




Revised Guidelines in the Audit of Gender and Development (GAD) Funds and Activities in Government Agencies

COA CIRCULAR NO. 2014-001

Audit of Appropriations/Budget for GAD


- ▶ **Audit of GAD Funds** - refers to a **comprehensive audit of a government** agency's policies, funds, programs, projects and activities focusing on the area of gender and development to determine economy, efficiency, and effectiveness of interventions in addressing gender issues (Section 7B, Rule II, IRR, Magna Carta of Women)


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- ▶ Audit of GAD funds shall see to it, among others, that at least five per cent (5%) of the total budget appropriations required for gender and development under existing laws and regulations were indeed appropriated and properly utilized for the purpose.



Audit procedures shall be designed to verify whether the agency GAD budget were allocated using any or combination of the following:


- a. As a separate GAD Fund to support GAD Focused programs, projects and activities;
- b. As fund to support integrating gender-perspectives in regular/flagship programs and projects and
- c. As counterpart fund to support gender-responsive Official Development Assistance (ODA)- funded projects.


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- ▶ The Auditor, in case of ODA-funded Projects (included and not included in the Annual General Appropriations Act), shall also verify whether NGAs and LGUs and other government instrumentalities ensured that five to thirty percent (5-30%) of funds from foreign governments and multilateral agencies are in support of gender-responsive programs and projects.

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- ▶ Such audit shall also look into the specific budget items where GAD Budget is drawn such as maintenance and other operating expenses, capital outlay and personal services and verify whether they are in accordance with the Joint Circular No. 2012-01 of the Philippine Commission on Women (PCW), National Economic Development Authority (NEDA) and the Department of Budget and Management (DBM) and other applicable guidelines issued by other oversight agencies

Financial and Compliance Audit on GAD


- ▶ Audit of specific accounts on GAD (salaries, wages, expenditures, etc.) shall be in accordance with existing guidelines on financial and compliance audit. In particular, the rules and regulations on irregular, unnecessary, excessive ,extravagant and unconscionable expenditures shall be observed.


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- ▶ Funds for gender and development may be used for:
 - ▶ a. Programs and projects (PAPs) for which corresponding gender issues have already been identified under the PPGD for 1995-2025 (EO 273) and the MCW or for gender issues identified by the GAD Focal Point in the course of conduct of a gender audit or in the gender analysis and review of sex disaggregated data of the agency;


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- ▶ PAPs identified or authorized in specific laws for gender and development including Republic Act (RA) No. 8425 (An Act institutionalizing the Social Reform and Poverty Alleviation Program xxx); RA No. 8505 (An Act providing Assistance and Protection for Rape Victims x x x); RA 8504 (An Act Promulgating Policies. and Prescribing Measures for the Prevention and control of HIV/AIDS); RA 6728 (Provision for Assistance to Students and Teachers); RA No 9262 (The Anti Violence against Women and their Children Act); RA No. 7877 (the Anti Sexual Harassment Act of 1995), RA No. 10354 (The Reproductive Health Act), RA No. 9710 otherwise known as The Magna Carta of Women and other laws;


PAPs included in the PC W -endorsed GAD Plan;


- ▶ Personal Services such as salaries of agency personnel assigned to plan, implement and monitor GAD PAPs on full time or part basis or as an additional duty, following government rules on hiring and creating positions, provided further that in case of those rendering services on part time basis or as an additional duty, only the salary or wage proportionate to the time devoted to GAD shall be considered in the computation of the cost of the particular GAD activity. No additional allowances, benefits, bonuses and the like shall be charged against GAD funds unless there is a specific law or authority from the President of the Philippines authorizing the same.


