



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF ANGELES CITY

09 Sept 2026

DIVISION MEMORANDUM

No. , s. 2026

GUIDELINES FOR THE PREPARATION AND SUBMISSION OF THE FY 2027 GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET (GPB)

To: Assistant Schools Division Superintendent
Chiefs, CID and SGOD
Public Elementary and Secondary School Principals
All Others Concerned

1. The Department of Education, through the Office of the Undersecretary for Human Resource and Organizational Development, issued **DM-OUHRODI-2026-3601**, dated August 24, 2026, entitled **“Guidelines for the Preparation and Submission of the Fiscal Year (FY) 2027 Department of Education (DepEd) Gender and Development (GAD) Plan and Budget (GPB).”**
2. The issuance provides the guidelines and procedures for the formulation, consolidation, and submission of the FY 2027 DepEd GAD Plan and Budget. It emphasizes a **participatory, consultative, inclusive, evidence-based, results-based, and top-down approach** in the preparation of the GPB.
3. In accordance with the said guidelines, **all public schools are no longer required to prepare and submit their own GAD Plan and Budget**. The FY 2027 GPB shall adopt a top-down approach to ensure strategic, aligned, and unified GAD programs, projects, and activities across governance levels.
4. Nevertheless, **School Principals and/or School GAD Focal Persons are encouraged to participate in orientations, consultations, and other activities** related to the preparation of the FY 2027 GPB and to facilitate school-level discussions on priority gender issues and concerns that may be considered in the final GPB.
5. School Principals and School GAD Focal Persons are likewise advised to take note of the provisions of the attached guidelines, particularly those concerning the identification of gender issues, gender-responsive and gender-transformative interventions, and the appropriate implementation and documentation of GAD-related activities.
6. Attached is the Memorandum DM-OUHRODI-2026-3601 titled “GUIDELINES FOR THE PREPARATION AND SUBMISSION OF THE FISCAL YEAR (FY) 2027 DEPARTMENT OF EDUCATION (DEPED) GENDER AND DEVELOPMENT (GAD) PLAN AND BUDGET (GPB)”, for reference.
7. For inquiries and clarifications, concerned personnel may coordinate with the Division GAD Focal.



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Republic of the Philippines
Department of Education

REGION III

SCHOOLS DIVISION OFFICE OF ANGELES CITY

8. Immediate dissemination of and strict compliance with this Memorandum is directed.



Digitally signed by
Edgard C.
Domingo
Date: 2026.09.09
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ENGR. EDGARD C. DOMINGO PhD, CESO V
Schools Division Superintendent *eh*

Encl.: NONE

References: RA No. 9710; PCW-DBM-NEDA JMC No. 2022-01;
PCW MC No. 2026-04; DepEd Order No. 63, s. 2012;
DepEd Order No. 032, s. 2017; and DepEd Memorandum DM-OUHRODI-2026-3601

To be indicated in the Perpetual Index
under the following subjects:

GENDER AND DEVELOPMENT

GAD PLAN AND BUDGET

NMM/EPS II- HRD/September 09, 2026



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Republika ng Pilipinas
Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE

MEMORANDUM

DM-OUHRODI-2026-3601

FOR : **Undersecretaries**
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Division Chiefs
Big-Ticket Program Owners and Implementers
Planning and Budget Officers
Permanent and Alternate Members of the GAD Focal Point System (GFPS) in CO, ROs, SDOs, and Schools
Public Elementary and Secondary School Heads
All Others Concerned

FROM :  **WILFREDO E. CABRAL**
E-signed by
Wilfredo Cabral
03/20/2026, 5:44:42 AM
*Undersecretary for Human Resource and
Organizational Development, and Infrastructure*

SUBJECT : **GUIDELINES FOR THE PREPARATION AND SUBMISSION OF
THE FISCAL YEAR (FY) 2027 DEPARTMENT OF EDUCATION
(DEPED) GENDER AND DEVELOPMENT (GAD) PLAN AND
BUDGET (GPB)**

