



AUDIT OBSERVATION MEMORANDUM (AOM)

AOM No. 19-013
February 27, 2019

For: **Dr. Feliciano G. Calora, Jr.**
University President
Benguet State University
Km.5, La Trinidad, Benguet

Attention: **Ms. Frances Noelle G. Escalera**
GAD Focal Person

From: **Noemi C. Tagudar**
Audit Team Leader

Roberto G. Padilla
OIC Supervising Auditor

Subject: **Assessment of gender-responsiveness of projects and cost attribution**

Review of the University's GAD Plan and Budget revealed that:

The Benguet State University has utilized the total amount of ₱30,326,200.70 for Gender and Development Programs, Activities and Projects. Accordingly, the agency has fulfilled the requirement provided under Section 30 of the General Provisions of the FY 2018 General Appropriations Act.

1. Section 30 of the General Appropriations Act (GAA) of FY 2018 provides that all agencies of the government shall formulate a Gender and Development (GAD) Plan design to address gender issues within their concerned sectors or mandate and implement the applicable provisions under R.A. No. 9710 or the Magna Carta of Women, Convention on the elimination of All Forms of Discrimination Against Women, the Beijing Platform for Action, the Philippine Plan for Gender-Responsive Development (1995-2025) and the Philippine Development Plan (2017-2022).
2. The GAD Plan shall be integrated in the regular activities, which shall be at least five percent (5%) of their budgets. For this purpose, activities currently being undertaken by agencies which relate to GAD or those that contribute to poverty alleviation, economic empowerment especially of marginalized women, protection, promotion, and fulfilment of

women's human rights, and practice of gender-responsive governance are considered sufficient compliance with said requirements. Utilization of the GAD budget shall be evaluated based on the GAD performance indicators identified by said agencies.

3. The preparation and submission of the annual GAD Plan and annual GAD Accomplishment Report shall be subject to the guidelines issued by the agencies concerned.
4. Item 2.3 of Philippine Commission on Women-National Economic and Development Authority (NEDA)-Department of Budget and Management (DBM) Joint Circular No. 2012-01 provides, among others, that all government instrumentalities shall formulate their GAD Plan and Budgets within the context of their mandates to mainstream gender perspectives in their policies, programs and projects. GAD Planning shall be integrated in the regular activities of the agencies, the cost of implementation of which shall be at least five percent (5%) of their total budgets. The computation and utilization shall be implemented in accordance with the specific guidelines provided therein.
5. We have reviewed the GAD Accomplishment Report submitted by the agency for CY 2018. It is worthy to note that Gender Responsive Programs, Activities, and Projects (PAPs) as contained in the GAD Plan and Budget were mainstreamed in the regular programs of the agency's activities.
6. As a result of the validation of the gender-responsiveness of the PAPs of the BSU with attributed costs to the GAD Plan and Budget (GPB), the total GPB of the University is pegged at ₱30,326,200.77. A summary is presented, viz:

| Particulars | Total Allocation per GPB | Total Allocation per Review of Attributable Costs | Variance |
|--|--------------------------|---|----------|
| | In PHP | | |
| Client focused activities | 685,894.06 | 685,894.06 | - |
| Organization focused activities | 2,567,472.06 | 2,567,472.06 | - |
| Other GAD related PAPs | 1,487,944.38 | 1,487,944.38 | - |
| Attributed PAPs: | | | |
| 1.Completion of Institute of Human Kinetics Building | 19,690,243.50 | 19,690,243.50 | - |
| 2.Completion of BSU-Bokod Laboratory Building | 2,161,417.50 | 2,161,417.50 | - |
| 3.Completion of BSU Academic Building (Buguias Campus) | 3,733,229.27 | 3,733,229.27 | - |
| Total | 30,326,200.77 | 30,326,200.77 | - |
| Percentage of total GAD allocation to total agency budget - ₱30,326,200.77/₱576,754,635.00 | | | 5.25% |

7. As shown from the preceding table, the GAD allocated budget amounting to ₱30,326,200.77 is at least five percent of the total agency's CY 2018 budget of ₱576,754,635.00 or ₱28,837,731.75.

8. The Audit Team commends the BSU for ensuring gender equality in all aspects of the development process and reasonably attaining the vision of a gender-responsive society where women and men equally contribute to and benefit from development.

9. We recommend that Management:

- maintain its GAD plan integration in their regular activities coupled with compliance with existing GAD laws, policies, rules; and
- continue addressing gender issues by ensuring gender-responsive Programs, Activities and Projects.

Thank you.

J. Sanchez