Pakistan Journal of Gender Studies
Vol. 17, 2018, pp. 127-141, ISSN: 2072-0394

Gender Responsive Budgeting In Education: A Case Of Punjab Budget (2013-14)

Ra'ana Malik
Department of Gender Studies
University of Punjab, New Campus

Nayab Javed
Department of Gender and Development
Lahore College for Women University

Memona Rafique
Department of Gender Studies
University of Punjab, New Campus

Abstract

The aim of present research study is to analyze the differences in budget allocations of education sector "through gender lens". In order to find out whether the resource allocations in Punjab budget FY 2013-2014 are in line with the different priorities and needs of girls/women and boys/men or vice versa. The research is exploratory in nature and study is based on Gender Responsive Budgeting (GRB) and divides public expenditures into two main categories as gender specific budgetary allocations and mainstream (non-gender targeted) budgetary allocations. The study is based upon secondary sources of data. Findings show that spending on education was low in Punjab Province as it is only 18.8 percent under the head development further budgetary allocations targeted women and girls are low only 6.7 percent while budget targeting both gender allocations are 92 percent which widens the gap between both genders. Therefore, it is the high time to realize that budget is not a gender blind instrument hence needs to spend more on development side for gender parity. Gender responsive analysis of Punjab budget shows that province is needed to take steps towards improvement in literacy rates of women and girls through appropriate approach.

Keywords: Gender Budgeting; Gender Analysis, Education.

تلخیص

موجودہ تحقیق کا مقصد پنجاب کے تعلیمی سیکٹر کے لئے مختص بجٹ کا صنفی نقطہ نظر سے تجزیہ کرنا ہے۔ اس ضمن میں یہ تلاش کرنا کہ پنجاب بجٹ برائے مالیاتی سال ۲۰۱۳ء - ۲۰۱۴ء میں وسائل عورت اور مرد کی مختلف ضروریات اور ترجیحات کو پیش نظر رکھ کر مختص کئے گئے ہیں یا نہیں۔ یہ تحقیق اکتشافی نوعیت کی ہے اور جینڈر ریسپونسو تجزیے پر مبنی ہے۔ اس تحقیق میں سرکاری خرچ کو دو

بنیادی حصوں میں تقسیم کیا جاتا ہے: پہلا ایسے اخراجات جو خصوصی طور پر اصناف کے لئے مختص کئے گئے ہیں، دوسرا مرکزی دھارے کے لئے مخصوص کی ہوئی رقوم۔ تاہم یہ تحقیق ثانوی مواد پر مبنی ہے جس کے تجزیئے سے پتہ چلتا ہے کہ رواں سال صوبہ پنجاب میں ترقیاتی بجٹ برائے تعلیم ۱۸٫۸ فیصد مختص کیا گیا ہے جو کہ انتہائی کم ہے۔ مزید برآں لڑکیوں اور عورتوں کے لئے مختص کیا گیا بجٹ صرف ۶٫۷ فیصد ہے جبکہ بجٹ جو دونوں صنفوں کے لئے مختص کیا گیا ہے وہ ۹۲ فیصد ہے۔ بجٹ کی اس تقسیم سے پتہ چلتا ہے کہ صنفی فرق میں مزید فاصلہ بڑھ رہا ہے چنانچہ یہ وقت کی ضرورت ہے کہ اس بات کو سمجھا جائے کہ بجٹ کوئی صنفی طور پر غیر جانبدار پیمانہ نہیں بلکہ ضرورت اس امر کی ہے کہ صنفی مساوات کے لئے ترقیاتی رُخ پر زیادہ وسائل استعمال کئے جائیں۔ پنجاب بجٹ کا "جینڈر ریسپونسو تجزیہ" یہ ظاہر کرتا ہے کہ صوبے کو ایک مناسب حکمت عملی کی اشد ضرورت ہے جس کے ذریعے لڑکیوں اور خواتین کی خواندگی کو بہتر بنایا جاسکتا ہے۔

