

MEMORANDUM OF UNDERSTANDING

KNOW ALL PERSONS BY THESE PRESENT

This Memorandum of Understanding executed by and between:

The **PHILIPPINE COMMISSION ON WOMEN**, a government agency under the Office of the President, with official address at 1145 J.P. Laurel St., San Miguel, Manila, represented by its **Executive Director, EMMELINE L. VERZOSA**, Filipino, of legal age, herein referred to as "**PCW**";

- and -

The **COMMISSION ON AUDIT**, an independent Constitutional Commission, represented by its Chairperson, Technical Working Group COA Gender and Development Focal Point System (GFPS), **Assistant Commissioner LOURDES M. CASTILLO**, Filipino, of legal age, herein referred to as "**COA**";

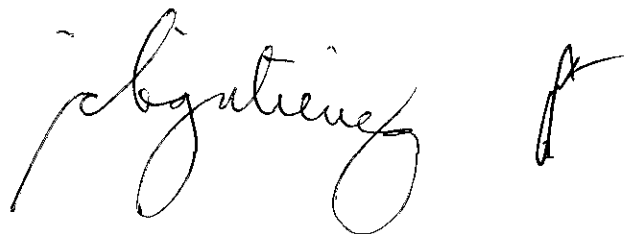
WITNESSETH, THAT:

WHEREAS, the PCW, as the primary policy-making and coordinating body on women and gender equality concerns, is mandated to capacitate all National Government Agencies (NGAs), Local Government Units (LGUs), and Government-Owned or Controlled Corporations (GOCCs) to effectively implement the Magna Carta of Women (MCW) and further their efforts in empowering women and promoting gender equality;

WHEREAS, the COA is an independent Constitutional Commission vested with the power, authority, and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property of all agencies of the government, pursuant to Section 2(1), Article IX-D of the 1987 Philippine Constitution;

WHEREAS, under Section 36, Chapter VI of Republic Act No. 9710, the MCW, one of the institutional mechanisms in gender mainstreaming as a strategy for implementing the law is the conduct by COA of an annual audit of the budget of government agencies allocated for gender and development (GAD) to determine its judicious use and the efficiency and effectiveness of interventions in addressing gender issues towards the realization of PCW's commitment to GAD;

WHEREAS, COA Resolution No. 2015-039 dated December 1, 2015 adopted the revised Guidelines on Mainstreaming Gender and Development (GAD) and the Adoption and Institutionalization of the GAD Strategic Framework in the Commission in fulfillment of its mandate to audit GAD budget and funds of government agencies as part of the institutional mechanisms in support of the programs, plans and activities of PCW;



WHEREAS, the COA GFPS includes Committees on: (i) Audit and Gender Issues Analysis which is tasked to formulate policies and guidelines on audit of GAD funds of agencies, monitor compliance, analyze and consolidate audit results, and render reports; and (ii) Training and Advocacy which is tasked to design and implement COA GFPS capacity development programs consisting of trainings, seminars and advocacies in the COA Central Office and its Regional Offices;

WHEREAS, the PCW agrees to assist and collaborate with the COA on knowledge-sharing of experiences and expertise in the audit of GAD funds of government agencies; and in the other programs, projects and activities of the COA GFPS through planned seminar/training activities mutually agreed upon by the parties;

WHEREAS, in the performance of its audit function of GAD funds and in pursuit of improving its level of gender mainstreaming, PCW agrees to assist the COA in its capacity building efforts on GAD and in monitoring its GAD related policies, mechanisms, programs and activities through the periodic administration of the GMEF self-assessment tool and administration of the Harmonized Gender and Development Guidelines (HGDG);

WHEREAS, PCW and COA forged a partnership in 2016 to capacitate COA officials and auditors to assist them in the audit of GAD funds as well as to converge efforts in assisting government agencies in GAD Planning and Budgeting;

WHEREAS, the partnership forged by PCW and COA has been successfully completed and the necessity for its continuation has been assessed by both parties as vital in ensuring that GAD perspective is mainstreamed in the bureaucracy;

WHEREAS, this Memorandum of Understanding and the Work Plan will define how PCW and COA will continue to work together to mainstream GAD in the GFP Sub-system at the regional level within COA and within government agencies and local government units (LGUs);

NOW, THEREFORE, for and in consideration of the foregoing premises, the parties hereby agree to renew its partnership through this Memorandum of Understanding under the following terms and conditions:

I. DESCRIPTION

This Memorandum embodies the renewal of the collaborative agreement of the parties on knowledge-sharing and capability development program on mainstreaming GAD in COA and other government agencies. The Work Plan, Annex A hereof, covers the specific activities of the parties in operationalizing the collaborative agreement of the parties.

