

**Training Report on Climate and Gender
Budget Tagging Public Sector Workshops –
Government of Sindh**

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1. Background and Context

The Government of Sindh, with technical support from the Revenue Mobilisation, Investment and Trade (REMIT) programme (Funded by Foreign, Commonwealth and Development Office) conducted a series of training workshops on Climate and Gender Budget Tagging (CBT & GDT) for provincial departments from 15–18 December 2025 at Karachi. The trainings formed part of REMIT’s broader support to federal and provincial governments to institutionalise climate and gender-responsive public financial management, in line with Pakistan’s commitments under the IMF Climate Public Investment Management Assessment (C-PIMA) and wider reforms to enhance budget transparency, accountability and alignment with climate and gender priorities.

Building on the successful implementation of CBT and GDT at the federal level, the Sindh workshops aimed to extend these practices to the provincial budget cycle by equipping departmental budget officers with the concepts, tools and practical skills required to apply climate and gender tags within standard budget documentation.

2. Training Overview

Title: Climate/Green & Gender Budget Tagging Public Sector Workshop – Government of Sindh

Dates: 15–18 December 2025

Venue: PC Hotel, Karachi

Duration: 9:30 am – 2:00 pm (daily)

Participants: Budget Officers and representatives of administrative departments of the Government of Sindh

Facilitators: Revenue Mobilisation, Investment & Trade (REMIT) & PricewaterhouseCoopers (PwC)

Participation: Approximately 40–50 participants per day, covering more than 40 provincial departments over four days.

The workshops were organised on a rolling basis to allow participation from a wide range of departments, ensuring sectoral diversity including social sectors, infrastructure, economic services, governance and environment-related departments.

3. Objectives of the Training

The primary objective of the training programme was to build institutional and technical capacity within the Government of Sindh to integrate climate and gender perspectives into the budget process. Specifically, the workshops aimed to:

- Improve participants' understanding of the provincial budget cycle and standard budget forms;
- Strengthen conceptual clarity on climate change mitigation, adaptation, and gender equality as they relate to public expenditure;
- Build practical skills to apply climate and gender budget tagging at cost-centre and scheme level;
- Familiarise departments with revised Budget Call Circular (BCC) requirements related to CBT and GDT; and
- Establish a shared understanding of the way forward for institutionalising CBT and GDT across provincial systems.

4. Structure and Session Flow

Each training day followed a structured agenda combining presentations, demonstrations and hands-on exercises. The sessions typically included:

- Opening and context-setting remarks, including the role of the Finance Department;
- Introduction to REMIT and the rationale for climate and gender budget tagging;
- Overview of climate change concepts, including mitigation and adaptation, and their relevance for public spending;
- Detailed sessions on Green Budget Tagging (GBT) methodology, actions and measures;
- Detailed sessions on Gender Budget Tagging (GDT), including gender analysis and classification;
- Explanation of provincial integration of CBT & GDT within the Budget Call Circular and budget forms (BM-I to BM-VIII);
- Real-time demonstrations of tagging within budget forms;
- Mock exercises and group work; and
- Question-and-answer sessions and wrap-up discussions.

5. Key Content Delivered

5.1 Green (Climate) Budget Tagging

Participants were introduced to the concept and purpose of Green Budget Tagging, which is used to identify, classify and track public expenditures that contribute to climate change mitigation and adaptation. The training covered:

- The national and provincial context for climate budget transparency;
- Definitions of mitigation and adaptation and their application across sectors;
- The green budget tagging methodology, including exclusion of negative expenditures and focus on policy-prioritised actions;
- Sector-specific climate actions and measures, covering areas such as agriculture, water and sanitation, energy, transport, forestry, disaster risk management and social protection;
- Cost-centre level tagging for both current and development expenditures; and
- Alignment of provincial tagging with federal practices and financial reporting systems.

5.2 Gender Budget Tagging

The Gender Budget Tagging module focused on mainstreaming gender considerations into planning and budgeting processes. Key elements included:

- The purpose and benefits of GDT for promoting gender equality and women's empowerment;
- Gender actions and measures across priority sectors, including education, health, economic empowerment, social protection, governance and climate resilience;
- A step-by-step GDT process, beginning with gender analysis of cost centres using the "three-check test" (intent, design and budget);
- Selection of appropriate gender classification codes linked to specific actions and measures;
- Assignment of percentage weightages based on OECD-aligned criteria (ranging from minimum gender sensitivity to fully gender-transformative actions);
- Practical examples distinguishing targeted, partially targeted and non-targeted expenditures.

