



Republic of the Philippines  
**Department of Education**  
Region XII  
Schools Division Office of Tacurong City

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September 10, 2026

DIVISION MEMORANDUM  
OSDS-2026- 168

**DISSEMINATION OF DM-OUHRODI-2026-3601 RE: 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  
Chiefs of CID and SGOD  
Division GAD GFPS  
School GAD Focal  
Cluster Heads  
Elementary and Secondary School Heads  
This Division

1. Attached is DM-OUHRODI-2026-3601 re: Guidelines for the Preparation and Submission of the Fiscal Year 2027 Department of Education (DepEd) Gender and Development (GAD) Plan and Budget (GPB) for the information, guidance and appropriate action of all concerned.
2. Division and School GAD Focal Point System (GFPS) shall observe the top-down approach in the formulation and submission of the FY 2027 DepEd GPB, stipulated in **Section III (Preparation and Submission Process)** of DM-OUHRODI-2026-3601, wherein 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.
3. See attached memorandum, annexes and templates for reference and guide in the preparation, costing, and budgeting of PPAs addressing client-focused and organization-focused gender issues.
4. Submission of the Accomplished **FY 2027 GAD GPB, Personnel Services (PS) Costs Chargeable to GAD Budget and School Consolidated Report on Personnel Services (PS)** will be on or before September 17, 2026.



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Address: Alunan Highway, Poblacion, Tacurong City 9800  
Telephone Numbers: (064)-562-4880; 0919-065-6425  
Email: [tacurong.city@deped.gov.ph](mailto:tacurong.city@deped.gov.ph)  
Website: [depedtacurong.org](http://depedtacurong.org)



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5. For any clarification, kindly coordinate with Jennifer Claire A. Tayag – GAD Focal Person.
6. For the information and compliance of all concerned.

**CARLOS G. SUSARNO, PhD, CESO VI**  
Assistant School Division Superintendent  
Officer-in-Charge  
Office of the Schools Division Superintendent

Enclosure: None  
Reference: Records Management Operations Manual (RMOM)  
Allotment: None  
To be included in the Perpetual Index under  
BUDGET ORGANIZATION REPORTS

JCAT/DM/ Dissemination of DM-OUHRODI-2026-3601 RE: Guidelines for the Preparation and Submission of the Fiscal Year (FY) 2027 Department of Education (DepEd) Gender and Development (GAD) Plan and Budget (GPB)/ September 10, 2026



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Telephone Numbers: (064)-562-4880; 0919-065-6425  
Email: [tacurong.city@deped.gov.ph](mailto:tacurong.city@deped.gov.ph)  
Website: [depedtacurong.org](http://depedtacurong.org)

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

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Annex A</b>             | Major Components of the FY 2027 DepEd GAD Plan and Budget                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Annex B</b>             | Illustrative Examples of Gender-Responsive and Gender-Transformative Approaches                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Annex C</b>             | DepEd's Big-Ticket Programs for HGDG Attribution                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Annex D</b>             | Budget Estimates (BEs) Templates                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Annex E</b>             | Personnel Services (PS) Charging Templates                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Annex F</b>             | Examples of Expenses Chargeable to the GAD Budget                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Main Reference Link</b> | <p>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:</p> <p><b><a href="https://tinyurl.com/FY2027DepEdGPB">https://tinyurl.com/FY2027DepEdGPB</a></b></p> <ul style="list-style-type: none"> <li>a. The repository contains the following folders:</li> <li>b. <b>CO</b> – Submission of MOVs for HGDG Attribution;<br/><b>ROs</b> – Submission of Consolidated BEs and PS Charging Templates; and</li> <li>c. <b>Initial FY 2027 DepEd GPB.</b></li> </ul> |

Copy furnished:

Office of the Secretary  
osec@deped.gov.ph



Room 102, Rizal Building, DepEd Complex, Meralco Ave., Pasig City 1600  
Telephone Nos.: (+632) 86337206, (+632) 86318494  
Email Address: usec.hrod@deped.gov.ph | Website: www.deped.gov.ph

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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**  
E-signed by  
Wilfredo Cabral  
8/25/2026, 5:44:42 AM  
*Undersecretary for Human Resource and  
Organizational Development, and Infrastructure*

