

# Analysing Gender Responsiveness in Pakistan's Federal Budget FY2023-24





This publication is developed by Friedrich-Ebert-Stiftung in cooperation with Omar Asghar Khan Foundation.



  
OMAR ASGHAR KHAN FOUNDATION

ISBN: 978-969-9675-66-9

May 2024

Layout & graphics by Sense Communications

Printing by: AGLOW Communication

Pictures in this publication are courtesy of Omar Asghar Khan Foundation





# Analysing Gender Responsiveness in Pakistan's Federal Budget **FY2023-24**



## ACRONYMS

CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CRC	Convention on the Rights of the Child
CRPD	Convention on the Rights of Persons with Disabilities
FCDO	Foreign, Commonwealth and Development Office
FES	Friedrich-Ebert-Stiftung
FY	Financial Year
GBT	Gender Budget Tagging
GBV	Gender Based Violence
GDP	Gross Domestic Product
GRB	Gender Responsive Budget
ILO	International Labour Organization
SDGs	Sustainable Development Goals
PKR	Pakistani Rupee
PSDP	Public Sector Development Programme
PWDs	Persons With Disabilities
UNDP	United Nations Development Programme
UNFCCC	United Nations Framework Convention on Climate Change
WEE	Women's Economic Empowerment
WPC	Women's Parliamentary Caucus

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## Preface

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Gender-Responsive Budgeting (GRB) is a process for adoption of public budgets that are planned, approved, executed, monitored and audited in a gender-sensitive way. Gender-responsive budgets are not about separate budgets for women and men. Instead, they focus on public finance management to support the creation of equal opportunities, to reduce social disadvantages and exclusion, to promote economic efficiency, to reduce poverty as well as to promote good governance.

The creation of this analysis report stems from rigorous analysis done by Omar Asghar Khan Foundation in close collaboration with Friedrich-Ebert-Stiftung. This report aims at provision of deep and accurate information, at the creation of an immersed understanding of GRB principles and their practical implementation.

The analysis presented here is the continuity of a consultancy project conducted in Pakistan with the Women's Parliamentary Caucus (WPC) which started in November 2022 followed by a variety of activities facilitated by WPC in the years 2022 and 2023. Building upon these foundations, the analysis of the financial year 2023-2024 is herewith presented. Recognizing the immense importance of GRB in fulfilling international obligations and aligning with the Constitution of Pakistan, we hope that the concerned authorities will wholeheartedly commit to translating theory into practice and to the implementation of GRB.

This report analyses gender budgeting priorities in allocations and in spending, categorized into six topics - namely Social Protection, Women's Economic Empowerment, Social Services, Climate Change, Gender Based Violence and Institutions Advancing Women's Rights.

We extend our profound gratitude to the expert Ms. Rashida Dohad and the team of Omar Asghar Khan Foundation whose unwavering commitment and expertise have greatly enriched the content of the report.

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## Executive Summary

In 2023 the Women's Parliamentary Caucus of the National Assembly of Pakistan launched a Gender Budgeting Strategy - a roadmap for integrating gender-responsive budgeting (GRB) into planning and public finance management to improve gender equality and women's empowerment in Pakistan.

The analysis of gender-responsiveness of the Federal Budget FY2023-24 generates evidence to help legislators, government officials and civil society to support the implementation of the Strategy. The analysis is based on tagging each allocation and expenditure to identify gender-relevant funds, categorize them under six themes and rank their relevance. Its findings show that 3.38% or PKR 488,509 million of the total Federal Budget FY2023-24 of PKR 14,454,563 million is of high relevance, i.e., directly benefitting women, girls and gender-diverse persons. PKR 603,457 million, 4.17%, is of medium relevance, i.e., budgets that are not specifically designed for gender equality but may potentially promote it. PKR 212,365 million, 1.47%, is of low relevance, i.e., may create an enabling environment for

Ranked according to allocations places Social Protection (social safety nets for the vulnerable) on top with a total gender-relevant amount of PKR 499,940 million. Second is Women's Economic Empowerment (supports girls, women and gender-diverse persons to access and generate incomes) with PKR 442,497 million; followed by Social Services (access to education, healthcare and other basic services) with PKR 254,799 million; Climate Change (adaptation and mitigation measures) with PKR 74,959 million; Gender Based Violence (budgets to prevent or respond to GBV) with PKR 31,912 million; and, PKR 225 million for Institutions Advancing Women's Rights.