کلیدی الفاظ: صنفی تخمینہ، صنفی تجزیہ، تعلیم۔

Introduction

Gender responsive budgeting has picked up noticeable fame in recent years, and was given extra catalyst by the Fourth World Conference on Women, held in Beijing 1995, which called for guaranteeing the reconciliation of a gender perspective in budgetary approaches and projects (Sharp, 2003).Gender budgeting is also important for the, citizen rights, gender equality and human rights (Reeves & Wach, 1999;Hugendubel, 2004;Vargas-Valente, 2002; Elson, 2006;& UNESCO, 2003). GRB is indicator of good governance by doing gender analysis of issues (Hewitt & Mukhopadhyay, 2002). However, it doesn't plan to break down just those programs that are particularly focused on females or to create a different women's budget, but instead to inspect the gender impacts of all government projects and approaches, their consequences on resource allocations and how to enhance them (GRBI, 2006). A budget reflects how governments set their priorities while shape and implement their policies and also an instrument for the implementation of policies and decisions (Hugendubel, 2004; Rubin and Bartle, 2005 & Finance Division, 2008). This objective could just be attained by making merging between resource allocation and government priorities (Khan, 2011). GRB now refers to scrutinize budgets to note the different impacts on women and men (Sharp, 2003; Oxfam, 2005).

The consideration of this fact is also important that particular requirements of both genders are different and have to be tackled in a different way, so they can take advantage equally. On the other hand, gender issues usually deal with social rather than economic policy therefore, connection of gender issues and government budgets are not overtly found in budget statements. At first, budget seems gender neutral document which may in actual effect be like a gender blind policy. Moreover, budgetary impacts

are immensely different and uneven between men and women; therefore, this gender-neutral assumption ignores the existing fact.

Moreover, it attempts to narrow the social and economic gaps that exist between them (PILDAT, 2006).GRB is a process of alignment of gender perspective into budget process planning to execution. Gender responsive budgeting is an aspect of gender mainstreaming; it is a process that aims to align different budget cycle stages with gender perspective. One aspect of gender mainstreaming is gender responsive budgeting, a process that aims to mainstream gender into the various stages of the budget cycle. Holvoet (2006), pinpoint in his study that gender responsive budgeting is not a separate process rather it is a vital component of gender mainstreaming. By confining gender issues as far as an economic discourse, gender budgeting frees gender concerns from the delicate social issues stadium and raises it to the point of macroeconomics, which is frequently considered being 'specialized', 'worth free' and 'impartial' (Holvoet, 2006).

During the past 25 years, the international community has recognized that gender equality is essential for women's empowerment and sustainable development (UNDP, 2011). In this regard, it becomes imperative for nations to use their budgets to promote gender-equitable resource allocation and revenue generation. As per Article 80 of the Constitution of Pakistan, budget is a "statement of the receipts and expenditure of the Government for a financial year, referred to as the Annual Budget Statement" (Constitution of Pakistan, 1973). Usually, gender parity is not a priority of a government. Consequently, to bring changes in priorities, not only budget analysis required but also the will to formulate gender responsive budgets.

Literature Review

Literature showed that there has been a limited number of gender-disaggregated Expenditure Incidence Analysis studies sponsored by GRB initiatives: in India (Lahiri, Chakraborty, PBhattacharyya, Bhasin & Mukhopadhyay, 2002); Pakistan (Sabir, 2002); Bangladesh (Evers & Siddique, 2006) and Switzerland (Pfeifer & Schwendener, 2008). The brief Indian study was incorporated in the post-budget analysis of how government budgets address the needs of women with the intention to assist the parliament in its role in scrutinizing the budget (Lahiri et al., 2002). Sabir's (2006) Expenditure Incidence Analysis study of Pakistan's education discussed the policy implications of the gender biases in all levels of public education expenditure in the country. As part of a gender-responsive budget initiative, the Pakistan government in collaboration with UNDP undertook Expenditure Incidence Analysis studies of the health and education sectors and then held focus group discussions and workshops for different stakeholder groups to disseminate the research findings (Mahbub & Budlender, 2007; Sharp, Elson & Costa, 2010).

According to Hill and King (1995), nations with a lower proportion in enrollment of girls to boys; in primary or secondary education have GNP around 25 percent lower than in nations with a higher gender parity in enrolment (above 0.75). There are cases in gender related literature which demonstrating a positive relationship between higher gender parity and enhancements in financial proficiency. Subsequently, gender responsive analysis of budget is obliged to illuminate gender equality. Moreover, Stotsky (2006) characterizes gender budgeting as "just good budgeting" and argues that gender budgeting is part of the mainstream budget -making process. She further stated that gender responsive budgeting is "budgeting that properly accounts for the positive externalities that are derived from improving women's opportunities for health care, education and employment".

