



08/27/2025

Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF PANABO CITY

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

SGOD-2025-0462

To : Assistant Schools Division Superintendent/Bids and Awards Committee Chair
Chief Education Supervisor, Schools Governance Operations Division
Chief Education Supervisor, Curriculum Implementation Division
Division GAD Focal Point System
Division GAD GFPS Secretariat
Division Budget Officer
Education Program Specialist II, SMME/Division GAD Coordinator
All Public Elementary and Secondary Schools
All concerned

Subject: **PREPARATION AND SUBMISSION OF THE 2026 GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET**

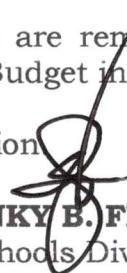
Date: August 27, 2025

Attached is Regional Memorandum No. FTAD-2025-027 re: **Preparation and Submission of the 2026 Gender and Development (GAD) Plan and Budget**, with this, please be informed of the following timelines:

Date	Activity
August 29, 2025 (8:30 AM)	Online Workshop on the Preparation of the Region XI GPB 2026
September 1-2, 2025	Preparation of the School and SDO GPBs aligned to the RO GPB
September 3-4, 2025	Deadline for Submission of School GPBs to SDO
September 5-12, 2025	Consolidation of SDO and RO FDs GPBs
September 15, 2025	Deadline for Submission of Consolidated SDO and RO-FD GPBs to RO – GAD TWG through ftad.region11@deped.gov.ph

Further, the SDO and Schools are reminded of the timelines and the alignment of the 2026 GAD Plan and Budget in the Regional Office for.

For your guidance and information


JINKY B. FIRMAN PhD, CESO VI
Schools Division Superintendent

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SGOD/ABA/iji



Republic of the Philippines
Department of Education
DAVAO REGION

0825121147

August 22, 2025

REGIONAL MEMORANDUM
FTAD-2025-027

PREPARATION AND SUBMISSION OF THE 2026 GENDER AND DEVELOPMENT
(GAD) PLAN AND BUDGET

To: Schools Division Superintendents
Chiefs of Functional Divisions

1. In consonance with the attached Philippine Commission on Women (PCW) Memorandum Circular No. 2025-06 titled: Preparation and Online Submission of Fiscal Year (FY) 2026 Gender and Development (GAD) Plans and Budget, this Office informs Schools Division Superintendents and Chiefs of Functional Divisions on the timeline of the preparation and submission of the 2026 GAD Plan and Budget.

2. The timelines for the preparation and submission of GPBs are:

Date	Activity
August 29, 2025 (8:30 a.m.)	Online Workshop on the Preparation of the Region XI GPB 2026 Participants: Schools Division Office (SDO) GAD Focal Persons /Alternate and RO-GAD Focal Point System (GFPS) /Alternate/Functional Divisions (FD) Focal Persons
September 1-2, 2025	Preparation of the School and SDO GPBs aligned to the RO GPB
September 3-4, 2025	Deadline for Submission of School GPBs to SDO
September 5-12, 2025	Consolidation of SDO and RO FDs GPBs
September 15, 2025	Deadline for Submission of Consolidated SDO and RO-FD GPBs to RO -GAD TWG through ftad.region11@deped.gov.ph

3. Queries can be relayed to Aris B. Juanillo, Chief Education Supervisor-FTAD, at 291-0051 local 1126.

4. Immediate dissemination and strict compliance with this Memorandum are directed.

DEPARTMENT OF EDUCATION
RECORDS SECTION
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1 Aug. 2025

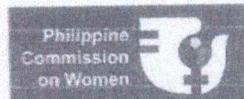
REBONFAMIL R. BAGUIO
Assistant Regional Director *Amel*
Officer-in-Charge
Office of the Regional Director

Encl.: As stated
ROF3/app



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MEMORANDUM CIRCULAR NO. 2025 - 06

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) 2026 Gender and Development (GAD) Plans and Budget

