

WOMEN'S
PARLIAMENTARY
CAUCUS

STRATEGIES FOR IMPLEMENTING GENDER BUDGETING IN PAKISTAN

Gender Budgeting Strategy Paper

Supported by

**FRIEDRICH
EBERT**

STIFTUNG
FES Pakistan

STRATEGIES FOR IMPLEMENTING GENDER BUDGETING IN PAKISTAN

Gender Budgeting Strategy Paper

Contents

Message from the Honorable Speaker of the National Assembly of Pakistan.....	i
Preface	iii
1. Introduction.....	1
2. International Legal and Policy Framework for Gender Budgeting.....	3
2.1 International legal framework in areas of key importance	3
2.2 Internationally agreed standards of Gender Budgeting	5
3. Rationale for Gender Budgeting	13
4. Framework and Approaches for Gender Budgeting	17
5. Recommendations for Institutionalization	21
5.1 Making Gender Budgeting Mandatory & Providing a Legal Basis	24
5.2 Integration of Gender Budgeting in Strategic Planning, the Budgeting Process and System and in Budget Documents...	25
5.3 Ensuring Good Coordination across Institutions and Stakeholders Involved	39
5.4 Roles of different Institutions and Actors in Gender Budgeting	40
5.4.1. Role of National Assembly and Parliamentary Bodies	40
Role of other Committees of the National Assembly.....	42
5.4.2 Ministry of Finance and other ministries and governmental bodies	43
5.4.3 Role of the Auditor General of Pakistan in Gender Budgeting	44
5.4.4 Role of Civil Society – Researchers, NGOs and CSOs	45

5.4.5	Role of International donors in Gender Budgeting	46
5.5	Capacity Building for Gender Budgeting	47
5.6	Ensuring an adequate Gender Data Base for gender analysis and gender responsive planning and budgeting	48
6.	Gender Budgeting at different levels – Federal, Provincial and local levels	51
7.	Gender Budgeting in key policy areas– some remarks	53
7.1	GRB in the context of gender-based violence and violence against women and girls	57
7.2	Gender Budgeting and Public Revenue	60
8.	Steps for Gender Budgeting implementation.....	65

Message from the Honorable Speaker of the National Assembly of Pakistan



Raja Pervez Ashraf

The National Assembly of Pakistan celebrated the Golden Jubilee of the Constitution of the Islamic Republic of Pakistan, 1973, in April-May 2023. It was yet another reminder that the Constitution laid the foundation for a federal, democratic and progressive Pakistan, wherein social justice and equality reigns supreme. The assurance of Article-25, calling for no discrimination on the basis of sex, Article-34 guaranteeing full participation of women in all spheres of national life and Article-37 ensuring promotion of social justice make it essential that the Parliament delivers on the promises made with the citizens of the country through meaningful policy decisions.

In this regard, the strategy report on gender-responsive budgeting in Pakistan is the step in the right direction in our ongoing journey towards creating a more equitable and inclusive society. The Women's Parliamentary Caucus, under the able leadership of Dr. Shahida Rehmani, gets due credit and acknowledgement for taking on this important initiative. This comprehensive analysis sheds light on the crucial intersection between gender equality and budgetary decisions.

The Strategy Paper will certainly serve as a vital roadmap for integrating gender-responsive budgeting into our nation's planning and budgeting processes which is a commendable step. Gender equality is not only a moral imperative. It is also an economic imperative. Every sector including education, healthcare, employment, entrepreneurship, and social protection requires targeted interventions to bridge the gender gaps. When almost half of the population of the country is empowered and has equal access to resources and opportunities, the society flourishes and the economy thrives. It is, therefore, indispensable to development that we integrate gender considerations into our budgetary decisions and allocate resources accordingly.

This paper serves as an invaluable resource, providing an in-depth understanding of the gender gaps and disparities that exist within our existing budgetary framework. I firmly believe that this document would act as baseline for future initiatives of the Caucus for addressing the unique needs, challenges and aspirations of women of our country by responding to the diverse realities and circumstances faced by different genders.

It is important that all the relevant government organizations, parliamentarians and policymakers, civil society organizations and citizens study this report carefully and utilize its recommendations to drive positive change. I offer my support to ensure the effective incorporation of gender-responsive budgeting into our governance framework.

I congratulate the Women's Parliamentary Caucus and its leadership, and all the partners including the Friedrich-Ebert-Stiftung who have contributed to the development of this report. I hope that the recommendations in this report will pave the way for upholding the principles of equality, social justice, and inclusivity. I am confident that with our collective efforts, we can create a brighter and more prosperous future for all.

Preface



Dr. Shahida Rehmani

4th Secretary,
Women's Parliamentary Caucus

It is with immense pride and unwavering dedication that the Women's Parliamentary Caucus (WPC) presents this report on gender-responsive budgeting—a transformative initiative aimed at fostering gender equality in Pakistan. Developed in close collaboration with the Friedrich-Ebert-Stiftung (FES), this report represents a culmination of collective efforts involving policymakers, civil society representatives, government officials, and stakeholders from the corporate sector.

