

Shazia Qureshi
Safdar Abbas
Rabia Safdar
Rubeena Zakar

GENDER RESPONSIVE BUDGETING IN PAKISTAN: SCOPE AND CHALLENGES

Women face discriminatory treatment in all spheres of life in Pakistan. Among other initiatives taken to reduce the gender gap between men and women, Gender Responsive Budgets could be of paramount importance. The present study is intended to delineate the concept of Gender Responsive Budgeting in a Pakistani context and to investigate the scope and challenges of the Gender Responsive Budgeting Initiative in Pakistan. A critical review of secondary data revealed that Gender Responsive Budgeting is able not only to identify gender gaps but also to reduce gender inequality through different policy interventions. Gender Responsive Budgeting is confronted with institutional and administrative challenges. It is enacted through different tools and it addresses and accounts for the needs, concerns and priorities of women. Effective implementation of Gender Responsive Budgeting could contribute substantially to achieving the goal of women's empowerment and the overall development of a country.

Introduction

Women constitute almost half the population of Pakistan (Trading Economics, 2012). In Pakistani society, access to and control over resources, entitlement to rights and power sharing are still unequally distributed between men and women (Saigol, 2011). In

all spheres of life, whether public, private or in a community setting, women are discriminated against and men have more power and a better quality of life than women (Anaeme, 2012). Pakistan only secured 82nd position on the Gender Empowerment Measure (GEM) with a value of 0.377 (UNDP, 2007–2008). The Finance Division of Pakistan (2012–13) stated that the rate of maternal mortality in Pakistan is 260, which is still lagging a long way behind the target of 140 that was set in the Millennium Development Goals (MDGs). Furthermore, statistics show that the female population with at least secondary education is just half (23.5 percent) that of males (46.8 percent).

Among other factors, an overwhelming majority of women have been the victims of patriarchy and feudalism in the country. This state of affairs results in the feminization of poverty in Pakistan (Khan, 2012). Likewise, a very small proportion of females occupy senior positions such as legislators, managers and senior officials, holding only 3 percent of the total positions (Hausmann, Tyson, & Zahidi, 2011). In addition, in 2010–2011, female employment-to-population ratios were still almost four times lower than those for males (Pakistan Bureau of Statistics, 2011).

In Pakistan, these unequal gender relations impede the process of development. The differential impact of development can be observed throughout Pakistani society (Khan, 2012). Social structures and institutions are impregnated with norms and values that discriminate against women. This phenomenon legitimizes the subordinate position of women and helps to maintain gender-based hierarchies (HRRC, 2006). Women's work is considered as natural or unproductive, almost throughout the world (Moser, 1989; Khan, 2012). Nonetheless, the discussion in the later part of this paper will explain how the domestic work done by women can be counted as productive with the help of one of the tools of Gender Responsive Budgeting (GRB).

The wide persistence of gender discrimination in Pakistan cannot be denied because it is a well-documented fact (Kazi, 2011; Iqbal, Afzal, & Inayat, 2012; Labour Watch Pakistan, 2013;

Delavandem&Zafar, 2013). Certain initiatives have been taken to reduce the gender gap between males and females in all public areas,including educational, political, social, and economic spheres. Amongst other initiatives, one of the most important could be the government's decision about how money is raised and spent, and how its distribution can widen or reduce the gap between the positions of women and men in society (European Women's Lobby, 2004). Budgeting is a critical tool which helpsto translate and transform a government's policies, programs, and commitments into practical measures(Mahbub&Budlender, 2007).Vernacularly, it is said that budgets are no more than just a game of figures and ciphers and that these are "just technical" documents, but this isnot true. In reality, budgets manifest how governments set and achieve their priorities and commitments. Thus,budgets arenot only indicators of how much a government allocates to a particular sector but they also show a government's commitment to addressingtheconcerns, needs, and priorities of women in order to achieve the broader goal of gender equality and development(Reeves &Wach, 1999).It is argued that the purposeof bringing a "gender perspective"to the budget is to ensure that budgets and the associatedeconomic policies equitablyaddress the needs ofboth genders of different backgrounds (Planning and Development Department, 2012), andattempt to narrowthe social and economic gaps that existbetweenthem (PILDAT, 2006).

