



# Guidelines for Gender Responsive Budgeting





# Guidelines for Gender Responsive Budgeting

Election Commission of Pakistan  
[www.ecp.gov.pk](http://www.ecp.gov.pk)



## Foreword

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In line with our constitutional mandate of conducting free, fair, and transparent elections, the Election Commission of Pakistan (ECP) is committed to ensuring that every citizen, regardless of gender, disability, or religion, can participate meaningfully in the democratic process.

Over the years, ECP has worked diligently to promote inclusive and gender-responsive electoral practices. Our efforts have focused on addressing the electoral needs of women, persons with disabilities, transgender persons, and minorities. However, we recognize that achieving truly inclusive elections requires equitable allocation of financial and technical resources, both within the institution and across all phases of electoral cycle.

To strengthen this commitment, ECP has introduced skill development workshops in Gender Responsive Budget Planning processes for ECP staff at the Secretariat, provincial, and district levels. These workshops aim to build capacity for effective budget planning that supports inclusive elections.

At ECP, we are cognizant of the fact that despite considerable progress, gender disparities in electoral and political participation persist due to unequal access to resources, decision making forums and socio-cultural barriers. We believe that by introducing Gender Responsive Budgeting



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(GRB) into electoral processes, ECP can address some of these challenges and promote inclusive electoral processes. These GRB guidelines will serve as an essential resource for ECP staff, equipping them with practical tools to implement gender-responsive budgeting effectively.

The development of these GRB Guidelines would not have been possible without the vision and guidance of Mr. Sikandar Sultan Raja, Honorable Chief Election Commissioner. His commitment to transform ECP into an inclusive and gender responsive institution is pivotal in promoting a true democracy in the country.

We are particularly indebted to Mr. Omar Hamid Khan, Secretary ECP, for his valuable institutional support, personal commitment and guidance which made it possible to hold important skill development workshops for ECP staff. His guidance and support to the Gender and Social Inclusion Wing throughout the processes has been instrumental in development of this important resource.

A special thanks is extended to Mr. Masood Akhtar Sherwani, Director General, (Political Finance Wing) for his valuable guidance and close collaboration with GSI Wing ensuring his full and continued support throughout the process of designing workshops, briefing ECP staff on ECP's budget planning and diligently reviewing the guidelines. Appreciation is also expressed for Additional Director General of (Budget Wing) and his team for technical input in shaping the training content.

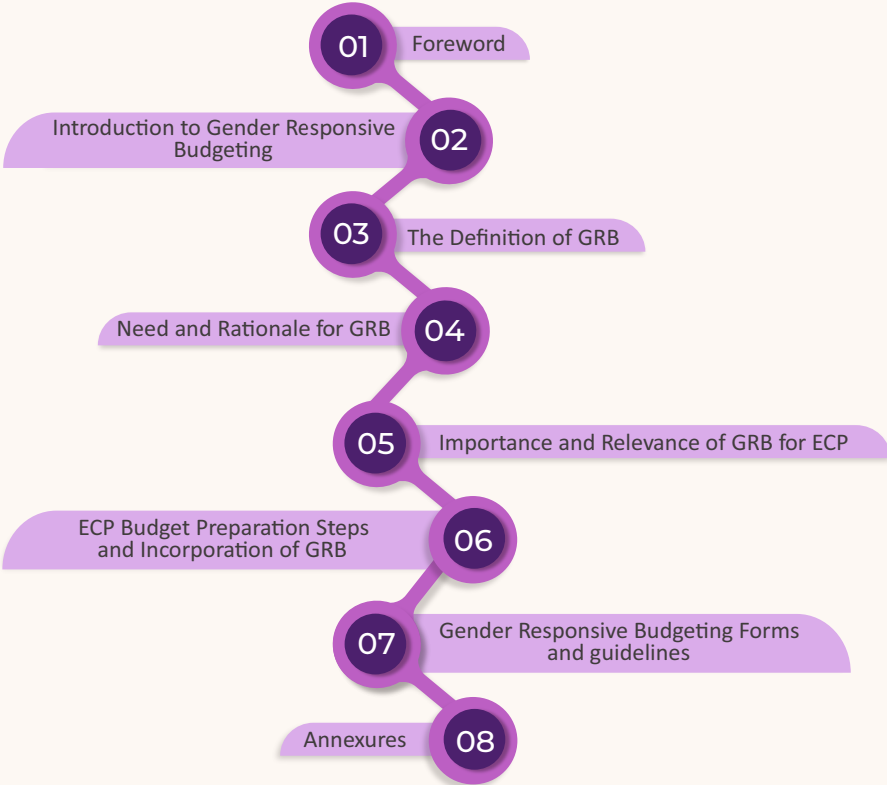
I am grateful to my GSI team deputed at the Secretariat and provincial offices for their support in holding GRB workshops, providing valuable insights for this GRB guidebook.

Additionally, we extend heartfelt gratitude to Ms. Ayesha Javed, Deputy Secretary, Ministry of Finance for her support in conducting the GRB workshops for ECP staff at the Secretariat as well as at the provincial level. These workshops have been crucial in building the knowledge and skill for ECP to remain compliant with the government of Pakistan's commitment towards Gender Responsive Budgeting.

Finally, we are also grateful to our Development Partner, the International Foundation for Electoral Systems and its team for the technical support in compiling this GRB Guidebook.