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- ▶ Maintenance and Operating Expenses provided that:
 - I. Expenditures for supplies and materials shall pertain to existing GAD projects or programs which are organization focused and client focused and which are among those approved by the Philippine Commission on Women. Such supplies shall be included in the annual procurement plan and program of agencies;


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2. Attendance in trainings abroad on GAD maybe allowed provided there is a specific authority from appropriate government oversight agencies, said trainings are not offered in any of the local training institutions or universities and provided that knowledge from such training shall be cascaded to the employees of the concerned agency and subject to availability of funds; and


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- ▶ Equipment or Capital Outlay provided that:
 1. Procurement of equipment or capital outlay is necessary for an identified gender issue, and the project was approved by the PCW;
 2. The equipment can be operated by a corresponding technical employee or staff; and
 3. The prices are reasonable and quantity is not excessive.

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3. Capacity Development on GAD which shall include meals and snacks, honoraria and transportation of lecturers, trainers and resource persons, supplies and materials and incidental expenses for GAD Trainings and meetings in reasonable amount.

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- ▶ Compliance with existing laws and regulations on gender and development such as the MCW and its IRR, should be looked into. In particular, compliance with Rule VI- Institutional Mechanisms of the IRR of the MCW should be verified.


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- ▶ Verification of the total amount of appropriation for GAD shall be computed by comparing the amount incorporated in the GAD Budget with that of the total appropriation of the agency for the purpose of determining whether they are equivalent to at least five per cent (5%) of the said total.
 - ▶ On the other hand, total amount spent for GAD be ascertained from the amount disclosed in the GAD Accomplishment Report and other financial reports


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- ▶ Absence of a GAD Plan and Budget prepared by the agency shall not deter the Auditor from verifying whether funds were used for the proper implementation of projects on GAD. The Auditor shall verify whether GAD activities were nevertheless conducted by the Agency and whether compliance with existing laws and regulations on GAD was made. Consequently, said activities shall also be assessed by the Auditor.


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- ▶ In the absence of a GAD Plan and Budget, information shall be secured from the GAD Focal Point or the Chief accountant of the agency on the sources of funds for GAD. Whether or not the funds used for a specific project were integrated in the regular budget of the agency should also be ascertained.

Audit of GAD Projects


- ▶ In the audit of GAD projects, the following should be considered:
 - a. Whether GAD Funds were devoted/used for projects which are within the context of the agency' s mandate an approved/or recommended by the PCW and which shall be organization-focused and client-focused.


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- ▶ In particular, the audit shall include determination of whether or not areas identified in the MCW and its IRR were given priority. Sample areas are the development of a GAD Code for LGUs and establishment of a Violence Against Women's (VAW) desk for Barangays, provision of legal aid, counseling and medical treatment of victims of VAW and sexual harassment in all LGUs, national government agencies (NGAs), government owned and controlled corporation, (GOCCs) and State Universities and Colleges (SUCs), establishment of sex data as well as capacity building on GAD.
 - ▶ Whether GAD Projects are aligned to the PPGD for 1995-2025.


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- ▶ Whether GAD Projects are responsive to gender issues in the agency as determined by its GAD Focal Point. Expenditures for projects without a well defined gender issue to be addressed shall not be considered as a GAD related project and shall be excluded in the computation of the mandated appropriation for GAD. Consequently, the Audit Team shall evaluate the transaction for issuance of an NS or ND, as the case may warrant.


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- ▶ In the determination of gender issues, reference may be made to the PPGD for 1995-2025, the law on Disaster Risk Reduction Management (DRRM) and other laws on gender and development and programs and projects of the national government on the subject.
 - ▶ Further, whether or not the gender issue was identified based on the result of gender audit, gender analysis or sex disaggregated data shall be established.