DATE: 18 July 2025

1.0 Preparation and Submission of FY 2026 GAD Plans and Budget (GPBs)

- 1.1. In accordance with Section 36 of Republic Act (RA) 9710 or the Magna Carta of Women (MCW), the Philippine Commission on Women (PCW) calls on all national government agencies and instrumentalities¹ to prepare and submit their FY 2026 GAD Plan and Budget (GPB) to the PCW.
- 1.2. National government agencies and instrumentalities shall observe the following guidelines in the preparation and submission of the FY 2026 GPB:
 - 1.2.1. Identification of gender issues/GAD mandates and corresponding GAD Programs, Activities, and Projects (PAPs)
 - 1.2.1.1. The gender issues/GAD mandates and corresponding GAD PAPs to be included in the GPB should be in line with the agency's mandates including those provided in national laws, international treaties/commitments, and plans on women and gender equality, as well as gender issues identified in the agency's GAD Agenda (the agency's strategic framework and plan on gender mainstreaming and achieving women's empowerment and gender equality).²
 - 1.2.1.2. Agencies shall also prioritize addressing the gender issues outlined in the Gender Equality and Women's Empowerment (GEWE) Plan 2019-2025 (downloadable through

¹ Local government units (LGUs) shall follow the GAD planning and budgeting guidelines set under PCW-DILG-DBM-NEDA Joint Memorandum Circular (JMC) 2013-01, as amended by JMC 2016-01, while local water districts (LWDs) shall be guided by PCW Memorandum Circular (MC) 2016-06.

² PCW Memorandum Circular No. 2018-04: Revised Guidelines for the Preparation of the Gender and Development (GAD) Agenda

<https://pcw.gov.ph/gewe-plan>) in their GAD Agenda and annual GPB. Agencies may also refer to the GEWE Plan Results Matrices for the GAD issues and corresponding GAD results, indicators, targets, and strategies to be integrated into their annual GPB.

- 1.2.1.3. The identification of gender issues and GAD PAPs to be addressed in the plan shall also be informed by the results of gender analysis and gender audit, especially the results of the Gender Mainstreaming Evaluation Framework (GMEF)³ assessment.
- 1.2.1.4. GAD planning and budgeting shall adopt an intersectional lens that recognizes how overlapping identities (e.g., women with disabilities, elderly women, Indigenous Peoples, LGBTQIA+ persons, youth, internally displaced women) create unique and compounded experiences of discrimination. Agencies are expected to adopt inclusive and gender-responsive strategies that address these intersectional vulnerabilities, aligned with their respective mandates and guided by existing GAD-related laws, policies, and frameworks. In this regard, agencies are also encouraged to include gender-transformative programs, activities, and projects (PAPs) that challenge discriminatory gender norms and address the root causes of gender inequality within institutional systems and the broader sectoral context.
- 1.2.1.5. In line with the ongoing enhancement of the Gender Mainstreaming Monitoring System (GMMS), all agencies must ensure that their GAD Agenda is developed or updated no later than 2027. The targets and activities identified in the GAD Agenda should be clearly reflected in the submitted GPB. The GAD Agenda will be integrated into the enhanced system to support more strategic and results-based GAD planning and implementation. Failure to submit or update the GAD Agenda may result in delays in the review or non-endorsement of the agency's GPB.
- 1.2.1.6. Members of inter-agency committees or councils shall refer to their respective committee- or council-issued GAD-related guidelines⁴ as an additional guide in formulating their agency's GPB. GAD-related initiatives aligned with the implementation of the committee's or council's strategic action plans should also be incorporated into the member agencies' GPBs.