In working to achieve a more equal society, it becomes important to question whether a commitment to gender equality is taken into account when decisions, particularly budgetary decisions, are made by the government (Hugendubel, 2004).Therefore,during thelast couple of decades, there has been greater concern about the importance of macroeconomic policy in shaping women's living standards and their prospects for economic empowerment (Budlender, Elson, Hewitt, & Mukhopadhyay, 2002). The major tool for setting macro-economic policy and achieving the goals of that policy could be materialized by budgetary allocations, which can work either way. Theycan worsen or improve the living standards of different groups and can contribute tonarrowing or widening gender gaps in the provision of health, education,

nutrition, income etc. The point is that it is important to consider how gender concerns are taken into account during the process of budget making. Rubin and Bartle (2005) explain that a government's budget represents a statement of its priorities. 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.

Material and Methods

An extensive search of a series of databases until 28 August 2013 was conducted to identify studies that had relevance to the broader theme of Gender Responsive Budgets, their implications, challenges, and prospects with reference to Pakistan and/or South Asia. Searching of material was initiated in May 2013 and was updated in July and August 2013. Both printed and electronic sources were used. Printed material was accessed from different sources, including the reports of the Ministry of Finance (Pakistan) on the Gender Responsive Budgeting Initiative (GRBI), Strengthening Poverty Reduction Strategy Monitoring – Punjab on the gender-based analysis of Punjab's Budget 2009–10, the Main Library of the University of the Punjab, Lahore Pakistan, and the research reports of Mahbubul Haq Human Development Centre, Karachi, etc. In addition, a further review of the literature was carried out through online sources. The search was completed by using different social science search engines, including Science Direct, Social Science Research Network (SSRN), JSTOR, Science Direct, LYCOS, digital databases, plus Google and Google Scholar. Variations on different Key Terms/Key Words were used to search for relevant information. For instance, "gender budgets", "gender budgeting and women's empowerment", "prospectus of gender budgeting", "women's work and accounts", "gender discrimination in Pakistan", "public finance and women's empowerment", etc. Abbreviations of different multilateral interventions, such as GRBI, Poverty Reduction Strategy Paper

(PRSP), Strengthening Poverty Reduction Strategy Monitoring-Punjab (SPRSMP), Midterm Development Framework (MTDF), Midterm Budgetary Framework (MTBF), etc., were also searched in the broader perspective of the present study. Variations on the Key Terms/Key Words and/or acronyms not only gave a broader picture of the concepts but also helped to locate books, journal articles, research reports, documents on the web, conference proceedings, and working papers on gender budgeting. Moreover, reports of United Nations Organizations, including the United Nations Development Programme (UNDP), United Nations Population Fund (UNFPA), and United Nations Development Fund for Women (UNIFEM) provided invaluable insight into the issue of gender budgeting and its implications. Basic themes of the tools of GRB have been adapted from the work of: 1) Debbie Budlender, Diane Elson, Guy Hewitt and Tanni Mukhopadhyay (2002), *Gender Budgets Make Cents*; 2) Finance Division (2008) Government of Pakistan, *Gender Responsive Budgeting in Pakistan*; and 3) Hazel Reeves and Heike Wach (1999), *Women's and Gender Budgets: An Annotated Resource List*. All the secondary data and information was critically reviewed to delineate the concept of Gender Responsive Budgeting in a Pakistani context, to ascertain the impact of the Gender Responsive Budgeting Initiative on women's empowerment, and to identify the challenges to adopting gender responsive budgeting initiatives in Pakistan.