Islamic Republic of Pakistan promised to grant equality of gender in all spheres of life. The Constitution's Article 25 states: "All citizens are equal before law and are entitled to equal protection of law, there shall be no discrimination on the basis of sex alone and nothing in this article shall prevent state from making special provision for the protection of women and children" (Constitution of Pakistan, 1973). Pakistan is the signatory of many policy documents towards achieve the goal of gender equality; this has especially been a priority for the Government during the last two decade or so. There have been consistent efforts to address gender concerns to end gender disparities and to promote gender mainstreaming, of which GRB is an integral part. Number of declarations and covenants such as Education for All (EFA) and Millennium Development Goals (MDGs) are adopted to accomplish this goal effectively. Meeting such objectives obliges the configuration and execution of projects that are particularly gone for accomplishing the coveted outcomes. GRB empowers compelling advancement towards meeting EFA objectives. The current status of education indicators in Punjab, in relation to goals set by the MDGs and targets of the MTDF is presenting here for vivid understanding of Punjab's situation. Though, literacy[1] is a central factor for monitoring improvements towards education. Education is the single most vital variable contributing to poverty reduction; it assumes an indispensable part and has significant impact on all parts of individual's life. Sadly, least GDP is spending in Pakistan in this respect as contrasted with different neighboring countries of region. As indicated by CIA World Fact book sheet as cited in Pakistan Economic Survey (2013-14), the public sector expenditure on education as rate of GDP in different countries of the region is indicated in Table 1.

Table: 1
Comparison of National Spending on Education in South Asian Region

Country	National Spending (% of GDP)	Literacy Rates (%)
Bangladesh	2.4	59.8
Bhutan	4.8	52.0
India	3.1	73.8
Iran	4.7	85.0
Maldives	11.2	99.0
Nepal	4.6	66.0
Pakistan	2.0	60.0
Srilanka	2.6	91.2

Source: GOP(2013)

The current status of education indicators in Punjab, in relation to goals set by the Millennium Development Goals (MDGs) and targets of the Mid Term Development Framework (MTDF) is presenting here for vivid understanding of Punjab's situation. According to census 1988 literacy ratio of Punjab was 46.6 percent, gender disparities exist by area of residence as well, in urban areas of Punjab situation is slightly better than rural area's in this regard. This trend can be seen in further tables of this study as well. In the absence of a strong political commitment to literacy, an organizational structure and budgetary allocation, literacy among populace by different region is vividly far from each other. These existing disparities are not only among urban and rural areas but also in both genders as well (See Table 2).

Table: 2
Literacy Ratio of Punjab by age, area and gender

	Population Aged 10 years & older		Population Aged 15 years & older	
	Urban	**Rural**	**Urban**	**Rural**
Total	77	55	75	51
Male	82	66	81	63
Female	72	45	69	40

Source: PSLM (2012-2013)

Gender analysis is unique in its term because of its assessment of indicators by household income. Wealth quintiles are groups based on per-capita household expenditure, 1st Quintile contains lowest consumption level, whereas the 5thquintile contains highest consumption level PSLM, 2011-12). Meanwhile, a association of literacy rate (10+ years) with the wealth quintiles was observed, found a positive relation between them. Literacy

rate decreased speedily from highest wealth quintile (85 percent) to lowest (27 percent) (Figure 1). Literacy Rates (age 10+, 15-21 years) and NAR by Wealth Quintiles

Variation amongst males was found in different wealth quintiles, as the highest wealth quintile has 94 percent literacy as compared to 38 percent in the lowest (See Figure 1). In females it was also varied as 95 and 24 percent for highest and lowest quintiles correspondingly (MICS, Punjab 2011). Figure 1 shows that in highest wealth quintile children were twice as likely to attend primary school as highest 77and lowest 36 percent. This situation depicts that household income has its strong impact on populace literacy and education. Therefore, government of country should pay special attention while allocating budget for education.

