

# **Unpacking of Federal Budget Through Gender Lens**

Mohammad Sabir  
National Expert GRBI

Government of Pakistan  
Finance Division  
Gender Responsive Budgeting Initiative (GRBI)

# CONTENTS

<b>1</b>	<b>Introduction</b>	<b>1</b>
1.1	Objective	1
1.2	Scope	1
1.3	Structure of the Paper	2
<b>2</b>	<b>Methodology</b>	<b>3</b>
2.1	Analytical Framework	4
<b>3</b>	<b>Gender Sensitive Analysis of Budget</b>	<b>6</b>
3.1	Composition of Expenditure	6
3.2	Gender analysis of Federal Budget	8
<b>4</b>	<b>Conclusion</b>	<b>12</b>
	ANNEX 1: Gender Specific and Pro-Women Expenditures	13
	ANNEX 2: Basis of Pro-Women Expenditures	17

## **1. INTRODUCTION**

In the agenda of poverty eradication, equitable socio-economic development and gender equity are given top priority in the recent years nationally or internationally. Pakistan has expressed its commitment to gender equality and equitable development in many international forums and conventions including Convention on the Elimination of all Forms of Discrimination against Women (CEDAW) and Beijing Platform for Action. Since major socio-economic policies are implemented through annual budgets, engendering the budgetary process is extremely important.

In 2005, the Federal Ministry of Finance launched the Gender Responsive Budgeting Initiative (GRBI) Project with the support of United Nations Development Programme (UNDP) and its cost-sharing partners to develop skills to prepare, review and analyse budgets through a gender lens; promote policy and resource allocation with a gender perspective; and build advocacy skills of the Government of Pakistan and civil society organizations in gender budgeting.

### **1.1 *Objective***

This study is the part of ongoing process of gender responsive budgeting in Pakistan. The aim of the study is to unpack the budgetary information with respect to gender equality. It also aims to provide a snapshot of governments' budgetary priorities from a gender perspective. For women, some public services are more important than men. For instance, health in general, maternity care and child welfare in particular are more important for women than men. Thus a primary focus of the study will be an analysis of the differentials in the resource allocations of ministries on males and females.

### **1.2 *Scope***

The scope of study is limited in many ways. First of all the study covers only federal expenditures for the fiscal year 2004-05 and 2005-06 and relied on budget documents published by Finance Division, Government of Pakistan.

### **1.3 *Structure of the Paper***

The paper divided into four sections. First section presents the introduction that also contains objective of the study. In the second section the methodology and analytical framework is set for gender analysis of budget. The analysis of gender dimensions of budgetary resources is illustrated in the third section. The paper is ended by section four, which offers some concluding remarks.

## 2 **METHODOLOGY**

The study mainly focuses on the unpacking of the budget of the fiscal year 2004-05 and 2005-06 in terms of overall and gender focused expenditures. The analysis is based on the detailed budgetary allocation and expenditure pattern as recorded in the “Details of Demand for Grants and Appropriations, 2005-06” both Volume I & II and “Medium Term Budgetary Framework (MTBF) 2005-08” for Ministry of Health and Population Welfare published by Ministry of Finance.

The budget information is reported in these publications from “Entity-cum-Object” perspective. It describes which entity is expected to spend resources on what objects of expenditure like employee related expenses, utilities etc. The function view (functional classification) provides a perspective about the purpose on which money will be spent like general public service, defence affairs etc. In addition to these categories MTBF provides the summary of expenditure under different policy heads only for health and population welfare sectors.

The unpacking of the budget in terms of object classification requires disaggregation of expenditures by gender in categories where this is possible. Mostly, salary expenditures can be disaggregated by sex. This is important as salaries often account for the largest chunk of money. However, this kind of unpacking has a limited scope and only provide sex-disaggregated information about the service provider not about the user of services. Moreover, this kind of unpacking is not currently possible due to unavailability of sex disaggregated employment numbers in budget documents.

The review of the budget through gender lens according to functional classification can be done in two steps. In the first step all expenditures are divided into three categories as mention below (see analytical framework). In the second step, general (mainstream) budget expenditure is judged on its impact on women and men, girls and boys. This covers all expenditure of government. Analysis of this category asks questions such as who needs particular services, and whom they reach. It asks how programmes, projects and the associated budgets take forward the government’s vision of the roles women and

men should play in the society. However, the second step is not possible in the absence of related quantitative data and qualitative analysis<sup>1</sup>, and is therefore beyond the scope of this report, which is primarily an unpacking of the budget or a scan of budget document through gender lens.

