

Gender Budget Tagging

Gender Budget Tagging is a public financial management tool that identifies, classifies, and tracks budgetary allocations and expenditures that contribute to gender equality outcomes. To mainstream gender considerations across all sectors, Gender Budget Tagging has been introduced as part of the integrated budgeting framework. The design of the Gender Budget Tagging framework draws upon international best practices. The Organisation for Economic Co-operation and Development (OECD) themes on gender budgeting were reviewed and compared with the themes developed under the Sub-National Governance (SNG) programme. Based on this comparative analysis, gender budgeting themes have been adopted from the OECD framework, while corresponding actions and measures have been contextualized to align with Pakistan's national and provincial priorities.

Instructions

1. Gender budgeting is a regular feature of the BCC. Departments are required to fill the relevant form specifying gender-wise budget estimates and expenditure during each financial year.
2. Review departmental programs, projects, or budget lines to identify any activity that has a direct or indirect gender impact (e.g., women's education, maternal health, gender-based violence prevention, economic empowerment initiatives, or women's participation in governance).
3. Refer to Table 2: Gender-Related Actions and Measures in the GDT Guidelines Table-2.
4. Identify the **most appropriate GDT code** that aligns with your activity or expenditure.
5. Each GDT code corresponds to a specific gender-responsive action or measure.
6. Enter the **selected GDT code** in the "Gender Budget Tagging Code" column of the relevant budget form.
7. Assign a **quantitative weightage (0–100%)** based on the proportion of the budget item that contributes to gender objectives.
 - *Example:* If 50% of a project's activities target women's empowerment, record 50% as the weightage.
8. Provide a brief justification in the remarks or explanatory memo section explaining how the activity contributes to gender outcomes.
9. Include any gender-disaggregated data, where available.
10. Departments shall compile a summary of all tagged expenditures and submit it as part of their **Gender Responsive Budgeting Checklist (Form BCC-S3-GRB)**.

Table 2: Gender Budget Tagging Actions & Measures List

Gender Tagging Codes	Action and Measures
	Education and Skills Development
GDT ES001	Expand access and retention of girls in schools and colleges, higher education
GDTES002	Support women’s participation in TVET, STEM, and digital literacy.
GDTES003	Improve gender-responsive learning environments.
	Health and Reproductive Care
GDTHC001	Improve maternal and neonatal services.
GDTHC002	Expand access to reproductive healthcare and awareness including family planning facilities
GDTHC003	Integrates gender into health policies, staffing, and access.
	Economic Empowerment and Employment
GDTEC001	Promote women-owned enterprises and startups. Incubations, accelerators
GDTEC002	Enhance opportunities for employment and fair workplace practices.
GDTEC003	Expand women’s access to credit, savings, and digital finance.
	Social Protection and Gender-Based Violence Response
GDTSP001	Provide cash transfers, pensions, or support for vulnerable women. Poverty red
GDTSP002	Recognize and support unpaid care work.
GDTSP003	Address GBV through services, justice, and awareness including TFGBV
	Governance, Participation, and Leadership
GDTGL001	Increase women’s representation in leadership and decision-making.
GDTGL002	Integrate gender into policy, planning, and budgeting. (can add more here)
GDTGL003	Improve gender data, transparency, and accountability.
	Climate Resilience, Environment, and Infrastructure
GDTCR001	Engage women in climate resilience, resource management, action and sustainability.
GDTCR002	Ensure safety and accessibility in urban and rural infrastructure.
GDTCR003	Promote green skills and awareness for women.