



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

**Office of the Schools Division
Superintendent**

OCT 15 2025

MEMORANDUM
No. 530 s. 2025

**PHILIPPINE COMMISSION ON WOMEN (PCW) CLARIFICATION ON
ADDRESSING COMMISSION ON AUDIT (COA)
COMMON AUDIT OBSERVATION MEMORANDUM**

To: Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
OIC-Chief Education Supervisor, School Governance and Operations Division
Public Elementary and Secondary School Heads/OICs
All Others Concerned

1. Attached is Regional Memorandum No. 901, s. 2025, dated September 24, 2025, on the above-captioned title, the contents of which are self-explanatory, for the information and guidance of all concerned.
2. Particular attention is invited to the first paragraph of the said Memorandum.
3. Immediate and wide dissemination of this Memorandum is desired.


VIOLETA M. GONZALES CESO VI

Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Enclosure: None

References: As Stated

To be indicated in the Perpetual Index
under the following subjects:

PROGRAMS

CTCC/ DM/ PHILIPPINE COMMISSION ON WOMEN (PCW) CLARIFICATION ON ADDRESSING COMMISSION ON AUDIT
(COA) COMMON AUDIT OBSERVATION MEMORANDUM

530 / October 10, 2025

NUM-2025-530

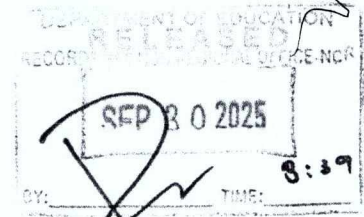


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Republic of the Philippines
Department of Education
 NATIONAL CAPITAL REGION



September 24, 2025

REGIONAL MEMORANDUM

No. 901 s. 2025

To: GAD Focal Point System
 Schools Division Superintendents
 All Others Concerned

RECEIVED BY:
Marloa Salonga
 MARLOA SALONGA
 SDO-MUNTINLUPA (RECORDS UNIT)

PHILIPPINE COMMISSION ON WOMEN (PCW) CLARIFICATION ON ADDRESSING COMMISSION ON AUDIT (COA) COMMON AUDIT OBSERVATION MEMORANDUM (AOM)

1. Pursuant to Joint Circular No. 2012-01 (CY 2012) issued by the Philippine Commission on Women (PCW), the National Economic and Development Authority (NEDA), and the Department of Budget and Management (DBM), and in alignment with key policy instruments such as Executive Order No. 273 (Approving and Adopting the Philippine Plan for Gender-Responsive Development 1995-2025), the Magna Carta of Women, and the General Appropriations Act (GAA), which mandate the formulation of annual Gender and Development (GAD) Plans and Budgets by government agencies—this Office, through the Regional GAD Secretariat, hereby informs the field of the **official response from PCW regarding our agency's inquiries on the submission process for the GAD Plan and Budget (GPB) and GAD Accomplishment Report (AR), including compliance with the 5% GAD budget requirement and the Harmonized Gender and Development Guidelines (HGDG) attribution.**
2. This aims to provide guidance and clarification, which will inform the upcoming 2026 GPB guidelines to be released soon.
3. Attached are the letter of inquiry submitted by our agency and the corresponding response from the Philippine Commission on Women for your reference and action.
4. Immediate dissemination of this Memorandum is directed.

JOCELYN DR ANDAYA
 Regional Director, NCR
 concurrent Officer-In-Charge, Office of the
 Assistant Secretary for Operations



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Republika ng Pilipinas
Department of Education
OFFICE OF THE UNDERSECRETARY
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

August 07, 2025

ERMELITA V. VALDEAVILLA
Chairperson
Philippine Commission on Women
1145 J.P. Laurel St., San Miguel 1005, Manila

Dear **Chairperson Valdeavilla**,

Warm greetings from the Department of Education (DepEd)!

This letter of inquiry respectfully seeks clarification regarding the two concerns raised by the DepEd Regional Offices during the Consultative Workshop on the Preparation for the DepEd's Fiscal Year (FY) 2026 Gender and Development Plans & Budget (GPB) held last July 7-11, 2025, to wit:

i. Commission on Audit (COA) Interpretation on the Compliance with 5% GAD Budget Requirement

As stated in section 1.2.2.1.2 PCW Memorandum Circular No. 2025-06 titled, *Preparation of Fiscal Year (FY) 2026 Gender and Development (GAD) Plans and Budget*, viz:

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

While it is clearly stated in the above provision that 5% GAD budget requirement shall not be by the constituent unit, our Regional Offices (ROs), Schools Divisions Offices (SDOs), and Implementing Unit (IU) Schools have reported receiving the COA Audit Observation Memorandum (AOM) for non-compliance with the 5% budget allocation in their respective offices.

