



Tourism Infrastructure and Enterprise Zone Authority
Office of the Chief Operating Officer

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REPUBLIC OF THE PHILIPPINES
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AOM NO.: TIEZA 2021-06(20)

Date: May 6, 2021

AUDIT OBSERVATION MEMORANDUM (AOM)

For : MR. MARK T. LAPID
Chief Operating Officer
Tourism Infrastructure and Enterprise Zone Authority

Attention : Atty. JOY M. BULAITAN
OIC, Assistant Chief Operating Officer
Administration and Finance Sector

Subject: Gender and Development (GAD) for CY 2020

We have audited transactions related to GAD programs of the Tourism Infrastructure and Enterprise Zone Authority (TIEZA) for CY 2020 and have noted the following audit observation.

The GAD Plan and Budget for CY 2020 was not revised and on this account, TIEZA missed its opportunity to be part of the Philippine Commission on Women's campaign for the protection of men and women against violence amidst the COVID-19 pandemic as enjoined under the Philippine Commission for Women (PCW) Memorandum Circular No. 2020-03 dated April 17, 2020.

Paragraph 4.1 of the PCW Memorandum Circular provides:

"All national government agencies and its instrumentalities are enjoined to review and revised as necessary, their FY 2020 Gender and Development (GAD) Plan and Budget (GPB) to implement measures to address gender issues and concerns arising from the unequal status of their women and men stakeholders due to the COVID-19 situation. Such measures should be in line with their respective agency mandates, Republic Act No. 9710 or the Magna Carta of Women and the Bayanihan to Heal as one Act. XxX"

The cited Memorandum accedes to the need of the hour as the nation faces the challenges brought by the COVID-19 pandemic, necessitating the flexibility in the adoption and implementation of GAD activities.

Studies show that gender-based violence (GBV) tends to increase during every type of emergency, including epidemics. Women and girls become more vulnerable to abuses that alarmingly happen inside their own homes. The United Nations Population Fund (UNFPA) estimated that there had been a 20 per cent increase in domestic violence globally, while in the Philippines, a study commissioned by UNFPA

approximates that intimate partner violence will increase by 16 per cent during this pandemic.¹

However, TIEZA was not able to catch up with the PCW's call to revise its GAD Plan and Budget (GPB). For CY 2020, TIEZA's GPB amounted to P9.681 million, which represents .23 per cent only of its Corporate Operating Budget of P4.172 billion, lesser than the required five per cent of the agency's corporate budget. The GPB that was subsequently approved by the PCW, includes 15 priority activities wherein three are focused on client's projects/activities while 12 are focused on the organization's projects/activities.

The GAD Accomplishment Report (AR) shows that out of the 15 targeted activities, only six were fully implemented, three were partially implemented and six were not implemented. The amount of P1.366 million only or 14.11 per cent of the approved GPB was utilized.

Management reported that the underspending of the GAD budget was brought by many factors such as the intermittent work suspensions due to lockdowns and the free use of social media platforms, which further resulted in savings on meals and accommodation expenses. However, the availability of online settings was not employed on two partially done and two cancelled activities pertaining to consultation and survey (Accomplishment No. 3 of the AR), orientation (A No. 9), capacity development (A No. 14), and training (A No. 15).

Moreover, it is not necessary to cite in the AR that the other activities were either partially done or cancelled and the GAD budget was not fully utilized because "*TIEZA pursuant to the provision of RA 11649 or the "Bayanihan to Heal as One Act" reallocated Twelve Billion Pesos (PHP12,000,000,000.00) of its funds and remitted to the Bureau of Treasury as its contribution*". The impact of the said P12 Billion remittance on the GAD Plan and Budget, if there's any, is not substantiated in the details of the AR.

TIEZA can still align its GPB with PCW MC No. 2020-03 in the succeeding year and maximize the benefits of online platforms in implementing programs, activities and projects. Every agency's contribution is notable towards achieving a meaningful, long-lasting gender equality.


In view of the foregoing, we recommend that Management:

1. In the succeeding GPB, incorporate measures to address gender issues and concerns arising from the unequal status of the agency's women and men stakeholders due to the COVID-19 situation in accordance to PCW MC No. 2020-003 dated April 17, 2020; and
2. Fully implement programs, activities and projects as planned to ensure that the intended benefits for the organization and its clients are realized.

¹ Data from UNFPA, <https://philippines.un.org/en/105122-violence-against-women-and-girls-pandemic-we-must-end-now>.



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