposed GAD PAPs are designed using a results-based approach** that demonstrates a logical relationship among the identified gender issue, strategic objective, intended outcome, outputs, performance indicators, targets, and corresponding budget allocation. Proposed PAPs shall be aligned with the agency's GAD Agenda and, where applicable, contribute to relevant GEWE Plan outcomes. Where feasible, **agencies are encouraged to identify outcome-level indicators that measure changes in gender equality and women's empowerment, in addition to output indicators**, to strengthen monitoring, evaluation, and evidence-based decision-making.

1.2.3 Use of Artificial Intelligence (AI) in GAD Planning

Agencies may utilize Artificial Intelligence (AI) tools to support the preparation of GPB, including in conducting preliminary research, organizing information, generating draft narratives, improving the clarity of written outputs, and facilitating data analysis. However, AI shall serve only as a decision-support tool and shall not replace the technical judgment, accountability, and responsibility of the agency, its GAD Focal Point System (GFPS), or concerned officials. The use of AI-assisted tools shall not diminish or transfer the agency's responsibility for the accuracy, completeness, validity, and compliance of the information submitted. Agencies

³ Backman-Levy, J. K., & Greene, M. E. (2024). Gender-transformative programmes: a framework for demonstrating evidence of social impact. *BMJ Global Health*, 9(5), e014203. <https://doi.org/10.1136/bmjgh-2023-014203>

⁴ Morgan, R., Tetui, M., Muhumuza Kananura, R., Ekirapa-Kiracho, E., & George, A. S. (2017). Gender dynamics affecting maternal health and health care access and use in Uganda. *Health Policy and Planning*, 32(suppl_5), v13–v21. <https://doi.org/10.1093/heapol/czx011>

remain fully accountable for all information contained in the GPB, regardless of whether AI-assisted tools were used in preparing any portion of the document. Agencies shall ensure that all gender issues, gender analysis, proposed GAD PAPs, indicators, targets, and budgetary proposals remain evidence-based, aligned with the agency's mandate and existing GAD policies, and are validated using official data, applicable laws, and relevant policy issuances. Agencies are likewise reminded to exercise due diligence in protecting confidential, sensitive, or personal information when using AI tools and to observe the principles and guidance provided under PCW Memorandum Circular No. 2026-03 on the responsible and ethical use of Artificial Intelligence in GAD planning and budgeting.⁵

1.2.4 Planning Timeline and Internal Coordination

Agencies shall ensure that the preparation of the GPB is undertaken in a **timely and well-coordinated manner**, taking into account the need to gather inputs from multiple units and levels of the organization. The GFPS shall establish internal timelines and processes that allow sufficient time for:

- Consultation, consolidation, and validation of inputs from all central, regional, and constituent units; and
- Alignment with the GAD Agenda, including timely completion of reviews and approvals by appropriate authorities.

In cases where the GPB requires approval by the agency's governing board or equivalent body, the GFPS shall ensure that such approval processes are scheduled and completed **prior to the submission deadline set by the PCW**.

1.2.5 Planning Timeline, Internal Coordination, and Accountability

The GFPS shall exercise due diligence in planning and coordinating the GPB preparation to ensure completion within the timeline. Circumstances that do not constitute valid grounds for late submission or extension are detailed in **Section 4.1**.

Failure to comply with the prescribed timelines may affect the timely review and endorsement of the GPB in accordance with this Circular.

1.3 Enhancement of the Gender Mainstreaming Monitoring System (GMMS) and Integration of the GAD Agenda

1.3.1 In preparation for the transition to the enhanced Gender Mainstreaming Monitoring System (GMMS), agencies shall strengthen the development, updating, and operationalization of their GAD Agenda. The GAD Agenda shall serve as the strategic basis for identifying priority gender issues, strategic objectives, and interventions to be operationalized through the annual GPB.

1.3.2 Agencies that have not developed a GAD Agenda shall initiate and prioritize its development in FY 2027. The development of the GAD Agenda shall be undertaken through the GFPS, with the participation of relevant offices, bureaus, services, regional or field units, and other concerned organizational units, as applicable.

⁵ Philippine Commission on Women Memorandum Circular No. 2026-03, *Guidelines on the Responsible and Ethical Use of Artificial Intelligence (AI) in Gender and Development (GAD) Planning and Budgeting*, available at <https://pcw.gov.ph/pcw-memorandum-circular-no-2026-03/>

1.3.3 Agencies with existing GAD Agendas shall review and update them, as necessary, to ensure responsiveness to current gender issues, agency priorities, sectoral developments, and national gender equality policy directions.

1.3.4 In preparation for the enhanced GPB and GAD Accomplishment Report processes, agencies shall begin establishing clear and traceable linkages between their GAD Agenda and annual GPB. Where applicable, agencies shall:

- identify whether a proposed GAD PAP is derived from or contributes to a GAD Agenda priority;
- identify the corresponding GAD Agenda goal or strategic objective; and
- specify the gender issue in the GAD Agenda being addressed by the PAP.

1.3.5 Agencies shall ensure that the logical connection among the identified gender issue, strategic objective, GAD PAP, and intended target is clearly established and traceable. This shall support improved monitoring, reporting, and assessment of agency contributions to gender equality and women's empowerment outcomes.

1.3.6 The absence of a clear strategic basis or failure to sufficiently establish the alignment of proposed GAD PAPs with identified gender issues and agency GAD priorities may result in comments, required revisions, or delays in the review and endorsement of the GPB.

1.4 Implementation of Inter-Agency Mandates and GAD-related Laws and Policies

1.4.1 Agencies that are members of GAD-related inter-agency committees, councils, and national mechanisms shall ensure that their GPBs reflect their respective roles, commitments, and contributions to the implementation of these mechanisms. **Agencies shall refer to applicable guidelines, joint memorandum circulars, national action plans, strategic plans, and other policy issuances adopted by these bodies.**

1.4.2 Specific Inter-Agency Mechanisms. In operationalizing this requirement, agencies shall ensure alignment of their GPBs with the following, where applicable:

1. Member agencies of the National Steering Committee on Women, Peace and Security (NSCWPS) shall align GAD PAPs with PCW–OPAPP Joint Memorandum Circular No. 2014-01 to support the Women, Peace and Security (WPS) Agenda;
2. Member agencies of the Inter-Agency Council Against Trafficking (IACAT) shall integrate Anti-Trafficking in Persons (ATIP) PAPs in GPBs per PCW–IACAT Joint Memorandum Circular No. 2023-01;
3. Member agencies of the Inter-Agency Council on Violence Against Women and their Children (IACVAWC) shall incorporate PAPs supporting the National Action Plan to End Violence Against Women (NAP-EVAW) 2025–2030;
4. Member agencies of the Climate Change Commission Advisory Board and other relevant institutions shall align climate-related GAD PAPs with the Nationally Determined Contribution Gender Action Plan 2024–2030.

1.4.3 Integration of GAD-related Laws and Policies. To ensure effective implementation of national GAD-related laws and policies, mandated agencies shall reflect in their GPBs specific PAPs that operationalize their functions under such laws. These shall include, but are not limited to:

- **R.A. No. 10354** — Responsible Parenthood and Reproductive Health Act of 2012
- **R.A. No. 11596** — Anti-Child Marriage Law
- **R.A. No. 11313** — Safe Spaces Act
- **R.A. No. 8972** — Solo Parents Welfare Act
- **R.A. No. 11648** — Act Raising the Age of Sexual Consent
- **R.A. No. 11210** — Expanded Maternity Leave Law
- **R.A. No. 11930** — Anti-OSAEC and Anti-CSAEM Law
- **E.O. No. 141, s. 2021** — Teenage Pregnancy Prevention Strategy
- **E.O. No. 51, s. 2023** — Diversity and Inclusion Program and LGBTQIA+ Affairs

Agencies may likewise include advocacy, capacity-building, and support activities related to these laws, provided they are linked to identified gender issues and contribute to measurable gender equality outcomes.

1.5 GAD Budget Costing and Attribution

1.5.1 Basis for FY 2027 GAD Budget Computation. For purposes of FY 2027 GPB preparation, the computation of the minimum GAD budget shall initially be based on the agency's total budget appropriations reflected in the National Expenditure Program. Upon enactment of the General Appropriations Act, agencies shall ensure that the amounts reflected in their GPBs are aligned with their approved appropriations, subject to the applicable procedures for GPB adjustment under this Circular.

1.5.2 GOCC Budget Items Proposed for Exclusion: For Government-Owned and/or Controlled Corporations, only budget items that do not entail actual cash disbursement and are recorded purely as accounting entries may be considered for exclusion from the base amount for computing the minimum GAD budget, subject to PCW evaluation. The absence of direct gender-responsive outcomes shall not, by itself, constitute sufficient justification for excluding a budget item. Expenses involving actual disbursement of funds, including insurance and reinsurance premiums, taxes, duties, licenses, documentary stamp taxes, utilities, service fees, and expenses relating to operations, litigation, arbitration, exploration, or titling, shall form part of the total budget base. GOCCs intending to exclude specific budget items shall submit a formal request to PCW prior to uploading the GPB in the GMMS.

The request shall:

- clearly identify the items proposed for exclusion;
- provide justification demonstrating that the items do not involve actual cash disbursement;
- include a detailed breakdown of the concerned budget items; and
- include a written confirmation or certification from the concerned COA Resident Auditor.

The evaluation or certification of the COA Resident Auditor shall be duly considered. Final determination on the acceptability of the proposed exclusion shall rest with PCW. Pending PCW determination, the agency shall proceed with GPB preparation and submission within the prescribed deadline.

1.5.3 Externally Funded Programs and Projects In line with applicable policies on the integration of the Harmonized Gender and Development Guidelines in project evaluation processes, proponent agencies shall accomplish and submit the applicable HGDG Checklist to the Department of Economy, Planning and Development Secretariat for covered externally funded programs and projects.

