



MEMORANDUM CIRCULAR No. 17
Series of 2026

TO : THE SENIOR DEPUTY ADMINISTRATOR, DEPUTY ADMINISTRATORS, THE REGIONAL/DEPARTMENT/PROJECT MANAGERS, DIVISION MANAGERS, AND ALL OTHERS CONCERNED

SUBJECT : SUBMISSION OF FY 2025 GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT

Attached is a copy of Philippine Commission on Women (PCW) Memorandum Circular No. 2025-09 re: Submission of FY 2025 GAD Accomplishment Report (AR) (Annex "A").

This PCW Memorandum Circular aims to provide guidelines on the preparation and online submission by all national government agencies and instrumentalities' FY 2025 GAD AR.

Agencies shall reflect accomplishments based on the targets indicated in their respective GPBs, indicating whether the activities were implemented or not implemented. The status of implementation shall be reflected in the Remarks column, with a brief explanation for partially implemented activities, and justification for those not implemented or implemented but exceeded targets or budgets as indicated in the example from the circular.

To attribute the expenditure of a major agency program/project to GAD in the FY 2025 GAD AR, the agencies shall accomplish the Harmonized Gender and Development Guidelines (HGDG) Project Implementation and Management, and Monitoring and Evaluation (PIMME) checklist (HGDG Boxes 16 & 17) or the Facility Implementation, Management, and Monitoring and Evaluation (FIMME) checklist (HGDG Box F2), whichever is applicable, to assess the gender-responsiveness of the implementation of the program/project (*further details in the attached MC*).

PDF copies of the accomplished HGDG PIMME/FIMME checklist, the program/project brief and accomplishment report, details of expenditure, as well as the relevant Means of Verifications (MOVs) for the agency self-rating, shall be attached to the agency's GAD AR submission.

Deadline for submission of **FY 2025 GAD Accomplishment Report** to PCW is on 24 February 2026. Thus, you are hereby directed to submit the same (hard copy) to the Chairperson, NIA GAD Focal Point System/Manager, Administrative Department, and soft copy in excel file thru email at niagad0308@gmail.com for evaluation, validation, and consolidation **not later than FEBRUARY 16, 2026**.

For strict compliance.

ENGR. EDUARDO EDDIE G. GUILLEN
Administrator

Date 24 FEB 2026





MEMORANDUM CIRCULAR NO. 2025 – 09

TO : All Heads of Executive Departments, National Government Agencies, Bureaus, Offices, State Universities and Colleges (SUCs), Government-Owned and/or Controlled Corporations (GOCCs), Legislative and Judiciary Branches, Constitutional Bodies, Other Government Instrumentalities, and All Others Concerned

SUBJECT : Submission of FY 2025 Gender and Development (GAD) Accomplishment Report (AR)

DATE : 2 December 2025

1.0. Preparation and Submission of FY 2025 GAD AR through the GMMS Version 2 or 3

- 1.1. In accordance with Section 36 of Republic Act No. 9710 or the Magna Carta of Women (MCW), the utilization and outcome of the GAD budget shall be annually monitored and evaluated in terms of its success in influencing the gender-responsive implementation of agency programs funded by the remaining ninety-five percent (95%) budget. As such, all line departments, constitutional bodies, judicial and legislative bodies, attached agencies or bureaus, other executive offices (OEOs), and government-owned and/or - controlled corporations (GOCCs) shall submit their consolidated FY 2025 GAD Accomplishment Reports (ARs) to the Philippine Commission on Women (PCW) through the PCW Gender Mainstreaming Monitoring System (GMMS) on or before the following dates:

3 February 2026	Deadline for State Universities and Colleges (SUCs) to submit to the Commission on Higher Education (CHED) Regional Offices (except SUCs within BARMM and those with institutional autonomy).
11 February 2026	Deadline for submission to PCW of the following: a. Constitutional bodies b. Legislative and Judicial bodies c. Office of the President d. Office of the Vice-President e. Other Executive Offices (OEOs)
18 February 2026	Deadline for submission of Executive Departments and their attached agencies to PCW
24 February 2026	Deadline for submission of Government-Owned and/or -Controlled Corporations (GOCCs) to PCW.