II. EFFECTIVITY

This Memorandum shall be valid for a period of one (1) year from January to December 2017, subject to yearly renewal upon mutual agreement of the parties. It may be terminated at any time in case any of the parties fails to deliver its obligations under the terms and conditions of this Memorandum. In case of termination, the party initiating the termination shall notify the other party at least one month from the date of the effectivity of termination.




III. ROLES AND RESPONSIBILITIES

1. The COA shall:

- 1.1. Assign the Chairperson of the Committee on Training and Advocacy (CTA) of COA GFPS as the contact person of the PCW in the conduct of the seminars/training activities in accordance with the Work Plan, Annex A hereof.
- 1.2. Provide PCW the schedule of the capability development program of the CTA of COA GFPS on mainstreaming GAD at least one month in advance as provided in its approved annual plan and budget to capacitate the COA personnel in the Central and Regional Offices under its GFPS and GFP Sub-System, respectively, including travel expenses of resource persons outside Metro Manila and honorarium of non-PCW resource persons. As needed, request PCW at least one month in advance for technical assistance in briefing or training local and international clients of COA on GAD;
- 1.3. Provide the venue, list of participants, supplies and materials, equipment, and support staff for the scheduled seminars/training activities of the CTA of COA GFPS.
- 1.4. Provide support in terms of resource persons and technical assistance for the seminar/training activities conducted by PCW for government agencies on matters pertaining to the audit of GAD funds in accordance with COA Resolution No. 2015-039 dated December 1, 2015. As needed, meet and discuss with the Technical Services Division (TSD) of PCW concerns of the CTA of COA GFPS as regards the implementation of this Memorandum.
- 1.5. Provide regional resource persons from the National Pool of Resource Persons of COA on the audit of GAD Funds for regional seminars/training activities of PCW. The concerned COA Regional Director shall participate in the Regional GAD Budget Fora upon invitation of the PCW at least one month in advance prior to the conduct of the activity.
- 1.6. Conduct periodic assessment by the CTA of COA GFPS on the result of implementing this Memorandum and recommend to the COA Chairperson the renewal or termination thereof.

2. The PCW shall:

- 2.1. Assign its TSD as the implementing arm with regard to the terms of this Memorandum and its Head as the primary contact person of the Chairperson of the CTA of COA GFPS in the conduct of seminars/training activities in accordance with the Work Plan, Annex A hereof;
- 2.2. Assist the capability development program of the CTA of COA GFPS on mainstreaming GAD by providing resource persons and technical assistance to capacitate the COA personnel in the Central and Regional Offices under its GFPS and GFP Sub-System as well as local and international clients of COA who may request briefing or training on GAD as needed;
- 2.3. Request the availability of resource persons and other technical assistance on GAD Funds Audit from the National Pool of Resource Persons of COA on

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the Audit of GAD Funds and the concerned Regional Directors for GAD Budget Fora at least one month prior to the actual conduct thereof;

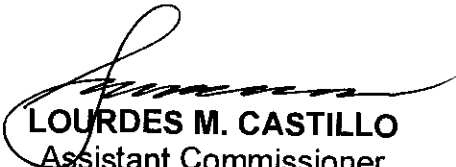
- 2.4. As needed, meet and discuss with COA concerns regarding the implementation of this Memorandum and the Work Plan; and
- 2.5. Conduct periodic assessment on the results of implementing this Memorandum and the Work Plan as well as recommend to the PCW Executive Director the renewal or termination thereof.

IV. USE OF OUTPUTS AND REPORTS


All outputs and reports resulting from the implementation of this Memorandum, including seminar/training materials must be used with utmost discretion. As a matter of courtesy and protocol, a party using the outputs, reports or seminar/training materials of the other party shall request permission prior to their use in subsequent seminars/trainings, outputs or reports, with proper acknowledgment of the source, author or creator thereof.