Recommendations for improved gender-responsiveness of public budgets include regular generation of robust information to help more strategic public finance decisions that promotes gender equality and women's empowerment in Pakistan.



Workshop on GRB with the WPC, January 2023 (picture courtesy FES Pakistan)

## Background

In 2023 the Women's Parliamentary Caucus of the National Assembly of Pakistan launched a Gender Budgeting Strategy, prepared through intensive and iterative consultations involving legislators, government officials, civil society representatives, academics and stakeholders from the corporate sector.

The strategy presents a roadmap for integrating gender-responsive budgeting into planning and budgeting processes so that public resources are used to improve gender equality and women's empowerment in Pakistan.

The goal of this Gender-Responsive Budget (GRB) analysis of the Federal Budget FY2023-24 is to support the implementation of the Gender Budgeting Strategy by generating evidence and making recommendations that will help legislators, government officials and civil society to support public finance decisions that promote gender equality & women's empowerment.



Launch of Gender Budgeting Strategy, January 2023 (picture courtesy FES Pakistan)







# Introduction

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## Context

Women are about 49 per cent of Pakistan's population of about 241.5 million (Pakistan Census 2023)<sup>1</sup>. They lack equitable access to education, health, jobs and political participation. This is confirmed by the Global Gender Gap Index 2023<sup>2</sup> that shows that Pakistan has made marginal progress, ranking 142/146 compared to 145/146 in the previous year, but, remains near the bottom of the ranking, regionally and globally.

Gender equality goes hand-in-hand with macroeconomic and financial stability, can stimulate economic growth, boost private and public sector performance, reduce income inequality, and is also central to development. Eliminating gender disparities that hold women back by ensuring equality in opportunities can be a strong engine for more resilient, sustainable, and inclusive economies and better development impact.

Research provides evidence that the rates of poverty, malnutrition, illness and other deprivations are high in countries where gender inequalities are greater and more persistent, making it imperative to pursue gender-inclusion for better social outcomes and also for accelerating growth and reducing poverty.

According to one estimate, US\$12 trillion could be added to the global GDP by 2025 by advancing women's equality (UNDP, 2021)<sup>3</sup>. Gender equality, however, cannot be treated just as a means to increasing economic growth, building climate resilience and achieving sustainable development. It should be pursued because the ability to live with independence, dignity and freedom is a fundamental human right.

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<sup>1</sup> <https://www.pbs.gov.pk/content/announcement-results-7th-population-and-housing-census-2023-digital-census>

<sup>2</sup> <https://www.weforum.org/publications/global-gender-gap-report-2023/>

<sup>3</sup> <https://www.undp.org/pakistan/publications/womenomics-women-powering-economy-pakistan>



## Legal & Policy Framework

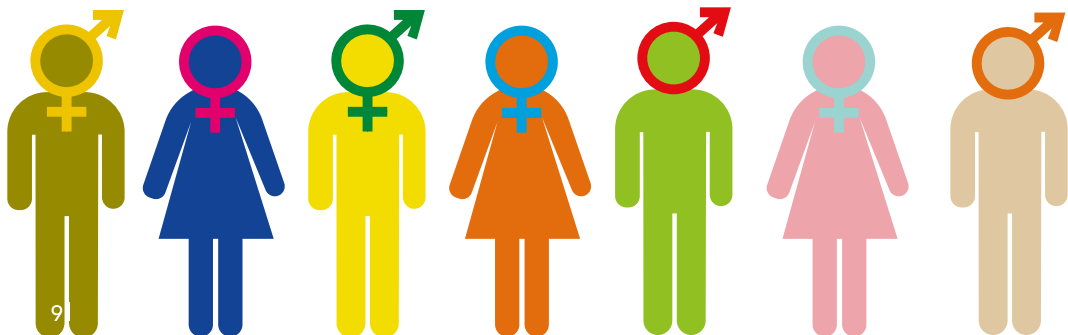
The Constitution of Pakistan guarantees equality of all citizens. Its Article 25 states that "all citizens are equal before law and are entitled to equal protection of law." It reaffirms that "there shall be no discrimination on the basis of sex." It empowers the State to take affirmative measures by adopting "special provisions for the protection of women and children".