DATE : 24 August 2026

I. BACKGROUND

1. Pursuant to Section 36 of **Republic Act (RA) No. 9710**, otherwise known as the *Magna Carta of Women (MCW)*; **PCW-DBM-NEDA Joint Memorandum Circular (JMC) No. 2022-01**, titled *Revised Guidelines for the Preparation of Annual Gender and Development (GAD) Plans and Budgets and GAD Accomplishment Reports to Implement the Magna Carta of Women*; **PCW Memorandum Circular (MC) No. 2026-04**, titled *Preparation and Online Submission of Fiscal Year (FY) 2027 Gender and Development (GAD) Plans and Budget*; and other applicable laws, rules, and policy issuances on GAD planning and budgeting, the Department of Education (DepEd) hereby issues these **Guidelines for the Preparation and Submission of the FY 2027 GAD Plan and Budget (GPB)**.
2. In accordance with Section 36(a) of the MCW, the GAD budget shall constitute **at least five percent (5%) of the agency's total budget appropriations**. Failure to

comply with this requirement may result in the **non-endorsement** of the GPB by the Philippine Commission on Women (PCW).

3. As provided under PCW MC No. 2026-04, the computation of the minimum five percent (5%) GAD budget shall be based on the agency's total budget appropriations reflected in the FY 2027 National Expenditure Program (NEP). The GAD budget may be sourced from the agency's Maintenance and Other Operating Expenses (MOOE), Capital Outlay (CO), and/or Personnel Services (PS). Once the FY 2027 General Appropriations Act (GAA) has been approved, the Department shall update the total budget appropriations reflected in the GPB accordingly.
4. As stipulated in PCW-DBM-NEDA JMC No. 2022-01, compliance with the minimum five percent (5%) GAD budget requirement shall be assessed at the **agency level and not at the constituent-unit level** (e.g., regional offices, schools division offices, and schools). Consequently, the GAD budget of a Regional Office (RO) or any constituent unit may be less than five percent (5%) of its total annual budget allocation, provided that the **Central Office (CO) ensures that the Department, as a whole, meets the minimum five percent (5%) GAD budget requirement** based on its total budget appropriations.
5. Item 4 of DepEd Order No. 63, s. 2012, otherwise known as the *Guidelines on the Preparation of Gender and Development (GAD) Plans, Utilization of GAD Budgets, and Submission of Accomplishment Reports*, emphasizes that the GAD budget **is neither an additional allocation nor a separate five percent (5%) set aside from the agency's total budget appropriations**. Rather, the annual GAD budget shall be determined based on approved gender-responsive and gender-transformative programs, projects, and activities (PPAs) that address identified gender issues and are informed by relevant research and gender analysis.

II. GENERAL PROVISIONS

6. The FY 2027 DepEd GPB (hereinafter referred to as the GPB) shall consist of the following components:
 - a. Client-focused gender issues¹;
 - b. Organization-focused gender issues²;
 - c. Relevant GAD mandates³;
 - d. Select big-ticket programs⁴ for HGDG⁵ attribution;
 - e. Externally funded ⁶programs and projects, where applicable.

*Note: The **initial GPB** may be accessed through this link: <https://tinyurl.com/FY2027DepEdGPB>. For a detailed discussion of the foregoing components, please refer to **ANNEX A**.*

¹ **Client-focused gender issues** pertain to the unequal status of women and men stakeholders of the agency, including the extent of their disparity over benefits from and contribution to a policy/ program and/or project of the agency.

² **Organization-focused gender issues** are gaps in the capacity of the organization to integrate a gender dimension in its programs, systems, or structures.

³ **Relevant GAD Mandates** refer to DepEd's commitments and responsibilities arising from national laws and policies, membership in GAD-related inter-agency bodies, international commitments and agreements, and the implementation of mandated gender mainstreaming initiatives under the Gender-Responsive Basic Education (GRBE) Policy. These mandates serve as the legal and policy basis for the inclusion of GAD-related PPAs in the GPB and contribute to the achievement of gender equality, women's empowerment, and social inclusion outcomes.

⁴ **Big-Ticket Programs** are priority and high-cost long-term programs that significantly impact the delivery of education programs.