1.6 Strengthened Requirements for Budget Attribution

1.6.1 Programs and Projects Eligible for Budget Attribution For purposes of GAD budget attribution, only major programs or projects, as defined by the agency's mandate and official planning documents, shall be subjected to HGDG assessment. One-time events, celebrations, stand-alone training activities, purchase of equipment, and similar undertakings shall not be treated as programs or projects for purposes of attribution using the HGDG tool. Salaries presented as separate entries shall likewise not be reflected under the Attributed Programs section of the GPB.

1.6.2 Documentation and Means of Verification Agencies shall ensure that: (1) The program or project document clearly reflects gender analysis and implementation mechanisms, and that MOVs are traceable to these documents; and (2) Scores assigned to each applicable indicator are supported by clear, specific, and well-articulated justifications.

- the program or project document clearly reflects the gender analysis, gender-responsive features, and implementation mechanisms, and all justifications are supported by corresponding MOVs that are directly linked and traceable to the document; and
- scores assigned to each applicable indicator are supported by clear, specific, and well-articulated justifications.

Insufficient documentation, generic or unsupported justifications, or inconsistencies between assigned scores and submitted documents may be grounds for comment, revision, non-validation, or adjustment of the attributed amount.

1.6.3 Submission of HGDG Supporting Documents

1.6.3.1 HGDG checklists shall be completed in typewritten or encoded form. Handwritten submissions shall not be accepted.

1.6.3.2 All HGDG assessments submitted for attribution shall be duly signed or certified by: the Program or Project Proponent or Head; and the Chairperson of the GFPS Technical Working Group or a duly authorized agency official.

Unsigned assessments shall not be accepted for validation and shall be returned with corresponding comments during the review process.

1.6.3.3 Agencies shall consolidate the required documentation for attributed programs or projects in a single, organized Google Drive folder and provide

the corresponding access link as part of the GPB submission through the GMMS. Failure to provide an accessible link or complete and properly organized supporting documentation may result in comments, non-validation of the attributed program or project, or adjustment of the GAD budget. The submitted link shall:

- remain active and accessible to the designated PCW reviewer throughout the review period, with appropriate sharing permissions;
- contain the accomplished HGDG checklist, program or project documents, and relevant means of verification (MOVs); and
- be properly organized and labeled to facilitate validation.

1.6.4 Transparency and Publication Requirements for Gender-Responsive Reporting⁶

1.6.4.1 Agencies shall publish in their GAD Corner (physical and online) a summary of the HGDG assessment results of major programs and projects to promote transparency and accountability in GAD planning and budgeting, subject to the Data Privacy Act of 2012 (Republic Act No. 10173), applicable confidentiality requirements, and other relevant laws and issuances.

1.6.4.2 Agencies shall post their GPB in their physical and online GAD Corner, regardless of whether the GPB has been endorsed or returned. Agencies are likewise encouraged to publish briefers, summaries, and other relevant information on their GAD PAPs to promote transparency and public awareness.

1.7 Process of Submission, Preparation, and Consolidation of Agency-wide GPB

1.7.1 All covered agencies, except those subject to special submission arrangements under Section 1.8 of this Circular, shall submit an agency-consolidated GPB in accordance with the applicable submission process.

1.7.2 Consolidation of Similar GAD PAP Similar or recurring GAD PAPs implemented across multiple offices, campuses, branches, regions, or other constituent units shall be consolidated into a coherent GPB entry, where appropriate. Activities implemented agency-wide, including national campaigns, advocacy initiatives, and recurring institutional activities, shall not be unnecessarily presented as separate entries for each constituent unit. Corresponding targets shall reflect the consolidated scope of implementation. Agencies are encouraged to maintain clear, concise, and manageable GPBs by avoiding unnecessary duplication of entries. As a guide, agencies should endeavor to limit their GPBs to no more than one hundred (100) rows, inclusive of direct and attributed programs, where practicable and appropriate to the size and complexity of agency operations.

1.7.3 Previously Unimplemented or Partially Implemented GAD PAPs Agencies shall review the implementation status of previously committed GAD PAPs. PAPs that were not implemented or were only partially implemented in prior years shall be appropriately considered in the current planning cycle, including the provision of relevant justifications, revised strategies, or adjustments in targets, as necessary.

⁶ Public Expenditure And Financial Accountability (PEFA) Gender-Responsive Public Financial Management Assessment Report, April 2025

1.8 Special Submission Arrangements

1.8.1 Local Water Districts (LWDs) shall prepare their GPBs in accordance with the applicable PCW guidelines and shall submit these to the Local Water Utilities Administration (LWUA) for monitoring purposes;

1.8.2 State Universities and Colleges (SUCs) shall submit their GPBs to the concerned Regional Office of the Commission on Higher Education (CHED) for initial review. Upon determination of completeness and acceptability, the CHED Regional Office shall forward the GPBs to the PCW for review and endorsement. SUCs with institutional autonomy shall submit their GPBs directly to PCW.

1.8.3 SUCs with institutional autonomy, pursuant to Republic Act No. 8292 (the Higher Education Modernization Act of 1997), shall submit their GPBs directly to the PCW for review and endorsement;

1.9 GPB Review, Endorsement, and Reconsideration

1.9.1 Basis for Endorsement The PCW shall endorse the FY 2027 GPB upon determination that the submission complies with the MCW, PCW-DBM-NEDA Joint Memorandum Circular No. 2022-01, and other applicable guidelines.

1.9.2 Non-Endorsement and Request for Reconsideration GPBs found to be partially compliant or non-compliant with prescribed requirements shall be returned to the agency and deemed unendorsed. **The agency may submit a one-time request for reconsideration within ten (10) working days from receipt of the notification of non-endorsement. Requests filed beyond the prescribed period shall no longer be accepted.** Upon approval of the request for reconsideration, the agency shall be given twenty-two (22) working days to revise and resubmit its GPB. **The revision shall focus exclusively on addressing the comments and deficiencies identified during the PCW review.** The resubmitted GPB shall undergo a final evaluation. Should deficiencies persist, the GPB shall remain unendorsed for the applicable planning cycle. No further revision or request for reconsideration shall be entertained after the final evaluation.

1.9.3 Review Comments and Revision Period PCW shall endeavor to provide review comments within thirty (30) working days from the agency's submission of the GPB through the GMMS. Where necessary, PCW may extend the review period and shall inform the concerned agency accordingly. Upon receipt of the review comments, **agencies shall use the revision period solely to address the comments and recommendations of PCW.** Delays due to internal consolidation, collection of supporting documents, or coordination with central, regional, field, or constituent units shall not be considered. Agencies shall ensure that all required documentation and means of verification (MOVs) are complete prior to the initial submission of the GPB.

1.9.4 Coordination with the Assigned Reviewer During the revision period, **agencies are encouraged to coordinate with their assigned PCW reviewer to clarify comments and facilitate timely compliance.** Requests for clarification or meetings shall be initiated at the earliest possible opportunity. Requests made within one (1) week prior to the resubmission deadline may no longer be accommodated. Prior to a scheduled meeting, the agency shall submit a clear and specific list of

concerns or questions. **The role of the PCW reviewer during the review and revision process shall be limited to clarifying review comments and providing guidance on compliance with existing laws and policies.** The review process shall not serve as a substitute for comprehensive training or capacity development on GAD planning and budgeting.

1.9.5 Authentication and Dissemination of Endorsed GPBs GPBs endorsed by PCW shall be automatically authenticated through the GMMS and shall bear a corresponding QR code as proof of endorsement. Unauthorized creation, alteration, or editing of the official QR code shall be considered tampering with an official PCW document. Agencies shall furnish their respective COA Audit Team with a copy of the signed GPB within five (5) working days from endorsement or within such period as may be required by COA.

1.9.6 Adjustment of Endorsed GPBs Where changes in the approved agency budget or program allocations require the adjustment of an endorsed GPB, the agency shall submit a formal request to PCW. Upon determination that the request may be considered, the agency shall be allowed to encode and submit the adjusted GPB through the GMMS for review and re-endorsement. The adjusted and re-endorsed GPB shall serve as the official basis for implementation, monitoring, and reporting. Requests for adjustment shall be accepted until 31 July 2027, and each agency shall be allowed only one (1) adjustment request within the prescribed period. Beyond this date, adjustments shall generally no longer be accepted, except when necessary to reflect additional budget allocations under the final approved General Appropriations Act. Any subsequent changes shall be reported as variances in the Remarks column of the GAD Accomplishment Report.

2.0 REQUIREMENTS FOR THE ONLINE SUBMISSION OF GPBS THROUGH THE GMMS

Except for agencies assigned to GMMS Version 3.0, agencies shall prepare and submit their FY 2027 GPBs through GMMS Version 2 and comply with the prescribed system-based review and endorsement processes.

2.1 GMMS User Accounts

2.1.1 Agencies shall ensure that their GMMS user accounts are properly registered, active, and updated. **Requests for account creation, updating, change, or removal of encoders and other authorized users shall be processed upon submission of the prescribed GMMS Registration Form.** Agencies shall regularly review their registered users and ensure the accuracy of account information. Delays resulting from outdated or inactive account information shall be the responsibility of the concerned agency.

2.1.2 Agencies shall ensure that designated GMMS users are adequately familiar with the system and applicable submission procedures. A GFPS member may be assigned multiple GMMS roles, where necessary, provided that appropriate internal controls are maintained to preserve the integrity of the review and submission process. Agencies are encouraged to refer to the official GMMS instructional materials and guidance issued by PCW.

2.2 CHED Regional Reviewers and Endorsers

Concerned CHED Regional Offices shall designate qualified GFPS members to serve as GMMS reviewers and endorsers for SUC GPBs. Reviewers shall evaluate submissions and provide appropriate comments through the system. Endorsers shall transmit reviewed GPBs to PCW for final review and endorsement.

