

# WOMEN SPECIFIC BUDGETING IN PAKISTAN

2016-17 to 2020-21



***Women specific budgeting in  
Pakistan: 2016-17 to 2020-21***

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## List of Abbreviations

ABS	Annual Budget Statement
B.E.	Budget Estimates
CDB	Capital Development Budget
CSOs	Civil Society Organizations
FY	Fiscal year
GRB	Gender Responsive Budgeting
DSB	Gender Specific Budgeting
MNCH	Maternal, Neo-Natal and Child Health (also called Mother, Newborn and Child Health)
PWD	Population Welfare Department
RDB	Revenue Development Budget
R.E.	Revised Estimates
TDB	Total Development Budget
WROs	Women Rights Organizations
WSDS	Women Specific Development Schemes
UNOPS	United Nation Office for Project Services

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## Executive Summary

The budget is the most important document prepared by the government during the year. It is the document that translates government policy into action. In their election campaigns, political parties commit to the social uplift of marginalized communities. Governments committed to international fora for inclusive development through special protection for the weaker sections. One such commitment the Pakistani government has made for the last two decades is Gender Equality and women's empowerment. The yardstick to measure these government commitments should be explored in budget documents.

This report tracks the allocations made by federal and provincial governments to Women Specific Development Schemes in the last five years (2016-17 to 2020-21). The report compares the allocation made by the governments to WSDS in Budget Estimates and Revised Estimates. It also compares the percentage of the Total Development Budget allocated to WSDS by federal and provincial governments.

This report segregates the women-specific development schemes from the development budget of federal and provincial governments for the last five years. It was revealed during the data analysis that the Revised Estimates were mostly less than the Budget Estimates for most of the time. In Punjab, the Revised Estimates for WSDS were more than Budget Estimates only in FY 2020-21. This happened due to the annual increase in the Revised Estimates for the health sector by 361%. The revised allocation to WSDS remained lower than Budget Estimates for the straight five years of the federal budget.

In Balochistan, it was only during FY 2016-17 that Revised Estimates for WSDS allocations surpassed Budget Estimates. For the succeeding four years, the Revised estimates allocations could not get near budget estimates. The most significant gap was in 2018-19 when Revised Estimates were 36% less than the Budget Estimates. The most significant gap between the number of WSDS in Budget Estimates and Revised Estimates was also identified in the same year. This gap was as large as 76%. Two hundred and twenty-three WSDS schemes were identified in Budget Estimates which were reduced to 54 in Revised Estimates.

In KP, FY 2016-17 was the only year when the Revised Estimates graph was higher than Budget Estimates. In that year, Budget Estimates were PKR 7,184 million. The Revised Estimates were increased by 5% to PKR 7,536 million. The maximum allocation to WSDS was identified in FY 2019-20 when Budget Estimates were PKR 12,155 million, and Revised Estimates were PKR 9,498 million. The maximum number of WSDS was also identified in FY 2019-20. The number was 90 in Budget Estimates and 67 in Revised Estimates.

In Punjab, the Revised Estimates graph is higher than Budget Estimates in FY 2020-21. In that year, Budget Estimates were PKR 8,060 million. The Revised Estimates were increased by 119% to PKR 17,627 million. The maximum allocation in Budget Estimates was achieved in FY 2017-18 when PKR 16,628 million were allocated to WSDS. The maximum allocation in Revised Estimates was made in FY 2020-21 when PKR 1,7627 million were allocated to WSDS.

In Sindh, FY 2016-17 was the only year when the allocation for WSDS in the Revised Estimates was greater than the Budget Estimates' allocations. This increase was only marginal, and allocation was increased from PKR 2,317 million to PKR 2,453 million (+5%). For the

rest of the four years, Revised Estimates remained lower than the Budget Estimates. The maximum allocation in Budget Estimates was made in FY 2018-19. In terms of percentage, the largest gap between Budget Estimates and Revised Estimates was identified in FY 2019-20 when Revised Estimates were decreased by 55%. In Budget Estimates, the largest allocation for WSDS was in 2018-19, when PKR 3,923 million were allocated to WSDS. This allocation was reduced by 37% in Revised Estimates. The lowest allocation in Budget Estimates was identified in FY 2020-21, PKR 1,917 million.

For all the five years in the federal budget, the revised Estimates graph for WSDS allocation remained lower than Budget Estimates, although it was marginal for starting and end year. The largest gap in terms of allocation was identified in 2017-18, when there was a decrease of PKR 8,807 million. In FY 2019-20, the percentage decrease between Budget Estimate and Revised Estimates was 63%. In FY 2018-19, this decrease was 60%. In the federal budget, the number of WSDSs remained relatively low. The Budget Estimates for the FY 2018-19 had 31 schemes that were later reduced to 8 (-74%). This year holds the record for the maximum number of WSDS in Budget Estimates and minimum WSDS in Revised Estimates. A balance was observed in FY 2020-21 when the number of WSDS for Budget Estimates was equal to the number in Revised Estimates. A near-to-complete balance was achieved in FY 2016-17 when there was a difference of only one scheme between Budget Estimates (23) and Revised Estimates (22).

Overall, during the five years, the cumulative difference between Budget Estimates and Revised Estimates for five years is PKR 33,210 million. This implies that federal and provincial governments collectively allocated 33,210 million less to WSDS in Revised Estimates than the commitment made in Budget Estimates. The largest difference in Budget Estimates and Revised estimates was observed in the federal government. The federal government allocated PKR 14,040 million less to WSDS in Revised Estimates than was committed in Budget Estimates. The KP government allocated PKR 8,744 million less to WSDS in Revised Estimates than Budget Estimates. The next in line is Sindh, Punjab, and Balochistan governments. Table 63 in the last chapter of this report gives the consolidated picture.

During the period under review, the Balochistan government allocated 2.2% of its Total Development Budget to WSDS in Budget Estimates. The allocation was increased to 2.4 for Revised Estimates. For the KP government, this allocation remained at 3.6% in Budget Estimates and 3.5% in Revised Estimates. Punjab Government allocated 2.6% of its Total Development Budget to WSDS in Budget Estimates. It was decreased to 2.1% in Revised Estimates. Sindh government allocated 1.1% of its Total Development Budget in Budget Estimates and Revised Estimates. For Federal Government, this percentage was 1.1% in Budget Estimates and 1% in Revised Estimates.

The report suggests that federal and provincial governments set clear and SMART goals for women's development for the next ten years. The minimum budget required for women-specific schemes can only be calculated based on these goals. The report also advocates for special protection for WSDS. Prior approval of assembly should be required for any reappropriation in WSDS allocations. This can only be achieved through greater legislative control on budgetary issues and legislation for more transparency and stakeholders' participation in budget making and execution.

## CHAPTER 1: INTRODUCTION:

Pakistan is a federation comprised of provinces, tribal areas, and federal capital<sup>1</sup>. Every government tier has jurisdiction as laid down in the Fourth Schedule of the Constitution. Each government is considered autonomous and formulates its budgets independently of each other. The federal government may issue policy guidelines to the lower tiers of the government on policy matters, but federating units are considered independent in their decision-making, including budget formulation.

Formulation of the budget is a constitutional requirement. According to Art 80 of the constitution, the federal government is responsible, in respect of every financial year, for laying down before the National Assembly a statement of estimated receipts and expenditure, called the Annual Budget Statement. Art 120 entrusts similar responsibility to the provincial government to lay the statement before their respective provincial assemblies. Although provinces are independent in formulating their budget, they look toward the federal government for the transfer of funds through an arrangement determined in the National Finance Commission Award<sup>2</sup>. As most of the revenue collection is the responsibility of center<sup>3</sup>, it keeps 42.5% of the collected revenue for its expenses. It distributes the remaining funds of the divisible pool through the NFC formula among federating units.

A budget has two parts: Receipts and Expenditures. The expenditure can be further subdivided into the current Budget and Development Budget. The current or non-development budget runs the government's day-to-day affairs. Its main utilization heads are employee salaries, utility expenses, operating costs, and repair and maintenance. The development budget is used to initiate new social and economic development schemes. Although there is no set formula, the volume of the development budget is 20-30% of the total budget. The rest of the 70-80% budget is utilized for non-development expenditures of the government. This report is about the development budget. It will segregate the women-specific development schemes from the development budget of the federal and provincial governments and study the allocation trends.

### Objectives of the Report

The research report will fulfil two objectives: First, it will gauge the difference between budget estimates and revised estimates of Women Specific Development Schemes (WSDS). The activity is based on the hypothesis that WSDS could not get the total allocations as committed in Budget Estimates at the time of budget approval. Thus, schemes are either delayed or abandoned. As most budget analyses in Pakistan are based on Budget Estimates (not on Revised Estimates or actual expenditure), the data for actual allocations to development schemes is never analyzed and discussed in the media. Second, it will determine what percentage of the development budget governments are spending on WSDS.<sup>4</sup> and will study the trend for the last five years for these allocations.

<sup>1</sup> Article 1(1) of the Constitution of Pakistan 1973.

<sup>2</sup> For technical details of the award, read this finance ministry's [http://www.finance.gov.pk/nfc/reportofthenfc\\_2009.pdf](http://www.finance.gov.pk/nfc/reportofthenfc_2009.pdf) last accessed on 13 Sep 21

<sup>3</sup> Approximately 80-85% of resources for the provincial budget come from the funds transferred to provinces through NFC Award. The remaining 15% is the provinces Own Source Revenue (OSR) and is collected through the taxes under the jurisdiction of provinces, e.g., property tax, motor vehicle tax, professional tax, etc.

<sup>4</sup> Development projects/schemes at provincial levels are called schemes. At the federal level, they are called projects. This difference in nomenclature is also used to easily determine the implantation level of a project/scheme (i.e., federal or provincial)

**Explanation:** The budget allocation figures in Pakistan are released to the public at two separate times: In May/June each year, the budget is presented in the assembly, debated, and approved through a majority vote. The executive branch of the government starts implementing the budget on the 1<sup>st</sup> of July. The budget allocations at this stage are called Budget Estimates. After about nine months in March (three months before the end of the fiscal year), a mid-year review of expenditures is done, and for the rest of the year, estimates are revised; hence Revised Estimates. Estimates can be revised for more than one genuine reason; for example, if there is a price escalation during the year and more funds are needed to complete a project than initially conceived. The release of funds to development schemes can also be deprioritized in times of natural calamity or disaster when there is a serious need to divert the funds for humanitarian assistance. In Pakistan, however, there are other reasons to revise the estimates. Sometimes, the government, for political reasons, can initiate a project mid-year that was not conceived at the time of budget approval at the start of the fiscal year. The Parliament does not vote on revised Estimates until the end of the year. As the transparency regime is poor in the country, such changes and revisions are not shared with the citizens till the end of the year, when funds have already been revised, allocated, and expended. The empirical evidence clearly shows that allocation to the social sector, mainly belonging to marginalized groups, is compromised most of the time while making Revised Estimates. There is a need to collect evidence more systematically and to document how women-specific budget allocations are treated over the years by federal and provincial governments and the gap between budget estimates and revised estimates.

It is also important to note that these revised estimates never made headlines. We can see many budget-related media activities in May/June every year. All these analyses and discussions are generated for the Budget Estimates for the next year. These Budget Estimates are seldom followed during the year, and executives have the authority to revise them without getting any prior approval from the legislature. All it requires is to place these revised allocations, in the form of a supplementary budget, in the assembly at the end of the year and get it approved. In Pakistan, it is customary to present the supplementary budget in assembly the day after the budget for the next year is approved. The focus of media, analysts, and citizens is on the next year's budget; the supplementary budget failed to make headlines and gain attention. The budget literacy rate in the country is low, and even the rights activists sometimes fail to figure out this deviation in the initial allocations. More importantly, the constitution provides cover to the executive to make such arbitrary changes in the budget allocation. Art 84 and 124 give the constitutional cover for this mid-year diversion to federal and provincial governments, respectively<sup>5</sup>.

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<sup>5</sup> Supplementary and excess grant: Art 124. If in respect of any financial year it is found—

(a) that the amount authorized to be expended for a particular service for the current financial year is insufficient, or that a need has arisen for expenditure upon some new service not included in the Annual Budget Statement for that year; or

(b) that any money has been spent on any service during a financial year in excess of the amount granted for that service for that year;

the Provincial Government shall have the power to authorize expenditure from the Provincial Consolidated Fund, whether the expenditure is charged by the Constitution upon that Fund or not, and shall cause to be laid before the Provincial Assembly a Supplementary Budget Statement or, as the case may be, an Excess Budget Statement, setting out the amount of that expenditure. The provisions of Articles 120 to 123 shall apply to those statements as they apply to the Annual Budget Statement.

## **This Report is about Women Specific Budget and NOT Gender Responsive Budgeting**

A clear difference should be drawn between Gender Responsive Budgeting and Women Specific Budgeting. Both are new concepts in Pakistan. Some work on Gender Responsive Budgeting was initiated in Pakistan in the 2000s through donor funding but could not be sustained for want of funds. No previous work on Women Specific Budgeting exists in Pakistan. While Gender-responsive Budget Analysis gauges the impact of budget allocation on both boys and girls and men and women, the Women Specific Budgeting identifies the budget allocation specific to girls and women and studies the state's behavior for allocations and actual expenditures to these schemes. Whereas Gender-Specific Budgeting sometimes relies on the researcher's judgment and observation can be subjective, Women Specific Budgeting is quantitative research. If data is selected carefully, it leaves no error of judgment and subsequently produces no controversy based on data.

**Rationale:** This research report will fill a knowledge gap in budget-related literature in Pakistan. No study has been initiated to determine the gap in budget allocations and actual expenditure, and no interaction has been made with state institutions regarding their regressive budget practices for Women Specific allocations in Pakistan. The study will provide empirical evidence for WROs to design an advocacy campaign and interact with state institutions for policy changes in budgetary practices in Pakistan.

## **Relevance with Sustainable Development Goals**

### **Goal 5: Achieve Gender Equality and Empower all women and girls**

Target 5. c: Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

Indicator 5.c.1: Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment.

### **Goal 16: Peace, Justice, and Strong Institutions**

Target 16.6 Develop effective, accountable, and transparent institutions at all levels.

**Indicator 16.6.1:** Primary government expenditures as a proportion of the original approved budget, by sector (or by budget codes or similar)

## **Methodology and Scheme of the report:**

The report analyzes the development budget documents of the federal and provincial governments for women-specific development budget allocations. The development budget documents (Demands for Grants for Development Budget) for all provinces and federal governments were thoroughly scrutinized. All women-specific development schemes/projects were segregated and placed in excel sheets to calculate the allocations made to WSDS. To test the hypothesis, a comparison of Budget Estimates and Revised Estimates were made. A copy of all these excel sheets is placed at Annex A (Internet version only).

## **Data Sources**

The study relies on the following primary data sources:

- i. Demand for Grants for Development Budgets (both revenue and capital development budget) for Federal and Provincial Budgets, 2016-17 to 2021-22,
- ii. PSDP/ADP volumes for of Federal and Provincial Budget, 2016-17 to 20121-22



## **Limitation of the Report**

This report deals with development schemes specific for women (including girls). This does not mean that these are the only schemes planned and budgeted by the government for the welfare of women. Most government development schemes are gender blind<sup>6</sup> and to determine the effect of those schemes on men and women is the topic of gender-responsive budgeting. This report only deals with development schemes made explicitly for women and studies the behavior of such allocation between the budget estimates and revised estimates.

There can be room for debate regarding labeling some schemes under WSDS. For example, a thorough internal discussion was made about selecting some family planning schemes under the Population Welfare Department. Such schemes are added in this report, although Some other researchers may prefer to oust these schemes.

This report makes only development schemes as its unit of study. This analysis does not include any women-specific budget allocation made in the current budget.

## **Constitutional and Legal Provision for Women Protection**

Pakistan's constitution has specific provisions for protecting women's rights and full participation in national life. Following are some highlights of the constitution:

### **Art 25: Equality of the Citizens**

25. (1) All citizens are equal before law and are entitled to equal protection of law.

(2) There shall be no discrimination on the basis of sex <sup>1</sup>

(3) Nothing in this Article shall prevent the State from making any special provision for the protection of women and children.

### **Art 26: Non-discrimination in respect of access to public places**

26. (1) In respect of access to places of public entertainment or resort, not intended for religious purposes only, there shall be no discrimination against any citizen on the ground only of race, religion, caste, sex, residence or place of birth.

(2) Nothing in clause (1) shall prevent the State from making any special provision for women and children.

Art 32. The State shall encourage local Government institutions composed of elected representatives of the areas concerned and, in such institutions, special representation will be given to peasants, workers and women.

## **Full participation of women in national life**

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Six or at least gender-neutral

Art 34. Steps shall be taken to ensure full participation of women in all spheres of national life.

## **35. Protection of family, etc.**

Art 35. The State shall protect the marriage, the family, the mother and the child.

## **37. Promotion of social justice and eradication of social evils**

Art 37. The State shall

(e) make provision for securing just and humane conditions of work, ensuring that children and women are not employed in vocations unsuited to their age or sex, and for maternity benefits for women in employment.

## **National Assembly**

Art 51. (1) There shall be three hundred and forty-two seats for members in the National Assembly, including seats reserved for women and non-Muslims.

Art 59. (1) The Senate shall consist of one hundred and four members, of whom, —

(d) four women shall be elected by the members of each Provincial Assembly.

Art 106 (1) Each Provincial Assembly shall consist of general seats and seats reserved for women and non-Muslims as specified herein below:

## **Women Specific Legislation in Pakistan**

To uplift the condition of women in Pakistan and to reduce the gender equality gap, several legislations have been introduced in Pakistan at federal and provincial levels in the last decade or so. These laws include National and Provincial Commissions on Status of Women, protection against harassment of women at the workplace, and protection against domestic violence.

## **Women Specific Budgeting**

There had been a full-fledged ministry in the federal government called the 'Women Development Division' before the 18<sup>th</sup> amendment. Currently, there is no ministry for Women-specific planning at the federal tier of the government. Some provinces have women's development departments. Some others, like KP, deal with Women's Development under Social Welfare.

Since this report focuses specifically on women-specific budgeting, it is essential to highlight that 'women-specific budgeting' is not in vogue in Pakistan. The CoA (Chart of Accounts) and NAM (New Accounting Model) issued by the Auditor General of Pakistan in 2000 do not have 'women-related expenditure' as a separate accounting entity. Resultantly, women-specific expenses are not accounted for as such. This aspect makes it difficult to segregate women-specific budgetary allocations of the governments.

However, this should not lead to the conclusion that there are no women-specific programs or initiatives by the governments. A thorough inquiry into the budget documents of the federal and provincial governments indicates that women-specific interventions are being carried out, though, in a sporadic manner because there is no core policy behind these initiatives. Resultantly, all such initiatives remain disconnected from the mainstream, and the effectiveness of interventions remains sub-optimal. The evidence presented in the following sections will help to substantiate this argument.



## Chapter 2: Allocation to Women-Specific Development Schemes in Balochistan

### WSDS FY 2016-17

In Balochistan, the Budget Estimates for WSDS for the year 2016-17 was PKR 1,261 million. The revised estimates saw an increase of 88%. The increase was observed in six out of eight departments. Only Social Welfare Department had its budget decreased by 5%, whereas Budget Estimates and Revised Estimates were equal for the Local Government Department. The maximum increase in terms of percentage was seen in University Education, where Revised Estimates were raised by 455%. The next in the line was College Education, with a 217% increase in Revised Estimates.

Departments	B.E. 2016-17	R.E. 2016-17	Percentage Increase/Decrease
Health	606,773,000	1,047,676,000	72.66
Industries	15,600,000	15,600,000	0.00
Local Government	15,000,000	15,000,000	0.00
Physical Planning & Housing	75,000,000	128,400,000	71.20
Social Welfare	10,550,000	10,000,000	-5.21
University Education	12,500,000	69,392,000	455.14
College Education	193,518,000	594,439,000	207.18
School Education	326,285,000	358,227,500	9.79
Total	1,255,226,000	2,238,734,500	78.35

Table 1: Comparison of Budget Estimates and Revised Estimates of WSDS, Balochistan, 2016-17

Departments	B.E. 2016-17		R.E. 2016-17				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Health	12	50,564,417	10	104,767,600	10	0	
Industries	1	15,600,000	1	15,600,000	1	0	
Local Government	1	15,000,000	1	15,000,000	1	0	
Physical Planning & Housing	3	25,000,000	3	42,800,000	3	0	
Social Welfare	4	2,637,500	1	10,000,000	1	0	
University Education	2	6,250,000	2	34,696,000	2	0	
College Education	25	7,740,720	21	28,306,619	21	0	
School Education	47	6,942,234	32	11,194,609	32	0	

Total/Avg	95	13,212,905	71	31,531,472	71	0	
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Table 2: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Balochistan, 2016-17

Under Column 6 of the table 2 ‘No. of schemes included in B.E. and got funding in R.E.’ all WSDS that got full or partial allocations in Revised Estimates are counted. For example, if Budget Estimates for a WSDS is PKR 10 million and it was allocated less or more than PKR 10 million, it is counted in this column. It is excluded only if no allocation was made to it in Revised Estimates.