³ PCW Memorandum Circular No. 2016-03: Use of the Enhanced Gender Mainstreaming Evaluation Framework (GMEF)

⁴ PCW-IACAT JMC 2023-01 re Integration of Anti-Trafficking in Persons (ATIP) Programs, Activities and Projects (PAPs) in Annual Gender and Development (GAD) Plans and Budgets (GPBs) and GAD Accomplishment Reports (ARs)

- 1.2.1.6.1. Member agencies of the National Steering Committee on Women, Peace and Security (NSCWPS) shall prepare their GAD PAPs according to PCW-OPAPP Joint Memorandum Circular (JMC) 2014-01 on the integration of women, peace and security PAPs in the GPB.
- 1.2.1.6.2. Member agencies of the Inter-Agency Council Against Trafficking (IACAT) shall integrate Anti-Trafficking in Persons (ATIP) programs, activities, or projects (PAPs) in their annual GPBs as guided by PCW-IACAT JMC 2023-01.
- 1.2.1.6.3. Member agencies of the Inter-Agency Council on Violence Against Women and their Children (IACVAWC) shall identify activities based on the recommended strategies reflected in the National Action Plan to End Violence Against Women (NAP-EVAW) 2025-2029 and reflect it in their respective GPBs.
- 1.2.1.6.4. Member agencies of the Climate Change Commission's Advisory Board Members and other relevant government institutions shall ensure that their climate action initiatives are aligned with the priority actions and strategies of the Nationally Determined Contribution Gender Action Plan (NDC GAP) 2024-2030 and integrate them in their respective GAD Plans and Budgets (GPBs).

- 1.2.1.7. To ensure the effective implementation of GAD-related national laws and policies, mandated agencies shall reflect specific PAPs in their respective GPBs which include, but are not limited to, the implementation of RA 10354 (Responsible Parenthood and Reproductive Health Act), RA 11596 (Anti-Child Marriage Law), RA 11313 (Safe Spaces Act), RA 8972 (Solo Parents Welfare Act), RA 11648 (Act Raising the Age of Sexual Consent), RA 11210 (Expanded Maternity Leave), Executive Order No. 141 (Adopting as a National Strategy the Implementation of Measures to Address the Root Causes of the Rising Number of Teenage Pregnancies), and Executive Order No. 51 (Reinforcing the Diversity and Inclusion Program, Reconstituting the Inter-Agency Committee on Diversity and Inclusion, and Creating the Special Committee on Lesbian, Gay, Bisexual, Transgender, Queer, Intersex, and Asexual (LGBTQIA+) Affairs).
- 1.2.1.8. Mandated agencies may also include in their GPBs advocacy activities that support the implementation of existing laws, such as RA 11166 (Philippine HIV and AIDS Policy Act) provided that the activities address specific gender issues.

1.2.2. GAD Budget Costing and Attribution

1.2.2.1. Pursuant to Section 36(a) of the MCW, the GAD budget - which refers to the cost of implementing GAD PAPs - must comprise at least five percent (5%) of the agency's total budget appropriations. Accordingly, GPBs that fail to meet this requirement shall not be endorsed by the PCW. To ensure compliance, agencies are strongly encouraged to utilize the budget attribution tool outlined in Section 1.2.2.2 of this Circular.

1.2.2.1.1. The computation of the minimum five percent (5%) GAD budget shall be based on the agency's total budget appropriations provided in FY 2026 National Expenditure Program (NEP). It may be drawn from the agency's maintenance and other operating expenses (MOOE), capital outlay (CO), and/or personnel services (PS). The agency shall update its total budget appropriations in the GPB if there is already an approved FY 2026 General Appropriations Act (GAA).

1.2.2.1.2. The determination of compliance to the minimum five percent (5%) GAD budget shall be by agency and not by constituent unit (e.g., regional, district, or field offices). Thus, the GAD budget of a regional office or a constituent unit may not necessarily reach five percent (5%) of its total annual budget allocation, but the central office shall ensure that **the agency as a whole will meet the minimum five percent (5%) GAD budget** based on the agency's total budget appropriation.

