



**BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO**  
**Bangsamoro Women Commission**  
**Ministry of Interior and Local Government**  
**Ministry of Finance, and Budget and Management**  
**Bangsamoro Planning and Development Authority**

**Joint Memorandum Circular**  
**No. 2026-01**

**TO :** All PROVINCIAL GOVERNORS, CITY/MUNICIPAL MAYORS AND PUNONG BARANGAYS, MEMBERS OF THE LOCAL SANGGUNIAN, MILG REGIONAL, PROVINCIAL AND CITY DIRECTORS AND ALL OTHERS CONCERNED IN THE BANGSAMORO AUTONOMOUS REGION

**SUBJECT :** GUIDELINES ON THE LOCALIZATION AND INTEGRATION OF REPUBLIC ACT 9710: THE MAGNA CARTA OF WOMEN IN THE BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO (BARMM)

**DATE :** FEBRUARY 24, 2026

**I. Introduction**

This Joint Memorandum Circular (JMC) is issued to guide the Local Government Units (LGUs) within the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) in integrating Gender and Development (GAD) planning, programming, budgeting, and monitoring processes. It emphasizes the collaboration between Bangsamoro Women Commission (BWC), Ministry of Interior and Local Government (MILG), Bangsamoro Planning and Development Authority (BPDA), and Ministry of Finance, Budget and Management (MFBM).

**II. Guiding Principles**

1. In line with the Magna Carta of Women (RA 9710), this JMC seeks to eliminate discrimination against women by recognizing, protecting, fulfilling, and promoting their rights, particularly those in marginalized sectors. It ensures that no woman is subjected to discrimination in any sphere of life, promotes substantive gender equality, and empowers women to meaningfully participate in decision-making processes while ensuring their access to resources, opportunities, and the benefits of development.
2. In line with the 1987 Philippine Constitution and the Bangsamoro Organic Law (BOL), this JMC affirms the commitment to the fundamental equality of women and men before the law and acknowledges the crucial role of women in governance, peace-building, and development.
3. The Bangsamoro Government's exercise of authority, as outlined in Article V, Section 2 of the BOL, encompasses budgeting, development programs for women,

and laws affecting marginalized sectors, under the general supervision of the President of the Republic of the Philippines.

4. The principles of the Bangsamoro Local Governance Code are also integral to this JMC. It emphasizes the strengthening of local government units (LGUs) to address gender issues effectively and promote women's empowerment. This JMC encourages the active participation of women and other marginalized groups in local governance, ensuring their voices are heard and their needs addressed. Furthermore, it promotes transparency and accountability in all aspects of local governance, particularly in implementing gender and development initiatives.
5. This JMC adopts the Bangsamoro Development Plan (BDP) 2023-2028 as a guiding framework to ensure that gender equality and women's empowerment are integral to BARMM's inclusive growth, peacebuilding, and socioeconomic advancement. It underscores the commitment to moral governance by fostering cohesive planning, addressing gender disparities, and enhancing women's participation in decision-making processes, thereby contributing to sustainable and inclusive development in the Bangsamoro region.

### **III. Roles, Policy Formulation and Monitoring of Oversight Agencies**

1. **Bangsamoro Women Commission (BWC)** is designated as the primary policy-making, coordinating, and monitoring body on women and GAD in BARMM. It will issue guidelines for the formulation of GAD plans and monitor their implementation across LGUs and BARMM Ministries, Agencies, and Offices.

#### **The BWC shall:**

- a. Spearhead the enhancement, and provision of technical assistance relative to existing guidelines and tools on gender-responsive planning and budgeting, gender analysis, GAD Code formulation, gender mainstreaming, gender audit, and/or gender assessment at the local level in partnership with MILG, MFBM, BPDA, civil society organizations, academe, local government units and other stakeholders;
- b. Take the lead in advocating the use of the HGDG for program and/or project design, development, management, implementation, monitoring and evaluation, in partnership with BPDA and MILG;
- c. Lead the development of a monitoring and evaluation system to determine progress and results of implementing the MCW in partnership with MILG, BPDA, MFBM, and concerned agencies; and
- d. Provide technical assistance and capacity building to LGUs to ensure compliance.

**The Ministry of the Interior and Local Government (MILG), in the exercise of its general supervision mandate over its constituent LGUs, shall undertake oversight and monitoring functions and provide the necessary technical assistance to ensure the effective integration of Gender and Development (GAD) concerns in the planning, programming, and budgeting processes of all LGUs. The MILG shall:**

- a. Monitor and enforce LGU compliance with the mandatory submission of GAD Plans and Budgets, GAD Accomplishment Reports, and the establishment and functionality of GAD Focal Point Systems (GFPS), and

ensure that responsible officials address any failure to meet these requirements.