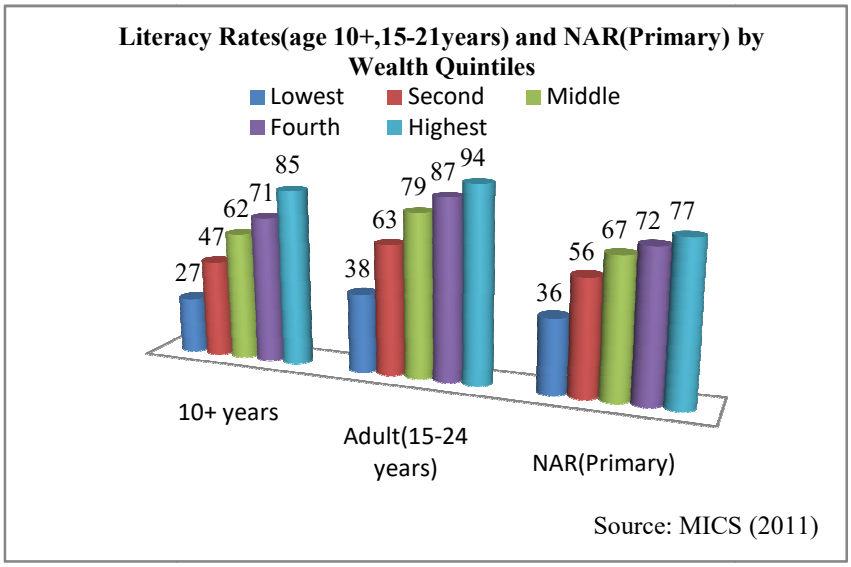


Figure 1

Different studies have been conducted in Pakistan on GRB so far, finance department, GOPb (2013) conducted Gender Aware Policy Appraisals in education, health and population welfare under GRBIs project, Sabir (2009) presented Unpacking of Budget through Gender lens and Khan (2011) on Federal Budget. GRB is a new concept in Pakistan and the adoption of this approach is confronted with many challenges, including political will, administrative support, a lack of training and the skills required to implement it, patriarchal structures and so forth (Qureshi, Abbas, Safdar & Zakar, 2013). Efforts are being made to assist the government in looking gaps in resource allocation and their impact on gender inequalities. After 18th amendment this study is pioneer and its specifications would fulfill the Gap of gender responsive analysis of Punjab Budget.

Statement of Problem

Gender responsive budgeting is a tool to make sure that budgetary allocations mull over the gender issues in the public eye, and nor implicitly or explicitly discriminates against any of men or women. It is much desired in education sector however as new strategy it needs to face numerous difficulties to make it a win. Thus, it is urgent to break down the existing budget and policies to make budgets gender responsive. Therefore, present study is a comprehensive analysis of Provisional level (Punjab) budget allocations in education sector.

Objectives of Study

The main aim of the study is to analyze budgetary allocations of education sector "through a gender lens"- with the purpose of find out if resource allocations in Punjab are aligned with the varied needs of girls/women and boys/men or vice versa. In particular, the research tries to:

1. Analyze budget expenditure of education sector through gender responsive budgeting;
2. Suggest a set of recommendations on improving gender responsive budgeting specifically in Punjab and Pakistan in general.

Research Methodology

The present study covers gender analysis of Punjab budget's allocations in education sector, while analysis covers budgetary allocations of Punjab budget 2013-2014. Thus, the study was focused on qualitative approach, deemed to be most suitable to achieve its objectives. Here by, desk review will be used as a research technique. Development expenditures are taking into consideration more often because the trends of government allocations can be estimated through development budget analysis , when sex-disaggregated data is not available for analysis; researcher have limited time for whole budget analysis. Social sector has a priority area of governments for sustainable economic development and to achieve universal commitments. The study is based on FY 2013-2014 budget because when this research started it was the most recent budget announced.

Analytical Framework for the Study

The analytical framework for this study is a little different from the "Total Budget Approach" of Sharp and Broomhill (1990). Rather it uses a modified Total Budget Approach.

This study divides public expenditures into the following categories:

1) Gender-specific budgetary allocations
   a) Budget specifically targeted at women and girls;
   b) Budget specifically targeted at men and boys;
   c) Budget targeting both gender male and female, and
2) Mainstream (non-gender targeted) budgetary allocations.

