



Islamic Republic of Pakistan

Rhonda Sharp

Diane Elson

Monica Costa

©2010

Contents

<i>1</i>	<i>Background</i>	<i>2</i>
<i>2</i>	<i>Gender responsive budgeting</i>	<i>4</i>
	<i>References</i>	<i>10</i>

(This country profile is available online at www.unisa.edu.au/genderbudgets)

1 Background

The Islamic Republic of Pakistan borders Iran, Afghanistan, China and India. Its population of 172.8 million (see table) is ethnically diverse with Punjabi (45%), Pashtun (15%) and Sindhi (14%) ethnic populations as well as ethno-linguistic groups such as Sariaki, Muhajirs and Balochi. While around 95% of the population is Muslim, other religious groups include Christian and Hindu. The official languages include English, which has been adopted by the elites and the government, as well as Urdu (spoken as mother tongue by 8% of the population). However, nearly half the population speak Punjabi (US CIA 2010).

Pakistan became independent in 1947 with the separation of British India into two states, the Muslim-majority state of Pakistan and the Hindu-majority state of India. A new constitution was developed in 1956 for the Islamic Republic of Pakistan. In 1971 Pakistan was further divided when East Pakistan, mainly Bengali-speaking, became the independent country of Bangladesh. Recurrent conflict over the disputed northern territory of Kashmir and a race for nuclear military power has marked the tense relationship between India and Pakistan.

Socio-economic indicators	
Population in 2008	172.8 million
Projected population growth 2008–50	71%
GDP per capita (PPP \$US) 2005	\$2,370
Proportion of population living below the poverty line (\$1 PPP a day) 2004	9.8%
Human Development Index 2005	0.551
Human Development Index 2005 rank 2005	136 th in 177
Gender equality indicators	
Seats in parliament (% held by women) 2007	20.4%
Maternal mortality ratio (per 100,000 live births) 2005	290
Adult literacy rate, female (aged 15 and older) 1995-2005	35.4%
Adult literacy rate, male (aged 15 and older) 1995-2005	64.1 %
Gross secondary enrolment: Ratio of female rate to male rate 2005	0.74
Gross secondary enrolment rate: Female ratio (% of the female secondary school age population) 2005	23%
Share of women in wage employment in the non-agricultural sector (% of total employment in the sector) 2007	13.2%
Budgetary indicators	
General government public expenditure on education (% of GDP) 1991	2.3%
General government public expenditure on education (% of Total expenditure) 1991	10.9%
General government public expenditure on health (% of GDP) 2004	0.4%
General government public expenditure on health (% of Total government expenditure) 2004	1.5%
Central government military expenditure (% of GDP) 2005	3.5%
Central government public expenditure on defence (% of Total outlays) 2007	---
Open Budget Index Overall Score	38% – Government provides the public with minimal information on the central government's budget and financial activities during the course of the budget year.

Sources: UNDP (2007) *Human Development Report 2007/08*; Population Reference Bureau, (2008) *World Population Data Sheet*. World Economic Forum (2007) *The Global Gender Gap Report*; UN Statistics Division (2008); United Nations Population Division (2008) *World Population Prospects*; UNESCAP (2008) *Statistical Yearbook for Asia and the Pacific*; IMF (2007) *Government Finance Statistics*; Open Budget Initiative (2008). (See Explanatory Notes for details).

2 Islamic Republic of Pakistan

The Republic of Pakistan has been marked by corruption, inefficiency and institutional conflict and has alternated between periods of civilian and military rule including close to a decade of military rule under General Pervez Musharraf (1999 – 2007). Since 2008 Pakistan People's Party (PPP) and the Muttahida Qaumi Movement (MQM) led a coalition government. The Prime-Minister Mr Syed Yousuf Raza Gilani is a member of the PPP, which is co-chaired by Mr Bilawal Zardari, son of the current President Mr Zardari (President Zardari was the husband of Ms Benazir Bhutto who was assassinated during the 2007 election campaign). Propelled by the US into taking a leading role against terrorism, the Pakistani government since the late 2000s has engaged in a military campaign to regain political and military control of the tribal areas along the Afghan border, which have been under the rule of the Taliban (Australian Government DFAT 2010, CIA 2010, BBC News 2010). The government summarises the shift in this way: '[f]or the past few years, a 'security paradigm' has had to replace a development paradigm in the country' (Pakistan Centre for Poverty Reduction and Social Policy Development (CPRSPD) 2010: 1).