4 March 2026	<p>Deadline for CHED Regional Offices to submit to PCW the reviewed FY 2025 GAD ARs of SUCs.</p> <p>Deadline for SUCs within BARMM and with institutional autonomy.</p>
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- 1.2. For SUCs, the GAD ARs submitted through the GMMS shall first be reviewed by the concerned CHED Regional Office. Once reviewed, the CHED Regional Office shall submit the GAD ARs to PCW within the prescribed period. SUCs¹ located in the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) and SUCs with institutional autonomy shall submit their GAD ARs directly to the PCW.
- 1.3. In line with the goal of transitioning from an activity-based to a results-based approach to GAD planning and budgeting, the following GMMS Version 3 pilot agencies shall use the revised GAD AR form and submit through GMMS Version 3 (<http://115.85.25.198>) following the schedule in Section 1.1:
- 1.3.1. Bureau of Fisheries and Aquatic Resources
 - 1.3.2. Commission on Higher Education
 - 1.3.3. Department of Agriculture
 - 1.3.4. Department of National Defense
 - 1.3.5. Department of Social Welfare and Development
 - 1.3.6. Department of Trade and Industry
 - 1.3.7. Development Bank of the Philippines
 - 1.3.8. Government Service Insurance System
 - 1.3.9. Land Bank of the Philippines
 - 1.3.10. National Economic and Development Authority
 - 1.3.11. Philippine Carabao Center
 - 1.3.12. Philippine Center for Postharvest Development and Mechanization
 - 1.3.13. Philippine Commission on Women
 - 1.3.14. Philippine Rice Research Institute
 - 1.3.15. Technical Education and Skills Development Authority

All other agencies shall continue using GMMS Version 2 for submission of their FY 2025 GAD AR.

- 1.4. Prior to the submission of the FY 2025 GAD AR, agencies shall register and/or update their enrolled user account(s) in the GMMS using the prescribed GMMS Registration Form [CAIRMD-F-001-GMMS-REGISTRATION-FORM-REV-01](#), following the instructions provided on the PCW website <https://pcw.gov.ph/gender-mainstreaming-monitoring-system/>. Failure to update GMMS user accounts may result in missed notifications and delays in the review of submitted reports. Agencies shall be held

¹ Adiong Memorial Polytechnic State College, Cotabato State University, Mindanao State University, Sulu State College, MSU Tawi-Tawi College of Technology and Oceanography, and Tawi-Tawi Regional Agricultural College.

responsible for any such delays arising from outdated or incorrect account information. Requests for account updates without the duly accomplished GMMS Registration Form shall not be processed by the PCW.

- 1.5. Considering that the GAD AR shall be consolidated by agency, the GAD expenditure of a regional office or a constituent unit may not necessarily reach five percent of its budget as long as the agency as a whole meets the minimum five percent (5%) GAD expenditure based on the agency's total budget appropriations.
- 1.6. To track the performance and accomplishments of various inter-agency committees or councils on women and gender equality concerns, member-agencies are requested to identify all committee or council-related activities implemented, including the cost expended as may be applicable.² The following are the specific inter-agency mechanisms:
 - 1.6.1. National Steering Committee on Women, Peace and Security (NSCWPS)³
 - 1.6.2. Inter-Agency Council Against Trafficking (IACAT)⁴
 - 1.6.3. Inter-Agency Council on Violence Against Women and their Children (IACVAWC)⁵
 - 1.6.4. Inter-Agency Oversight Committee on the Safe Spaces Act (IAOCSSA)
 - 1.6.5. National Implementation Team of the Responsible Parenthood and Reproductive Health (RPRH) Law
 - 1.6.6. Inter-Agency Committee on Gender, Children and Youth Statistics (IACGYCS)
 - 1.6.7. Inter-Agency Committee on the Prevention of Child, Early and Forced Marriage and Unions (IAC-PCEFMU)
 - 1.6.8. Diversity and Inclusion Committee
 - 1.6.9. Climate Change Advisory Board Members to Implement the Nationally Determined Contribution Gender Action Plan (NDC GAP) 2024-2030

Agencies may include details of the specific identified activities including the cost as an attachment document in the Remarks section of the report. Alternatively, these may be presented as a breakdown of the activities in the Actual Results column, or the entire activity/program may be tagged as part of implementing the related

² See Annex A for the List of Member Agencies.

³ PCW-OPAP Joint Memorandum Circular No. 2014-01: Integration of Women, Peace and Security Programs, Activities and Projects in Annual GAD Plans and Budgets and GAD Accomplishment Reports. <https://pcw.gov.ph/pcw-opap-joint-memorandum-circular-no-2014-01-integration-of-women-peace-security-paps-i-n-gpbs-gad-ars/>.

⁴ PCW-IACAT JMC 2023-01: Integration of Anti-Trafficking in Persons (ATIP) Programs, Activities and Projects (PAPs) in Annual GAD Plans and Budgets (GPBs) and GAD Accomplishment Reports (GAD ARs). <https://pcw.gov.ph/pcw-iacat-jmc-2023-01-re-integration-of-anti-trafficking-in-persons-atip-programs-activities-and-projects-paps-in-annual-gpbs-and-gad-ars/>.