## **2.1 Analytical Framework**

Australian economist Ronda Sharp (1998) provides a framework for the analysis of public expenditures through gender lens. According to her analytical framework, public expenditure can be divided into three categories: (i) expenditures specifically targeted at women, (ii) expenditure for equal employment opportunities within the public sector, and (iii) mainstream budget expenditure. The three categories add up to hundred percent of the budget. The mainstream budgetary expenditures have to be judged for their gendered impacts. The strong assumption beneath this analytical framework is that all public expenditure, if not proved otherwise, has gendered impacts. It is criticized on the ground that some public expenditure cannot be gender partitioned, as they are non-rival in their consumption.

This study's analytical framework is slightly different from Sharp's framework that was followed in Australian and South African gender budgets. This study divided public expenditures into two broad categories: (i) service related expenditure, and (ii) non-services related expenditures. Non-services related expenditures included foreign and domestic debt servicing, superannuation allowances and pensions, and grants in aid and adjustments b/w federal and provincial governments. Afterwards, services related expenditures have been classified into three categories. Category I includes those budgetary allocations that are specifically targeted to girls and women, boys and men. Category II includes pro-women expenditures those that may not have been exclusively targeted to women but contain components so as to benefit women more than other programs. They may also contain elements of women's empowerment. Finally, category III includes the rest of the allocations or the mainstream budget.

---

<sup>1</sup> This steps require information about the needs of the population and incidence of public expenditures. Beneficiary assessments and benefit incidence analysis are the example of such analysis.

It is important to note that the first and third categories of expenditure broadly conform to Sharp's framework, but the difference arises in the second category. Given the relatively low socioeconomic status of women this category has great relevance to Pakistan. Inclusion of expenditures in this category based on three criteria: positive impact on women's employment opportunities, positive impact on women's workload and positive impacts on overall gender-relation.

### **3. GENDER SENSITIVE ANALYSIS OF BUDGET**

As discussed in the methodology, budgetary allocations have been classified in three categories: targeted gender-based expenditures, pro-women expenditures, and General / mainstream budget expenditure. Gender specific expenditures are identified in the budget clearly targeted towards males or females. Numerous mainstream expenditures also have gender specific components, which cannot be identified at this level. For this analysis the category of pro-women expenditure includes only those expenditures, which broaden the scope for women's participation in labour force. For instance, family planning programs are not targeted gender-based expenditures, however these programs help women more than men and therefore can be classified under Category II. Similarly, day care center help women more than men and therefore added in the Category II.

It should be noted that there is no norm to measure how much resource should be allocated to women. Neither do all women-specific expenditures promote gender equality. Therefore, adequacy of allocation to women should be measured in terms of the need for expenditures promoting gender equality. Since women are socio-economically in a disadvantaged position, specific women-only and gender-equality-oriented expenditures are and will still be needed in the short and medium terms.

#### **3.1 *Composition of Expenditure***

Broadly speaking Pakistan's budget has two parts: current and development. The current expenditure is prepared by the Ministry of Finance (MoF) and the development budget is formulated by the Planning Commission (PC), both in conjunction with the line ministries. The budget documents for 2005-06, reports three sets of expenditures: budget and revised estimates for 2004-05 and budget estimates for 2005-06. The revised estimates are the annual estimates for the expenditures based on 6-8 months spending and budget expenditures are planned expenditures.

Table 1 presents the comparative position of the budget and revised estimates of federal expenditure for the year 2004-05 and the budget estimates for 2005-06. The overall federal expenditure during 2005-06 has been estimated at Rs 1030.5 billion of which more than 80 percent are the current expenditures and almost 20 percent are development expenditure. Current expenditure shows an increase of 5.3% over the revised estimates of

2004-2005, while development expenditure will increase by 37.8 % in 2005-2006 over the revised estimates of 2004-2005.

The bulk of current expenditure has been placed under General Public Service that constitute 48.8 percent of total expenditures followed by Defence 21.7 percent, Economic services 5.5 percent, Public Order and Safety 1.8 percent, Education 1.6 percent, health 0.4 percent and others<sup>2</sup> 0.4 percent. The comparison of budget and revised estimates for 2004-05 and 2005-06 indicates variations in growth of different heads, however the pattern of current expenditure is more or less same in both years.