In view of the foregoing, we request the Commission's formal clarification on the matter at hand, as this will help our field offices and schools properly respond to the AOMs they receive with similar findings.

ii. HGDG Attribution in DepEd Regional Offices

Section 1.2.2.2.1 of PCW Memorandum Circular No. 2025-06 states that:



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

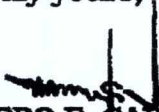
In the context of DepEd, majority of its big-ticket programs and projects are developed and funded at the Central Office which are later downloaded to the field offices and schools, hence, following the applicable provisions of PCW MC 2025-06 and to avoid duplication in attributing the GAD budget, the HGDG attribution is currently being done at the Central Office alone. However, several field offices and schools have reported receiving AOMs for non-inclusion of HGDG attribution in their respective GPB.

In this regard, we respectfully request PCW's clarification on this matter, as well as its comments on the propriety of DepEd's current strategy in the HGDG attribution.

The Commission's guidance on the issues raised shall help the Department properly respond to the AOMs it receives as well as to ensure full compliance with the relevant laws, policies, and guidelines pertaining to the use of the GAD budget.

Should there be further clarifications or concerns, please contact the Bureau of Human Resource and Organizational Development – Employee Welfare Division (BHROD-EW) GAD Secretariat through email at gfps.secretariat@deped.gov.ph.

Very truly yours,



WILFREDO E. CABRAL
Undersecretary

Copy furnished:

OFFICE OF THE SECRETARY
osec@deped.gov.ph

ALL DEPED REGIONAL OFFICES

REGEN B. VOLOSO
Audit Team Leader
Office of the Auditor – Audit Team No. NCR-01
Commission on Audit



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02 September 2025

USEC. WILFREDO E. CABRAL
Undersecretary for Human Resource
and Organizational Development
Department of Education (DepEd)
Pasig City, Metro Manila

Dear Undersecretary Cabral,

Greetings from the Philippine Commission on Women (PCW)!

This refers to your letter dated August 7, 2025, requesting clarification on issues raised during the Consultative Workshop on the Preparation of the FY 2026 Gender and Development (GAD) Plan and Budget. The PCW appreciates the DepEd for its continued commitment to aligning its processes with current policies and guidelines.

In line with PCW Memorandum Circulars No. 2020-05 and 2025-06, please be advised of the following:

1. On submission of the GAD Plan and Budget (GPB), GAD Accomplishment Report (GAD AR), and compliance with the 5% GAD budget requirement

In accordance with PCW MC No. 2020-05, starting FY 2021, the submission of the GPB and GAD AR shall be done on an agency-consolidated basis. The PCW accepts only one (1) GPB and one (1) GAD AR per agency. Accordingly, Regional Offices, Schools Division Offices (SDOs), and schools are not required to submit separate GPBs and GAD ARs.

Their respective GAD programs, activities, and projects (PAPs) shall be integrated into DepEd's agency-consolidated submission. The consolidated GPB shall serve both as the Department's official submission to the Commission on Audit (COA) and as an internal reference for implementation across all DepEd units. Furthermore, pursuant to PCW MC No. 2025-06, specifically Sections 1.2.2.1 and 1.2.2.1.2, compliance with the minimum five percent (5%) GAD budget requirement is determined at the agency level, not at the level of constituent units. Therefore:

- If the overall GAD Budget falls below five percent, the PCW will not endorse the GPB, which could be included in the Audit Observation Memorandum (AOM) of the Commission on Audit.
- Conversely, if the five percent requirement is met, even if some individual units fall short, the GPB may be endorsed by PCW, provided the comments are addressed and reflected in the revised GPB.

2. On attribution of programs using the Harmonized Gender and Development Guidelines (HGDG)

The HGDG Design Checklist shall be accomplished by the DepEd Central Office, as major programs/projects are designed and issued at that level. To avoid duplication and ensure consistency, Regional Offices, SDOs, and schools are not required to administer separate

HGDG Design Checklists for nationally designed programs/projects. Instead, the Central Office shall annually identify and communicate the priority programs for attribution to all constituent units. For implementation reporting, constituent units are responsible for completing the HGDG Project Implementation, Management, Monitoring and Evaluation (PIMME) Checklist. The reporting flow shall be as follows:

- Schools submit narrative reports to their SDOs;
- SDOs consolidate these reports and forward them to the Regional Offices;
- Regional Offices prepare the regional PIMME submission, including the necessary MOVs and narrative documentation, and transmit these to the Central Office;
- The Central Office computes the average of the regional ratings to generate the agency-consolidated attribution report, which is then included in the GAD AR for submission to PCW.

We trust that these clarifications will assist DepEd in addressing the observations raised by the COA, and in preparing the FY 2026 GPB and GAD AR in full compliance with PCW policies.

Should you have any queries or clarifications, please contact the Sectoral Coordination Division at scd@pcw.gov.ph or the reviewer, Ms. April L. Mariano at amalmariano@pcw.gov.ph. Thank you very much.

Sincerely,



ERMELITA V. VALDEAVILLA

Chairperson

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