This study has some limitations as well. The researchers could hardly find any scientific studies on GRB and its association with women's empowerment in Pakistan. Therefore, in order to gain a holistic view of GRB and its implications, all relevant material was reviewed and, where found relevant, it was cited in this study. Nonetheless, during the course of the search, no explicit criteria could be set nor could any justification be given for the inclusion or exclusion of any study.

Gender Responsive Budgeting (GRB)

The Finance Division (2008) refers to the "budget" as the plan of what the government intends to spend on different items for

different purposes during the coming year. It is the most important policy tool of government because, without money, the government cannot implement any policy successfully. Gender responsive budgets are not separate budgets for women and men, nor does it mean separate budgets with 'gender' allocations (Mehta, 2006–07; Budlender, 2006). Rather, their major aim is to incorporate gender awareness into the policies, plans, and programs of all government agencies (Finance Division, 2008; Bureau for Gender Equality, (n.d.), pp. 1–15). These budgets account for the ways in which women contribute to the economy with their unpaid labor in the productive sector. Mehta (2006–07) suggested that the purpose of Gender Responsive Budgeting is to achieve gender-equitable allocations and outcomes in all public sector functions. For this reason, there is a need to identify the concerns, needs and priorities of women – especially those who are poor. Furthermore, the process of gender-equitable allocations requires the examination of existing policies, programs and schemes to determine whether or not they meet the concerns, needs and priorities of different genders. This entire process demands the requisite follow-up actions to ensure that the desired outcomes are attained.

Gender Responsive Budgeting has no uniform definition. It has been called “Gender-Sensitive Budgets”, “Gender Budgets”, “Women’s Budgets”, “Women’s Budget Statements”, “Gender-Based Budgets” and “Gender Responsive Budgets”. But it is important to note that all these names denote the same processes and tools, which aim to facilitate an assessment of the gendered impacts of government budgets. These budgets ensure that the needs and interests of individuals from different social groups (sex, age, race, ethnicity, and location) are addressed in expenditure and revenue policies (Economic Division, 2008; Bureau for Gender Equality (n.d.), pp. 1–15).

Briefly, the history of GRB initiatives can be traced back to Australia, which was the first country to introduce gender responsive budgets, in the year 1984 (Gender Budget Project, 2013). This was a government-led initiative which assessed the impact of expenditure

and some elements of revenue on women and girls. The results were published in women's budget statements that were presented together with the annual budget documents. One of the best-documented GRB initiatives was established in South Africa in 1995. In contrast to the government-led Australian initiative, the South African women's budget initiative (WBI) was led by two policy research nongovernmental organizations and a parliamentary committee in late 1995 (UNDP, 1999). Since the Fourth World Conference on Women held in Beijing in 1995, GRB initiatives have been accepted and established in more than 90 countries across the world (Mishra & Sinha, 2012) and the number is still growing.

Tools of gender budgeting

There are a number of gender budgeting tools, each of which has a specific function in addressing the gender issue. The applicability of these tools in a Pakistani context can be ascertained as follows:

Tool 1: Gender-Aware Policy Appraisal

This tool answers one of the major questions, i.e. "will the government's policies reduce, maintain or increase gender inequalities?" Furthermore, it asks whether policies are gender neutral, gender blind, or gender biased. Take the Social Welfare Sector as an example; if the government makes a policy to support working women who do not have their own residential facilities and builds hostels in remote areas of Punjab, such as Rajanpur or D.G. Khan, where the number of outsider working women is negligible, small or nil, then what would be the use of that policy? Women and girls would not benefit from that intervention. Resource allocation in the field in a given area will hardly address the inequalities faced by the women of these areas. The solution to this problem is the collection of gender-disaggregated data which will help in the devising of viable and effective policies. The collection of such data and the analysis of budgets and policies are at the heart of this tool.