**Table 1**  
**SUMMARY OF FEDERAL EXPENDITURES**

*(Rs. in Billion)*

Classification	2004-05		2005-06	
	Budget	Revised	Budget	Share
<b>Current Expenditures</b>				
General Public Service	423.8	469.0	503.1	48.8%
Defence Affairs & Services	193.9	216.3	223.5	21.7%
Economic Affairs	48.8	62.2	56.4	5.5%
Public Order and Safety Affairs	15.1	17.5	18.7	1.8%
Education Affairs and Services	12.2	12.3	16.6	1.6%
Health Affairs & Services	3.3	3.3	4.1	0.4%
Others	3.7	4.1	3.9	0.4%
<b>Total Current Expenditures</b>	<b>700.8</b>	<b>784.7</b>	<b>826.5</b>	<b>80.2%</b>
<b>Federal Development Expenditures</b>	<b>148.0</b>	<b>148.0</b>	<b>204.0</b>	<b>19.8%</b>
<b>TOTAL FEDERAL EXPENDITURES</b>	<b>848.8</b>	<b>932.7</b>	<b>1,030.5</b>	<b>100.0%</b>
<i>Non-Services Related Expenditures</i>	<b>343.7</b>	<b>352.5</b>	<b>386.1</b>	<b>37.5%</b>
<i>Services Related Expenditures</i>	<b>505.0</b>	<b>580.2</b>	<b>644.4</b>	<b>62.5%</b>

*Source: Estimates based on Federal Budget in Brief 2005-06*

It is important to note that more than 75% of the General Public Service expenditures or almost half of the current expenditures are non-services expenditures included foreign and domestic debt servicing, superannuation allowances and pensions, and grants in aid and adjustments b/w federal and provincial governments. These non-service delivery expenditures have macroeconomic implications as well as gender, however, the analysis of

<sup>2</sup> Others are sum of four heads of expenditures Recreational, Culture and Religion, Housing and Community Amenities, Social Protection, and Environment Protection.

these implications are beyond the scope of this exercise. For instance, grant in aid to provincial governments can be analyzed through provincial budgets, which is not the part of this exercise. The rest of the paper will be based on gender analysis of services related expenditures.

### 3.2 Gender analysis of Federal Budget

Historically, budgetary allocation to women-only programs has been low everywhere in the world. Even those countries which have initiated gender auditing of the budget have allocated only one or two percent of the budget to women specific programs. Pakistan's case is similar from this perspective. Of the total services related budget for 2005-06, women specific expenditures are only Rs. 6.7 billion or 1 percent of services related budget. In contrast, men specific expenditures are only 0.1 percent of the services related expenditures.

**Table 2**  
**Expenditure Classification From Gender Perspective**

(Rs. in Billion)

	2004-05		2005-06
	BE	RE	BE
Targeted gender-based expenditures	<b>10.32</b>	<b>9.90</b>	<b>7.04</b>
<i>For Women &amp; Girls</i>	10.03	9.64	6.65
<i>For Men &amp; Boys</i>	0.29	0.26	0.38
Pro-women Expenditures	<b>2.72</b>	<b>2.72</b>	<b>4.52</b>
General / mainstream budget expenditure	<b>492.00</b>	<b>567.55</b>	<b>632.83</b>
<b>Services Related Federal Expenditures</b>	<b>505.04</b>	<b>580.17</b>	<b>644.39</b>
<b>Share in Total Expenditure</b>			
Targeted gender-based expenditures	2.0%	1.7%	1.1%
Pro-women Expenditures	0.5%	0.5%	0.7%
General budget expenditure	97.4%	97.8%	98.2%
<b>Services Related Federal Expenditures</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Compared to exclusively women's specific expenditure, the proportion of pro-women budget is relatively lower in the overall budget. It ranges between 0.5 to 0.7 percent of the services related budget.

Similarly, to the total budget, a very small fraction of services related current expenditures can be classified in gender specific and pro-women expenditures. In both budget and revised estimates for 2004-05, women specific expenditures are one percent of the services related current expenditures. However, it is drastically decline in 2005-06 from one percent to 0.14 percent. In both years men specific expenditures are around 0.5 percent of services related current expenditures.