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## Acronyms

ECP	Election Commission of Pakistan
GRB	Gender Responsive Budgeting
BO / NIS	Budget Order (For permanent employee's data) / New Item Statement (For temporary employee's data)
MOF	Ministry of Finance
IFES	International Foundation for Electoral Systems
BCC	Budget Call Circular
DDOs	Drawing & Disbursing Officers
PFMA	Public Finance Management Act
PAOs	Principal Accounting Officers
CFY	Current Financial Year
FY	Financial Year
ERE	Employees Related Expenses
NON-ERE	Non-Employees Related Expenses
RE	Revised Estimates (of Current F.Y)
BE	Budget Estimates (of Next F.Y)
SG	Supplementary Grant
TSG	Technical Supplementary Grant
IBCs	Indicative Budget Ceiling
CGA	Controller General of Accounts
AGPR	Accountant General of Pakistan Revenue
RoCG	Running of Civil Government
PSDP	Public Sector Development Program
BSP	Budget Strategy Paper
KPIs	Key Performance Indicators
CF & AOs	Chief Finance & Accounts Officer
SAP	System Application and Product in Data Processing
GEQEN	Gender Equality and Quality in Education
GHWBG	Gender Health & Well-Being
GGVDS	Gender Governance & Data System
GEEYO	Gender Employment & Economic Opportunity
GSSTY	Gender Safety & Security
GAPME	Gender Agency Political Participation & Meaningful Engagement
GNTRD	Not Related to Gender



# **I. Introduction to Gender Responsive Budgeting**

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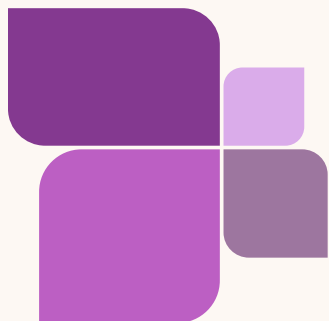
Election Commission of Pakistan (ECP) is constitutionally mandated to hold free, fair and transparent elections in the country. Elections are essential for a vibrant democracy which is not possible without creating a level playing field for everyone, particularly women and other marginalized groups such as persons with disabilities, transgender citizens, and minorities. This requires a clear commitment to taking inclusive and gender-responsive measures.

The Commission has taken several initiatives to ensure that gender and inclusion are mainstreamed across all its election operations. Some of the most important measures include establishment of a Gender and Social Inclusion Wing, recruitment of more women into its workforce and gender sensitization of its staff, formation of Inquiry Committees for protection against workplace harassment, conducting special campaigns to bridge the gender gap in electoral rolls, and adoption of a five-year Gender Mainstreaming and Social Inclusion Framework (GMSIF) among many others. To effectively implement these commitments and to bring transparency to its operations, ECP has integrated a gender lens to this year's budgetary planning exercise, which is also a priority for the government of Pakistan. Gender Responsive Budgeting (GRB) is a process to ensure that organizational policy commitments related to inclusion and gender equality are reflected adequately in the budget allocations. Developing an understanding of GRB across various wings of ECP and enhancing their technical capacity to effectively utilize it for the financial cycles is crucial and requires systematic efforts.

In this regard, ECP in collaboration with the Ministry of Finance (MOF) held a series of workshops at the Secretariat and the provinces. The provincial level workshops engaged the Regional Election Commissioners (RECs) and District Election Commissioners (DECs) from almost all the districts and imparted essential skills for preparing gender responsive budget. These workshops were aimed at enhancing their understanding, imparting technical skills, and develop their monitoring capacity in GRB to ensure equitable resource allocation. They were also trained to assess budget implications of gender mainstreaming in electoral processes.

Based on the learning from the workshops, this guidebook is developed as a quick reference for ECP staff engaged in program and budget planning processes. These step-by-step guidelines provide an understanding of the GRB processes outlined by the Ministry of Finance that all the government departments, including ECP is liable to follow and comply with in its budget planning processes. It provides information about the government budgetary process, budget cycles and annual budget call circulars and relevant Cost Centres, applicable to ECP. These guidelines also contain all the relevant forms for easy reference that ECP needs to fill at the time of preparing its budgets.

It is important to note that ECP budget is comprised of more than 190 Cost Centres. The implementation of ECP budget is done through these Cost Centres handled by respective DDOs (Drawing and Disbursing officers) in all districts and regions of Pakistan. This document provides simple step by step guidelines to help ECP staff, budget officers, and DDOs to prepare budgets for each cost center while aligning public spending with gender objectives. It focuses on six key areas of gender responsiveness, promoting awareness and information as vital elements of gender responsive budgeting which can be aligned with gender and inclusion related commitments provided in the Elections Act 2017 and the recently adopted Gender Mainstreaming and Social Inclusion Framework of ECP.



## II. The Definition of GRB

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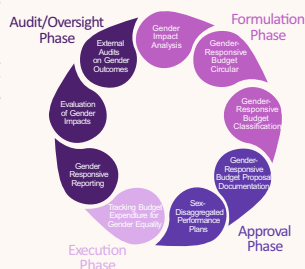
*According to the UN "Gender Responsive budgeting is a strategy that creates budgets that work for everyone. By Considering and analyzing the unique and diverse needs of every person, gender responsive budgets strive for a fair distribution of resources."*

Gender equality is not only a moral imperative but also a key driver of economic sustainability, growth, and productivity. GRB recognizes that budgets are not neutral and have varying impacts on women, men, and other different demographic groups due to their distinct roles and responsibilities in society. GRB promotes gender equity and mainstreaming by analyzing resource allocation and expenditure to ensure fair benefits distribution.

It is essential to understand that GRB initiatives are not solely centered around women, rather they often analyze spending on services directed towards women to ensure sufficient allocation of budget. GRB is not only about splitting expenditures equally between women and men, but also it focuses on evaluating how budgets address the various needs of all individuals—including women, men, girls, and boys, considering intersecting factors such as age, disability, religion, and other aspects of diversity.

### The key Elements and Cycle of GRB

GRB planning processes mainstream and integrate gender considerations into existing budget cycles without requiring separate processes or budgets. It helps governments understand the gendered impact of revenues and expenditures, challenging the misconception that budgets are inherently gender neutral. Gender-blind budgets can result in flawed decisions, whereas GRB principles ensures resource allocation that address the needs of all, including men, women, and persons with disabilities, minorities. It also ensures the diverse and differentiated needs of all through fostering gender-friendly programs and policies.



The key universal principles of GRB focus on the following:

- Analysis of budgets to address different needs
- Allocating resources to bridge the gender gap
- Monitoring impacts for evidence-based improvements
- Tools like gender budget tagging and disaggregated data inform decision making.