Tool 2: Gender-Aware Beneficiary Assessments

This tool is of key importance because it is used to ask actual or potential beneficiaries of both sexes the extent to which government policies and programs address their respective concerns, needs, and priorities. Simply put, this tool helps to understand the extent to which public services address the needs of women, men, boys, and girls. Budlender et al. (2002) suggested that gender-aware beneficiary assessment can be conducted through opinion polls, surveys, group discussions and interviews. In a Pakistani context, it can be seen that budgetary allocations in certain sectors do not benefit women directly; for instance, funding in armed conflicts. Pakistan has been spending more than 2% of its GDP on military service compared to less than 1% on the health sector (Finance Division of Pakistan, 2012–13). Women could argue that they do not directly benefit from military service and instead they want better health and nutrition services for better living. In a Pakistani context, it could be one of the future courses of research to check the applicability of this tool because so far it has not been applied across Pakistan to assess the gender-aware beneficiary assessment. However, Khan (2012) highlighted that gender budgeting tools, including beneficiary assessment, were primarily applied in Education, Health and Population Welfare during the implementation of GRBI during the year 2007, but no final results have come in yet. However, the preliminary work, including orientation, workshops, and briefs, has been done. In this connection, Mahbub & Budlender (2007) reported that a beneficiary assessment survey has been conducted in two pilot districts of Punjab, i.e. Rajanpur and Gujrat, in the Education and Health sectors. Interestingly, publicly available documents show that Mahbub and Budlender have been officially involved in GRBI in different capacities and they reported in order to share the findings of that survey with stakeholders and officials in the pilot districts in the hope that they will be used in future planning and budgeting. It must be noticed at this stage that the District Governments in 2007–08 were functional, and District Development Committees (DDCs)

were responsible for the appraisal and implementation of development projects. The DDC in any district, by virtue of the powers delegated to it, could not make policies. Instead, policies are made at a higher level like a planning commission or at the relevant ministries and it comes under the purview of federal or provincial governments. As a result, any policy based on that data did not appear from either planning commissions or from district governments. This is also one of the challenges cum drawbacks on the part of government, that the findings of such an important survey have been shelved.

Tool 3: Gender-Aware Benefit Incidence Analysis

This tool estimates the distribution of budget resources among males and females. By taking the gender distribution of public spending into consideration, it addresses the question of how the benefits of public expenditure are distributed amongst men, women, boys and girls. However, it is obvious that women in Pakistan cannot equally benefit from public services, whether these be the police, courts, healthcare, parks, transport, etc. One of the GRBI staff members undertook a gender-aware benefit incidence analysis of the budgets for the education and health sectors with the help of budget documents and the Poverty Reduction Strategy Paper (PRSP) annual progress report 2004–05. Interestingly, this research revealed some patterns that differed from those found in a similar exercise conducted using comparable data several years earlier. Further research would be needed to explore the possible reasons for these differences.

Tool 4: Gender-Aware Public Expenditure Tracking

This research tool gives a comparison between public expenditure and government expenditure for a given program. Furthermore, it reveals the distribution of expenditure between men, women, boys and girls. It raises the questions: i) are allocated funds reaching the different gender groups adequately? and ii) are there any obstacles to those funds reaching the service delivery points? This tool has to be adapted in the Pakistani context, which could not be done due to one or several reasons. The inadaptability of this tool highlights the

challenges faced in implementing GRBI, which will be discussed later in this paper.

Tool 5: Gender-Disaggregated Analysis of the Impact of the Budget on Time Use

This tool seems to be very interesting because it looks at the relationship between the national budget and the way in which time is used in households. Moser (1989) identified three different types of roles that are performed: i) reproductive, e.g. domestic chores – considered as natural; ii) productive – considered as valuable work, and iii) community management – roles performed to manage community affairs. However, this tool moves beyond the scope of Moser's framework and ensures that the time spent by women in so-called "unpaid work", such as household chores, is accounted for in policy analysis. The crucial question that emerges is how expenditure and revenue patterns have an impact on women's and men's time. This tool typically fits into the context of Pakistani society because, by and large, work done by women in terms of caring for and rearing children, washing clothes, cooking food and many other domestic chores is considered to be unproductive and little or no monetary value is attached to it (Khan, 2007). Likewise, the Mahbubul Haq Human Development Centre (2000) highlighted the fact that South Asian women work the entire day in agriculture, domestic work, and other parts of the informal economy but their work is rarely recognized or reflected in national accounts. Furthermore, this centre found that, among these women, the vast majority work as unpaid laborers to assist their family business – particularly in the agricultural sector.