**Table 3**  
**Current Expenditure Classification From Gender Perspective**

*(Rs. in Billion)*

	2004-05		2005-06
	BE	RE	BE
Targeted gender-based expenditures	<b>4.4</b>	<b>4.4</b>	<b>0.8</b>
<i>Women &amp; Girls</i>	4.2	4.2	0.6
<i>Men &amp; Boys</i>	0.2	0.2	0.2
Pro-women Expenditures	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>
General budget expenditure	<b>352.5</b>	<b>427.6</b>	<b>439.4</b>
<b>Services Related Current Revenue Expenditures</b>	<b>357.0</b>	<b>432.2</b>	<b>440.4</b>
<b>Share in Current Expenditure</b>			
Targeted gender-based expenditures	1.23%	1.02%	0.19%
Pro-women Expenditures	0.04%	0.03%	0.03%
General budget expenditure	98.74%	98.95%	99.78%
<b>Services Related Current Revenue Expenditures</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

As compare to current revenue expenditure share of gender specific expenditure in federal development expenditure is relatively higher. In 2004-05, gender specific allocations are roughly 4 percent of federal Public Sector Development Programme (PSDP). Although, gender specific development expenditure expected to grow by 12.7 percent, however, this growth is lower than the expected growth (37.8 percent) in federal PSDP. As a result, the share of gender specific is expected to decline from 4 to 3 percent of federal PSDP. In contrast, the projected growth rate of pro-women expenditure is 68.9 percent, which is higher than federal PSDP. As a consequence the share of pro-women expenditures is increase from 1.7 to 2.1 percent of federal PSDP (see table-4).

**Table 4**  
**Development Expenditure Classification From Gender Perspective**

*(Rs. in Billion)*

	2004-05		2005-06
	BE	RE	BE
Targeted gender-based expenditures	<b>5.94</b>	<b>5.51</b>	<b>6.20</b>
<i>Women &amp; Girls</i>	5.86	5.46	6.05
<i>Men &amp; Boys</i>	0.08	0.04	0.15
Pro-women Expenditures	<b>2.59</b>	<b>2.59</b>	<b>4.37</b>
General budget expenditure	<b>139.47</b>	<b>139.91</b>	<b>193.42</b>
<b>Federal Development Expenditures</b>	<b>148.00</b>	<b>148.00</b>	<b>204.00</b>
<b>Share in Development Expenditure</b>			
Targeted gender-based expenditures	4.0%	3.7%	3.0%
Pro-women Expenditures	1.7%	1.7%	2.1%
General budget expenditure	94.2%	94.5%	94.8%
<b>Federal Development Expenditures</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table-5 presents the ministry-wise break-up of gender specific and pro-women expenditures. It is important to note that Ministry of Women Development, Health and Education are the main sources of gender specific expenditures, while Ministry of Population Welfare is the main ministry for pro-women expenditures. The main reason for the decline in gender specific expenditures is reduction in MoWD expenditures, which is an outcome of completion of number women specific programme in 2004-05.

It has, however, to be noted that the gender classification of the overall budget has been made on a relatively macro perspective in Details of Demand for Grants and Appropriations (Pink Book) of the Ministry of Finance as a reference. Some ministries have incorporated women's components at the lower level, e.g. directorate of girls/boys education, etc. The main issue here is that of adequacy of public expenditures and whether these programs reinforce women's traditional roles or try to change them towards a more equitable role.

**Table 5**  
**Ministries-wise Gender Specific and Pro-women Expenditures**

*(Rs. in Billion)*

	2004-05		2005-06
	BE	RE	BE
<b>Gender Specific Expenditures in Other Ministries</b>			
Cabinet Secretariat	9.7	9.7	10.2
Defence	39.7	39.7	29.8
Education	637.1	691.3	943.7
Finance	0.0	0.0	100.0
Health	4,373.1	4,463.9	5,117.9
HEC	178.4	178.4	149.6
Interior	42.5	19.0	59.2
IT & Telecommunications	4.7	3.3	1.7
Labour & Manpower	0.5	0.5	0.5
Women Development	5,040.7	4,495.1	548.6
<b>Total Gender Specific Expenditures</b>	<b>10,326.4</b>	<b>9,900.9</b>	<b>6,961.2</b>
<b>Pro-women Expenditures</b>			
Population Welfare	2,714.9	2,716.2	4,520.7
Cabinet Secretariat	0.5	0.5	0.5
Labour & Manpower	3.0	3.0	3.0
<b>Total Pro-women Expenditures</b>	<b>2,718.4</b>	<b>2,719.7</b>	<b>4,524.3</b>

Table 6 shows the gender specific expenditures of education, health and higher education commission (HEC). There are two messages emerge from the data: firstly, in all three heads revised gender specific expenditures are higher or equal to the budget estimates for 2004-05, in contrast to the total expenditures of these ministries; secondly, health has more gender specific expenditure or women targeted as compare to education and HEC.