⁵ The **Harmonized Gender and Development Guidelines (HGDG)** tool is a framework used to assess and enhance the gender-responsiveness of programs and projects, ensuring integration of gender perspectives throughout the project cycle.

⁶ In line with applicable policies on the integration of the HGDG in project evaluation processes, the applicable HGDG checklist shall be accomplished and submitted to the Department of Economy, Planning and Development Secretariat for covered **externally funded programs and projects**.

7. The gender issues and GAD mandates included in the GPB are anchored on the (a) **DepEd Order No. 032, s. 2017** or the *Gender-Responsive Basic Education (GRBE)* policy, (b) the Department's **draft GAD Agenda**⁷, (3) **relevant national and international laws, frameworks, and commitments** that promote accessible, equitable, and quality education, gender equality, women's empowerment, and the elimination of discriminatory practices; and (d) **other gender-related laws and policy imperatives**.
8. The GPB shall be formulated in a **participatory** and **consultative** manner, putting a premium on stakeholder engagement and an evidence-based development process.
9. To ensure coherence and establish logical linkages among the proposed GAD PPAs, a **results-based approach** shall be adopted to clearly demonstrate the relationship among the identified gender issues, strategic objectives, intended outcomes, outputs, performance indicators, targets, and corresponding budget allocations. In addition, the identification of **outcome-level indicators** that capture changes in gender equality and women's empowerment outcomes is encouraged, **alongside output indicators**, to strengthen monitoring, evaluation, and evidence-based planning, decision-making, and resource allocation.
10. The formulation of the GPB shall likewise be guided by an **intersectionality lens**, recognizing that individuals may experience overlapping and compounding forms of discrimination based on factors such as disability, age, ethnicity, sexual orientation, gender identity and expression, displacement, and other social identities.
11. Guided by the intersectionality framework, the Department shall adopt **inclusive and gender-responsive strategies** in the GPB to address the diverse and intersecting vulnerabilities of learners, personnel, and stakeholders, in accordance with existing GAD-related laws, policies, and frameworks.
12. Likewise, the Department shall include **gender-transformative PPAs** in the GPB that seek to challenge discriminatory gender norms and address the root causes of gender inequality within institutional systems and the broader education sector. To better illustrate the distinction between these two approaches, illustrative examples of both approaches are indicated in **ANNEX B**.
13. The formulation of the GPB shall further be guided by the **Gender Equality, Disability, and Social Inclusion (GEDSI)** and/or **Gender Equality and Social Inclusion (GESI)** frameworks, which function as analytical tools to strengthen the implementation of GAD by ensuring that policies and programs respond to the full diversity of people's lived realities. These **frameworks shall serve as complementary lenses, and not substitutes for GAD**.
14. The GPB shall also include PPAs related to DepEd's **membership to various GAD-related inter-agency committees, councils, and bodies**, such as, but not limited to:
 - a. National Steering Committee on Women, Peace and Security (NSCWPS);
 - b. Inter-Agency Council Against Trafficking (IACAT);

⁷ **GAD Agenda** is the Department's strategic framework and plan on gender mainstreaming and achieving women's empowerment and gender equality outcomes.

- c. Inter-Agency Council on Violence Against Women and their Children (IACVAWC), including its subcommittees and technical working groups, i.e., Expanded Technical Working Group on Primary Prevention and Advocacy (ETPPA); and
 - d. Climate Change Commission (CCC)
15. Further, the GPB shall include PPAs related to **the effective implementation of GAD-related national laws and policies**, which include, but are not limited to the following:
- a. RA 10354 or the *Responsible Parenthood and Reproductive Health Act of 2012*
 - b. RA No. 11596 or the *Anti-Child Marriage Law*
 - c. RA 11313 or the *Safe Spaces Act*
 - d. RA 8972 or the *Solo Parents Welfare Act*
 - e. RA 11648 or the *Act Raising the Age of Sexual Consent*
 - f. RA 11210 or the *Expanded Maternity Leave Law*
 - g. RA 11930 or the *Anti-OSAEC and Anti-CSAEM Law*
 - h. Executive Order (EO) No. 141, s. 2021 or the *Teenage Pregnancy Prevention Strategy*
 - i. EO No. 51, s. 2023 or the *Diversity and Inclusion Program and LGBTQIA+ Affairs*

Note: Advocacy, capacity-building, and support activities related to these laws may likewise be included in the GPB, provided that they are linked to identified gender issues and contribute to attainment of measurable gender equality outcomes.

