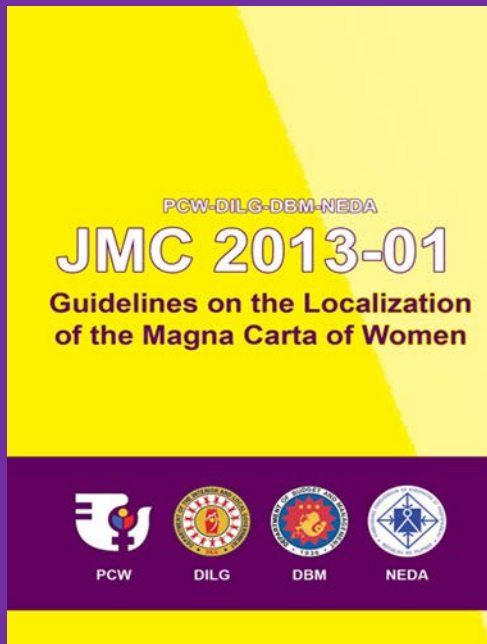
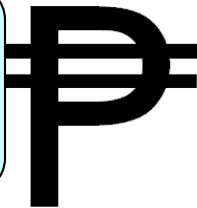
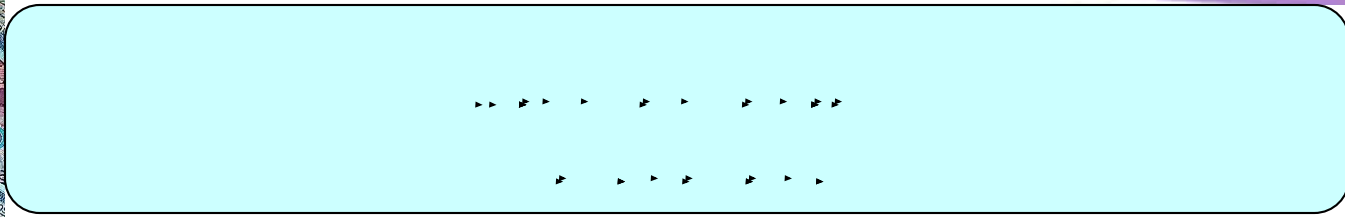


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# Section C of the JMC 2013-01: Gender and Development (GAD) Planning and Budgeting



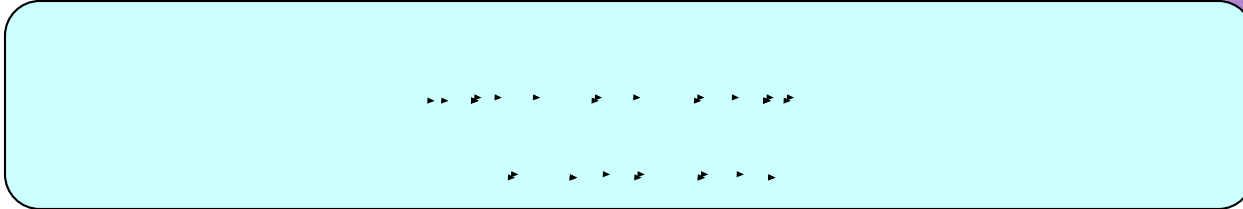
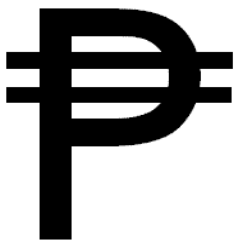


**1) At least five percent (5%) of the total LGU budget appropriations authorized under the Annual Budget shall correspond to activities supporting GAD PPAs.**

*GAD budget is not an additional budget and it may be drawn from MOOE, PS and CO. 5%GAD budget shall endeavor to influence the remaining 95% of the LGU budget toward gender-responsiveness.*

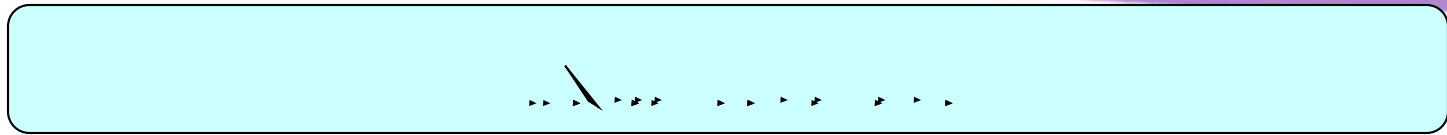
**2) The GAD budget maybe allocated using any or a combination of the following:**

- I. As a separate GAD fund to support GAD-focused PPAs;
- II. As fund to support integrating gender perspectives in the regular/flagship programs and projects;
- III. As counterpart fund to support GAD-focused PPAs.



- 3) The LGUs shall annually monitor & evaluate the utilization and outcome of the GAD budget in terms of its success in influencing the gender-responsive implementation of PPAs.
  
- 4) LGUs with ODA-funded projects shall allocate 5-30% of ODA funds to support gender-responsive PPAs.