These orders matches with those of Sharp and Broomhill (1990), however they have been given as sub-classes. The primary classification incorporates three sorts of portions, whose aggregate constitute gender-specific budgetary allocations. The sub-category "c" consolidates budgetary disseminations that concentrated on either at male or female however will be implied for both the male and female. The last classification presents rest of the budgetary allocations or general budget (non-gender budget). These allocations are consider as non-gender allocations as this category doesn't have direct beneficiary of any gender neither men/boy nor women/girl.

Data Source(s) The analysis is based on the detailed budgetary allocation and expenditure pattern as recorded in the government policy documents included: Provisional level budget 2013-2014, "White Paper on Budget" and the detailed budgetary allocation and expenditure pattern (2013-14) as recorded in the "Annual Budget Statement", and the "Details of expenditure" (all volumes) of Punjab province. Despite the absence of sex-disaggregated data as mentioned by (GRBI, 2006.), as effort has been made to glean and collect sex disaggregated data from available sources for development allocations.

Limitations of Study

This research study follows some key assumption (not including) likewise, causes and reasons of low budget spending and budget formulation and budget execution procedures and institutions. Gender responsive analysis is a time taking task when sex disaggregated data is not available therefore this study remains focused on Fiscal year 2013-2014 budget estimates.

The analysis does not capture the tangible benefits of budgetary allocations and its spending. Nevertheless, reprioritization of resources is a 'political economy' issue and there is dependably a hazard that legislature may not give due vitality to the findings and suggestions of the GRB analysis and allocate budgets as indicated by different contemplations. Thusly, the measures initiated for gender responsiveness of the legislature budgetary processes needs to be further united. A key to sustainability is gender responsive amendments in the budgetary processes therefore, there is need to give special focus in future.

Results

Table 3
Gender Responsive Analysis of Punjab Development Budget (Education)

Categorization of Budgetary Allocations in Education				
	School Education	Higher Education	Literacy	Special Education
Description	FY 2013-14 (BE) Percentage Share	FY 2013-14 (BE) Percentage Share	FY 2013-14 (BE) Percentage Share	FY 2013-14 (BE) Percentage Share
Total Budget (Dev.)	100.00	100.00	100.00	100.00
Gender Specific Allocations	99.36	98.42	97.90	48.86
• Women & Girls	1.36	14.84	0.00	10.42
• Men & Boys	0.06	3.32	0.00	0.00
• Budget Targeting Both Genders	98.58	81.84	97.90	89.58
General/Mainstream Budget	0.64	1.58	1.75	51.14

Source: Government of Punjab, 2013

Gender Responsive Analysis of Punjab Development Budget – School Education

Education has been devolved to provinces, after 18th amendment in the constitution as far school education is concerned the "Article 25-*A requires that the state shall provide free and compulsory education to all the children of the age five to sixteen years*". The gender parity is the other requirement of constitution as it is for "all the children of the age five to sixteen" therefore; gender responsive analysis of allocations of this sector has been described here, share of school education budget in budgetary allocations of education is largest as compare to other sub sectors of education. Moreover, we find that gender specific allocations are almost 100 percent; the data shows that government of Punjab is given focus on both genders at this level of education to combat illiteracy. More facilities are provided to both genders boys and girls to meet the constitutional/national requirements as well as international commitments (See Table 3).

Gender Responsive Analysis of Punjab Development Budget - Higher Education

Higher education is important for enlightened and prosperous Punjab, the budgetary allocations show that gender specific allocations are huge in this sector as 98.42% while women are encouraged to get higher education specifically as compared to men and boys as women specific allocations are larger than men and boys. Large share of budget is

targeting both genders because HEC funds the development activities of public sector universities which provide co-education, and both genders could take the benefit from this equally (See Table 3).

Gender Responsive Analysis of Punjab Development Budget – Literacy

Punjab ADP 2013-2014 aims to achieve literacy 100 percent by the year 2019, in this regard it made generic efforts and interventions. Above table 3 shows that under these head gender specific allocations are vivid as major allocations are dealing with both genders boys and girls. There are no specific allocations for boys or girls individually.