16. The **use of Artificial Intelligence (AI) tools to support the preparation of GPB** may be adopted. Such tools may be utilized for purposes including, but not limited to, conducting preliminary research, organizing information, generating draft narratives, improving the clarity of written outputs, and facilitating data analysis. However, the use of AI shall not, under any circumstance, replace the technical judgment, accountability, and responsibility of the agency, its GAD Focal Point System (GFPS), and/or concerned officials. AI tools shall serve solely as decision-support mechanisms.
17. When using AI tools, all concerned offices and personnel are enjoined to **exercise due diligence in protecting confidential, sensitive, or personal information** and to ensure strict adherence to the principles, standards, and guidance provided under PCW MC No. 2026-03 on the responsible and ethical use of AI in GAD planning and budgeting. Compliance with applicable data privacy, information security, and records management policies shall likewise be observed at all times.
18. The FY 2027 DepEd GPB shall adopt a **top-down approach** in the preparation, consolidation, and submission of inputs, ensuring a more strategic, united, aligned, and unified PPAs across all governance levels. With this new approach, offices in the CO, ROs, SDOs, and public schools are **no longer required to prepare and submit their own GPB**, which often leads to the implementation of non-strategic and misaligned PPAs, contributing to the misuse of the GAD budget.

19. Notwithstanding the adoption of the top-down approach, the Department recognizes that gender and sexuality-related issues are dynamic and may vary across contexts and governance levels. While the FY 2027 DepEd GPB is intended to address both enduring and emerging gender issues through strategically identified and aligned PPAs, a reasonable degree of flexibility shall be exercised to ensure responsiveness to unique, emerging, or context-specific gender concerns that may not have been anticipated during the GPB formulation process. Accordingly, **ROs, SDOs, and schools may implement GAD PPAs that are not included in the initial GPB**, provided that such PPAs address clearly identified gender issues that are **unique, emerging, or context-specific** and **cannot be appropriately addressed through any of the PPAs already reflected in the GPB**.
20. In such cases, the **concerned office or school shall immediately inform the NGFPS Secretariat** and provide the necessary justification, supporting data, and relevant documentation. Where feasible and where submissions are received within the prescribed period for the review, finalization, and submission of the GPB to the PCW, the proposed PPAs may be considered for inclusion in the final GPB. For emerging or context-specific GAD PPAs identified after the finalization and submission of the GPB, concerned offices and schools may proceed with their implementation, subject to existing laws, rules, regulations, and applicable GAD policies. In such instances, the implemented PPAs shall be **properly documented and reported in the corresponding GAD Accomplishment Report (GAR)**, together with the justification for their implementation and their contribution to addressing the identified gender issue. This flexibility mechanism shall not be construed as an exemption from the Department's top-down planning approach but rather as a means of ensuring that the GPB remains responsive, evidence-based, and relevant to the diverse realities and emerging gender concerns encountered across governance levels.

III. PREPARATION AND SUBMISSION PROCESS

Guided by a participatory, inclusive, results-based, and top-down approach, the following process shall be observed in the formulation and submission of the FY 2027 DepEd GPB:

21. The National GAD Focal Point System (NGFPS) Secretariat shall identify and determine the priority gender-responsive and gender-transformative PPAs for inclusion in the **initial GPB**. These priority PPAs shall be anchored on the parameters provided under **Section II (General Provisions), item 7** of these guidelines. The initial GPB shall be subject to further review, validation, and refinement by the concerned offices. The initial FY 2027 DepEd GPB may be accessed through this link: <https://tinyurl.com/FY2027DepEdGPB>.
22. To ensure a common understanding of the guidelines, streamline the formulation and submission process, and facilitate the effective implementation of the top-down approach, the NGFPS Secretariat shall spearhead a series of orientations for concerned offices on the approved guidelines for the preparation and submission of the FY 2027 GPB.
23. Following the orientations, the Regional Offices (ROs), Schools Division Offices (SDOs), and public schools shall further conduct consultations to identify and confirm their commitments for inclusion in the **final GPB**. These consultations shall focus on the priority PPAs that the region, including the RO proper, SDOs,