Agriculture is the foundation of Pakistan's economy, representing around 24% of total GDP, 57% of export earnings and engaging 44% of its population. Contributing to 25% of the GDP the industry sector is concentrated in the Karachi-Hyderabad region and Lahore and is predominantly textile-based (Australian Government DFAT). In 2005 GDP per capita (PPP) was US\$2,370 (see table). GDP growth ranged between 5-8% during 2004-07, mainly due to an expansion in industrial and service sectors (US CIA 2011). In 2008 the Pakistan government accepted a US\$7.6 billion loan from the IMF, which expanded in 2009 to US\$11.3 billion (Australian Government AusAID 2010, Australian Government DFAT 2010). This loan appeared to be a means to avoid a crisis in the balance of payments emanating from the increase in international oil and food prices.

This predicted crisis potentially foreshadowed a default in payments of foreign debt and would potentially have aggravated internal political instability. The loan program included a medium-term macroeconomic framework seeking to tighten fiscal and monetary policy to reduce inflation and foreign debt (World Bank 2011). In practical terms the conditions of this loan included bringing electricity subsidies to an end, increasing interest rates, terminating central bank loans to government and cutting back on fiscal deficit (Australian Government AusAID 2010). Commentators argue that while a degree of stabilisation has been achieved, challenges remain, including the high cost of domestic military operations, the impact of the global economic crisis, investment in sectors such as education and health care services and delays in disbursements of donor support (US CIA 2010, Australian Government DFAT 2010, World Bank 2011, Pakistan CPRSPD 2010).

In 2005 Pakistan ranked 136th of 177 countries on the Human Development Index (see table) and progress towards achieving the Millennium Development Goals (MDGs) has been slow with only one goal on track to be achieved by 2015 - namely the fight against HIV/AIDS, malaria and other diseases (UNDP 2007b). In 2004, 9.8% of Pakistan's population remained below the poverty line (see table). There has been concern that poverty could increase further with the International Monetary Fund (IMF) observing that food and non-food prices increased by 18.4% (2008–09) and unemployment rate estimated to be as high as 15% in 2010 (AusAID 2010).

Pakistan's social indicators are poor with national health and education systems under-resourced. For example public health expenditure has been estimated at around 4 dollars per person per year short of the 45 dollars recommended by the United Nations. An estimated 94 children died before age five for every 1000 live births in 2006-07 and rates of malnutrition amongst children were as high as 38%. The adult literacy rate was 57% in 2008-9 with significant disparities between urban and rural areas and men and women (see table). Further, net primary

school enrolment rates are low at 65% and only 63% of children complete primary school, with a third of children enrolled dropping out by Grade 2 (AusAID 2010, Pakistan CPRSPD 2010).

Political instability, the global economic downturn and fiscal restraint have all contributed to difficulties in achieving the MDG goals. Expenditure on 'the fight against terrorism' has an estimated cost of \$35-30 billion, significantly impacting the achievement of development targets including MDGs. However, Pakistan's support for anti-terrorism policies has resulted in debt write-offs and re-scheduling, which have been linked to some improvement in poverty reduction in early 2000s (Pakistan CPRSPD 2010). Key challenges to overturn the persistence of poverty in the country include improving poor infrastructure and social services, the marginalisation of women and girls from the development process, low levels of social capital, and the ongoing tensions arising from ethnic and religious diversity and natural disasters (AusAID 2010).