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

1. 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)**.
2. 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



Room 102, Rizal Building, DepEd Complex, Meralco Ave., Pasig City 1600  
Telephone Nos.: (+632) 86337206, (+632) 86318494  
Email Address: usec.hrod@deped.gov.ph | Website: www.deped.gov.ph

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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 issues<sup>1</sup>;
  - b. Organization-focused gender issues<sup>2</sup>;
  - c. Relevant GAD mandates<sup>3</sup>;
  - d. Select big-ticket programs<sup>4</sup> for HGDG<sup>5</sup> attribution;
  - e. Externally funded <sup>6</sup>programs 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**.*

<sup>1</sup> **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.

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

<sup>3</sup> **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.

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

<sup>5</sup> **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.

<sup>6</sup> 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**.



Room 102, Rizal Building, DepEd Complex, Meralco Ave., Pasig City 1600  
Telephone Nos.: (+632) 86337206, (+632) 86318494  
Email Address: [usec.hrod@deped.gov.ph](mailto:usec.hrod@deped.gov.ph) | Website: [www.deped.gov.ph](http://www.deped.gov.ph)

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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**<sup>7</sup>, (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);

<sup>7</sup> **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.



Room 102, Rizal Building, DepEd Complex, Meralco Ave., Pasig City 1600  
 Telephone Nos.: (+632) 86337206, (+632) 86318494  
 Email Address: usec.hrod@deped.gov.ph | Website: www.deped.gov.ph

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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,



Room 102, Rizal Building, DepEd Complex, Meralco Ave., Pasig City 1600  
 Telephone Nos.: (+632) 86337206, (+632) 86318494  
 Email Address: [usec.hrod@deped.gov.ph](mailto:usec.hrod@deped.gov.ph) | Website: [www.deped.gov.ph](http://www.deped.gov.ph)

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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.



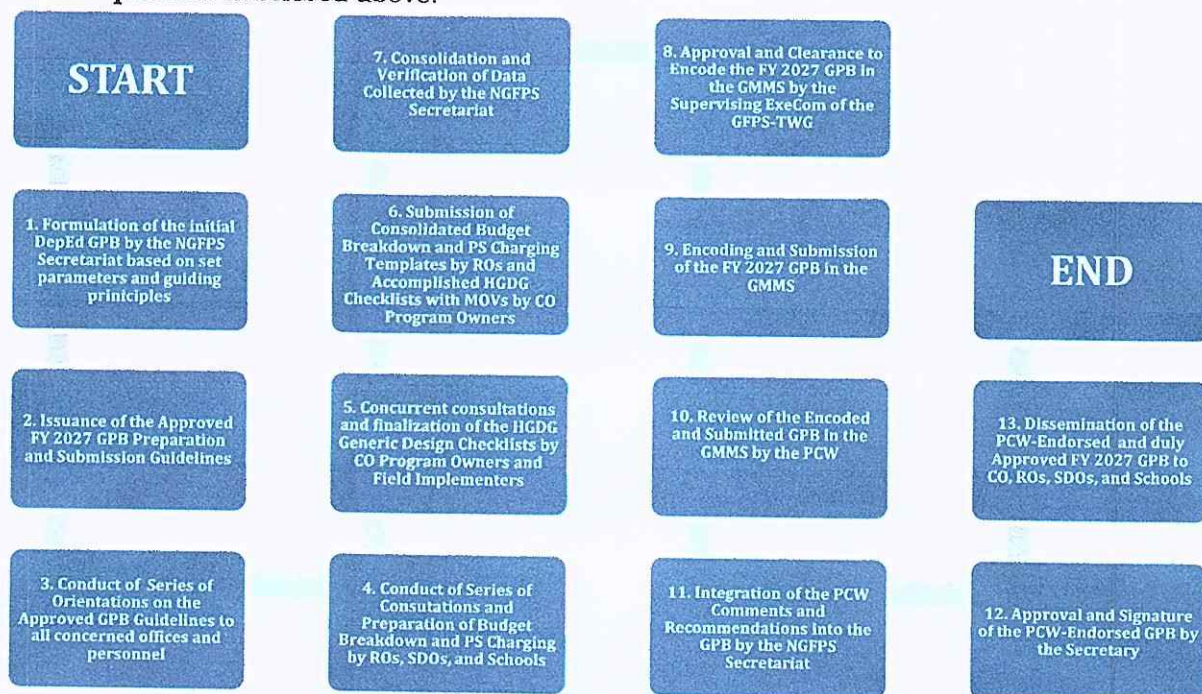
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 Telephone Nos.: (+632) 86337206, (+632) 86318494  
 Email Address: usec.hrod@deped.gov.ph | Website: www.deped.gov.ph