⁵ National Action Plan to End Violence Against Women (NAP-EVAW) 2025-2029.

mandates and functions under the laws where the inter-agency mechanisms were created.

Agencies may also attach supporting details, when applicable, and shall provide sex-disaggregated data (SDD) in the actual results of the implemented activities. The SDD will aid the agencies to surface inequities or gaps related to access, participation and control of resources and benefits. It will also support the generation of gender statistics for policymaking and program development to ensure that women and men shall have equal access to development opportunities.

Example:

GAD Activity	Performance Indicators/Targets	Actual Results
Conduct of various advocacy activities on GAD and GAD-related laws	<p>No. of lecture fora conducted - (10)</p> <p>Sex-disaggregated data of the participants</p>	<p>Conducted Twenty-Eight (28) lecture fora:</p> <p>1. <i>Forum on Safe Spaces Act (Php 400,000) – attended by 300 participants (200 females, 100 males)</i></p> <p>2. <i>Forum on Anti-VAWC Law (Php 200,000) – attended by 100 participants (60 females, 40 males)</i></p>

- 1.7. Agencies are encouraged to report activities implemented, including the costs expended on the implementation of the following international commitments and recommendations:
 - 1.7.1. Recommendations from the Concluding Observations to the Ninth Periodic Report on the Implementation of the United Nations Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW);⁶
 - 1.7.2. Recommendations from the Agreed Conclusions of the 68th Session of the United Nations Commission on the Status of Women (UN CSW);⁷ and
 - 1.7.3. ASEAN Gender Mainstreaming Strategic Framework 2021-2025⁸

- 1.8. Agencies shall reflect accomplishments based on the targets indicated in their respective GPBs, indicating whether the activities were implemented or not implemented. The status of implementation shall be reflected in the Remarks column, with a brief explanation for

⁶ [Recommendations from the 9th Periodic Report on the CEDAW Concluding Observations.](#)

⁷ [Recommendations from the 68th Sessions of the UN CSW Agreed Conclusions.](#)

⁸ [ASEAN Gender Mainstreaming Strategic Framework 2021-2025.](#)

partially implemented activities, and justification for those not implemented or implemented but exceeded targets or budgets.

Example:

GAD Activity	Performance Indicators/Targets	Actual Results	Remarks
Conduct of various advocacy activities on GAD and GAD-related laws	No. of lecture fora conducted - (10) Sex-disaggregated data of the participants	Conducted Twenty-Eight (28) lecture fora: 1. Forum on Safe Spaces Act (Php 400,000) – attended by 300 participants (200 females, 100 males) 2. Forum on Anti-VAWC Law (Php 200,000) – attended by 100 participants (60 females, 40 males)	<i>Done - target exceeded as additional fora were conducted upon request of regional offices and partner agencies.</i>
Development and printing of IEC materials on the Safe Spaces Act (RA 11313)	No. of IEC materials on the Safe Spaces Act developed, printed, and distributed - (1) IEC materials developed and at least 300 copies printed and distributed	Layout and content of IEC materials developed and approved	<i>Partially done - materials developed but not yet printed and distributed due to procurement delays. For completion in the next fiscal year.</i>
Conduct of Gender Sensitivity Training for newly hired employees	No. of Gender Sensitivity Training sessions conducted - (2) Sex-disaggregated data of the participants	Not implemented	<i>Not done - not implemented due to overlapping activities and unavailability of participants during the scheduled period.</i>

1.9. Agencies are enjoined to document and take note of their best GAD-related practices as these may be included in the GAD Budget Report. Further, agencies are encouraged to upload all supporting documents and MOVs in a Google Drive folder for ease of access by both the PCW designated reviewer and the agency.

1.10. To attribute the expenditure of a major agency program/project to GAD in the FY 2025 GAD AR, agencies shall accomplish the Harmonized Gender and Development Guidelines (HGDG) **Project Implementation and Management, and Monitoring and Evaluation (PIMME) checklist (HGDG Boxes 16 & 17)** or the Facility Implementation, Management, and Monitoring and Evaluation (FIMME) checklist (HGDG Box F2), whichever is applicable, to assess the gender-responsiveness of the program/project implementation.

1.10.1 In accomplishing the HGDG PIMME/FIMME checklist, agencies

shall provide clear justification in the Remarks/Comments column for each indicator answered "Yes" or "Partly Yes," and attach the corresponding means of verification (MOV) to support validation of the HGDG score.