Budlender et al. (2002) highlighted that a government's resource allocation has an impact on the way in which time is spent in households. For instance, cuts in some forms of public expenditure are likely to increase the amount of time that women spend on domestic chores in order to make up for the lost public services. However, Mahbub & Budlender (2007) believed that this tool could reveal the macroeconomic implications of the unpaid care work that is performed in the country. This can be simply

illustrated in terms of rural women in southern Punjab or interior Sind, who go to collect drinking water from a particular distance, which takes on average an hour. If the government would connect a water supply to that village, it would not be a policy-level intervention but it would save the time that village women spend in the collection of water.

Tool 6: Gender Budget Statement

A gender budget statement is a government report. It is used as an accountability tool which the government uses to inform parliamentarians and members of civil society about the money allocated to initiatives that promote gender equality. The Government of Punjab issued a gender budget statement in the year 2006 which highlighted the allocations for different sectors in a gendered way. But after the completion of the GRBI, work on the gender budget statement could not be carried out consistently. The functioning of these six tools of gender budgeting has been schematically presented in Table 1.

Gender Budgeting Tools	Strategic Area Description	Mechanism	Outcome
Gender-Aware Policy Appraisal	In what ways Government Policies are to reduce, maintain, or promote gender inequalities	Quantitative and qualitative analysis of the Government Policies and programs funded through the budget with gender lens	Inequalities addressed at Governments Policy level

Gender-Aware Beneficiary Assessments	Who are the actual or potential beneficiaries from both sexes and to which extent public policies address needs, concerns, and priorities of both genders	Opinion polls, surveys, group discussions, and interviews	Needs, concerns and priorities of both genders addressed through public operations and spending
Gender-Aware Benefit Incident Analysis	To what extent both genders benefit from publically provided services. Estimates Distribution of budgetary resources between males and females.	Analysis of Budget documents and other documents including PRSP, MTFD, MTBF etc.	Both genders equally benefitted from public services
Gender-Aware Public Expenditure Tracking	Whether allocated funds reach different gender groups adequately	Quantitative data collected on a sample survey basis directly from service providing unit (e.g. school, health station)	Different gender groups benefited from effective utilization of allocated funds.

Gender-Disaggregated Analysis of the Impact of the Budget on Time Use	What is relationship between national budget and the way time is used in household	Analysis of budgetary allocations and household time use surveys	Address and account for time that men and women spend on unpaid care provision
Gender Budget Statement	Government reports to inform parliamentarians and members of civil society about financial allocation to promote gender equality	Use of above tools plus analysis of budget documents with gender lens	Gender equality promoted. Accountability ensured.

Table 1. The dynamics of gender budgeting tools

Bottlenecks and challenges in adopting GRBs

In many countries, GRB work could not bring about wonders because it faced a conventional approach that was not suitable for establishing a gender perspective within the country's budget system (Budlender et al., 2002). Therefore, gender budgeting work in many countries remained a one-off activity (e.g. sensitization workshops, training, and conferences) and could not be institutionalized. The available literature and empirical studies across the world (including Pakistan) show that, by and large, similar challenges persist in adopting gender-responsive budgets, but that their implications can be different within different continents/countries.