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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;



Room 102, Rizal Building, DepEd Complex, Meralco Ave., Pasig City 1600  
 Telephone Nos.: (+632) 86337206, (+632) 86318494  
 Email Address: usec.hrod@depd.gov.ph | Website: www.depded.gov.ph

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- 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:



Room 102, Rizal Building, DepEd Complex, Meralco Ave., Pasig City 1600  
 Telephone Nos.: (+632) 86337206, (+632) 86318494  
 Email Address: usec.hrod@deped.gov.ph | Website: www.deped.gov.ph

|                |                |      |         |
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| Doc. Ref. Code | CO-OUHROD-F003 | Rev  | 00      |
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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.



Room 102, Rizal Building, DepEd Complex, Meralco Ave., Pasig City 1600  
Telephone Nos.: (+632) 86337206, (+632) 86318494  
Email Address: usec.hrod@deped.gov.ph | Website: www.deped.gov.ph

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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.

| <b>A. Client-Focused Gender Issues and Interventions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>B. Organization-Focused Gender Issues and Interventions</b>                                                                                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Description:</b> 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.                                                                                                                                                                                                                                             | <b>Description:</b> Organization-focused gender issues refer to gaps in the institutional capacity of the Department to mainstream gender in its programs, systems, structures, and processes.                                                                                                                                                             |
| <b>Intended Beneficiaries:</b> Learners, Parents and Community<br><br><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> | <b>Intended Beneficiaries:</b> Teaching, Non-Teaching, Related-Teaching Personnel                                                                                                                                                                                                                                                                          |
| <b>Summary:</b> The following are the identified <b>client-focused gender issues</b> 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                                                                                                               | <b>Summary:</b> The following are the identified <b>organization-focused gender issues</b> 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"> <li>1. Absence of an approved GAD Agenda and Strategic Framework</li> <li>2. Outdated and fragmented GAD Policies</li> <li>3. Presence of gender biases and stereotypes in the curriculum and educational materials</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| People              | <ol style="list-style-type: none"> <li>4. Low level of appreciation and understanding of GAD concepts among top management and implementing units</li> <li>5. Lack of gender experts and absence of GAD pool of trainers</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Enabling Mechanisms | <ol style="list-style-type: none"> <li>6. Fast turnover of the GAD Secretariat in CO and GAD Focal Point System (GFPS) members across governance levels</li> <li>7. Non-strategic GAD planning and budgeting practices</li> <li>8. Absence of an established system for addressing cases of gender-related abuse, violence, exploitation, discrimination, and bullying</li> <li>9. Absence of an integrated and unified Sex-Disaggregated Data (SDD) database</li> <li>10. Weak system for the collection, management, and utilization of GAD-related data and information</li> <li>11. Knowledge management challenges, including the storage, retrieval, dissemination, and transfer of GAD Information, Education, and Communication (IEC) and advocacy materials</li> <li>12. Absence of a dedicated GAD corner on the DepEd website</li> <li>13. Absenteeism and limited participation of nursing mothers and solo parents due to caregiving and family responsibilities</li> </ol> |
| PPAs                | <ol style="list-style-type: none"> <li>14. Lack of gender-responsive infrastructure and facilities</li> <li>15. Limited technical knowledge on mainstreaming gender perspectives in various DepEd PPAs</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