IN WITNESS THEREOF, the parties have hereunto set their hands and seal this Partnership this ____ day of January 2017, in Quezon City.


EMMELINE L. VERZOSA
Executive Director
Philippine Commission on Women


LOURDES M. CASTILLO
Assistant Commissioner
Chairperson, Technical Working Group
COA GFPS

WITNESSES:


CECILE B. GUTIERREZ
Deputy Director for Management
Services
Philippine Commission on Women


FORTUNATA M. RUBICO
Director IV
Chairperson, Secretariat, COA GFPS

REPUBLIC OF THE PHILIPPINES)
QUEZON CITY) S.S.

ACKNOWLEDGMENT

BEFORE ME, a Notary Public for and in the above jurisdiction, this 23 JAN 2017 day of January 2017, personally appeared:

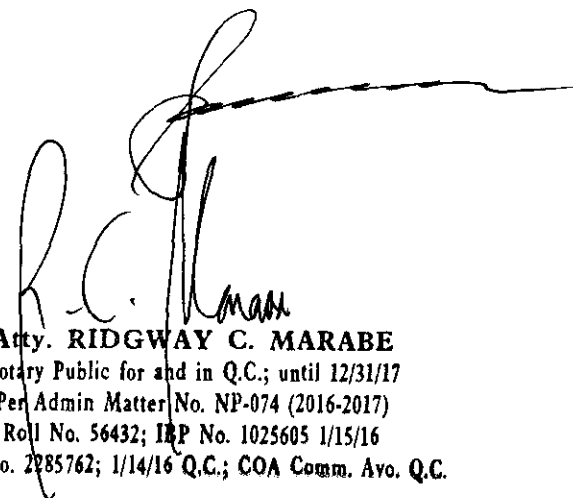
Name	Competent Evidence of Identity	Date/Place Issued
Emmeline L. Verzosa Executive Director, PCW	Passport no. EC0495154	March 6, 2014/DFA Manila
Lourdes M. Castillo Assistant Commissioner Chairperson, TWG COA GFPS	COA ID No. 01973	Quezon City/May 19, 1979

Both known to me to be the same persons who executed the foregoing instrument, and they acknowledged that the same is their own free and voluntary act and deed as well as that of the agencies they respectively represent.

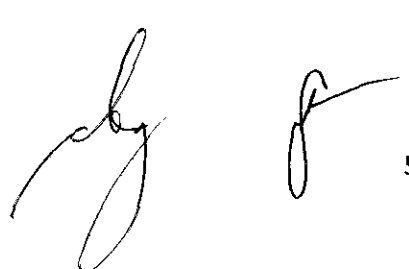
This instrument consisting of five (5) pages, including this page, signed by the parties and their witnesses on each and every page hereof, sealed with my notarial seal, refers to a Memorandum of Understanding executed and signed by PCW and COA.

WITNESS MY HAND AND SEAL on the place and date above-written in Quezon City, Philippines.

Doc. No. 412
Page No. 99
Book No. 1
Series of 2017.


Atty. RIDGWAY C. MARABE
Notary Public for and in Q.C.; until 12/31/17
Per Admin Matter No. NP-074 (2016-2017)
Roll No. 56432; IRP No. 1025605 1/15/16
PTR No. 2285762; 1/14/16 Q.C.; COA Comm. Avo. Q.C.