According to AusAID, in Pakistan '[w]omen and girls are particularly disadvantaged' (AusAID 2010). Ranking 125/ 157 countries on the Gender-related Development Index (GDI) Pakistan is performing worse on the GDI than the HDI (UNDP 2007a). The high level of gender inequality is evident in the poor representation of women in wage employment in the non-agricultural sector, which in 2007 was as low as 13.2% (see table). The female adult literacy rate in 2005 was as low as 35.4% compared to a male adult literacy rate of 64% (see table). AusAID (2010) observed that the female adult literacy rate was as low as 16% in rural Balochistan province. The maternal mortality ratio was high at 290 deaths per 100,000 live births in 2005 (see table).

Commentators have observed that while progress has been recorded, health service coverage remains poor with skilled personnel attending a mere 41% of all births in 2008-9. The fertility rate was estimated at 3.75% in 2008-9 (AusAID 2010, Pakistan CPRSPD 2010). Progress has been recorded in terms of women's political representation with 60 seats reserved for women in the 342-seat National Assembly (lower house) (Australian DFAT 2010). Many women have played an important role in the political arena in Pakistan including the late Ms Benazir Bhutto, who held several prominent political positions including Prime-Ministership (between October 1993 and November 1996), and the current, and first, female Speaker (Dr. Fehmida Mirza) in the National Assembly.

2 Gender responsive budgeting

Since mid-2005, progress has occurred in Pakistan in raising awareness, training and strengthening skills around gender responsive budgeting (GRB) tools and approaches at the federal, district and provincial levels. Most significantly targeted GRB changes have been introduced in budget processes and documents (Strengthening PRS Monitoring Project 2008). These GRB activities have covered two sequential phases - a GRB pilot initiative (2005-08) and the mainstreaming of gender into the second cycle of the 2008-2012 Strengthening Poverty Reduction Strategy (PRS) Monitoring project.

Gender responsive budgeting was first mentioned by the Ministry of Women Development (MoWD) in 2001 in a paper regarding gender and poverty issues put forward as part of Pakistan's application for an IMF loan under the Poverty Reduction Growth Facility (UNDP and Pakistan Ministry of Finance, date unspecified). The introduction of budget reforms and changes in public resource management processes provided opportunities for the emergence of a GRB initiative. Since the early 2000s, Pakistan has engaged in several public finance reforms to strengthen the relation between planning and finance and discard formal and rigid macro-level planning. These included the introduction of output based budgeting which presents the federal budget by services and effects of services on target population and links these with performance indicators and targets over the three years period (Pakistan Ministry of Finance 2010: 3). Key

documents such as the 2003-2006 Poverty Reduction Strategy Paper (PRSP), the 2005-2010 Medium-Term Development Framework (MTDF) and the Gender Reform Action Plan, all mention the potential of GRB as an avenue to achieve gender mainstreaming (Budlender 2007, Mahbub and Budlender 2007, Cyan 2005, Strengthening PRS Monitoring Project 2008).

The 2003-2006 Poverty Reduction Strategy Paper was the first document to outline GRB as an initiative:

the Government aims at launching a pilot study with the assistance of donors for post budget analysis, to begin with, of education sector at the federal, one province, and two districts (rural and urban). Gradually, the institutional mechanism is likely to be in place on successful completion of the study. (Pakistan Ministry of Finance 2003: 94)

The Pakistan Ministry of Finance (2003) has described GRB as an avenue to improve women's status and gender equality as well as to improve public finance efficiency and social and economic development.

The GRB work began in 2005 as part of a two and one half years pilot project - *The Gender Responsive Budgeting Initiative (GRBI)*, led by the Government of Pakistan and the United Nations Development Programme (UNDP) Pakistan with financial support from the Swiss Agency for Development and Cooperation (SDC) and the Royal Norwegian Embassy (Mahbub and Budlender 2007: 1; UNDP and Pakistan Ministry of Finance, date unspecified). Initially this project covered the federal level, a province, Punjab, and three districts. It focused on three sectors – Education, Health and Population Welfare (Mahbub and Budlender 2007) - and aimed to:

develop skills to prepare, review and analyse budgets using a gender lens, to promote policy and resource allocation with a gender perspective, and to build the advocacy skills of the Government of Pakistan and civil society organisations for gender budgeting. (Pakistan Finance Division and GRBI date unspecified: 1)

Consideration was given to the institutional arrangements underpinning the pilot project including the setting-up of a Steering Committee, chaired by the Finance Secretary, which engaged representatives from the Ministries of Women Development, Health, Education, Population Welfare, Economic Affairs Division, Planning Division, Federal Bureau of Statistics and Pakistan Institute of Development Economics. Focal points were nominated at the ministry level with a mandate to coordinate activities related with GRB (Budlender 2007).