Pakistan is committed to its international obligations, including the Convention on the Elimination of all forms of Discrimination Against Women (CEDAW), the Beijing Platform for Action, the Convention on the Rights of Persons with Disabilities (CRPD), the Convention on the Rights of the Child (CRC), the United Nations Framework Convention on Climate Change (UNFCCC), and, ILO conventions, especially the Equal Remuneration Convention, the Discrimination (Employment and Occupation) Convention, the Workers with Family Responsibilities Convention and the Maternity Protection Convention. As a UN member state, Pakistan has endorsed the 2030 Agenda, i.e. the 17 Sustainable Development Goals (SDGs), including SDG #5: which is; to "achieve gender equality and empower all women and girls".

In 2022, the Government of Pakistan launched the National Gender Policy Framework. Its objectives include establishing gender transformative governance structures, leading gender equal institutional transformation, strengthening the government's capacity to mainstream gender in its policies and programmes, and ensuring institutionalization of gender equality principles in the priorities and action plans of the government.

Some important legislation promoting gender equality passed at the federal level include the Anti-rape (Investigation and Trial) Act 2021, the Protection Against Harassment of Women at the Workplace Act 2010, Criminal Law (Amendment) Act 2021, the Muslim Family Laws (Amendment) Act 2021, the Zainab Alert, Recovery & Response Act 2020, the Enforcement of Women's Property Rights Act 2021, Prevention of Trafficking in Persons Act 2018, Transgender Persons (Protection and Rights) Act 2018, Witness Protection, Security and Benefit Act 2017 and the National Commission on the Status of Women Act 2012.

Compliance with these legal and policy commitments to end all forms of discrimination, prevent gender-based violence, ensure health and reproductive rights, and, enable political, social and economic participation of women require gender-responsive planning and, allocation and spending of public budgets in ways that promote gender equality and women's empowerment.



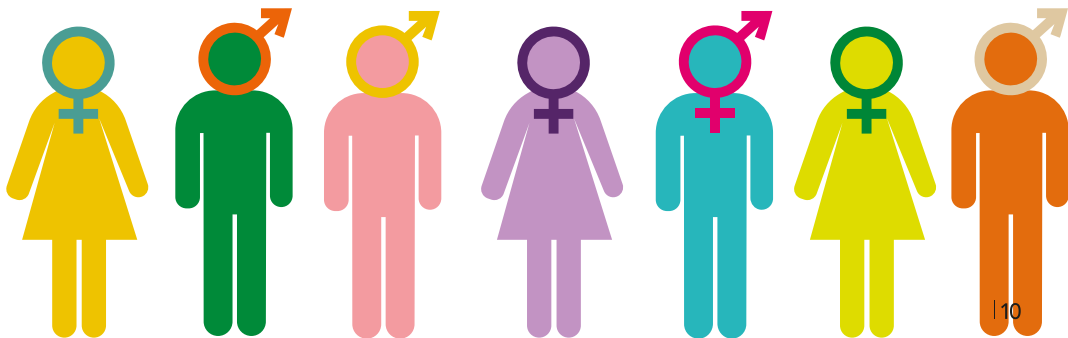
## Gender Budgeting Strategy 2023

In 2022, the Women's Parliamentary Caucus of the National Assembly of Pakistan led a consultative process to develop a Gender Budgeting Strategy that was launched in 2023. It outlines key focus areas and methodologies to promote gender-responsive public finance decisions to improve the use of public funds, increase the efficiency and responsiveness of public services, increase trust in public institutions, enable effective implementation of national policies and laws and also help Pakistan meet its international obligations. The Strategy emphasizes systematic implementation of Gender Responsive Budgeting (GRB) that requires gender budget analysis and integration of gender equality performance perspectives throughout the planning and budgeting cycle so that actions may be taken to improve the realities for women and girls across the country.