Annex A

WORK PLAN
COMMISSION ON AUDIT (COA) AND PHILIPPINE COMMISSION ON WOMEN (PCW)
JANUARY TO DECEMBER 2017

KEY ACTIVITIES	SUB-ACTIVITIES	OUTPUTS	TARGETS	TIME FRAME	TASKS		REMARKS
					COA	PCW	
1. Signing of Memorandum of Understanding (MOU) and 2017 Work Plan between PCW and COA	1.1. Discussion and finalization of the MOU and Work Plan between PCW and COA	<ul style="list-style-type: none"> • MOU and 2017 Work Plan finalized, and date set to sign the agreement • Modality of provision of capacity development for COA Auditors determined 	<ul style="list-style-type: none"> • Meeting scheduled on the 3rd week of January 2017 • MOU signing to be scheduled on or before January 31, 2017 	<ul style="list-style-type: none"> • January 19, 2017 	<ul style="list-style-type: none"> • Finalize the date of the meeting to discuss the content of the MOU and 2017 Work Plan • Provide additional comments to the draft MOU and 2017 Work Plan 	<ul style="list-style-type: none"> • Finalize the date of the meeting to discuss the content of the MOU and 2017 Work Plan • Coordinate signing of MOU and 2017 Work Plan 	<ul style="list-style-type: none"> • The signed MOU and 2017 Work Plan must be notarized and copies given to both parties.
	1.2. Signing of MOU and 2017 Work Plan between PCW and COA	<ul style="list-style-type: none"> • Schedule set for the official signing of MOU and 2017 Work Plan 	<ul style="list-style-type: none"> • MOU and 2017 Work Plan signed on or before January 31, 2017 	<ul style="list-style-type: none"> • January 23, 2017 	<ul style="list-style-type: none"> • Ensure signing of MOU and 2017 Work Plan on or before January 31, 2017 • Facilitate signing of MOU by 	<ul style="list-style-type: none"> • Ensure signing of MOU and secure copy of the signed MOU and 2017 Work Plan • Facilitate signing of MOU by 	<ul style="list-style-type: none"> • Ceremonial Signing to be conducted on January 23, 2017 during the SAI Bhutan GAD Briefing

KEY ACTIVITIES	SUB-ACTIVITIES	OUTPUTS	TARGETS	TIME FRAME	TASKS		REMARKS
					COA	PCW	
					designated COA officials • Facilitate notarization of signed MOU	designated PCW officials	
2. Conduct of series of capacity development activities for COA Auditors both from the Central Office (CO) and Regional Offices (ROs) on Gender Analysis (GA), and Preparation and Review of GAD Plan and Budget (GPB) and GAD Accomplishment Report (AR)	2.1. Conduct of two trainings for COA Auditors in Luzon: (i) Northern and Central Luzon to be held at COA PDC, Quezon City; and (ii) National Capital Region (NCR) and Southern Luzon to be held at COA PDC, Quezon City or another venue near the COA CO	• COA Auditors trained and leveled-off in GPB and GAD ARs preparation and in using HGDG for attribution of major programs to GPB	• One training session for two groups of COA Auditors and other COA personnel in the Northern and Central Luzon Group, and NCR and Southern Luzon Group on GPB and GAD AR preparation and in using HGDG for attribution of major programs to GPB	• April 19-21 and May 17-19, 2017	• Identify the participants per region/cluster • Provide secretariat support during the training • Serve as resource person (as need arises) • Organize the training session	• Serve as Resource person or refer COA to roster of GR Pool Members that can serve as possible RPs • Prepare the training evaluation report after the session	• Three-day training for a maximum of 60 participants per batch composed of Supervising Auditors (SAs) and Audit Team Leaders (ATLs), and concerned central/regional personnel who are members of the GFP Sub-Systems
	2.2. Conduct one in-depth training on the application of HGDG in assessing the programs, projects and activities (PPAs)	• HGDG Training conducted for Budget Officers and reconstituted members of the COA GFP Sub-systems of COA Regional Offices	• One (1) HGDG training conducted • 100% of the Budget Officers and members of	• November 15-17, 2017	• Provide PCW copy of the programs, activity design and/or cases for HGDG application	• Apply the HGDG to the pre-submitted programs, activity design and/or cases and compare result of the	• Members of the reconstituted COA GFP System/Sub-Systems of COA Regional Offices will be familiarized on