- b. Provide sustained technical assistance through capacity development and coaching to LGUs on gender analysis, GADPB, institutionalizing GAD mechanisms, and strengthening local systems for gender mainstreaming, in cooperation with BWC and other relevant ministries and agencies; Provide technical assistance on the formulation of LGU GPBs including the capacity development of LGUs on gender analysis, GAD planning and budgeting, and gender mainstreaming in cooperation with BWC and other concerned agencies;
- c. Support the enhancement and implementation of existing guidelines and tools on GAD planning and budgeting, gender mainstreaming, gender analysis, and gender assessment at the local level in close coordination with the BWC, MFBM, and BPDA.
- d. Assist the LGUs in the formulation, implementation monitoring, and evaluation of GAD-related ordinances in close coordination with BWC;
- e. Provide technical assistance to LGUs on the application of the HGDG in local program/project design, development, management, implementation, monitoring and evaluation in close coordination with the BWC;
- f. Monitor and evaluate LGU compliance on the following GAD mechanisms which shall be reflected in the consolidated reports:
  - a. Formulation, approval and implementation of LGU GPBs and GAD ARs,
  - b. Utilization of the mandatory 5% GAD Budget,
  - c. Creation/re-organization and functionality of GFPS or similar mechanisms,
  - d. Establishment and maintenance of the LGU GAD Database,
  - e. Organization and functionality of Local Councils for the Protection of Children (LCPCs),
  - f. Organization and functionality of Local Women's Development Councils, based on the Bangsamoro Gender and Development Code,
  - g. Functionality of VAWC Office/Desk and Women's Shelter,
  - h. Functionality of the GAD Office/Unit, if any, and
- g. Conduct appropriate actions in response to the recommendations of the Bangsamoro Human Rights Commission (BHRC) to address LGU non-compliance with the Magna Carta of Women (MCW) and the relevant provisions of the Bangsamoro Local Governance Code on GAD planning, budgeting, implementation, and the mandatory 5% GAD budget policy. Formulate and/or as necessary, utilize its incentives and awards system, e.g. the Seal of Good Local Governance (SGLG) to recognize the LGUs' outstanding accomplishments and/or good practices on GAD in partnership with BWC, concerned agencies and other stakeholders.

2. **Ministry of Finance, and Budget and Management (MFBM)** will oversee the financial management aspects of GAD initiatives, ensuring that budget allocations and financial reports align with the GAD plans and projects.

**The MFBM shall:**

- a. In partnership with BWC, BPDA, MILG, academe and CSOs, provide GAD-related technical assistance to LGUs;
  - b. Assist the BWC, MILG, and BPDA in the enhancement and updating of existing guidelines and tools on gender-responsive planning and budgeting, gender mainstreaming, gender audit, and/or gender assessment at the local level;
  - c. Ensure that at least 5% of LGUs' budget are allocated and used to implement GAD-related programs/projects/activities (PPAs); and
  - d. Assist the BWC, MILG, and BPDA in the development of a monitoring and evaluation system to monitor the GAD budget utilization of LGUs.
4. **Bangsamoro Planning and Development Authority (BPDA)** shall lead in the formulation of development plans incorporating GAD principles, ensuring that these plans reflect the socio-economic priorities of BARMM, including gender equality and women's empowerment.

**The BPDA shall:**

- a. Support the enhancement and implementation of existing guidelines and tools on GAD planning and budgeting, gender mainstreaming, gender analysis, and gender assessment at the local level in close coordination with the BWC, MILG, and MFBM.
- b. Develop mechanisms, in consultation with BWC, MILG, MFBM, concerned agencies, and other stakeholders, to ensure that the 5%-30% allocation of funds received from ODA-funded projects of foreign governments and multilateral agencies is achieved and sustained to enable LGUs to respond to gender issues;
- c. Advocate the use of the HGDG for project design, development, management, implementation, monitoring, and evaluation and provide technical assistance to LGUs on the utilization of the HGDG, in coordination with MILG and BWC;
- d. Provide technical assistance to LGUs in mainstreaming GAD concerns in the formulation and/or updating of the PDPFP.
- e. Provide statistics and data on gender to be shared with the Bangsamoro Women Commission (BWC) to support gender-responsive planning, programming, and policy formulation.
- f. Ensure that organizational outcomes and outputs are gender-responsive. This includes aligning outcomes with gender equality goals, embedding gender perspectives in development frameworks, and ensuring outputs address the specific needs of women and men.

#### IV. General Guidelines:

1. Local Government Units (LGUs) are to develop their annual Gender and Development Plans and Budgets (GPBs) grounded in their specific mandates, incorporating gender mainstreaming across their policies, programs, and projects. A minimum of five percent (5%) of their total Annual Budgets is allocated to these plans, in adherence to the stipulations of this Joint Memorandum Circular (JMC).
2. The preparation of the LGU GPB shall be synchronized with the policies and guidelines issued by the MILG, BPDA, MFBM, and BWC.