3.0 IMPLEMENTATION OF GMMS VERSION 3.0

3.1 Agencies Submitting through GMMS Version 3.0

The following agencies shall prepare and submit their GPBs and GAD Accomplishment Reports through GMMS Version 3.0 using the designated system access provided by PCW. They shall comply with the applicable submission schedules and system requirements prescribed in this Circular:

1. Bureau of Fisheries and Aquatic Resources;
2. Commission on Higher Education;
3. Department of Agriculture;
4. Department of Economy, Planning and Development;
5. Department of National Defense;
6. Department of Social Welfare and Development;
7. Department of Trade and Industry;
8. Development Bank of the Philippines;
9. Government Service Insurance System;
10. Land Bank of the Philippines;
11. Philippine Carabao Center;
12. Philippine Center for Postharvest Development and Mechanization;
13. Philippine Commission on Women;
14. Philippine Rice Research Institute; and
15. Technical Education and Skills Development Authority.

3.2 Within GMMS Version 3.0, the Budget Officer shall be responsible for encoding and validating proposed budget allocations corresponding to each GAD PAP. The Budget Officer shall ensure that budget entries are consistent with agency appropriations and applicable GAD budget costing and attribution requirements.

3.3 The GMMS Focal Person shall maintain the agency's system profile, oversee the completeness and accuracy of GPB entries, and formally submit the GPB through the system. Encoders may assist in data entry. Only the designated GMMS Focal Person or persons shall have authority to finalize and submit the GPB.

4.0 DEADLINE FOR GPB SUBMISSION THROUGH THE GMMS VERSIONS 2.0 & 3.0

8 October 2026*	Deadline of SUCs for the encoding and submission of FY 2027 GPBs through the GMMS, for review of CHED
13 October 2026	Deadline for encoding and submission to PCW of FY 2027 GPBs of the following agencies through the GMMS: a. Constitutional Bodies b. Legislative and Judicial Bodies c. Office of the President d. Office of the Vice-President e. Other Executive Offices (OEOs)

22 October 2026	Deadline of encoding and submission to PCW of FY 2027 GPBs of executive departments and their attached agencies through the GMMS
3 November 2026	Deadline of encoding and submission to PCW of FY 2027 GPBs of GOCCs through the GMMS
16 November 2026	Deadline for CHED to submit to PCW the reviewed FY 2027 GPBs of SUCs through the GMMS

Note: **Exemption for SUCs with institutional autonomy as indicated in Section 1.8(c). These SUCs shall submit their GPBs in the GMMS directly to PCW on or before 16 November 2026, the same deadline for CHED to submit the reviewed FY 2027 GPBs of SUCs to PCW.*

4.1 Policy on Extensions. Agencies shall strictly comply with the prescribed GPB submission deadlines. As a general policy, requests for extension shall not be entertained. Extensions may only be granted under highly justifiable and exceptional circumstances beyond the reasonable control of the agency, such as force majeure or other events that significantly impair the agency's ability to prepare and submit its GPB. The following shall not be considered valid grounds for extension: delays in consolidating inputs from regional, field, or constituent units; ongoing internal review, approval, or board deliberation processes; competing institutional priorities, workload, or simultaneous deadlines; lack of familiarity with the GMMS or technical difficulties resulting from late encoding; organizational transitions, including changes in leadership or reconstitution of the GFPS; and delays in developing or updating the GAD Agenda or other internal planning documents. These circumstances are considered part of the agency's internal planning and coordination responsibilities and are expected to be addressed within the prescribed submission timeline. Any approved extension shall not go beyond 31 December 2026. GPBs submitted beyond the allowable submission period shall no longer be accepted for review and endorsement.

4.2 Submission and Accountability. Only GPBs submitted within the prescribed deadline or an approved extension period shall be accepted for review and considered for endorsement. Agencies are strongly encouraged to submit their GPBs well before the deadline to avoid delays due to increased system traffic or other technical issues. Any technical concerns encountered during submission shall be immediately reported to the GMMS Helpdesk. Failure to promptly report such concerns, as well as internal constraints or avoidable system-related issues, shall not be considered valid grounds for late submission, extension, or acceptance of submissions beyond the prescribed period.

5.0 CAPACITY DEVELOPMENT AND TECHNICAL ASSISTANCE

To support agencies in complying with this Circular and strengthen institutional capacity on GAD planning and budgeting, PCW shall provide appropriate capacity development activities, including webinars, orientations, technical briefings, and other learning interventions. Priority participants shall include GFPS members, planning officers, budget and finance officers, and other personnel directly involved in GAD planning and budgeting. Requests for capacity development, training, and resource persons shall be coordinated with the PCW Technical Services and Regional Coordination Division (TSRCD) through the prescribed official channels.

For guidance and appropriate action.

SGD
ERMELITA V. VALDEAVILLA
Chairperson



Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE

ANNEX A

Major Components of the FY 2027 DepEd GAD Plan and Budget

The FY 2027 DepEd GPB shall consist of the following components:

- Client-focused gender issues;
- Organization-focused gender issues;
- Relevant GAD mandates;
- Select big-ticket programs for HGDG attribution;
- Externally funded programs and projects, where applicable.

A brief description and summary of each component are provided in the table below.

A. Client-Focused Gender Issues and Interventions	B. Organization-Focused Gender Issues and Interventions
Description: Client-focused gender issues pertain to gender-based disparities experienced by the Department's stakeholders in terms of access to, participation in, contribution to, and benefits from the Department's programs, projects, services, and interventions.	Description: Organization-focused gender issues refer to gaps in the institutional capacity of the Department to mainstream gender in its programs, systems, structures, and processes.
Intended Beneficiaries: Learners, Parents and Community <i>Note: While learners are the primary beneficiaries of DepEd's PPAs, parents and community members may likewise be considered intended beneficiaries of client-focused GAD interventions, provided that such interventions directly support the attainment of gender equality, women's empowerment, learner development, child protection, community engagement, and other education-related outcomes consistent with the Department's mandate.</i>	Intended Beneficiaries: Teaching, Non-Teaching, Related-Teaching Personnel
Summary: The following are the identified client-focused gender issues of the Department, based on the draft GAD Agenda. The list was developed through a series of consultations conducted by the National Technical Working Group (NTWG) for the formulation of the GAD Agenda, ensuring that the gender issues and concerns experienced by learners, teachers, personnel, and other relevant	Summary: The following are the identified organization-focused gender issues of the Department, based on the draft GAD Agenda. These gender issues were further validated through a review of relevant Audit Observation Memoranda (AOMs) issued by the Commission on Audit (COA) on the implementation of GAD over the past five (5) years.

stakeholders across public schools and field offices are adequately captured and reflected.

The identified gender issues are intended to provide a strategic basis for the formulation of client-focused GAD PPAs under the FY 2027 GPB.

Client-Focused Gender Issues

1. Persistent gender disparities in educational performance and outcomes among boys across key education indicators
2. Continuing vulnerability of learners and personnel to sexual harassment and other forms of gender-based discrimination, exploitation, abuse, and violence in educational and training institutions
3. Increasing incidence of adolescent pregnancy among learners and youth
4. Increasing number of HIV and AIDS cases among the youth population
5. Discrimination against teachers and learners on the basis of gender expression, including cross-dressing

Note: The list above is not intended to be exhaustive. Additional client-focused gender issues may be identified through gender analysis, stakeholder consultations, administrative data, research findings, monitoring and evaluation results, and other evidence-based processes. As such, the list may be further expanded, refined, or updated in the GPB, as necessary, to ensure responsiveness to emerging, context-specific, and evolving gender concerns across governance levels.

To facilitate analysis and strategic planning, the identified gender issues were categorized according to the entry points of the **Gender Mainstreaming Evaluation Framework (GMEF)**, namely: (1) *Policy*, (2) *People*, (3) *Enabling Mechanisms*, and (4) *Programs, Projects, and Activities (PPAs)*. The issues are presented in a generalized format to provide a strategic overview of the Department's organization-focused gender concerns and shall be further translated into corresponding PPAs in the GPB.

GMEF Entry Point

Organization-Focused Gender Issues

- | | |
|---------------------|--|
| Policy | <ol style="list-style-type: none"> 1. Absence of an approved GAD Agenda and Strategic Framework 2. Outdated and fragmented GAD Policies 3. Presence of gender biases and stereotypes in the curriculum and educational materials |
| People | <ol style="list-style-type: none"> 4. Low level of appreciation and understanding of GAD concepts among top management and implementing units 5. Lack of gender experts and absence of GAD pool of trainers |
| Enabling Mechanisms | <ol style="list-style-type: none"> 6. Fast turnover of the GAD Secretariat in CO and GAD Focal Point System (GFPS) members across governance levels 7. Non-strategic GAD planning and budgeting practices 8. Absence of an established system for addressing cases of gender-related abuse, violence, exploitation, discrimination, and bullying 9. Absence of an integrated and unified Sex-Disaggregated Data (SDD) database 10. Weak system for the collection, management, and utilization of GAD-related data and information 11. Knowledge management challenges, including the storage, retrieval, dissemination, and transfer of GAD Information, Education, and Communication (IEC) and advocacy materials 12. Absence of a dedicated GAD corner on the DepEd website 13. Absenteeism and limited participation of nursing mothers and solo parents due to caregiving and family responsibilities |
| PPAs | <ol style="list-style-type: none"> 14. Lack of gender-responsive infrastructure and facilities 15. Limited technical knowledge on mainstreaming gender perspectives in various DepEd PPAs |

Note: The list above is not intended to be exhaustive. Additional organization-focused gender issues may be identified through gender analysis, GMEF assessment results, stakeholder consultations, and other evidence-based processes, subject to the parameters set forth in these Guidelines.