### Gender Responsive Budgeting

*Gender-Responsive Budgeting (GRB) is a process for adoption of public budgets that are planned, approved, executed, monitored and audited in a gender-sensitive way.*

*Gender-responsive budgets are not about separate budgets for women and men, but about equity in public finance management to help create equal opportunities, reduce social disadvantages and exclusion, promote economic efficiency, poverty reduction and good governance.*







# Gender Responsive Analysis of Pakistan's Federal Budget FY2023-24

## Methodology

The analysis uses the Gender Budget Tagging (GBT) Methodology that Omar Asghar Khan Foundation designed in 2023 for the Sub-National Governance Programme funded by the Foreign, Commonwealth and Development Office (FCDO).

### Gender Budget Tagging (GBT)

*GBT is the exercise of assigning gender codes to cost centres in the budget (current & development) based on an agreed upon methodology for identification & assigning weightage to each item.*

The GBT methodology incorporates numerous and intersecting dimensions ranging from aspects most centrally related to the access of women and girls to health, education and jobs to a broader landscape of creating an enabling environment to realise gender equality and women's empowerment.

The GBT methodology is applied to the entire budget (development and current). Each budget/cost centre is assessed in three phases:

#### Phase 1

Identify budgets that have gender relevance.

#### Phase 2

Classify identified budgets in six gender-relevant themes, distinguished by codes:

- Social Services
- Women's Economic Empowerment
- Climate Change
- Gender-Based Violence
- Social Protection
- Institutions Advancing Women's Rights

An additional category: Cross-Cutting, Block, Multi-sectoral & Administrative, is included to ensure the methodology covers the entire budget.

#### Phase 3

Score to ascertain relevance.

## Findings & Recommendations

### Gender-relevant allocations & expenditures

PKR 14,454,563 million was the total Federal Budget for FY2023-24. Of this, PKR 949,778 million was included in the Public Sector Development Programme (PSDP) and PKR 13,504,778 million was allocated under the current budget.

Of the total budget, PKR 488,509 million, 3.38%, is of high relevance to gender equality, i.e., directly benefitting women, girls and gender-diverse persons.

PKR 603,457 million, 4.17% of the total, is of medium relevance, i.e., budgets that do not specifically have the principal purpose of supporting women, girls and gender-diverse people but may potentially promote gender equality and women's empowerment.

PKR 212,365 million, or 1.47% of the total, is of low relevance, representing funds that may contribute to creating an enabling environment for gender equality and women's empowerment.

The total reported expenditures upto 31 January 2024<sup>4</sup> are PKR 7,566,338 million. Of this, PKR 195,245 million, 2.6%, is categorized as high relevance, PKR 151,515 million, 2%, as medium and PKR 177,241 million, 2.3%, as low relevance.

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<sup>4</sup> Expenditure figures of upto 31 January 2024 are included in this analysis. Spending data for the remaining period of the fiscal year (1 February-30 June 2024) is not available.



The 3.38% of total allocated funds categorized as high relevance, i.e., designed for gender equality, does not represent the only investment that benefit women, girls and gender-diverse persons. Funds categorized under medium and low relevance will also likely contribute to women's empowerment. However, more granular information is needed to assist the government to claim these as investments in gender equality. Moreover, it is important to conduct gender assessments to make more strategic investments to empower women, girls and gender-diverse persons.

## Recommendations

- Institutionalize methodologies such as the Gender Budget Tagging in financial data systems to regularly generate evidence to support gender responsive public finance management.
- Generate more granular information, including sex-disaggregated data, to better understand and claim investments in gender equality and women's empowerment.
- Integrate gender assessments in the planning cycle to make investments that meet the strategic needs of women, girls and gender diverse persons and increase public finance contributions to gender equality and women's empowerment.
- Invest in behaviour change and public communication to change pervasive gender discrimination.



## Gender Relevance

### High

Funds that are designed for women, girls and gender-diverse people. These are likely to directly support gender equality and women's empowerment.

### Medium

Funds that do not specifically have the objective or principal purpose of supporting women, girls and gender-diverse people but may support gender equality and women's empowerment. This will likely be by providing women, girls and gender-diverse people access to public services, capacity building opportunities, jobs, etc.

### Low

Funds that may contribute to creating an enabling environment for gender equality and women's empowerment. An example of investments included in this category is funds for research that may improve the access of women and gender-diverse people to incomes and livelihoods.