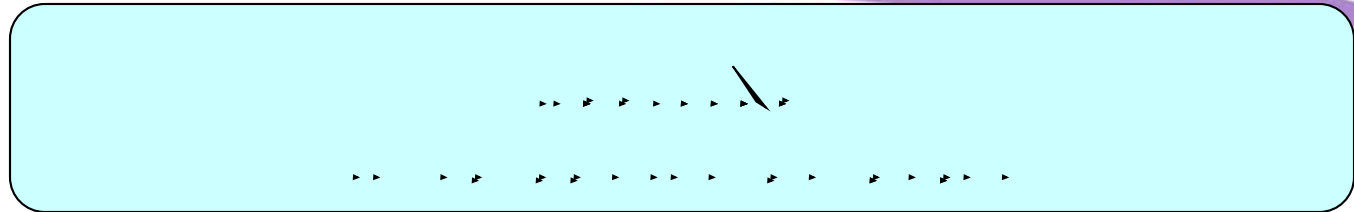


- a. To **gradually increase the gender-responsiveness** of LGU programs and projects, the LGU may attribute a portion or whole of their budgets supporting gender-responsive PPAs to the GAD budget.

To facilitate this, the LGU shall conduct a gender analysis of their programs and projects through the administration of the HGDG.

- b. If the LGU is not trained on the HGDG, it may propose a training program on the HGDG in its GPB for the incoming year or seek assistance of a gender analysis specialist/expert on the HGDG.
- c. HGDG yields a maximum score of 20 points for each program or project.

**Based on the HGDG score**, a percentage of the budget of the LGU's existing and proposed regular or flagship program/project **may be attributed to the GAD budget.**



1. **January (a year before budget year)** – the LCE shall issue a memorandum order to all LGU departments/offices for the preparation of their annual GPB and annual GAD AR (e.g. LGU FY 2016 GPB and FY 2014 GAD AR)
2. **January-February** – All LGU departments/offices including barangays shall formulate their GPBs and GAD ARs of the previous year for submission to the LGU GFPS.

LGUs shall submit their consolidated annual GAD ARs to the DILG Regional Offices, which in turn shall be submitted to the DILG Central Office for consolidation and submission to PCW.



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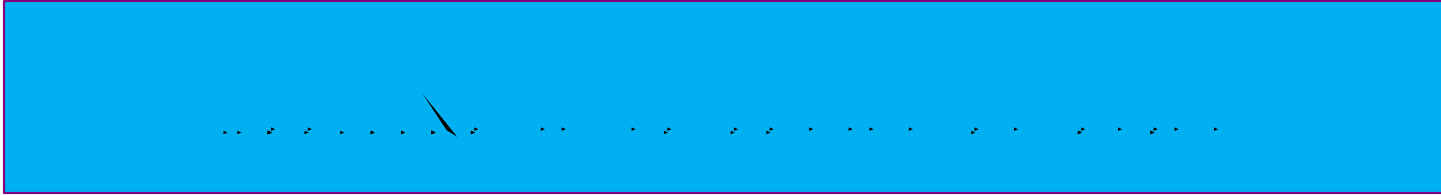
- 3. March** – The LGU GFPS TWG of component cities and municipalities shall review and consolidate the GPBs. The consolidated GPBs shall be submitted to the Provincial Planning and Development Offices (PPDO) to ensure the alignment of LGU GAD PPAs to the priorities of the province. Afterward, these shall be submitted to the DILG Regional Offices for review and **endorsement**.

For provinces, highly-urbanized cities (HUCs) and independent component cities (ICCs), the LGU GFPS TWG shall submit the GPBs to the DILG Regional Office for their review and **endorsement**.



4. **April-May** – **DILG-endorsed** LGU GPBs shall be returned to the concerned LGUs for integration of the GAD PPAs in the AIP.
5. **June-July** – the following activities are undertaken:
  - i. Integration of identified gender issues and concerns and GAD goals, strategies, objectives, targets and PPAs of the GPB during the formulation, updating or enhancement of the CLUP/CDP/PDPFP/ELA.
  - ii. Review the inclusion of the GAD PPAs of the GPB in the Local Development Investment Program (LDIP) before its approval.
  - iii. Issuance of the Budget Call by the LCE to all LGU departments/offices.





6. **July-August** – The following activities are undertaken:
  - i. Integration of the **endorsed** GPB in the annual budget proposals of LGU departments/offices; and
  - ii. The Local Finance Committee (LFC) shall ensure the integration of the GPB in the LGU budget proposals during the technical budget hearings.
  
7. **September** – The LFC shall ensure that the identified GAD PPAs are reflected in the Local Expenditure Program (LEP) and the Budget Expenditure and Sources of Financing (BESF).