C. Relevant GAD Mandates:	D. Select Big-Ticket Programs for HGDG Attribution
Description: Relevant GAD Mandates consist of DepEd's commitments arising from its membership in GAD-related inter-agency bodies; its responsibilities in implementing national laws, policies, programs, and strategies; its obligations under international commitments and agreements to which the Philippines is a signatory; and the mandated gender mainstreaming initiatives, strategies, and interventions provided under DepEd Order No. 032, s. 2017, or the <i>Gender-Responsive Basic Education (GRBE) Policy</i>. These mandates provide the legal, policy, and strategic basis for the identification, development, implementation, and inclusion of GAD-related PPAs in the GPB to advance gender equality, women's empowerment, social inclusion, child protection, and other relevant development outcomes.	Description: Big-ticket programs refer to priority, high-cost, and long-term programs that significantly contribute to the delivery of basic education services. In accordance with applicable policies on Gender GAD planning and budgeting, these programs are subjected to Harmonized Gender and Development Guidelines (HGDG) attribution to assess and strengthen their gender responsiveness. The identification of these programs is anchored on their contribution to gender equality and women's empowerment outcomes, as guided by DO 032, s. 2017 (GRBE Policy) and the strategies identified under the Department's draft GAD Agenda.
Summary: Below is the summary of the Department's relevant GAD mandates: 1. DepEd's membership in various GAD-related inter-agency committees, councils, and bodies, including but not limited to the following: a. National Steering Committee on Women, Peace and Security (NSCWPS); b. Inter-Agency Council Against Trafficking (IACAT); c. Inter-Agency Council on Violence Against Women and their Children (IACVAWC), including its subcommittees and technical working groups, i.e., Expanded Technical Working Group on Primary Prevention and Advocacy (ETPPA); and d. Climate Change Commission (CCC) 2. GAD-related national laws and policies, executive issuances, and strategies, including but not limited to the following: a. RA 10354 or the <i>Responsible Parenthood and Reproductive Health Act of 2012</i> b. RA No. 11596 or the <i>Anti-Child Marriage Law</i> c. RA 11313 or the <i>Safe Spaces Act</i>	Summary: Below is the list of the Department's select big-ticket programs for HGDG attribution: 1. School-Based Feeding Program (SBFP) 2. Disaster Risk Reduction Management (DRRM) 3. Flexible Learning Options (FLO) 4. Special Needs Education Program (SNED) 5. Basic Education Curriculum (BEC) 6. Textbooks and other Instructional Materials (TOIMs) 7. Indigenous People Education (IPEd) 8. Madrasah Education Program (MEP) 9. Alternative Learning System (ALS) 10. Human Resource Development Program (HRDP) 11. Special Hardship Allowance (SHA) 12. Last Mile School (LMS) 13. Basic Education Facilities (BEF) 14. Organizational and Professional Development for Non-Teaching Personnel (OPDNTTP) Note: The foregoing programs are identified as the Department's priority big-ticket programs for HGDG attribution for FY 2027. However, this list is not exhaustive and may be expanded, as necessary, subject to the parameters, criteria, and requirements set forth in these Guidelines and

- d. RA 8972 or the *Solo Parents Welfare Act*
- e. RA 11648 or the *Act Raising the Age of Sexual Consent*
- f. RA 11210 or the *Expanded Maternity Leave Law*
- g. RA 11930 or the *Anti-OSAEC and Anti-CSAEM Law*
- h. Executive Order (EO) No. 141, s. 2021 or the *Teenage Pregnancy Prevention Strategy*
- i. EO No. 51, s. 2023 or the *Diversity and Inclusion Program and LGBTQIA+ Affairs*

3. **Gender mainstreaming strategies, initiatives, observances, and celebrations** pursuant to DO 032, s. 2017 (GRBE Policy), including but not limited to the following:

- a. Women's Month (March);
- b. Lesbian, Gay, Bisexual, and Transgender (LGBT) Pride Month (June);
- c. Breastfeeding Month (August);
- d. Peace Education Month (September);
- e. Children's Month (November);
- f. 18-Day Campaign to End VAW (November 25 to December 12); and
- g. Human Rights Month (December).

Note: The implementation of activities related to these observances and celebrations shall be aligned with the provisions of **DepEd Order No. 009, s. 2026**, Three-Term School Calendar and Activities for Philippine Basic Education Schools, particularly the Department's commitment to safeguarding **uninterrupted instructional time during designated instructional blocks**. Activities shall, whenever practicable, be designed and scheduled in a manner that minimizes disruption to teaching and learning while ensuring the attainment of intended GAD outcomes.

other applicable policies on GAD planning and budgeting. Additional programs may be considered for HGDG attribution upon determination that they constitute major programs or projects and demonstrate clear contributions to gender equality, women's empowerment, social inclusion, and other relevant GAD outcomes.

E. Externally funded programs and projects

DepEd externally funded programs and projects may be considered for HGDG attribution using the applicable HGDG checklist, subject to existing laws, rules, regulations, and issuances governing GAD planning and budgeting. The accomplished HGDG checklist and supporting documents shall be submitted to and validated by the Department of Economy, Planning, and Development (DEPDev) in accordance with prevailing policies and procedures.



Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE

ANNEX B

Illustrative Examples of Gender-Responsive and Gender-Transformative Approaches

Gender Issue	Gender-Responsive Approach	Gender-Transformative Enhancement
Low participation of women in science, technology, engineering, and mathematics (STEM) programs	Provide scholarships, training, and support programs for women and girls.	Review institutional practices, gender stereotypes, and barriers in recruitment, retention, advancement, and participation in STEM fields.
Recurring workplace harassment concerns	Conduct orientation session on Safe Spaces and anti-sexual harassment policies	Strengthen reporting mechanisms, grievance procedures, accountability systems, and workplace culture to prevent and address harassment.
Low representation of women in leadership positions	Conduct leadership training, mentoring, and capacity development activities for women personnel	Review and equalize promotion systems, succession planning, leadership pathways, workplace culture, and institutional practices that may limit women's advancement, including reproductive responsibilities such as care and domestic tasks

The examples above are illustrative and non-exhaustive. Offices may identify other opportunities to integrate gender-transformative approaches based on their mandate, current and strategic directions, and identified gender issues. Gender-transformative approaches are intended to strengthen existing gender-responsive interventions by addressing underlying causes of gender inequality and promoting sustainable change.

Source: Philippine Commission on Women (PCW)



Republika ng Pilipinas

Department of Education

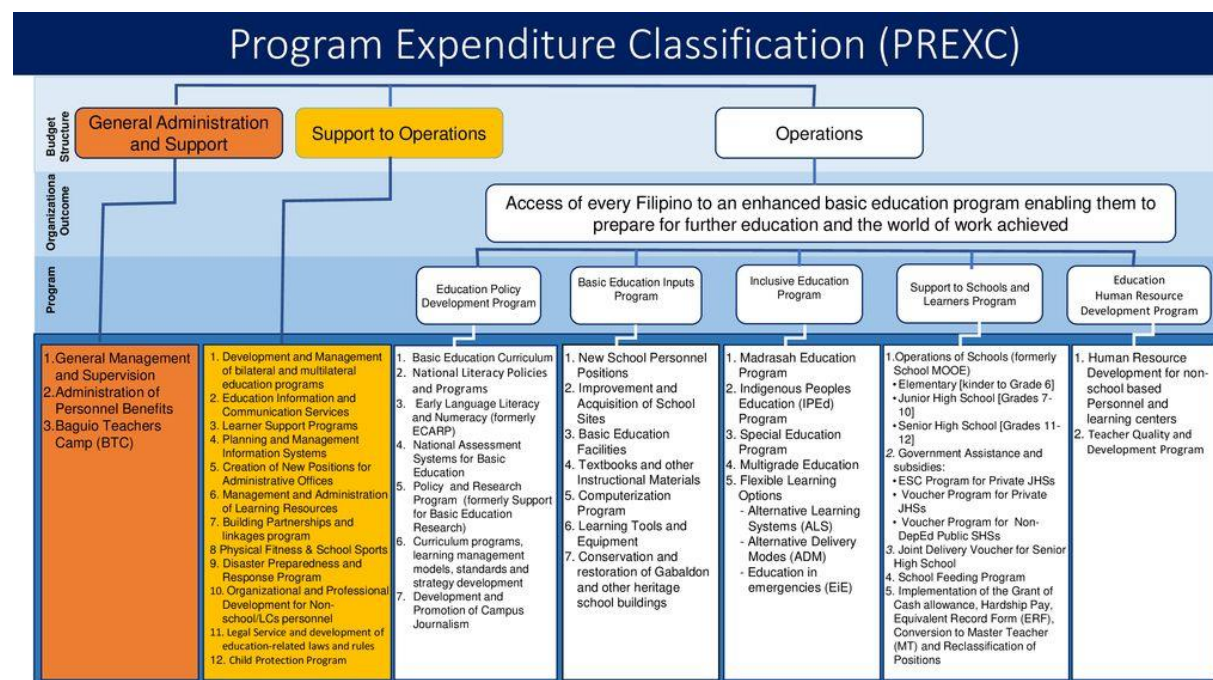
OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE

ANNEX C

DepEd's Select Big-Ticket Programs for HGDG Attribution

Pursuant to the applicable provisions of PCW MC No. 2026-04, only major programs or projects, as defined by the agency's mandate and official planning documents, shall be subjected to HGDG assessment. One-time events, celebrations, stand-alone training activities, the purchase of equipment, and similar undertakings shall not be considered programs or projects for purposes of HGDG attribution. Likewise, salaries presented as separate entries shall not be reflected under the Attributed Programs section of the GPB.



In compliance with this requirement, the Department identified its eligible programs for HGDG attribution based on the Program Expenditure Classification (PREXC) framework. Under the PREXC, these programs are categorized as **big-ticket programs**, which consist of priority, high-cost, and long-term interventions that significantly contribute to the delivery of basic education services. Presented beside is an illustration of DepEd's PREXC framework, which serves as one of the primary references in identifying programs for HGDG attribution. To further establish the contribution of these big-ticket

programs to gender responsiveness and gender-transformative outcomes, the Department applied the following criteria: (a) identification of the program as a gender mainstreaming strategy under DepEd Order No. 032, s. 2017, otherwise known as the *Gender-Responsive Basic Education (GRBE) Policy*; and (b) inclusion of the program among the strategies identified in the draft GAD Agenda. Through these criteria, the Department ensures that the selected programs contribute to the advancement of gender equality and women's empowerment outcomes while remaining aligned with its mandate to provide quality, inclusive, equitable, and accessible basic education.