**Table 6**  
**Expenditure Classification From Gender Perspective In Education And Health**

*(Rs. in Billion)*

	2004-05		2005-06
	BE	RE	BE
<b>Education Affairs and Services</b>			
Gender Specific Expenditures	637.1	691.3	943.7
Total Expenditures	14,473.0	14,369.7	21,168.5
Share	4.4%	4.8%	4.5%
<b>HEC</b>			
Gender Specific Expenditures	178.4	178.4	149.6
Total Expenditures	9,104.4	9,104.4	11,700.0
Share	2.0%	2.0%	1.3%
<b>Health Affairs &amp; Services</b>			
Gender Specific Expenditures	4,373.1	4,463.9	5,117.9
Total Expenditures	9,298.6	8,877.8	13,567.1
Share	47.0%	50.3%	37.7%

#### 4 CONCLUSION

Apparently, few categories of federal government public expenditures have gender specific and pro-women expenditure component. For instance, roughly 5 percent of development budget and 1 percent current budget can be classified as gender specific and pro-women at present. However, this is illusionary in two ways: firstly, there are many heads of expenditures in the budget other than mention in this study have a pro-women component however, it is difficult to identify due to reporting pattern, education, health, food agriculture and live stock and water and power are the example of public expenditure categories, which may have more pro-women component than reported in this study; secondly, most of the expenditures of the federal government are non-rival in the consumption and cannot be directed towards males or females. For instance, expenditures on defence services to protect, whole country and cannot be classified as a pro-women or pro-men.

**ANNEX 1: GENDER SPECIFIC AND PRO-WOMEN EXPENDITURES**

Name and Location of the Scheme	2004-05		2005-06
	Budget	Revised	Budget
<b>Gender Specific Expenditures-Cabinet Secretariat</b>			
Ladies Industrial Homes, Islamabad	2.612	2.612	2.939
Hostel for Working Women, Islamabad	1.245	1.245	1.442
Ladies Industrial Homes, Lahore	1.264	1.264	1.427
Ladies Industrial Homes, Peshawar	1.176	1.176	1.275
Ladies Industrial Homes, Karachi	1.523	1.523	1.670
Secretariat Training Centre for Women, Karachi	0.704	0.704	0.000
Ladies Industrial Homes, Quetta	1.174	1.174	1.448
<b>Gender Specific Expenditures-Cabinet Secretariat</b>	<b>9.698</b>	<b>9.698</b>	<b>10.201</b>
<b>Gender Specific Expenditures-Defence</b>			
Establishment of FG Degree College for Boys at Multan	19.666	19.666	0.000
Provision of Physical Facilities in FG Girls Degree College Kharian Cantt	10.065	10.065	0.000
Establishment of FG Liaqat Ali Degree College for Boys, Rawalpindi	10.000	10.000	29.802
Establishment of FG Degree College for Boys at Multan	19.666	19.666	0.000
Total Gender Specific Expenditures-Defence	<b>39.731</b>	<b>39.731</b>	<b>29.802</b>
<b>Gender Specific Expenditures-Education</b>			
Fatima Jinnah Women University Rawalpindi	27.942	27.942	30.600
Lahore College for Women University Lahore	12.818	12.818	15.096
Sardar Bahadur Khan Women University Quetta	34.263	34.263	38.569
Polytechnic institute for Women H-8 Islamabad	17.105	17.105	19.895
Polytechnic institute for Boys H-8 Islamabad	22.282	22.282	23.660
Pakistan Boys Scouts Association, National HQ	11.961	11.961	13.390
Islamabad Boys Scouts Association, Islamabad	21.285	21.285	23.658
Pakistan Boys Scouts Association	42.737	42.737	48.196
Pakistan Girls Guides Association Islamabad	7.959	7.959	7.955
Pakistan Girls Guides Association National HQ	7.490	7.490	8.606
Islamabad Model College for Girls F-7/4	9.158	9.158	7.803
Islamabad Model College for Girls F-10/2	5.350	5.350	6.370
Islamabad College for Boys G-6/3	5.447	5.447	5.881
Islamabad Model College for Boys F-7/3	5.205	5.205	5.294
Islamabad Model College for Boys F-8/4	27.942	27.942	30.600
Islamabad Model College for Boys G-10/4	12.818	12.818	15.096
Islamabad Model College for Girls F-6/2	34.263	34.263	38.569
Islamabad Model College for Girls F-6/2	17.105	17.105	19.895
Islamabad Model College for Girls F-8/1	22.282	22.282	23.660
Islamabad Model College for Boys F-10/3	11.961	11.961	13.390
Islamabad Model College for Girls G-10/2	21.285	21.285	23.658
Islamabad Model College for Boys I-10/1	42.737	42.737	48.196
Islamabad Model College for Boys I-8/3	7.959	7.959	7.955
Islamabad Model College for Boys F-11/3	7.490	7.490	8.606
Islamabad Model College for Girls I-8/4	8.783	8.783	11.016
Islamabad Model College for Boys F-11/1	5.702	5.702	6.165
Islamabad Model College for Girls I-10/4	6.315	6.315	5.015
Islamabad Model College for Boys G-11/1	7.631	7.631	6.650
Federal Govt. College for Men H-8	26.164	26.164	29.331
Federal Govt. College for Men F-10/4	17.992	17.992	19.689
Federal Govt. College for Women F-7/2	43.926	43.926	49.327
Federal Govt. Margalla College for Women F-7/4	29.503	29.503	31.819