A total of 95 WSDS were introduced in Budget Estimates which were reduced to 71 in Revised Estimates. The maximum number of WSDS was identified in School Education. This sector has 47 WSDS in Budget Estimates with an average size of PKR 7 million. These schemes were reduced to 32 in Revised Estimates, but the average size of the schemes was increased to PKR 11 million. This means that individual WSDS got more allocations in revised estimates than was allocated in Budget Estimates.

Following are some WSDS schemes in the School Education Sector that got enhanced funding in Revised Estimates and shifted the budget balance at the Revised Estimates stage.

Project ID	Title of the Scheme	Budget Estimates	Revised Estimates	Type of the Budget
PB15000782	Construction of 200 No Multipurpose Halls in Existing Boys & Girls High Schools.	2,500,000	120,929,500	CDB
PB15000787	Const: of Model Girls H/S At Lower Kareaz Quetta.	5,000,000	29,950,000	CDB
PB14000337	Const: of New Building for Nichari Girls School Quetta (Through Commissioner)	13,500,000	35,000,000	CDB

Table 3: WSDS in School Education Sector with increased allocation in Revised Estimates, Balochistan, 2016-17

The budget for the year 2016-17 shows discipline in the sense that now new scheme was introduced in Revised Estimates. However, only 74% of schemes (71 out of 95) that were allocated budget in Budget Estimates got allocation in Revised Estimates.

### WSDS FY 2017-18

As 2016-17 was one rare occasion when the allocation for Revised Estimates surpassed Budget Estimates, 2017-18 was the year of normalcy. The Budget Estimates of PKR 2,434 million for WSDS saw a 33% drop and was closed at PKR 1639 million. The major decrease was in the School Education Department, where the Budget Estimates of PKR 571 million were decreased to PKR 220 million (-61%). The allocations for Social Welfare Department were also reduced from PKR 318 million to PKR 29 million (-91%).

Departments	B.E. 2017-18	R.E. 2017-18	Percentage Increase/Decrease
Health	945,010,000	965,487,000	2
Industries	30,000,000		-100
Local Government	50,000,000	20,000,000	-60
Physical Planning & Housing	82,491,000	58,475,000	-29
Social Welfare	317,865,000	28,959,000	-91

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

University Education	46,692,000	46,692,000	0
College Education	318,443,000	256,945,500	-19
School Education	570,821,500	220,360,500	-61
Sports	9,500,000		-100
Agriculture	10,000,000		-100
Roads	14,000,000	14,000,000	0
Manpower	10,000,000	8,500,000	-15
Communication	9,200,000		
Culture	20,000,000	20,000,000	0
Total	2,434,022,500	1,639,419,000	-33

Table 4: Comparison of Budget Estimates and Revised Estimates of WSDS, Balochistan, 2017-18

The total number of WSDS for the year also decreases from 108 in Budget Estimates to 69 in Revised Estimates (-36%). The average size of the scheme, however, showed a slight increase in Revised Estimates. The average size was PKR 22.5 million in Budget Estimates and was increased to PKR 23.7 million in Revised Estimates. Health Sector contained the schemes of the largest sizes, where the average size was PKR 78.7 million in Budget Estimates and PKR 87.7 million in Revised Estimates. School Education suffered the most in terms of the continuation of the schemes. The budget was initially allocated to 50 WSDS in school education but was reduced to 27 schemes in Revised Estimates. The average size of the School Education schemes also suffered at the Revised Estimates stage. The average size was PKR 11 million in Budget Estimates but was reduced to PKR 8 million in Revised Estimates.

Departments	B.E. 2017-18		R.E. 2017-18				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Health	12	78,750,833	11	87,771,545	11	0	
Industries	2	15,000,000	0		0	0	
Local Government	1	50,000,000	1	20,000,000	1	0	
Physical Planning & Housing	4	20,622,750	3	19,491,667	3	0	
Social Welfare	8	39,733,125	3	9,653,000	3	0	
University Education	5	9,338,400	5	9,338,400	5	0	
College Education	20	15,922,150	16	16,059,094	16	0	
School Education	50	11,416,430	27	8,161,500	27	0	
Sports	1	9,500,000	0		0	0	
Agriculture	1	10,000,000	0		0	0	

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Roads	1	14,000,000	1	14,000,000	1	0	
Manpower	1	10,000,000	1	8,500,000	1	0	
Communication	1	9,200,000	0		0	0	
Culture	1	20,000,000	1	20,000,000	1	0	
Total/Avg	108	22,537,245	69	23,759,696	69	0	

Table 5: WSDS in School Education Sector with increased allocation in Revised Estimates, Balochistan, 2017-18

### WSDS FY 2018-19

2018-19 saw a 36% decrease in budget allocation for WSDS in Revised Estimates. The total Budget Estimates for WSDS were PKR 2,310 million, which was reduced to PKR 1,474 million in Revised Estimates. Apart from Health and Industries, the allocations for all other sectors were reduced in Revised Estimates. The health sector got enhanced allocations of 63 % and Industries 49% in Revised Estimates.

Departments	B.E. 2018-19	R.E. 2018-19	Percentage Increase/Decrease
Health	563,715,000	919,278,000	63
Industries	47,000,000	70,000,000	49
Local Government	20,000,000	5,000,000	-75
Physical Planning & Housing	46,936,000	19,436,000	-59
Social Welfare	95,965,000	10,965,000	-89
University Education	83,000,000	15,000,000	-82
College Education	389,500,000	144,387,000	-63
School Education	831,908,857	236,754,286	-72
Sports	10,201,000		-100
Power	15,000,000		
Women Development	55,000,000	-	
Culture	20,000,000		
Communication	36,500,000	-	
Labor & Manpower	45,500,000	3,000,000	-93
Other	50,000,000	50,000,000	
Total	2,310,225,857	1,473,820,286	-36

Table 6: Comparison of Budget Estimates and Revised Estimates of WSDS, Balochistan, 2018-19

The increase in the Health Sector budget allocation was due to enhanced funding in some of the schemes:

Scheme ID	Scheme title	Budget Estimates	Revised Estimates	Type of Budget
PB12000818	Baloshistan Nutrition Program for Mother & Children (Foreign Aided)	22,000,000	40,327,000	CDB

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

PB12FP0818	Balochistan Nutrition Program for Mother & Children (Foreign Aided).	389,000,000	635,000,000	CDB
PB15001343	MNCH Program	50,000,000	140,000,000	CDB
PB17001499	Const: Of Hostel for Male and Female House Job Doctors in BMCH Quetta	5,000,000	29,900,000	CDB

Table 7: WSDS in Health Sector with increased allocation in Revised Estimates, Balochistan, 2018-19

Following are some of the schemes that were responsible for the overall increase of Revised Budget for Industries.

Scheme ID	Scheme title	Budget Estimates	Revised Estimates	Type of Budget
PB17001179	Const: of Handicraft Center at Tehsil Moola	5,000,000	25,000,000	CDB
PB17001241	Construction ff 4 Nos Women Embroidery Center at Baghbana	10,000,000	20,000,000	CDB
PB17001391	Estab: of Wool Collection and Handicraft Centre Tehsil Moola District Khuzdar.	10,000,000	20,000,000	CDB

Table 8: WSDS in Industries Sector with increased allocation in Revised Estimates, Balochistan, 2018-19

In Budget Estimates, 223 WSDS were identified; these were reduced to 54 in Revised Estimates. The most significant decrease was in Education Sector. In School Education, 135 schemes were introduced in Budget Estimates but were reduced to 23. In College education, 34 schemes were reduced to 11. Women Development Department has four schemes, but none could get funding in Revised Estimates.

Departments	B.E. 2018-19		R.E. 2018-19				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Health	14	40,265,357	9	102,142,000	8	1	11,336,000
Industries	6	7,833,333	4	17,500,000	4	0	
Local Government	2	10,000,000	1	5,000,000	1	0	
Physical Planning & Housing	5	9,387,200	2	9,718,000	2	0	
Social Welfare	6	15,994,167	1	10,965,000	1	0	

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

University Education	4	20,750,000	1	15,000,000	1	0	
College Education	34	11,455,882	11	13,126,091	10	1	5,000,000
School Education	135	6,162,288	23	10,293,665	20	3	8,333,333
Sports	1	10,201,000	0				
Power	2	7,500,000	0				
Women Development	4	13,750,000	0				
Culture	2	10,000,000	0				
Communication	3	12,166,667	0				
Labour & Manpower	4	11,375,000	1	3,000,000	1		
Other	1	50,000,000	1	50,000,000	1		
Total/Avg	223	10,359,757	54	27,292,968	49	5	

Table 9: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Balochistan, 2018-19

### WSDS FY 2019-20

The 2019-20 had WSDS worth PKR 2,897 million in Budget Estimates. The Revised Estimates for the WSDS was PKR 2,484 million, which is 28% less than the Budget Estimates. Only one sector, Physical Planning and Housing had its Revised Estimates more than the Budget Estimates. The most significant decrease in terms of percentage was in Population Welfare (-68%), Sports (-53%) and Health (-37%).

Departments	B.E. 2019-20	R.E. 2019-20	Percentage Increase/Decrease
Women Development	240,000,000	197,679,000	-18
Health	451,000,000	285,821,000	-37
Public Health	10,000,000	9,940,000	-1
Population Welfare	200,000,000	65,000,000	-68
Physical Planning & Housing	10,000,000	14,580,000	46
Sports	584,045,000	276,023,000	-53
Industries	62,000,000	62,000,000	0
Social Welfare	15,100,000	15,000,000	-1
University Education	43,296,000	31,296,000	-28
College Education	641,696,000	560,100,000	-13
School Education	639,841,767	566,996,767	-11
Total	2,896,978,767	2,084,435,767	-28

Table 10: Comparison of Budget Estimates and Revised Estimates of WSDS, Balochistan, 2019-20

A total of 103 WSDS were introduced in Budget Estimates for 2019-20, with the average size of the scheme equal to PKR 28 million. The Revised Estimates were left with 85 schemes with an average size of PKR 24.5 million, thus showing a 17% decrease in the number of schemes. Regarding introducing new schemes at the Revised Estimates stage, financial discipline continued in Balochistan Budget. Only two new schemes were introduced in Revised Estimates, one each in College Education and School Education.

Departments	B.E. 2019-20		R.E. 2019-20				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Women Development	5	48,000,000	4	49,419,750	4	0	
Health	8	56,375,000	5	57,164,200	5	0	
Public Health	1	10,000,000	1	9,940,000	1	0	
Population Welfare	2	100,000,000	1	65,000,000	1	0	
Physical Planning & Housing	1	10,000,000	1	14,580,000	1	0	
Sports	5	116,809,000	4	69,005,750	4	0	
Industries	1	62,000,000	1	62,000,000	1	0	
Social Welfare	2	7,550,000	1	15,000,000	1	0	
University Education	3	14,432,000	3	10,432,000	3	0	
College Education	16	40,106,000	14	40,007,143	13	1	30,000,000
School Education	59	10,844,776	50	11,339,935	49	1	5,000,000
Total/Avg	103	28,126,007	85	24,522,774	83	2	

Table 11: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Balochistan, 2019-20

**WSDS FY 2020-21**

The Revised Estimates for WSDS for 2020-21 saw a decrease of 28% when compared to Budget Estimates. The Budget Estimates for the year were PKR 3,653 million which were decreased to PKR 2,633 million in Revised Estimates. None of the 8 departments showed an increase in Revised Estimates. The largest decrease was in Health Sector, where budget allocations were decreased from PKR 316 million to PKR 186 million. College Education, School Education and Women Development Departments showed a decrease of 33%, 28% and 27% respectively.

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Departments	B.E. 2020-21	R.E. 2020-21	Percentage Increase/Decrease
Women Development	420,000,000	307,142,000	-27
Health	316,000,000	186,395,000	-41
Urban Planning	78,249,000	78,249,000	0
Population Welfare	20,000,000	20,000,000	0
Sports	315,522,000	311,740,000	-1
College Education	1,591,953,000	1,066,270,000	-33
School Education	903,415,500	654,821,000	-28
Roads	8,650,000	8,639,000	
Total	3,653,789,500	2,633,256,000	-28

Table 12: Comparison of Budget Estimates and Revised Estimates of WSDS, Balochistan, 2020-21

In Budget Estimates, a total of 124 WSDS were identified. The number was reduced to 98 schemes in Revised Estimates. The average size of the scheme in Budget Estimates was PKR 29 million which was decreased to PKR 26.85 million in Revised Estimates. The largest decrease in terms of number of schemes was witnessed in School Education where 69 WSDS were reduced to 50. The average size of the schemes, however, remained almost the same.

Departments	B.E. 2020-21		R.E. 2020-21				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Women Development	8	52,500,000	6	51,190,333	6	0	
Health	8	39,500,000	6	31,065,833	6	0	
Urban Planning	1	78,249,000	1	78,249,000	1	0	
Population Welfare	1	20,000,000	1	20,000,000	1	0	
Sports	5	63,104,400	4	77,935,000	4	0	
College Education	31	51,353,323	29	36,767,931	26	3	26,013,333
School Education	69	13,092,978	50	13,096,420	38	12	20,099,083
Roads	1	8,650,000	1	8,639,000	1	0	
Total/Avg	124	29,466,044	98	26,869,959	83	15	

Table 13: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Balochistan, 2020-21



**Concluding Remarks**

Only during 2016-17, Revised Estimates surpassed Budget Estimates for WSDS allocations in Balochistan. For the succeeding four years, the Revised estimates allocations could not get near budget estimates. The largest gap was in 2018-19, when Revised Estimates were 36% less than the Budget Estimates. The largest gap between the number of WSDS in Budget Estimates and Revised Estimates was also identified in the same year. This gap was as large as 76%. Two hundred and twenty-three WSDS schemes were identified in Budget Estimates which were reduced to 54 in Revised Estimates.

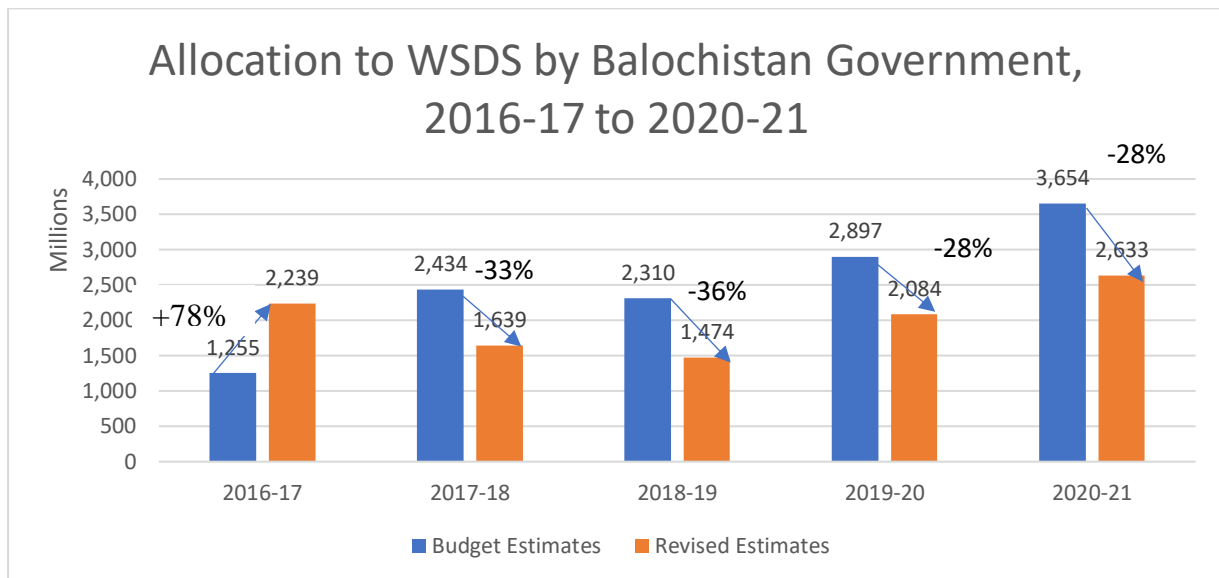


Chart 1: Allocation to WSDS by Balochistan Government, 2016-17 to 2020-21

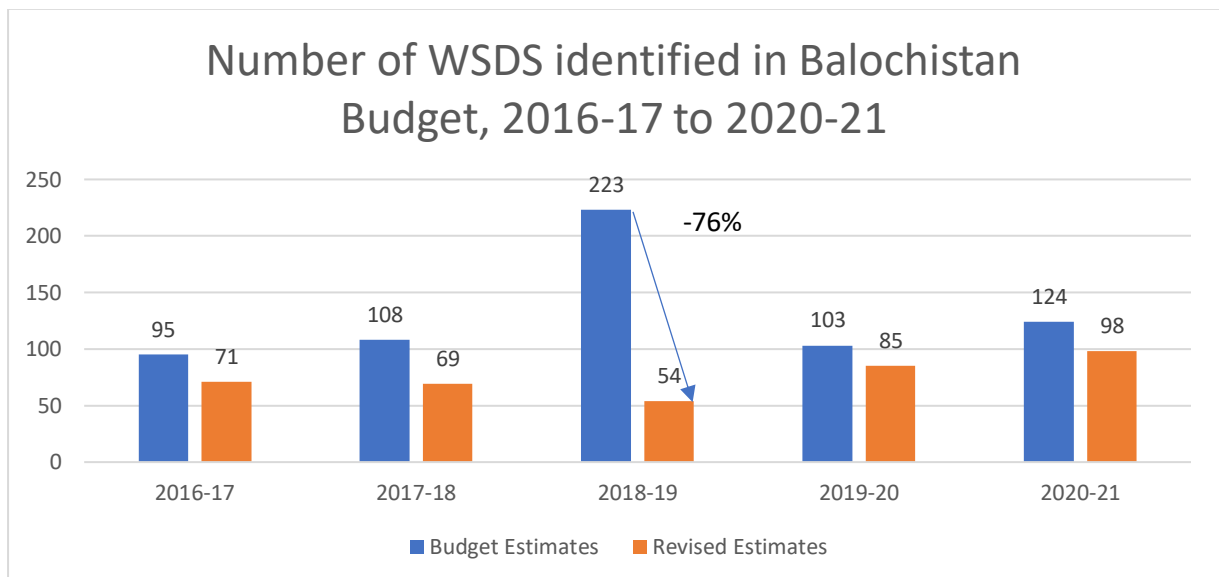


Chart 2: Number of WSDS identified in Balochistan Budget, 2016-17 to 2020-21

The table 14 and Chart 3 give a snapshot of the total Development Budget and its comparison with allocation to WSDS.

**Budget Estimates:** The lowest allocation to WSDS in terms of PKR and percentage of Total Development Budget was in FY 2016-17. The highest allocation to WSDS was achieved in FY 2020-21. In FY 2017-18, the 2.83% was the highest percentage of Total Development Budget allocated to WSDS during the 5 years.

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

**Revised Estimates:** The lowest allocation to WSDS was made in 2018-19. The allocation was 3% of the Total Development Budget. The highest percentage to WSDS was made in FY 20210-21 which was only 1.92% of the Total Development Budget of that year.

Year	B.E. TDB (PKR)	B.E. WSDS (PKR)	WSDS as %age of TDB (B.E.)	R.E. TDB (PKR)	R.E. WSDS (PKR)	WSDS as %age of TDB (R.E.)
2016-17	71,182,413,000	1,255,226,000	1.76%	68,058,193,000	2,238,734,500	3.29%
2017-18	86,001,170,000	2,434,022,500	2.83%	67,098,521,000	1,639,419,000	2.44%
2018-19	88,249,283,000	2,310,225,857	2.62%	49,189,186,759	1,473,820,286	3.00%
2019-20	126,343,339,000	2,896,978,767	2.29%	104,175,906,476	2,084,435,767	2.00%
2020-21	206,912,530,410	3,653,789,500	1.77%	136,875,241,000	2,633,256,000	1.92%

Table 14: Budget Allocations to WSDS as percentage of Total Development Budget, Balochistan, 2016-17 to 2020-21

Figures in green and red correspond to highest and lowest allocations respectively.

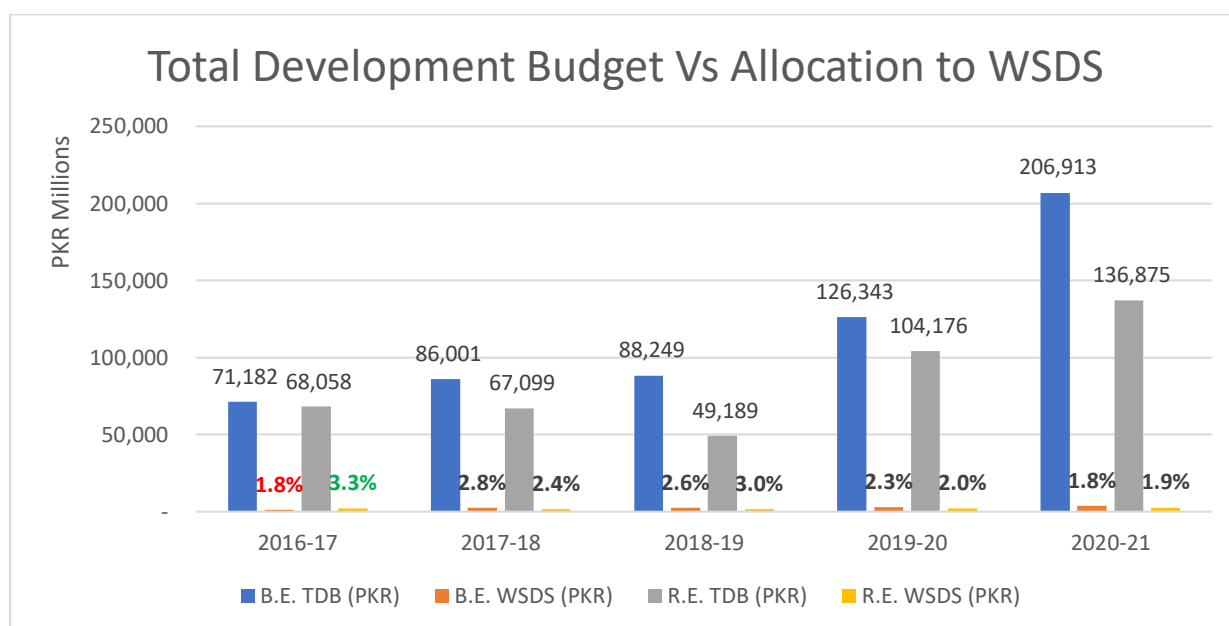


Chart 3: Budget Allocations to WSDS as percentage of Total Development Budget, Balochistan, 2016-17 to 2020-21

Figures in percentage represent allocation to WSDS as a percentage of the Total Development Budget for Budget Estimates and Revised Estimates.