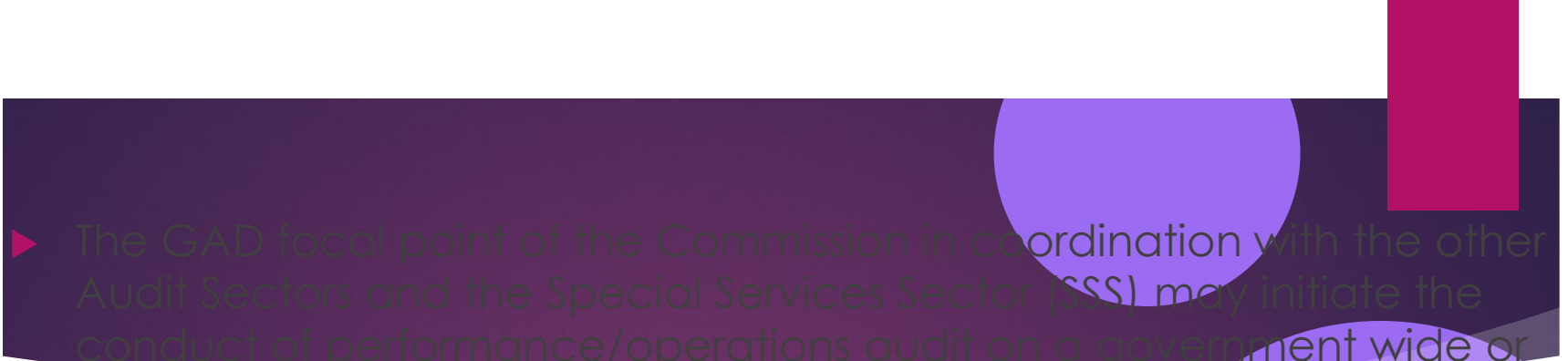
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- ▶ Whether the projects are in accordance with the Harmonized Gender and Development Guidelines (HGDG) issued by the NEDA, the PCW and the Official Development Assistance Gender and Development Network.


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- ▶ Economy, efficiency and effectiveness of the implementation of the project shall also be evaluated in the light of existing standards on gender and development.
 - ▶ Such audit shall not be confined to the verification of the status of accomplishment vis-a-vis the GAD Plan but shall include a determination of how the agency's policies, programs, projects and procedures address gender issues. Such identification of gender issues shall be made in the planning phase of the audit. Further, an evaluation may be made of the economy, efficiency and effectiveness of an agency's gender mainstreaming activities.

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- ▶ In the evaluation of GAD projects, it shall be determined whether or not the gender issue identified has been fully addressed by the project implemented.

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- ▶ In addition to existing laws, rules and regulations on gender development, the following standards maybe used in the conduct of audit of GAD Projects:
 - a. PPGD for 1995-202 ;
 - b. UN Convention 011 the Elimination of All Forms of Discrimination Against Women (CED A W) ;
 - c. Beijing Platform for Action (BPA);
 - d. Declaration on the Elimination of Violence against Women (DEVAW);

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- e. MCW and its IRR;
 - f. Millennium Development Goals (MDGs);
 - g. Recent statistics of the National Statistics Office (NSO), Department of Health (DOH), Department of Justice (DOJ) and other agencies that maybe related to gender issues on labor, health, agrarian reform, criminal justice system, education and the like;
 - h. Action plan of agencies related to gender and development; PCW endorsed GAD plans of agencies;
 - j. Reports/indicators prepared by agencies concerning gender issues like the Health Indicators, Reports on Manifestations of Gender Bias, and the like and
 - k .Rules and regulations issued by PCW to LGUs for GAD activities.

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- ▶ The GAD focal point of the Commission in coordination with the other Audit Sectors and the Special Services Sector (SSS) may initiate the conduct of performance/operations audit on a government wide or sectoral basis. Funds for the conduct of said audit shall be incorporated in the GAD budget. GAD government wide and sectoral audit may also be conducted when required as part of the country's commitment to national and international conventions.

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- ▶ Audit Observations on GAD shall be consolidated by each Regional Office and Cluster and shall be submitted to the GAD Secretariat for consolidation. The consolidated audit observation shall be used by COA in GAD planning and policy formulation.

RESPONSIBILITY OF THE AUDITED AGENCY

- ▶ The Audited agency shall submit a copy of the Annual GAD Plan and Budget (GPB) to the COA Audit Team assigned to the agency within five (5) working days from the receipt of the approved plan from the PCW or their mother or central office as the case maybe. Likewise, a copy of the corresponding Accomplishment Report shall be furnished the said Audit Team within five (5) working days from the end of January of the preceding year.