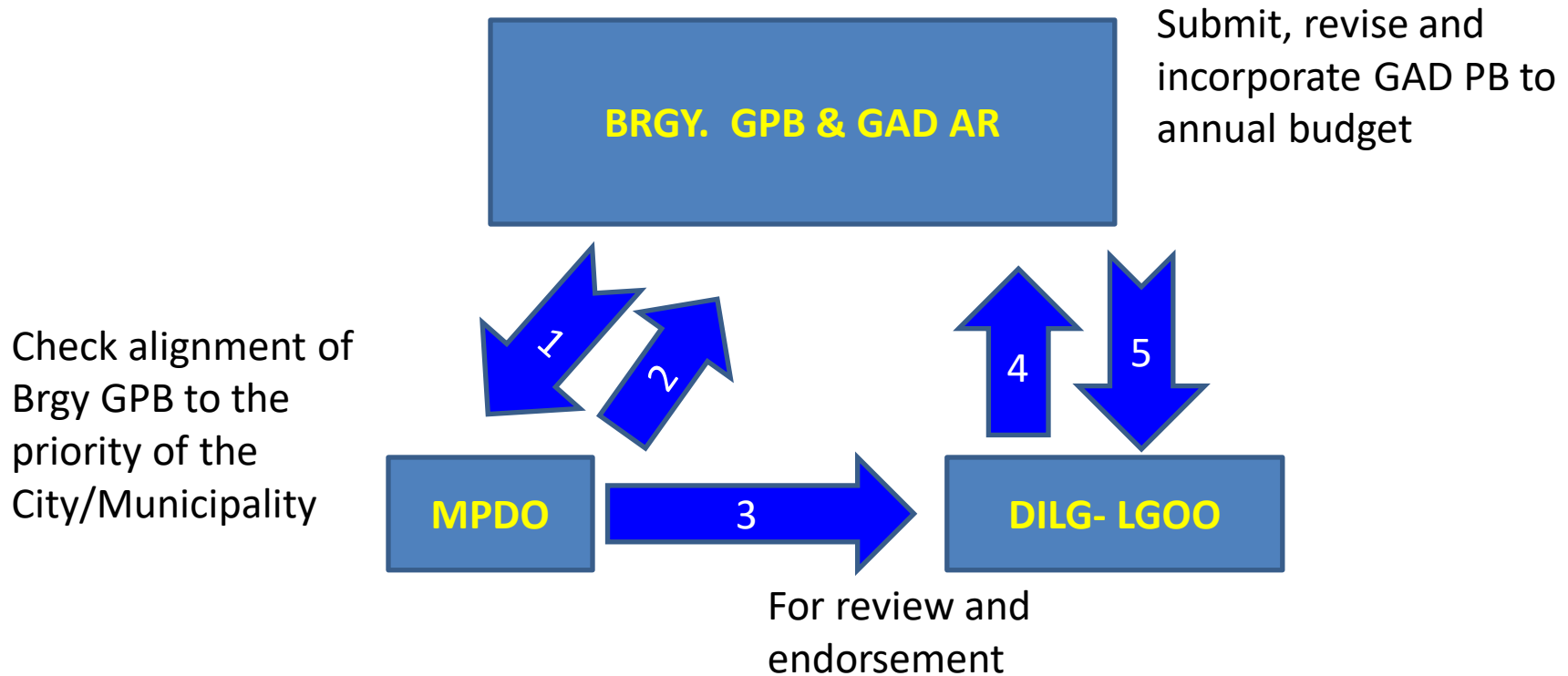
8. **October** – Not later than October 16, the LCE shall ensure that the identified GAD PPAs are included in the Budget Message and in the Executive Budget for submission to the Local Sanggunian for its enactment.
9. **Within 90 days** from the receipt of the submitted Annual or Supplemental Budgets, the DBM Regional Office shall review the annual or supplemental budgets of the HUCs, ICCs and provinces.

The Sangguniang Panlalawigan shall review the Municipal Annual/Supplemental Budgets. The Sangguniang Bayan/Panglungsod shall review the Barangay Annual/Supplemental Budgets. The DBM Regional Offices/Provincial/City/Municipal Sanggunian shall ensure that GAD PPAs have the required resource allocation in the Annual Budget.