Gender Responsive Analysis of Punjab Development Budget – Special Education

According to Research and Development Department Islamabad, 2012, Punjab has 2,816,795 people with disabilities of different kind such as crippled, mentally retarded, deaf/mute, blind etc. Out of total population with disabilities (PWDs) in Punjab, 73.8 percent belong to rural areas and remaining 26.2 percent to urban areas while, 59.1 percent PWDs are male and 40.9 percent are females in Punjab. Whereas PWDs need special attention of government, the situation is not satisfactory in this regard it shows that spending on special education is remain low in share as 0.73 percent (See Table 3).

Discussion and Conclusions

Pakistan is a signatory to MDGs, SDGs and other global treaties which guarantee the accelerated progress in education sector. Sarraf (2003) contends that gender mainstreaming initiatives can facilitate the preparation and implementation of pro-poor budgets by targeting women supporting activities. Though, spending on education was only 18.8 percent under the development head in Punjab budget 2013-2014.

In Punjab, budgetary allocations for education are divided into four sub categories/sectors as school education, higher education, literacy, and special education. The allocations for school education are highest among all these four sub-categorize of education sector as 80.8 percent. Though, the smallest share of 0.73 percent is for special education which is indeed insufficient, allocations of 13.3 and 5.00 percent for higher education and literacy respectively (see Table 3).

The gender specific budgetary allocations are 86.3 percent and non- gender allocations are 13.7percent in development budget of education sector though share of development budget in total budget is significantly low (see Table 3). Therefore, it is the high time to realize that budget is not a gender blind instrument hence needs to spend more on development side for gender parity for instance; if in present, existing boy's schools more

than girls schools, the previous will get a larger amount of money from the re-current budget than the latter. Therefore, gender component of policies could be tackled via development activities if, the goal is to reduce the gender disparities. In spite of the fact that women and girl's specific allocations offer in development budget is likewise little however budget focusing on both gender gets lion share (92 percent), due to historical, socio-cultural, and economic reasons, men and boys gain more than women and girls. Though, men and boys specific allocations are only 1percent in education budget.

Moreover, women and girl's specific allocations offer in development budget of education is 6.7 percent while under the head school education women specific share is 1.36 percent only and the women specific allocation is little higher in higher education head (14.84%) but still far away from sufficient share as women literacy rate in Punjab 47 percent in 2013 (see Table 3). This budget share supports the fact that division of expenditure expands the gender gaps as more spending on current situation rather focusing on new construction of schools or upgrading existing school etc.

Though there is serious concern of unending issue of using the whole recurrent budget but underutilizing development budget. In 2013-14, actual development spending on education by all four provinces augmented was 31.3 billion rupees, less than 50 percent of allocated budget (70.3 billion Rs.) According to Alan 2013, in 2013-14, Punjab had the noteworthy rate of under use of development budget as 21.4 percent. However, Punjab's GDP portion is higher than other provinces as 0.7 percent (Alan, 2013).

Punjab Education Sector Reform Program (PERSP) in Punjab has increased budget for present gender enrollment shares though, it helps to maintain the status quo and the gender gap. New additional allocations for girls' schemes would contract the gap. Budget tends to deal with gender issues through increased girls and women access to education facilities because these sectors are vital for development and empowerment of society and its oppressed segment likewise. Punjab Budget analysis demonstrates that the change is impending. There are doubtlessly allocations of resources which are fundamental for gender equity and women's empowerment will fetch a gradual change in privileges' of women and will enhance their social and economic status. The above discussion depicts that budgetary allocations of Punjab and national and sub national commitments of gender mainstreaming are far away from each other. Though, there is light: over years, Punjab has shown improvement and allocates some amount on women shows that there is understanding of its importance. Nevertheless relevant laws and strategies as well as better access to social sector, province has improved but there is still lot more to do.

In budget 2013-14 the aggregated budgetary allocations is 82 percent for education embarked for current expenditure and development expenditure in budget share is 18 percent. This budget share supports the fact that division of expenditure expands the

gender gaps as more spending on current situation rather focusing on new construction of schools or upgrading existing school etc.