The GRB cycle integrates gender considerations into all stages of the budgetary process to ensure equitable resource allocation addressing gender disparities. GRB fosters accountability and ensures public resources effectively address the needs of all segments of society, especially marginalized groups<sup>1</sup>.

The Following are the stages:

**Stage-1: Gender Analysis:** The data is assessed to identify gender gaps and priorities.

**Stage-2: Planning and Budgeting:** The resources are allocated to initiatives addressing the gender gaps in planning and budget allocation.

**Stage-3: Implementation Phase:** All the activities in the given programs are executed in line with gender-specific objectives.

**Stage-4: Monitoring and Evaluation:** The outcomes against each objective are assessed to measure the impact on gender equity and inform future budgeting decisions.

### III. Need and Rationale for GRB

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Pakistan's legal framework includes several provisions that recognize women's equal rights generally and their right to participate in the public processes as citizens and leaders specifically. Perhaps most notably, the Constitution of Pakistan provides for the fundamental rights of all its citizens, and ensuring that all persons are equal before the law and are entitled to the equal protection of the law (Article 25:1), and states that there shall be no discrimination based on sex (Article 25:2). The Constitution also calls for steps to be taken to ensure the full participation of women in all spheres of national life (Article 34).

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<sup>1</sup>[https://oxfamlibrary.openrepository.com/bitstream/handle/10546/620429/gt-gender-responsible-budget-trainers-280218-en.pdf?sequence=14](https://oxfamlibrary.openrepository.com/bitstream/handle/10546/620429/gt-gender-responsive-budget-trainers-280218-en.pdf?sequence=14)

Legal framework not only protects women's rights, but the rights of women from ethnic & religious minorities including women with disabilities, who face difficulties in public life. For instance, in addition to the provisions complementing Pakistan's Constitution, Pakistan has also recently adopted laws that specifically uphold the rights of marginalized groups, such as persons with disabilities and transgender persons. These include passing separate laws on the rights of persons with disabilities for Islamabad Capital Territory (ICT), Punjab and Sindh provinces, as well as the Transgender Persons (Protection of Rights) Act, passed in 2018, which protects equal rights to obtain legal documents such as NIC, passports and provision of voting rights and economic security.

Despite these provisions, however, Pakistan still faces tremendous challenges in terms of women's equal rights and democratic participation. According to the Global Gender Gap Report, 2024 by the World Economic Forum, Pakistan ranks at 145 out of 146 countries for gender equality and fewer than five percent of women hold senior, managerial, and legislative positions in Pakistan<sup>2</sup>. The widening gender gap imposes a significant economic cost, estimated at Rs.500 billion annually, and bridging this gap could provide a substantial boost to the economy, potentially Increasing GDP by 30%<sup>3</sup>. Addressing gender equality is not only a constitutional mandate but also an urgent economic imperative for Pakistan's progress.

The country's outlook for FY 2023 on gender indicators reflects significant disparities across various domains. Economic participation and opportunity score 0.362, indicating substantial gender inequality in the workforce and economic opportunities. Education attainment fares better with a score of 0.825, suggesting progress towards gender parity in education. Health and survival are the strongest area, scoring 0.961, which signals minimal gender disparity in healthcare outcomes.

However, political participation remains critically low, with a score of only 0.152, reflecting the under representation of women in political spheres. The overall Gender Gap Index stands at 0.575, highlighting moderate progress yet substantial gaps in gender. These figures underscore the absence of coherent policies, a disconnect between policy objectives and resource allocation, and a

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<sup>2</sup>WorldEconomicForum2023.GlobalGenderGapReport2024

<sup>3</sup>National Gender Development Framework – March 2022

lack of sufficient reporting mechanisms, all of which hinder the effective advancement of gender equality.

## IV. Importance and Relevance of GRB for ECP

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In accordance with the Constitution and international commitments that Pakistan is signatory to such Convention on Elimination of Discrimination Against Women (CEDAW), International Covenant on Civil and Political Rights (ICCPR), Convention on Rights of Persons with Disabilities (CRPD and others, the Elections Act, 2017 marked a significant milestone for ECP in promoting the electoral and political participation of women and marginalized groups at national and provincial levels.

Key provisions include empowering Commission to declare elections void if women's voter turnout is under 10%(Section 9), mandating voter education initiatives, particularly for women (Section 12C), and publishing disaggregated voter data to address gender disparities (Section 47). The Elections Act also ensures voter inclusion for non-Muslims, persons with disabilities, and transgender individuals (Section 48) and facilitates accessibility for voters with disabilities (Sections 84(9))<sup>4</sup>.

Additionally, Section 91 mandates the preparation of gender-disaggregated voter data at polling stations. Section 93 facilitates postal voting for persons with disabilities holding a Special National Identity Card(SNIC). Section 104 requires political parties to submit prioritized candidate lists for reserved seats for women and non-Muslims, which cannot be altered after submission. Section 170(vi) penalizes actions that prevent women from contesting or voting. Sections 203 and 206 encourage women's political participation by requiring parties to promote women membership and allocate 5% of General Seats to women candidates. Lastly, Section 226 ensures elections for reserved seats in local government are conducted under relevant provincial laws.

In addition to its robust legal framework, ECP's Strategic Plan and Gender Mainstreaming and Social Inclusion Framework (GMSIF) demonstrate strong

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<sup>4</sup>Elections Act, 2017

<https://ecp.gov.pk/storage/files/2/Elections%20Act%202017%20updated/Updated%20Elections%20Act%202017-231011-105435.pdf>

commitments to gender and inclusion. These frameworks provide clear benchmarks to guide resource allocation during each budgetary planning.

## **V. ECP Budget Preparation Steps and Incorporation of GRB**

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Financial management including budget is mainly governed by Articles 80 to 84 of 1973 Constitution that deal with the legal framework on annual budget while Public Finance Management Act (PFMA), 2019 governs the preparation and compilation of the Federal Budget. The budget-related information is available on Finance Division's website <http://www.finance.gov.pk>. ECP follows budget process and timelines prescribed by Finance Division (Annex-I) and subsequently issues additional guidelines to all DDOs.