### Chapter 3: Allocation to Women Specific Development Schemes in Khyber Pakhtunkhwa

#### WSDS FY 2016-17

In KP, 2016-17 was the rare occasion when budget allocations in Revised Estimates surpassed the Budget Estimates, although by 5% only. The budget estimates of PKR 7,184 million were increased to PKR 7,536 million. For Industries, the Budget Estimates of PKR 10 million were increased to PKR 25 million. The development schemes for which the allocation increased were 'KP Women Skill & Entrepreneurship Development Programme (KP WSEDPP) & Readymade Garments Industry.' Elementary & Secondary Education Department and Higher Education Department increased by 13.7% and 10%, respectively. The Population Welfare budget of PKR 230 million was cut to almost half. The solitary WSDS of the Home department- 'Improvement/Strengthening of Female and Juvenile Sections in all the Prisons of Khyber Pakhtunkhwa' that was allocated PKR 30 million could not get any allocation in the Revised Budget. The allocation for WSDS under Information Technology titled 'ICT Training for Women Empowerment (Presentation to PDWP)' was reduced to PKR 15.3 million from PKR 27.5 million (-44%).

Departments	B.E. 2016-17	R.E. 2016-17	Percentage Increase/Decrease
Elementary & Secondary Education	2,592,206,000	2,947,951,000	13.72
Health	3,470,573,000	3,548,411,000	2.24
Higher Education	629,650,500	692,272,500	9.95
Home	30,000,000	-	-100.00
Industries Development	10,000,000	24,999,000	149.99
Information Technology	27,500,000	15,300,000	-44.36
Minority Affairs	5,000,000	2,500,000	-50.00
Social Welfare	105,000,000	102,628,000	-2.26
Tourism	10,000,000	10,000,000	0.00
Health	75,000,000	75,000,000	0.00
Population Welfare	230,000,000	117,575,000	-48.88
Total	7,184,929,500	7,536,636,500	4.90

Table 15: Comparison of Budget Estimates and Revised Estimates of WSDS, KP, 2016-17

Departments	B.E. 2016-17		R.E. 2016-17				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Elementary & Secondary Education	30	86,406,867	26	113,382,731	26	0	
Health	8	433,821,625	6	591,401,833	5	1	202,829,000

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Higher Education	7	89,950,071	7	98,896,071	7	0	0
Home	1	30,000,000	0		0	0	
Industries Development	1	10,000,000	1	24,999,000	1	0	
Information Technology	1	27,500,000	1	15,300,000	1	0	
Minority Affairs	1	5,000,000	1	2,500,000	1	0	
Social Welfare	6	17,500,000	5	20,525,600	5	0	-
Tourism	1	10,000,000	1	10,000,000	1	0	
Health	1	75,000,000	1	75,000,000	1	0	
Population Welfare	7	32,857,143	6	19,595,833	5	1	13,112,000
Total/Avg	64	112,264,523	55	137,029,755	53	2	

Table 16: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, KP, 2016-17

A total of 64 WSDS were identified in the KP budget for 2016-17. These were reduced to 55 in the Revised Budget. The average size of the scheme, however, increased from PKR 122 million to PKR 137 million. Of 30 WSDS of the Elementary & Secondary Education Department, only 26 could get any sort of funding. Two schemes from Health Department were dropped and one new scheme for MNCH was introduced in Revised Estimates worth PKR 202 million. Two WSDS from the Population Welfare department were dropped but a new scheme 'Construction of Re-productive Health Services Centre, A-Type, Tank & Dir Lower, worth PKR 13 million was introduced.

### WSDS FY 2017-18

Departments	B.E. 2017-18	R.E. 2017-18	Percentage Increase/Decrease
Agriculture	10,000,000	8,807,000	-11.93
Auqaf, Hajj, Religious & Minority	25,500,000	3,992,000	-84.35
Elementary & Secondary Education	215,205,000	28,897,000	-86.57
Health	4,153,116,000	2,103,580,000	-49.35
Higher Education	495,500,000	328,825,500	-33.64
Home	50,000,000	-	-100.00
Industries Development	10,000,000	5,000,000	-50.00
Information Technology	12,200,000	795,000	-93.48
Population Welfare	230,000,000	88,362,000	-61.58
Social Welfare	231,755,000	190,493,500	-17.80
Sports, Tourism, Archeology	20,000,000	15,000,000	-25.00
Transport	96,821,000	178,429,000	84.29
Total	5,550,097,000	2,952,181,000	-46.81

Table 17: Comparison of Budget Estimates and Revised Estimates of WSDS, KP, 2017-18

The FY 2017-18 was not a good for budget allocation to WSDS. The total worth of WSDS identified for the year was PKR 5,550 million, which is 23 percent less than the last year's Budget Estimates. The revised budget for 2017-18 also got a cut of 47% as compared to Budget Estimates. The Budget estimates of PKR 5,550 million were reduced to PKR 2,952 million. Health and Education departments experienced significant cuts. The Elementary Education budget was reduced from PKR 215 million to PKR 28.8 million. The Higher Education budget allocation was reduced from PKR 495 million to PKR 329 million. The worst cut in terms of rupees was in the Health sector, where allocation was reduced from PKR 4153 million to PKR 2103 million (-49%). In Health Sector, 'Integration of Health Services Delivery with special focus on MNCH, LHW, EPI and Nutrition Programme' suffered the most. The allocation was reduced from PKR 3732 million to PKR 1699 million. In Elementary and Secondary Education, a scheme like 'Provision of Stipends to Secondary Schools Girls students of Khyber Pakhtunkhwa (Phase-XIII)' was terminated. In the transport sector, the scheme 'Project for Developing Transport Services for Women' got its allocation enhanced from 96 million to 178 million. It was a 'UNOPS Assisted' project.

Departments	B.E. 2017-18		R.E. 2017-18				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Agriculture	1	10,000,000	1	8,807,000			
Auqaf, HAJJ, RELIGIOUS & MINORITY AFFAIR	2	12,750,000	2	1,996,000			
Elementary & Secondary Education	21	10,247,857	18	1,605,389	16	2	45,702,000
Health	5	830,623,200	6	350,596,667	5	1	160,147,000
Higher Education	10	49,550,000	8	41,103,188	8	0	0
Home	2	25,000,000	0		0	0	
Industries Development	1	10,000,000	1	5,000,000	1	0	
Information Technology	1	12,200,000	1	795,000	1	0	
Population Welfare	4	57,500,000	2	44,181,000	2	0	
Social Welfare	12	19,312,917	7	27,213,357	7	0	-
Sports, Tourism, Archeology	1	20,000,000	1	15,000,000	1	0	
Transport	2	48,410,500	1	178,429,000	1	0	
Total/Avg	59	94,069,441	45	65,604,022	42	3	

Table 18: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, KP, 2017-18

The number of WSDS for the year was 59. These were reduced to 45 in Revised Estimates. But this reduction in the number of schemes does not convey the whole situation unless we see that the average size of the scheme was reduced from PKR 94 million to PKR 65 million. Elementary & Secondary Education has 21 WSDS in Budget Estimates with an average size of PKR 10 million. Only 16 of these schemes got funding in Revised estimates, but the average size of the schemes was also reduced to PKR 1.6 million. The department also got two new schemes with an average size of PKR 45.7 million. One of these schemes was the ‘Establishment of Girls Cadet College Mardan’, with a budget allocation of PKR 81.4 million.

### WSDS FY 2018-19

Departments	B.E. 2018-19	R.E. 2018-19	Percentage Increase/Decrease
Agriculture	41,193,000	24,693,000	-40.06
Auqaf, HAJJ, RELIGIOUS & MINORITY AFFAIR	16,948,500	4,992,500	-70.54
Elementary & Secondary Education	3,306,053,000	3,254,916,000	-1.55
Health	3,439,220,000	2,516,600,000	-26.83
Higher Education	566,238,500	703,464,000	24.23
Industries Development	24,000,000	25,474,000	6.14
Information Technology	10,000,000	10,000,000	0.00
Population Welfare	577,179,000	370,240,000	-35.85
Social Welfare	95,751,000	93,781,000	-2.06
Sports, Tourism, Archeology	5,000,000	5,000,000	0.00
Total	8,081,583,000	7,009,160,500	-13.27

Table 19: Comparison of Budget Estimates and Revised Estimates of WSDS, KP, 2018-19

The Budget Estimates for WSDS for 2018-19 was PKR 8,081 million. The largest share was for the Elementary & Secondary Education and Health sectors. Elementary & Secondary Education was allocated PKR 3,306 million and Health was allocated PKR 3,439 million. The Health sector allocation was, however, reduced by 26.8% and the revised allocation was PKR 2,516 million. In the Elementary & Secondary Education sector, the largest allocation went to the scheme ‘Provision of Stipend to Secondary Schools Girls Students of KP’ with Budget Estimates of PKR 1700 million. The Revised Estimates for the scheme were increased to PKR 1785 million. In the Health sector, the scheme ‘Integration of Health Services Delivery with special focus on MNCH, LHW, EPI and Nutrition Programme’ got the maximum funding. The Budget Estimates for the said scheme was PKR 2,864 million which were reduced to PKR 1993 million in Revised Estimates. Amongst other sectors, Population Welfare once again suffered a cut from PKR 577 million to PKR 370 million (-35.8%).

Departments	B.E. 2018-19		R.E. 2018-19			
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Agriculture	1	41,193,000	1	24,693,000	1	0	
Auqaf, Hajj, Religious & Minority Affairs	2	8,474,250	2	2,496,250	2	0	
Elementary & Secondary Education	19	174,002,789	20	162,745,800	19	1	20,000,000
Health	7	491,317,143	6	419,433,333	6	0	
Higher Education	11	51,476,227	12	58,622,000	11	1	6,404,000
Industries Development	1	24,000,000	1	25,474,000	1	0	
Information Technology	1	10,000,000	1	10,000,000	1	0	
Population Welfare	7	82,454,143	3	123,413,333	3	0	
Social Welfare	4	23,937,750	3	31,260,333	3	0	-
Sports, Tourism, Archeology	1	5,000,000	1	5,000,000	1	0	
Total/Avg	51	158,462,412	47	149,131,074	45	2	

Table 20: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, KP, 2018-19

The total number of WSDS identified in the KP development budget for the 2018-19 was 51, with an average size of PKR 158 million. The number of schemes was reduced to 47, with an average size of PKR 149 million. Two new schemes, one each in Elementary & Secondary Education and Higher Education, were introduced in Revised Estimates.

### WSDS FY 2019-20

Departments	B.E. 2019-20	R.E. 2019-20	Percentage Increase/Decrease
Auqaf, HAJJ, RELIGIOUS & MINORITY AFFAIR	11,978,500	5,429,580	-54.67
Elementary & Secondary Education	3,999,599,500	3,781,025,124	-5.46
FATA Development Authority	166,497,000	12,176,000	
Health	4,165,003,000	3,874,381,929	-6.98
Higher Education	668,973,000	446,129,790	-33.31
Industries	30,000,000	60,000,000	100.00
Information Technology	8,000,000	8,000,000	0.00
Multi-Sector Development	-	117,822,000	
Population Welfare	827,000,000	1,010,905,410	22.24
Special Initiatives	2,016,000,000	-	
Social Welfare	156,732,000	135,563,130	-13.51
Sports, Tourism, Archeology	105,000,000	46,396,200	-55.81
Total	12,154,783,000	9,497,829,163	-21.86

Table 21: Comparison of Budget Estimates and Revised Estimates of WSDS, KP, 2019-20

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

The Budget Estimates for WSDS for 2019-20 were PKR 12,154 million. This is the largest WSDS allocation by the KP government during the period under review. (2016-17 to 2020-21). The Revised Estimates for the year were PKR 9,497 million, which is 21.8% less than the Budget Estimates. The largest allocation was made in the Health sector, which was PKR 4,165 million. The budget Estimates for Elementary & Secondary Education were PKR 3,999 million. Together, these two sectors make 67% of the year's budget allocation to the WSDS. This year, the KP government also started allocating Pro-poor special initiatives. The budget allocation for 2019-20 for this initiative was PKR 2016 million. It was allocated to the scheme 'Innovation Fund for Entrepreneur, Youth & Women.' The idea was dropped later, and no budget was allocated in the Revised Estimates.

Departments	B.E. 2019-20		R.E. 2019-20				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Auqaf, HAJJ, RELIGIOUS & MINORITY AFFAIR	2	5,989,250	1	5,429,580	1	0	
Elementary & Secondary Education	36	111,099,986	24	157,542,714	24	0	
FATA Development Authority	5	33,299,400	3	4,058,667	3	0	
Health	17	245,000,176	12	322,865,161	11	1	1,500,000
Higher Education	12	55,747,750	10	44,612,979	10	0	
Industries	1	30,000,000	1	60,000,000	1	0	
Information Technology	1	8,000,000	1	8,000,000	1	0	
Multi Sector Development	0		1	117,822,000		1	117,822,000
Population Welfare	10	82,700,000	8	126,363,176	8	0	
Special Initiatives	1	2,016,000,000	0		0	0	
Social Welfare	5	31,346,400	5	27,112,626	5	0	
Sports, Tourism, Archeology	2	52,500,000	2	23,198,100	2	0	
Total/Avg	90	135,053,144	67	141,758,644	65	2	

Table 22: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, KP, 2019-20

The number of WSDS for 2019-20 was 90, with an average size of PKR 135 million. The number of schemes was reduced to 67, but the average size of the scheme was increased to PKR 141 million. The Budget Estimates had 36 WSDS in the budget with an average size of PKR 111 million. The number of schemes was reduced to 24, with the average size of the



scheme equal to PKR 157 million. The number of WSDS under the FATA Development Authority was 5, with an average size of 33 million. These were reduced to 3, and the average size of the schemes was reduced to PKR 4 million. The number of WSDS in the Health sector decreased from 17 to 12, but their average size increased from PKR 245 million to PKR 322 million. The year also saw two new WSDS introduced in Revised Estimates, each for Health and Multi-sector Development. The scheme introduced under Multi-sector Development was ‘Women Economic Empowerment’ initiated with the support of UN Women.

**WSDS FY 2020-21**

Departments	B.E. 2020-21	R.E. 2020-21	Percentage Increase/Decrease
Auqaf, Hajj, Religious & Affairs	2,501,000	2,501,000	0.00
Elementary & Secondary Education	1,841,812,000	2,365,132,000	28.41
Health	4,403,084,000	2,212,065,040	-49.76
Higher Education	796,971,500	873,021,845	9.54
Industries	135,588,000	150,538,000	11.03
Multi Sector Development	-	331,250,000	
Population Welfare	831,000,000	830,650,000	-0.04
Pro-Poor Special Initiatives	1,077,364,000	-	
Social Welfare	544,815,000	40,779,000	-92.52
Sports, Tourism ,Archeology	97,500,000	155,362,000	59.35
Total	9,730,635,500	6,961,298,885	-28.46

Table 23: Comparison of Budget Estimates and Revised Estimates of WSDS, KP, 2020-21

The net worth of WSDS identified for 2020-21 was 20% less than the preceding year. The Budget Estimates for 2019-20 were PKR 12,154 million, which decreased to PKR 9730 million in 2020-21. The Budget Estimates for 2020-21 were further reduced to PKR 6,961 million in Revised Estimates for the year. The budget Estimates for Elementary & Secondary Education increased from PKR 1841 million to PKR 2365 million (28%), but at the same time, the Health sector allocation was reduced from PKR 4,403 million to PKR 2212 million. The Social Welfare sector budget was also reduced from PKR 544 million to PKR 40 million (-92%). The previous year’s trend for Multi-Sector Development and Pro-poor special Initiatives continued. No Budget was allocated for Multi-Sector Development in Budget Estimates, but it got PKR 331 million in Revised Estimates. PKR 1077 million were allocated to Pro-Poor Initiatives in Budget Estimates but were reduced to zero in Revised Estimates.

Departments	B.E. 2020-21		R.E. 2020-21				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Auqaf, Hajj, RELIGIOUS & Minority Affair	2	1,250,500	2	1,250,500	2	0	

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Elementary & Secondary Education	17	108,341,882	15	157,675,467	15	0	
Health	18	244,615,778	13	170,158,849	13	0	
Higher Education	14	56,926,536	15	58,201,456	14	1	26,800,000
Industries	4	33,897,000	4	37,634,500	4	0	
Multi Sector Development	0		1	331,250,000	0	1	331,250,000
Population Welfare	9	92,333,333	9	92,294,444	9	0	
Pro-Poor Special Initiatives	1	1,077,364,000	0		0	0	
Social Welfare	6	90,802,500	5	8,155,800	5	0	
Sports, Tourism, Archeology	2	48,750,000	1	155,362,000	1	0	
Total/Avg	71	137,051,204	63	110,496,808	61	2	

Table 24: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, KP, 2020-21

Both numbers of schemes and their average size were reduced in Revised Estimates as compared to Budget estimates. The total schemes in Budget Estimates were 71, with an average size of PKR 137 million. This was reduced to 63 WSDS with an average size of PKR 110 million. Two new schemes were introduced at the Revised Estimates stage: one each for Higher Education and Multi-Sector Development.

### Concluding Remarks

During the period under study, 2016-17 was the only year when the Revised Estimates graph is higher than Budget Estimates. In that year, Budget Estimates were PKR 7,184 million. The Revised Estimates were increased by % to PKR 7,536 million. The maximum allocation to WSDS was achieved in 2019-20 when Budget Estimates were PKR 12,155 million, and Revised Estimates were PKR 9,498 million. The maximum number of WSDS was also identified in 2019-20. The number was 90 in Budget Estimates and 67 in Revised Estimates.