and schools, shall collectively implement. The agreed commitments shall be supported by the corresponding budget breakdown, including the **Budget Estimates (BEs)** for PPAs where the ROs, SDOs, and schools serve as the **main organizers or implementing units**. The corresponding **Personnel Services (PS) charging** shall likewise be computed based on the target participants and beneficiaries of the proposed PPAs.

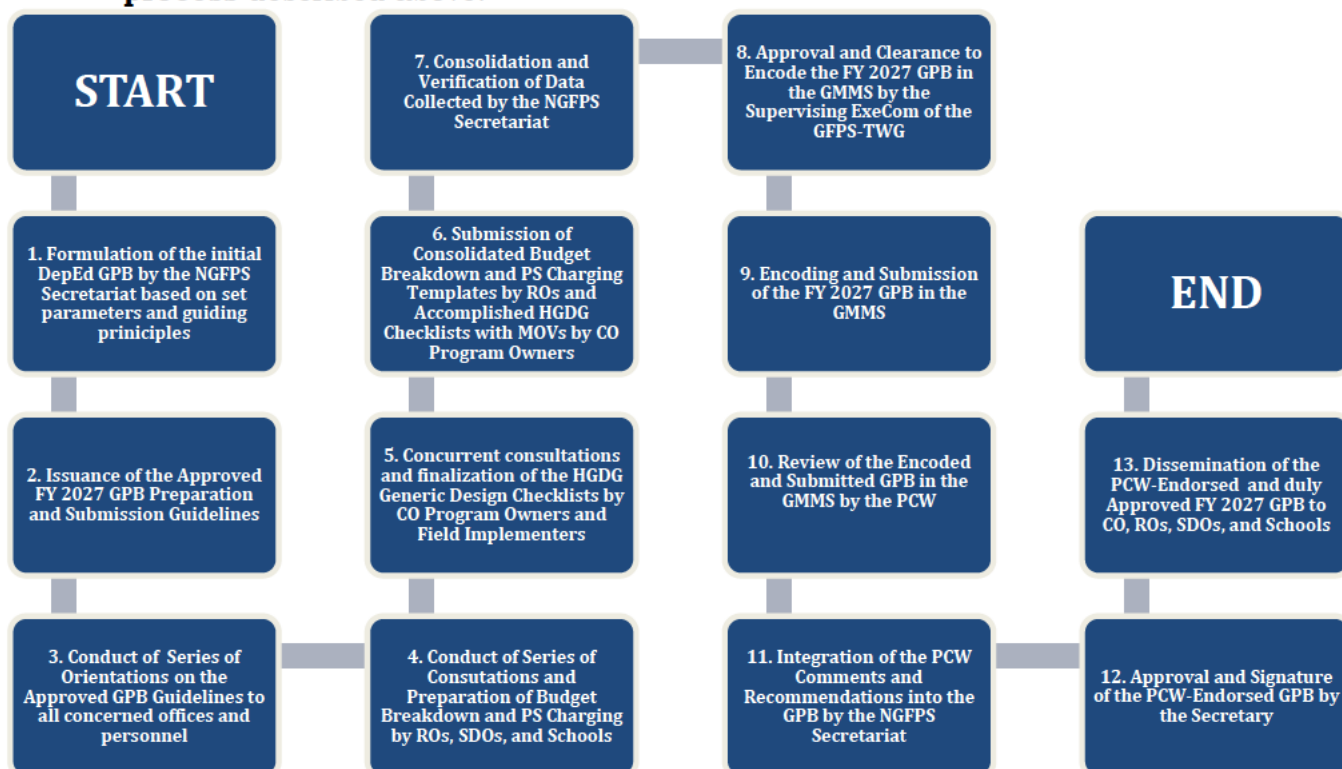
24. Concurrently, program owners of select big-ticket programs in the Central Office (CO) shall finalize their self-assessment using the **HGDG Generic Design Checklist**. To support their self-rating, they shall submit the necessary **Means of Verification (MOVs)** demonstrating compliance with the applicable HGDG criteria. These MOVs may include, but are not limited to, the following:
 - a. DepEd Orders;
 - b. DepEd Memoranda;
 - c. Office Orders;
 - d. Completed Staff Work (CSW);
 - e. Project Design Documents;
 - f. Concept Notes;
 - g. Documentation or highlights of stakeholder meetings and consultations, including sex-disaggregated data of the attendees; and
 - h. Other relevant MOVs analogous to the foregoing.

