



## Gender and Climate Change Orientation for Commission on Audit

03-04 March 2020 || COA Central Office

### I. Background

Climate Change is the defining threat of our time<sup>1</sup> as it exacerbates the many threats to one's well-being, survival, gender equality, access to decent jobs, and access to services, including education, water and sanitation, nutrition, and health.

In the Philippines, the Climate Change Act of 2009 created the Climate Change Commission (CCC), which leads the policy development, coordination, monitoring, and evaluation of programs, budgets, and action plans of government relating to climate change at the national and local government levels.

Moreover, the law declared it a policy of the State to incorporate a gender-sensitive, pro-children, and pro-poor perspective in all climate change and renewable energy efforts, plans, and programs<sup>2</sup>.

Currently, policies and programs on implementing and monitoring gender and development (GAD) and climate change actions in the public resources are available.

For GAD concerns, the Philippine Commission on Women (PCW) is the national machinery for gender equality and women's empowerment mandated to effectively implement the Magna Carta of Women (MCW); while the Commission on Audit (COA) has institutionalized the annual audit of the GAD budget and the judicious use of GAD funds pursuant to the Magna Carta of Women.<sup>3</sup>

For climate change concerns, the Climate Change Commission (CCC) and the Department of Budget and Management (DBM) have a Joint Memorandum Circular (JMC) that calls government agencies to tag and align their programs/activities/projects (PAPs) to national climate change policies and programs. The involvement of COA can play an important role in auditing agencies' performance, management and response to climate change.

#### Climate Change Expenditure Tagging (CCET)

In 2013, the CCC and the DBM lead the institutionalization of Climate Change Expenditure Tagging (CCET)<sup>4</sup> through Joint Memorandum Circular (JMC) 2013-01. To be consistent with the development of an outcome-based budgeting system, the aforementioned was amended by CCC-DBM JMC 2015-01.

This provides an avenue for national institutions to assess the alignment and scale of mobilization of public funds based on the National Climate Change Action Plan

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<sup>1</sup> Excerpts from United Nations Secretary-General Antonio Guterres speech at the High-Level event at COP23, November 2018

<sup>2</sup> Republic Act 9729, as amended by RA10174

<sup>3</sup> COA Circular No. 2014-001 dated March 18, 2014, the Revised Guidelines in the audit of GA Funds and Activities in government agencies

<sup>4</sup> The CCET was developed with the assistance of World Bank under the Climate Public Expenditure and Institutional Review (CPEIR) which aims to review climate policy, institutions and expenditures on climate change

(NCCAP). The CCET classifies public expenditures by climate change objective through the use of typologies mirroring the NCCAP.

### Gender and Climate Change

While climate change threatens livelihoods and security across the board, women and other minority gender groups commonly face higher risks and greater burdens from climate change, particularly when they are living in poverty. Yet, empowering women has been proven pivotal in addressing climate change and environmental degradation.

In the Philippines, policies and programs are being implemented to bridge gender and development and climate change actions. The Magna Carta of Women was enacted in 2009, and gender mainstreaming was adopted as the strategy to promote and fulfill women's human rights and eliminate gender discrimination in their systems, structures, policies, programs, processes, and procedures. In the same year, the Philippines promulgated the Climate Change Act that created the Climate Change Commission, which one of its tasks is to incorporate a gender-sensitiveness in all climate change and renewable energy efforts, plans, and programs of the national government and local government units.

## **II. Target Participants and Learning Objectives**

The workshop will provide clear, concise, and up-to-date information for state auditors to understand and link the concepts of climate change, climate change expenditure tagging, and GAD.

The target participants of the workshop are state auditors from the member agencies of the Climate Change Advisory Board, and Cabinet Cluster on Climate Change Adaptation and Mitigation-Disaster Risk Reduction.

After the workshop, the state auditors are expected to have a grasp on climate change and gender mainstreaming concepts useful in integrating gender and climate change in their respective auditing system.

Specifically, the Gender and Climate Change Orientation aims to:

- a. Outline basic elements of gender and climate change, including climate change expenditure tagging;
- b. Identify the entry points of gender and climate change into the COA's auditing system;
- c. Secure better understanding of the formulation of climate actions and its linkage to the budget and planning process through national auditing strategies and action plans;
- d. Improve the understanding of roles and responsibilities of institutions involved in managing the Country's response to climate change; and
- e. Enhance the expenditure side of the CCET through the conduct of audit on the judicious utilization of funds for the purpose by the COA;

## **III. Expected Outputs**

After the workshop, the participants should be able to:

- a. Grasp basic knowledge on climate change, climate change expenditure, and gender and climate change that they can incorporating in government-wide auditing;
- b. Identify the entry points in conducting audit on the judicious utilization of funds on climate-tagged Programs/Activities/Projects of the government agencies; and
- c. Determine initial steps on formalizing the areas of cooperation between the CCC and COA, and later CCC, COA, and PCW.