To guide the project implementation, a *Road Map and Implementation Strategy for Research and Analysis for Gender Responsive Budgeting Initiative* was drafted that put a spotlight on gender mainstreaming across policy and budgets (Pakistan Finance Division and GRBI date unspecified: 1; Mahbub and Budlender 2007: 4). This road map structured the project around five stages: awareness-raising; training and capacity enhancement; gender analysis; research assessment; and advocacy (Pakistan Finance Division and GRBI date unspecified: 1). Later, in 2008, this GRB work was integrated into the second cycle of the 2008-2012 Strengthening Poverty Reduction Strategy (PRS) Monitoring project (for details on the project see Strengthening PRS Monitoring Project 2008, 2009). Within the Strengthening PRS Monitoring Project (which remains a partnership between the Pakistani government and UNDP) GRB work was to be expanded to other provinces and sectors beyond the traditional social sectors (Mahbub and Budlender 2007: 13; Budlender 2007: 30; Pakistan Finance Division date unspecified: 199).

As part of these projects, extensive awareness-raising on the notion of GRB, and its benefits, was undertaken at federal, provincial and district levels, including efforts to mobilise the media. To support these efforts, resource materials on the potential of GRB as an avenue to progress gender equality in Pakistan were drafted and disseminated, including a complete 'Resource Kit'

and handbook for government officials to prepare Gender Budget Statements (Mahbub and Budlender 2007: 3; Strengthening PRS Monitoring Project 2008, 2009). In addition, a strategy for advocacy was developed including the development of a project newsletter and website (<http://www.prs.gov.pk>) to disseminate materials and raise awareness (UNDP and Pakistan Ministry of Finance 2009, Strengthening PRS Monitoring Project 2008). A capacity building plan was developed for the project, which included training on gender budget statements and budget call circulars for focal points in the key departments, provinces and districts, and training of trainers to establish a pool of resource people to support the expansion of GRB (Strengthening PRS Monitoring Project 2008).

A wide range of tools have been employed in the context of these projects to review existing research and support the implementation of GRB in Pakistan including: gender-aware policy appraisals, gender-aware beneficiary assessment surveys (which focused on the pilot districts of Rajanpur and Gujrat in the province of Punjab), time-use surveys, gender-aware benefit incidence analyses and gender-sensitive budget analyses (Mahbub and Budlender 2007; Strengthening PRS Monitoring Project 2009).

Gender-aware policy appraisals for the education, health and population welfare sectors were produced in a collaboration with academic institutions to analyse the specific situation of women and men, girls and boys and evaluated whether policy and program drafting, financing and implementation is improving gender equality and supporting women's empowerment. While the analysis was done outside of government, these appraisals were widely disseminated and integrated into the Sector Review reports, which contribute to the MTBF process (Mahbub and Budlender 2007).

The first time-use survey was carried out in 2007 by the Federal Bureau of Statistics (FBS). It engaged close to 20,000 households from across the country to uncover the macroeconomic implications of unpaid care work and to strengthen public policies to support men and women to realise their productive potential. This survey collected detailed information on all activities undertaken by participants including their engagement in paid and unpaid work. The preliminary findings of this survey were discussed in a focus group session. Drawing on this data, further research was commissioned, including research undertaken by Debbie Budlender to measure the value of unpaid care work in Pakistan (Budlender 2009; Mahbub and Budlender 2007: 5; UNDP and Pakistan Ministry of Finance 2009; Strengthening PRS Monitoring Project 2008, 2009). The results of this research, along with other commissioned time-use research, were disseminated at a PRS workshop in early 2010.