*Note: All **MOVs** shall be duly signed by the program or project head and/or the appropriate approving authority. Kindly refer to **ANNEX C** for the complete list of select big-ticket programs for HGDG attribution. The required MOVs shall be uploaded to the designated folder accessible through this link: <https://tinyurl.com/FY2027DepEdGPB>.*

25. In finalizing the HGDG Generic Design Checklist, **Central Office (CO) program owners** shall provide in the remarks column the corresponding justification or explanation for each score assigned per indicator. To ensure the accuracy and completeness of their HGDG self-assessment, they shall consult and coordinate with their **respective program implementers in the field offices and schools** in the completion and validation of the HGDG tool and in the preparation and submission of the required MOVs.
26. The National GFPS Secretariat shall consolidate **all submitted data and inputs from all concerned offices**. During this stage, the submitted inputs shall likewise be reviewed and verified for completeness, accuracy, and consistency.
27. Upon completion of the verification process, the NGFPS Secretariat shall seek the approval of the Supervising ExeCom of the GAD Focal Point System – Technical Working Group (GFPS-TWG) to proceed with the encoding of the Department’s FY 2027 GPB in the **Gender Mainstreaming Monitoring System (GMMS)**.
28. Following the encoding of the GPB in the GMMS, the NGFPS Secretariat shall coordinate with the assigned reviewer/s from the PCW, monitor the status of the review process, and respond to comments, recommendations, and required revisions. The NGFPS Secretariat shall likewise ensure that all comments and recommended revisions from the PCW are appropriately addressed and incorporated into the revised GPB, as necessary.
29. The revised GPB, incorporating the comments and recommendations of the PCW, shall be submitted **for approval and signature** of the Honorable Secretary.

30. Upon approval, the FY 2027 DepEd GPB shall be disseminated to all offices in CO, ROs, SDOs, and public schools for their information, guidance, reference, and appropriate action.

31. For ease of reference, the figure below presents a **summary of the step-by-step process** described above.



IV. ROLES AND RESPONSIBILITIES

The following are the roles and responsibilities of the different governance level in the preparation and submission of the FY 2027 GPB:

32. The **National Gender and Development Focal Point System (NGFPS Secretariat)** shall:

- Lead the preparation of the initial FY 2027 DepEd GPB, guided by the established principles and parameters set forth in these Guidelines;
- Issue and disseminate the approved guidelines on the preparation and submission of the FY 2027 GPB;
- Facilitate the conduct of a series of orientations for concerned offices and personnel on the approved guidelines and the corresponding preparation and submission process;
- Review, consolidate, and verify the submitted inputs, commitments, budget estimates, and other documentary requirements from concerned offices across governance levels;
- Secure the necessary clearance and approval from the appropriate authority for the encoding of the final GPB in the GMMS;
- Encode and submit the final GPB in the GMMS within the prescribed timeline;
- Coordinate with the PCW throughout the review process and respond to comments, recommendations, and other concerns raised on the submitted GPB;

- h. Facilitate the revision and refinement of the GPB based on the comments and recommendations of the PCW;
- i. Facilitate the submission of the revised GPB for the approval and signature of the Secretary;
- j. Disseminate the approved and PCW-endorsed FY 2027 DepEd GPB to all offices across governance levels for their information, guidance, and appropriate action; and
- k. Perform other functions necessary for the effective preparation, consolidation, submission, monitoring, and coordination of the Department's FY 2027 GPB.