### **1. Preparation of Mid-Year Review Report**

Mid-Year Review Report is considered as the baseline for preparation of Revised Estimates for the current financial year. It is a half yearly report that reviews the financial performance during the first six months of the financial year and identifies major spending categories and helps prepare estimates for the next half of the Current Financial Year (CFY).

### **2. Issuance of Budget Call Circular to the Principal Accounting Officers and ECP**

The Finance Division issues a Budget Call Circular (BCC) to the Principal Accounting Officers (PAOs), containing instructions, forms, and timelines to be followed by the respective PAOs. Once ECP receives the BCC, it forwards it to all DDOs at the federal and provincial levels. ECP collects information from all DDOs consolidates the data, and then forwards it to the Finance Division. Each form serves a different purpose and has a specific timeline. All DDOs/Budget Officials should carefully read each form along with the instructions provided by the Finance Division.

### **3. Submission of Revised Estimates and Budget Forecast by DDOs**

In the first stage, the government ministries and departments share their revised estimates for the current financial year, budget estimates, and performance indicators for the next financial year with the Finance Division. Upon receiving the BCC from ECP, the DDOs will prepare the revised estimates

for the CFY. These revised estimates are calculated by adding the original allocation to any additional funds acquired through Re-appropriation Orders, or by excluding funds that are expected to be surrendered as savings. For the budget estimates for the next year, the DDOs will prepare their forecasts by considering the following:

- i. Number of filled posts for Employees Related Expenditures (ERE-Pay and Allowances).
- ii. Any vacant posts likely to be filled in near future.
- iii. December increments and pay increases are separately calculated and provided by the Finance Division directly.
- iv. Non-ERE or operational expenditure by considering actual needs instead of general estimates.
- v. Regarding the exchange rate provided by the Finance Division (for foreign payments).
- vi. Considering Austerity Measures or any other budgetary instructions issued by the Finance Division and conveyed by ECP itself.
- vii. For next year's estimates, medium term Indicative Budget Ceilings (IBC) issued last fiscal year are to be considered as baseline.
- viii. For Performance based Budgeting, the medium-term IBCs has to be used to link the Key performance Indicators (KPIs) and outputs to the budget.

#### **4. Review of Budget Estimates and Additional Demands (current & development) by the Budget Review Committee**

The Finance Division conducts Budget Review Committee meetings to discuss and consider budget estimates and revised estimates, including additional funding requirements of Divisions/Departments, following meetings with the PAO. ECP consolidates the estimates received from all DDOs and presents them as a single figure to the Finance Division. These estimates are then reviewed by ECP budget team in discussions with the Finance Division. These meetings serve as a crucial platform to address specific issues raised by specific departments, ministries including ECP related to the Finance Division, the Controller General of Accounts (CGA), and the Accountant General of Pakistan Revenue (AGPR). If DDOs face any specific issues related to budgeting, accounting, or other matters, they should inform ECP budget team in advance so that the issues could be raised during the meeting.



## 5. Preparation of Budget Strategy Paper and its presentation in the Cabinet

As per Section 3 of the Public Finance Management (PFM) Act 2019, the Finance Division prepares the Budget Strategy Paper (BSP) and seeks approval from the Federal Government. This paper outlines the overall ceiling for the Running of Civil Government (RoCG), Public Sector Development Program (PSDP), grants, subsidies, and other expenditures, including funds for ECP.

## 6. Issuance of Indicative Budget Ceilings to all PAOs

On approval of the BSP by the Cabinet, Finance Division issues ceilings for current and development budget to PAOs. Once ECP receives its ceilings, it distributes this ceiling to all DDOs of ECP to help them prepare their budgets.

## 7. Filling the Budget Orders/New Item Statements Forms

The Chief Finance and Accounts Officers (CF&AOs) of the Divisions of various ministries/departments, in consultation with the Expenditure Wing, submit the Budget Orders/New Item Statements (BO/NIS) Forms (Annex-IV) to the Budget Wing, Finance Division, as per the specified timeline and instructions. ECP directs all DDOs to complete the BO/NIS Form for their respective Cost Centers. These forms are then entered into the System Application and Product (SAP) in Data Processing system of the Finance Division. The number of posts, along with the percentage share of posts in the BO/NIS, should match the figures in the Post Proforma and the Gender Responsive Budget Proforma. DDOs must also reconcile the number of employees listed in Form-XI (Organizational Management Module Proforma) with the Post Proforma.

## 8. Gender Budget Forms

There are two separate forms for Gender Budgeting, as well as a section related to the Gender Budget in the BO/NIS Form (Annex-IV). Once the Finance Division issues the indicative budget ceiling (IBC) to ECP and other PAOs, it requests the submission of the Gender Budget Forms along with gender-related information in the BO/NIS. ECP instructs all DDOs to provide gender-related information on the prescribed proforma and to complete the gender-relevant sections in the BO/NIS form. When preparing the Gender-related Budget Form, the percentage of the Gender-related Budget should be calculated based on the number of female and male voters handled in a DEC/DDO Cost Center, along with the number of male and female employees serving in the respective office and any other aspects proposed by various

wings of ECP related to gender.

**Note:** All administrative DDO Cost Centers, such as Regional Election Commissioners (RECs) and Provincial Election Commissioners (PEC), should prepare the Gender-Related Budget Form based on the total number of female and male voters in the jurisdiction of the REC/PEC, along with the total number of male and female employees under the administrative control of the respective office.

### 9. Approval of Cabinet, National Assembly and Assent by the President

The Finance Division prepares and presents the budget to the Cabinet for approval as a critical step in the financial planning process. Once the Cabinet approves the budget, it is submitted to the National Assembly, where it is debated, reviewed, and approved by the members. Following the National Assembly's approval, the budget is sent to the President of Pakistan for formal assent, completing the legislative process required for its implementation.