No.	Program	Strand	Is the program identified as one of the gender mainstreaming strategies in DO 032, s. 2017?	Is the program part of the strategies under the draft GAD Agenda?
			Y/N	Y/N
1	School-Based Feeding Program (SBFP)	Governance and Operations (GOVOPS)	Yes Area: Planning and Field Operations Sub-Area: School Health	Yes Area: Priority PPAs
2	Disaster Risk Reduction Management (DRRM)	Governance and Operations (GOVOPS)	Yes Area: Planning and Field Operations	Yes Area: Priority PPAs
3	Flexible Learning Options (FLO)	Learning Systems (LS)	Yes Area: Curriculum, Instruction, and Assessment Sub-Area: Learning Delivery	Yes Area: Curriculum and Teaching Reform Initiatives
4	Special Needs Education Program (SNED)	Learning Systems (LS)	Yes Area: Curriculum, Instruction, and Assessment Sub-Area: Learning Delivery	Yes Area: Curriculum and Teaching Reform Initiatives
5	Basic Education Curriculum (BEC)	Learning Systems (LS)	Yes Area: Curriculum, Instruction, and Assessment Sub-Area: Curriculum Standards	Yes Area: Curriculum and Teaching Reform Initiatives

6	Textbooks and Other Instructional Materials (TOIM)	Learning Systems (LS)	Yes Area: Curriculum, Instruction, and Assessment Sub-Area: Learning Resources	Yes Area: Curriculum and Teaching Reform Initiatives
7	Indigenous Peoples' Education Program (IPED)	Learning Systems (LS)	Yes Area: Curriculum, Instruction, and Assessment Sub-Area: Curriculum Standards and Learning Delivery	Yes Area: Curriculum and Teaching Reform Initiatives
8	Madrasah Education Program (MEP)	Learning Systems (LS)	Yes Area: Curriculum, Instruction, and Assessment Sub-Area: Curriculum Standards and Learning Delivery	Yes Area: Curriculum and Teaching Reform Initiatives
9	Alternative Learning System (ALS)	Learning Systems (LS)	Yes Area: Curriculum, Instruction, and Assessment Sub-Area: Curriculum Standards and Learning Delivery	Yes Area: Curriculum and Teaching Reform Initiatives
10	Human Resource Development Program (HRDP)	Learning Systems (LS)	Yes Area: Human Resource Sub-Area: Human Resource Development	Yes Area: Capacity-Building
11	Special Hardship Allowance (SHA)	Human Resource and Organizational Development, and Infrastructure (HRODI)	Yes Area: Human Resource Sub-Area: Employee Welfare	Yes Area: Priority PPAs
12	Last Mile Schools Program	Human Resource and Organizational Development, and Infrastructure (HRODI)	Yes Area: Public Affairs, Finance, and Administration Sub-Area: Educational Facilities	Yes Area: Priority PPAs

13	Basic Education Facilities (BEF)	Human Resource and Organizational Development, and Infrastructure (HRODI)	Yes Area: Public Affairs, Finance, and Administration Sub-Area: Educational Facilities	Yes Area: Priority PPAs
14	Organizational and Professional Development for Non-Teaching Personnel (OPDNTP)	Human Resource and Organizational Development, and Infrastructure (HRODI)	Yes Area: Human Resource Sub-Area: Human Resource Development	Yes Area: Capacity-Building

Note: The foregoing programs are identified as the Department's priority big-ticket programs for HGDG attribution for FY 2027. However, this **list is not exhaustive and may be expanded**, as necessary, subject to the parameters, criteria, and requirements set forth in these Guidelines and other applicable policies on GAD planning and budgeting. Additional programs may be considered for HGDG attribution upon determination that they constitute major programs or projects and demonstrate clear contributions to gender equality, women's empowerment, social inclusion, and other relevant GAD outcomes



ANNEX D

Republic of the Philippines
Department of Education

NAME OF OFFICE/RO/SDO/SCHOOL

GPB Budget Estimates (BE) Template

CO-BHROD-F-210

INSTRUCTIONS: This is a generic **Budget Estimates (BE) Template** for use by offices and schools across all governance levels that serve as the **main organizer or implementing unit of proposed GAD PPAs**. The template shall be used to estimate the projected cost requirements of GAD PPAs proposed for inclusion in the GPB. The sample expense items provided below represent common expenditures incurred in the conduct of training workshops and similar activities. Additional line items may be included, as necessary, to reflect the actual requirements of the proposed PPA. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the appropriate office.

Office/Division/School ID: ***insert details here***
GAD Activity: Please use the same wording reflected in the GPB.
Gender Issue/GAD Mandate: Please use the same wording reflected in the GPB.
Total Budget Charged to GAD:

PHP	1,326,000.00
-----	--------------

Target Date: ***insert details here***
Target Venue: ***insert details here***

Focal Person: NAME & SIGNATURE OF FOCAL
Please put a check mark (✓) in the box that applies.
Client-Focused GI ☐ Organization-Focused GI ☐
GAD Mandated PPA ☐
Budget Source: ☐ Operating Expenses (MOOE)
☐ Capital Outlay (CO)
☐ Personnel Services (PS)

ITEM	# of PAX	DAYS/ FREQ	AMOUNT	TOTAL
I - BOARD AND LODGING W/ MEALS	60	3	PHP 1,500.00	#####
RO, SDO, BTC GAD Focals (3 reps per region)	54	3	PHP 1,500.00	PHP 243,000.00
Secretariat (PM/Faci, Documenter, Logistics)	5	3	PHP 1,500.00	PHP 22,500.00
Resource Person	1	3	PHP 1,500.00	PHP 4,500.00
II - TRANSPORTATION - AIRFARE	60	1	#####	#####
RO, SDO, BTC GAD Focals (3 reps per region)	54	1	PHP 12,000.00	PHP 648,000.00
Secretariat (PM/Faci, documenter, Logistics)	5	1	PHP 12,000.00	PHP 60,000.00
Resource Person	1	1	PHP 12,000.00	PHP 12,000.00
III - TRANSPORTATION - TEV	60	3	PHP 1,500.00	#####
RO, SDO, BTC GAD Focals (3 reps per region)	54	3	PHP 1,500.00	PHP 243,000.00
Secretariat (PM/Faci, documenter, Logistics)	5	3	PHP 1,500.00	PHP 22,500.00
Resource Person	1	3	PHP 1,500.00	PHP 4,500.00
IV - HONORARIUM	1	3	#####	PHP 45,000.00
Resource Person	1	3	PHP 15,000.00	PHP 45,000.00
V - SUPPLIES	60	1	PHP 300.00	PHP 18,000.00
VI - CONTINGENCY	60	1	PHP 50.00	PHP 3,000.00
TOTAL			PHP	1,326,000.00

Prepared by:

Approved by:

NAME & SIGNATURE OF FOCAL

Position/Designation
Office

NAME & SIGNATURE OF HEAD OF OFFICE

Position/Designation
Office

Disclaimer: The Budget Estimates (BEs) contained herein were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

The information contained in this document shall be used solely for official planning, budgeting, and reporting purposes. All concerned offices and personnel are expected to exercise due diligence in safeguarding confidential, sensitive, and personal information, and to ensure compliance with applicable data privacy, records management, and information security policies in the preparation, processing, storage, and transmission of this document.



Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE

CO-BHROD-F-211

DepEd Consolidated Report on Budget Estimates for Proposed GAD Programs, Projects, and Activities (PPAs)

INSTRUCTIONS: This template shall be used to consolidate the projected amounts to be charged against the GAD budget for the Central Office (CO), including its bureaus, services, offices, the National GAD Focal Point System (NGFPS) Secretariat, and all the regional offices (ROs). The projected amounts shall cover all GAD PPAs that the CO has committed for inclusion in the GPB, where the concerned bureaus, services, offices, and the NGFPS Secretariat serve as the **main organizers or implementing units**, as well as the **consolidated reports from all ROs**. The duly accomplished template shall be submitted to the NGFPS Secretariat within the prescribed timeline. Additional line items may be included, as necessary, to reflect the cost requirements of these PPAs. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the NGFPS Secretariat. It is reiterated that the amounts reflected in this template shall be supported by the corresponding duly accomplished **Budget Estimates (BEs)** submitted by the concerned bureaus, services, offices, the NGFPS Secretariat, and ROs.

No.	Office	Name of GAD Activity 1		Name of GAD Activity 2		Name of GAD Activity 3		Name of GAD Activity 4		Name of GAD Activity 5		Name of GAD Activity 6		Name of GAD Activity 7		Name of GAD Activity 8		Add entries as necessary
		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.				
1	NGFPS Secretariat	PHP	10,000.00	PHP	25,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs).												
2	CO Bureau/Service/Office	PHP	25,000.00	PHP	30,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned Bureau/Service/Office.												
3	RO I	PHP	10,000.00	PHP	20,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned RO.												
4	RO II	PHP	40,000.00	PHP	35,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned RO.												

Add entries as necessary

TOTAL	PHP	85,000.00	PHP	110,000.00	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-
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Prepared by:	Recommending Approval:	Approved by:
Name and Signature of the Head of the NGFPS Secretariat	Name and Signature of the GFPS-TWG Chair	Name and Signature of the Supervising ExeCom of the GFPS-TWG
Position/Designation	Position/Designation	Position/Designation
Office	Office	Office

Disclaimer: The amounts reflected in this consolidated report, as submitted by the concerned offices and schools, were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

The information contained in this document shall be used solely for official planning, budgeting, and reporting purposes. All concerned offices and personnel are expected to exercise due diligence in safeguarding confidential, sensitive, and personal information, and to ensure compliance with applicable data privacy, records management, and information security policies in the preparation, processing, storage, and transmission of this document.