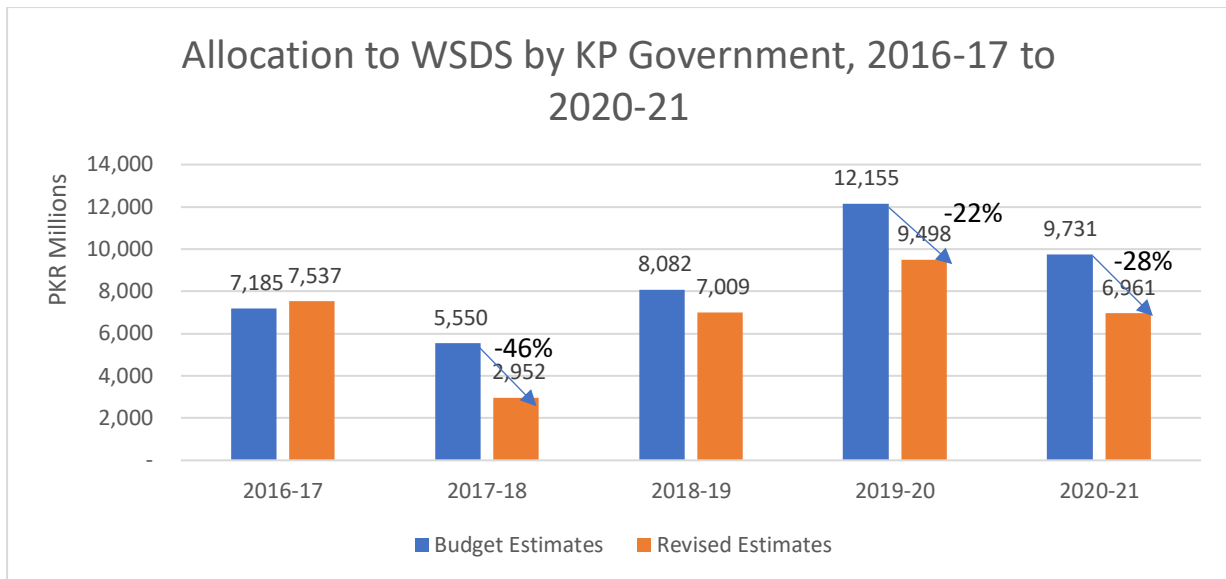


Chart 4: Allocation to WSDS by KP Government, 2016-17 to 2020-21

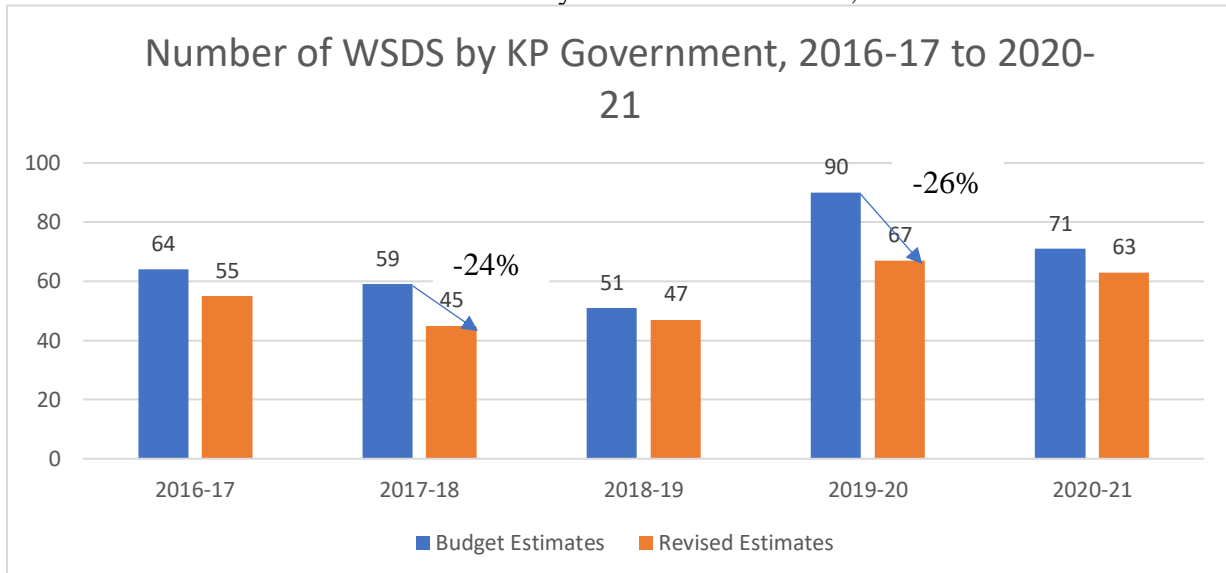


Chart 5: Number of WSDS identified in KP Budget, 2016-17 to 2020-21

The table below compares the Total Development Budget for KP with development budget allocation for WSDS. The maximum allocation both in Budget Estimates and Revised Estimates were made in 2019-20. In terms of WSDS as a percentage of the Total Development Budget in Budget Estimates, the maximum allocation was made in FY 2018-19 i.e., 4.49%. The maximum allocation to WSDS in terms of percentage of Total Development Budget in Revised Estimates was 4.38, made in FY 2016-17.

In KP kind of minimums were attained in FY 2017-18. The year has the lowest allocations to WSDS both in terms of PKR and percentage to Total Development Budget. In 2017-18, the allocation to WSDS was 2.67% in Budget Estimates. It was further decreased to 1.97% in Revised Budget.

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Year	B.E. TDB (PKR)	B.E. WSDS (PKR)	WSDS as %age of TDB (B.E.)	R.E. TDB (PKR)	R.E. WSDS (PKR)	WSDS as %age of TDB (R.E.)
2016-17	161,000,000,000	7,184,929,500	4.46%	172,096,399,000	7,536,636,500	4.38%
2017-18	208,000,000,000	5,550,097,000	2.67%	150,158,798,000	2,952,181,000	1.97%
2018-19	180,000,000,000	8,081,583,000	4.49%	175,599,558,000	7,009,160,500	3.99%
2019-20	319,000,000,000	12,154,783,000	3.81%	220,462,594,000	9,497,829,163	4.31%
2020-21	317,857,000,000	9,730,635,500	3.06%	249,991,519,351	6,961,298,885	2.78%

Table 25: Budget Allocations to WSDS as percentage of Total Development Budget, KP, 2016-17 to 2020-21

Figures in green and red correspond to highest and lowest allocations respectively.

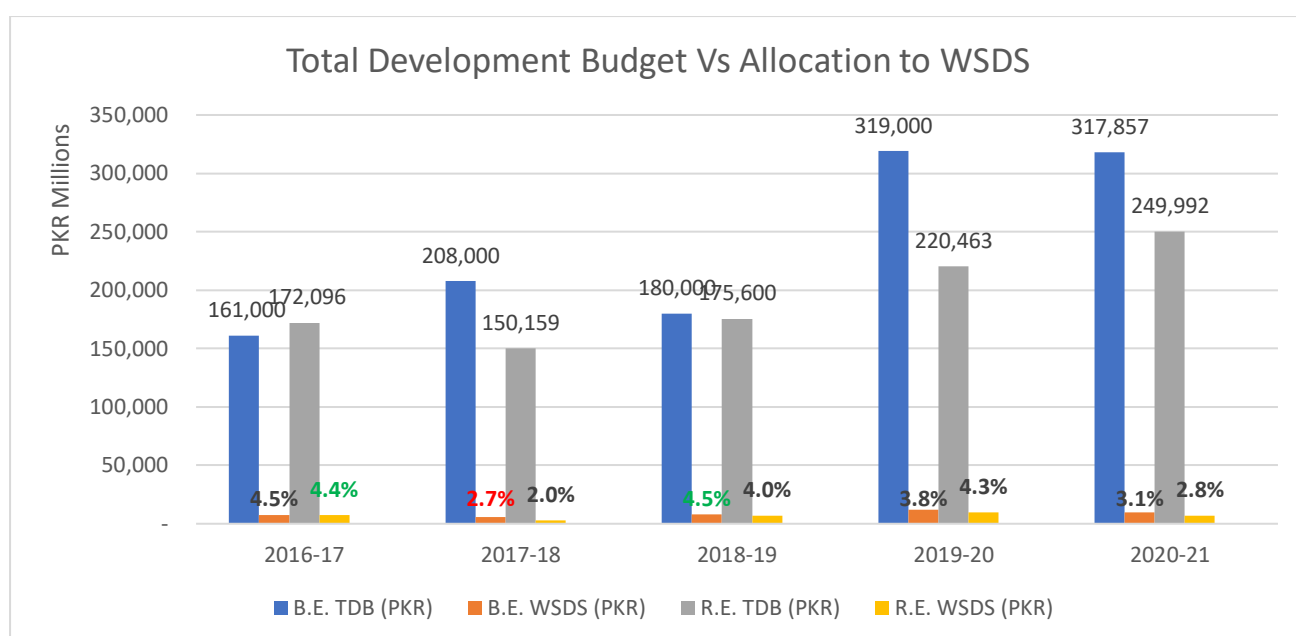


Chart 6: Budget Allocations to WSDS as percentage of Total Development Budget, KP, 2016-17 to 2020-21

Figures in percentage represent allocation to WSDS as a percentage of the Total Development Budget for Budget Estimates and Revised Estimates.

## Chapter 4: Allocation to Women Specific Development Schemes in Punjab

### WSDS FY 2016-17

The Budget Estimates for WSDS for the 2016-17 was PKR 6,500 million. It was reduced to PKR 5,232 million (-20%) at the Revised Estimates stage. The major reduction was observed in Health (-31%), School Education (-37%) and Women Development (-31%). The WSDS in Sports had a 100% reduction as no budget was allocated to these schemes in the Revised Estimates. The livestock and Production sector was a major beneficiary as its budget was revised from PKR 672 million to PKR 950 million. There was a single WSDS under this sector titled ‘Poverty Alleviation of poor women through provision of Heifer and sheep/goat in Punjab’ which got an enhanced budget at the Revised Estimates stage.

In the Health sector, ‘Establishment of 100 Bed Mother & Child Hospital, Murree (in collaboration with Federal Government.)’ was the major schemes with PKR 450 million allocations in the Budget Estimates. No allocation was made to this scheme in revised estimates. This scheme was, however, allocated PKR 300 million in Revised estimates under RDB. It can be attributed to management chaos that a PKR 450 million scheme was first placed under CDB and was later transferred to RDB. Under Women Development Sector, the scheme ‘Support for Working Women Hostels’ worth PKR 100 million was ignored in revised Estimates. Another scheme of similar size ‘Punjab Commission on Status of Women (PCSW)’ could only get PKR 37 million in Revised Estimates. In Higher Education, the scheme ‘Construction of Building of Women University, Sialkot on acquired piece of land at Sialkot’ initially worth PKR 200 million was reduced to PKR 20 million. The schemes like ‘Establishment of Government Degree College for Women at Sandhlianwali, District, Toba Tek Singh’ with Budget Estimates of PKR 25 million and ‘Establishment of Govt. Degree College for Women Dhurnal, Chakwal’ with Budget Estimates of PKR 11.6 million could not get any allocation in Revised Estimates.

Departments	B.E. 2016-17	R.E. 2016-17	Percentage increase/decrease
Women Development	629,000,000	436,804,000	-31
Sports	25,000,000	-	-100
Social Welfare	154,584,000	130,184,000	-16
Health	686,180,000	476,549,000	-31
Higher Education	1,576,489,000	1,445,600,000	-8
School Education	2,661,575,000	1,686,333,000	-37
Police	-	1,863,000	
S&GAD	5,000,000	4,880,000	-2
Transport	90,000,000	90,000,000	0
Housing and Physical Planning		10,000,000	
Livestock and Production	672,550,000	949,625,000	41
Total	6,500,378,000	5,231,838,000	-20

Table 26: Comparison of Budget Estimates and Revised Estimates of WSDS, Punjab, 2016-17  
 In the Budget Estimates of 2016-17, 420 WSDS were introduced with an average size of PKR 15.5 million. This number was reduced to 259 (-38%) but the average size of the WSDS was increased to PKR 20.2 million. In terms of allocations, some of the largest WSDS were

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

included in the Women Development Department where the single largest scheme was ‘Women Development Fund’ with the B.E. of 295 million. The allocation remained unchanged in the Revised Estimates. Another scheme ‘Support for Working Women Hostels’ was allocated PKR 100 million but was not allocated any budget in Revised Estimates. The scheme titled ‘Punjab Commission on Status of Women (PCSW)’ was allocated PKR 100 million in the Budget estimates but was reduced to PKR 37.5 million in Revised Estimates. As already mentioned, ‘Poverty Alleviation of poor women through provision of Heifer and sheep/goat in Punjab’ under Livestock department was allocated PKR 673 million which were later increased to PKR 950 million in the Revised Estimates. This was the largest WSDS during the year.

Departments	B.E. 2016-17		R.E. 2016-17				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Women Development	7	89,857,143	6	72,800,667	6	0	-
Sports	1	25,000,000	0	-	0	0	-
Social Welfare	6	25,764,000	2	65,092,000	2	0	-
Health	9	76,242,222	7	68,078,429	4	3	125,989,000
Higher Education	101	15,608,802	145	9,969,655	96	49	1,294,143
School Education	293	9,083,874	94	17,939,713	63	31	4,037,710
Police	0	0	1	1,863,000		1	1863000
S&GAD	1	5,000,000	1	4,880,000	1	0	
Transport	1	90,000,000	1	90,000,000	0	1	90,000,000
Housing and Physical Planning	0	0	1	10,000,000		1	10,000,000
Livestock and Production	1	672,550,000	1	949,625,000	1	0	
<b>Total</b>	<b>420</b>	<b>15,477,090</b>	<b>259</b>	<b>20,200,147</b>	<b>173</b>	<b>86</b>	<b>10,262,436</b>

Table 27: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Punjab, 2016-17

The revised budget for 2016-17 has 258 WSDS. This includes 172 schemes that were already included in Budget Estimates. At the Revised Estimates stage, 86 new schemes worth PKR 882 million were introduced with an average size of PKR 10.2 million. This implies that 245 schemes were abandoned for the year and no funds were released to these schemes. The education department suffered the most. In School Education, 293 schemes were introduced in B.E. Out of these, 230 schemes did not get any allocation during the year. The School Education department introduced 31 new schemes in revised estimates with an average size of PKR 4 million. The Higher Education Department had 101 WSDS at the start of the year

(Budget Estimates), out of which 96 schemes got allocations in Revised Estimates. The Higher Education department introduced 49 new schemes at the Revised Estimates stage with an average size of PKR 1.3 million.

**2017-18**

The Budget Estimates for WSDS for 2017-18 was PKR 16,628 million. With a 35% cut, it was reduced to PKR 10,840 million in Revised Estimates. All but three departments underwent a reduction in the budget in Revised Estimates. Women Development Department experienced a cut of 57 %. The Budget of WSDS for School Education was reduced by 99.9%, from PKR 6009 million to PKR 5 million.

Two significant schemes of WDD, including ‘Support for Working Women Hostels at District Level under CM Initiatives’ worth 100 million and ‘Monitoring and Tracking of CM Women Empowerment Initiatives in the province’ worth 75 million, were ignored and could not get any allocation in Revised Estimates. The budget for other schemes, including the Punjab Commission on Status of Women (PCSW), ‘Punjab Working Women Endowment Fund (PWWEF) ‘and ‘Training Awareness of Local Bodies Women Caucus on PWEI at the divisional Level’ was substantially reduced.

Health Sector Budget was increased by 50%. The significant boost came from the budget enhancement of the scheme ‘Integrated Reproductive Maternal New Born & Child Health (IRMNCH) & Nutrition Program (3 Years) (Phase-II)’ from PKR 1649 million to PKR 3,713 million.

The RDB of the scheme ‘Up-Gradation of Dispensary into 25- Bed Gynae Hospital in Union Council No. 37, Constituency of Lahore’ was increased from PKR 1 million to PKR 37.6 million. Conversely, the CDB of the same scheme was reduced from PKR 49 million to PKR 2.2 million. It appears that financial managers did not have an idea what they would do with the allocated budget and, in the end, increased RDB and reduced CDB. Two other WSDS in Health sector for Murree were abandoned for the year. These schemes were ‘Establishment of 100 Bed Mother & Child Hospital, Murree (in collaboration with Federal Government/ Punjab Share)’ and ‘Establishment of PMU & Hiring of a Consultant Firm for Mother & Child Hospital Murree.’ The Budget Estimates for these schemes were PKR 715 million and PKR 50 million, respectively.

In the School Education Sector, ‘Provision of Government Girls Primary, \Elementary and High Schools in Leftover UCs in Punjab’ was a major scheme with Budget Estimates of PKR 400 million. No money was released for the scheme in Revised Estimates. For Population Welfare Department, two schemes ‘Multi Sectoral Population Program 2017-20’ and ‘Punjab Population Innovation Fund’ worth PKR 250 million each, were altogether ignored.

<b>Departments</b>	<b>B.E. 2017-18</b>	<b>R.E. 2017-18</b>	<b>Percentage increase/decrease</b>
Women Development	675,000,000	289,205,000	-57
Sports	80,686,000	65,686,000	-19
Agriculture	25,000,000	21,753,000	-13
Social Welfare	38,640,000	40,853,000	6
Livestock& Production	1,724,840,000	1,712,723,000	-1



## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Transport	3,820,000	86,180,000	2156
Health	2,557,870,000	3,832,119,000	50
Higher Education	4,034,091,000	3,684,412,000	-9
Local Government & Community Development	29,500,000	29,500,000	0
School Education	6,008,638,100	5,000,000	-100
Population Welfare	1,450,000,000	1,073,156,000	-26
Total	16,628,085,100	10,840,587,000	-35

Table 28: Comparison of Budget Estimates and Revised Estimates of WSDS, Punjab, 2017-18

978 WSDS were introduced in Budget Estimates for 2017-18. The Average size of the schemes was PKR 17 million. The number of schemes was reduced by 80% in the Revised Estimates. The new number in the Revised Estimates was 199, with the average size of the scheme PKR 54.8 million. As mentioned above, the School Education Sector suffered the most, where only 1 out of 769 schemes got allocation in the Revised Budget. Of the 173 schemes from Higher Education, only 145 schemes got allocation in the Revised Budget. The Higher Education Sector also introduced 26 new schemes in the Revised Budget worth PKR 76 million. The average size of these newly introduced schemes in the Higher Education sector was PKR 2.9 million.

Departments	B.E. 2017-18		R.E. 2017-18				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Women Development	8	84,375,000	6	48,200,833	6	-	
Sports	2	40,343,000	2	32,843,000	2	-	
Agriculture	1	25,000,000	1	21,753,000	1	-	
Social Welfare	1	38,640,000	1	40,853,000	1	-	
Livestock & Production	1	1,724,840,000	1	1,712,723,000	1	-	
Transport	1	3,820,000	1	86,180,000	1	-	
Health	12	213,155,833	7	547,445,571	7	-	
Higher Education	173	23,454,017	171	21,546,269	145	26	2,935,692
Local Government & Community Development	3	9,833,333	3	9,833,333	3	-	
School Education	769	7,813,574	1	5,000,000	-	1	5,000,000
Population Welfare	7	207,142,857	5	214,631,200	5	-	



Total/Avg	978	17,002,132	199	54,475,312	172	27	3,012,148
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Table 29: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Punjab, 2017-18

### WSDS FY 2018-19

In 2018-19, the Punjab government allocated PKR 5,212 million to WSDS. This allocation was reduced to PKR 3,018 million in the Revised Budget, a 42% cut from the Budget Estimates. Apart from one department, Population Welfare, the allocations for all other departments were reduced. The PWD saw a 29% increase in its allocated budget. The major boost came from the scheme 'Expansion of Family Welfare Centers and Introduction of Community Based Family Planning Workers'. The allocation for the said scheme was increased from PKR 1,000 million to PKR 1288 million in Revised Estimates.

The revised Budget of WDD was reduced by more than 50% compared to Budget Estimates. Two major schemes, namely 'Training of Nikah Registrars (PCSW)' and 'Establishment of Working Women Hostels in Punjab,' were allocated PKR 15 million and PKR 20 million, respectively. No money could be allocated to these schemes in the Revised Budget. School Education was ignored for the second consecutive time. Only PKR 0.396 million were allocated in the Revised Budget against the Budget Estimates of PKR 1,899 million (almost -100%). Health Sector also suffered a significant setback. Eighteen WSDS worth PKR 357 million identified in the Health sector were truncated to six schemes worth PKR 136 million, thus registering a cut of 62%.

Departments	B.E. 2018-19	R.E. 2018-19	Percentage increase/decrease
Women Development	71,041,000	35,059,000	-51
Sports	27,557,000	21,669,000	-21
Agriculture	5,000,000	1,250,000	-75
Social Welfare		229,000	
Govt. Buildings-Offices	3,117,000	3,117,000	0
Livestock& Production		4,463,000	
Health	357,104,000	136,080,000	-62
Higher Education	1,790,180,000	1,507,102,000	-16
Local Government & Community Development	38,500,000	14,375,000	-63
School Education	1,898,857,000	396,000	-100
S&GAD	2,500,000		-100
Population Welfare	1,000,000,000	1,288,294,000	29
Housing and Physical Planning	7,500,000	5,625,000	-25
Industries	10,667,000		-100
Total	5,212,023,000	3,017,659,000	-42

Table 30: Comparison of Budget Estimates and Revised Estimates of WSDS, Punjab, 2018-19

In the Punjab Budget of 2018-19, 758 WSDS were identified with an average size of PKR 6.8 million. This number has a drastic cut at the Revised Estimate stage. Only 125 of these schemes were allocated any kind of budget in Revised Estimates. The average size of these schemes was PKR 20.8 million. An additional 20 schemes worth PKR 78.5 million were introduced in

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Revised Estimates with an average size of PKR 3.9 million. The maximum number of new schemes were introduced in the Higher Education sector where 14 schemes with an average size of PKR 0.678 million were initiated.

Departments	B.E. 2018-19		R.E. 2018-19				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Women Development	6	19,166,000	3	11,686,333	3	-	
Sports	3	9,185,667	3	7,223,000	3	-	-
Agriculture	1	5,000,000	1	1,250,000	1	-	-
Social Welfare	-		1	229,000	-	1	229,000
Govt. Buildings-Offices	1	3,117,000	1	3,117,000	1	-	-
Livestock& Production	-		1	4,463,000		1	4,463,000
Health	18	19,839,111	6	22,680,000	4	2	26,115,000
Higher Education	108	16,575,741	114	13,220,193	100	14	678,357
Local Government & Community Development	4	9,625,000	3	4,791,667	3	-	-
School Education	603	3,149,017	1	396,000	1	-	-
S&GAD	1	2,500,000	-	-	-	-	
Population Welfare	11	90,909,091	10	128,829,400	8	2	6,072,500
Housing and Physical Planning	1	7,500,000	1	5,625,000	1	-	-
Industries	1	10,667,000	-	-	-	-	-
Total/Avg	758	6,876,020	145	20,811,441	125	20	3,928,200

Table 31: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Punjab, 2018-19

### WSDS FY 2019-20

In 2019-20, the WSDS were identified in 10 sectors. Budget allocation for every sector was reduced at the Revised Estimates stage. The Budget Estimates for WSDS was PKR 11,1058 million. It was reduced to PKR 6872 million (-38%).