Agencies with attributed programs/projects shall consolidate all required documentation into a single Google Drive folder and submit the shareable link together with their GAD AR. The folder shall contain the appropriately accomplished HGDG PIMME/FIMME checklist and all supporting MOVs, such as reports, briefs, or evaluation documents.

Agencies shall ensure that the link remains active and fully accessible to the designated reviewer throughout the review period. All supporting documents or MOVs must be duly signed by both the Project Proponent and the Chairperson of the GFPS Technical Working Group, or authorized agency officials.

- 1.10.2. Copies of the results of the assessment using the HGDG PIMME/FIMME checklist and relevant supporting documents or means of verification (e.g., program/project brief and accomplishment reports, activity reports, monitoring and evaluation reports, expenditure details, and list of sex-disaggregated data or gender statistics that were used and/or collected, among others) shall be attached to the agency's GAD AR submission to substantiate the claimed GAD expenditure.
- 1.10.3. Agencies are likewise reminded not to include attributed programs without an accomplished HGDG, including appropriate justifications and supporting documents to validate the attribution. The attached HGDG PIMME/FIMME checklist, as well as its necessary supporting documents must be properly accomplished, preferably in typewritten form, and signed by the concerned signatories. This will ensure the integrity of the scores. Submissions that do not comply with these requirements shall be reflected in the PCW's final observations or remarks, which may affect the validation of the reported attribution.
- 1.10.4. The HGDG assessment score shall serve as the basis for determining the actual cost/expenditure that can be attributed to GAD and reflected in the GAD AR. The percentage score of the program/project in the HGDG PIMME/FIMME assessment **shall correspond to the percentage of the actual expenditure (not the budget)** of the agency's major program/project that may be attributed to GAD, provided that **programs/projects with HGDG PIMME/FIMME scores below 4.0 shall not be eligible for attribution**. The formula for computation shall be as follows:

$$\frac{\text{HG DG PIMME/FIMME Score}}{\text{Total HG DG Points}} \times 100\% = \% \text{ of annual program expenditure attributable to GAD}$$

$$(\% \text{ of annual program expenditure attributable to GAD}) \times (\text{annual program expenditure}) = \text{amount attributable to GAD in the AR}$$

$$\text{e.g. } \frac{16.5}{20} \times 100\% = 82.5\%$$

$$82.5\% \times \text{Php } 50 \text{ million} = \text{Php } 41,250,000.00$$

- 1.11. **The computation of the minimum five percent (5%) GAD expenditure shall be based on the agency's total budget appropriations provided in the FY 2025 General Appropriations Act (GAA) or, for GOCCs, their corporate operating budget (COB). Collections and budgets that are restricted for use by the agency or that do not entail actual cash disbursements, but only serve as entries in the accounting books may be excluded in the computation of the minimum five percent (5%) GAD expenditure, provided that the concerned agency shall submit to the PCW the corresponding documents that may serve as basis for granting the budget exclusion (e.g., interest expenses, debt servicing, etc.), subject to validation by the concerned oversight agencies, as applicable.**
- 1.12. **SUCs and GOCCs are required to provide a copy of their approved budget document (e.g., COB) to PCW. This document shall be attached to the GAD AR or sent to the review moderator through review.moderator@pcw.gov.ph, prior to or after the submission of the GAD AR.**
- 1.13. **All agencies are reminded to strictly observe the deadline set by the PCW for the submission of their GAD AR. To ensure timely compliance, agencies are enjoined to allocate sufficient time for the preparation of their report, including the conduct of internal meetings and consultations, particularly with regional offices, to consolidate and finalize all GAD initiatives and accomplishments. Agencies are likewise advised to plan and schedule activities that require approval from their Governing Board or other oversight bodies ahead of time to prevent delays that may affect compliance with the prescribed deadline.**
- 1.14. **No extensions for the submission of FY 2025 GAD AR shall be entertained, except on highly justifiable grounds and only upon prior written approval by the PCW. Reasons, such as the need to conduct additional activities, finalize documents requiring Board approval, or consolidate regional reports shall no longer be accepted as justifiable grounds for extension. The submission of the GAD AR is a mandatory requirement that must be complied with regardless of other ongoing activities or priorities of the agency during the**

submission period. Only GAD ARs submitted within the prescribed period (or within the approved extension not later than 31 March 2026) shall be considered as officially received by the PCW and used as basis for monitoring, evaluation, and reporting.