# VI. Gender Responsive Budgeting Forms and guidelines

## Guidelines for Gender Tagging to fill Gender Form A (Annex-II)

The gender budget is tagged and mapped at the cost center level. Each DDO identifies the gender relevance for their respective Cost Center. ECP consolidates the information from all DDOs and completes Forms A and B (Annex-II and Annex-III). There are six categories (outlined in the table below) under which a Cost Center must be tagged. The DDO will select the appropriate classification for the Cost Center from these six categories. While a Cost Center may fall into two categories, only one category can be selected at a time. Therefore, choose the most relevant category. Relevance can be determined by referring to the examples provided in the table. The code for the Cost Center should also be mentioned. For example, if the Cost Center falls under the education category, use the “Gender Equality and Quality” (GEQEN) code. For ECP, most Cost Centers fall under category six: “Agency, Political Participation, & Meaningful Engagement” (GAPME), due to the nature of its functions and activities. If a Cost Center is gender-neutral, select the “Not related to Gender” category.

Classification	Activities/examples	Code
<b>1</b> Equality and Quality in Education	<ul style="list-style-type: none"><li>• Deterring drop-out and accelerate enrollment of out of school children with a particular focus on girl students</li><li>• Advancing digital skills and employability for girls</li><li>• Incentivizing and supporting higher qualification pathways with focus on female youth</li><li>• Institutionalizing gender-transformative education</li><li>• Providing career counselling, training, and guidance</li><li>• Generating employability skills to ensure financial inclusion</li></ul>	GEQEN

Classification	Activities/examples	Code
<b>2</b> Health & Well-being	<ul style="list-style-type: none"> <li>Contextualizing available health services for female</li> <li>Integrating personal health and reproductive health in formal education streams</li> <li>Protecting and promoting female mental health</li> <li>Striving for gender equality in health leadership</li> <li>Providing hygiene and sanitation facilities in educational institutions, workplaces, and markets</li> <li>Implementing Occupational Safety and Health (OSH) at the workplace (Convention C 176 of ILO)</li> <li>Advancing digital skills and employability for girls</li> <li>Incentivizing and supporting higher qualification pathways with focus on female youth</li> <li>Institutionalizing gender-transformative education</li> <li>Providing career counselling, training, and guidance</li> <li>Generating employability skills to ensure financial inclusion</li> </ul>	GHWBG
<b>3</b> Governance & Data System	<ul style="list-style-type: none"> <li>Promoting gender-responsive data analysis, planning, programming, budgeting, and monitoring across all programs and all ministries</li> <li>Advocating for accountability at highest levels</li> <li>Promoting gender-responsive leadership</li> <li>Standardizing, collating, and harmonizing collection of data on gender development</li> <li>Convening holistic multi-sectoral partnerships</li> <li>Stimulating evidence guided gender mainstreaming initiatives</li> </ul>	GGVDs
<b>4</b> Employment & Economic Opportunity	<ul style="list-style-type: none"> <li>Providing relevant employment opportunities by matching skilled female applicants to employers who are scaling up</li> <li>Providing local working experiences to near-graduating female students to equip them with sectoral experience and sensitizing around employable/ growing skills</li> <li>Creating entrepreneurship opportunities for females by enhancing local capacities and generating synergies across the ecosystem</li> <li>Tackling gender stereotypes in the workplace to promote female-friendly policies</li> </ul>	GEEOY

Classification	Activities/examples	Code
<b>5</b> Safety & Security	<ul style="list-style-type: none"> <li>• Providing gender conducive work environments for women to operate in</li> <li>• Ensuing women's vulnerability are addressed in climate policies and programs</li> <li>• Integrating gender protection and support across the system, including law manifesting entities</li> <li>• Raising awareness on women protection, discrimination, gender-based violence (GBV) and gender-equitable masculinities</li> <li>• Enhancing access to justice for women and less privileged/marginalized gender groups through establishing gender-responsive infrastructure</li> <li>• Promoting women's active role in initiatives to promote peace and social cohesion in erstwhile conflict</li> <li>• Strengthening institutional compliance with laws to counter harassment at workplaces and cyber spaces in the government offices and ministries</li> </ul>	GSSTY
<b>6</b> Agency, Political Participation, & Meaningful Engagement	<ul style="list-style-type: none"> <li>• Accelerating female voter registration to ensure female political participation</li> <li>• Facilitating women's access to micro-finance institutions and promoting financial inclusion</li> <li>• Advancing mentorship and leadership for females in enterprise development and entrepreneurship</li> <li>• Addressing harmful social norms and attitudes through advocacy activities and engaging men and boys (work with social influencers and mobilizers, including youth, men, community, religious leaders, female parliamentarians) for gender equality</li> <li>• Creating safe public and digital spaces for women to encourage dialogue and sharing of views and opinions on social, political, and economic issues</li> <li>• Eliminating violence and harassment at the workplace</li> </ul>	GAPME
<b>7</b> Not related to Gender	<ul style="list-style-type: none"> <li>• Gender relevance cannot be determined</li> </ul>	GNTRD

Once the gender category is determined, you must determine percentage of budget related to gender out of total budget of Cost Center. Each Cost Center is allocated budget to perform a specific function or activity. The percentage is assigned by looking at the function of the Cost Center and how much budget is utilized directly to perform that function. If it is difficult to determine the percentage for individual Cost Center, the percentage may be assigned based on overall function of ECP. For example, the major function of ECP is Political Participation, & Meaningful Engagement and it is ensuring participation of female voters in a certain percentage of 50% (let's assume), then, the Cost Center may be assigned 50%.

### Examples

In order to further elaborate this tagging methodology, few examples are quoted below which will help DDO in determining the gender relevance for their Cost Centers at the time of budgeting. In addition to ECP, a few examples from other departments are also provided just for learning's sake.