1.2.2.1.3. For GOCCs, the GAD budget shall be drawn from their corporate operating budget (COB). However, budget items included in their COB that do not entail actual cash disbursements but are recorded merely as accounting entries (e.g., dividend remittance, payment for obligations, interest expenses, debt servicing, etc.) may be considered for exclusion from the computation of the minimum five percent (5%) GAD budget. In such cases, the concerned GOCC shall not proceed with the exclusion of the said amounts without first submitting a formal letter to PCW explaining the nature of the budget items, accompanied by supporting documents, including a clearance or written confirmation from their COA Resident Auditor. It is strongly recommended that this letter and the supporting documents be submitted to the PCW prior to the uploading of the GAD Plan and Budget in the GMMS to ensure proper evaluation and guidance. **All GOCCs are still expected to comply with the deadline for GPB submission as stipulated in the**

guidelines, regardless of the status or outcome of the request for exclusion.

- 1.2.2.1.4. In accordance with Section 2.1. of R.A. 7192 (Women in Development and Nation Building Act) and Section 37.A.2 of the MCW Implementing Rules and Regulations (IRR), national government agencies and other government instrumentalities shall ensure that five to thirty percent (5-30%) of funds received from foreign governments and multilateral agencies are allocated to support gender-responsive programs/projects. In line with the Investment Coordination Committee (ICC) policy on the integrating the Harmonized Gender and Development Guidelines (HGDG) into the ICC process, proponent agencies are required to accomplish and submit their accomplished HGDG Checklist to the Department of Economy, Planning and Development (DepDev) Secretariat for evaluation, to ensure gender-responsiveness of the proposed project.
- 1.2.2.1.5. In line with GAD Budget Policy Guidelines, administrative and operational expenses (e.g., utilities, office supplies, salaries of regular staff) shall not be automatically reflected as part of the GAD budget **unless** they directly support gender-specific outcomes and are duly justified with supporting documentation.

1.2.2. Budget Attribution Using the HGDG

- 1.2.2.2.1. Aside from implementing direct GAD PAPs to address organization- or client-focused gender issues or GAD mandates, agencies may attribute a portion or the whole budget of the agency's major program/s⁵ or project/s⁶ to the GAD budget using the HGDG tool. Assessing a major program/project using the HGDG tool enables the agency to identify strengths and areas for improvement to gradually increase the gender-responsiveness of the program/project. Major programs/projects subjected to the HGDG shall be reflected under the GPB section on "Attributed Programs."
- 1.2.2.2.2. The percentage score of the program/project in the HGDG assessment shall correspond to the percentage of

⁵ A program is "a homogeneous group of activities necessary for the performance of a major purpose for which a government agency is established, for the basic maintenance of the agency's administrative operations or for the provisions of staff support to the agency's administrative operations or for the provisions of staff support to the agency's line functions."

⁶ A project is a "special agency undertaking which (is) to be carried out within a definite time frame and which is intended to result in some predetermined measure of goods and services."

the budget of the agency's existing and proposed major program/project that may be attributed to the GAD budget: Provided, that programs/projects with HGDG scores below 4.0 shall not be eligible for budget attribution. The formula shall be as follows:

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

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

For example, $\frac{15.5}{20} \times 100\% = 82.5\%$

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

1.2.2.2.3. Agencies with attributed programs/projects shall consolidate all required documentation into a single Google Drive folder and submit a link to this folder with their GPB submission. The folder must contain the results of the assessment, including the appropriately accomplished HGDG (sectoral or generic) design checklist and all supporting means of verification (e.g., project design, concept note, highlights of the stakeholders' meeting/consultation with sex-disaggregated data of the attendees). Agencies are responsible for ensuring that the provided link is active and fully accessible to the designated reviewer for the duration of the evaluation period. Supporting documents or means of verification should be signed by the project/program head, the Chairperson of the GAD Focal Point System Technical Working Group or other authorized official of the agency.⁷ Agencies are also required to fill out the Remarks/Comments Column of the checklist and provide justification for each corresponding score per indicator.