Republic of the Philippines
Department of Education
NAME OF REGIONAL OFFICE

ANNEX D

CO-BHROD-F-212

Regional Consolidated Report on Budget Estimates for Proposed GAD Programs, Projects, and Activities (PPAs)

INSTRUCTIONS: This template shall be used to consolidate the projected amounts to be charged against the GAD budget for the entire region, including the RO proper, SDOs, and public schools under its jurisdiction. The projected amounts shall cover all GAD PPAs that the region has committed for inclusion in the GPB, where the RO, SDOs, and schools serve as the **main organizers** or **implementing units**. The duly accomplished template shall be submitted to the National GAD Focal Point System (NGFPS) Secretariat within the prescribed timeline. Additional line items may be included, as necessary, to reflect the cost requirements of these PPAs. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the NGFPS Secretariat. It is reiterated that the amounts reflected in this template shall be supported by the corresponding duly accomplished **Budget Estimates (BEs)** submitted by the concerned SDOs and schools.

No.	Office	Name of GAD Activity 1		Name of GAD Activity 2		Name of GAD Activity 3		Name of GAD Activity 4		Name of GAD Activity 5		Name of GAD Activity 6		Name of GAD Activity 7		Name of GAD Activity 8		Add entries as necessary
		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.				
1	Regional Office Proper	PHP	10,000.00	PHP	25,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs).												
2	SDO 1 (insert name of SDO)	PHP	25,000.00	PHP	30,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned SDO.												
3	SDO 2 (insert name of SDO)	PHP	10,000.00	PHP	20,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned SDO.												
4	SDO 3 (insert name of SDO)	PHP	40,000.00	PHP	35,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned SDO.												

Add entries as necessary

TOTAL	PHP	85,000.00	PHP	110,000.00	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-
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Prepared by:

Name and Signature of RO GAD Coordinator
Position/Designation
Office

Approved by:

Name and Signature of Regional Director
Position/Designation
Office

Disclaimer: The amounts reflected in this consolidated report, as submitted by the concerned offices and schools, were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

The information contained in this document shall be used solely for official planning, budgeting, and reporting purposes. All concerned offices and personnel are expected to exercise due diligence in safeguarding confidential, sensitive, and personal information, and to ensure compliance with applicable data privacy, records management, and information security policies in the preparation, processing, storage, and transmission of this document.



CO-BHROD-F-213

INSTRUCTIONS: This template shall be used to consolidate the projected amounts to be charged against the GAD budget for the entire SDO, including the SDO proper and public schools under its jurisdiction. The projected amounts shall cover all GAD PPAs that the SDO has committed for inclusion in the GPB, where the SDOs and schools serve as the **main organizers or implementing units**. The duly accomplished template shall be submitted to the Regional Office within the prescribed timeline. Additional line items may be included, as necessary, to reflect the cost requirements of these PPAs. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the Regional Office. It is reiterated that the amounts reflected in this template shall be supported by the corresponding duly accomplished **Budget Estimates (BEs)** submitted by the concerned offices and schools.

Add entries as necessary

Approved by:

Name and Signature of Schools Division Superintendent
Position/Designation
Office

The information contained in this document shall be used solely for official planning, budgeting, and reporting purposes. All concerned offices and personnel are expected to exercise due diligence in safeguarding confidential, sensitive, and personal information, and to ensure compliance with applicable data privacy, records management, and information security policies in the preparation, processing, storage, and transmission of this document.



Republic of the Philippines
Department of Education
NAME OF SCHOOL

ANNEX D

CO-BHROD-F-218

School Consolidated Report on Budget Estimates for Proposed GAD Programs, Projects, and Activities (PPAs)

INSTRUCTIONS: This template shall be used to consolidate the projected amounts to be charged against the GAD budget for the entire school. The projected amounts shall cover all GAD PPAs that the school has committed for inclusion in the GPB, where they serve as the **main organizers** or **implementing units**. The duly accomplished template shall be submitted to the Schools Division Office within the prescribed timeline. Additional line items may be included, as necessary, to reflect the cost requirements of these PPAs. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the Schools Division Office. It is reiterated that the amounts reflected in this template shall be supported by the corresponding duly accomplished **Budget Estimates (BEs)**.

No.	School	Name of GAD Activity 1 Please use the same wording reflected in the GPB.	Name of GAD Activity 2 Please use the same wording reflected in the GPB.	Name of GAD Activity 3 Please use the same wording reflected in the GPB.	Name of GAD Activity 4 Please use the same wording reflected in the GPB.	Name of GAD Activity 5 Please use the same wording reflected in the GPB.	Name of GAD Activity 6 Please use the same wording reflected in the GPB.	Name of GAD Activity 7 Please use the same wording reflected in the GPB.	Name of GAD Activity 8 Please use the same wording reflected in the GPB.	Add entries as necessary
1	Name of School	PHP 10,000.00	PHP 25,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs).						
Add entries as necessary										
		TOTAL	PHP 10,000.00	PHP 25,000.00	PHP -	PHP -	PHP -	PHP -	PHP -	PHP -
Prepared by:						Approved by:				
Name and Signature of School GAD Coordinator Position/Designation School						Name and Signature of School Head Position/Designation School				

Disclaimer: The amounts reflected in this consolidated report were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

The information contained in this document shall be used solely for official planning, budgeting, and reporting purposes. All concerned offices and personnel are expected to exercise due diligence in safeguarding confidential, sensitive, and personal information, and to ensure compliance with applicable data privacy, records management, and information security policies in the preparation, processing, storage, and transmission of this document.



ANNEX D

Republic of the Philippines
Department of Education

NAME OF OFFICE/RO/SDO/SCHOOL

GPB Budget Estimates (BE) Template

CO-BHROD-F-210

INSTRUCTIONS: This is a generic **Budget Estimates (BE) Template** for use by offices and schools across all governance levels that serve as the **main organizer or implementing unit of proposed GAD PPAs**. The template shall be used to estimate the projected cost requirements of GAD PPAs proposed for inclusion in the GPB. The sample expense items provided below represent common expenditures incurred in the conduct of training workshops and similar activities. Additional line items may be included, as necessary, to reflect the actual requirements of the proposed PPA. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the appropriate office.

Office/Division/School ID: ***insert details here***
 GAD Activity: Please use the same wording reflected in the GPB.
 Gender Issue/GAD Mandate: Please use the same wording reflected in the GPB.
 Total Budget Charged to GAD:

PHP	1,326,000.00
-----	--------------

 Target Date: ***insert details here***
 Target Venue: ***insert details here***

Focal Person: NAME & SIGNATURE OF FOCAL
Please put a check mark (✓) in the box that applies.

Client-Focused GI ☐ Organization-Focused GI ☐
 GAD Mandated PPA ☐
 Budget Source: ☐ Maintenance and Other Operating Expenses (MOOE)
☐ Capital Outlay (CO)
☐ Personnel Services (PS)

ITEM	# of PAX	DAYS/FREQ	AMOUNT	TOTAL
I - BOARD AND LODGING W/ MEALS	60	3	PHP 1,500.00	PHP 270,000.00
RO, SDO, BTC GAD Focals (3 reps per region)	54	3	PHP 1,500.00	PHP 243,000.00
Secretariat (PM/Faci, Documenter, Logistics)	5	3	PHP 1,500.00	PHP 22,500.00
Resource Person	1	3	PHP 1,500.00	PHP 4,500.00
II - TRANSPORTATION - AIRFARE	60	1	PHP 12,000.00	PHP 720,000.00
RO, SDO, BTC GAD Focals (3 reps per region)	54	1	PHP 12,000.00	PHP 648,000.00
Secretariat (PM/Faci, documenter, Logistics)	5	1	PHP 12,000.00	PHP 60,000.00
Resource Person	1	1	PHP 12,000.00	PHP 12,000.00
III - TRANSPORTATION - TEV	60	3	PHP 1,500.00	PHP 270,000.00
RO, SDO, BTC GAD Focals (3 reps per region)	54	3	PHP 1,500.00	PHP 243,000.00
Secretariat (PM/Faci, documenter, Logistics)	5	3	PHP 1,500.00	PHP 22,500.00
Resource Person	1	3	PHP 1,500.00	PHP 4,500.00
IV - HONORARIUM	1	3	PHP 15,000.00	PHP 45,000.00
Resource Person	1	3	PHP 15,000.00	PHP 45,000.00
V - SUPPLIES	60	1	PHP 300.00	PHP 18,000.00
VI - CONTINGENCY	60	1	PHP 50.00	PHP 3,000.00
TOTAL			PHP	1,326,000.00

Prepared by:

Approved by:

NAME & SIGNATURE OF FOCAL
 Position/Designation
 Office

NAME & SIGNATURE OF HEAD OF OFFICE
 Position/Designation
 Office

Disclaimer: The Budget Estimates (BEs) contained herein were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

The information contained in this document shall be used solely for official planning, budgeting, and reporting purposes. All concerned offices and personnel are expected to exercise due diligence in safeguarding confidential, sensitive, and personal information, and to ensure compliance with applicable data privacy, records management, and information security policies in the preparation, processing, storage, and transmission of this document.



Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY

ANNEX D

CO-BHROD-F-211

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE

DepEd Consolidated Report on Budget Estimates for Proposed GAD Programs, Projects, and Activities (PPAs)

INSTRUCTIONS: This template shall be used to consolidate the projected amounts to be charged against the GAD budget for the Central Office (CO), including its bureaus, services, offices, the National GAD Focal Point System (NGFPS) Secretariat, and all the regional offices (ROs). The projected amounts shall cover all GAD PPAs that the CO has committed for inclusion in the GPB, where the concerned bureaus, services, offices, and the NGFPS Secretariat serve as the **main organizers** or **implementing units**, as well as the **consolidated reports from all ROs**. The duly accomplished template shall be submitted to the NGFPS Secretariat within the prescribed timeline. Additional line items may be included, as necessary, to reflect the cost requirements of these PPAs. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the NGFPS Secretariat. It is reiterated that the amounts reflected in this template shall be supported by the corresponding duly accomplished **Budget Estimates (BEs)** submitted by the concerned bureaus, services, offices, the NGFPS Secretariat, and ROs.