##### A. Schedule to be observed in GAD Planning and Budgeting

- a. **January (a year before the budget year)** – The LCE shall issue a directive (i.e., memo or executive order) to all its departments/offices for the preparation of their annual GPB and annual GAD AR (e.g., LGU FY 2026 GPB and FY 2024 GAD AR).
- b. **January** – All LGU departments/offices, including barangays, shall formulate their GAD AR of the preceding year. Based on its accomplishments in the preceding year and the results of the gender analysis conducted to determine the existing gender issues of the locality, LGU departments/offices shall prepare their GPB proposals for the succeeding year for submission to their LGU GFPS. The LGU GFPS TWG shall review and consolidate the inputs submitted by the LGU departments/offices to the preparation of the LGU GPB and GAD AR.
- c. **February** – GPBs of the barangays shall be submitted to the GFPS of the city/municipality for review.

In accordance with COA Circular 2014-001, all LGUs, including barangays, are required to submit their GAD AR of the preceding year on or before the 5th working day of February to their respective city/municipality, copy furnished to the COA audit team.

Likewise, provinces, cities, and municipalities shall furnish a copy of their respective GAD ARs to MILG ROs or Provincial LGUs, as the case may be.

- d. **March** – GPBs of component cities and municipalities shall be submitted to the GFPS of the province for review.
- e. **April – May** – MILG RO shall review and endorse province/HUC/ICC GPBs, which shall be returned to the concerned LGU for inclusion in the preparation of the AIP not later than the end of May. On the other hand, the LCE of the province through its GFPS shall review and endorse GPBs with accompanying GAD ARs of cities and municipalities within their jurisdiction; the LCE of cities and municipalities through its GFPS shall review and endorse the GPBs with accompanying GAD ARs of barangays within their jurisdiction.

- f. The review of the LGUs' GPB will cover the alignment of the LGUs' plan to the plan of the higher LGUs and the gender responsiveness of the PPAs of the GPB.
- g. **June** – Issuance of the Budget Call by the LCE to all LGU departments/offices.
- h. **July – August** – Integration of the endorsed GPB PPAs in the annual budget proposals of concerned LGU departments/offices.

The Local Finance Committee (LFC) shall ensure the integration of the GPB in the LGU budget proposals during the technical budget hearings.

- i. **September** – The LFC shall ensure that the identified GAD PPAs are reflected in the Local Expenditure Program and the Budget Expenditure and Sources of Financing.
- j. **October** – Pursuant to Section 325(b) of the BLGC, the LCE shall ensure that the identified GAD PPAs are included in the Budget Message and in the Executive Budget for submission to the local Sanggunian for its enactment not later than the 15th day of October of the current fiscal year.

Within 90 days from the receipt of the submitted annual or supplemental budgets, the MFBM shall review the annual or supplemental budgets of the HUCs, ICCs, provinces, and LGUs. The Sangguniang Panlalawigan shall review the Municipal Annual/Supplemental Budgets. The Sangguniang Bayan/Panlungsod shall review the Barangay Annual/ Supplemental Budgets. The MFBM shall ensure that GAD PPAs are appropriately reflected.

- 3. The GAD planning and budgeting framework must be embedded in the Comprehensive Land Use Plan (CLUP), Comprehensive Development Plan (CDP), Annual Investment Program, Executive-Legislative Agenda (ELA), Provincial Development and Physical Framework Plan (PDPFP), including sector plans such as disaster risk reduction and management (DRRM). This integration aims to meet the objectives outlined in the Magna Carta of Women (MCW), the Philippine Plan for Gender-Responsive Development (PPGD), other relevant GAD legislations, and international commitments including the UN CEDAW.
- 4. LGUs must prioritize GAD Programs, Projects and Activities (PPAs) focusing on:
  - 1. Providing essential services and facilities to uphold women's rights and protection from violence;
  - 2. Enhancing women's economic empowerment and their role in economic governance;
  - 3. Encouraging women's participation in governance and decision-making processes;
  - 4. All local action plan indicators in the Bangsamoro Regional Action Plan on Women, Peace & Security (BRAP-WPS);
  - 5. Addressing other key areas highlighted in the MCW.

5. For effective planning and implementation of GAD PPAs, LGUs shall ensure that the essential elements in GAD planning and budgeting are in place. Specifically, these elements include the (a) creation, strengthening, modification, or reconstitution of the LGU GFPS; (b) capacity development on gender mainstreaming, gender-responsive planning and budgeting, gender analysis, and gender assessment; development and utilization of GAD tools; (c) conduct of gender audit; and (d) institutionalization of GAD database. If these are not present or need to be strengthened in the LGU, LGUs shall include them in their GPBs.
6. The Local Chief Executive (LCE) is responsible for allocating sufficient funding for the GPB, ensuring its implementation is not compromised by austerity measures.
7. The GAD budget is an integral part of the LGU's Annual Budget, not an additional expense.
8. LGUs are encouraged to engage with their workforce and community members, including women's groups and civil society organizations, to align their GPBs with the community's needs.