A gender-aware expenditure incidence analysis of the education and health budgets was undertaken by the project team employing a three-step methodology. This methodology included estimating the unit cost of public services provision based on public spending in budget documents and the PRSP Annual Progress Report 2004-05. These unit costs were then attributed to households identified through the Social and Living Standard Measurement (PSLSM) Survey 2004-05 as users of these services. The last step included aggregating estimates of expenditure incidence by income quintiles groupings for each province (Mahbub and Budlender 2007). A focus group review of the preliminary findings of this exercise was held in Islamabad (Strengthening PRS Monitoring Project 2008).

A gender analysis on the 2004-5 and 2005-6 federal and provincial budget was initially undertaken as part of the GRBI pilot. It concluded that only a fraction of expenditure allocations were visibly gender specific and pro-women (Sabir date unspecified: 12). Project consultant M. Sabir noted that around 5% of the development budget, and 1% of the current budget can be considered as gender specific and pro-women. A more recent gender analysis on the 2008-09 federal and provincial budgets, focusing in analysing budget women-specific and gender

mainstreaming allocations, concluded that women's specific budget expenditure has increased significantly from Rs 7.6 billion in 2007-08 to Rs 44.5 billion in 2008-09, resulting in an increase in share from 0.7% to 4.7% (Sabir 2009b). This increase has highlighted that more attention should be given to measures that address existing gender inequalities:

The increase in women targeted expenditure is a positive move that allows us to know the amount government allocates to the female segment of society rather than allocating money in a gender blind manner. Although the share of female targeted allocations is higher than male targeted allocation, the given level of gender inequality indicates that it needs to be raised further.

Moreover, there should be greater emphasis on pro-women expenditures such as expenditures on day-care centres and population welfare to promote women's participation in paid activities that largely promotes empowerment of females in the long-run. (Sabir 2009b: 9)

This analysis observed that substantial increases in gender targeted expenditures in health and education sectors and the establishment of a cash grant program (the Benazir Income Support Programme) explain the growth in gender specific expenditures in 2008-09 (Sabir 2009b). This report was further discussed in a dissemination workshop held in mid 2009 aiming to raise-awareness, foster advocacy and inform the wider community (Strengthening PRS Monitoring Project 2009).

Support was also provided for the development of a Gender Budget Statement with the first statement being published in 2006-7. Mr Mahmood Akhtar, National Director of the Strengthening PRS Monitoring project, has stated that the gender budget statement plays a crucial role in improving budget and policy practices and decisions:

A Gender Budget Statement, is an accountability tool of Gender Responsive Budgeting used by the government to inform parliamentarians and civil society about the work being done towards gender equality. The Gender Budget Statement reflects the objectives of the government and the amount of money spent to achieve the overall goal of gender equality. (in Sabir 2009a: 6)

The Gender Budget Statement includes information on each program's objective, components, gender challenges or issues, planned activities, the budget for previous and the current financial years, inputs, and outcomes/outputs indicators (Sabir 2009a). This format had been first tested in the province of Punjab and was further applied to the education, health and population welfare sectors at the federal level (Mahbub and Budlender 2007, Strengthening PRS Monitoring Project 2008).

The 2008-09 Gender Budget Statement was the last published document on the Strengthening PRS Monitoring Project website under the name of the consultant M. Sabir. This statement outlines how the government will address existing gender inequalities focusing on 'the issues related to gender equalities and miseries of marginalised women through a three-pronged strategy'. This strategy included: (1) setting-up a special cash grant program for poor and marginalised women (the Benazir Income Support Programme), (2) establishing new schemes in the specific ministries under analysis – education, health and population welfare, and (3) providing support to existing measures which have adopted gender sensitive approaches (Sabir 2009a: 8).