Federal Govt. College for Women G-10/4	23.621	23.621	23.243
Federal Govt. College for Men H-9	27.567	27.567	29.307
Islamabad Commerce College for Women F-10/3	5.201	5.201	5.383
FG College of Commerce H-8/4 (Men)	10.993	10.993	12.273
<b>Sub-Total Education (Current Expenditures)</b>	<b>524.4</b>	<b>524.4</b>	<b>642.7</b>
Girls Primary Education Project, FCU Islamabad (ADB & OPEC)	21.267	19.392	18.000
Establishment of two FG Secondary Schools in developing sector I-8/3 for Girls and I-8/4 for Boys, ICT	3.009	3.009	0.000
Estt. of Polytechnic Institute for Boys Islamabad	12.890	0.000	0.000
Establishment of Polytechnic Institute for Girls at Turbat with the additional classes in evening for Boys	30.620	30.620	27.600
Extension of education facilities at FG Margalla College for Women, F-7/4, by adding M.A. Block	15.000	15.000	19.468
Provision of Labs., Equipment and other facilities Federal Govt. College for Women, F-7/2, Ibd.	5.000	5.000	7.000
Establishment of FG Girls Model School in I-14, Ibd.	5.000	16.134	22.013
Establishment of FG Degree College for Women at Sector G-15, Islamabad	5.000	21.909	26.091
Establishment of FG Degree College for Women at Kot Hathial (Bhara Kau), Islamabad	5.000	15.000	30.000
Establishment of FG College for Women, I-8 Ibd.	5.000	33.724	46.276
Establishment of FG Degree College for Women at Model Town Humak	0.000	7.191	0.000
Strengthening of FG Post Graduate College for Men, H-8, Islamabad by providing Geography Deptt. for M.Sc. class & renovation of old Campus	0.000	0.000	11.291
Establishment of Boys Degree College Puran, NWFP	0.000	0.000	40.000
Estab. of Girls Degree College Alpuri NWFP	0.000	0.000	33.344
Upgradation and Strengthening of 4 Girls Middle Schools to Secondary Level in Rural Area of ICT	5.000	0.000	0.000
Establishment of Islamabad Model School for Girls in the Colony of FEHC Society at Korang Town, Islamabad	0.000	0.000	20.000
<b>Sub-Total Education (Development Expenditures)</b>	<b>112.786</b>	<b>166.979</b>	<b>301.083</b>
<b>Total Gender Specific Expenditures-Education</b>	<b>637.136</b>	<b>691.329</b>	<b>943.740</b>
<b>Gender Specific Expenditures-Finance</b>			
TA to Gender and Governance Decentralization Support Programme	0.000	0.000	100.000
<b>Total Gender Specific Expenditures-Finance</b>	<b>0.000</b>	<b>0.000</b>	<b>100.000</b>
<b>Gender Specific Expenditures-Health</b>			
Mother & Child Care (WFP) Islamabad	1.878	1.878	2.020
Mother & Child Care (WFP)	0.601	0.601	0.662
Mother & Child Health Centre (PIMS)	49.691	49.691	102.624
Grants in Aid to FJ Medical College for Women	7.500	7.500	7.875
Grants in aid For National Committee on Meternal Health Problem Lady Duffrin Hospital	0.600	0.600	0.600
College of Nursing Karachi	4.184	4.184	5.574
Pak PWD (Fatima Jinnah Hostel) (40 Female) Islamabad	1.570	1.570	1.614
<b>Sub-Total Health (Current Expenditures)</b>	<b>66.024</b>	<b>66.024</b>	<b>120.969</b>
National Programme for Family Planning and Primary Health Care, Islamabad	3,700.000	3,840.780	4,080.000
Enhanced HIV/AIDS Control Programme Pakistan	227.000	200.229	253.000
Women Health Project (MoH), ADB Islamabad	200.000	195.250	95.000