1.2.3. Process of Submission

1.2.3.1. Line departments, constitutional bodies, judicial and legislative bodies, attached agencies/bureaus, other executive offices (OEOs), and GOCCs with the exemption of local water districts (LWDs), shall submit their agency-consolidated GPB directly to PCW, for review and endorsement.

1.2.3.2. GAD PAPs of lower constituent units (i.e., regional, district, and field offices) shall be integrated into the agency-consolidated GPB. For example, in the case of the Department of Health

⁷ Please refer to the Harmonized Gender and Development Guidelines for Project Development, Implementation, Monitoring and Evaluation (3rd Edition) handbook for the guide to the administration of the checklists, its methods and sources of information, which is accessible through <https://library.pcw.gov.ph/harmonized-gender-and-development-guidelines-for-project-development-implementation-monitoring-and-evaluation-3rd-edition/>

(DOH), the gender issues and corresponding PAPs of retained hospitals and treatment and rehabilitation centers shall be integrated into the DOH consolidated GPB. The same shall also apply to GOCCs and SUCs with branches/campuses.

- 1.2.3.3. As provided under PCW MC No. 2016-06, LWDs shall prepare their FY 2026 GPB following the parameters set under PCW MC No. 2015-03 "Guidelines on the Review and Endorsement of Water District Annual Gender and Development Plans and Budgets"⁸ and the guidelines provided under this memorandum circular on the identification of gender issues, mandates and corresponding PAPs, as well as the costing and attribution of the GAD Budget. All LWD GPBs shall be submitted to the LWUA for monitoring purposes.
- 1.2.3.4. In the case of SUCs, their GPBs shall first be submitted to and reviewed by the concerned regional office of the Commission on Higher Education (CHED). Once the GPBs are deemed acceptable, the concerned CHED RO shall forward and submit the GPBs to the PCW, for review and endorsement. SUCs with institutional autonomy shall submit their GPBs directly to PCW.
- 1.2.3.5. Agencies are strongly discouraged from submitting GPBs that do not meet the minimum five percent (5%) GAD budget requirement as prescribed under the law. Likewise, agencies are reminded not to submit GPBs with GAD-attributed programs or projects without an accomplished HGDG checklist, including appropriate justifications and supporting documents to validate the attribution. The HGDG checklist must be properly completed and submitted in typewritten or encoded form; handwritten submissions will not be accepted. Submissions that do not comply with these requirements will automatically be flagged as an observation. These may be reflected as points for revision, and if left unaddressed, may result in the non-endorsement of the agency's GPB. Incomplete or improperly submitted HGDG checklists provide insufficient basis for review and validation, and therefore compromise the integrity of the attribution.

1.2.4. Preparation and Consolidation of GAD PAPs of Agency-wide GPB

- 1.2.4.1. Agencies shall review implementation of previously committed GAD PAPs and ensure continuity or resolution of activities flagged for follow-up. Unimplemented or partially implemented PAPs from prior years should be accounted for and appropriately reflected in

⁸<https://pcw.gov.ph/pcw-memorandum-circular-no-2015-03-guidelines-on-the-review-and-endorsement-of-water-district-annual-gpb/>

the FY 2026 GPB, with justifications and adjusted strategies, if necessary.

- 1.2.4.2. Central or head offices of agencies are encouraged to conduct meetings/consultations and use online collaboration tools such as spreadsheet applications (outside of the Gender Mainstreaming Monitoring System) to engage and work with their constituent units for the preparation and consolidation of their GPB.
- 1.2.4.3. Agencies must ensure that entries with similar/recurring activities are merged into one entry. For example, in the case of SUCs with different campuses/branches in the regions, GAD PAPs such as those in support of the National Women's Month Celebration or 18-Day Campaign to End Violence Against Women, must be consolidated into one entry and must not be reflected separately per campus/branch/region in the agency-wide GPB submission. Further, agencies are highly encouraged to submit their GPBs with no more than 100 rows, including the entries for attributed programs.