## V. Institutional Mechanisms

As a strategy to implement the MCW, LGUs shall pursue gender mainstreaming in their respective localities. As such, they shall ensure that the following mechanisms and processes are in place:

### A. Creation and/or Strengthening of the LGU GAD Focal Point System (GFPS) (Refer to Annex A: Organizational Structure of the LGU GAD Focal Point System).

1. All LGUs shall establish and/or strengthen their GFPS or similar GAD mechanisms to accelerate gender mainstreaming within their localities. The Local Chief Executive/s (LCEs) shall sign appropriate issuances to institutionalize the establishment, reconstitution and/or strengthening of the GFPS in their respective LGUs.
2. The LGU GFPS shall adhere to the structure and composition provided for in the MCW-IRR as follows:
  - a. To carry out its functions, the LGU GFPS shall have an Executive Committee (Execom), a Technical Working Group and/or a Secretariat.
  - b. The GFPS Executive Committee shall be composed of the LCE as the Chair and shall have the LGU Department Heads, Chairs of the Sanggunian Committees on Women, Children and Family, and Appropriations; and representatives from the PNP's Women's Desk, Indigenous Peoples (IPs), Persons with Disabilities (PWDs), private sector, academe and recognized and/or accredited non- government organizations (NGOs) as well as women associations as members. In the case of cities and municipalities, the President of the Liga ng mga Barangay and the Sanggunian Kabataan (SK) Federation President may

be invited as members of the GFPS. The LCE may also designate an alternate Chair and Vice-Chair for the GFPS.

- c. The GFPS Technical Working Group (TWG) shall be composed of, but not limited to, key staff from the various LGU offices/departments or committees represented in the GFPS Executive Committee, including a representative from the LCE's office, members from the private sector, academe and civil society organizations as appropriate. The GFPS TWG Chair shall be elected from among the GFPS TWG members. The designation of the GFPS TWG Chair shall be made official through the issuance of a Memorandum duly signed by the LCE and endorsed by his or her immediate supervisor or concerned LGU Department Head.
- d. Secretariat. The GFPS, through the EXECOM or GFPS Chair, may designate a secretariat to assist in its functions.
  - a. Where feasible, the LGU may also establish a GAD Office or unit under the Office of the LCE that will support and coordinate all GAD-related PPAs and concerns of the LGU GFPS. The GAD Office shall not replace the LGU GFP . If present, the GAD Office or unit shall work in coordination with the GFPS and function as the GFPS Secretariat; and
  - b. The LCE may appoint or designate the LGU personnel to manage the GAD office and/or unit. The head of the AD Office and its key staffers shall be members of the GFPS EXECOM and/or TWG, as appropriate.
- e. The Barangay GFPS shall be chaired by the Punong Barangay, co-chaired by the Chair of the Sangguniang Barangay Committee on Women, Children and Family, with the following as members:
  - 1. Sangguniang Barangay Committee on Appropriations
  - 2. SK Chairperson
  - 3. Barangay Health Worker
  - 4. Barangay Treasurer
  - 5. Violence Against Women (VAW) Desk Officer
  - 6. Barangay Nutrition Scholar
  - 7. Tanod Executive Officer
  - 8. Day Care Worker
  - 9. Lupong Tagapamayapa member
  - 10. Women's organizations existing at the barangay level
  - 11. Barangay Human Rights Action Officer, were existent
  - 12. Members of the private sector and academe, as appropriate

The Barangay Secretary shall provide secretariat support to the Barangay GFPS.

- 3. All LGUs shall ensure that all members of the GFPS including elected local officials and department heads undergo capacity building programs on GAD which shall include but not be limited to: gender sensitivity training

(GST), gender-responsive planning and budgeting, gender analysis, gender audit and GAD tools such as the Gender Mainstreaming Evaluation Framework (GMEF), Gender Responsive LGU Ka Ba (GeRL Ka Ba) Self-Assessment Tool, Harmonized Gender and Development Guidelines (HGDG) and other succeeding GAD tools.

4. General Functions of the LGU GFPS

Pursuant to the MCW-IRR, the GFPS is tasked to ensure and sustain the LGU's critical consciousness in supporting gender and development, women's empowerment and responding to gender issues. It shall take a lead role in direction-setting, advocacy, planning, monitoring and evaluation, and technical advisory in mainstreaming GAD perspectives in the LGU programs, projects, activities, and processes. Specifically, the GFPS shall perform the following functions:

- a. Lead in mainstreaming GAD perspectives in LGU policies, plans and programs. In the process, they shall ensure the assessment of the gender-responsiveness of systems, structures, policies, programs, processes, and procedures of the LGU based on the priority needs and concerns of constituencies and employees, and the formulation of recommendations including their implementation;
- b. Assist in the formulation of new policies such as the GAD Code in advancing women's empowerment and gender equality;
- c. Lead in setting up appropriate systems and mechanisms to ensure the generation, processing, review, and updating of Sex, Age, Disability-Disaggregated Data or GAD database to serve as basis in performance-based and gender-responsive planning and budgeting;
- d. Coordinate efforts of different divisions/offices/units of the LGU and advocate for the integration of GAD perspectives in all their systems and processes;
- e. Spearhead the preparation of the annual and performance-based LGU GAD Plan and Budget (GPB) in response to the gender issues and or concerns of their locality and in the context of the LGU mandate; and consolidate the same following the form and procedures prescribed in this Joint Memorandum Circular (JMC). The GFPS shall likewise be responsible for submitting the consolidated GPBs of the LGU;
- f. Lead in monitoring the effective implementation of the annual GPB, GAD Code, other GAD- related policies and plans;
- g. Lead the preparation of the annual LGU GAD Accomplishment Report (GAD AR) and other GAD reports that may be required under the MCW and this JMC;
- h. Strengthen linkages with other LGUs, concerned agencies or organizations working on women's rights and gender and development to harmonize and synchronize GAD efforts at various levels of local governance;

- i. Promote and actively pursue the participation of women and gender advocates, other civil society groups and private organizations in the various stages of development planning cycle; giving attention to the marginalized sectors, and
- j. Ensure that all personnel of the LGU including the planning and finance officers (e.g. accountants, budget officers, auditors) are capacitated on GAD. Along this line, the GFPS will recommend and plan an appropriate capacity development program on GAD for its employees as part of and implemented under its regular human resource development program.
- k. The GFPS of the province/city/municipality through their respective Technical Working Groups (TWGs) to facilitate the review and endorsement of GPBs of LGUs within their jurisdiction based on the alignment of the GPB to the Provincial Development and Physical Framework Plan (PDPFP), the Comprehensive Development Plan (CDP), the Local Development Investment Program (LDIP), and the Annual Investment Program (AIP); on the gender responsiveness of content (i.e., relevance of the GAD PPAs to the identified gender issues); and the correctness and alignment of entries in the GPB form.

#### 5. Roles and Responsibilities of the LGU GFPS

##### a. The LCE of the Province, City and Municipality shall:

- i. Issue policies and/or directives that support gender mainstreaming in the policies, plans, PPAs and services of the LGU as well as in its budget, systems, processes and procedures of the LGU, including the creation, strengthening, modification or reconstitution of the GFPS; and;
- ii. Sign and endorse the GPBs of LGUs within their jurisdiction for integration in the AIP and Annual Budget.
- iii. Ensure the implementation of the GPB and approve GAD AR and other GAD-related reports of the LGU as maybe required by the MCW-IRR and this JMC, duly endorsed by the GFPS Executive Committee and with the assistance of the GFPS-TWG.
- iv. The LGU Provincial GFPS shall review the GPB of the component cities and municipalities within their respective jurisdiction. The reviewed GPB shall be endorsed by the province to the concerned city/municipality for incorporation in their Annual Investment Program (AIP) and annual budget. Likewise, the city/municipal GFPS shall review the GPB of barangays within their respective

jurisdiction. The reviewed GPB shall be endorsed by the city/municipality to the concerned barangay for integration in their respective AIPs and annual budget.

b. The GFPS Executive Committee shall:

- i. Provide policy advice to the LCE to support and strengthen the GFPS and the LGU's gender mainstreaming efforts;
- ii. Direct the identification of GAD strategies, PPAs and targets based on the results of gender analysis and gender assessment, taking into account the identified priorities of the LGU and the gender issues and concerns faced by the LGU's constituents and employees;
- iii. Ensure the timely submission of the LGU GPB, GAD AR and other GAD-related reports to the higher-level LGU and/or MILG which shall be consolidated for submission to BWC and appropriate oversight agencies;
- iv. Ensure the effective and efficient implementation of the GAD PPAs and the judicious utilization of the GAD budget;
- v. Build and strengthen the partnership of the LGU with concerned stakeholders such as women's groups or CSOs, national government agencies, GAD experts and advocates, among others in pursuit of gender mainstreaming;
- vi. Recommend awards and/or incentives to recognize outstanding GAD PPAs or individuals who have made exemplary contributions to GAD.

c. The Technical Working Group (TWG) shall:

- i. Facilitate the gender mainstreaming efforts of the LGU through the GAD planning and budgeting process;
- ii. Formulate the LGU GPB in response to the gender gaps and issues faced by their constituents including their women and men employees; and ensure its alignment with the PDPFP/CDP and investment programs of the LGU.
- iii. Assist in the capacity and competency development of and provide technical assistance to the offices or units of the LGU. In this regard, the TWG shall work with the Human Resource Development Office (HRDO) on the development and implementation of a capacity development program on GAD for its employees, as necessary;
- iv. Coordinate with the various units/offices of the LGU and ensure their meaningful participation in strategic and annual

planning exercises on GAD including the preparation, consolidation and submission of GPBs;