KEY ACTIVITIES	SUB-ACTIVITIES	OUTPUTS	TARGETS	TIME FRAME	TASKS		REMARKS
					COA	PCW	
	for the Budget Officers and reconstituted members of the COA GFP System/Sub-Systems of COA Regional Offices		COA GFP System/Sub-Systems of COA Regional Offices capacitated on the use of HGDG		<ul style="list-style-type: none"> Organize the HGDG training for COA GFPS/ Sub-system members 	HGDG application on the actual conduct of the training <ul style="list-style-type: none"> Serve as RP 	assessing and attributing GAD PPAs using HGDG as attribution tool
3. Submission, review and endorsement of the GAD Plan and Budget and GAD Accomplishment Report of COA	3.1. Submission and Review of the 2018 GAD Plans and Budgets and 2016 GAD Accomplishment Report of COA	<ul style="list-style-type: none"> 2018 COA GPBs and 2016 GAD AR submitted and reviewed 	<ul style="list-style-type: none"> All submitted GPBs and GAD ARs of COA CO and regional offices reviewed 	<ul style="list-style-type: none"> January to March 2017 	<ul style="list-style-type: none"> Submit to PCW 2018 GPBs and 2016 GAD AR Revise GPBs and GAD AR as following the comments of PCW 	<ul style="list-style-type: none"> Assist COA in creation of regional GMMS accounts Review and validate COA GPBs and GAD AR 	<ul style="list-style-type: none"> Submission, review and endorsement will be conducted thru the GMMS
4. Assessment of gender mainstreaming efforts of COA and its regional offices	4.1. Conduct of GMEF assessment for COA ROs for 2016 4.2. Conduct of GMEF assessment for COA CO for 2017	<ul style="list-style-type: none"> Gender mainstreaming efforts of COA ROs for 2016 assessed Gender mainstreaming efforts of COA CO for 2017 assessed 	<ul style="list-style-type: none"> GMEF assessment results of COA ROs for 2016 submitted and validated by PCW GMEF assessment results of COA CO submitted and validated by PC 	<ul style="list-style-type: none"> 1st quarter of 2017 December 2017 to January 2018 	<ul style="list-style-type: none"> Validate GMEF assessment results of COA ROs Submit to PCW GMEF assessment results of COA CO and ROs with the means of verification (MOVs) 	<ul style="list-style-type: none"> Assist COA CO in the review and validation of the GMEF assessment results of ROs based on submitted means of verification (MOV) Review and validate the GMEF assessment 	<ul style="list-style-type: none"> Review and assessment to be conducted thru an exchange of documents

KEY ACTIVITIES	SUB-ACTIVITIES	OUTPUTS	TARGETS	TIME FRAME	TASKS		REMARKS
					COA	PCW	
						results of COA CO based on the submitted means of verification (MOV)	
5. Provision of technical expertise during the conduct of GPB Fora and referral to other government agencies for capacity development on GAD Funds Audit	5.1. Conduct of Annual GPB Fora and referral to COA for request of technical assistance (TA) on GAD Funds Audit	<ul style="list-style-type: none"> • GPB Fora for NGAs, LGUs and GOCCs sponsored by COA conducted 	<ul style="list-style-type: none"> • Two (2) GPB Fora conducted by November 	<ul style="list-style-type: none"> • November 9-10, 2017 	<ul style="list-style-type: none"> • Sponsor the GPB Fora by providing the venue, meals, supplies and materials; and assist PCW Secretariat • Serve as Resource person on GAD Funds Audit 	<ul style="list-style-type: none"> • Request COA to formally sponsor GPB Fora at least one (1) month prior to the conduct of the activity • Serve as resource person and provide secretariat support • Organize the GPB for a; and provide the secretariat support 	<ul style="list-style-type: none"> • COA to be tapped in providing TA to requesting government agencies on GAD Funds audit
6. Referral of TA requests on GAD Funds Audit from PCW regional	6.1. Request for TA on GAD Funds Audit of PCW regional partners referred to COA	<ul style="list-style-type: none"> • COA served as resource persons during the conduct of regional GAD Budget Fora of 	<ul style="list-style-type: none"> • All requests of PCW regional partners on GAD Funds Audit promptly 	<ul style="list-style-type: none"> • June-December 2017 	<ul style="list-style-type: none"> • Serve as Resource Person on GAD Funds Audit 	<ul style="list-style-type: none"> • Coordinate with COA the requests of the regional partners 	<ul style="list-style-type: none"> • PCW to inform COA one month prior to the request of regional partners