1.2.5. Endorsement of GPB

- 1.2.5.1. PCW shall endorse the FY 2026 GPB if: (1) the minimum five percent (5%) GAD Budget requirement has been met, and (2) the entries in the GPB are compliant with the comments and/or recommendations of PCW following the provisions of the MCW and relevant guidelines on GAD Planning and Budgeting.
- 1.2.5.2. GPBs that are partly or non-compliant with the conditions provided in Section 1.2.5.1 shall be returned to the agency and deemed unendorsed. **Agencies will be allowed a one-time request for reconsideration, which must be submitted within 10 working days from the date of receipt of the notification of non-endorsement.** Failure to submit the request within the prescribed period shall result in the GPB being unendorsed with finality. Once the **request for reconsideration is granted**, the agency shall be given 22 working days to revise and resubmit its GPB, **specifically to address the comments provided by the reviewer.** The resubmitted GPB shall undergo a final round of evaluation. If deficiencies remain after this authorized review, the GPB shall be deemed unendorsed with finality. **No further revisions or appeals shall be entertained beyond the second review, regardless of the result or reason.**
- 1.2.5.3. The period granted for the revision of the GPB shall be strictly used for addressing the specific comments provided by the reviewer. It shall not be used as a justification to request additional time for consolidating or gathering supporting documents from central, regional, or field offices. All necessary

documents and means of verification intended to validate proposed activities should have been collected and prepared prior to the initial submission of the GPB. The PCW will strictly enforce the timelines provided for the review and resubmission process. Agencies are expected to comply with these timelines accordingly.

1.2.5.4. Comments to the GPBs may be expected by the agencies, 30 working days from the submission in the GMMS. As provided in the ARTA, PCW may extend the period of review, by informing the agencies concerned.

1.2.5.5. PCW-endorsed GPBs shall be automatically authenticated by the GMMS with a QR code. Agencies shall print the PCW-endorsed GPB for the signature of their agency head, and disseminate the signed copy to their concerned units. Agencies shall also furnish their respective Commission on Audit (COA) Audit Team with a copy of their signed GPB within 5 working days from its endorsement or the period prescribed by the COA.

1.2.5.6. GPB should be posted in the agency's GAD Corner (physical and online) regardless of endorsement status.⁹ Agencies should also post briefers or documents on their GAD-related programs, projects, and activities (e.g., loan programs for women MSMEs, financial literacy initiatives for women small business owners), along with the results of the HGDG assessment, if available.

1.2.5.7. Once the GAA is enacted and where budget and program adjustments have to be made based on final agency budgets, agencies concerned shall submit an adjusted GPB to PCW. The adjusted GPB shall be the basis for implementing the GPBs as well as for monitoring and reporting. Agencies shall submit to the PCW a letter outlining the proposed changes to the endorsed GPB for an initial assessment of the revised/proposed GAD PAPs. If the proposed changes are acceptable, the agency shall be given access to encode and submit the revisions to the endorsed GPB through the GMMS, for review and re-endorsement of PCW.

1.2.5.8. Requests to submit an adjusted endorsed GPB shall be accepted until 31 July 2026. Agencies are allowed to submit requests for adjustment of the endorsed GPB only once. However, agencies may still request to submit an adjusted GPB beyond this date, provided that the adjustment is solely to reflect the final approved GAA budget, particularly in cases where the agency received

⁹ PCW Memorandum Circular No. 2025-05: Guidelines on the Establishment of Gender and Development (GAD) Corner. <https://pcw.gov.ph/pcw-memorandum-circular-no-2025-05-guidelines-on-the-establishment-of-gender-and-development-gad-corner/>

additional budget allocations after the initial endorsement. Other adjustments to the GPB after the date mentioned shall be reflected as variance in the Remarks column of the GAD Accomplishment Report.