**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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Description:</b> 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.</p>                                                                                                                                                                                                                                                                                                                                 | <p><b>Description:</b> 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 <b>Harmonized Gender and Development Guidelines (HGDG) attribution</b> 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 <b>DO 032, s. 2017 (GRBE Policy)</b> and the strategies identified under the Department's draft <b>GAD Agenda</b>.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p><b>Summary:</b> Below is the summary of the Department's relevant GAD mandates:</p> <ol style="list-style-type: none"> <li>1. DepEd's membership in various <b>GAD-related inter-agency committees, councils, and bodies</b>, including but not limited to the following: <ol style="list-style-type: none"> <li>a. National Steering Committee on Women, Peace and Security (NSCWPS);</li> <li>b. Inter-Agency Council Against Trafficking (IACAT);</li> <li>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</li> <li>d. Climate Change Commission (CCC)</li> </ol> </li> <li>2. <b>GAD-related national laws and policies</b>, executive issuances, and strategies, including but not limited to the following: <ol style="list-style-type: none"> <li>a. RA 10354 or the <i>Responsible Parenthood and Reproductive Health Act of 2012</i></li> <li>b. RA No. 11596 or the <i>Anti-Child Marriage Law</i></li> <li>c. RA 11313 or the <i>Safe Spaces Act</i></li> </ol> </li> </ol> | <p><b>Summary:</b> Below is the list of the Department's select big-ticket programs for HGDG attribution:</p> <ol style="list-style-type: none"> <li>1. School-Based Feeding Program (SBFP)</li> <li>2. Disaster Risk Reduction Management (DRRM)</li> <li>3. Flexible Learning Options (FLO)</li> <li>4. Special Needs Education Program (SNED)</li> <li>5. Basic Education Curriculum (BEC)</li> <li>6. Textbooks and other Instructional Materials (TOIMs)</li> <li>7. Indigenous People Education (IPed)</li> <li>8. Madrasah Education Program (MEP)</li> <li>9. Alternative Learning System (ALS)</li> <li>10. Human Resource Development Program (HRDP)</li> <li>11. Special Hardship Allowance (SHA)</li> <li>12. Last Mile School (LMS)</li> <li>13. Basic Education Facilities (BEF)</li> <li>14. Organizational and Professional Development for Non-Teaching Personnel (OPDNTF)</li> </ol> <p><b>Note:</b> The foregoing programs are identified as the Department's priority big-ticket programs for HGDG attribution for FY 2027. However, this <b>list is not exhaustive and may be expanded</b>, as necessary, subject to the parameters, criteria, and requirements set forth in these Guidelines and</p> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>d. RA 8972 or the <i>Solo Parents Welfare Act</i></p> <p>e. RA 11648 or the <i>Act Raising the Age of Sexual Consent</i></p> <p>f. RA 11210 or the <i>Expanded Maternity Leave Law</i></p> <p>g. RA 11930 or the <i>Anti-OSAEC and Anti-CSAEM Law</i></p> <p>h. Executive Order (EO) No. 141, s. 2021 or the <i>Teenage Pregnancy Prevention Strategy</i></p> <p>i. EO No. 51, s. 2023 or the <i>Diversity and Inclusion Program and LGBTQIA+ Affairs</i></p> <p><b>3. Gender mainstreaming strategies, initiatives, observances, and celebrations</b> pursuant to DO 032, s. 2017 (GRBE Policy), including but not limited to the following:</p> <p>a. Women's Month (March);</p> <p>b. Lesbian, Gay, Bisexual, and Transgender (LGBT) Pride Month (June);</p> <p>c. Breastfeeding Month (August);</p> <p>d. Peace Education Month (September);</p> <p>e. Children's Month (November);</p> <p>f. 18-Day Campaign to End VAW (November 25 to December 12); and</p> <p>g. Human Rights Month (December).</p> <p><i>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 <b>uninterrupted instructional time during designated instructional blocks</b>. 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.</i></p> | <p><i>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.</i></p> |
| <p><b>E. Externally funded programs and projects</b></p> <p>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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                      |