## Priorities in allocations & spending categorized in six themes

Gender-relevant funds allocated in the Federal Budget FY2023-24 are grouped under six themes, and ranked from high to low allocations.

Expenditure details are also provided but are not used for ranking as they are as of 31 January 2024.

Theme	Allocation	Expenditure <sup>5</sup>
	PKR in Millions	
<b>Social Protection</b>	499,940	197,428
High	471,923	187,213
Medium	19,023	9,530
Low	8,994	685
<b>Women's Economic Environment</b>	442,497	86,910
High	736	134
Medium	353,397	65,478
Low	88,364	21,298
<b>Social Services</b>	254,799	82,697
High	15,583	7,784
Medium	186,055	57,830
Low	53,161	17,083
<b>Climate Change</b>	74,959	139,720
High	-	-
Medium	44,831	18,621
Low	30,128	121,099
<b>Gender-Based Violence</b>	31,912	17,157
High	42	26
Medium	151	55
Low	31,718	17,076
<b>Institutions Advancing Women's Rights</b>	225	89
High	225	89

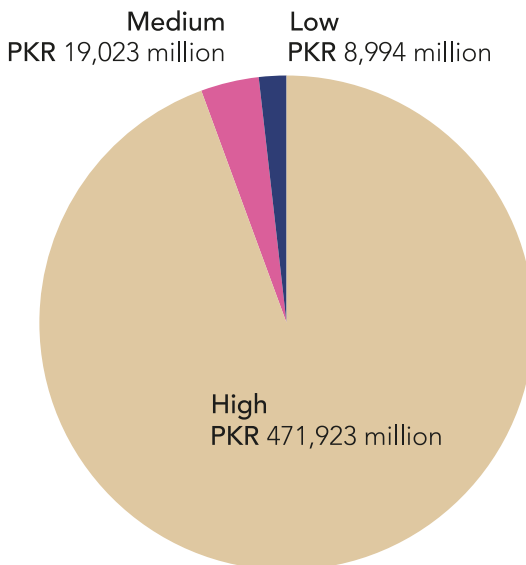
<sup>5</sup> Upto 31 January 2024

**Social Protection** includes budgets that provide safety nets to the poor and other vulnerable groups like persons with disabilities and religious minorities. This also includes relief assistance in response to disasters.

The budget analysis shows that of the six themes, Social Protection has the highest gender-responsive allocation, i.e., PKR 499,940 million. Almost all of it, i.e., 94% of total, or PKR 471,923 million is categorized as high relevance. PKR 19,023 million is of medium relevance and PKR 8,994 million is of low relevance.

Gender-relevant expenditure as of 31 January 2024 is PKR 197,428 million. It includes PKR 187,213 million categorized as high relevance, PKR 9,530 million as medium and PKR 685 million as low relevance.

Under this theme, funds are provided for the Benazir Income Support Programme, Pakistan Baitul Mal, pension, special education, rehabilitation/training/employment of persons with disabilities, interfaith harmony, welfare of religious minorities, protection of transgender persons and support for refugees.



## Recommendations

- Ensure social protection support reaches the most vulnerable.
- Support nutrition-sensitive social protection interventions.
- Address intersecting forms of discrimination against women & girls belonging to ethnic & religious minority groups.
- Provide beneficiary information, disaggregated by sex, age, disability, ethnicity, religion and geographical location.





(Image Credit: iStockPhoto)

**Women's Economic Empowerment (WEE)** *includes budgets that support girls, women and gender-diverse persons to generate incomes and use infrastructure that supports mobility and access to income opportunities.*

The second highest allocation of funds, i.e., PKR 442,497 million is included in the category of Women's Economic Empowerment.

Of this amount, PKR 353,397 million is of medium relevance and PKR 88,364 million is of low relevance. Only PKR 736 million is of high relevance, i.e., designed to directly benefit women, girls and gender-diverse persons.

Under the category of Women's Economic Empowerment, the total expenditure as of 31 January 2024 is PKR 86,910 million. Of this total spending, PKR 134 million is of high relevance, PKR 65,478 million is of medium relevance, PKR 21,298 million is of low relevance.