In trim of this situation, policies and correspondently budgetary allocations attempt to reduce the issues through supply side interventions. Although, it is time to consider demand side requirements and try to understand scenario of particular region while allocating budget and strategic interventions for specific area e.g. cultural barriers, socio-economic conditions of populace. In this regard, expert teachers are important for bringing and retaining girls in class rooms. In this regard, expert teachers are important for bringing and retaining girls in class rooms as the female are encourage teaching by female teachers, appropriate site selection for girls schools to make it feasible for girls to come in close proximity, boundary walls, toilets and water etc., have strong correlation with high girls enrollment. Some allocations are essential for awareness, about the worth of female education. The above discussion depicts that budgetary allocations of Punjab and national and sub national commitments of gender mainstreaming are far away from each other. Though, there is light: over years, Punjab has shown improvement and allocates some amount on women shows that there is understanding of its importance. Nevertheless relevant laws and strategies as well as better access to social sector, province has improved but there is still lot more to do.

Recommendations

Gender Responsive Budgeting is strategy towards gender mainstreaming regardless it is in initial stage.

- Gender sensitivity must be recognized as cross cutting theme and government of Pakistan translated into a set of indicators for evaluating the gender responsiveness of whole budget. Moreover, gender budget statement should be issued by the ministry of Finance at the time of the issuance of the budget. The study is attempted to analyze the budgetary allocations under the development head of Punjab whether further researches would be given focus on district level budgets as well to get more vivid picture.
- There is need to spread awareness about gender responsive budgeting among masses and legislatures also. Different methods of gender responsive analysis can be used for further researches as time use survey, beneficiary analysis and policy aware appraisal.

End Notes

[1] Literacy Ratio is the percentage of Literates (10 years & above in the total population (10 years & above) Source: Bureau of Statistics, Punjab

References

Alan. (2013). Alif Alan's Analysis of the 2013-2014 budget for education. Retrieved from http://www.alifalan.pk/alif_ailan_budget_analysis

Constitution of Pakistan. (1973). Retrieved from http://punjablaws.punjab.gov.pk/public/dr/CONSTITUTION%20OF%20PAKISTAN.doc.pdf

Elson, D. (2006). *Budgeting for Women's Rights: Monitoring Government Budgets for Compliance with CEDAW*. New York, UNIFEM. http://www.unifem.org/materials/item_detail.php?ProductID=44 (Accessed 20 August 2009).

Evers, B., & Siddique, k. (2006).*Who Gets What – A Gender Analysis of Public Expenditure in Bangladesh*. Dhaka: University Press Limited.

Finance Division, Government of the Pakistan. (2008). *Gender Responsive Budgeting In Pakistan: An Evolutionary Process.* Islamabad: UNDP and Finance Division.

GRBI.(2006). *Gender Responsive Budgeting Initiative (GRBI) Pakistan*. Retrieved from http://www.grbi.gov.pk

GOP. (2013). *Economic Survey of Pakistan.*Islamabad: Ministry of Finance, Government of Pakistan.

GOPB. (2013). *White Paper on the Budget 2013-2014.* Lahore: Finance Department. Retrieved from http://punjab.gov.pk/system/files/white_paper_2013-14.pdf.

Hewitt, G. and Mukhopadhyay, T.(2002). Promoting Gender Equality through Public Expenditure. Budlender, D., Elson, D., Hewitt, G. and Mukhopadhyay, T. (eds.) *GenderBudgets Make Cents*. London, Commonwealth Secretariat, pp. 49-82.

Holvoet, Nathalie (2006). The Differential Impact on Gender Relations of 'Transformatory' and 'Instrumentalist' Women's Group Intermediation in Microfinance Schemes: A Case Study for Rural South India. Journal of International Women's Studies, vol.7(4), 36-50. Available at http://vc.bridgew.edu/jiws/vol7/iss4/3 .

Hugendubel, K. (2004). *Gender Budgeting:An overview by the European Women's Lobby.* Brussels: European Women's Lobby.

Hill, M. A. & King, E. (1995).Women's Education and Economic Well-being.*Feminist Economics*, 1, pp. 2-46.

Khan, I. (2011). *Gender Responsiveness in Federal Budgets 2009-10 & 2010-11*. Islamabad: Ministry of Finance and UNDP.

Lahiri, A., Chakraborty,L. P., Bhattacharyya., Bhasin, A. & Mukhopadhyay, H.(2002). *Gender Budgeting In India*. New Delhi: UNIFEM and NationalInstitute of Public Finance and Policy.