No.	Office	Name of GAD Activity 1		Name of GAD Activity 2		Name of GAD Activity 3		Name of GAD Activity 4		Name of GAD Activity 5		Name of GAD Activity 6		Name of GAD Activity 7		Name of GAD Activity 8		Add entries as necessary	
		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.					
1	NGFPS Secretariat	PHP	10,000.00	PHP	25,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs).													
2	CO Bureau/Service/Office	PHP	25,000.00	PHP	30,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned Bureau/Service/Office													
3	RO I	PHP	10,000.00	PHP	20,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned RO.													
4	RO II	PHP	40,000.00	PHP	35,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned RO.													
Add entries as necessary																			
TOTAL		PHP	85,000.00	PHP	110,000.00	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-

Prepared by:	Recommending Approval:	Approved by:
Name and Signature of the Head of the NGFPS Secretariat	Name and Signature of the GFPS-TWG Chair	Name and Signature of the Supervising ExeCom of the GFPS-TWG
Position/Designation	Position/Designation	Position/Designation
Office	Office	Office

Disclaimer: The amounts reflected in this consolidated report, as submitted by the concerned offices and schools, were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

The information contained in this document shall be used solely for official planning, budgeting, and reporting purposes. All concerned offices and personnel are expected to exercise due diligence in safeguarding confidential, sensitive, and personal information, and to ensure compliance with applicable data privacy, records management, and information security policies in the preparation, processing, storage, and transmission of this document.



Republic of the Philippines
Department of Education

NAME OF REGIONAL OFFICE

ANNEX D

CO-BHROD-F-212

Regional Consolidated Report on Budget Estimates for Proposed GAD Programs, Projects, and Activities (PPAs)

INSTRUCTIONS: This template shall be used to consolidate the projected amounts to be charged against the GAD budget for the entire region, including the RO proper, SDOs, and public schools under its jurisdiction. The projected amounts shall cover all GAD PPAs that the region has committed for inclusion in the GPB, where the RO, SDOs, and schools serve as the **main organizers** or **implementing units**. The duly accomplished template shall be submitted to the National GAD Focal Point System (NGFPS) Secretariat within the prescribed timeline. Additional line items may be included, as necessary, to reflect the cost requirements of these PPAs. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the NGFPS Secretariat. It is reiterated that the amounts reflected in this template shall be supported by the corresponding duly accomplished **Budget Estimates (BEs)** submitted by the concerned SDOs and schools.

No.	Office	Name of GAD Activity 1		Name of GAD Activity 2		Name of GAD Activity 3		Name of GAD Activity 4		Name of GAD Activity 5		Name of GAD Activity 6		Name of GAD Activity 7		Name of GAD Activity 8		Add entries as necessary	
		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.					
1	Regional Office Proper	PHP	10,000.00	PHP	25,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs).													
2	SDO 1 (insert name of SDO)	PHP	25,000.00	PHP	30,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned SDO.													
3	SDO 2 (insert name of SDO)	PHP	10,000.00	PHP	20,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned SDO.													
4	SDO 3 (insert name of SDO)	PHP	40,000.00	PHP	35,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned SDO.													
Add entries as necessary																			

Prepared by:

Name and Signature of RO GAD Coordinator

Position/Designation

Office

Approved by:

Name and Signature of Regional Director

Position/Designation

Office

Disclaimer: The amounts reflected in this consolidated report, as submitted by the concerned offices and schools, were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

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Republic of the Philippines
Department of Education

NAME OF SCHOOLS DIVISION OFFICE

ANNEX D

CO-BHROD-F-213

Division Consolidated Report on Budget Estimates for Proposed GAD Programs, Projects, and Activities (PPAs)

INSTRUCTIONS: This template shall be used to consolidate the projected amounts to be charged against the GAD budget for the entire SDO, including the SDO proper and public schools under its jurisdiction. The projected amounts shall cover all GAD PPAs that the SDO has committed for inclusion in the GPB, where the SDOs and schools serve as the **main organizers** or **implementing units**. The duly accomplished template shall be submitted to the Regional Office within the prescribed timeline. Additional line items may be included, as necessary, to reflect the cost requirements of these PPAs. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the Regional Office. It is reiterated that the amounts reflected in this template shall be supported by the corresponding duly accomplished **Budget Estimates (BEs)** submitted by the concerned offices and schools.

No.	School	Name of GAD Activity 1 Please use the same wording reflected in the GPB.		Name of GAD Activity 2 Please use the same wording reflected in the GPB.		Name of GAD Activity 3 Please use the same wording reflected in the GPB.		Name of GAD Activity 4 Please use the same wording reflected in the GPB.		Name of GAD Activity 5 Please use the same wording reflected in the GPB.		Name of GAD Activity 6 Please use the same wording reflected in the GPB.		Name of GAD Activity 7 Please use the same wording reflected in the GPB.		Name of GAD Activity 8 Please use the same wording reflected in the GPB.		Add entries as necessary	
1	SDO Proper	PHP	10,000.00	PHP	25,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs).													
2	School 1 (insert name of school)	PHP	25,000.00	PHP	30,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned schools.													
3	School 2 (insert name of school)	PHP	10,000.00	PHP	20,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned schools.													
4	School 3 (insert name of school)	PHP	40,000.00	PHP	35,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs) submitted by the concerned schools.													
		Add entries as necessary																	
		TOTAL	PHP	85,000.00	PHP	110,000.00	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-	
Prepared by:																			
Name and Signature of SDO GAD Coordinator																			
Position/Designation																			
Office																			
Approved by:																			
Name and Signature of Schools Division Superintendent																			
Position/Designation																			
Office																			

Disclaimer: The amounts reflected in this consolidated report, as submitted by the concerned offices and schools, were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

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Republic of the Philippines
Department of Education

NAME OF SCHOOL

ANNEX D

CO-BHROD-F-218

School Consolidated Report on Budget Estimates for Proposed GAD Programs, Projects, and Activities (PPAs)

INSTRUCTIONS: This template shall be used to consolidate the projected amounts to be charged against the GAD budget for the entire school. The projected amounts shall cover all GAD PPAs that the school has committed for inclusion in the GPB, where they serve as the **main organizers** or **implementing units**. The duly accomplished template shall be submitted to the Schools Division Office within the prescribed timeline. Additional line items may be included, as necessary, to reflect the cost requirements of these PPAs. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the Schools Division Office. It is reiterated that the amounts reflected in this template shall be supported by the corresponding duly accomplished **Budget Estimates (BEs)**.

No.	School	Name of GAD Activity 1 Please use the same wording reflected in the GPB.	Name of GAD Activity 2 Please use the same wording reflected in the GPB.	Name of GAD Activity 3 Please use the same wording reflected in the GPB.	Name of GAD Activity 4 Please use the same wording reflected in the GPB.	Name of GAD Activity 5 Please use the same wording reflected in the GPB.	Name of GAD Activity 6 Please use the same wording reflected in the GPB.	Name of GAD Activity 7 Please use the same wording reflected in the GPB.	Name of GAD Activity 8 Please use the same wording reflected in the GPB.	Add entries as necessary
1	Name of School	PHP 10,000.00	PHP 25,000.00	The amount reflected herein shall be supported by the duly accomplished Budget Estimates (BEs).						
		Add entries as necessary								
		TOTAL	PHP 10,000.00	PHP 25,000.00	PHP -	PHP -	PHP -	PHP -	PHP -	PHP -
Prepared by: Name and Signature of School GAD Coordinator Position/Designation School Approved by: Name and Signature of School Head Position/Designation School										

Disclaimer: The amounts reflected in this consolidated report were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

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ANNEX E

Republic of the Philippines
Department of Education

NAME OF OFFICE/RO/SDO/SCHOOL

CO-BHR0D-F-214

Personnel Services (PS) Costs Chargeable to the GAD Budget Template

INSTRUCTIONS: This is a generic **Personnel Services (PS) Charging Template** for use by offices across all governance levels that serve as the **main organizer or implementing unit** of proposed GAD PPAs. The template shall be used to estimate and document the PS costs that may be charged against the GAD budget in support of the implementation of proposed GAD PPAs for inclusion in the GPB. This template captures the participation of DepEd personnel in activities addressing client-focused and/or organization-focused gender issues and serves as the basis for computing the corresponding PS costs chargeable to the GAD budget. Additional line items may be included, as necessary, to reflect the actual personnel complement and implementation requirements of the proposed PPA. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the appropriate office. **Please input data only in the cells highlighted in yellow. All other cells contain formulas and should not be modified.**

NOTE: As the GPB is prepared during the planning and budgeting phase, the **actual names** of organizers, implementers, and participants **may not yet be available**. At this stage, only the **position titles and projected number of personnel shall be reflected** in the template for purposes of estimating the PS costs chargeable to the GAD budget. Once the PPAs are implemented, the actual personnel involved shall be properly documented and reported in the corresponding GAD Accomplishment Reports.