- v. Lead the conduct of advocacy activities and the development of information, education and communication (IEC) materials to ensure critical support of local elected officials, department heads and staff, and relevant stakeholders to the GFPS and to gender mainstreaming;
  - vi. Monitor the implementation of GAD-related PPAs and suggest corrective measures to improve their implementation;
  - vii. Prepare and consolidate LGU GAD ARs and other GAD-related reports; and
  - viii. Provide regular updates and recommendations to the LCE or GFPS ExeCom regarding GFPS' activities and the progress of the LGU in gender mainstreaming based on the feedback and reports of concerned LGU offices/units, stakeholders and constituents.
  - ix. Review all submitted GPBs of their component LGUs and provide comments or recommendations for revision as needed. The review of GPBs shall focus on the alignment of the GAD plan with the GAD agenda, MCW, CEDAW, and/or other related GAD laws, and the correctness and alignment of the entries in each column of the GPB form (e.g., if the proposed activities respond to the identified gender issue, if the issues are correctly identified or formulated, if there are clear indicators and targets, if the proposed budget is realistic, and if the number of proposed activities are doable within the year, among others).
- d. The GFPS Secretariat, and whenever feasible the GAD office or unit designated by the LCE shall assist the GFPS ExeCom and the TWG in the performance of their roles and responsibilities, specifically on the provision of administrative and logistical services; preparation of meeting agenda; and documentation of GFPS' meetings and related GAD activities.
6. In the event of a change in local administration, the remaining members of the GFPS ExeCom and TWG shall facilitate the immediate reconstitution of the GFPS and the conduct of GST and other GAD competency development activities for newly-elected local officials.
7. LGUs, through their GFPS, shall strengthen their linkages and/or partnerships with the local offices of the NGAs, private sector, academe, Official Development Assistance (ODA) partners and other stakeholders in pursuit of their gender mainstreaming efforts.

## B. Establishment and Maintenance of GAD Database

1. LGUs, through their Local Planning and Development Offices (LPDO), shall spearhead the setting up and maintenance of the GAD database to serve as basis for gender-responsive planning, programming and policy formulation. The GAD database, which can either be manually operated or developed through software, shall form part of the overall management information system (MIS) of the LGU.
2. Sex, age, and disability disaggregated data (SADD) and GAD-related information may be derived and/or sourced from the local Philippine Statistics Authority-BARMM (PSA), academe, CSOs as well as from studies, surveys and administrative reports of the Ministries, Offices, and Agencies of the Bangsamoro such as, but not limited to the following: the Ministry of Agriculture, Fisheries, and Agrarian Reform (MAFAR), Ministry of Environment, Natural Resources, and Energy (MENRE), Ministry of Labor and Employment (MOLE), Ministry of Trade Investment and Tourism (MTIT).

The Sex, Age, Disability- Disaggregated Data and results of the Community-Based Monitoring System (CBMS), the National Household Targeting System for Poverty Reduction (NHTS-PR) and Local Governance Performance Management System (LGPMMS) may form part of the GAD database.

3. The LGU GFPS or its TWG shall provide technical assistance to the LPDO in ensuring that the GAD Database is operational.
4. Provinces, cities, municipalities and barangays shall be capacitated to develop and/or enhance their GAD Databases. Barangay GFPS shall gather and process Sex, Age, Disability- Disaggregated Data and GAD-related information for submission to the city and/or municipality. The city and/or municipality shall consolidate the same for data processing, data analysis and data updating and maintenance of their GAD databases. The consolidated city and/or municipal data shall be submitted to provinces for updating and maintenance of their respective GAD databases.

## VI. Budgeting Guidelines

1. In accordance with Section 5, Article XIII of Republic Act No. 11054, also referred to as the Bangsamoro Organic Law (BOL), each Local Government Unit (LGU) is required to allocate a minimum of five percent (5%) of its total annual budget for the Gender and Development (GAD) budget. The GAD budget shall not constitute an additional budget over an LGU's total budget appropriations. This allocation is set aside for gender-responsive programs, in accordance with a gender and development plan.
2. This GAD allocation can be sourced from the LGUs' maintenance and other operating expenses, capital outlays, or personnel services.
3. When preparing and evaluating the Gender and Development Plan and Budget (GPB), the calculation of this minimum five percent allocation should reflect the

proposed budget of the LGUs. The 5% GAD Budget shall endeavor to influence the remaining LGU budget toward gender-responsiveness.

4. In the same manner, five percent (5%) to thirty percent (30%) of the official development assistance received by the Bangsamoro Government shall be set aside to complement the gender and development budget allocation.
5. Pursuant to Section 37A.1(c) of the MCW-IRR, the GAD budget may be allocated using any or a combination of the following:
  - a. As a separate GAD fund to support GAD-focused PPAs;
  - b. As fund to support integrating gender perspective in regular/flagship programs and projects; and
  - c. As a counterpart fund to support gender-responsive ODA-funded projects.