The Budget for WSDS in School Education sector for the second consecutive time was cut down to almost 100%. The WDD has an initial allocation of PKR 800 million which was

reduced to PKR 106 million. Three major schemes: ' FINANCIAL INCLUSION OF RURAL WOMEN OF PUNJAB' B.E. PKR 130 million, PURCHASE OF LAND FOR THE ESTABLISHMENT OF WOMEN DEVELOPMENT COMPLEX, B.E. 200 million and 'ESTABLISHMENT OF WOMEN HOSTELS IN PPP MODE' B.E. 150 million were ignored in Revised Estimates. The last scheme is very interesting. For the past many years, a budget has been allocated for working women hostels under the scheme 'Support for working women hostels/ Establishment of Working Women Hostels in Punjab,,' but no funds have been released. This year a new scheme was introduced under the title 'ESTABLISHMENT OF WOMEN HOSTELS IN PPP MODE' but still no funds could be allocated in the Revised Budget. This scheme would not get any allocation in 2020-21 (next year). Table 33 tells the brief history of allocations to women hostels schemes in Punjab in recent years.

Departments	B.E. 2019-20	R.E. 2019-20	Percentage increase/decrease
Women Development	800,000,000	106,460,133	-87
Sports	32,156,000	15,360,969	-52
Agriculture	50,000,000	44,010,621	-12
Social Welfare	248,053,000	50,706,309	-80
Health	5,515,300,000	4,344,101,725	-21
Higher Education	2,682,242,000	1,747,912,844	-35
School Education	438,228,000	0	-100
S&GAD	33,330,000	12,098,669	-64
Population Welfare	1,250,000,000	551,745,000	-56
Industries	8,708,000	98,000	-99
Total	11,058,017,000	6,872,494,270	-38

Table 32: Comparison of Budget Estimates and Revised Estimates of WSDS, Punjab, 2019-20

Year	Scheme ID	Title	Budget Estimates	Revised Estimates
2016-17	LO16001402	Support for Working Women Hostels	100,000	0
2017-18	LO16001401	PCII for Consultancy services of Sustainable Development of Working Women Hostels	9,500,000	1000
2018-19	LO16001402	Establishment of Working Women Hostels in Punjab	20,000,000	0
2018-19	LO18004148	Construction of 4 Working Women Hostels at Vehari, Narowal, Attock & Layyah	10,000,000	0
2019-20	LO19001087	Establishment of Women Hostels in PPP Mode	150,000,000	0

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2019-20	LO19001084	Provision of Missing Facilities at Working Women Hostels	20,000,000	0
2019-20	LO19004409	Provision of missing facilities at Working Women Hostels	50,000,000	4,575,133
2020-21	LO19001087	Establishment Of Women Hostels in PPP Mode	No allocation	

Table 33: History of Allocations to Working Women Hostels, Punjab, 2016-17 to 2020-21

The WSDS of Higher education and School Education continued to suffer badly. The higher education budget was reduced to PKR 1,747 million from PKR 2682 million. The Budget Estimates for WSDS in School Education was PKR 438 million. No budget was allocated in the Revised Budget. WSDS of Social Welfare sectors also suffered during the year. The total cut in the budget was 80%. The major schemes ignored was the 'Establishment of Violence against Women Centre (VAWC) AT DIV. HQ ( FAISALABAD, RAWALPINDI, LAHORE AND BAHAWALPUR)'. The scheme was allocated PKR 130 million in budget estimates; PKR 65 million each under RDB and CDB. In the end only PKR 2.5 million was allocated under CDB. PKR 35.7 million was allocated for 'Upgradation of existing Sanatzars and Qasr-e-Behboods (Pilot), and PKR 10 million was allocated to 'CONSTRUCTION OF BUILDING OF DAR-UL-AMAN (SHELTER HOME) AT GUJRAT'. Both schemes could not get any money in revised Estimates.

Population Welfare Department also has a cut of 56%. Two Women Specific Schemes were identified during the year. The PKR 100 million scheme 'Strengthening Services, Access and Management of Family Planning Programme in Punjab' could not get any money. The allocation for 'Expansion of Family Welfare Centers and Introduction of Community Based family Planning Workers' was reduced from PKR 1150 million to PKR 552 million.

Departments	B.E. 2019-20		R.E. 2019-20				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Women Development	11	72,727,273	4	26,615,033	4	0	
Sports	3	10,718,667	2	15,360,969	2	0	
Agriculture	1	50,000,000	1	44,010,621	1	0	
Social Welfare	14	17,718,071	11	4,609,664	11	0	
Health	25	220,612,000	8	543,012,716	8	0	
Higher Education	142	18,889,028	118	27,281,015	110	8	4,438,124
School Education	27	16,230,667	0	0	0	0	
S&GAD	1	33,330,000	1	12,098,669	1	0	

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Population Welfare	2	625,000,000	1	551,745,000	1	0	
Industries	1	8,708,000	1	98,000	1	0	
Total/Avg	227	48,713,731	147	46,751,662	139	8	4,438,124

Table 34: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Punjab, 2019-20

A total of 227 WSDS were introduced in the 2019-20 budget. The number of schemes at the Revised Estimates stage was 147. The School Education Sector's 27 schemes were ignored in Revised Estimates. WDD has 11 schemes but were revised to 4. In revised Estimates, 8 new schemes were introduced, all in the Higher Education sector with an average size of PKR 4.4 million.

### WSDS FY 2020-21

The Budget Estimates for WSDS for 2020-21 were PKR 8,060 million. The Revised Estimates were increased to PKR 17,627 million. This increase was due to the increase in the Health Sector budget from PKR 3,170 million to 14,627 million (361%).

Departments	B.E. 2020-21	R.E. 2020-21	Percentage increase/decrease
Women Development	400,000,000	344,199,000	-14
Sports	5,000,000	2,500,000	-50
Agriculture	13,488,000	9,336,000	-31
Social Welfare	88,851,000	82,227,000	-7
Health	3,170,438,000	14,627,479,000	361
Higher Education	1,351,527,000	1,528,484,000	13
School Education	855,890,000	-	-100
Population Welfare	1,015,000,000	967,533,000	-5
Industries	10,000,000	9,448,000	-6
Planning & Development	1,150,000,000	55,704,000	-95
Total	8,060,194,000	17,626,910,000	119

Table 35: Comparison of Budget Estimates and Revised Estimates of WSDS, Punjab, 2020-21

Following are some major WSDS introduced in Revised Estimates in Health Sector.

Year	Project ID	Scheme	Budget Estimates	Revised Estimates
2020-21	LO20900018	Establishment of 200 Bedded Mother & Child Hospital District Layyah		2,869,945,000
2020-21	LO20900019	Establishment of 200 Bedded Mother & Child Hospital District Rajanpur		3,666,030,000
2020-21	LO20900020	Establishment of 200 Bedded Mother & Child Hospital District Attock		2,660,005,000
2020-21	LO20900021	Establishment of 250 Bedded Mother & Child Hospital, Sialkot		2,517,000,000

Table 36: WSDS introduced in Revised Estimates in Health Sectors, Punjab, 2020-21  
The first three schemes in the table 36 above are from CDB whereas the last scheme is from RDB.

If we exclude the WSDS of the Health Sector, the B.E. for WSDS is PKR 4890 million and the total Revised Estimates are PKR 2999 million which is 39% less than the Budget Estimates.

Departments	B.E. 2020-21		R.E. 2020-21				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Women Development	6	66,666,667	9	38,244,333	6	3	7,289,667
Sports	1	5,000,000	1	2,500,000	1	0	
Agriculture	1	13,488,000	1	9,336,000	1	0	
Social Welfare	9	9,872,333	9	9,136,333	9	0	
Health	21	150,973,238	21	696,546,619	13	8	1,480,849,250
Higher Education	73	18514068	101	14,985,137	72	29	5,121,586
School Education	2	427,945,000	0	0	0	0	
Population Welfare	1	1,015,000,000	1	967,533,000	1		
Industries	1	10000000	1	9,448,000	1	0	
Planning & Development	2	575,000,000	1	55,704,000	1	0	
Total/Avg	117	68,890,547	145	121,564,897	105	40	-

Table 37: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Punjab, 2020-21

In Budget Estimates, 117 WSDS were allocated budget. The average allocation to the schemes was PKR 69 million. In Revised Estimates, the number of WSDS was increased to 145. These 145 schemes include 105 schemes that were included in Budget Estimates. In addition, 29 more schemes were introduced in Revised estimates. The average size of these newly introduced schemes was PKR 300 million which is far greater than the average size of schemes included in Budget Estimates (PKR 69 million) and Revised Estimates (PKR 121 million). As noted earlier, this increase is due to the schemes introduced in Health Sector at the Revised Estimates stage. In Health Sector, 8 new schemes with an average size of PKR 1,481 million were introduced at the Revised Estimates stage.

### Concluding Remarks

In Punjab, during the period under study, 2020-21 was the only year when the Revised Estimates graph is higher than Budget Estimates. In that year, Budget Estimates were PKR 8,060 million. The Revised Estimates were increased by 119% to PKR 17,627 million. The maximum allocation in Budget Estimates was achieved in 2017-18 when PKR 16,628 million were allocated to WSDS. The maximum allocation in Revised Estimates was made in 2020-21 when PKR 1,7627 million were allocated to WSDS.

In Budget Estimates, the maximum number of WSDS were identified in 2017-18. The number for the year was 978 but was reduced to 199 in Revised Estimates. In Revised Estimates, the maximum number of WSDS were identified in 2016-17. The number was 259.

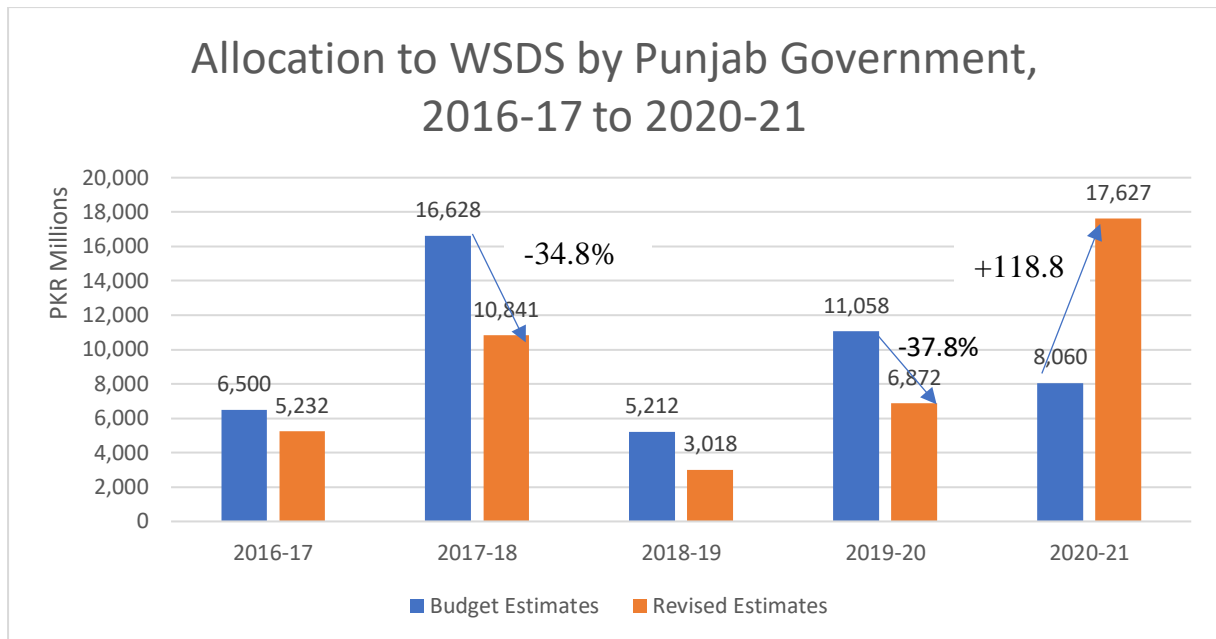


Chart 7: Allocation to WSDS by Punjab Government, 2016-17 to 2020-21

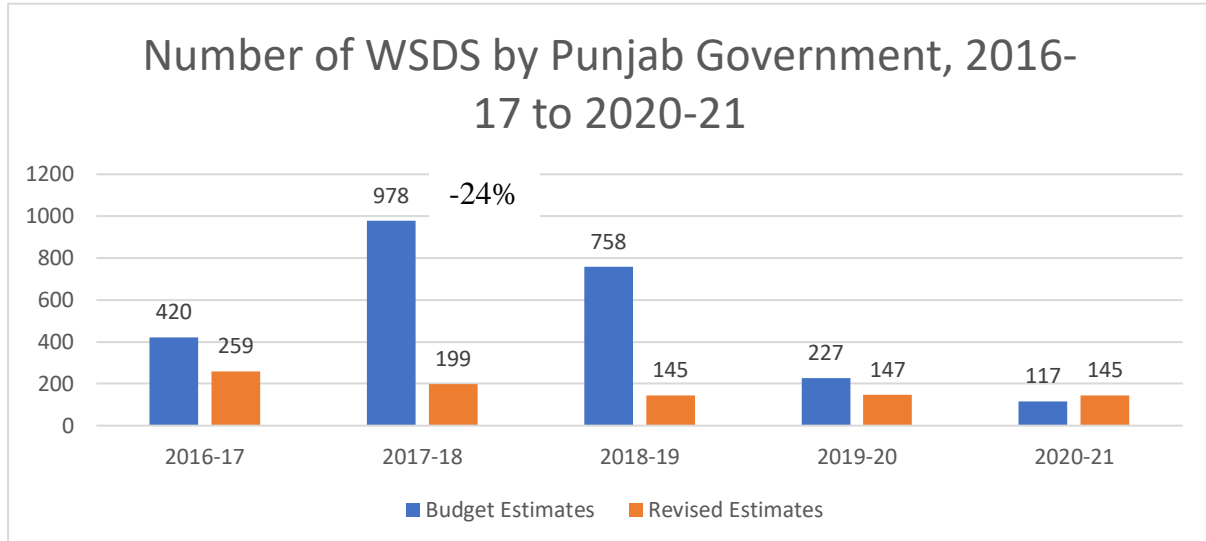


Chart 8: Number of WSDS identified in Punjab Budget, 2016-17 to 2020-21

In Budget Estimates, the maximum allocation to WSDS as a percentage of the Total Development Budget was made in 2019-20. It was 3.6% of the Total Development Budget. In Revised Estimates, the maximum allocation to WSDS as a percentage of the Total Development Budget was made in 2020-21. The figure was 4.4%. 2016-17 was the year when the percentage of this allocation remained the lowest. It was 1.4% for Budget Estimates and 0.9% for Revised Estimates.

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Year	B.E. TDB (PKR)	B.E. WSDS (PKR)	WSDS as %age of TDB (B.E.)	R.E. TDB (PKR)	R.E. WSDS (PKR)	WSDS as %age of TDB (R.E.)
2016-17	471,485,000,000	6,500,378,000	1.4%	557,836,289,000	5,231,838,000	0.9%
2017-18	532,444,681,000	16,628,085,100	3.1%	532,444,681,000	10,840,587,000	2.0%
2018-19	207,932,000,000	5,212,023,000	2.5%	256,810,264,000	3,017,659,000	1.2%
2019-20	309,376,759,000	11,058,017,000	3.6%	283,446,252,000	6,872,494,270	2.4%
2020-21	285,404,000,000	8,060,194,000	2.8%	402,686,680,000	17,626,910,000	4.4%

Table 38: Budget Allocations to WSDS as percentage of Total Development Budget, Punjab, 2016-17 to 2020-21

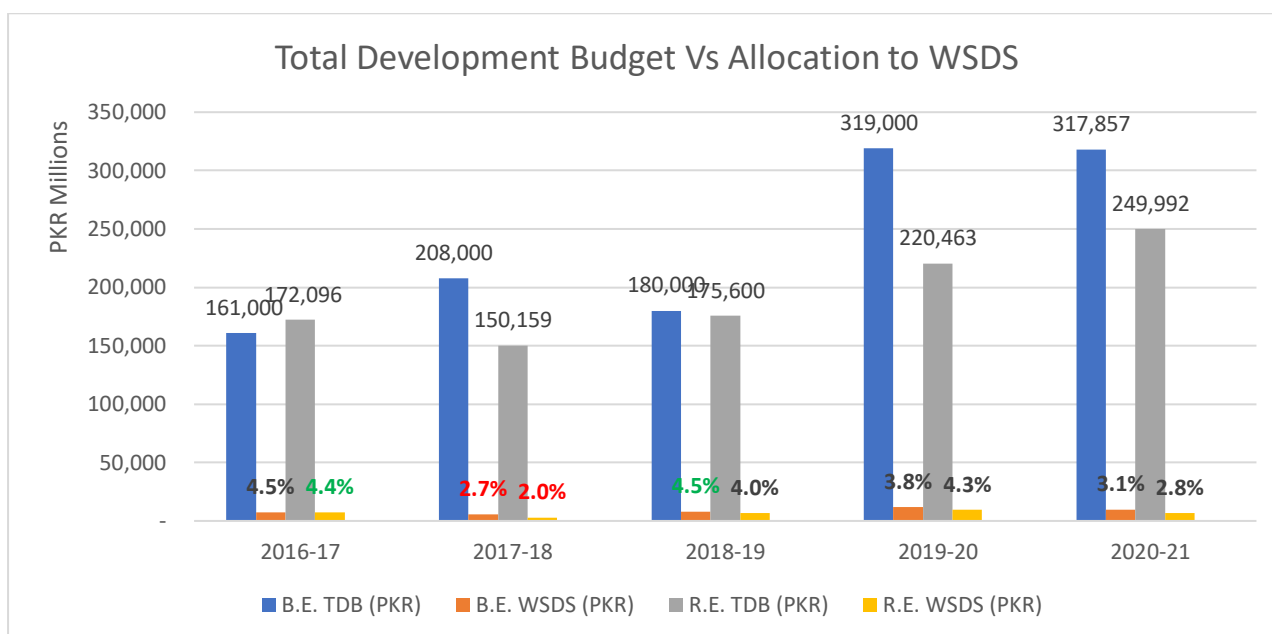


Chart 9: Budget Allocations to WSDS as percentage of Total Development Budget, Punjab, 2016-17 to 2020-21

Figures in percentage represent allocation to WSDS as a percentage of the Total Development Budget for Budget Estimates and Revised Estimates.



## Chapter 5: Allocation to Women-Specific Development Schemes in Sindh

### WSDS FY 2016-17

The Revised Estimates for 2016-17 were increased by 5%, although most departments showed a negative trend during the re-allocation stage. The overall increase was mainly due to the 70% enhancement of Health Sector allocations in Revised Estimates.

Departments	B.E. 2016-17	R.E. 2016-17	Percentage Increase/Decrease
College Education	566,797,667	433,640,667	-23.49
Community Development	-	33,162,000	
Culture, Tourism and Antiquities	30,000,000	15,000,000	-50.00
District Development Schemes	207,972,455	207,453,455	-0.25
Elementary Education	74,821,000	68,412,000	-8.57
Federal Grant		1,802,385	
Health	660,824,000	1,125,716,592	70.35
Home Department	41,229,000	1,229,000	-97.02
Livestock & Fisheries	22,400,000	20,526,000	-8.37
Local Government	52,069,000	51,743,000	-0.63
Secondary Education	148,349,500	180,574,500	21.72
Sports & Youth Affairs	52,997,500	67,997,500	28.30
STEVTA	89,643,000	31,720,000	-64.62
Universities & Boards	204,734,000	164,496,000	-19.65
Women Development	167,611,500	41,438,000	-75.28
Works & Services	8,000,000	8,000,000	0.00
Total	2,327,448,622	2,452,911,099	5.39

Table 39: Comparison of Budget Estimates and Revised Estimates of WSDS, Sindh, 2016-17

The WSDS allocation for Health Sector was PKR 661 million in Budget Estimates. It was increased to PKR 1126 million in Revised Estimates. Some new schemes were introduced in health sectors, and some existing schemes got enhanced allocations during revised estimates. Following is the summary of Health Sector allocations:

Scheme ID	Title of the Scheme	Budget Estimates	Revised Estimates	Type of the budget
SB14150037	Shaheed Benazir Bhutto Mother and Child Health Care Centre NawabShah City (300 Bedded Hospital)		321,700,000	CDB
KQ15160025	Maternal, Neonatal and Child Health Program, Sindh (MNCH)		142,772,592	RDB
LN15163596	Renovation & rehabilitation of Chandka Medical College and Construction of New Noori Girls Hostel of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana. (C)	140,000,000	190,000,000	CDB

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Table 40: Showing enhanced allocations in WSDS of Health Sector, Sindh 2016-17

Departments	B.E. 2016-17		R.E. 2016-17				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
College Education	62	9,141,898	29	14,953,126	29	0	
Community Development	0		8	4,145,250	0	8	4,145,250
Culture, Tourism and Antiquities	4	7,500,000	2	7,500,000	2	0	
District Development Schemes	121	1,718,781	126	1,646,456	118	8	837,000
Elementary Education	7	10,688,714	7	9,773,143	5	2	12,500,000
Federal Grant	0		1	1,802,385	0	1	1,802,385
Health	10	66,082,400	10	112,571,659	8	2	232,236,296
Home Department	2	20,614,500	1	1,229,000	1	0	
Livestock & Fisheries	3	7,466,667	3	6,842,000	3	0	
Local Government	4	13,017,250	6	8,623,833	3	3	174,000
Secondary Education	19	7,807,868	13	13,890,346	13	0	
Sports & Youth Affairs	3	17,665,833	3	22,665,833	3	0	
STEVTA	3	29,881,000	1	31,720,000	1	0	
Universities & Boards	7	29,247,714	5	32,899,200	5	0	
Women Development	8	20,951,438	3	13,812,667	3	0	
Works & Services	1	8,000,000	1	8,000,000	1	0	
Total/Avg	254	9,163,184	219	11,200,507	195	24	

Table 41: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Sindh, 2016-17

Although the overall budget allocations to WSDS were enhanced by 5%, the number of WSDS was decreased by 14%. The Budget Estimates have 254 WSDS with an average size of PKR 9 million. It was reduced to 219 schemes with an average size of PKR 11 million. The largest reduction was observed in college education, where 62 schemes in Budget Estimates were reduced to twenty-nine schemes in Revised Estimates. The College Education Budget was, however, did not reduce, corresponding to the reduction in the number of schemes because mostly the smaller schemes did not get funding in the revised estimates.