*(Refer to Annex F: Flowchart of the GAD Planning and Budgeting Schedule).*



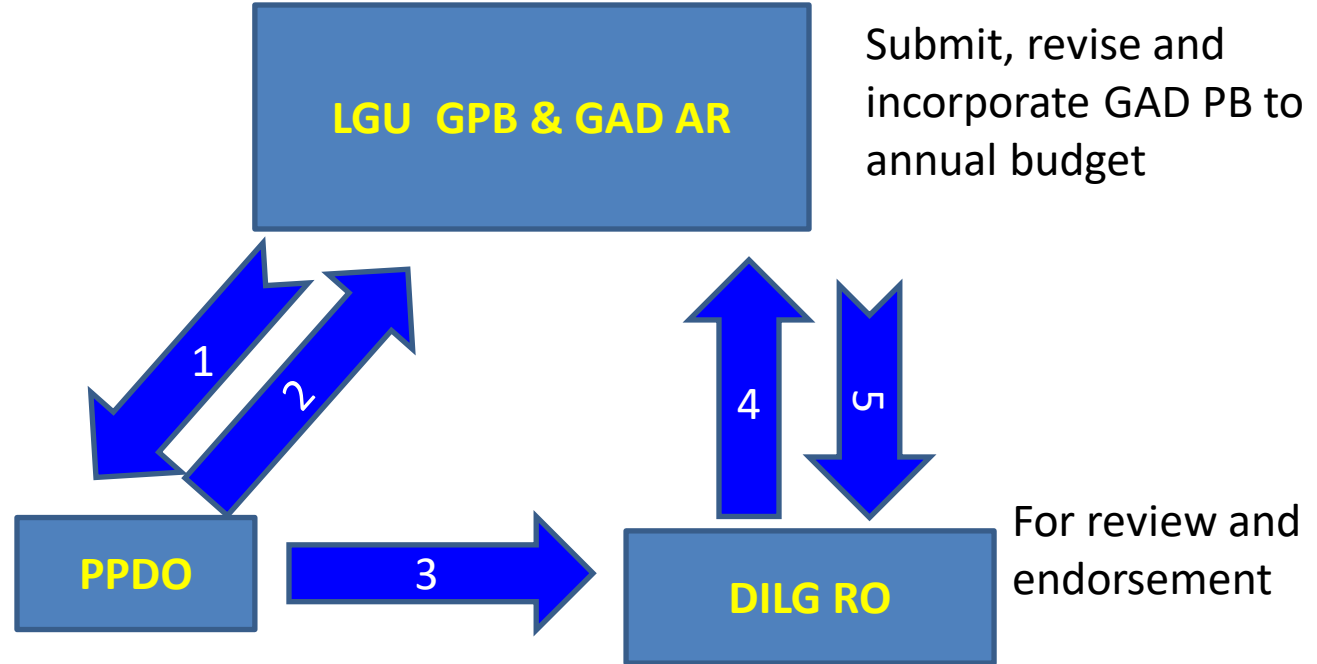
- *Barangays*





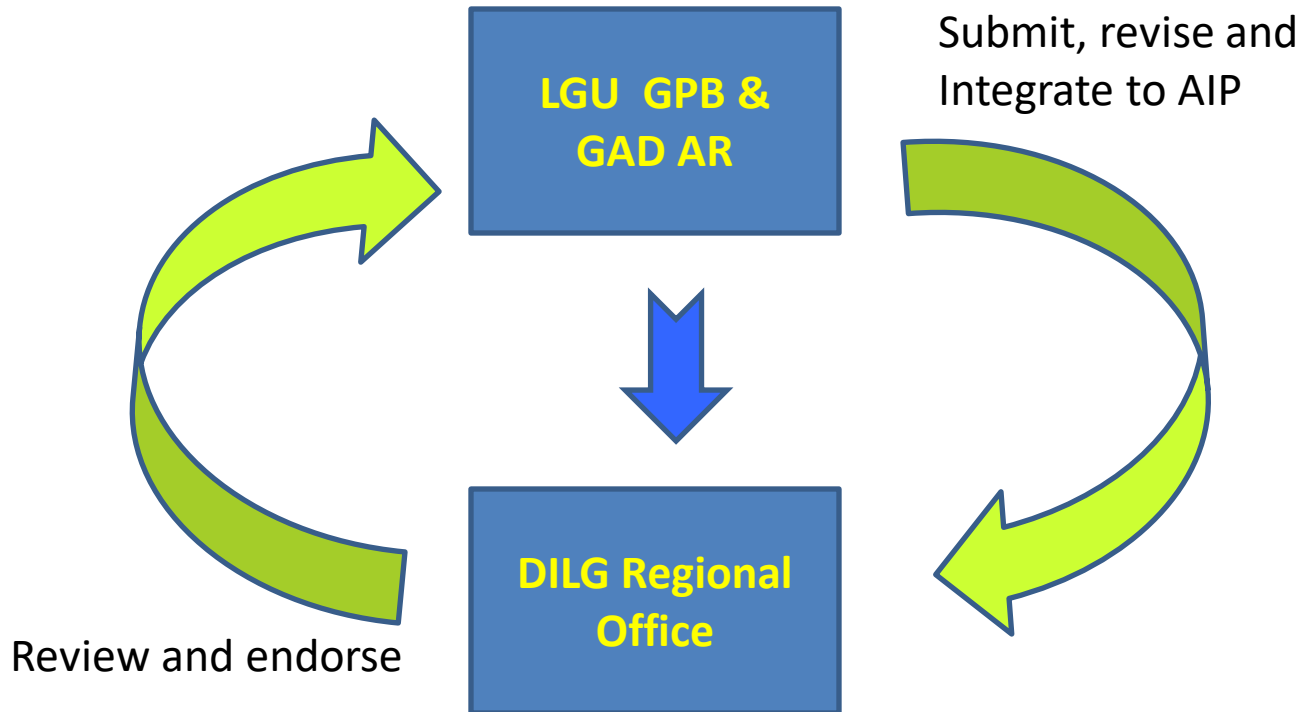
- *Component Cities & Municipalities outside MM*

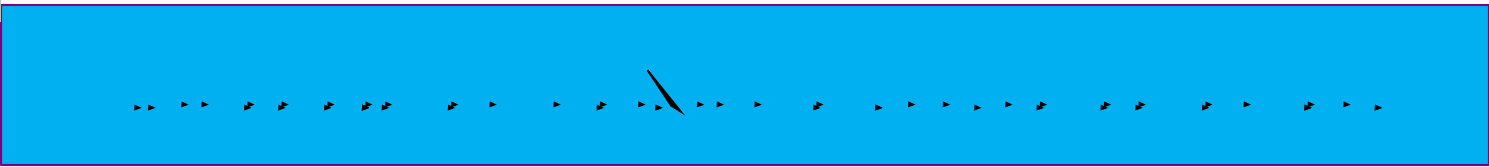
Check alignment of M/C GPB to the priority of Province





- *Provinces, HUCs, ICCs, Municipalities within MM*





1) Upon receipt of the enacted GPB which includes a certificate of approval endorsement from the concerned DILG Regional or Provincial Office, the LCE shall issue an appropriate policy directive, copy furnished the DILG Regional or Provincial Office, to disseminate and implement the GPB.