6. Regarding the Attribution of Budget through the Harmonized Gender and Development Guidelines (HGDG):

Beyond the execution of direct GAD Programs, Projects, and Activities (PPAs) aimed at tackling specific gender issues or mandates, LGUs are permitted to allocate either a partial or the entire budget of significant programs or projects towards the GAD budget. This is achieved through the application of the Harmonized Gender and Development Guidelines (HGDG) tool, including its design checklist, which is adaptable to various sectors or can be used universally, depending on the project or program's nature. Utilizing the HGDG tool for the assessment of significant programs or projects allows an LGU to pinpoint areas of strength and improvement, fostering a gradual enhancement in gender-responsiveness. The outcomes of these assessments, under the "Attributed Programs" section of the GPB, indicate the projects or programs that have been evaluated using the HGDG. Consequently, direct GAD activities by the LGU will not require assessment through the HGDG.

## **VII. Submission, Review, and Endorsement of LGU GAD Plans and Budgets**

1. Provinces and Independent Component Cities shall submit their GPB accompanied by their GAD ARs to the MILG Regional Office through GAD Portal for their review and approval. Reviewed and endorsed GPBs shall be returned to the LGUs for integration in the Annual Investment Program (AIP) and Funding.
2. In the preparation, submission, review, and endorsement of the LGUs' GPB and GAD AR, the use of the Gender and Development Plan and Budget Monitoring System (GADPBMS), an online system developed by the DILG, shall be adopted by the provincial, city, and municipal governments, whereas the preparation and submission of the barangay's GPB and GAD AR will remain in accordance with the existing policy guidelines.
3. Component cities and municipalities shall submit their GPBs together with their GAD ARs to the provincial GFPS for alignment of the municipal/city GAD PPAs with the priorities of the province, review on its gender responsiveness and endorsement for incorporation in their annual budgets to be enacted by their Local Sanggunian.
4. Barangays shall prepare and submit their GPBs to their respective city/municipal-level GFPS to ensure the alignment of the barangay GAD PPAs with the

city/municipality and to review the PPA for gender responsiveness. The city/municipal-level GFPS shall endorse the GPB if these criteria are met.

5. The LGU GFPS shall ensure that the GPBs of their respective LGUs, including the GPBs of barangays within the city/municipal jurisdiction are carried out according to synchronized local planning and budgeting calendar.
6. The GFPS TWG shall review all submitted GPBs and as needed, provide comments or recommendations for revision. The review of GPBs shall focus on the alignment of the GAD plan with the GAD agenda, BRAPWPS, MCW, CEDAW and/or other related GAD laws, and the correctness and alignment of the entries in each column of the GPB form, e.g., if the proposed activities respond to the identified gender issue, if the issues are correctly identified or formulated, if there are clear indicators and targets if the proposed budget is realistic, and if the number of proposed activities are doable within the year, among others.
7. The MILG Regional office shall review and endorse the LGU (province and ICC) GPBs based on the gender responsiveness of their content, e.g., the relevance of the GAD PPAs to the identified gender issues as well as the correctness and alignment of the entries in the GPB form. The process of reviewing GPB and GAD ARs shall be in accordance with the Guide in the Review and Endorsement of LGU GAD Plan and Budget (GPB) and Review of GAD Accomplishment Report (GAD AR). MILG-endorsed GPBs shall include a Certificate of Endorsement from the MILG Regional Office.
8. Submission, review, revision, and endorsement of the LGU GPB shall be conducted from February to April. To reiterate the aforementioned provisions, the following offices shall review and endorse the integration of the GPB to the annual budget and AIP to wit;
  - 8.1. City/municipal GFPS for barangays;
  - 8.2. Provincial GFPS for component cities/municipalities; and
  - 8.3. MILG RO for provinces and ICC.
9. Online review of LGUs' GPB through the GADPBMS is applicable only for the GPBs and GAD ARs of provinces, cities, and municipalities. The barangay GPBs and GAD ARs shall be prepared, submitted, and endorsed manually.
10. LGUs shall submit within 15 working days from transmittal of MILG of the reviewed GPB and GAD AR their revised GPB and/or GAD AR based on MILG's comments and recommendation/s.

#### **VIII. Implementation and Monitoring of the LGU GAD Plan and Budget**

1. The BWC, in coordination with MILG, MFBM, and BPDA, will establish a comprehensive monitoring and evaluation framework to assess the effectiveness of GAD programs and projects.
2. Local Government Units (LGUs) are required to submit their annual GAD Accomplishment Reports with means of verifications (MOVs) to the MILG-BARMM. The MILG-BARMM will then compile these reports and submit the consolidated GAD Accomplishment Reports of the LGUs to the Bangsamoro Women Commission (BWC) for review.

