



**OFFICE OF THE PRESIDENT**  
**PHILIPPINE COMMISSION ON WOMEN**  
“Philippine Machinery for the Advancement of Women”

**MEMORANDUM CIRCULAR NO. 2015-03**

**TO:** General Managers of Water Districts, the Administrator of the Local Water Utilities Administration, the Chairperson of the Commission on Audit and All Others Concerned

**SUBJECT :** **Guidelines on the Review and Endorsement of Water District Annual Gender and Development Plans and Budgets**

**DATE :** 19 May 2015

To guide the implementation of Section 36 of Republic Act No. 9710, otherwise known as the Magna Carta of Women (MCW), for all instrumentalities of government to utilize at least five percent (5%) of their total budget appropriations for gender and development (GAD), the Philippine Commission on Women (PCW), the National Economic and Development Authority (NEDA) and the Department of Budget and Management (DBM) issued Joint Circular 2012-01 on the “Guidelines for the Preparation of Annual GAD Plans and Budgets (GPBs) and Accomplishment Reports (ARs) to Implement the MCW”. Under Sections 7.0 and 8.0 of these Guidelines, attached agencies, attached government-owned and – controlled corporations (GOCCs), bureaus and regional offices shall submit their annual GPBs and GAD ARs to their respective line departments or central offices for review before being submitted to the PCW for final review and endorsement to the DBM.

In the case of water districts, this Memorandum Circular sets the Local Water Utilities Administration (LWUA), which exercises regulatory jurisdiction over water districts, as the preliminary reviewer of water district GPBs. Water districts shall prepare their GPBs following the GAD planning and budgeting cycle provided in the PCW-NEDA-DBM Joint Circular 2012-01 and shall submit the same to the LWUA through the Gender Mainstreaming Monitoring System (GMMS) platform. The LWUA shall review whether the identified gender issues and corresponding GAD programs, activities and projects (PAPs) of water districts are appropriate based on the parameters set under the aforementioned joint circular and are aligned with the water districts’ mandates, as well as the sector’s GAD goals and objectives. The LWUA shall then forward the reviewed GPBs to the PCW for final review and endorsement.

Given, however, that the LWUA needs time to build its personnel’s knowledge and skill on gender mainstreaming, particularly on GAD planning and budgeting, to be able to effectively carry out the review of GPBs, a moratorium on the review and endorsement of water district GPBs is, hereby, imposed for fiscal years 2016 and 2017.

During the moratorium period, the LWUA and the water districts shall continue to prepare and submit their annual GPBs and GAD ARs online through the GMMS or in hard copies to the LWUA, which shall then compile and transmit these to PCW for inclusion in the annual GAD budget report and other purposes. The preparation of GPBs shall follow the guidelines set by Joint Circular 2012-01, particularly Sections 5 and 6, with emphasis on the following:

1. In the formulation of their GPBs, water districts shall prioritize the institutionalization of the essential elements for GAD planning and budgeting. These shall include (1) the creation and/or strengthening of the GFPS in accordance with PCW Memorandum Circular 2011-01, (2) the establishment of a GAD Database containing sex-disaggregated data and/or gender statistics, (3) capacity building on GAD and (4) conduct of gender audit. Water districts are encouraged to already include activities for the institutionalization of these elements as part of their FY 2015 GAD PAPs;

2. On capacity building on GAD, the LWUA and water districts, may coordinate with each other in the conduct of trainings on the following topics, especially for GFPS members and, the designated GAD reviewers (of LWUA):
  - a.basic gender sensitivity,
  - b.gender analysis and tools,
  - c.GAD planning and budgeting,
  - d.gender audit and
  - e.GAD laws and mandates;
3. In addition to developing organization- and client-focused GAD PAPs, water districts shall also ensure the gender-responsiveness of their regular programs (i.e., installation, expansion or maintenance of water supply pipes), which may be assessed using the Harmonized Gender and Development Guidelines (HGDG) once the organization has developed knowledge and skills on the use of the tool. Results of the HGDG assessment shall serve as the basis for attributing a portion or the whole of the program's annual budget to the agency's GAD budget. Kindly refer to Section 6.4 of the PCW-NEDA-DBM Joint Circular 2012-01 for more details on the process of attribution.
4. Water districts should be guided by COA Circular 2014-01 on the "Revised Guidelines in the Audit of GAD Funds and Activities in Government Agencies." The implementation of the moratorium shall not preclude the Commission on Audit (COA) from conducting its annual audit of GAD funds and activities of water districts.

Thereafter, starting with the GAD planning and budgeting cycle for fiscal year 2018, all water district GPBs and GAD ARs shall be submitted online through the GMMS and reviewed by the LWUA before being submitted to the PCW for its final review and endorsement.

This Memorandum Circular shall take effect immediately.

  
**REMEDIOS I. RIKKEN**  
Chairperson