Office/Division/School ID: ***insert details here*** Focal Person: NAME & SIGNATURE OF FOCAL
GAD Activity: Please use the same wording reflected in the GPB. *Please put a check mark (✓) in the box that applies.*
Gender Issue/GAD Mandate: Please use the same wording reflected in the GPB. Client-Focused GI ☐ Organization-Focused GI ☐
GAD Mandated PPA ☐
Total Budget Charged to GAD: #N/A Budget Source: ☐ Maintenance and Other
☐ Operating Expenses (MOOE)
☐ Capital Outlay (CO)
☐ Personnel Services (PS)
Target Date: ***insert details here***
Target Venue: ***insert details here***

No.	Position	Target No. of Pax	Salary Grade	Basic Monthly Salary	Hourly Rate	No. of Hours	Total Budget Charged to GAD
1	PDO I	4	11	PHP 33,387.00	191.88	4.0	PHP 3,070.07
2	PDO II	3	1	PHP 15,208.00	87.40	4.0	PHP 1,048.83
3	AO IV	4	15	PHP 44,148.00	253.72	4.0	PHP 4,059.59
4	EPS II	3	16	PHP 47,829.00	274.88	4.0	PHP 3,298.55
5	AO V	1	18	PHP 56,332.00	323.75	4.0	PHP 1,294.99
6				#N/A	#N/A		#N/A
7				#N/A	#N/A		#N/A
8				#N/A	#N/A		#N/A
9				#N/A	#N/A		#N/A
10				#N/A	#N/A		#N/A
11				#N/A	#N/A		#N/A
12				#N/A	#N/A		#N/A
13				#N/A	#N/A		#N/A
14				#N/A	#N/A		#N/A
15				#N/A	#N/A		#N/A
16				#N/A	#N/A		#N/A
17				#N/A	#N/A		#N/A
18				#N/A	#N/A		#N/A
19				#N/A	#N/A		#N/A
20				#N/A	#N/A		#N/A
21				#N/A	#N/A		#N/A
OVERALL TOTAL							#N/A

Prepared by:

Approved by:

NAME & SIGNATURE OF FOCAL

Position/Designation
Office

NAME & SIGNATURE OF HEAD OF OFFICE

Position/Designation
Office

Disclaimer: The Personnel Services (PS) projected costs contained herein were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

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SG Monthly Salary

1	PHP 15,208.00
2	PHP 16,118.00
3	PHP 17,120.00
4	PHP 18,180.00
5	PHP 19,296.00
6	PHP 20,474.00
7	PHP 21,872.00
8	PHP 23,399.00
9	PHP 25,433.00
10	PHP 28,247.00
11	PHP 33,387.00
12	PHP 35,650.00
13	PHP 37,828.00
14	PHP 40,505.00
15	PHP 44,148.00
16	PHP 47,829.00
17	PHP 51,877.00
18	PHP 56,332.00
19	PHP 61,916.00
20	PHP 69,138.00
21	PHP 76,594.00
22	PHP 85,431.00
23	PHP 95,296.00
24	PHP 107,022.00
25	PHP 121,559.00
26	PHP 137,362.00
27	PHP 155,217.00
28	PHP 173,788.00
29	PHP 194,570.00
30	PHP 218,237.00
31	PHP 308,730.00
32	PHP 364,586.00
33	PHP 459,469.00



Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY

ANNEX E

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE

CO-BHROD-F-215

DepEd Consolidated Report on Personnel Services (PS) Costs Chargeable to the GAD Budget

INSTRUCTIONS: This template shall be used to consolidate the projected **Personnel Service (PS) costs** to be charged against the GAD budget for the Central Office (CO), including its bureaus, services, offices, the National GAD Focal Point System (NGFPS) Secretariat, and all the regional offices (ROs). The projected PS costs shall cover all GAD PPAs that the CO has committed for inclusion in the GPB, where the concerned bureaus, services, offices, and the NGFPS Secretariat serve as the **main organizers** or **implementing units**, as well as the consolidated reports from all ROs. The duly accomplished template shall be submitted to the NGFPS Secretariat within the prescribed timeline. Additional line items may be included, as necessary, to reflect the PS cost requirements of these PPAs. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the NGFPS Secretariat. It is reiterated that the amounts reflected in this template shall be supported by the corresponding duly accomplished **Budget Estimates (BEs)** submitted by the concerned bureaus, services, offices, the NGFPS Secretariat, and ROs.

No.	Office	Name of GAD Activity 1		Name of GAD Activity 2		Name of GAD Activity 3		Name of GAD Activity 4		Name of GAD Activity 5		Name of GAD Activity 6		Name of GAD Activity 7		Name of GAD Activity 8		Add entries as necessary
		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.				
1	NGFPS Secretariat	PHP	100,000.00	PHP	250,000.00	The amount reflected herein shall be supported by the duly accomplished Personnel Services (PS) Templates.												
2	CO Bureau/Service/Office	PHP	250,000.00	PHP	300,000.00	The amount reflected herein shall be supported by the duly accomplished Personnel Services (PS) Templates submitted by the concerned Bureau/Service/Office.												
3	RO I	PHP	100,000.00	PHP	200,000.00	The amount reflected herein shall be supported by the duly accomplished Personnel Services (PS) Templates submitted by the RO.												
4	RO II	PHP	400,000.00	PHP	350,000.00	The amount reflected herein shall be supported by the duly accomplished Personnel Services (PS) Templates submitted by the RO.												

Add entries as necessary

TOTAL	PHP	850,000.00	PHP	1,100,000.00	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-	PHP	-
-------	-----	------------	-----	--------------	-----	---	-----	---	-----	---	-----	---	-----	---	-----	---	-----	---

Prepared by:	Recommending Approval:	Approved by:
Name and Signature of the Head of the NGFPS Secretariat	Name and Signature of the GFPS-TWG Chair	Name and Signature of the Supervising ExeCom of the GFPS-TWG
Position/Designation	Position/Designation	Position/Designation
Office	Office	Office

Disclaimer: The PS cost requirements reflected in this consolidated report, as submitted by the concerned offices and schools, were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

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Republic of the Philippines
Department of Education

NAME OF REGIONAL OFFICE

ANNEX E

CO-BHROD-F-216

Regional Consolidated Report on Personnel Services (PS) Costs Chargeable to the GAD Budget

INSTRUCTIONS: This template shall be used to consolidate the projected **Personnel Service (PS) costs** to be charged against the GAD budget for the entire region, including the RO proper, SDOs, and public schools under its jurisdiction. The projected PS costs shall cover all GAD PPAs that the region has committed for inclusion in the GPB, where the RO, SDOs, and schools serve as the **main organizers** or **implementing units**. The duly accomplished template shall be submitted to the National GAD Focal Point System (NGFPS) Secretariat within the prescribed timeline. Additional line items may be included, as necessary, to reflect the PS cost requirements of these PPAs. When accomplishing this template, kindly ensure that all formulas remain accurate and intact prior to submission to the NGFPS Secretariat. It is reiterated that the amounts reflected in this template shall be supported by the corresponding duly accomplished **PS Templates** submitted by the concerned SDOs and schools.

No.	Office	Name of GAD Activity 1		Name of GAD Activity 2		Name of GAD Activity 3		Name of GAD Activity 4		Name of GAD Activity 5		Name of GAD Activity 6		Name of GAD Activity 7		Name of GAD Activity 8		Add entries as necessary	
		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.		Please use the same wording reflected in the GPB.					
1	Regional Office Proper	PHP	100,000.00	PHP	250,000.00	The amount reflected herein shall be supported by the duly accomplished Personnel Services (PS) Templates.													
2	SDO 1 (insert name of SDO)	PHP	250,000.00	PHP	300,000.00	The amount reflected herein shall be supported by the duly accomplished Personnel Services (PS) Templates submitted by the SDO.													
3	SDO 2 (insert name of SDO)	PHP	100,000.00	PHP	200,000.00	The amount reflected herein shall be supported by the duly accomplished Personnel Services (PS) Templates submitted by the SDO.													
4	SDO 3 (insert name of SDO)	PHP	400,000.00	PHP	350,000.00	The amount reflected herein shall be supported by the duly accomplished Personnel Services (PS) Templates submitted by the SDO.													
Add entries as necessary																			

Prepared by:

Name and Signature of RO GAD Coordinator
Position/Designation
Office

Approved by:

Name and Signature of Regional Director
Position/Designation
Office

Disclaimer: The PS cost requirements reflected in this consolidated report, as submitted by the concerned offices and schools, were prepared in accordance with applicable laws, policies, guidelines, and issuances governing GAD planning and budgeting, as well as existing accounting, budgeting, auditing, and other relevant government rules and regulations. All cost estimates are subject to validation, review, and adjustment, as may be necessary, to ensure compliance with prevailing policies and the availability of funds.

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Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE

ANNEX F

EXAMPLES OF EXPENSES THAT CAN BE CHARGED TO THE GAD BUDGET

In determining whether an expense or activity may be charged against the GAD budget, the primary consideration shall be the gender issue being addressed. As a general rule, if a clear and documented gender issue is identified and the proposed expense or activity directly contributes to addressing such issue, the corresponding cost may be charged against the GAD budget, subject to existing laws, rules, regulations, and relevant policy issuances.

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 the Agency (e.g., GFPS, Committee on Decorum and Investigation (CODI), and Violence Against Women desks, among others);
4. Salaries of agency personnel assigned to plan, implement and monitor GAD PPAs on a fulltime basis, following government rules in hiring and creating positions;
5. Time spent by the GFPS members or employees doing GAD-related work;
6. 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;
7. Salaries of personnel hired to manage/operate the GAD Office, if established;
8. 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 Agency to gather inputs for and/or to disseminate the GAD plan and budget (GPB);
11. Payment of professional fees, honoraria and other services for gender experts or gender specialists engaged by the Agency for GAD-related trainings and activities; and
12. IEC activities (development, printing and dissemination) that support the GAD PPAs and objectives of the Agency.

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

EXAMPLE OF EXPENSES THAT CANNOT BE CHARGED TO GAD BUDGET

1. PPAs that are not in the DepEd-endorsed original or adjusted GPB 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 DepEd National GFPS Secretariat;
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 Agency.

THE FOLLOWING EXPENSES CAN NOT BE CHARGED TO THE GAD BUDGET UNLESS THEY ARE JUSTIFIED AS CLEARLY ADDRESSING A SPECIFIC GENDER ISSUE:

1. Physical, mental and health fitness activities, including purchase of supplies, materials, equipment and information dissemination materials;
2. Social, rest and recreation activities; and
3. Religious activities and implementation of cultural projects.

Source: Philippine Commission on Women (PCW), DepEd Order No. 063, s. 2012