**2017-18**

The FY 2016-17 was the only year in our study when WSDS allocation was increased in Sindh. The remaining four years saw a deficit in Revised estimates compared to Budget Estimates. The overall deficit for the year 2017-18 was 28.5%. The budget allocation for only one sector, ‘District Development Schemes’, was increased by 4%, and all other sectors had lesser allocations in Revised Estimates as compared to Budget Estimates for the year. The maximum reduction was observed in Women Development Department. Its Budget Estimates of PKR 426 million were revised to PKR 99 million. The overall size of the WSDS allocation was, however, increased when compared to the last year. The Budget Estimates for the year 2017-18 were increased by 45%, but the revised estimates were decreased by 2%.

Departments	B.E. 2017-18	R.E. 2017-18	Percentage Increase/Decrease
Women Development	426,000,000	99,945,000	-76.54
Population Welfare	607,200,000	412,166,000	-32.12
Elementary Education	67,842,000	31,374,000	-53.75
Secondary Education	211,433,000	134,081,000	-36.58
College Education	1,226,928,500	886,334,500	-27.76
University Education	235,000,000	154,600,000	-34.21
Technical Education	120,167,000	22,342,250	-81.41
Home Department	18,625,000	5,378,125	-71.12
Community Development	-	34,300,000	
Local Government	100,000	25,000	-75.00
Minorities Affairs	2,500,000	625,000	-75.00
District Development Schemes	218,289,942	227,743,729	4.33
Livestock & Fisheries	29,124,000	13,663,000	-53.09
Federal Grant	-	295,004,354	
Health	215,949,000	98,312,750	-54.47
Total	3,379,158,442	2,415,894,708	-28.51

Table 42: Comparison of Budget Estimates and Revised Estimates of WSDS, Sindh, 2017-18

As the overall budget for WSDS was reduced by 28%, the number of schemes was decreased by 13%. A total of 212 WSDS were identified in the Sindh budget for 2017-18. The average size of the scheme was PKR 16 million. The number was reduced to 184, with an average size of the scheme PKR 13 million. Once again, the largest reduction was in College Education, where the number of schemes was reduced from 50 to 35, and in Women Development, the number of schemes was reduced from 20 to 8.

Departments	B.E. 2017-18		R.E. 2017-18				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Women Development	20	21,300,000	8	12,493,125	8	0	

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Population Welfare	0		8	51,520,750	0	8	4,145,250
Elementary Education	13	5,218,615	8	3,921,750	7	1	4,829,000
Secondary Education	17	12,437,235	13	10,313,923	13	0	
College Education	50	24,538,570	35	25,323,843	34	1	39,999,500
University Education	4	58,750,000	3	51,533,333	3	0	
Technical Education	5	24,033,400	3	7,447,417	3	0	
Home Department	4	4,656,250	3	1,792,708	3	0	
Community Development	0		7	4,900,000	0	7	4,900,000
Local Government	1	100,000	1	25,000	1	0	
Minorities Affairs	1	2,500,000	1	625,000	1	0	
District Development Schemes	85	2,568,117	86	2,648,183	84	2	2,779,000
Livestock & Fisheries	1	29,124,000	1	13,663,000	1	0	
Federal Grant	0		1	295,004,354	0	1	295004354
Health	11	19,631,727	6	16,385,458	5	1	41,774,000
Total/Avg	212	15,939,427	184	13,129,863	163	21	

Table 43: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Sindh, 2017-18

### WSDS FY 2018-19

The FY 2018-19 was the year with maximum allocation to WSDS in Sindh during the period under study. The WSDS of PKR 3,923 million was identified in Budget Estimates. This allocation was reduced to PKR 2475 million in Revised Estimates. The largest allocation was made for college Education which was PKR 1654 million. In Revised Estimates, College Education's allocation was reduced to PKR 1,201 million. Similarly, the allocation for Elementary Education of PKR 89.5 million was reduced to PKR 43 million (-52%). The 'Women Development' Department continued to be ignored. The initial allocation of PKR 250 million was reduced to PKR 67 million (-73%).

Health Services also saw a major reduction. Budget Estimates for WSDS for Health Services were PKR 523 million. These were reduced to 242 million (-54%)

Departments	B.E. 2018-19	R.E. 2018-19	Percentage Increase/Decrease
Women Development	250,000,000	67,250,000	-73.10
Population Welfare	500,000,000	343,927,000	-31.21
Social Welfare	45,000,000	22,000,000	-51.11
Home Department	66,625,000	32,000,000	-51.97

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Grants to Universities	230,685,000	109,092,000	-52.71
Technical Education	130,156,000	41,269,000	-68.29
Livestock & Fisheries	36,425,000	34,099,000	-6.39
Districts ADP	200,570,575	132,697,007	-33.84
Health Services	523,143,000	241,852,679	-53.77
Federal Grant	-	35,455,272	
Local Government	9,810,000		-100.00
Sports & Youth Affairs	44,975,500	39,975,500	-11.12
Works & Services	35,000,000	23,800,000	-32.00
College Education	1,653,756,000	1,201,445,861	-27.35
Elementary Education	89,550,500	42,828,500	-52.17
Secondary Education	107,153,000	107,153,000	0.00
Total	3,922,849,575	2,474,844,819	-36.91

Table 44: Comparison of Budget Estimates and Revised Estimates of WSDS, Sindh, 2018-19

The FY 2018-19 was also the year with the maximum number of WSDS during the years under review (2016-17 to 2020-21). At the Budget Estimates stage, 341 schemes were identified with an average size of the scheme equal to PKR 11.5 million. The number of WSDS and their average size was reduced during the revised estimates stage. In Revised Estimates, the number of schemes we were left with 308 WSDS with an average size of PKR 8 million. The WSDS for College Education was reduced from 105 to 88. In District Development Schemes. Seven new WSDS were included in Revised Estimates, and the average size of these schemes was PKR 1 million.

Departments	B.E. 2018-19		R.E. 2018-19				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Women Development	13	19,230,769	7	9,607,143	7	0	
Population Welfare	37	13,513,514	35	9,826,486	35		
Social Welfare	2	22,500,000	2	11,000,000	2	0	
Home Department	3	22,208,333	1	32,000,000	1	0	
Grants to Universities	4	57,671,250	3	36,364,000	3	0	
Technical Education	5	26,031,200	2	20,634,500	2	0	
Livestock & Fisheries	1	36,425,000	1	34,099,000	1	0	
District Development Schemes	143	1,402,591	144	921,507	137	7	1,041,071
Livestock & Fisheries	9	58,127,000	6	40,308,780	6	0	

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Federal Grant	0		1	35,455,272	0	1	34,455,272
Local Government	1	9,810,000	0		0	0	
Sports & Youth Affairs	3	14,991,833	3	13,325,167	3	0	
Works & Services	1	35,000,000	1	23,800,000	1	0	
College Education	105	15,750,057	88	13,652,794	88	0	
Elementary Education	7	12,792,929	7	6,118,357	7	0	
Secondary Education	7	15,307,571	7	15,307,571	7	0	
Total/Avg	341	11,503,958	308	8,035,210	300	8	

Table 45: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Sindh, 2018-19

### WSDS FY 2019-20

The FY 2019-20 saw the largest reduction in WSDS allocations during Revised Estimates. The Budget Estimates of PKR 3,030 million were reduced to PKR 1,366 million in Revised Estimates. There was a reduction in all sectors except Federal Grants. College Education registered a deficit of PKR 509 million (-55%). Elementary (School) Education allocation was reduced from PKR 299 million to PKR 26 million (-91%). The schemes like the Establishment of Girls Academic Block in Public School Gadap Karachi (SDG#4) (PKR 42 million), Construction of Girls Hostel in Public School Gadap Karachi (SDG#4) (PKR 102 million), and Solarization of Schools constructed under Project Upgrading Primary Girls Schools into Elementary Schools in Rural Area Sindh (Assisted by JICA) (SDG # 4) (PKR 33 million) were altogether ignored. Women Development was another noteworthy department for the decrease in budget allocations. The allocation was reduced from PKR 206 million to PKR 25 million (-87%). The Schemes like 'Establishment of Women Development Complex at Karachi (SDG #1, 4, 5, 8, 9) (B.E. PKR 90 million)', 'Project for Improvement of Livelihood and Well-being of Female Home Based Workers (FHBWs) (SDG # 1&5) (B.E. PKR 26 million)' and 'Women Development Complex at Sukkur (B.E. PKR 19 million)' were ignored in Revised Estimates.

Departments	B.E. 2019-20	R.E. 2019-20	Percentage Increase/Decrease
College Education	921,074,500	411,987,000	-55.27
Auqaf, Religious Affairs & Zakat	1,750,000	-	
District Development Schemes	156,466,603	44,077,500	-71.83
Education	9,956,000	6,223,000	-37.49
Federal Grant	408,199,000	464,412,000	13.77
Health Services	326,872,000	138,644,000	-57.58
Home Department	46,217,000	28,717,000	-37.86
Investment	15,000,000	0	-100.00
Local Government	22,500,000	0	-100.00
Minorities Affairs	2,500,000	0	-100.00
Population Welfare	149,904,000	26,105,000	-82.59

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

School Education & Literacy	298,947,000	25,723,000	-91.40
Secondary Education	25,273,000	4,424,000	-82.50
Sports & Youth Affairs	44,050,000	35,737,000	-18.87
STEVTA	103,126,000	2,637,000	-97.44
Universities & Boards	190,343,000	94,719,000	-50.24
Women Development	206,250,000	25,123,000	-87.82
Works & Services	101,154,000	57,410,000	-43.24
Total	3,029,582,103	1,365,938,500	-54.91

Table 46: Comparison of Budget Estimates and Revised Estimates of WSDS, Sindh, 2019-20

Departments	B.E. 2019-20	R.E. 2019-20	Percentage Increase/Decrease
College Education	921,074,500	411,987,000	-55.27
Auqaf, Religious Affairs & Zakat	1,750,000	-	
District Development Schemes	156,466,603	44,077,500	-71.83
Education	9,956,000	6,223,000	-37.49
Federal Grant	408,199,000	464,412,000	
Health Services	326,872,000	138,644,000	-57.58
Home Department	46,217,000	28,717,000	-37.86
Investment	15,000,000		-100.00
Local Government	22,500,000		-100.00
Minorities Affairs	2,500,000	0	-100.00
Population Welfare	149,904,000	26,105,000	-82.59
School Education & Literacy	298,947,000	25,723,000	-91.40
Secondary Education	25,273,000	4,424,000	-82.50
Sports & Youth Affairs	44,050,000	35,737,000	
STEVTA	103,126,000	2,637,000	
Universities & Boards	190,343,000	94,719,000	
Women Development	206,250,000	25,123,000	
Works & Services	101,154,000	57,410,000	-43.24
Total	3,029,582,103	1,365,938,500	-54.91

Table 47: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Sindh, 2019-20

The 272 schemes introduced in Budget estimates were reduced to 146 (-46%) in revised Estimates. College Education was the usual target where the number of WSDS was cut from 63 in Budget Estimates to 38 (-40%) in Revised Estimates. The average size of the WSDS was also reduced from PKR 14.6 million to PKR 10.8 million. The other major drop took place in District Development Schemes. Their number was cut from 142 to 73; the average size was cut from PKR 1.1 million to PKR 0.6 million. Secondary and Elementary education had relatively fewer WSDS during the year but here again the cut in number and reduction in size continued. The 6 WSDS with an average size of PKR 4.2 million were reduced to 4 WSDS with an average size of PKR 1.1 million.



## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Departments	B.E. 2019-20		R.E. 2019-20				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
College Education	63	14,620,230	38	10,841,763	38	0	
Auqaf, Religious Affairs & Zakat	1	1,750,000	0		0	0	-
District Development Schemes	142	1,101,877	73	603,801	72	1	295,000
Elementary Education	16	4,978,000	8	3,111,500	8	0	
Federal Grant	1	408,199,000	2	232,206,000	1	1	19,355,000
Health Services	10	32,687,200	7	19,806,286	7	0	
Home Department	3	15,405,667	1	28,717,000	1	0	
Investment	1	15,000,000	0	#DIV/0!	0	0	-
Local Government	1	22,500,000	0	#DIV/0!	0	0	
Minorities Affairs	2	1,250,000	0	#DIV/0!	0	0	
Population Welfare	4	37,476,000	2	13,052,500	2	0	
Secondary Education	6	4,212,167	4	1,106,000	4	0	
Sports & Youth Affairs	1	44,050,000	1	35,737,000	1	0	
STEVTA	5	20,625,200	1	2,637,000	1	0	
Universities & Boards	4	47,585,750	3	31,573,000	3	0	
Women Development	10	20,625,000	4	6,280,750	4	0	
Works & Services	2	50,577,000	2	28,705,000	2	0	41,774,000
Total/Avg	272	11,138,169	146	9,355,743	144	2	

Table 48: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Sindh, 2019-20

### WSDS FY 2020-21

Departments	B.E. 2020-21	R.E. 2020-21	Percentage Increase/Decrease
College Education	888,725,750	631,938,750	-28.89
Auqaf, Religious Affairs & Zakat	1,755,500	438,875	-75.00
District Development Schemes	131,860,000	109,497,075	-16.96



## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Health Services	222,896,000	202,121,630	-9.32
Home Department	2,000,000	750,000	-62.50
Local Government	4,500,000		-100.00
Population Welfare	59,496,000	45,226,000	-23.98
School Education & Literacy	145,150,426	59,298,500	-59.15
Sports & Youth Affairs	8,455,000	8,455,000	0.00
STEVTA	103,126,000	99,001,000	-4.00
Universities & Boards	177,506,000	130,631,500	-26.41
Women Development	123,000,000	42,824,000	-65.18
Works & Services	43,744,000	43,744,000	0.00
Investment	5,000,000		-100.00
Federal Grant		417,640,000	
<b>Total</b>	<b>1,917,214,676</b>	<b>1,791,566,330</b>	<b>-6.55</b>

Table 49: Comparison of Budget Estimates and Revised Estimates of WSDS, Sindh, 2020-21

The Allocation difference between Budget Estimates and Revised Estimates for 2020-21 was only 6.5% but the net allocations to WSDS fell to alarmingly low. The Budget Estimates of PKR 1,917 million were the lowest in the period under study. The Revised Estimates of PKR 1,791 million were the second-lowest after PKR 1365 million for the year 2019-20. The major departments that suffered a budget cut in revised estimates were College Education from PKR 889 million to PKR 632 million, Women Development from PKR 123 million to PKR 43 million and School Education from PKR 145 million to PKR 59 million.

The number of WSDS in Revised Estimates were 13% less than that identified in Budget Estimates. The average size of the scheme also increased to 8 million in Revised Estimates from PKR 7.5 million in Budget Estimates. Such difference is due to the single scheme introduced in Revised Estimates under Federal Grant worth PKR 417.6 million. If we take this scheme out of the equation, the average size of the scheme in revised Estimates is PKR 6.2 million only.

Departments	B.E. 2020-21		R.E. 2020-21				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
College Education	60	14,812,096	51	12,390,956	51	0	
Auqaf, Religious Affairs & Zakat	1	1,755,500	1	438,875	1	0	
District Development Schemes	137	962,482	127	862,182	127	0	
Health Services	7	31,842,286	6	33,686,938	6	0	
Home Department	2	1,000,000	2	375,000	2	0	

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Local Government	1	4,500,000	0		0	0	
Population Welfare	4	14,874,000	2	22,613,000	2	0	
School Education & Literacy	18	8,063,913	14	4,235,607	14	0	-
Sports & Youth Affairs	1	8,455,000	1	8,455,000	1	0	
STEVTA	5	20,625,200	5	19,800,200	5	0	
Universities & Boards	5	35,501,200	3	43,543,833	3	0	
Women Development	10	12,300,000	5	8,564,800	5	0	
Works & Services	2	21,872,000	2	21,872,000	2	0	
Investment	1	5,000,000	0		0	0	
Federal Grant	0		1	417,640,000	0	1	417,640,000
Total/Avg	254	7,548,089	220	8,143,483	219	1	

Table 50: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Sindh, 2020-21

### Concluding Remarks

The table 51 and Chart 10 below compares the allocations to WSDS for the last 5 years. In Sindh, 2016-17 was the only year when the allocation for WSDS in the Revised Estimates was greater than the Budget Estimates' allocations. This increase was only marginal and allocation was increased from PKR 2317 million to PKR 2453 million (+5%). For the rest of four years, Budget Estimates remain greater than the Revised Estimates.

Budget Estimates: the maximum allocation in Budget Estimates was made in 2018-19. The largest gap in terms of percentage was identified in 2019-20 when Revised Estimates were decreased by 55%.

In Budget Estimates, the largest allocation for WSDS was in 2018-19 when PKR 3923 million were allocated to WSDS. This allocation was reduced by 37% in Revised Estimates. The lowest allocation in Budget Estimates was identified in 2020-21, which was PKR 1917 million.

The largest number of WSDS, both in Budget Estimates and Revised Estimates were identified in 2018-19. The 341 WSDS in Budget Estimates were reduced to 308 in Revised Estimates. The largest gap between the number of WSDS was in 2019-20. The 272 WSDS in Budget Estimates were reduced to 146 schemes (-46%).

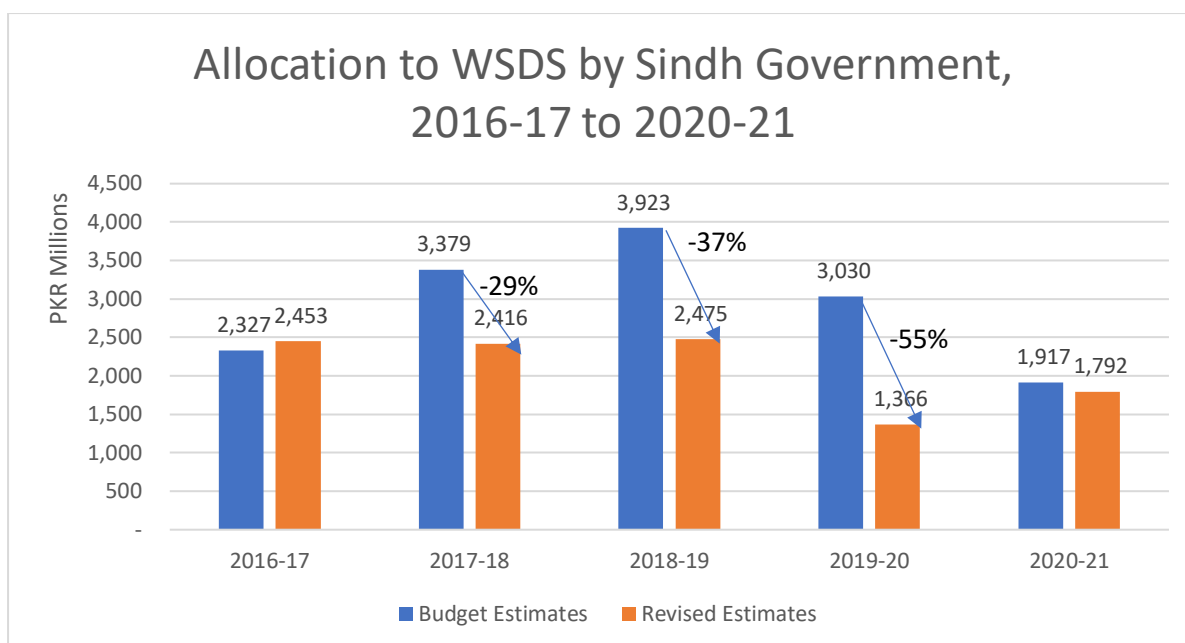


Chart 10: Allocation to WSDS by Sindh Government, 2016-17 to 2020-2

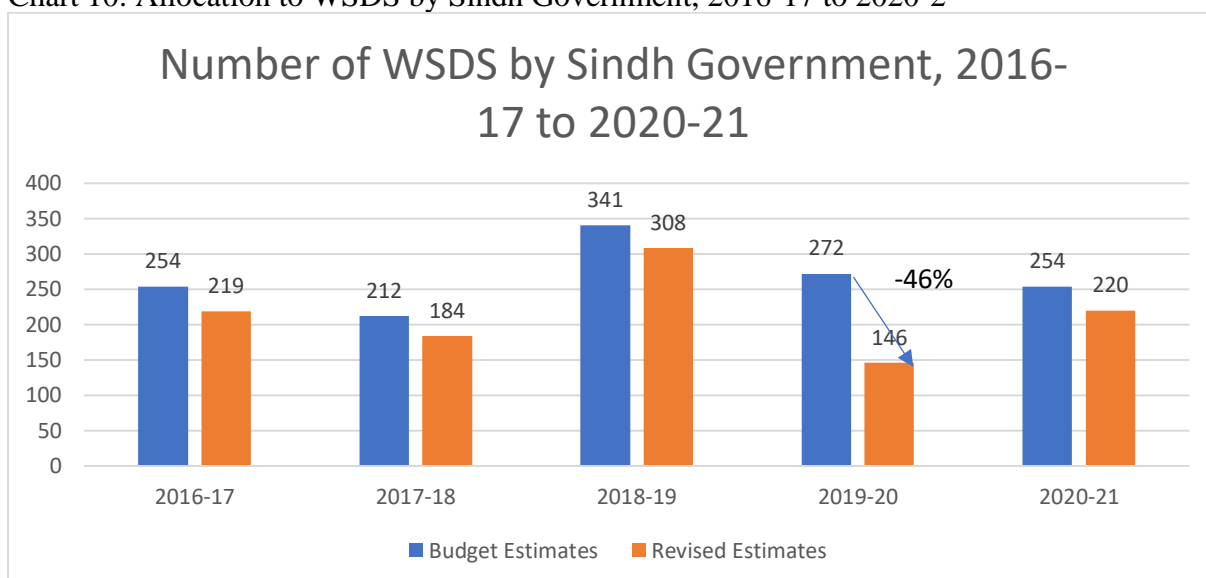


Chart 11: Allocation to WSDS by Sindh Government, 2016-17 to 2020-21

A very small percentage of the Total Development Budget was allocated to WSDS in Sindh during 2016-17 to 2020-21. This percentage was never raised beyond 1.4% of the total Development Budget. It was identified in 2018-19. IN Budget Estimates, the lowest percentage allocation to WSDS was in 2020-21, when only 0.8% of the Total Development Budget was allocated to WSDS. In Revised Estimates, the lowest percentage allocation to WSDS was in 2017-18 (0.9%).