Signed by:

  
**HADJA BAINON G. KARON**  
Chairperson  
Bangsamoro Women Commission

  
**ABDULRAOF A. MACACUA**  
Minister  
Ministry of the Interior and Local  
Government

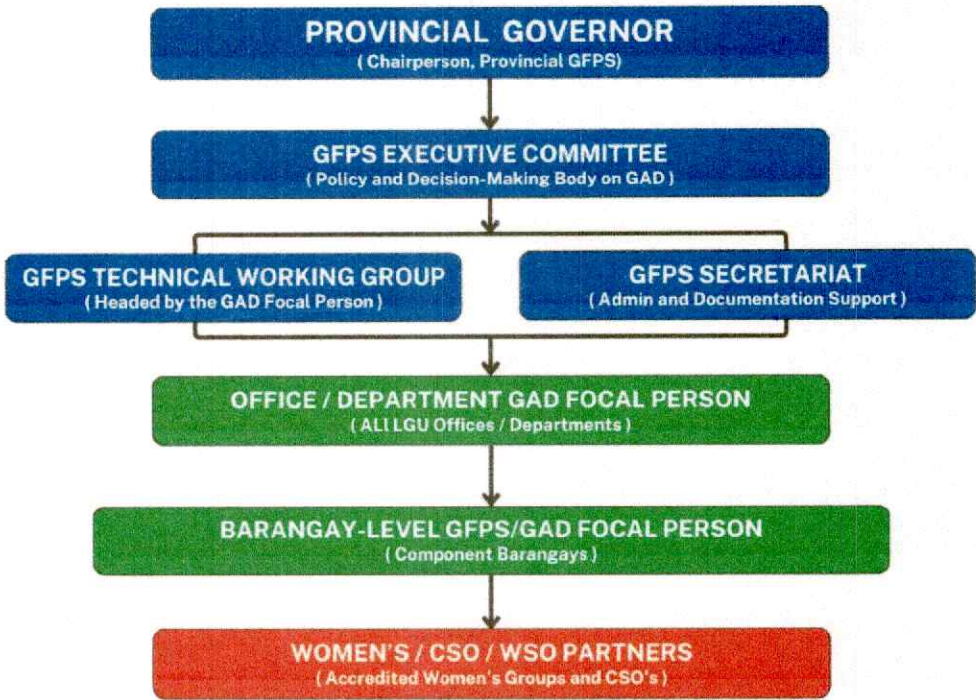
  
**UBAIDA C. PACASEM**  
Minister  
Ministry of Finance, and Budget and  
Management



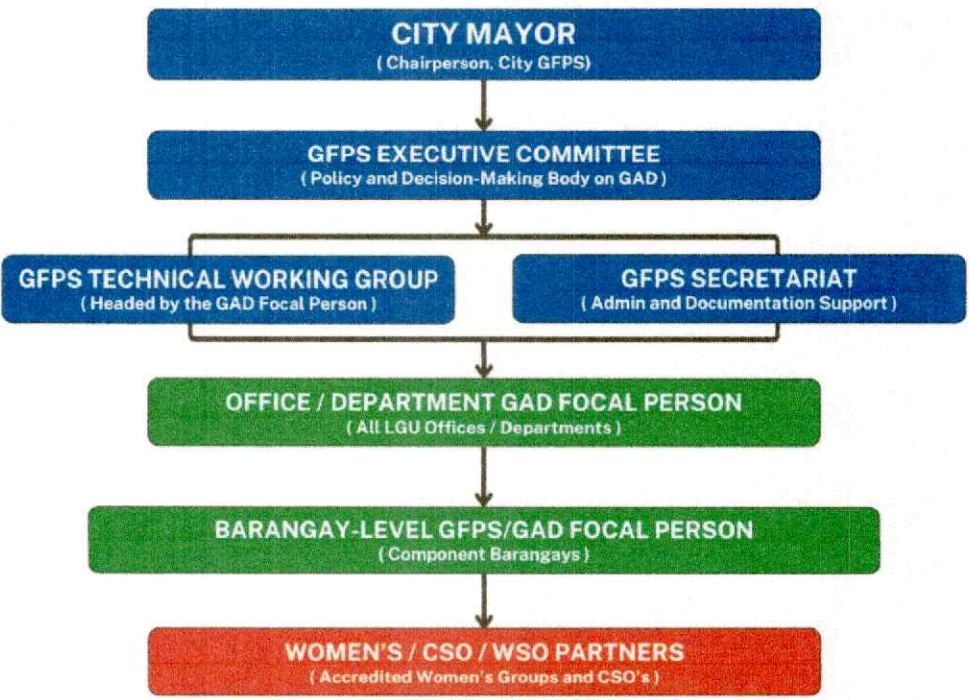
  
**ENGR. MOHAJIRIN T. ALI, MNSA**  
Bangsamoro Director General  
Bangsamoro Planning and Development  
Authority

ANNEX A: ORGANIZATIONAL STRUCTURE OF THE LGU GAD FOCAL POINT SYSTEM (GFPS)

PROVINCIAL GENDER AND DEVELOPMENT FOCAL POINTS SYSTEM (GFPS) Organogram



CITY GENDER AND DEVELOPMENT FOCAL POINTS SYSTEM (GFPS) Organogram



## MUNICIPAL GENDER AND DEVELOPMENT FOCAL POINTS SYSTEM (GFPS) Organogram



## LGU Gender and Development Focal Point System (GFPS) Organogram