Gender budgeting is a technical and political process (Finance Division, 2008) and it requires professionals who better understand the socio-political atmosphere of the country and are well versed in gender and budgetary technicalities. In this regard, UNIFEM (2006) believes that the capacities of public sector staff need to be

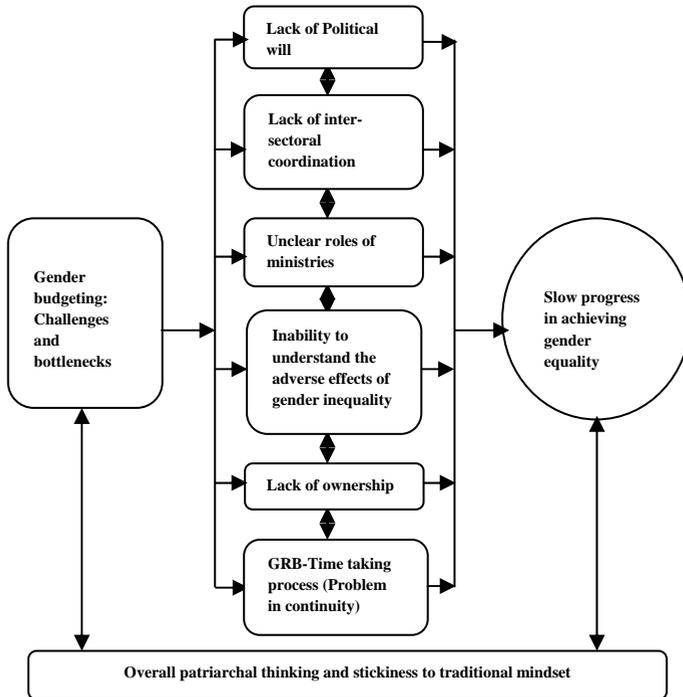
enhanced in the area of gender analysis. To address this capacity issue, GRBI conducted a series of training sessions with the stakeholders and officials who were dealing with the subject, but practically such training could not perform wonders due to the unsustainability and discontinuation of this initiative. Moreover, a lack of professionals and expert trainers on the subject at national level resulted in an underrated implementation of GRBI in Pakistan.

An analysis of GRBI (2006) reveals that there were no coordinated efforts or synergy building during the implementation of GRBI in Pakistan. It has been found that unclear roles and responsibilities, coupled with a lack of coordination among the Ministries of Women's Development (MoWD), Planning and Development, and Finance proved to be a major hurdle in the implementation of GRBI in Pakistan (Khan, 2012; Finance Division, 2008; Mahbub & Budlender, 2007). Ministries other than Finance did not approach GRBI with full zeal; probably the reason behind this apathetic attitude was a lack of incentives, which were only admissible to officials of the Finance Division working in GRBI and not to the officials of other ministries and attached departments. Furthermore, Sharp and Elson (2007) found that it is "politics and power" that determine policy more than anything else. Since the sustainability of public policies largely depends upon the government's budgets, those policies fail when they cannot adequately reflect the interests of women, especially poor women (Reeves & Wach, 1999). Implementing GRBI is central to the transformation of the structural, cultural, and governmental practices and procedures that promote gender inequality. In this regard, the involvement and support of political figures (in particular, the concerned ministers, including Finance, Planning & Development, and the Minister for Women's Development) seems essential for achieving the goal of women's empowerment. Lack of political will and poor understanding of gender implications have been at the heart of major problems with GRBs. This is why the sustainability of this initiative could not be ensured.

In Pakistan, patriarchal forces exist in both the private and public spheres. At household level, the power, control and decision-making lie with males, whereas in the public domain – where women hold only 2 percent of the total managerial positions, patriarchal forces try to maintain the status quo and power hierarchies. GRB faces negative reinforcement because it challenges the domination of males in power relations and tries to create a balance between males and females. For instance, in a patriarchal environment, gender-blind budgets, which are by default considered to be gender neutral, can have a very negative impact on society and especially on women's lives (Khan, 2012). Women's needs, concerns, priorities, and opportunities can be put at risk by such budgets.