#### IV. Workshop Structure and Program

Time	Topic	Remarks	Resource Person
<b><u>DAY 1 – 03 March 2020</u></b>			
8:30-9:00	Registration		
9:00-9:10	Invocation and National Anthem	PCW Video	COA
9:10-9:25	Welcome Remarks Class Photo		Senior Official from: - CCC - COA - PCW
9:25-9:45	Introduction of participants and expectations setting	To gather pre-workshop information on the concepts of gender and climate change	CCC & COA
<b>Module 1: Overview on Gender and Climate Change</b>			
9:45-10:45	Topic 1: Overview of gender mainstreaming policy framework in the Philippines	Provides policy perspective on gender mainstreaming in relation to the Gender Equality and Women Empowerment (GEWE Plan) 2019-2025, and Beijing Platform for Action (BPfA)	PCW
10:45-11:00	<b>Health Break</b>		
11:00-11:45	Topic 2: Mainstreaming gender in climate action	Provides an overview on efforts of the Philippine government to mainstream GAD into climate change issues. It also outlines the convergence of the Climate Change Commission and the Philippine Commission on Women to ensure that climate actions are gender-responsive.	CCC & PCW
11:45-12:00	Q&A Session for Module 1		

<b>Time</b>	<b>Topic</b>	<b>Remarks</b>	<b>Resource Person</b>
12:00-1:00	LUNCH		
<b>Module 2: Overview on Climate Change</b>			
1:00-2:00	Topic 3: Climate Change – The Physical Science Basis	Introduces the physical science of climate change with an overview of key concepts such as climate, weather, and the greenhouse gas effect. This topic also looks into the anthropogenic causes of climate change and the latest science based on the special reports of the Intergovernmental Panel on Climate Change.	CCC-National Pool of Technical Experts (NPTE)
<b>Module 3: Responses to Climate Change</b>			
2:00-2:20	Topic 4: Climate Change Adaptation	Introduces the basic concepts of climate change adaptation. The climate change adaptation highlights the concept of exposure, vulnerability, and risk and examples of adaptation.	CCC
2:20-2:40	Topic 5: Climate Change Mitigation	Introduces the basic concepts of climate change mitigation. The climate change mitigation provides key definitions of mitigation and presents an overview of the Philippine national emissions and its sources.	CCC
2:40-3:00	Topic 6: Policy and Institutional Frameworks on Climate Change	Provides an overview of existing international and national legal and policy frameworks for climate change. This topic will also discuss the linkage between international, national, and sub-national development and sectoral plans on climate action.	CCC
3:00-3:15	Q&A Session for Modules 2 and 3		
3:15-3:30	<b>Health Break</b>		

Time	Topic	Remarks	Resource Person
<b>Module 4: Operationalizing the Climate Agenda</b>			
3:30-4:00	Topic 7: National Climate Change Action Plan	Introduces the main climate instrument that layout the blueprint towards a climate-resilient and low-carbon Philippines.	CCC
4:00-4:30	Topic 8: Climate Change Expenditure Tagging (CCET)	Provides an overview of the CCET and planning processes for tagging climate change PAPs including the use of the Quality Assurance and Review form.	CCC
4:30-4:45	Q&A Session for Module 4		
4:45-5:00	Discussion and Synthesis for Day 1	Summarizes the key learnings for the modules discussed in Day 1 through an interactive and participative sharing and discussion.	CCC
	Overview of Day 2	Details the remaining modules and activities for the second day of the workshop.	CCC
<b><u>DAY 2 – 04 March 2020</u></b>			
8:30-8:45	Registration		
8:45-9:00	Recap of Day 1		
<b>Module 5: Audit of Disaster Risk and Reduction Management (DRRM)</b>			
9:00-10:00	Topic 9: Overview on the Specialized Manual on the Audit of DRRM	Provides an overview on the use of the manual in the conduct of performance audits on DRRM funds and activities in the national, local and corporate government sector	Director Cora Lea A. Dela Cruz Cluster 2, National Government Sector
10:00-10:15	<b>Health Break</b>		

<b>Time</b>	<b>Topic</b>	<b>Remarks</b>	<b>Resource Person</b>
10:15-11:00	Topic 10: Audit Report on Disaster Awareness and Preparedness, Information Materials and Tools Development and Dissemination of the Philippine Institute of Volcanology and Seismology	Provides a sample performance audit report using the Specialized Manual on the DRRM.	Supervising Auditor Corazon S. Rocas
11:00-11:45	Topic 11: Consolidated Report on the Audit of the DRRM Funds	Provides an overview of the latest consolidated audit reports on the utilization of funds for DRRM.	Director Irma S. Besas Cluster 4, National Government Sector
11:45-12:00	Q&A Session for Module 5		
12:00-1:00	LUNCH		
<b>Module 6: CCET and Implementation Programs for Sustainable Development Goals (SDGs) in the Philippine Development Plan (PDP) 2017-2022</b>			
1:00-2:00	Topic 12: Linkage of the CCET and the PDP2017-2022 to the achievement of SDGs on Climate Change	Provides the an overview on the linkage of the CCET in the General Appropriations Acts to the appropriate chapters of the PDP 2017-2022 on climate change towards the achievement of specific goals of the SDGs.	CCC
2:00-3:30	Topic 13: Workshop	The participants will be divided into small groups. The groups will outline the following: (1) policies and programs of their respective government agencies on climate change in the PDP 2017-2022 to achieve the SDGs; (2) auditing experience that can be related to gender and climate change; (3) identifying barriers for implementation; and (4) propose entry-points to address barriers.	COA and CCC
3:30-3:45	<b>Health Break</b>		
3:45-4:15	Presentation of output through a World Café style forum	Each group will present their output through a 15-minute <i>world-café style</i>	CCC & COA

<b>Time</b>	<b>Topic</b>	<b>Remarks</b>	<b>Resource Person</b>
		presentation, and other groups will provide comments and inputs to the group.	
4:15-4:30	Synthesis of the workshop and Ways Forward		CCC & COA
4:30-4:45	Filling-up of Feedback form		Participants
4:45-5:00	Awarding of Certificates		CCC & COA