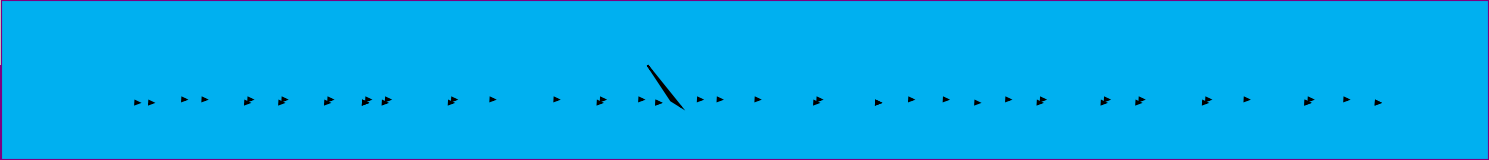
The directive shall also mandate the LGU GFPS to: a) provide technical assistance in the implementation of the GPB; b) monitor its implementation; c) ensure the preparation and submission of GAD AR; and d) consolidate reports on the implementation of the GPB.





- 2) The LGUs through their LCEs shall inform the DILG Regional Office or Provincial Office in writing if there are changes in the DILG-approved **endorsed** GPB and/or if there is a need to implement additional PPAs relevant to current gender issues or GAD-related undertakings.

**The DILG Regional or Provincial Office, in turn, shall acknowledge receipt of adjusted GPB and shall inform the LGUs if the GAD PPAs or activities in the adjusted GPB are in accordance with this JMC.**



- 3) As needed, LGUs may seek the assistance of DILG, PCW, DBM, NEDA, other oversight agencies, civil society organizations (CSOs), gender specialists/experts and other stakeholders in monitoring the results of their GAD PPAs.
  
- 4) The GFPS shall regularly monitor if the GAD budget is being spent for what it was intended for and check on the actual cost of implementing the GAD activities.





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**ANNEX D:**  
**GUIDE IN COMPLETING THE LGU  
GAD PLAN AND BUDGET FORM**



# OLD GPB FORM (JMC 2001-01)

LGU:

Department/Office

Calendar Year

GAD PAs	Gender-related issues addressed	Expected Output/Target Beneficiaries	Implementation Period	Performance Indicators	OPR	Budget Allocation
<b>Grand Total</b>						
<b>Prepared By:</b>			<b>Approved By:</b>			<b>Date</b>



## ANNUAL GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET FY \_\_\_\_\_

**Region:** \_\_\_\_\_  
**Province:** \_\_\_\_\_  
**City/Municipality:** \_\_\_\_\_  
**Total Budget of LGU:** \_\_\_\_\_  
**Total GAD Budget:** \_\_\_\_\_

Gender Issue/ GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Objective (3)	Relevant LGU PPA (4)	GAD Activity (5)	Performance Indicator (6)	Performance Target (7)	GAD Budget (8)			Office of Primary Responsibility (9)
							MOOE	PS	CO	
<i><u>Client-focused/GAD Mandate</u></i>										
<i><u>Organization-focused</u></i>										
<b>SUB-TOTAL</b>										
<b>GRAND TOTAL (MOOE+CO+PS)</b>										

**Prepared by:**  
 Chairperson, GFPS-TWG

**Approved by:**  
 Local Chief Executive

**Date:**  
 DAY/MM/YEAR



## COLUMN 1: GENDER ISSUE AND/OR GAD MANDATE

The gender issue could be client-or organization-focused.

- A client-focused gender issue refers to concerns arising from the unequal status of women and men stakeholders, clients, and or constituents of LGUs including the extent of their disparity over benefits from and contribution to a policy/ program and/or project of the LGU.
- An organization-focused gender issue points to the gap/s in the capacity of the LGU to integrate a gender dimension in its programs, systems or structure.



## **COLUMN 1: GENDER ISSUE AND/OR GAD MANDATE**

Cite relevant specific provisions from GAD-related laws (e.g. R.A. 9710 or the Magna Carta of Women) or plans that it needs to implement (e.g. establishment of VAW desks in every barangay).

The GAD Focal Point System (GFPS) shall prioritize in the LGU's succeeding GAD plan and budget (GPB) the following:

- recurring gender issues;
- results of the assessment of existing programs using the HGDG, GERL Ka Ba Self-Assessment and other relevant tools; and
- gender issues and concerns that have not been addressed in the previous year's GPB.



## **COLUMN 2: CAUSE OF THE GENDER ISSUE**

- Gender analysis proceeds from identifying the issue (what?) to explaining the issue (why the issue?)
- Establish the cause or causes of the issue to ensure that the GAD PPA will directly address the gender issue leading to its gradual or complete elimination.



### COLUMN 3: GAD OBJECTIVE

- This column responds to the gender issue including its cause or implement the specific GAD mandates relevant to the LGU.
- It spells out the result that the LGU intends to achieve. It may also be the intended result of the GAD mandate the LGU intends to implement.



## **COLUMN 4: RELEVANT LGU PPA**

This column indicates the relevant PPAs of the LGU that can be integrated with gender perspective to respond to the gender issues and/or implement the specific GAD mandate/s identified in Column 1.

This ensures that gender perspective is mainstreamed and sustained in the LGU's mandates and regular programs.





## COLUMN 5: GAD ACTIVITY

Similar to the GAD objective, the proposed GAD activities should respond to the gender issue including its cause/s or implement the specific GAD mandates relevant to the LGU.

The proposed GAD activity, which can either be client- or organization-focused, should be stated as clearly as possible to facilitate budgeting.

