



MEMORANDUM

TO : All Bureau Directors  
All Directors of Attached Agencies  
All Regional Executive Directors  
The Director, Gender and Development (GAD) Office  
The Director, Policy and Planning Service  
The Head, GAD Secretariat

THRU : GAD Focal Persons

FROM : **The Undersecretary**  
Finance, Information Systems, and Climate Change, and  
Chairperson, National GAD Focal Point System (NGFPS)

SUBJECT : **GUIDELINES FOR THE PREPARATION OF THE 2023 GENDER  
AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT**

DATE : 01 December 2023

Pursuant to Section 36 of Republic Act No. 9710 or the Magna Carta of Women, the utilization and outcome of the annual GAD budget and plan shall be annually monitored and evaluated.

The Department of Environment and Natural Resources (DENR)’s NGFPS is issuing these Guidelines for the preparation and submission process of the DENR 2023 GAD AR. All bureaus, the concerned DENR central and regional offices are expected to observe these Guidelines.

**Guidelines**

**1. Deadline for submission of 2023 GAD AR**

All bureaus, attached agencies, the concerned central office units and regional offices shall submit their consolidated 2023 GAD AR and 2023 GAD Narrative Report on or before **January 5, 2024.**

“Consolidated” here means a unified whole at the level of bureaus, attached agencies, the concerned central office units or regional offices. All data and information on GAD implementation in 2023 of subsidiary offices of regions (or bureaus, or attached agencies, or the concerned central office units) should be combined in one report.

**2. Forms to use for 2023 GAD AR, and 2023 GAD Narrative Report**

Attached is the Excel file form to use for 2023 GAD AR, and also the Outline to use for the 2023 GAD Narrative Report.

In the 2023 GAD AR Excel file form, bureaus, the concerned central office units and regional offices need only to fill in three (3) columns:

- Column 7 – Actual results or outputs/outcomes; ensuring where applicable that the number of activities is reported and also the number and sex of participants
- Column 9 – Actual cost or expense for the activity (activity is stated in column 5)
- Column 10 – Variance remarks or short explanation of difference between budget and actual cost

### 3. Expense breakdown of all expenditure amounting to P500,000 and above

All expenses amounting to P500,000 and above should be broken down by expense items or by distribution of expense to subordinate offices of bureaus and regions. This can be prepared in the next sheets of the same 2023 GAD AR Excel file form, with appropriately named sheet.

### 4. Other expected file attachments to 2023 GAD AR

a) All activities that involve hiring of personnel or workers should be accompanied by stated name or list of names of contract of service personnel, their positions, monthly compensation, and how many months they were hired, and their total cost in 2023. This includes Forest Protection Officers, River Rangers, or bantay-gubat personnel, or ecotourism workers and similar posts.

b) All personnel hired for GAD support work or consultancy should be accompanied by stated name or list of names of people hired, their monthly compensation, number of months they were hired, and their total cost in 2023, or contract cost in the case of consultants.

c) All claims of personnel services (PS) cost should be accompanied by names/s of personnel involved, the time they used for GAD work, their compensation rate and their total PS cost in 2023 GAD work. Personnel services costs should be part of the budget.

5. The Biodiversity Management Bureau should prepare and submit the 2023 Project Implementation, Monitoring and Evaluation (PIMME) Harmonized Gender and Development Guidelines (HGDG) audit report for the projects on Coastal and Marine Ecological Management Program (CMEMP). These PIMME report should be a consolidated report of all implementation units, as PCW requires, and not just the bureau's.

For the Enhanced National Greening Program (ENGP), the Policy and Planning Service is directed to convene the meeting for consolidating HGDG, and submit the results to the GAD Office, with the Forest Management Bureau to preside over the meeting.

a. When to submit: **on or before January 5, 2024**

b. Explanation of scores: the score sheet of the PIMME HGDG should reflect explanations for the stated scores, and should cite the applicable means of verification (MOV)

c. Computation of attribution: a computation sheet should be submitted showing how the percentage attribution was arrived at. It should accompany the PIMME HGDG score sheet or audit report.

d. MOV documents: these documents should be listed in an Annex list; and all the MOVs should be signed by the head of the bureau or else all the MOVs can be consolidated in one PDF file where the lead document is the official transmission memorandum of the bureau

e. The formula for determining budget attributable to GAD is as follows:

- $\text{HGDG Score} / \text{Total HGDG Points} \times 100\% = \% \text{ of annual priority program}$

- budget attributable to GAD
- $\text{Attributable amount to GAD} = \% \text{ of annual priority program budget} \times \text{annual priority program budget}$

**6. Processing of submitted GAD AR 2023**

The NGFPS will review all submitted 2023 GAD AR and return the comments and questions to submitting offices. The submitting offices are expected to return the commented GAD AR with their response within a week of receipt of NGFPS comments or questions.

The returned 2023 GAD ARs will then be consolidated into DENR's 2023 GAD AR. Upon NGFPS review and approval, the consolidated DENR 2023 GAD AR will be submitted via the Gender Mainstreaming Monitoring System of the Philippine Commission on Women (PCW).

**7. Post-submission process for GAD AR 2023**

As soon as PCW approves or makes their final comments on the consolidated DENR GAD AR 2023, it will be signed by the NGFPS, and copied to all bureaus and regions for submission to their respective counterpart offices of the Commission on Audit.

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For further questions/concerns, please contact the GAD Secretariat through the following email address: [denr.gad@denr.gov.ph](mailto:denr.gad@denr.gov.ph).

For your guidance and compliance.

  
ATTY. ANALIZA REBUELTA-TEH