Under this theme, funds are provided for agriculture, irrigation, livestock, forestry, vocational training, special economic zones, mineral development, industrial homes (especially for women), working women's hostels, trade training centres, loans and access to credit, and support for women's mobility through roads and transport.

## Recommendations

- Provide more granular information to shift medium relevant amounts to high relevance.
- Increase labour force participation of women.
- Reduce unemployment among women by promoting their entry into the formal economy including platform economy through measures like vocational & technical training and access to resources.
- Provide incentives to increase the percentage of women entrepreneurs.
- Formalize home-based workers and give them access to social security.
- Allocate resources to support the implementation of laws, such as the Islamabad Capital Territory Domestic Workers Act 2022.
- Introduce child care facilities to assist working parents.





Improved access to quality  
education & healthcare will  
enable women & girls to enjoy  
rights & multiply options &  
opportunities.



**Social Services** includes budgets that support access to education, health (including reproductive health) and other basic services like drinking water, housing, etc.

PKR 254,799 million is the total gender-relevant budget allocation grouped under Social Services. In terms of relevance, PKR 186,055 million is medium, PKR 53,161 million is low and PKR 15,583 million is of high relevance.

Under Social Services, expenditure as of 31 January 2024 is PKR 82,697 million including PKR 7,784 million of high relevant spending, PKR 57,830 million as medium and PKR 17,083 million as low.

Under this theme, funds are provided for educational (schools, colleges, universities, libraries, research institutes, etc.) and healthcare facilities (hospitals, dispensaries, immunization, drug rehabilitation etc.).

## Recommendation

- Introduce robust initiatives around family planning for men & women as a large number of children impacts women's health and often restricts their economic opportunities.
- Remove taxes on women's basic menstrual hygiene products.
- Implement public information campaigns on the harmful impacts of consanguineous marriages.
- Provide scholarships to support access to higher education among girls.
- Include supplemental teaching material to promote social inclusion.
- Support access of transgender persons to education.



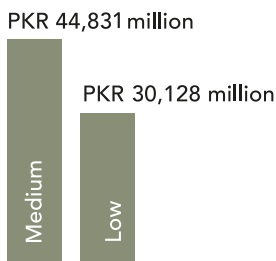
**Climate Change** includes budgets that support adaptation and mitigation measures.

The total gender-relevant allocation under Climate Change is PKR 74,959 million.

It includes PKR 44,831 million that is of medium relevance and PKR 30,128 million of low relevance.

Funds grouped in the Climate Change category does not include any amount that is of high relevance.

Gender-relevant expenditure is PKR 139,720 million, with PKR 121,099 million of low relevance and PKR 18,621 million of medium relevance.



Under this theme, funds are provided for forestry, solarization, meteorological centres, global climate change impact study, research on geo-hazards, etc.

## Recommendations

- Include funds that have high gender-relevance, i.e., designed to directly benefit women, girls and gender-diverse persons and contribute to gender equality and women's empowerment.
- Take into account the needs and interests of women and other vulnerable groups in the design of actions to build resilience to climate change.
- Raise awareness about climate change & its impacts, especially on women, girls & other vulnerable groups.
- Include updated knowledge on climate change in the education syllabus.
- Use a climate change lens on projects and take actions to build resilience to its impacts in rural & urban areas.
- Support eco-responsibility by promoting measures like solarization in homes & public places.





**Gender-Based Violence** *includes budgets that help prevent or respond to GBV, which typically relates to police, prosecution, law and justice and facilities like shelters (Darul Amans and Women Crisis Centres, etc.) and helplines.*

Under the theme of Gender-Based Violence, the highest allocation of PKR 31,718 million of the total PKR 31,912 million is of low relevance. PKR 151 million is of medium relevance and PKR 42 million is of high relevance. Highest expenditure is also of low relevance, PKR 17,076 million of the total spending of PKR 17,157 million. PKR 55 million is of medium relevance and PKR 26 million is of low relevance.

Under this theme, funds are provided for police, judiciary, prosecution, response to cyber-crime, safe city projects, and, protection & rehabilitation centres for women.