Commentators have drawn attention to the fact that since 2007/8 the federal budget call circular required Ministries to indicate gender-related objectives from a policy perspective, provide sex-disaggregated data on service delivery and staffing, indicate where and how interventions lead to gender equity and disaggregate targets and performances measures (Mahbub and Budlender 2007: 7). Budlender (2007: 18) has further noted that at the federal level these gender amendments to the budget circular were extended beyond three pilot ministries and engaged twelve other ministries included in the Medium-Term Budgetary Framework (MTBF) reform. In

late 2009 a briefing session was undertaken to inform and raise awareness of the MTBF consultants on the range of sex-disaggregated data to collect involving the education, health, population welfare, social security and social welfare and women development sectors (Strengthening PRS Monitoring project 2009). The project has described its gender sensitive amendments as 'one of the most significant achievements of the project as they not only demonstrate the commitment of the government to GRB but also in institutionalising a gender perspective in the government's established budgetary forms and procedures' (Strengthening PRS Monitoring Project 2008: 35).

The 2009-10 Budget Speech included a gender equality section where the government's commitment towards GRB is outlined:

Targeted and pro-women allocations in the federal budget with the intention to bridge the gap between men and women in acquiring access to basic service is surely a commendable policy. Gender mainstreaming project is being run at the Planning Commission and an engendering budget exercise is being also carried out under the Medium Term Budgeting Framework in the Ministry of Finance. (Minister for Finance, Revenue, Economic Affairs, Statistics and Planning and Development Mr Abdul Shaikh, 2009: 32)

Support to civil society has also featured in these GRB initiatives. Some of its civil society partners have included a Women's Political School (a project to raise-awareness of local women councilors around gender issues), the Pakistan Institute of Legislative Development and Transparency (PILdAT), the independent Social Policy and Development Centre and the Aga Khan Rural Support Program. Training and awareness-raising sessions for civil society representatives engaged with gender issues have been organised with the aim of discussing the role of these organisations in advocacy and lobbying. In addition, a booklet on the subject, titled *GRB: Opportunities for NGOs*, was developed. Nevertheless, NGOs have had limited engagement in GRB work, mainly due to lack of funding to progress work in this area (Mahbub and Budlender 2007: 10). The lack of information on the budget and financial activities available to the general public remains an important issue when discussing opportunities for participation. Pakistan scored 38% in the 2008 Open Budget Index implying that budget information provided is to the public throughout the year is minimal (International Budget Partnership 2009).

Efforts have been made to involve parliamentarians in GRB. In 2006 the NGO PILdAT, with support from the UK government, produced a briefing paper for members of parliament titled 'How can Parliamentarians make an effective contribution? Gender-Responsive Budget'. This briefing paper aimed to provide practical advice and guidelines to engage in a meaningful budget debate and influence the policy and budget agendas for more gender-sensitive outcomes (Sabir 2006). In the same year, an awareness raising workshop for parliamentarians was held in Lahore (Strengthening PRS Monitoring Project 2008). Following awareness raising in both federal and provincial parliaments in the 2007, the parliament held its first debate on GRB as part of a budget session (Mahbub and Budlender 2007: 10).

Donors and international agencies have played a pivotal role in progressing GRB in Pakistan including the UK, Norway and Swiss governments and the UNDP. It is noteworthy that the UNDP had initiated GRB and that it did not emerge directly from within Pakistan. This poses ongoing problems of ownership (communication with consultant 28/05/09). Mahbub and Budlender (2007: 10) have drawn attention in particular to the chief role of the UNDP in providing technical advice, producing resource material and mobilising other international partners such as the Commonwealth Secretariat. Support from international experts has also been crucial in particular technical assistance from South African international expert Ms Debbie Budlender (Daily Times 2007).

GRB initiatives in Pakistan face numerous technical and political challenges. Sabir (2006: 15) observed that the concept of gender remains poorly understood by government officials and is further aggravated by women's poor representation in policy-making processes. Budlender (2007: 27) highlighted that, as in many other GRB experiences, Pakistan faces lack of sex-disaggregated data. While some gender-sensitive data is available, this is not easily accessible. Users often do not know about the data that is available and sources provide conflicting information. Further attention is drawn to the fact that sex-disaggregated data has not been systematically collected or published (GRBI date unspecified: 12). Other challenges have been identified such as the difficulty in convincing policy-makers and public servants about changing practices, limitations in the technical assistance in-country, the lack of a range of specialist skills in the country, at both individual and organisational levels. Finally, the lack of coordination between the departments engaged sets the path for poor planning and weak policy implementation (Mahbub and Budlender 2007: 10; Strengthening PRS Monitoring Project 2008).