Gender Issue and/or GAD Mandate (1)	Cause of the Gender Issues (2)	GAD Objective (3)	Relevant LGU PPA (4)	GAD Activity (5)
<p><b><u>Client-Focused</u></b></p> <p>1) lack of access of marginalized and indigent women to social protection programs and services of the LGU on health</p>	<ul style="list-style-type: none"> <li>• Women are not aware of social protection programs</li> <li>• Lack of IEC campaigns on social protection programs</li> </ul>	<p>To increase and sustain access of indigent/marginalized women to social protection programs</p>	<p>Welfare and Development Program</p>	<ul style="list-style-type: none"> <li>• conduct massive information education campaign on the social protection program/scheme;</li> <li>• assist in the enrollment of the marginalized and indigent women to Philhealth;</li> <li>• facilitate the issuance/promulgate and implement an ordinance on access of women to the LGU's social protection program</li> </ul>

Gender Issue and/or GAD Mandate (1)	Cause of the Gender Issues (2)	GAD Objective (3)	Relevant LGU PPA (4)	GAD Activity (5)
<p><b><u>Organization-focused</u></b></p> <p>Slow progress of gender mainstreaming in the LGU</p>	<p>Absence of a GFPS or similar mechanism to lead gender mainstreaming in the LGU</p> <p>Lack of support on GAD initiatives from LGU officials</p>	<p>To facilitate and sustain gender mainstreaming in the LGU</p> <p>To address the gap of the LGU in integrating gender dimension in its programs and or services</p>	<p>Capacity Development Program</p>	<p>a) issuance of an executive order for the creation and/or strengthening of the GFPS or similar mechanism;</p> <p>b) creation and/or strengthening of the GFPS in the LGU; and</p> <p>c) Orient/Capacitate LGU officials on GAD</p>



## COLUMN 6: PERFORMANCE INDICATORS

The performance indicators are quantitative or qualitative means to measure achievement of the results of the proposed activity and how they contribute to the realization of the GAD objective.

Quantitative indicators are measures or evidence that can be counted such as, but not limited to, number, frequency, percentile, and ratio.

Qualitative indicators are measures of an individual or group's judgment and/ or perception of established standards, the presence or absence of specific conditions, the quality of something, or the opinion about something

Gender Issue and/or GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Objective (3)	Relevant LGU PPA (4)	GAD Activity (5)	Performance Indicator (6)
<p><u>Client-Focused</u></p> <p>1) lack of access of marginalized and indigent women to social protection programs and services of the LGU on health</p>	<ul style="list-style-type: none"> <li>• Women are not aware of social protection programs</li> <li>• Lack of IEC campaigns on social protection programs</li> </ul>	<p>To increase and sustain access of indigent/marginalized women to social protection programs</p>	<p>Welfare and Development Program</p>	<ul style="list-style-type: none"> <li>• conduct massive information education campaign on the social protection program/scheme;</li> <li>• assist in the enrollment of the marginalized and indigent women to Philhealth;</li> <li>• promulgate and implement an ordinance on access of women to the LGU's social protection program</li> </ul>	<p># of marginalized and indigent women enrolled in Philhealth (<i>quantitative indicator</i>)</p> <p>Presence of an ordinance supporting marginalized and indigent women's access to the social protection programs of the LGU (<i>qualitative</i>)</p>

Gender Issue and/or GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Objective/ (3)	Relevant LGU PPA (4)	GAD Activity (5)	Performance Indicator (6)
<p><u>Org-focused</u></p> <p>Slow progress of gender mainstreaming in the LGU</p>	<p>Absence of a GFPS or similar mechanism to lead gender mainstreaming in the LGU</p> <p>Lack of support on GAD initiatives from LGU officials</p>	<p>To facilitate and sustain gender mainstreaming in the LGU</p> <p>To address the gap of the LGU in integrating gender dimension in its programs and or services</p>	<p>Capacity Development Program</p>	<p>a) issuance of an executive order for the creation and/or strengthening of the GFPS or similar mechanism;</p> <p>b) creation and/or strengthening of the GFPS in the LGU; and</p> <p>c) Orient/Capacitate LGU officials on GAD</p>	<p>Number of GFPS members trained on GAD over total number of GFPS members (<i>quantitative</i>)</p> <p>Level of knowledge, skills and attitudes (KSAs) of GFPS members on GAD (<i>qualitative</i>)</p>



## **COLUMN 7: PERFORMANCE TARGETS**

The target is an important consideration in budgeting for it specifies what the LGU's GPB intends to achieve within one year in relation to the GAD objective.

The target should be realistic and attainable within the implementation period and should be set against a baseline data.

Monitoring and evaluating the GPB will largely be based on attainment of targets and performance indicators.