Reproductive Health Project (Federal) Islamabad	97.885	86.815	165.000
Improvement of Nutrition through PHC Islamabad	67.239	64.772	73.000
Construction of Hostel for Female Students at NIH, Islamabad	5.000	5.000	5.000
In Country Training Programme for Safe Mother-hood MCH Centre, PIMs, Islamabad	5.000	5.000	3.000
Strengthening of Maternal Care Services at FGSH, Islamabad	0.000	0.000	15.000
400-bedded Women & Chest Diseases Hospital Rawalpindi	0.000	0.000	297.900
Community Midwives Programme	5.000	0.000	10.000
<b>Sub-Total Health (Development Expenditures)</b>	<b>4307.124</b>	<b>4397.846</b>	<b>4996.900</b>
<b>Total Gender Specific Expenditures-Health</b>	<b>4373.148</b>	<b>4463.870</b>	<b>5117.869</b>
<b>Gender Specific Expenditures-HEC</b>			
Provision of Computing and Faculty Facilities for Women Campus, International Islamic Univ. (IIUI) Islamabad (App)	9.562	9.562	0.000
University Computerization and Networking Enhancement Programme for Lahore College for Women Univ. Lahore (App).	8.082	8.082	0.000
Centralization of Laboratories of Lahore College for Women University, Lahore (App)	23.620	23.620	0.000
Construction of undergraduate Girls Hostel (128 rooms) at University of Sindh, Jamshoro (App)	20.880	20.880	0.000
Construction of Girls Hostels for 250 Students in Univ. of Sargodha	27.250	27.250	0.000
Construction of Academic Block-II Fatima Jinnah University, Rawalpindi.	19.000	19.000	10.905
Development of Fatima Jinnah Women University, Rawalpindi	25.000	25.000	70.000
Provision of Support Facilities, Two Seminar Halls at Kazi Campus, Post Graduate Girls Hostels and Rehabilitation of Existing Burnt Auditorium University of Sindh	20.000	20.000	17.196
Establishment of Institute of Electronics, Lab. Equipment, Furniture for Lahore College for Women University, Lahore	13.000	13.000	25.952
Establishment of Department of Environment Sciences for Lahore College for Women University, Lahore	12.000	12.000	25.540
Campus - Wide LAN/WAN Infrastructure and Computerization of SBK Women University, Quetta	0.000	0.000	14.877
Construction of Hostel for 100 Girls Students one each in the Peshawar and Abbott Abad Campuses of NWFP University of Engg. & Tech., Peshawar	0.000	0.000	15.000
Enhancement of Hostel facilities completion of the remaining portion of Girls Hostel at Abbasia Campus, Islamia University, Bahawalpur	0.000	0.000	16.000
Construction of Hostel for Visiting Faculty at Lahore College for Women University, Lahore	0.000	0.000	14.524
Establishment of Student Service Centre at Lahore College for Women University, Lahore	0.000	0.000	15.000
Hostel for 200 Girls Students at University of Engg. & Tech., Taxila	0.000	0.000	10.000
Construction of Boys Hostel for 200 students, Shah Abdul Latif University, Khairpur	0.000	0.000	14.000
Construction of Hostel for 200 Girls Students of the Kohat University of Science & Technology, Kohat	0.000	0.000	15.000
Strengthening of the Mass Communication Department,	0.000	0.000	10.000