The GRB pilot and its subsequent integration into the Strengthening PRS Monitoring project II began in a comprehensive way and was unique for its involvement of several tools of analysis, its connection with budgetary reforms and the resulting significant changes to the budget call circular. High level technical advice provided by donors, consultants and international experts (such as Debbie Budlender) speeded up the transfer of knowledge on GRB to Pakistan. However the process of implementing GRB does appear to have slowed since 2009 which raises questions about the internal budgetary decision making politics within the country as well as a recognition of that the goals of GRB may prove difficult to achieve in the short term.

References

- AusAID (2010) *Pakistan: Country Overview* (online). AusAID: Canberra.
<http://www.aisaid.gov.au/country/country.cfm?CountryId=11> (accessed 11/01/2011).
- Australian Government Department of Foreign Affairs and Trade (DFAT) (2010) *Pakistan Country Brief* (online). DFAT: Canberra.
http://www.dfat.gov.au/geo/pakistan/pakistan_brief.html (accessed 11/01/2011).
- BBC News (2010) 'Pakistan Country Profile'. *BBC News* - 7 December 2010 (online).
http://news.bbc.co.uk/2/hi/americas/country_profiles/1157960.stm (accessed 11/01/2011).
- Budlender, Debbie (2009) *Valuation of unpaid: Care work in Pakistan*. Strengthening PRS Monitoring Project - Swiss Government, UNDP and Pakistan Government: Islamabad.
www.prs.gov.pk (accessed 11/01/2011).
- Budlender, Debbie (2007) *Gender Responsive Budgets in the Commonwealth Progress Report 2005 – 2007 Commonwealth Finance Minister's Meeting (Georgetown Guyana 15th -17th October 2007) - FMM 07 / 17*. Commonwealth Secretariat: London.
<http://www.gender-budgets.org/content/view/472/153/> (accessed 02/06/2009).
- Cyan, Masharraf Rasool (2005) *Study of the Recent Budgetary and Planning Reforms in Pakistan*. Finance Division - Pakistan Government and Gender Responsive Budgeting Initiative (GRBI): Islamabad.
<http://www.prs.gov.pk/Documents/BudgetaryReform.pdf> (accessed 04/06/2009).
- Daily Times (2007) 'Framework for formulating Gender Budget Statement stressed'. *Daily Times* (April 20th) (online). Daily Times: Lahore.
http://www.dailytimes.com.pk/default.asp?page=2007%5C04%5C20%5Cstory_20-4-2007_pg7_20 (accessed 22/05/2009).
- Gender Responsive Budgeting Initiative (GRBI) (date unspecified) *Gender Responsive Budgeting: Opportunities for Civil Society*. GRB Initiative: Islamabad.
<http://www.prs.gov.pk/grbidoc.html> (accessed 22/05/2009).
- International Budget Partnership (2009) *Open Budget Index: Pakistan*. International Budget Partnership: Washington.
<http://www.openbudgetindex.org/cms/index.cfm?fa=view&id=2418&hd=1> (accessed 19/05/2009).
- Mahbub, Nadeem and Budlender, Debbie (2007) *Gender Responsive Budgeting in Pakistan: Experience and lessons learned*. UNDP and Pakistan Government: Islamabad.
<http://www.gender-budgets.org/content/view/485/229/> (accessed 22/05/2009).
- Minister for Finance, Revenue, Economic Affairs, Statistics and Planning and Development - Mr Abdul Shaikh (2009) *Budget Speech 2009-2010 (English Version)*. Pakistan Ministry for Finance, Revenue, Economic Affairs, Statistics and Planning and Development: Islamabad.
http://www.finance.gov.pk/fb_2009_10.html (accessed 11/01/2011).
- Pakistan Centre for Poverty Reduction and Social Policy Development (Pakistan CPRSPD) (2010) *Pakistan Millennium Development Goals – Report 2010: Development amidst crisis*. Planning Commission - Pakistan Government: Islamabad.
<http://undp.org.pk/mdgs-in-pakistan.html> (accessed 11/01/2011).
- Pakistan Finance Division and Gender Responsive Budgeting Initiative (GRBI) (date unspecified) *Road Map and Implementation Strategy for Research and Analysis for Gender Responsive Budgeting Initiative*. GRBI and Pakistan Government: Islamabad.
<http://www.prs.gov.pk/grbidoc.html> (accessed 22/05/2009).
- Pakistan Ministry of Finance (2010) 'Preface to the Budget in Brief 2010-2011' by the Secretary to the Government of Pakistan, Salman Siddique, Finance Division Islamabad, 5th June,
http://www.finance.gov.pk/fb_2010_11.html (accessed 23/03/11)
- Pakistan Ministry of Finance (2003) *Poverty Reduction Strategy Paper - Accelerating Economic Growth and Reducing Poverty: The Road Ahead*. Pakistan Government: Islamabad.
<http://siteresources.worldbank.org/PAKISTANEXTN/Resources/PRSP.pdf> (accessed 19/05/2006).
- Sabir, Mohammad (2009a) *Gender budget statement (2008-09)*. Strengthening PRS Monitoring project (UNDP and Pakistan Government): Islamabad.
<http://www.prs.gov.pk> (accessed 11/01/2011).