Year	B.E. TDB (PKR)	B.E. WSDS (PKR)	WSDS as %age of TDB (B.E.)	R.E. TDB (PKR)	R.E. WSDS (PKR)	WSDS as %age of TDB (R.E.)
2016-17	225,000,000,000	2,327,448,622	1.0%	219,735,574,500	2,452,911,099	1.1%
2017-18	274,000,000,000	3,379,158,442	1.2%	254,756,604,000	2,415,894,708	0.9%

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

2018-19	282,000,000,000	3,922,849,575	1.4%	172,940,470,000	2,474,844,819	1.4%
2019-20	284,037,531,000	3,029,582,103	1.1%	128,918,500,000	1,365,938,500	1.1%
2020-21	232,943,256,000	1,917,214,676	0.8%	160,315,000,000	1,791,566,330	1.1%

Table 51: Budget Allocations to WSDS as percentage of Total Development Budget, Sindh, 2016-17 to 2020-21

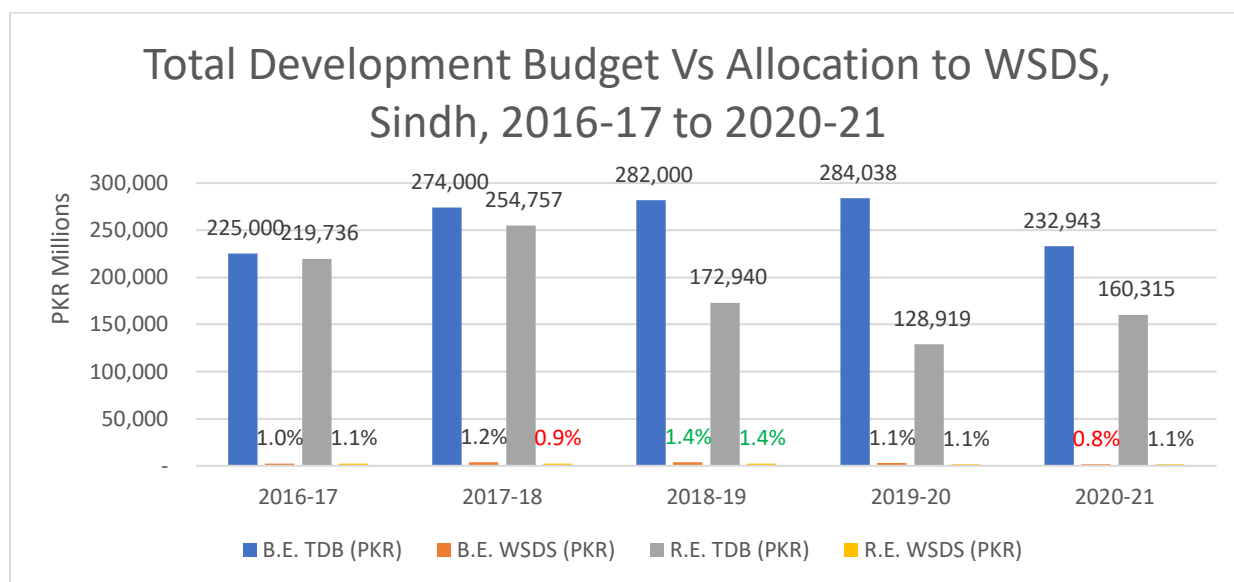


Chart 12: Budget Allocations to WSDS as percentage of Total Development Budget, Sindh, 2016-17 to 2020-21

Figures in percentage represent allocation to WSDS as a percentage of the Total Development Budget for Budget Estimates and Revised Estimates.

## Allocation to Women Specific Development Schemes in Federal Budget

### WSDS FY 2016-17

Since the 18<sup>th</sup> amendment to the constitution of Pakistan, most departments have been devolved to the provincial level. Due to this devolution, we will see only a few WSDS at the federal level. However, the trend of truncation of the budget at the Revised Estimates stage continued at the federal level too.

Departments	B.E. 2016-17	R.E. 2016-17	Percentage increase/decrease
CAAD	610,216,000	335,398,000	-45
NHS & Regulations	20,222,283,000	20,182,283,000	0
Total	20,832,499,000	20,517,681,000	-2

Table 52: Comparison of Budget Estimates and Revised Estimates of WSDS, Federal, 2016-17

During 2016-17, WSDS were identified in only two ministries at the federal level: Capital Administration and Development Department (CAAD) and National Health Service and regulation. During 2016-17, there was only a 2% reduction in budget. The Budget Estimates of PKR 20,832 million were reduced to PKR 20,517 million.

Departments	B.E. 2016-17		R.E. 2016-17				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
CAAD	4	152,554,000	4	83,849,500	4	0	-
NHS & Regulations	19	1,064,330,684	18	1,121,237,944	18	0	-
Total	23	905,760,826	22	932,621,864	22	0	

Table 53: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Federal, 2016-17

The total number of WSDS identified during 2016-17 was 23. The number of projects was reduced to 22 during revised estimates. The only project that did not get any allocation in the revised budget was National Program for Family Planning and Primary Health Care, ICT. The worth of the project was PKR 40 million. The allocations to the projects identified under CAAD were reduced significantly. The average size of the project under CAAD was PKR 152.5 million, which was reduced to PKR 83.8 million in Revised Estimates.

### WSDS FY 2017-18

Three ministries were identified with WSDS in 2017-18. The NHS was the largest with WSDS worth PKR 25,622 million in Budget Estimates. The allocation was reduced to PKR 16,942 million (-34%) in Revised Estimates. No budget was allocated in Revised Estimates to the other two ministries, i.e., Human Rights and Industrial Development.

Departments	B.E. 2017-18	R.E. 2017-18	Percentage increase/decrease
Human Rights	100,000,000		-100
NHS & Regulations	25,622,283,000	16,942,560,000	-34
Industrial Development	28,000,000		-100
Total	25,750,283,000	16,942,560,000	-34

Table 54: Comparison of Budget Estimates and Revised Estimates of WSDS, Federal, 2017-18

A total of 20 WSDS were identified in Budget Estimates. Most of these schemes fall under NHS. In Budget Estimates, NHS has 18 projects with an average size of PKR 1,423 million. Only 14 of these projects got allocation in revised Estimates. The average size of the project was also reduced to PKR 1,210 million. The solitary project of Human Rights and Industrial Development did not get allocation in Revised Estimates.

Departments	B.E. 2017-18		R.E. 2017-18				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Human Rights	1	100,000,000	0		0	0	-
NHS & Regulations	18	1,423,460,167	14	1,210,182,857	14	0	-
Industrial Development	1	28,000,000	0		0	0	
Total	20	1,287,514,150	14	1,210,182,857	14	0	

Table 55: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Federal, 2017-18

### WSDS FY 2018-19

From 2018-19, the budget allocation to WSDS suffered a major cut because no allocation was made to National Program for Family Planning and Primary Health Care. The size of the Population Welfare Program was also reduced.

The Budget Estimates, which were more than PKR 25,000 million for the previous year, were dropped to less than PKR 3733 million for 2018-19.

Even these Budget Estimates of PKR 3,733 million suffered a major cut during Revised Estimates. The Revised Estimates figure for the year for WSDS was PKR 1,483 million (-60%). The PKR 1,048 million allocated to CAAD in Budget Estimates were reduced to zero because the CAAD was abolished in August 2018, and all of its 27 departments and directorate were merged with relevant federal ministries. The WSDS for NHS also had a 38% cut, whereby the initial allocation of PKR 1,234 million was reduced to PKR 763 million (-38). The PKR 1,000 million Budget Estimates of the Cabinet Division were reduced to PKR 100 million in Revised Estimates (-90%).

## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Departments	B.E. 2018-19	R.E. 2018-19	Percentage increase/decrease
Cabinet Division	1,000,000,000	100,000,000	-90
CAD	1,048,831,000		-100
Federal Education & Professional Training		169,162,000	
Other Development Projects	300,000,000	300,000,000	0
Human Rights	60,000,000	60,000,000	0
NHS & Regulations	1,234,632,000	763,694,000	-38
Industrial Development	90,320,000	90,320,000	0
Total	3,733,783,000	1,483,176,000	-60

Table 56: Comparison of Budget Estimates and Revised Estimates of WSDS, Federal, 2018-19

The Budget Estimates for 2018-19 had 31 WSDS that were reduced to 11 in the Revised Estimates. The deficit was mainly due to abolishing of the CAAD ministry and its 13 projects and NHS, where 14 WSDS in Budget Estimates were reduced to 4 in Revised Estimates. The year 2018-19 was the first year in the period under study when some new schemes were introduced in the Revised Estimates at the federal level. Generally, the federal government does not have this trend of introducing new projects at the Revised Estimates stage, as we saw in the case of Punjab. The three schemes introduced in Revised Estimates were under Federal Education & Professional Training ministry, averaging PKR 56 million. The overall average size of the scheme increased to PKR 134 million in Revised Estimates from PKR 120 million in the Budget Estimates.

Departments	B.E. 2018-19		R.E. 2018-19				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Cabinet Division	1	1,000,000,000	1	100,000,000	1	0	-
CAD	13	80,679,308	0		0	0	-
Federal Education & Professional Training	0		3	56,387,333	0	3	56,387,333
Other Development Projects	1	300,000,000	1	300,000,000	1	0	
Human Rights	1	60,000,000	1	60,000,000	1	0	
NHS & Regulations	14	88,188,000	4	190,923,500	4	0	
Industrial Development	1	90,320,000	1	90,320,000	1	0	
Total	31	120,444,613	11	134,834,182	8	3	

Table 57: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Federal, 2018-19

**WSDS FY 2019-20**

The Budget Estimates for WSDS for 2019-20 were PKR 3,646 million. For the third consecutive year, we saw a major cut in allocation for WSDS. The revised estimates for the year were PKR 1350 million (-63%). The major cut was seen in the cabinet Division projects where Budget Estimates of PKR 1,500 million were reduced to zero. Education Ministry also saw a cut of 47%, where Budget Estimates of PKR 550 million were reduced to PKR 293 million. NHS Budget Estimates were cut by almost half from PKR 1098 million to PKR 575 million (-48%).

Departments	B.E. 2019-20	R.E. 2019-20	Percentage increase/decrease
Cabinet Division	1,500,000,000	-	-100
Aviation Division	50,000,000	50,000,000	0
Federal Education & Professional Training	550,701,000	293,572,000	-47
Other Development Projects	408,199,000	408,199,000	0
Interior Division	24,000,000	24,000,000	0
NHS & Regulations	1,098,778,000	575,099,000	-48
Industrial Development	15,000,000	100,000	-99
Total	3,646,678,000	1,350,970,000	-63

Table 58: Comparison of Budget Estimates and Revised Estimates of WSDS, Federal, 2019-20

Eighteen WSDS were identified in Budget Estimates with an average size of PKR 202 million. The number of schemes was reduced to 16 in Revised Estimates. Their average size was also reduced to PKR 122 million.

Departments	B.E. 2019-20		R.E. 2019-20				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Cabinet Division	1	1,500,000,000	0		0	0	-
Aviation Division	2	25,000,000	2	25,000,000	2	0	-
Federal Education & Professional Training	8	68,837,625	3	97,857,333	0	3	97,857,333
Other Development Projects	1	408,199,000	1	408,199,000	1	0	
Interior Division	1	24,000,000	1	24,000,000	0	1	24,000,000
NHS & Regulations	4	274,694,500	3	191,699,667	3	0	



## WOMEN SPECIFIC BUDGETING IN PAKISTAN, 2016-17 TO 2020-21

Industrial Development	1	15,000,000	1	100,000	1	0	
<b>Total</b>	<b>18</b>	<b>202,593,222</b>	<b>11</b>	<b>122,815,455</b>	<b>7</b>	<b>4</b>	

Table 59: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Federal, 2019-20

### WSDS FY 2020-21

For 2020-21, WSDS were introduced only in 4 ministries. The largest budget went to Federal Education & Professional Training ministry with the Budget Estimates of PKR 2,059 million. It was reduced to PKR 1,749 million in Revised Estimates. Overall, Revised Estimates are 10% less than Budget Estimates. The Budget Estimates for WSDS were PKR 3723 million, which were reduced to PKR 3,351 million in Revised Estimates.

Departments	B.E. 2020-21	R.E. 2020-21	Percentage increase/decrease
Aviation Division	240,756,000	177,978,000	-26
Federal Education & Professional Training	2,059,053,000	1,749,933,000	-15
NHS & Regulations	1,403,826,000	1,403,826,000	0
Industrial Development	20,000,000	20,000,000	0
<b>Total</b>	<b>3,723,635,000</b>	<b>3,351,737,000</b>	<b>-10</b>

Table 60: Comparison of Budget Estimates and Revised Estimates of WSDS, Federal, 2020-21

Twelve WSDS were introduced in Budget Estimates. The number remained the same in Revised Estimates however the average size of the project was reduced from PKR 161 million to PKR 145 million.

Departments	B.E. 2020-21		R.E. 2020-21				
	No. of Schemes	Avg. size of the scheme (PKR)	No. of schemes	Avg. size of the scheme (PKR)	No. of schemes included in B.E. and got funding in R.E.	No. of Newly introduced Schemes in R.E.	Average allocation to newly funded schemes (PKR)
Aviation Division	2	120,378,000	2	88,989,000	2	0	-
Federal Education & Professional Training	16	128,690,813	16	109,370,813	16	0	
NHS & Regulations	4	350,956,500	4	350,956,500	4	0	
Industrial Development	1	20,000,000	1	20,000,000	1	0	
<b>Total</b>	<b>23</b>	<b>161,897,174</b>	<b>23</b>	<b>145,727,696</b>	<b>23</b>	<b>0</b>	

Table 61: Comparison of the number of WSDS in Budget Estimates and Revised Estimates, Federal, 2020-21

**Concluding Remarks**

For all the five years, the revised Estimates graph for WSDS allocation remained lower than Budget Estimates, although marginal for starting and end year. The largest gap in terms of allocation was identified in 2017-18, when there was a decrease of PKR 8,807 million. In 2019-20, the percentage decrease between Budget Estimate and Revised Estimates was 63%. In 2018-19, this decrease was 60%. Not many numbers of WSDS were identified at the Federal level. The Budget Estimates for 2018-19 had 31 schemes that were later reduced to 8 (-74%). This year holds the record for the maximum number of WSDS in Budget Estimates and minimum WSDS in Revised Estimates. A complete balance was observed in 2021 when the number of WSDS for Budget Estimates was equal to the number in Revised Estimates. A near-to-complete balance was achieved in 2016-17 when there was a difference of only one scheme between Budget Estimates and Revised Estimates.

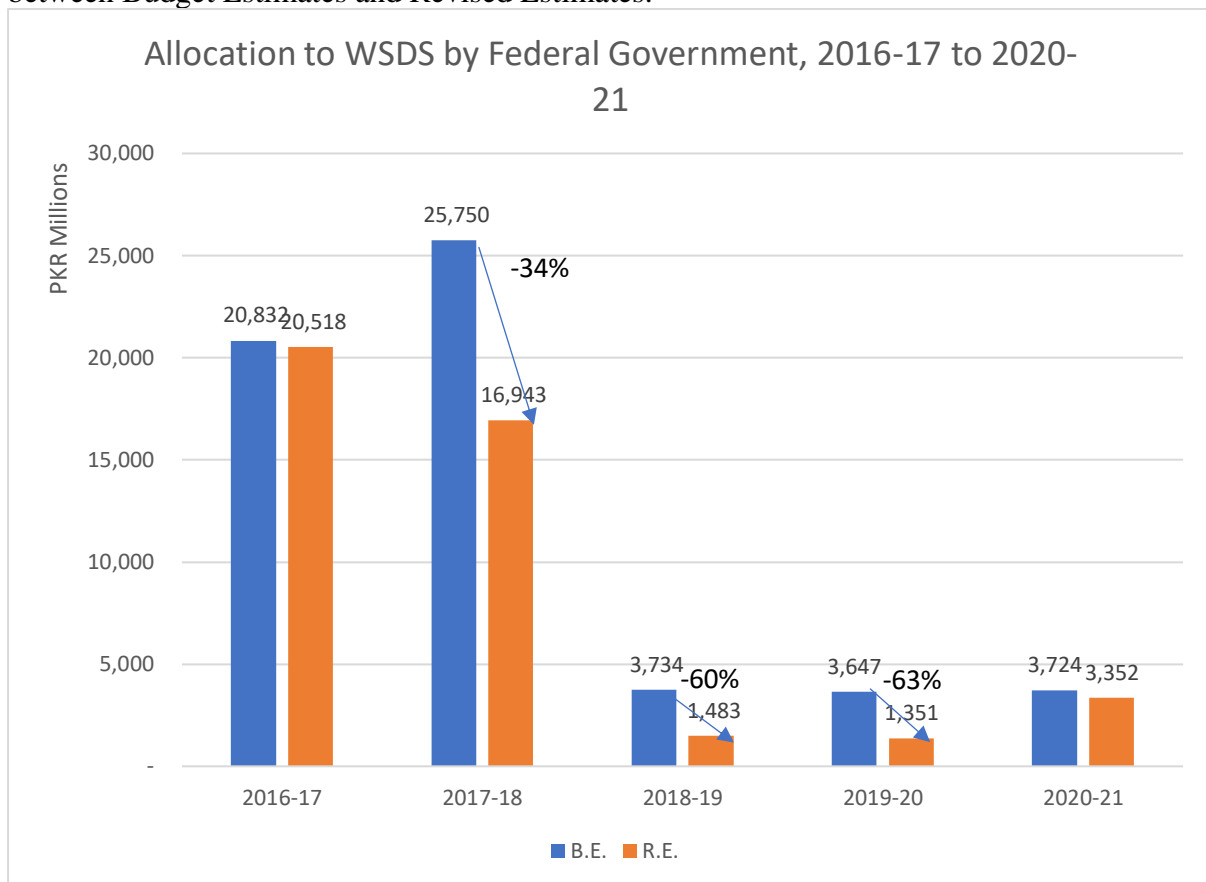


Chart 13: Allocation to WSDS by Federal Government, 2016-17 to 2020-21

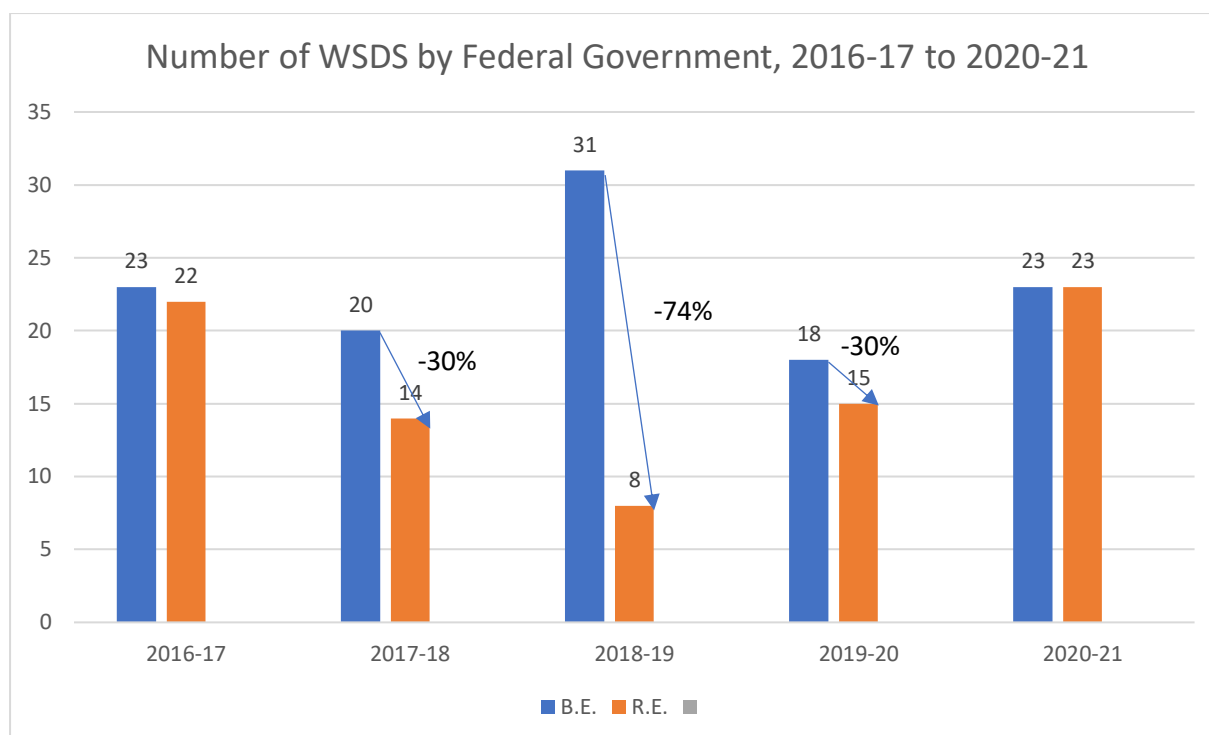


Chart 14: Number of WSDS identified in Federal Budget, 2016-17 to 2020-21

Compared with the Total Development Budget, the allocation for WSDS was never more than 2.19% during the period under study. From 2018-19 onward, the allocations were below 1% for both Budget and Revised Estimates. This low allocation to WSDS at the federal level can partially be explained in the context of the 18<sup>th</sup> amendment to the constitution, whereby the departments like education, women's development and social welfare have been devolved to provinces.