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

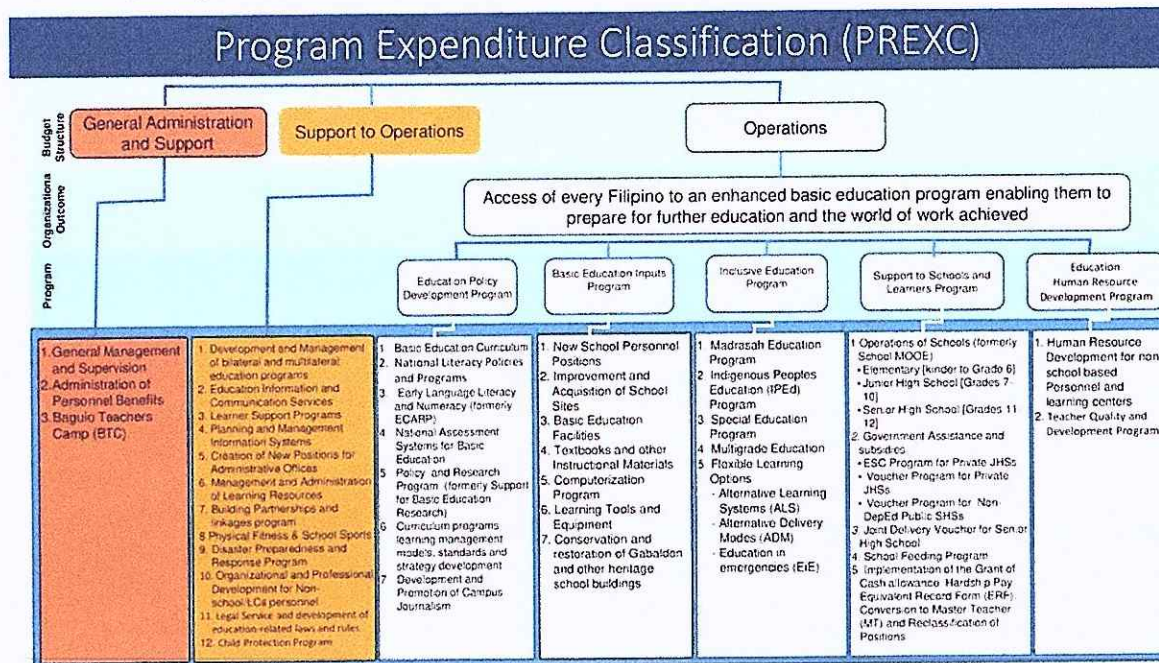
OFFICE OF THE UNDERSECRETARY

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<br>Area: Planning and Field Operations<br>Sub-Area: School Health                       | Yes<br>Area: Priority PPAs                                        |
| 2   | Disaster Risk Reduction Management (DRRM) | Governance and Operations (GOVOPS) | Yes<br>Area: Planning and Field Operations                                                  | Yes<br>Area: Priority PPAs                                        |
| 3   | Flexible Learning Options (FLO)           | Learning Systems (LS)              | Yes<br>Area: Curriculum, Instruction, and Assessment<br>Sub-Area: Learning Delivery         | Yes<br>Area: Curriculum and Teaching Reform Initiatives           |
| 4   | Special Needs Education Program (SNED)    | Learning Systems (LS)              | Yes<br>Area: Curriculum, Instruction, and Assessment<br>Sub-Area: Learning Delivery         | Yes<br>Area: Curriculum and Teaching Reform Initiatives           |
| 5   | Basic Education Curriculum (BEC)          | Learning Systems (LS)              | Yes<br>Area: Curriculum, Instruction, and Assessment<br>Sub-Area: Curriculum Standards      | Yes<br>Area: Curriculum and Teaching Reform Initiatives           |

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

|    |                                                                                 |                                                                           |                                                                                              |                                |
|----|---------------------------------------------------------------------------------|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------------|
| 13 | Basic Education Facilities (BEF)                                                | Human Resource and Organizational Development, and Infrastructure (HRODI) | Yes<br>Area: Public Affairs, Finance, and Administration<br>Sub-Area: Educational Facilities | Yes<br>Area: Priority PPAs     |
| 14 | Organizational and Professional Development for Non-Teaching Personnel (OPDntp) | Human Resource and Organizational Development, and Infrastructure (HRODI) | Yes<br>Area: Human Resource<br>Sub-Area: Human Resource Development                          | Yes<br>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: ☐ Maintenance and Other  
Operating Expenses (MOOE)  
☐ Capital Outlay (CO)  
☐ Personnel Services (PS)