2.0 Requirements for the Online Submission of GPBs through the GMMS

- 2.1. Except for the pilot agencies enumerated under Section 3 of this Circular, the submission, review and endorsement of GPBs shall only be coursed through the GMMS Version 2 (<https://gmms.pcw.gov.ph>), PCW's online system for managing GPBs and GAD ARs, as well as for generating GAD-related reports.
- 2.2. Prior to the submission of the GPB, agencies shall register and/or update their enrolled user account(s) in the GMMS using the prescribed GMMS Registration Form, following the instructions provided on the PCW website (<https://pcw.gov.ph/gender-mainstreaming-monitoring-system/>) for the online submission of the FY 2026 GPB. Failure to update GMMS user accounts may result in **missed notifications** and **delays in GPB review and endorsement**. Agencies shall be held responsible for any such delays resulting from outdated or incorrect account information. No request for user account updates shall be processed by PCW without the duly accomplished GMMS Registration Form, which can be accessed through [CAIRMD-F-001-GMMS-REGISTRATION-FORM-REV-01](https://cairmd-f-001-gmms-registration-form-rev-01). Agencies are therefore advised to regularly update their enrolled GMMS users to avoid delays in the review and communication process.
- 2.3. Agencies shall assign (a) member/s of their GFPS who is/are familiar with the GAD planning and budgeting process to serve as their **GMMS focal person/s**. The GMMS focal person/s will be responsible for: (1) maintaining the agency GAD profile in the GMMS, and (2) encoding and submitting the GPB of the agency through the GMMS.
- 2.4. The CHED Regional Offices shall also assign GFPS member/s as GMMS reviewer/s and endorser/s of SUC GPBs to PCW. The CHED **GMMS reviewers** have access to review and input their comments to the GPBs of SUCs. The **GMMS endorsers**, on the other hand, are the account users who are authorized to transmit reviewed GPBs of SUCs to the PCW.
- 2.5. An agency may opt to assign a GFPS member to be the account holder of one or more functions (i.e., as both GMMS reviewer and endorser).
- 2.6. GMMS focal persons, encoders, reviewers, and endorsers of agencies must familiarize themselves with the system. GMMS instructional materials may be accessed through the PCW website <https://pcw.gov.ph/faq-gender-mainstreaming-monitoring-system/>

3.0 Piloting of the Revised GPB Form

3.1. In line with the goal of transitioning from an activity/output/outcome-based to an impact-based approach to GAD planning and budgeting, the following pilot agencies shall prepare their FY 2026 GPB using the revised GPB form:

- 3.1.1. Bureau of Fisheries and Aquatic Resources
- 3.1.2. Commission on Higher Education
- 3.1.3. Department of Agriculture
- 3.1.4. Department of National Defense
- 3.1.5. Department of Social Welfare and Development
- 3.1.6. Department of Trade and Industry
- 3.1.7. Development Bank of the Philippines
- 3.1.8. Government Service Insurance System
- 3.1.9. Land Bank of the Philippines
- 3.1.10. National Economic and Development Authority
- 3.1.11. Philippine Carabao Center
- 3.1.12. Philippine Center for Postharvest Development and Mechanization
- 3.1.13. Philippine Commission on Women
- 3.1.14. Philippine Rice Research Institute
- 3.1.15. Technical Education and Skills Development Authority

3.2. The submission, review, and endorsement of FY 2026 GPBs of pilot agencies shall be coursed through the GMMS Version 3 with URL: <http://115.85.25.198> following the submission schedule in Section 4.0.

3.3. Agencies shall register their GMMS Version 3 system users – GMMS Focal Person/s, Budget Officer/s, and encoder/s (optional), following Section 2.2 of this Circular.

3.4. The encoding of the GPB shall be initiated by the system user designated as the **Budget Officer**. S/he shall be responsible for setting and encoding the proposed budget for each of the agency's PAP following Sections 1.2.2.1.1 and 1.2.2.1.3.