Year	B.E. TDB (PKR)	B.E. WSDS (PKR)	WSDS as %age of TDB (B.E.)	R.E. TDB (PKR)	R.E. WSDS (PKR)	WSDS as %age of TDB (R.E.)
2016-17	1,050,893,000,000	20,832,499,000	2.0%	936,443,000,000	20517681000	2.2%
2017-18	1,340,070,000,000	25,750,283,000	1.9%	1,062,760,000,000	16942560000	1.6%
2018-19	1,152,105,000,000	3,733,783,000	0.3%	829,679,000,000	1483176000	0.2%
2019-20	949,896,000,000	3,646,678,000	0.4%	759,430,000,000	1350970000	0.2%
2020-21	949,738,000,000	3,723,635,000	0.4%	863,335,000,000	3351737000	0.4%

Table 62: Budget Allocations to WSDS as percentage of Total Development Budget, Federal, 2016-17 to 2020-21

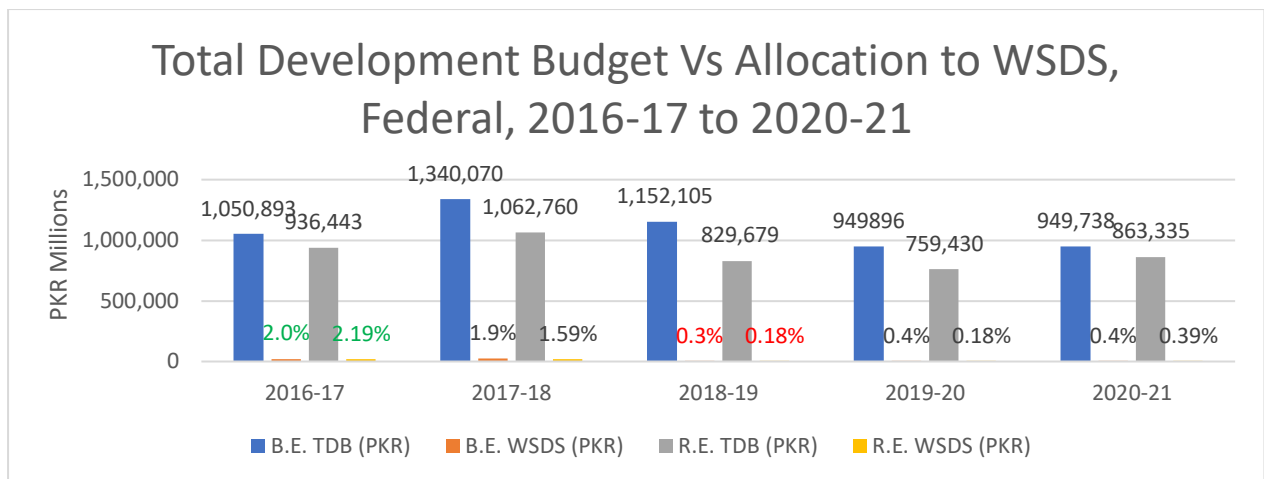


Chart 15: Budget Allocations to WSDS as percentage of Total Development Budget, Federal, 2016-17 to 2020-21

Figures in percentage represent allocation to WSDS as a percentage of the Total Development Budget for Budget Estimates and Revised Estimates.

## Chapter 7: Budget Allocations to WSDS: A Road to Nowhere:

### Conclusion and Recommendations

The budget allocation analysis for WSDS in this report has shown that successive governments have failed to fulfill their commitments. For Balochistan Government, 2016-17 was the only year when Revised Estimates for WSDS were greater than Budget Estimates. In Punjab, Revised Estimates increased from Budget Estimates in 2020-21 due to the inclusion of some new schemes worth PKR 11,000 million in the Health sector. For the previous four years, the Revised Estimates could not come close to Budget Estimates. In KP, in 2016-17, Revised Estimates for WSDS were greater than the Budget Estimates. For the rest of the four years, the Budget Estimates were greater than the Revised Estimates. Among the provinces, the maximum total difference between Revised Estimates and Budget Estimates for WSDS was in KP which amounts to more than PKR 8744 million. Sindh had similar trends but the difference between Budget Estimates and Revised Estimates was half of the KP (PKR 4075 million). The federal government could not fulfill her budget allocation commitments for WSDS for a single year. However, the gap in 2016-17 and 2020-21 was marginal.

### The Money Lost

Year	Budget	Balochistan	KP	Punjab	Sindh	Federal	Total
2016-17	Budget Estimates	1,255,226,000	7,184,929,500	6,500,378,000	2,327,448,622	20,832,499,000	
	Revised Estimates	2,238,734,500	7,536,636,500	5,231,838,000	2,452,911,099	20,517,681,000	
	Difference	983,508,500	351,707,000	-1,268,540,000	125,462,477	-314,818,000	-122,680,023
2017-18	Budget Estimates	2,434,022,500	5,550,097,000	16,628,085,100	3,379,158,442	25,750,283,000	
	Revised Estimates	1,639,419,000	2,952,181,000	10,840,587,000	2,415,894,708	16,942,560,000	
	Difference	-794,603,500	-2,597,916,000	-5,787,498,100	-963,263,734	-8,807,723,000	-18,951,004,334
2018-19	Budget Estimates	2,310,225,857	8,081,583,000	5,212,023,000	3,922,849,575	3,733,783,000	
	Revised Estimates	1,473,820,286	7,009,160,500	3,017,659,000	2,474,844,819	1,483,176,000	
	Difference	-836,405,571	-1,072,422,500	-2,194,364,000	1,448,004,756	-2,250,607,000	-7,801,803,827
2019-20	Budget Estimates	2,896,978,767	12,154,783,000	11,058,017,000	3,029,582,103	3,646,678,000	
	Revised Estimates	2,084,435,767	9,497,829,163	6,872,494,270	1,365,938,500	1,350,970,000	
	Difference	-812,543,000	-2,656,953,837	-4,185,522,730	1,663,643,603	-2,295,708,000	-11,614,371,170
2020-21	Budget Estimates	3,653,789,500	9,730,635,500	8,060,194,000	1,917,214,676	3,723,635,000	
	Revised Estimates	2,633,256,000	6,961,298,885	17,626,910,000	1,791,566,330	3,351,737,000	
	Difference	1,020,533,500	-2,769,336,616	9,566,716,000	-125,648,346	-371,898,000	5,279,299,539
	Total Difference	2,480,577,071	-8,744,921,953	-3,869,208,830	4,075,097,962	14,040,754,000	33,210,559,816

Table 63: Consolidated data of Budget Estimates and Revised Estimates of WSDS, 2016-17 to 2020-21

Table 63 shows the difference between Revised Estimates and Budget Estimates for WSDS for the last 5 years. The WSDS worth PKR 174,974 million were identified in Budget Estimates for the last five years in the development budget of federal and provincial governments. The Revised Estimates for WSDS are PKR 141,763 million. An amount of PKR 33,210 million are lost in the last 5 years. In percentage terms, this difference is 20%.

Table 64 shows the allocation to WSDS as a percentage of the Total Development Budget. It conveys two messages: out of 25 instances, there were only six instances when Revised Estimates allocation to WSDS as a percentage of Total Development Budget was greater than the Budget Estimates (see green entries in ‘Difference’ rows). Second, out of 50, there were only nine instances when the allocations to WSDS were equal to or greater than 3% of the Total Development Budget. Seven of such allocations were made in KP. Two conclusions can be drawn from this data: Successive governments have repeatedly failed to fulfill their commitments to women’s uplift, and the promises made at Budget Estimates are seldom honored. Second, WSDS is a low-priority area for governments. The budget data in the two tables in this chapter is presented from 2 different angles: a) Allocations to WSDS and B) Allocation to WSDS as a percentage of the Total Development Budget. In neither case, a uniform and systematic trend are observed. There is no uniform policy behind the allocations made to WSDS, and government rhetoric of gender equality is not being translated into action. This difference in allocation is also in contravention of Goal 16, Indicator 16.6.1 of SDGs that measures the institutions’ strengths with the yardstick of government expenditures as a proportion of the original approved budget.

Year	Budget	Balochistan	KP	Punjab	Sindh	Federal
2016-17	Budget Estimates	1.8	4.5	1.4	1.0	2.0
	Revised Estimates	3.0	4.4	0.9	1.1	2.2
	Difference	1.2	-0.1	-0.5	0.1	0.2
2017-18	Budget Estimates	2.8	2.7	3.1	1.2	1.9
	Revised Estimates	2.4	2.0	2.0	0.9	1.6
	Difference	-0.4	-0.7	-1.1	-0.3	-0.3
2018-19	Budget Estimates	2.6	4.5	2.5	1.4	0.3
	Revised Estimates	3.0	4.0	1.2	1.4	0.2
	Difference	0.4	-0.5	-1.3	0.0	-0.1
2019-20	Budget Estimates	2.3	3.8	3.6	1.1	0.4
	Revised Estimates	2.0	4.3	2.4	1.1	0.2
	Difference	-0.3	0.5	-1.2	0.0	-0.2
2020-21	Budget Estimates	1.8	3.1	2.8	0.8	0.4
	Revised Estimates	1.9	2.8	4.4	1.1	0.4
	Difference	0.1	-0.3	1.6	0.3	0.0

Table 64: Allocation to WSDS as a percentage of Total Development Budget, 2016-17 to 2020-21

**Legislator's control**

Rules should be reformed to the extent that change in allocations for more than a certain limit should not be permitted without the prior approval of the assembly.

The legislators' control over the budget formulation and implementation is weak because they do not have any access to budget resources before the budget is presented in the assembly. Unlike many other democracies, the budget in Pakistan is never discussed in committees. We know that legislative and policy matters suggestions at the micro-level come from committees because committees with smaller groups have more time at their disposal for comprehensive discussions. The budget in Pakistan does not refer to the assembly partially because there is no such tradition and partly because no time is available for committees to discuss the budget at length as the budget is presented in the assembly in the second week of June. It must be approved before the start of the fiscal year. There is a need for Budget Reforms in this sector that civil society has been demanding for many years. The Parliamentary Committees on Women Development/Gender Mainstreaming should be given the task of thoroughly scrutinizing the budget with a gender lens. The national and international NGOs working on gender and budget issues and the research wings of women-specific institutes like the Commission on Status of Women should be involved in the process. This study also revealed that these commissions are dormant and need to be activated to work to their full potential.

The allocations to WSDS should be given special protection and prior approval of the assembly should be made compulsory for any change in allocations.

As already discussed, the executives' control over the budget makes it possible to doctor the budget allocations during the year. The legislators remain unaware of the changes made to the budget they had approved before the fiscal year. They are only required to approve the supplementary budget at the end of the year, which they would do without much discussion in the assembly. Rules should be reformed to the extent that changes in allocations for more than a specific limit should not be permitted without the prior approval of the assembly. This will also keep the legislators abreast of the changes in the budget allocations. The WSDS should be given special protection, and prior approval of the assembly should be made compulsory. Special support should be provided if any department with WSDS allocation lacks the technical capacity to expend the budget.

**Budget Expenditure Reports**

The culture of in-year (monthly or quarterly), mid-year and year-end budget expenditure reports should be encouraged in Pakistan. This is an excellent way that citizens can keep a vigilant eye on the status of the development schemes. This will also allow citizens to initiate a physical audit of the development schemes in their areas.

Budgets in Pakistan are made behind closed doors. Budgets in Pakistan are implemented behind closed doors as well. No in-Year data is released about the expenditure made against different development schemes. The Auditor General's reports also follow a different format and do not give expenditure against every development scheme. Further, these reports are usually released 2 to 3 years after the spending had incurred, and no protective measures can be taken at that stage. Some provinces like KP and Sindh have provided the facility to share budget expense data from their websites, but more vigorous efforts are required for transparency. The currently available facility does not provide information on which development scheme will be released in the budget and which new schemes will be started mid-year that have not been included in Budget Estimates.

Further, even if provided, such facilities only share limited information and do not establish legislators' control over budget execution. The culture of in-year (monthly or quarterly), mid-year, and year-end budget expenditure reports should be encouraged in Pakistan. This is an excellent way that citizens can keep a vigilant eye on the status of their development schemes. This will also allow citizens to initiate a physical audit of the development schemes in their areas.

### **Stakeholders' consultation (all relevant ministries)**

The law should mandate the line ministries and departments to hold consultations after the release of the Budget Call Circular. It is at this stage that proposals from citizens should be invited, thoroughly discussed, and scrutinized.

Budgets in Pakistan are prepared without the consultation of stakeholders. There is a practice of holding pre-budget seminars with the chamber of commerce a couple of weeks before the budget's release. Some sporadic efforts at the provincial level to take citizens' feedback are also recorded in recent years. Budget Proposals are invited from citizens, but these efforts are made in isolation. No concrete data about the contents and governmental actions on these proposals are available. There is no law in Pakistan making it mandatory for the governments to consult the stakeholders, including citizens, to set the budget priorities. Such pre-budget consultations should be a regular feature and merit a legal cover. These consultations should be at the start of the budget-making process in November/December and not at the end in May/June. The local government laws introduced in Pakistan in 2001 had such provisions, although the tradition could not take strong roots due to the weak implementation of laws. The timing of such consultations and feedback is critical. In Pakistan, such consultations, if there are any, take place in May. Anyone having an idea of the budget-making process in a parliamentary democracy can guess the utility of any feedback or suggestions received in May. Secondly, the nodal agency for all these consultations is usually the finance ministry/department, which is not an appropriate forum for all such activities. It is understandable why these consultations are held in May/ June by finance departments/ministry. The line departments/ministries had already submitted their proposals to the finance department/ministry and effectively lost their control over the inclusion of any suggestion from the citizens. How much space is available to the finance department to include citizens' feedback in May is again an issue of debate.

The law should mandate the line ministries and departments to hold these consultations after the release of the Budget Call Circular. At this stage, proposals from citizens should be invited, thoroughly discussed, and scrutinized. Even if the departments are proposing some development schemes on their initiatives, such development schemes should pass the citizens' sieve before these are conveyed to the finance department. For WSDS, the departments like Women Development, Population Welfare, Social Welfare, Education, and Health must start this consultation process as early as October/November every year. During these consultations, the Women Parliamentary Caucus, National NGOs working on women and budget issues, and Commissions on the Status of Women and Women leaders should also be listened to.

### **Is fix percentage allocation to WSDS the Solution?**

Research should be commissioned to determine the policy goals for women development. Based on these policy goals, the minimum allocations to the women-specific schemes should be determined.



The data presented in this report shows no regular trends in allocation to WSDS at provincial and federal levels. Nor governments are bound, legally and morally, to dispense a certain percentage of budgets to the WSDS.

The non-existence of any policy commitment can be one reason for this random trend. Undoubtedly, the governments commit to gender equality and women's development, but such promises are hardly translated into actions and allocations. No development can be materialized without the allocation of resources. The nation should set a clear goal for women's development, a prerequisite for sane budget allocations.

The Punjab Government, for example, has developed a Women Development Policy, 2018. The Women Development Department is the custodian of the policy. No concrete evidence is available about the attempts made by the Women Development Department to interact with other departments for the implementation of the policy. We have already seen that Women Development in Punjab is one of those departments with maximum reduction in WSDS allocations in Revised Estimates. This is not the place to discuss the merits of the policy. Suffice it to say that the policy will remain on paper unless converted into annual action plans with clear numerical goals to attain.

A discussion should be generated inside parliament and with all other stakeholders, and research should be commissioned to determine the policy goals for women's development. The minimum allocations to the women-specific schemes should be calculated based on these policy goals. We understand that a fixed percentage for the federal and provincial budget cannot be suggested across the board because women's current development status and plans may be different in different provinces. But one thing is clear the percentage allocations of budget we are currently getting for WSDS will take us nowhere.

### **Role of Civil Society**

The full and equitable inclusion of women in all stages of decision-making is critical for effective oversight and implementation of gender equality commitments. For women, meaningful inclusion requires capacity, open spaces to engage and influence policy dialogue, transparent and accessible information, and recourse mechanisms. These conditions are also necessary for the engagement of gender advocates in policy formulation and implementation. The active participation, voice and influence of gender advocates, civil society and national mechanisms on gender equality in decisions and policy-making ensures that services are more demand-driven and more effectively targeted and financed.

UN Women: Financing for Gender Equality

Women Rights Organizations (WROs) have a crucial role to play in gender specific budgeting in Pakistan. The network of WROs should come forward and contribute in strengthening the role and engagements of women especially from less developed areas. The agenda should be to influence local policies and advocate for local GSB processes.

As the hopes are now high for the restoration of local government system in Pakistan, the efforts should also focused in future on accountability of the local governments to increase financing for gender equality by promoting gender-specific planning and budgeting.

The CSOs should develop capacity to focus on a wide range of sectors and issues that pertains to women's needs and demands. For example, they can focus on gender analysis of funds allocated to the sectors like education, health, sports etc. to see whether women benefitting from the budget allocations. Civil society can also look into the issues of transparency in budget making to ensure that funds allocated for women uplift should also be released and utilized for the same purpose.

Leveraging the existing potential and experience of WROs and other women-led CSOs in Pakistan, a common agenda should be to influence policy and GSB processes more effectively at the provincial and federal levels. The approach also accounted for the need to further develop the capacities of the network to demand and monitor financing for gender equality budgeting. The Women Voice and Leadership Program has strengthened the advocacy skills of WRO on gender specific investments and financing. The WROs now can build crucial partnerships among local actors and can further strengthen the networks of women organizations. It can also bring together the representatives and stakeholders from the national and provincial levels such as the Ministries of Finance, Women Development and Social Welfare and different fora working for the safeguard of women's rights.

## **Annex: 1 Some important terms**

### **Budget Estimates**

Amount of money allocated in the Budget to any ministry or scheme for the coming financial year.

### **Revised Estimates**

Revised Estimates are mid-year review of expenditure and adjusting it for the rest of the year. Any additional projections made in the Revised Estimates need to be authorized for expenditure through the Parliament's which is done at the end of the year.

### **Women Specific Development Schemes**

The schemes with 100% allocation for women, e.g., Provision of Stipends to Secondary Schools Girls students of Khyber Pakhtunkhwa There may be development schemes designed both for mail and females, e.g., Strengthening of TB Control Programme in KP. Such schemes will be benefitted both by males and females and are not included in the budget allocation data of this report.

Women's Voice and Leadership-Pakistan (WVL-Pakistan), is a five-year, \$8 million project funded by Global Affairs Canada (GAC) and implemented by Oxfam Canada, in collaboration with Oxfam in Pakistan. The project is part of GAC's Women's Voice and Leadership (WVL) Program, a global initiative to support the capacity and activities of local and regional women's organizations and movements seeking to empower women and girls, advance the protection of women's and girls' rights, and achieve gender equality.

The project seeks to increase Pakistani women's and girls' rights and to advance gender equality in Pakistan by strengthening the individual and collective capacity of women's rights organizations (WROs), women's rights experts and coalitions within the women's movement.

Strengthening Participatory Organization is the implementing partner in this project which is aspiring to work with 12 WROs that represent the country's geographic and demographic diversity, that are inclusive of ethnic, religious, and linguistic minority groups, and that possess gender expertise in different thematic areas.

MAHER Consulting is the premier consulting firm providing support to governance, business and not-for-profit sectors. Its focus is on policy analysis, Program development, Monitoring and evaluation and Strategic Planning for non-profit sector.