| ITEM                                         | # of PAX  | DAYS/FREQ | AMOUNT               | TOTAL                 |
|----------------------------------------------|-----------|-----------|----------------------|-----------------------|
| <b>I - BOARD AND LODGING W/ MEALS</b>        | <b>60</b> | <b>3</b>  | <b>PHP 1,500.00</b>  | <b>PHP 270,000.00</b> |
| 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          |
| <b>II - TRANSPORTATION - AIRFARE</b>         | <b>60</b> | <b>1</b>  | <b>PHP 12,000.00</b> | <b>PHP 720,000.00</b> |
| 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         |
| <b>III - TRANSPORTATION - TEV</b>            | <b>60</b> | <b>3</b>  | <b>PHP 1,500.00</b>  | <b>PHP 270,000.00</b> |
| 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          |
| <b>IV - HONORARIUM</b>                       | <b>1</b>  | <b>3</b>  | <b>PHP 15,000.00</b> | <b>PHP 45,000.00</b>  |
| Resource Person                              | 1         | 3         | PHP 15,000.00        | PHP 45,000.00         |
| <b>V - SUPPLIES</b>                          | <b>60</b> | <b>1</b>  | <b>PHP 300.00</b>    | <b>PHP 18,000.00</b>  |
| <b>VI - CONTINGENCY</b>                      | <b>60</b> | <b>1</b>  | <b>PHP 50.00</b>     | <b>PHP 3,000.00</b>   |
| <b>TOTAL</b>                                 |           |           | <b>PHP</b>           | <b>1,326,000.00</b>   |

Prepared by:

Approved by:

NAME & SIGNATURE OF FOCAL  
Position/Designation  
OfficeNAME & 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.



ANNEX E

Republic of the Philippines  
Department of Education

NAME OF OFFICE/RO/SDO/SCHOOL

CO-BHROD-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\*\*\*

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: #N/A

Target Date: \*\*\*insert details here\*\*\*

Target Venue: \*\*\*insert details here\*\*\*

Focal Person: NAME &amp; 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)

| 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 &amp; SIGNATURE OF FOCAL

Position/Designation

Office

NAME &amp; 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.

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.

| <b>SG</b> | <b>Monthly Salary</b> |
|-----------|-----------------------|
| 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

NAME OF SCHOOL

CO-BHROD-F-219

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

**INSTRUCTIONS:** This template shall be used to consolidate the projected **Personnel Services (PS) costs** to be charged against the GAD budget for the entire school. The projected PS costs 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 PS 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 **PS Templates**.

| No.                             | School         | Name of GAD Activity 1<br><i>Please use the same wording reflected in the GPB.</i> | Name of GAD Activity 2<br><i>Please use the same wording reflected in the GPB.</i> | Name of GAD Activity 3<br><i>Please use the same wording reflected in the GPB.</i>                                | Name of GAD Activity 4<br><i>Please use the same wording reflected in the GPB.</i> | Name of GAD Activity 5<br><i>Please use the same wording reflected in the GPB.</i> | Name of GAD Activity 6<br><i>Please use the same wording reflected in the GPB.</i> | Name of GAD Activity 7<br><i>Please use the same wording reflected in the GPB.</i> | Name of GAD Activity 8<br><i>Please use the same wording reflected in the GPB.</i> | <i>Add entries as necessary</i> |
|---------------------------------|----------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------|
| 1                               | Name of School | PHP 100,000.00                                                                     | PHP 250,000.00                                                                     | <i>The amount reflected herein shall be supported by the duly accomplished Personnel Services (PS) Templates.</i> |                                                                                    |                                                                                    |                                                                                    |                                                                                    |                                                                                    |                                 |
| <i>Add entries as necessary</i> |                |                                                                                    |                                                                                    |                                                                                                                   |                                                                                    |                                                                                    |                                                                                    |                                                                                    |                                                                                    |                                 |
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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.***



Address: Room 102 Rizal Bldg., DepEd Complex, Meralco Ave., Pasig City, Metro Manila  
Telephone Nos.: 8637-7206  
Email Address: usec.hrod@deped.gov.ph  
Website: <https://www.deped.gov.ph>

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### **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*