Implementation of the GRB faces the issue of continuity because the application of a gender analysis to government budgets takes time. Donor institutions and development agencies function best as catalysts for GRB initiatives, providing technical and logistical support, as was the case in Pakistan. But the real challenge lies with government institutions, from which funds could not be allocated to sustain such initiatives. Moreover, initiatives like GRBI are funded by foreign donor agencies; they offer incentives in cash or kind so as to win the ownership and fair involvement of government officials and other stakeholders. But, in certain cases, such as Pakistan, personal/vested interests overcome the collective efforts or goals of the projects. This is a challenge which emerges from within the system and needs to be tackled through effective strategies. The issue of continuity is intertwined with ownership issues because projects are always short-term interventions and their sustainability is ensured through government departments. In this case, the Finance Division could not continue the initiative and its efforts went in vain. The bottlenecks and challenges in achieving gender equality are depicted in Figure 1.

Figure 1: Bottlenecks and challenges in achieving gender equality within cultural and institutional contexts



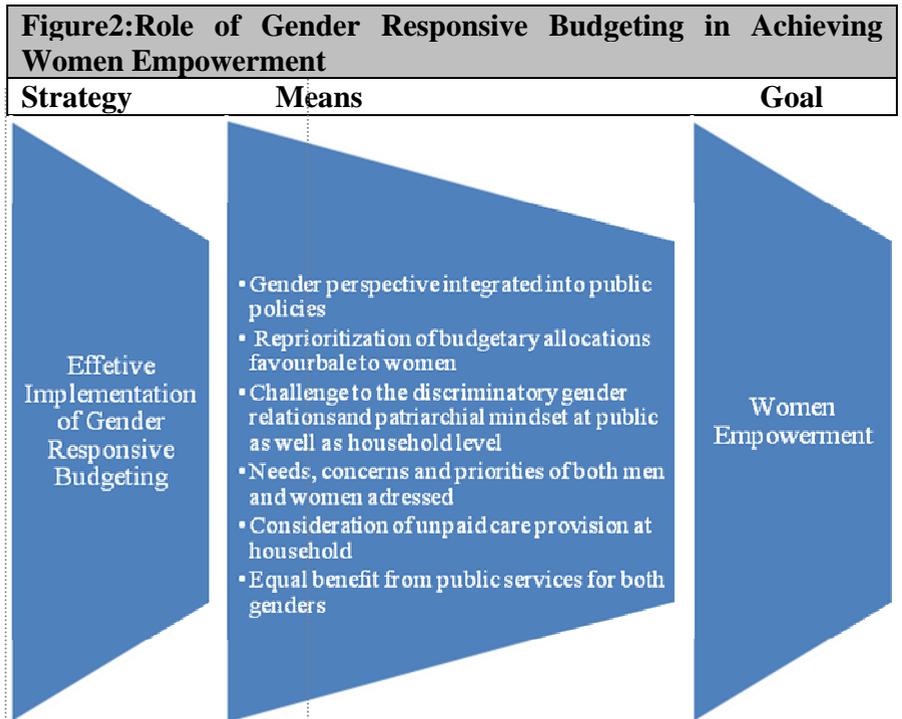
Relationship between gender budgeting and women’s empowerment

There is a growing awareness that gender inequality is not only costly to women, but also to children and many men (Mahbub&Budlender, 2007). By contrast, economic freedom, choices and opportunities, entitlement to rights, consideration of needs and concerns, and access to and control over resources can