5.3 Budget Call Circular and Forms

A significant focus of the training was on the practical application of CBT and GDT within Sindh's budget documentation. Participants were guided through:

- Revised BCC requirements related to climate and gender tagging;
- Detailed instructions for completing budget forms BM-I to BM-VIII;
- Tagging of current and development expenditures, new schemes (SNEs), ADP schemes, supplementary budgets and re-appropriations; and
- Ensuring consistency and accuracy of codes and percentage weightages across forms.

6. Practical Exercises and Learning Approach

The workshops placed strong emphasis on experiential learning. Participants engaged in mock exercises using realistic budget scenarios, sample cost centres and development schemes. Working in groups, they:

- Identified relevant climate and gender actions and measures;
- Selected appropriate CBT and GDT codes;
- Assigned percentage relevance weightages; and
- Completed sample BM forms.

These exercises facilitated peer learning, clarified common challenges, and increased participants' confidence in applying tagging within their own departmental budgets.

7. Participation and Coverage

Over the four days, officials from more than 40 departments participated, including agriculture, education, health, energy, environment, planning, finance, social welfare, transport, works and services, women development and local government. This broad participation helped ensure shared understanding and consistency across sectors, which is critical for effective provincial-wide implementation of CBT and GDT.

8. Key Outcomes

The training workshops achieved the following outcomes:

- Enhanced awareness and understanding of climate and gender budget tagging among Sindh government officials;
- Improved technical capacity to apply CBT and GDT within standard budget forms;
- Greater clarity on departmental roles and responsibilities in climate- and gender-responsive budgeting;
- Strengthened coordination between line departments, Finance Department and Planning authorities; and
- A common foundation for institutionalising CBT and GDT within Sindh's budget cycle.

9. Way Forward

The workshops concluded with agreement on the following way forward:

- Climate and gender budget tagging will be fully integrated into Sindh's routine budget preparation and review processes;
- Departments will apply agreed actions, measures, codes and percentage weightages in all relevant budget forms for current and development expenditures;
- The Finance Department will provide oversight, guidance and quality assurance, with continued technical support from REMIT and PwC;
- Budget guidelines and procedures will be progressively updated to embed CBT and GDT;
- Tagging data will be used not only for reporting but also to inform budget discussions, monitoring, evaluation and policy decision-making over time.

10. Conclusion

The Climate and Gender Budget Tagging training workshops marked an important step in strengthening climate- and gender-responsive public financial management in Sindh. By combining conceptual clarity with practical application, the programme has laid a strong foundation for institutionalising CBT and GDT across provincial systems. Continued leadership from the Finance Department, sustained capacity building and effective inter-departmental coordination are very critical steps in this regard.

Appendix

List of Departments who participated

Sr. No.	Day	Department
1	Monday, 15 th December 2025	Agriculture, Supply & Prices Department
2		Auqaf, Religious Affairs, Zakat and Ushr Department
3		Board of Revenue
4		Higher Education Commission Sindh
5		College Education Department
6		Cooperative Department
7		Culture, Tourism , Antiquities & Archives Department.
8		Department of Empowerment of Persons with Disabilities.
9		Environment, Climate Change & Coastal Dev. Deptt
10		Excise, Taxation & Narcotics Control Department
11	Tuesday, 16 th December 2025	Energy Department
12		Finance Department
13		Food Department
14		Forest & Wildlife Department
15		Home Department
16		Human Rights Department
17		Human Settlement, Spatial Dev. and Social Housing Department
18		Information Department
19		Industries & Commerce Department
20		Investment Department
21		Irrigation Department
22	Wednesday, 17 th December 2025	Labour and Human Resources Department
23		Law , Parliamentary Affairs & Criminal Prosecution Department
24		Livestock & Fisheries Department
25		Local Government, & Housing Town Planning Department
26		Mines & Mineral Development Department
27		Minorities Affairs Department
28		Planning and Development Board Sindh, Planning and Development Department.
29		Population Welfare Department
30		Health Department
31		Public Health Engineering & Rural Development Department.
32	Rehabilitation Department	
33	Thursday, 18 th December 2025	School Education and Literacy Department.
34		Science & Information Technology Deptt:
35		Services, General Administration & Coordination Department
36		Social Protection Department
37		Social Welfare Department
38		Sports & Youth Affairs Department
39		Transport & Mass Transit Department
40		Universities and Boards Department.
41		Women Development Department
42		Works & Services Department