#### Example: 1

**Cost Centre:** SI3903- Regional Election Commissioner Sibi

**Budget Allocation:** Rs. 26,057,000

Budget Allocation	Gender Relevance (Yes/No)	GDR Type (code)	%age relevance	Gender sensitive budget
26,057,000	YES	GAPME	45%	11,725,650

#### Example: 2

**Cost Centre:** KA2197- Regional Election Commissioner, Karachi

**Budget Allocation:** Rs. 24,448,000

Budget Allocation	Gender Relevance (Yes/No)	GDR Type (code)	%age relevance	Gender sensitive budget
24,448,000	YES	GAPME	45%	11,001,600

#### Example: 3

**Cost Centre:** FD5009 – District Election Commissioner-II Faisalabad

**Budget Allocation:** Rs. 23,484,000

Budget Allocation	Gender Relevance (Yes/No)	GDR Type (code)	%age relevance	Gender sensitive budget
23,484,000	YES	GAPME	45%	10,567,800

#### Example: 4

**Cost Centre:** PRO0003- District Election Commissioner Peshawar

**Budget Allocation:** Rs. 20,600,000

Budget Allocation	Gender Relevance (Yes/No)	GDR Type (code)	%age relevance	Gender sensitive budget
20,600,000	YES	GAPME	45%	9,270,000

#### Example: 5

**Cost Centre:** KA7004- Federal Ombudsman Secretariat for Protection of Women Against Harassment at Workplace (FOSPAH) Regional Office, Karachi

**Budget Allocation:** Rs. 11,589,000

Budget Allocation	Gender Relevance (Yes/No)	GDR Type (code)	%age relevance	Gender sensitive budget
11,589,000	YES	GSSTY	100%	11,589,000

#### Example: 6

**Cost Centre:** QA0658 – Staff Welfare Library, Quetta

**Budget Allocation:** Rs. 1,185,000

Budget Allocation	Gender Relevance (Yes/No)	GDR Type (code)	%age relevance	Gender sensitive budget
1,185,000	YES	GEE0Y	25%	296,250

#### Example: 7

**Cost Centre:** Pakistan Girl Guide Association ICT Branch Islamabad

**Budget Allocation:** Rs. 10,000,000

Budget Allocation	Gender Relevance (Yes/No)	GDR Type (code)	%age relevance	Gender sensitive budget
10,000,000	YES	GEQEN	100%	10,000,000

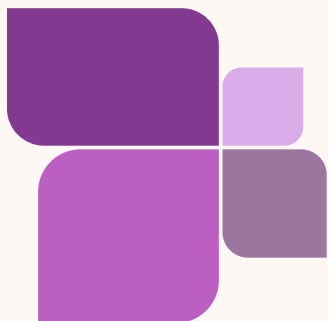
## Guidelines to fill Gender Form B and BO/NIS

Ministries/Divisions including ECP are required to complete Form B (Annex-III), specifying the gender-wise planned expenditure for the next financial year. This information must be consolidated at the demand level by the PAO. Any activity, program, or project that has an impact on men, women, children, or transgender individuals, for which expenditure is planned in the current and development budget to be incurred in the next financial year, should be included along with the specific Cost Center or object head.

ECP Secretariat will collect the information from individual Cost Centers and consolidate it to complete Form B (Annex-III). The Gender Budget assigned to each individual Cost Center in the current and development budget by each DDO will be grouped into categories such as men, women, children, etc. For example, if the Gender Budget for a Cost Center is specifically for the female category, it should be indicated with the name and budget allocation.

The women's share of the budget must also be reported object head-wise in the BO/NIS Form. In the BO/NIS Form, a new column for "Female Share" has been added against the object codes to distinguish and report the budget allocated to females under each object code, ranging from 0-100 percent. The percentage figure should be entered without the "%" sign.

Once the forms are completed in all respects, they will be forwarded to ECP Secretariat for consolidation.





Budget planning and execution is a highly critical responsibility which demands extraordinary diligence. It is hoped that this effort of centralizing all the information regarding the overall federal budgetary process in general and GRB in particular for ECP will be fruitful for all those who are involved in budget preparation and execution.

Disclaimer: All information and guidelines regarding budget timelines, calendar and budget process are derived from existing codes and procedures prescribed by the Finance Division. The information is based on Budget process of FY-2024-25. These may be subject to change depending upon any variation or modification announced by the federal government, Finance Division.

## VII. Annexures

### Annex-I

#### Budget Calendar

The Budget Calendar issued by the Finance Division of Pakistan includes the following Events <sup>5</sup>:

S#	Activities	Concerned Department	Timeline
1	Mid-Year Review Report	Finance Division	January-February
2	Issuance of Budget Call Circular	Finance Division	January
3	Medium Term KPIs and Targets	PAOs	2 <sup>nd</sup> week of March
4	Medium Term Performance Based Budget	PAO/Finance Division	2 <sup>nd</sup> week of March
5	Form on Performance of Development Expenditure	PD&SI Division	2 <sup>nd</sup> week of June
6	Submission of Gender Responsive Budgeting	PAO	2 <sup>nd</sup> week of June
7	Submission of Green Budgeting	PAOs	2 <sup>nd</sup> week of June
8	Revised Estimates and Budget Estimates of Revenue and Public Account Receipts	PAOs	2 <sup>nd</sup> week of March
9	Budget Proposals for new Non-Tax measures for inclusion in Finance Bill	PAOs	2 <sup>nd</sup> week of March
10	Details of Bank Accounts, Investments & Assets and Details of Human Resources	PAOs	2 <sup>nd</sup> week of March
11	Submission of Revised, Current & Development Expenditure Budget Estimates	PAOs	2 <sup>nd</sup> week of March
12	Submission of Proposed Current & Development Expenditure Budget Estimates	PAOs	2 <sup>nd</sup> week of March
13	Recommendations from Expenditure Wing on Revised and Proposed Budget Estimates	Expenditure Wing	3 <sup>rd</sup> week of March
14	Preparation of Medium-Term National Macro Economic and Fiscal Frameworks	EA/Budget Wing	3 <sup>rd</sup> week of March
15	Budget Review Committee's meetings	Finance Division	22-31 March
16	Budget Strategy Paper (BSP)	Finance Division	2 <sup>nd</sup> week of April
17	Approval of BSP by the Cabinet	Finance Division	2 <sup>nd</sup> week of April
18	Issuance of IBCs for current and development budget (one line)	Finance Division	3 <sup>rd</sup> week of April
19	Issuance of PAO Wise IBCs for Development	Planning Division	4 <sup>th</sup> week of April
20	Submission of BO/NIS for Current Budget	PAOs	3 <sup>rd</sup> week of April to 1 <sup>st</sup> Week of May
21	Annual Plan Coordination Committee (APCC) Meetings	Planning Division	4 <sup>th</sup> week of April

<sup>5</sup>The timeline and dates provided in the Calendar and other relevant forms here are updated annually by the MOF accordingly.