Mahbub, N. & Budlender, D.(2007). *Gender Responsive Budgeting inPakistan: Experience and Lessons Learned*. Islamabad: UNDP and Pakistan Government. http://www.genderbudgets.org/content/view/485/229/.

MICS. (2011). *Multiple Indicator Cluster Survey (MICS),* Punjab. Lahore: Bureau of statistics & UNICEF.

Oxfam. (2005). Gender Responsive Budgeting in Education. *Education and Gender Equality Series*, London: Oxfam. Retrieved from http://www.Unescobkk.org/fileadmin/user-upload/epr/MTEF/04FinancialPlanning/01Budgeting_Process/040115001Oxfam%20GB(2007).pdf

Pakistan Institute of Legislative Department and Transparency (PILDAT). (2006). *How can Parliamentarians make an effective contribution? Gender-Responsive Budget*. Lahore: Son Printers.

Pfeifer, A., & Peter, S. (2008). Sex-Disaggregated Expenditure Incidence Analysis for the Canton of Basel-Stadt. In *Gender-Responsive Budget Analysis in the Canton of Basel-Stadt*, Office for Gender Equality of the Canton of Basel-Stadt, 17–98. Basel, Switzerland: Office for Gender Equality of the Canton of Basel-Stadt.

PSLM. (2014). Pakistan Social and Living Standard Measurement Survey (2012-2013). Islamabad: Statistics Division, Pakistan Bureau of Statistics. Retrieved from http://www.pbs.gov.pk

Qureshi, S., Abbas, S., Safdar, R., Zakar, R. (2013).Gender Responsive Budgeting in Pakistan: Scope and Challenges, J.R.S.P. *50*(1).

Reeves, H. & Wach, H. (1999). *Women's and Gender Budgets: An Annotated Resource List.* Brighton: Institute of Development Studies, University of Sussex.

Rubin, M. M., & Bartle, J. R. (2005). Integrating Gender into Government Budgets: A New Perspective. *Public Administration Review*, vol.65:3, pp.259-272.

Sabir, M. (2002).Gender and Public Spending on Education in Pakistan: A Case Study of Disaggregated Benefit Incidence. *Pakistan Development Review 41*(4).

Sabir, M. (2009).*Unpacking of Federal Budget Through Gender Lens.* Islamabad: Finance Division, Government of Pakistan.

Sarraf, F. (2003). Gender –Responsive Government Budgeting. *IMF Working Paper,* NO.03/ 83. Retrieved from http://ssrn.com/abstract=879159

Sharp, R., & Broomhil, R. (1990). Women and Government Budgets. *Australian Journal of Social Issues, 25*(1).

Sharp, R. (2003).*Budgeting for equity: Gender budget initiatives within a framework of performance oriented budgeting*. New York, UNIFEM. Retrieved from http://www.gender-budgets.org/uploads/user-S/10999456961R.Sharppaper.pdf

Sharp, R., Elson, D., & Costa, M.(2010).*Islamic Republic of Pakistan*. www.unisa.edu.au/genderbudgets.

Stotsky, J. G. (2006). Gender Budgeting. *IMF working paper,* WP/06/232, Washington, D.C. IMF. Retrieved from http://www.imf.org/External/pubs/ft/wp/2006/ wp06232.pdf.

UNESCO.(2003). *Gender and Education for All: The Leap to Equality. Summary Report*. Paris, UNESCO. http://unesdoc.unesco.org/images/0013/001325/132550e.pdf (Accessed 21August 2009).

UNDP. (2011). *Country Profile: Human Development Indicators.* New York: United Nations Development Programme.

Vargas-Valente, V. (2002).Budgets and Democratic Governance Processes. Presented at UNIFEM-OECD-Nordic Council of Ministers-Belgium Government High Level Conference on Towards Gender Responsive Budgeting, Egmont Palace, Brussels, 16-17 October 2001.

Dr. Ra'ana Malik is an Assistant Professor in the Department of Gender Studies, University of Punjab, New Campus, Lahore Pakistan.

Nayab Javed is Lecturer in the Department of Gender and Development, Lahore College for Women University, Lahore.

Memona Rafique is Ph.D Scholar in the Department of Gender Studies, University of Punjab, New Campus, Lahore Pakistan.