Gender Issue/ GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Objective (3)	Relevant LGU PPA (4)	GAD Activity (5)	Performance Indicator (6)	Performance Target (7)
<p><b><u>Client-Focused</u></b></p> <p>1) lack of access of marginalized and indigent women to social protection programs and services of the LGU on health</p>	<ul style="list-style-type: none"> <li>• Women are not aware of social protection programs</li> <li>• Lack of IEC campaigns on social protection programs</li> </ul>	<p>To increase and sustain access of indigent/marginalized women to social protection programs</p>	<p>Welfare and Development Program</p>	<ul style="list-style-type: none"> <li>• conduct massive information education campaign on the social protection program/scheme;</li> <li>• assist in the enrollment of the marginalized and indigent women to Philhealth;</li> <li>• promulgate and implement an ordinance on access of women to the LGU's social protection program</li> </ul>	<p>Number of marginalized and indigent women enrolled in the Philhealth (<i>quantitative indicator</i>)</p> <p>Presence of an ordinance supporting marginalized and indigent women's access to the social protection programs of the LGU (<i>qualitative</i>)</p>	<p>a) x number of IEC campaigns on the social protection program or scheme conducted by end of the year;</p> <p>b) x number of marginalized and indigent women assisted in the enrollment to Philhealth by 1st quarter; and</p> <p>c) ordinance on the access of women to social protection program of the LGUs issued by end of the year.</p>



Gender Issue/ GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Objective (3)	Relevant LGU PPA (4)	GAD Activity (5)	Performance Indicator (6)	Performance Target (7)
<p><u>Org-focused</u></p> <p>Slow progress of gender mainstreaming in the LGU</p>	<p>Absence of a GFPS or similar mechanism to lead gender mainstreaming in the LGU</p> <p>Lack of support on GAD initiatives from LGU officials</p>	<p>To facilitate and sustain gender mainstreaming in the LGU</p> <p>To address the gap of the LGU in integrating gender dimension in its programs and or services</p>	<p>Capacity Development Program</p>	<p>a) issuance of an executive order for the creation and/or strengthening of the GFPS or similar mechanism;</p> <p>b) creation and/or strengthening of the GFPS in the LGU; and</p> <p>c) institutionalization of gender-responsive PPAs in the LGU.</p>	<p>Number of GFPS members trained on GAD over total number of GFPS members (<i>quantitative</i>)</p> <p>Level of knowledge, skills and attitudes (KSAs) of GFPS members on GAD (<i>qualitative</i>)</p>	<ul style="list-style-type: none"> <li>• X number of GFPS members and LGU employees trained on GST++ by 1<sup>st</sup> quarter of the year</li> <li>• One executive order on reconstitution/strengthening of the LGU GFPS issued by end of the year</li> </ul>



## COLUMN 8: GAD BUDGET

The GAD budget is the cost of implementing the GAD plan. For more realistic budgeting, the cost of implementing each activity should be estimated by object of expenditure.

The GAD budget may be drawn from the LGU's MOOE, CO, and/or PS based on the LGU's approved budget. All LGUs shall allocate at least five percent (5%) of their annual budget appropriations to support their respective GAD PPAs.

In determining what can or cannot be charged to the GAD budget, the primary consideration is the **gender issue** being addressed by the expense or activity.

Gender Issue/ GAD Mandate (1)	Cause of the Gender Issue (2)	GAD Objective (3)	Relevant LGU PPA (4)	GAD Activity (5)	Performa nce Indicator (6)	Performa nce Target (7)	GAD Budget (8)
Client- focused						<p><i>Massive information dissemination campaign on social protection programs, the LGU should cost the ff:</i></p> <ul style="list-style-type: none"> <li>• supplies for the development, printing and dissemination of the IEC materials</li> <li>• transportation in the conduct of the information campaign, if information campaign is through a forum or consultations</li> <li>• food for x number of persons for x number of days</li> <li>• professional fee for resource persons, communication costs for coordination, among others.</li> </ul>	

**It is possible that certain activities do not have direct cost implications.**



## **COLUMN 9: OFFICE OF PRIMARY RESPONSIBILITY** **(OPR)**

This column specifies the unit or office within the LGU tasked to implement a particular GAD activity.

The responsible unit shall have direct knowledge or involvement in GAD PPAs and shall periodically report on the progress of implementing its assigned tasks to the LGU's LCE and/ or GFPS.



## Application of HGDG to GAD Planning and Budgeting

➤ PCW-NEDA-DBM Joint Circular 2012-01 for NGAs and PCW-DILG-DBM-NEDA Joint Memorandum Circular 2013-01, states that NGAs/LGUs “may attribute a portion or the whole budget of major programs” to their GPBs using the HGDG tool.

### Planning

- A tool for reviewing programs and projects
- Opens up possibilities of identifying areas for action to enhance mainstream program/ project implementation

### Budgeting

- Estimation of how much of program/project budget can be attributed to the GAD budget



## What programs or projects can be attributed to the GAD budget?

- Flagship or major programs of the agency/LGU should be included. This is an indication of serious intent by the agency to address gender equality and women's development and empowerment in its mainstream operations and programs.
- For other programs or projects: only those programs or projects that are 'gender sensitive', or have reached a minimum GAD score of 4.0.

Gender Issue and/or GAD Mandate	Cause of the Gender Issue	GAD Result Statement /GAD Objective	Relevant Agency MFO/PAP	GAD Activity	Performance Indicators	Performance and Target	GAD Budget	Responsible Unit/Office
High level of maternal mortality rate despite intensified implementation of the MNCHN Project	Despite the availability of pre-natal and post-natal services in HSFs, the number of women availing the services is still low	To increase the number of women availing pre-natal and post-natal services  <i>(Increase the HGDG rating of the MNCHN Project from 9 to 15)</i>	Maternal and Neonatal Care Program	Increase the number of Community Health Teams (CHTs) in far flung /remote areas  Conduct of Training on the Gender-Sensitive Handling of Clients for HSPs	25% increase in the number of women who availed pre-natal and post-natal services	Conduct of 3 batches of training on the Gender-Sensitive Handling of Clients for HSPs	<b>Total Attributable Budget: 40 million (50% of the Project Budget for 2015)</b>  <b>HGDG rating: 9.0</b>	MNCHN PMO