S#	Activities	Concerned Department	Timeline
22	National Economic Council (NEC) Meetings	Planning Division	1 <sup>st</sup> week of May
23	Submission of BO/NIS by Ministries / Divisions for Development Budget	PAOs	2 <sup>nd</sup> week of May
24	Completion of all Budget Documents, Schedules and Summaries for the Cabinet etc.	Finance Division	End of May
25	Presentation of Budget to the Cabinet and the Parliament	Finance Division	1 <sup>st</sup> week of June
26	Submission of Quarter-Wise Expenditure Estimates Current and Development Budget	PAO	2 <sup>nd</sup> week of June
27	Issuance of Budget Release Strategy	Finance Division	Last week of June
28	Circulation of Exchange Rates	Finance Division	Last week of April
29	Submission of Estimates of Foreign Exchange Budget	PAOs	1 <sup>st</sup> week of May
30	Budget Review Meeting for Foreign Exchange Budget	Finance Division	2 <sup>nd</sup> week of May
31	Finalization and Compilation of Foreign Exchange Budget	Finance Division	3 <sup>rd</sup> week of May

# Gender Responsive Budgeting

Annex-II  
Form A

Ministry/Division/Department: \_\_\_\_\_

Name/Designation of Principal Accounting Officer: \_\_\_\_\_

(Rs. Million)

Description of Typology	Cost Center	Examples of Activities	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
<b>Equality and Quality in Education</b>		<ul style="list-style-type: none"> <li>• Deterring drop-out and accelerating enrolment of out of school children with particular focus on girl students</li> <li>• Advancing digital skills and employability for girls</li> <li>• Incentivizing and supporting higher qualification pathways with focus on female youth</li> <li>• Institutionalizing gender-transformative education</li> <li>• Providing career counselling, training, and guidance</li> <li>• Generating Employability skills to ensure financial inclusion</li> </ul>			
<b>Health &amp; Well-being</b>		<ul style="list-style-type: none"> <li>• Contextualizing available health services for female</li> <li>• Integrating personal health and reproductive health in formal education streams</li> <li>• Protecting and promoting female mental health</li> <li>• Striving for gender equality in health leadership</li> <li>• Providing hygiene and sanitation facilities in educational institutions, workplaces, and markets</li> <li>• Implementing Occupation safety and health (OSH) at the workplace (Convention C 176 of ILO)</li> </ul>			

Description of Typology	Cost Center	Examples of Activities	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
Governance		<ul style="list-style-type: none"> <li>Promoting gender-responsive data analysis, planning, programming, budgeting, and monitoring across all programs and all ministries</li> <li>Advocating for accountability at highest levels</li> <li>Promoting gender-responsive leadership</li> <li>Standardizing, collating, and harmonizing collection of data on gender development</li> <li>Convening holistic multi-sectoral partnerships</li> <li>Stimulating evidence guided gender mainstreaming initiatives</li> </ul>			
Employment and Economic Opportunity		<ul style="list-style-type: none"> <li>Providing relevant employment opportunities by matching skilled female applicants to employers who are scaling up</li> <li>Providing local working experiences to near-graduating female students to equip them with sectoral experience and sensitizing around employable/ growing skills</li> <li>Creating Entrepreneurship opportunities for females by enhancing local capacities and generating synergies across the ecosystem</li> <li>Tacking gender stereotypes in the workplace to promote female-friendly policies</li> </ul>			
Safety & Security		<ul style="list-style-type: none"> <li>Providing gender conducive work environments for women to operate in</li> <li>Ensuing women's vulnerability are addressed in climate policies and programs</li> <li>Integrating gender protection and support across the system, including law manifesting entities</li> <li>Raising awareness on women protection, discrimination, GBV and gender-equitable masculinities</li> </ul>			

(Rs. Million)

Description of Typology	Cost Center	Examples of Activities	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
		<ul style="list-style-type: none"> <li>Enhancing access to justice for women and less privileged/marginalized gender group through establishing gender-responsive infrastructure</li> <li>Promoting women's active role in initiatives to promote peace and social cohesion in erstwhile conflict</li> <li>Strengthening institutional compliance with laws to counter harassment at workplaces and cyber spaces in the government offices and ministries</li> </ul>			
		<ul style="list-style-type: none"> <li>Accelerating female voter registration to ensure female political participation</li> <li>Facilitating women's access to micro-finance institutions and promote financial inclusion</li> <li>Advancing mentorship and leadership for females in enterprise development and entrepreneurship</li> <li>Addressing harmful social norms and attitudes through advocacy</li> </ul>			
Agency, Political Participatio, & Meaningful Engagement		<ul style="list-style-type: none"> <li>Activities and engaging men and boys (work with social influencers and mobilizers, including youth, men, community, religious leaders, men parliamentarians) for gender equality</li> <li>Creating safe public and digital spaces for women to encourage dialogue and sharing of views and opinions on social, political, and economic issues</li> <li>Eliminating violence and harassment at the workplace</li> </ul>			
Total (a)					

# Gender Responsive Budgeting

Annex-III  
Form B

Ministry/Division/Department: \_\_\_\_\_

Name/Designation of Principal Accounting Officer: \_\_\_\_\_

Description	B.E2024 - 25											
	Estimate	Men		Budget Estimate	Women		Budget Estimate	Transgender		Budget Estimate	Children	
		Men related Budget	% age		Women related Budget	% age		Transgender related Budget	% age		Children related Budget	% age
Demand Name & No.												
Development*												
Current Budget*												

\*List of projects, activities, programs, initiatives along with cost centers to be attached.