33. CO Program Owners of the Select Big-Ticket Programs:

- a. Participate in the orientations and other preparatory activities conducted by the NGFPS Secretariat relative to the preparation of the FY 2027 GPB;
- b. Finalize the self-assessment of their programs using the applicable HGDG Generic Design Checklist;
- c. Provide justifications and explanations for the corresponding scores assigned to each HGDG indicator;
- d. Coordinate with their respective program implementers in the field offices and schools in the completion and validation of the HGDG assessment;
- e. Ensure the completeness, accuracy, and validity of the required MOVs supporting their HGDG ratings;
- f. Submit the accomplished HGDG checklist, MOVs, and other documentary requirements within the prescribed timeline;
- g. Provide clarifications and additional documents, when necessary, during the review and verification process; and
- h. Perform other related functions necessary for the inclusion of their programs in the FY 2027 GPB.

34. Program Implementers of Select Big-Ticket Programs shall:

- a. Participate in orientations, consultations, and other activities related to the preparation of the FY 2027 GPB;
- b. Assist in the conduct and completion of the applicable HGDG Generic Design Checklist for their respective programs;
- c. Provide program-specific data, information, and relevant documentation necessary to support the HGDG assessment and GPB preparation process;
- d. Facilitate the collection, validation, and submission of the required MOVs and other supporting documents to substantiate compliance with HGDG criteria;
- e. Coordinate with ROs, SDOs, schools, and other concerned stakeholders to gather inputs and validate program implementation data, as necessary;
- f. Provide clarifications and additional information during the review, consolidation, and verification of submitted inputs by the NGFPS Secretariat; and
- g. Perform other functions necessary to support the preparation, validation, implementation, monitoring, and reporting of GAD-related interventions under their respective programs.

35. Regional Office (RO) GAD Focals shall:

- a. Participate in the orientations conducted by the NGFPS Secretariat on the preparation and submission of the FY 2027 GPB;
- b. Lead the conduct of regional consultations involving the RO proper, SDOs, and schools to identify and validate proposed commitments, priorities, and PPAs for inclusion in the final GPB;

- c. Facilitate discussions on region-specific gender issues, priorities, and implementation requirements consistent with the Department's GAD Agenda and other applicable policies;
- d. Consolidate regional inputs, commitments, budget estimates, and PS charging submitted by SDOs and schools;
- e. Ensure the completeness, accuracy, and consistency of submitted data and supporting documents prior to endorsement to the NGFPS Secretariat;
- f. Coordinate with SDO GAD Focals and other concerned offices to address data gaps, clarifications, and validation concerns;
- g. Submit the consolidated regional inputs and documentary requirements within the prescribed timelines; and
- h. Perform other tasks related to the preparation, validation, and submission of the FY 2027 GPB.

36. Schools Division Office (SDO) GAD Focals shall:

- a. Participate in the orientations and capacity-building activities related to the preparation of the FY 2027 GPB;
- b. Conduct division-level consultations and planning activities with schools and concerned offices to identify proposed commitments and PPAs for inclusion in the final GPB;
- c. Facilitate the identification of relevant gender issues, priorities, and implementation requirements within the division;
- d. Consolidate and validate inputs, budget estimates, PS charging, and other submissions from schools and concerned offices within the division;
- e. Coordinate closely with the RO GAD Focals and school GAD Focals to ensure alignment of proposed PPAs with regional and national priorities;
- f. Ensure timely submission of validated division inputs to the Regional Office; and
- g. Perform other tasks necessary for the effective preparation and submission of the FY 2027 GPB.

37. School Heads and/or School GAD Focals shall:

- a. Participate in orientations, consultations, and other activities related to the preparation of the FY 2027 GPB;
- b. Facilitate school-level consultations and discussions to identify priority gender issues, concerns, and proposed PPAs that may be considered for inclusion in the final GPB;
- c. Coordinate with teachers, school personnel, learners, parents, and other stakeholders, as appropriate, in validating proposed commitments and implementation requirements;
- d. Prepare and submit the required school-level inputs, including budget estimates and PS charging, where applicable;
- e. Coordinate with the SDO GAD Focal on the validation and consolidation of school submissions;
- f. Ensure the accuracy, completeness, and timely submission of all required information and documentary requirements; and
- g. Perform other related functions in support of the preparation and implementation of the FY 2027 GPB.