### Recommendations

- Increase public awareness & access to the Human Rights Information Management System.
- Design and implement public information campaigns on the harmful effects of early-age & forced marriages on the education and health of girls and the well-being of families.
- Allocate resources for the effective implementation of enabling legislation like the Anti-Rape Law.
- Develop supplemental material on gender equality, women's rights & the positive portrayal of women in all spheres & integrate it into the school curriculum.
- Support public information campaigns to increase compliance of laws against sexual harassment of women at the workplace.



**Institutions Advancing Gender Equality** *and Women's Empowerment includes budgets to support government and statutory institutions that play a leadership role on advancing gender equality and women's empowerment.*

Under Institutions Advancing Gender Equality and Women's Empowerment there is only high relevance allocation of PKR 225 million and expenditure of PKR 89 million.

Under this theme, funds are provided for key institutions like the National Commission on the Status of Women, Federal Ombudsman for Protection of Women Against Harassment at Workplace.

### Recommendations

- Develop capacities to improve the collection of data disaggregated by sex, age, ethnicity, religion, disability and other relevant factors, to better assess the impact & effectiveness of policies and programmes.
- Increase opportunities for improved understanding of legislators & government officials on compliance requirements of CEDAW, SDGs and on gender responsive budgeting.

## Glossary

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**Appropriation** or **budgetary appropriation** is an authorization granted by the legislature to the executive to make expenditures and incur obligations for specific purposes.

**Budget estimates** refer to the fiscal forecasts at the beginning of the year and revised estimates are adjustments to the original forecasts presented to the Parliament for approval with the next year's budget.

**Climate change** is any change in climate over time, whether due to natural variability or because of human activity.

**Current budget** includes items of expenditure that are recurring in nature, for instance, salaries and wages, operations, and maintenance.

**Development budget** includes funds for development schemes/projects such as building new schools, health facilities, roads, etc. These are categorized by sector/departments. These allocations can be spread over several budget years if a scheme/project takes more than one year to complete.

**Gender** refers to the characteristics of women, men, girls, boys and gender-diverse people that are socially constructed. This includes norms, behaviours and roles associated with being a woman, man, girl, boy or gender-diverse person as well as relationships with each other. As a social construct, gender varies from society to society and can change over time.

**Gender analysis** is a critical examination of how differences in gender roles, activities, needs, opportunities, access and control of resources, and, rights/entitlements affect men, women, girls, boys and gender-diverse people in certain situations or contexts.

**Gender-based violence** (GBV) is an umbrella term for any harmful act directed against a person because of that person's gender or violence that affects persons of a particular gender disproportionately. The nature and extent of specific types of GBV vary across cultures, countries & regions, but generally take the forms of: (a) Physical: includes beating, strangling, pushing, and the use of weapons that results in injuries, distress, and may even lead to death; (b) Sexual: includes unconsented sexual acts,



attempts to obtain a sexual act, acts to traffic, or acts otherwise directed against a person's sexuality without the person's consent; (c) Psychological: includes psychologically abusive behaviours, such as controlling, coercion, economic violence and blackmail. Gender blind is the failure to recognize the socially constructed roles and responsibilities of men/boys, women/girls and gender-diverse people; and their different needs. Gender blind projects, policies and budgets may result in maintaining status quo and are unlikely to affect unequal gender relations.

**Gender parity** is a numerical concept concerning relative equality in terms of numbers and proportions of women and men, girls and boys. Gender parity addresses the ratio of female-to-male values (or males-to-females) of a certain indicator.

**Off-budget financing** are funds that are provided to a country but managed through parallel channels and generally do not comply with the budget approval process of the government.

**Public Finance Management (PFM)** refers to the set of laws, rules, systems, and processes used by governments to mobilize revenue, allocate public funds, undertake public spending, account for funds and audit results.

**Sex-disaggregated data** is data that is cross-classified by sex, presenting information separately for women and men, girls and boys.

**Social protection** is a sub-set of public actions that help address risk, vulnerability and chronic poverty.

**Women's Economic Empowerment (WEE)** refers to women's individual and collective increased economic advancement, agency and power to access and control economic assets and make economic decisions. It includes women's entry into the labour market, which requires recognising women's contributions, respecting their dignity, and enabling them to negotiate a fair distribution of the returns to economic growth.