Last date of submission: 14th June 2024.

Prepared by: \_\_\_\_\_

Chief Finance & Accounts Officer/Head of Finance

Verified by: \_\_\_\_\_

Principal Accounting Officer

Forwarded to:

Deputy Secretary B-I,  
Budget Wings, Finance Division Islamabad.  
Ph. No. (051) 9209367  
Email: ds.b1@finance.gov.pk

Government of Pakistan  
**BUDGET ORDER / NEW ITEM STATEMENT**

Ministry: \_\_\_\_\_  
 Division: \_\_\_\_\_  
 Department: \_\_\_\_\_

No. \_\_\_\_\_ Date: \_\_\_\_\_

From: \_\_\_\_\_  
 \_\_\_\_\_

To: The Director (Budget Computerization) budget Wing, Finance Division, Islamabad

**BUDGET YEAR 2024-25**

**1** Type of Document  
 (Tick the Box Application)

**2** Fund Information Demand No: \_\_\_\_\_ Fund Code: \_\_\_\_\_ Fund Description: \_\_\_\_\_  
 \_\_\_\_\_

	Code	Description
<b>3</b> Department / office: _____		
Sub-Detailed / Function: _____		
<b>4</b> Fund Center / DDO _____		
<b>5</b> District: _____		Accounting Code: _____
<b>6</b> DDO Infonation (i). <u>Name &amp; Official Address:</u> _____		
(ii) Official Email: _____ (iii) Contact No. (Off): _____ (Fax) _____		
(iv) Note (if any): _____		
(v) Mode of Payment: _____		

**7** Please tick the relevabt box as per information indicated in IBCs letter

**Category:**    A ☐    B ☐    C ☐    D ☐    E ☐    F ☐    G ☐    H ☐    I ☐    J ☐    K ☐

**TO BE FILLED IN ONLY BY BUDGET WING (MoF)**

**New Diary No.** \_\_\_\_\_



(Rupees in Thousands)

[illegible]

## 10. Total Provision (Gross)

**11. Foreign Exchange**  
a Foreign Aid  
b Own Resource Aid

## 12. Local Currency

### 13. Green Budget Tagging

Cost Center Category based on relevance to Cllmate	1	2	3	4	5
	High (75% and above)	Medium (50-74%)	Low (25-49%)	Marginal (less than 25%)	Nil (0%)

**\*Guidelines for filling out this table are Provided in Instructions of From-IX**

**14. For Reccevedes only (if any)**

(Rupees in Thousands)

Recovery Code	Source of Recovery (Must be Indicated)	Actual Expenditure 2022-23	Revised Estimates 2023-24	Budget Estimates 2024-25

**15. Recoveries are also being reported on Form-IV under Receipt Heads to Deputy Secretary (N.T.R). Finance Division.**

**Note:-** Additional Sheets / rows can be added as as per requirement. b Separate form must be used for each Fund Centre / DDO.

\* For (MOF's Budget Wing) use only

Prepared by:

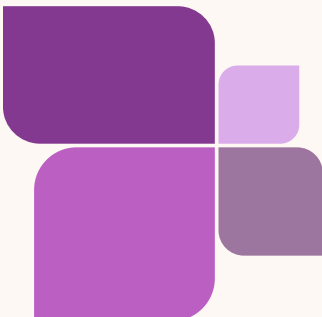
( \_\_\_\_\_ )  
CFAO/Authorized Officer  
Telephone No. \_\_\_\_\_

Verified by:

( \_\_\_\_\_ )  
Deputy Secretary (Exp),  
Finance Division  
Telephone No. \_\_\_\_\_

Forwarded to:

**Director (Budget Computerization),  
Budget Wing, Finance Division, Islamabad.**



**Q: What is Gender Responsive Budgeting?**

A: Gender Responsive Budget is a budget that works for everyone (women, men, girls, boys, transgender). It involves assessing of budgets from a gender perspective, restructuring expenditures and revenues, and incorporating a gender perspective at all levels of the budgetary process.

**Q: Why is gender responsive budgeting required?**

A: National budgets impact men and women differently. The government budget and allocated resources have the potential to transform gender inequalities. Gender responsive budgeting ensures gender integration into public policies and programmes.

**Q: Why does GRB focus on women?**

A: Because nearly two thirds of the illiterate people in the world are women. Women are under-represented in decision making in both government and private sector especially at senior level. Compare to men, women's work is continuing to be unpaid or underpaid.

**Q: What is the scope of GRB?**

A: GRB covers the whole budget of Government/ specific gender responsive programmes or projects/ expenditure of specific departments or ministries.

**Q: In which areas can GRB be implemented?**

A: The misconception is that gender equality is only related to specific sectors i.e. social sector. However, GRB should be implemented in all sectors and at all levels. Lack of gender responsive infrastructure impacts the ability of women to gain work or to move around freely and to access public service.

**Q: Why is disaggregated data required for GRB?**

A: It enables evidence-based policies and programmes. Data is required at different stages of GRB process across planning, implementation and impact assessment.

**Q: What is purpose of GRB?**

A: The purpose is to promote accountability and transparency in fiscal planning; to increase gender responsive participation in the budget process; and to advance gender equality and women's rights.



- **Vision**

Deliver inclusive and credible elections that people trust

- **Mission**

We strive to hold free, fair and transparent elections that truly reflect the will of the people in democratic processes

**ELECTION COMMISSION OF  
PAKISTAN**



*“No nation can  
rise to the  
height of glory  
unless your  
women are  
side by side  
with you.”*

*Muhammad Ali Jinnah*

Election Commission of Pakistan  
[www.ecp.gov.pk](http://www.ecp.gov.pk)