## **EXPENSES THAT CAN BE CHARGED TO THE GAD BUDGET**

- 1) Programs, projects, activities (PPAs) included in the DILG-endorsed LGU GAD plan, including relevant expenses such as supplies, travel, food, board and lodging, professional fees, among others;
- 2) Capacity development on GAD (e.g. Gender Sensitivity Training; Gender Analysis, Gender-responsive Planning and Budgeting, among others.);
- 3) Activities related to the establishment and/strengthening of enabling mechanisms that support the GAD efforts of LGUs (e.g. GAD Focal Point System, VAW desks, among others);
- 4) Salaries of LGU personnel assigned to plan, implement and monitor GAD PPAs on a full-time basis, following government rules in hiring and creating positions;
- 5) Time spent by LGU GAD Focal Point System members or LGU employees doing GAD related work. Overtime work rendered in doing GAD related PPAs may be compensated through a compensatory time off (CTO), following government accounting and auditing rules and regulations;





## **EXPENSES THAT CAN BE CHARGED TO THE GAD BUDGET**

- 6) Salaries of police women and men assigned to women's desks;
- 7) Salaries of personnel hired to manage/operate the GAD Office, if established;
- 8) LGU programs that address women's practical and strategic needs (e.g. day care center, breastfeeding rooms, crisis or counseling rooms for abused women and children, halfway houses for trafficked women and children, gender-responsive family planning program, among others);
- 9) Construction expenses for the following : a) Day care center; b) VAWC Center; c) Halfway Houses for trafficked women and girls; and d) Women crisis center
- 10) Consultations conducted by LGUs to gather inputs for and/or to disseminate the GAD plan and budget;
- 11) Payment of professional fees, honoraria and other services for gender experts or gender specialists engaged by LGUs for GAD-related trainings and activities; and
- 12) IEC activities (development, printing and dissemination) that support the GAD PPAs and objectives of the LGUs.



**Remember!**

The expenditures although allowed, must still follow government accounting rules and regulations.



## **EXPENSES THAT CANNOT BE CHARGED TO THE GAD BUDGET**

- Programs, projects, activities (PPAs) that are not in the LGU's DILG-endorsed GAD plan;
- Personal services of women employees **unless** they are working full time or part time on GAD PPAs;
- Honoraria for LGU's GFPS members or other employees working on their LGU GAD programs;
- Salaries of casual or emergency employees **UNLESS** they are hired to assist in GAD-related PPAs;
- Provision of contingency funds or "other services" of PPAs; and
- Purchase of supplies, materials, equipment and vehicles for the general use of the LGU.
  
- The following expenses **CAN NOT** be charged to the GAD budget **UNLESS** they are justified as clearly addressing a specific gender issue:
  - Physical, mental and health fitness including purchase of supplies, materials, equipment and information dissemination materials;
  - Social, rest and recreation activities; and
  - Religious activities and implementation of cultural projects;

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**ANNEX E:  
GUIDE IN COMPLETING THE LGU GAD  
ACCOMPLISHMENT REPORT FORM**

# OLD GAD AR FORM (JMC 2001-01)



<b>Basic Standard Services for Women</b>	<b>Major Accomplishments</b>	<b>Cost of Activities</b>	<b>Status of Project Period</b>	<b>Constraints Encountered/ Major Concerns</b>
			Grand Total	

Prepared by: \_\_\_\_\_ Approved by: \_\_\_\_\_

Recommending Approval: \_\_\_\_\_

\_\_\_\_\_  
Local Chief Executive

**ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT**  
 FY \_\_\_\_\_



Region: \_\_\_\_\_  
 Province: \_\_\_\_\_  
 City/Municipality: \_\_\_\_\_  
 Total Budget of LGU: \_\_\_\_\_

<b>Gender Issue/ GAD Mandate</b>	<b>Cause of the Gender Issue</b>	<b>GAD Objective</b>	<b>Relevant LGU PPA</b>	<b>GAD Activity</b>	<b>Performance Indicator</b>	<b>Target</b>	<b>Actual Results</b>	<b>Total Approved GAD Budget</b>	<b>Actual Cost or Expenditure</b>	<b>Variance /Remarks</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
<u><i>Client-focused/ GAD Mandate</i></u>											
<u><i>Org-focused</i></u>											
<b>TOTAL</b>											
<b>Prepared by:</b> Chairperson, GFPS-TWG				<b>Approved by:</b> Local Chief Executive				<b>Date:</b> DAY/MM/YEAR			



- **Column 8: Actual Results**

This column reflects all the results/ outputs of the GAD activities that were conducted and or implemented. It shall provide a description of the change that has occurred after implementing a particular GAD activity. The LGU must also indicate the accomplishment of previously identified targets.

- **Column 9: Total Approved GAD Budget**

This column reflects the approved total GAD budget.

- **Column 10: Actual Cost or Expenditure**

This column shows the actual cost or expenditure in implementing the identified GAD activities of the previous GPB. To avoid double counting and attribution, the LGU shall provide a breakdown of the expenditure, if necessary.

- **Column 11: Variance/Remarks**

This column shall indicate any deviation from the identified results, activities and targets. The reasons for the deviation as well as the factors that have facilitated or hindered the implementation of the LGU-approved GPB shall also be cited.