be seen as indicators of gender budgets and women's empowerment simultaneously. In this way, Sarraf (2003) found that GRB can help to promote gender equality in a country. Similarly, Sugiyama (2002) concluded in a study that, as a result of gender budget initiatives, gender equality has emerged as one of the central themes. The role of GRB becomes very important in Pakistan where the majority of women are victims of poverty and low-paid jobs, and are at higher health risk. However, GRB is a tool that can address issues such as the feminization of poverty, the exploitation of women in low-paid, arduous, insecure jobs; persistently high maternal mortality rates, morbidity, anemia and malnutrition due to lack of access to good nutrition and quality healthcare (Mehta 2006–07). Government budgets can contribute substantially to reducing gender inequality but greater equality can only be ensured through gender-sensitive policies. In this regard, GRB primarily focuses upon the collection of sex- and gender-disaggregated data. The availability of such data not only provides a benchmark for assessing the level of gender inequality in any sector but also helps to develop interventions on a gender-equitable basis. In this regard, it has been concluded by Sharp and Elson (2007) that GRBIs have contributed very positively to achieving MDGs in different countries.

Since public policy-making is the prerogative of federal and provincial governments, the role of elected representatives, especially the heads of ministries, becomes very important. The major cause of the ineffectiveness and failure of policies is a lack of political will and poor understanding of public finance issues. Keeping this limitation in view, GRB focuses upon the capacity-building programs of parliamentarians and government officials. PILDAT (2006) found that interventions of GRBI in the form of briefings, consultative meetings, and training resulted in an improvement in the capacity of elected representatives to participate on budgetary issues. Debates on gender issues have taken place in parliament, and gender issues have been mentioned in the budget speeches of ministers of finance. Moreover, the GRBI report highlighted that the capacity of professionals and officials to analyze budgets from a gender perspective has

increased. Consequently, the Government of Pakistan has shifted from annual development budgets to a three-year rolling plan so as to ensure the sustainability and better outcomes of development projects. Pakistan has introduced MTDf and MTBF. These budget documents are gender sensitive and take care of women’s concerns (Mahbub & Budlender, 2007). Taking care of women’s concerns through budgetary decisions has an impact on gender relations, leading to a shift in the roles of men and women towards increased gender equality. It has resulted in the reprioritization of budgetary allocations in favour of women and men, boys and girls (Sharp & Elson, 2007). The role of GRB in women’s empowerment is illustrated in Figure 2.



Conclusion

Pakistani society is patriarchal, where the role of women is by and large restricted to household affairs and their possible entry into the

political, economic, and social sphere is not welcomed. Power relations between women and men have resulted in discrimination against women in all spheres of life. Amongst other strategies, GRBs are one of the most important and critical approaches and can help women to become a part of the mainstream and become empowered. GRBs work through a set of tools which address the inequalities between men and women in both the public and private spheres. Furthermore, they take account of the reproductive work of women and address women's needs, priorities, and concerns at both private and public levels. Consequently, they challenge the existing gender relations and reduce the gender gap between men and women. 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. Given these circumstances, GRBs in Pakistan was the first step; it could not bring about wonders but it helped Pakistan to learn lessons about integrating gender into budgetary processes so as to achieve the broader goal of women's empowerment.

Recommendations

Based on the findings of this research, some recommendations for policy planners for the effective implementation of the GRB are presented.

Firstly, a gender equality perspective should be institutionalized in the public finances. Budget guidelines, such as white papers, budget statements, budget call circulars, and reporting forms, should be analyzed through a gender perspective and accordingly gender-sensitized budgets should be adopted. Secondly, the remit of GRB is not only restricted to funds/money but also encompasses the analysis of government policies, programs and projects from a gender perspective. Therefore, it becomes imperative to incorporate a gender perspective into any public policy. This will not only reduce gender discrimination in the country but will also promote gender equality. Thirdly, for the effective implementation of gender-responsive budgets, inter-sectoral coordination and impact monitoring is necessary. A lack of coordination not only results in duplication of services but also causes wastage of

resources. And lastly, parliamentarians, policy makers, and bureaucrats should be sensitized about gender budgeting so as to meet the challenges faced by gender budgeting and subsequently women's empowerment.

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CORRIGENDUM

Mistakenly, the published version of this issue includes an unedited/unproofread copy of this article. The edited/proofread manuscript is reproduced here in the online version. Accordingly, the previous version may be treated as withdrawn. The error is regretted.