V. TEMPLATES

To support the preparation, costing, and budgeting of PPAs addressing client-focused and organization-focused gender issues, the following templates shall be utilized in the preparation of the FY 2027 GPB:

38. **Budget Estimates (BEs).** BEs refer to the projected cost requirements for the implementation of proposed GAD PPAs included in the GPB. The BEs shall indicate the **estimated expenses needed to implement the committed PPAs** and shall serve as the basis for determining the corresponding GAD budget allocation. This template shall be accomplished by the **main organizers** or **implementing units** of the proposed PPAs. The applicable template for each governance level is provided in **ANNEX D**.
39. **Personnel Services (PS) Charging to the GAD Budget** refers to the mechanism used to estimate and document the PS costs that may be charged against the GAD budget in support of the implementation of GAD-related PPAs. The template shall capture the participation of DepEd personnel in activities that address **client-focused** and/or **organization-focused gender issues** and shall serve as the basis for computing the PS component that may be charged against the GAD budget. This template shall be accomplished by the **main organizers** or **implementing units** of the proposed PPAs. The applicable template for each governance level is provided in **ANNEX E**. Furthermore, pursuant to Item 1.6.1 of PCW MC No. 2026-04, salaries presented as separate entries shall not be reflected under the Attributed Programs section of the GPB.

VI. GENERAL REMINDERS

40. As a general principle, the formulation of the GPB shall comply with these guidelines and all relevant laws, policies, and issuances governing GAD planning and budgeting. To promote the judicious utilization of the GAD budget and prevent its misuse, all concerned offices and personnel are advised to refer to **ANNEX F**, which provides guidance on expenditures and activities that may or may not be charged against the GAD budget.
41. Any concerned office or personnel found non-compliant with these Guidelines shall be issued a **Notice of Non-Compliance** by the NGFPS Secretariat, indicating the specific deficiency or requirement that remains unfulfilled and the corresponding corrective action(s) to be undertaken. The concerned office or personnel shall address the identified deficiency and comply with the required corrective action(s) within the timeline prescribed by the NGFPS Secretariat.
42. Failure to comply with the Notice of Non-Compliance within the prescribed period may result in the non-consideration or non-inclusion of the concerned office's or personnel's submitted inputs in the consolidation and finalization of the FY 2027 DepEd GPB, without prejudice to the application of other appropriate measures in accordance with existing laws, rules, regulations, and DepEd policies.
43. To support compliance with these Guidelines, the National GFPS Secretariat shall conduct a series of orientations, consultations, and technical assistance activities for all concerned offices and personnel throughout the preparation and submission process of the FY 2027 DepEd GPB.
44. For inquiries, clarifications, or technical assistance regarding these Guidelines, please contact the **National GFPS Secretariat** through email at **gfps.secretariat@deped.gov.ph**.
45. Immediate dissemination of and strict compliance with this Memorandum is directed.

**SUMMARY OF ANNEXES AND MAIN REFERENCE LINK:
DEPED FY 2027 GPB**

Annex A	Major Components of the FY 2027 DepEd GAD Plan and Budget
Annex B	Illustrative Examples of Gender-Responsive and Gender-Transformative Approaches
Annex C	DepEd's Big-Ticket Programs for HGDG Attribution
Annex D	Budget Estimates (BEs) Templates
Annex E	Personnel Services (PS) Charging Templates
Annex F	Examples of Expenses Chargeable to the GAD Budget
Main Reference Link	The documents, templates, and reference materials relevant to the preparation and submission of the FY 2027 DepEd GPB may be accessed through the following link: https://tinyurl.com/FY2027DepEdGPB a. The repository contains the following folders: b. CO – Submission of MOVs for HGDG Attribution; ROs – Submission of Consolidated BEs and PS Charging Templates; and c. Initial FY 2027 DepEd GPB.

Copy furnished:

Office of the Secretary
osec@deped.gov.ph