Lahore College of Women University, Lahore			
Building of a Hostel for Female Students at PIEAS, Islamabad.	0.000	0.000	10.000
Establishment of Frontier Women University in NWFP at Peshawar.	0.000	0.000	30.000
<b>Total Gender Specific Expenditures-HEC</b>	<b>178.394</b>	<b>178.394</b>	<b>149.593</b>
<b>Gender Specific Expenditures- Interior Division</b>			
Construction of 5 No. Police Barracks for 100 men each near "K" Block, Islamabad	25.000	10.000	25.000
Construction of 4 No Police Barracks for 100 men each in F-7, F-8, G-9 and G-10, Islamabad	10.241	5.241	25.000
Construction of B Type Police Station and Barrack accommodation for 80 men in Markaz G-10, lbd.	0.000	0.000	5.000
Setting up of 6 Women Community Centres in ICT, Islamabad (App)	1.100	1.100	0.000
Women Income Generating Project (App)	0.410	0.410	0.000
Promotion of Livestock among Women of ICT	1.500	1.500	0.500
Training for Women in Glass Painting & Flowers Making	0.700	0.700	0.700
Women Credit Programme (App)	3.500	0.000	0.000
Construction of C Type Police Station and 60 Men Barrack Accommodation in Markaz F-6 Islamabad	0.000	0.000	3.000
<b>Total Gender Specific Expenditures- Interior</b>	<b>42.451</b>	<b>18.951</b>	<b>59.200</b>
<b>Gender Specific Expenditures- IT</b>			
Provision of Computer labs at Polytechnic Institute for Women at Islamabad	4.697	3.315	1.675
<b>Total Gender Specific Expenditures- IT</b>	<b>4.697</b>	<b>3.315</b>	<b>1.675</b>
<b>Gender Specific Expenditures- Labour &amp; Man power Division</b>			
Management and implementation of women training cell	0.478	0.355	0.000
<b>Total Gender Specific Expenditures- Labour &amp; Manpower Division</b>	<b>0.478</b>	<b>0.355</b>	<b>0.000</b>
<b>Ministry of Women Development</b>			
Current Expenditures	3,782.189	3,791.548	60.109
Development Expenditures	1258.512	703.570	488.500
<b>Total – Ministry of Women Development</b>	<b>5040.701</b>	<b>4495.118</b>	<b>548.609</b>
<b>PRO-WOMEN EXPENDITURES</b>			
<b>Cabinet Secretariat</b>			
Day Care Centre, Islamabad	0.501	0.501	0.523
<b>Pro-Women Expenditures of Cabinet Division</b>	<b>0.501</b>	<b>0.501</b>	<b>0.523</b>
<b>Population Welfare Division</b>			
Current Expenditures	128.915	130.207	149.876
Development Expenditures	2586.000	2586.000	4370.864
<b>Total – Population Welfare Division</b>	<b>2714.915</b>	<b>2716.207</b>	<b>4520.740</b>
<b>Labour &amp; Manpower Division</b>			
Gender Sensitization of Industrial Workers	3.000	3.000	3.000
<b>Pro-Women Expenditures of Labour &amp; Manpower</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>

## **ANNEX 2: BASIS OF PRO-WOMEN EXPENDITURES**

In this study, we include three expenditures heads under the category of pro-women expenditures. These are expenditures of cabinet secretariat on “Day Care Centre”, entire expenditures of population welfare division and expenditures of labour and manpower division on “Gender Sensitization of Industrial Workers”.

Inclusion of expenditures of all these categories justified on the three criteria mention in the analytical framework: positive impact on women’s employment opportunities, positive impact on women’s workload and positive impacts on overall gender-relation. For instance, given the role of women in childcare both day care centre and population welfare played an important role in reducing the caring burden of women. This also lead to higher participation in labour force and other socio-economic activities and therefore, have positive impacts on gender relation. The gender sensitization of industrial worker is crucial element to improve the working condition of women in industry and have positive impacts on gender relation too.