- 1.15. Furthermore, agencies are reminded that **system traffic may be expected on the actual deadline** of submission. Thus, PCW **strongly encourages agencies to submit their reports earlier** than the prescribed deadline to avoid technical difficulties or delays.
- 1.16. In case an agency encounters a **system error during submission**, it is advised to immediately contact the **GMMS Helpdesk** at **gmmshelpdesk@pcw.gov.ph** for assistance and proper documentation of the incident.
- 1.17. Non-submission of the FY 2025 GAD AR within the prescribed deadline may trigger compliance issues, including the possible issuance of an Audit Observation Memorandum (AOM) by the Commission on Audit (COA) and other related assessments on policy and budget compliance. Agencies are therefore expected to ensure timely submission and full compliance with the GAD AR requirements.

2.0. Review of the FY 2025 GAD AR

- 2.1. As provided in PCW-NEDA-DBM Joint Memorandum Circular No. 2022-01, **the PCW does not endorse GAD ARs**. Pursuant to Section 9.0 of the said Joint Memorandum Circular, the submission of annual GAD ARs of national government agencies shall not bear a GMMS barcode, which is issued only for endorsed GAD Plans and Budgets.
- 2.2. Once received, the PCW will review the GAD AR within 30 working days. Only one pass of review will be undertaken on the submitted GAD AR to ensure efficient reporting of agency accomplishments and to facilitate the effective and timely processing of data that will form part of the Annual GAD Budget Report.
- 2.3. The PCW shall commit to conduct the review within the designated months of the reporting cycle to promote consistency and efficiency in the evaluation process. The submission of the GAD AR shall already be considered the final pass, and the comments, observations, and remarks issued by PCW shall serve as the final observations and remarks, which agencies should note for reference in the preparation of their succeeding GAD ARs.
- 2.4. As part of PCW's efforts to ensure the efficient and effective processing of reported accomplishments, the data submitted through the GAD ARs will form part of the Annual GAD Budget Report. Agencies are reminded to note of activities or programs that are not reflected as part of the utilized GAD budget, particularly those indicated in the final remarks provided by the PCW. These may include programs, activities,

or projects that were found non-compliant to the set guidelines, does not address a gender issue, the activities cannot be directly charged to the GAD Budget, or the activity does not have sufficient documents to support the assessment.

- 2.5. Concerned agencies shall use the returned GAD AR with final comments, observations, and remarks as a reference or guide in the implementation of ongoing GAD programs, activities, and projects (PAPs), and in preparing their succeeding GPBs.

3.0. Generation and Dissemination of the PCW-Reviewed GAD AR

- 3.1. The final observations and remarks of the PCW shall be indicated in the "General Comments" section of the returned GAD AR, which may be viewed and downloaded from the GMMS. Once the GAD AR is returned with PCW's final observations and remarks, an online form link shall be provided. All agencies shall accomplish the prescribed online form. The data collected from the agencies' responses will be included and form part of the Annual GAD Budget Report.
- 3.2. Agencies shall print the returned GAD AR with PCW's final observations and remarks for signature, and submit signed copies to the PCW and their respective COA Audit Team. Below are the steps to generate the PDF copy of the GAD AR with the final observations and remarks:
 - 3.2.1. Click the "My GAD Profiles" menu;
 - 3.2.2. Select "List of GAD Plans and GAD ARs";
 - 3.2.3. Click the View icon under the Actions column;
 - 3.2.4. Click the Comment Reports icon on the upper left side portion of the window to view the reviewed GAD AR with PCW's comments, remarks, or observations; and
 - 3.2.5. Finally, click the PDF icon to generate the report.
- 3.3. GMMS Version 3 pilot agencies may coordinate directly with the PCW System Administrator through sysadmin@pcw.gov.ph for concerns related to the generation of the reviewed GAD AR.
- 3.4. Pursuant to the PCW Memorandum Circular No. 2025-05: Guidelines on the Establishment of GAD Corner, all agencies **shall publish their signed FY 2025 GAD AR in their physical and/or online GAD Corner or equivalent platforms** in line with the principles of transparency and accountability.⁹ This requirement is intended to ensure the publication of annual reports that include information on gender-related expenditures and the impacts of budgetary policies on gender equality.

⁹ PCW Memorandum Circular No. 2025-05: Guidelines on the Establishment of GAD Corner. <https://pcw.gov.ph/pcw-memorandum-circular-no-2025-05-guidelines-on-the-establishment-of-gad-corner/>.

- 3.5. Agencies are likewise encouraged to post briefers or summary materials on their GAD-related programs, projects, and activities (e.g., loan programs for women MSMEs, financial literacy initiatives for women small business owners), along with the results of the HGDG assessment, if available.
- 3.6. Sensitive or confidential information may be excluded from publication, provided that such exclusion complies with existing laws on data privacy and confidentiality, prior to the posting of the GAD AR on any of the aforementioned platforms.

ERMELITA V. VALDEAVILLA
Chairperson