3.5. The **GMMS Focal Person**, on the other hand, shall be responsible for maintaining the agency profile, as well as encoding and submitting the GPB. The agency has the option to register encoder/s who may input the entries of the GPB into the system, but only the GMMS Focal Person user/s shall have access to submit the GPB to PCW.

4.0 Deadline for GPB Submission through the GMMS Version 2 or 3

14 October 2025*	Deadline of SUCs for the encoding and submission of FY 2026 GPBs through the GMMS, for review of CHED
21 October 2025	Deadline for encoding and submission to PCW of FY 2026 GPBs of the following agencies through the GMMS: <ul style="list-style-type: none"> a. Constitutional bodies b. Legislative and judicial bodies

	c. Office of the President d. Office of the Vice-President e. Other Executive Offices (OEOs)
28 October 2025	Deadline of encoding and submission to PCW of FY 2026 GPBs of executive departments and their attached agencies through the GMMS
5 November 2025	Deadline of encoding and submission to PCW of FY 2026 GPBs of GOCCs through the GMMS
11 December 2025	Deadline for CHED to submit to PCW the reviewed FY 2026 GPBs of SUCs through the GMMS

Note: *Exemption for SUCs with institutional autonomy as indicated in Section 1.2.3.4. These SUCs shall submit their GPBs in the GMMS directly to PCW on or before 11 December 2025, the same deadline for CHED to submit the reviewed FY 2026 GPBs of SUCs to PCW.

4.1. No extensions for the submission of GPBs shall be entertained, except on highly justifiable grounds and only upon prior written approval by the PCW. In all cases, any approved extension should not be beyond 31 December 2025. GPBs submitted beyond this date shall not be accepted.

4.2. Only GPBs submitted within the prescribed period (or the approved extension not later than 31 December 2025) shall be considered for endorsement and used as basis for monitoring, evaluation, and reporting.

4.3. Non-submission of the FY 2026 GPB within the prescribed deadline may trigger compliance issues, including the possible issuance of an Audit Observation Memorandum (AOM) by the Commission on Audit (COA) and other related assessments on policy and budget compliance. Agencies are therefore expected to ensure timely submission and full compliance with the GPB requirements.

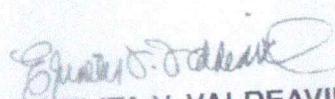
5.0 Conduct of the 5th National GAD Focal Point System (GFPS) Convention

5.1. To provide further guidance on the GAD planning and budgeting process, government agencies are highly encouraged to participate in the GAD Budget Forum, which will be held from 01 to 03 September 2025 as part of the sessions in the 5th National GAD Focal Point System (GFPS) Convention.

5.2. The 5th National GFPS Convention is a 3-day convention that will gather GFPS members all over the country and agencies in the Bangsamoro Autonomous Region in Muslim Mindanao. The convention will include presentation and discussion of recent policies, issuances and related developments on gender and development (GAD); serve as a venue for informing GFPS members and critical stakeholders on the situation of the sector/thematic area well as progress on implementing GEWE-related international commitments, action plans, and programs, among others concerning the sector/thematic area; share lessons and good practices in implementing gender mainstreaming within agencies; and recognize milestones and contributions in advancing gender equality and women empowerment.

- 5.3. To register, visit our convention page <https://bit.ly/5thGFPSConvention> and fill out the registration form completely. The cost of participation to the GFPSC Convention may be charged to the FY 2025 GPB of the agencies.
- 5.4. For further inquiries or clarifications, agencies may contact the Technical Services and Regional Coordination Division via email at gfpsconvention@pcw.gov.ph and gadtraining@pcw.gov.ph, and contact numbers (02) 8735.1654 loc. 138 or 139; (+63) 917.845.4471 and (+63) 927.918.9581.

6.0 For guidance and appropriate action.



ERMELITA V. VALDEAVILLA
Chairperson