- Sabir, Mohammad (2009b) *Analysis of the Budget (2008-09) Through a Gender Lens*. Strengthening PRS Monitoring project (UNDP and Pakistan Government): Islamabad.
<http://www.prsm.gov.pk> (accessed 11/01/2011).
- Sabir, Mohammad (2006) 'How can Parliamentarians make an effective contribution? Gender-responsive Budget'. *Pakistan Institute of Legislative Development and Transparency (PILDAT) Briefing paper 24 for Pakistani Parliamentarians*. PILDAT: Islamabad.
www.pildat.org (accessed 11/01/2011).
- Sabir, Mohammad (date unspecified) *Unpacking of Federal Budget Through Gender Lens*. UNDP and Pakistan Government: Islamabad.
<http://www.prsm.gov.pk/grbidoc.html> (accessed 22/05/2009).
- Strengthening PRS Monitoring Project (2009) *Newsletter Strengthening PRS Monitoring Project*. Strengthening PRS Monitoring Project - Swiss Government, UNDP and Pakistan Government: Islamabad.
www.prsm.gov.pk (accessed 11/01/2011).
- Strengthening Poverty Reduction Strategy (PRS) Monitoring Project (2008) *Gender Responsive Budgeting in Pakistan: An Evolutionary Process*. UNDP and Pakistan Government: Islamabad.
<http://www.prsm.gov.pk/grbidoc.html> (accessed 22/05/2009).
- UNDP and Pakistan Ministry of Finance (date unspecified) *GRB Document*. UNDP and Pakistan Ministry of Finance: Islamabad.
<http://www.prsm.gov.pk/grbdoc.html> (accessed 22/05/2009).
- UNDP and Pakistan Ministry of Finance (2009) *Quarterly Review Report (January- March 2009)*. UNDP and Pakistan Ministry of Finance: Islamabad.
http://www.prsm.gov.pk/quarter_prsm.html (accessed 05/06/09).
- UNDP (2007a) *Fighting Climate Change – Human Solidarity in a Divided World*. UNDP: New York.
<http://hdr.undp.org/en/reports/global/hdr2007-2008/> (accessed 12/10/2009).
- UNDP (2007b) 'Progress by Goal'. MDG Monitor (online).
http://www.mdgmonitor.org/country_progress.cfm?c=PAK&cd=586 (accessed 11/01/2011).
- United States Government Central Intelligence Agency (CIA) (2010) 'South Asia: Pakistan'. *The World Factbook* (online).
<https://www.cia.gov/library/publications/the-world-factbook/geos/pk.html> (accessed 11/01/2011).
- World Bank (2011) 'Bank's assistance to Pakistan'. *Pakistan Country Overview 2010* (website)
<http://go.worldbank.org/43V0RG2OIO> (accessed 22/03/2011).