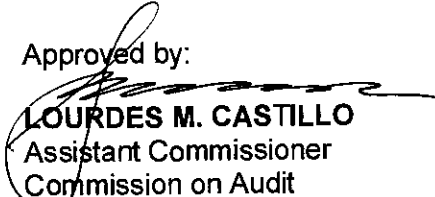
KEY ACTIVITIES	SUB-ACTIVITIES	OUTPUTS	TARGETS	TIME FRAME	TASKS		REMARKS
					COA	PCW	
partners to COA		PCW regional partners	referred to COA			<ul style="list-style-type: none"> • Serve as resource person and render Secretariat Support as needed 	
7. Assistance in the provision GAD-related briefings/trainings to COA local and foreign visitors	7.1. Provision of technical assistance during the GAD briefing for the Royal Audit Authority (RAA) of Bhutan and others requested one month before the actual training	<ul style="list-style-type: none"> • GAD briefing for the Royal Audit Authority (RAA) of Bhutan conducted • Provision of TA to COA's foreign and local visitors as needed 	<ul style="list-style-type: none"> • Participants from the Royal Audit Authority (RAA) of Bhutan oriented on Gender Mainstreaming and GAD Planning and Budgeting • As need arises, provide GAD technical assistance to COA's foreign and local visitors 	<ul style="list-style-type: none"> • January 23, 2017 • Demand-driven 	<ul style="list-style-type: none"> • COA to serve as host for the RAA Bhutan visit from January 23-27, 2017 	<ul style="list-style-type: none"> • Serve as RP for the GAD briefing for the January 23 visit • Provide the venue for the training 	<ul style="list-style-type: none"> • COA to provide meals and materials and assist PCW Secretariat
8. Assessment, monitoring and evaluation of the implementation of the MOU and Work Plan	8.1. Evaluation on the conduct of seminars/trainings from among the participants as to content and	<ul style="list-style-type: none"> • Resource person evaluated on the TA input 	<ul style="list-style-type: none"> • At least 50% of the participants evaluated the RP 	<ul style="list-style-type: none"> • After the actual conduct of seminars/trainings 	<ul style="list-style-type: none"> • Collate and prepare the completed evaluation form 	<ul style="list-style-type: none"> • Collate and prepare the completed evaluation form 	<ul style="list-style-type: none"> • COA and PCW shall assess, monitor and provide a report respectively on the results of the implementation

KEY ACTIVITIES	SUB-ACTIVITIES	OUTPUTS	TARGETS	TIME FRAME	TASKS		REMARKS
					COA	PCW	
	competence of resource persons				<ul style="list-style-type: none"> Take note of the inputs to improve TA session 	<ul style="list-style-type: none"> Take note of the inputs to improve TA session 	of the MOU, and make appropriate action under the circumstances
	8.2. Monitor the schedules of seminars/trainings if followed according to the Work Plan	<ul style="list-style-type: none"> Schedules of seminars/trainings and Work Plan monitored if consistently followed, and adjustments considered 	<ul style="list-style-type: none"> Actual implementation of the activities or if adjustments are needed 	<ul style="list-style-type: none"> Within 15 days after the end of the quarter 	<ul style="list-style-type: none"> Provide PCW the results of monitoring and adjustment schedule, if appropriate 	<ul style="list-style-type: none"> Provide the COA with the results of monitoring and adjust schedule, if appropriate 	
9. Assessment of partnership between PCW and COA	9.1. Meeting and presentation of 2017 AR <ul style="list-style-type: none"> Re-negotiation to discuss renewal of MOU 	<ul style="list-style-type: none"> 2017 AR presented based on the implemented Work Plan MOU and Work Plan for the succeeding year discussed 	<ul style="list-style-type: none"> 2017 AR presented Lessons on partnership implementation documented Finalized MOU and Work Plan for 2018 	<ul style="list-style-type: none"> December 2017 January 2018 	<ul style="list-style-type: none"> Attend/ convene meetings 	<ul style="list-style-type: none"> Attend/ convene meetings 	<ul style="list-style-type: none"> Take note of the lessons learned in the course of implementation of the MOU between PCW and COA as basis for future collaboration

Approved by:


EMMELINE L. VERZOSA
 Executive Director
 Philippine Commission on Women

Approved by:


LOURDES M. CASTILLO
 Assistant Commissioner
 Commission on Audit
 Chair, Technical Working Group
 COA GAD Focal Point System