When I assumed leadership of the Women's Parliamentary Caucus (WPC), under the guidance of Honorable Speaker Mr. Raja Pervaiz Ashraf, prioritizing gender-responsive budgeting was assigned to me as a significant responsibility. This report stands as a testament to the relentless hard work that has been poured into this endeavor.

The creation of this report stems from a rigorous and consultative process, drawing upon the expertise and invaluable insights of international experts who have generously contributed to its development. Their involvement has ensured the depth and accuracy of the information presented, enriching our understanding of gender-responsive budgeting principles and their practical implementation.

The Strategy Paper presented here is the culmination of a consultancy project conducted in Pakistan, made possible through the support of the Friedrich-Ebert-Foundation. This project spanned two essential phases, with the primary objective of introducing gender budgeting in the country. The initial phase encompassed a workshop held in Islamabad from 31st October to 2nd November 2022, followed by a consequential hearing facilitated by the WPC. Building on these

foundations, a series of meetings were conducted in Karachi from 3rd November to 5th November 2022, involving diverse stakeholders, including visits to constituencies and interactions with the Planning Commission.

Subsequently, a debriefing session took place with the WPC and representatives from the Ministry of Finance & Revenue along with representatives from the private sector on 16th January 2023. Another workshop with the WPC was held in Bhurban on 18th January 2023, followed by the launch of the Summary Strategy Paper in Islamabad on 19th January 2023, where profound insights were exchanged with the relevant actors. The culmination of these tireless efforts is the final version of the Gender Budgeting Strategy Paper, outlining key recommendations and strategies for integrating gender considerations into the planning and budgeting processes in Pakistan.

Recognizing the immense importance of gender-responsive budgeting in fulfilling international obligations and aligning with the Constitution of Pakistan, the Women's Parliamentary Caucus is wholeheartedly committed to translating theory into practice. This report serves as a comprehensive guide, equipping policymakers, budget planners, and decision-makers with actionable recommendations to incorporate gender-responsive budgeting into policies, programs, and financial frameworks.

By embracing gender-responsive budgeting, we have the power to dismantle systemic inequalities, foster inclusivity, and promote a society where every individual can thrive. This report lays the solid groundwork for transformative change, underscoring the significance of gender-responsive budgeting as a tangible tool for achieving genuine gender equality in Pakistan.

On behalf of the Women's Parliamentary Caucus, I extend my profound gratitude to the international experts, Marion Böker and Dr. Elisabeth Klatzer, whose unwavering commitment and expertise have greatly enriched the content of this report. I would also like to express my sincere appreciation to Dr. Niels Hegewisch, Country Director and Sidra Saeed Program Advisor at FES for their unwavering support and partnership throughout this endeavor. Additionally, I would like to acknowledge the diverse range of stakeholders who actively participated in the consultative processes, ensuring an inclusive and comprehensive approach.

It is my earnest hope that this report serves as a catalyst for change, inspiring a national movement towards gender-responsive budgeting and empowering leaders who are resolutely dedicated to advancing gender equality. Together, let us forge a future where every voice is heard, every talent is nurtured, and every woman's potential is fully realized.

1. Introduction

The purpose of the strategy paper for the Women's Parliamentary Caucus is to put forward key strategies and methodologies for further implementation of Gender Budgeting in Pakistan. It shall serve as a source of inspiration and guidance for further work, especially for the Women's Parliamentary Caucus (WPC), but also for other institutions interested in promoting a coherent approach in further Gender Budgeting work including Civil Society.

Gender Budgeting serves as an important approach and tool for good governance, supporting the development aims of the Government of Pakistan and ensuring a sustainable development, accelerated GDP growth and well-being for all.

Pakistan started the work on Gender Budgeting¹ in the year 2003 as in many other countries after it was negotiated in the outcome documents of the Beijing Platform for Action plus 5 review document 2000. Since then the government and women's NGOs, Civil Society and research institutions at federal and provincial level have been involved in various Gender Budgeting initiatives with support of international donors at the national and provincial level. Among others, a Gender Budget Statement was developed for the federal and Punjab province level in selected sectors, i.e. health, education and population welfare by the Ministry of Finance and Revenues (MoFR) and the provincial government. However, the Gender Budgeting practice has not been carried out in a continuous way. Currently, there is more political will to build on past experiences and on lessons learnt to implement Gender Budgeting more holistically.

The particular potentials for Gender Budgeting in Pakistan are:

- a window of opportunity with political commitments to Gender Budgeting across party lines, especially as expressed by the WPC,
- experience in Gender Budgeting at federal and provincial level in

1. The terms Gender Budgeting and Gender-Responsive Budgeting (GRB) are used interchangeably.

the past, with current commitments of the Ministry of Finance to pursue Gender Budgeting according to the SDG 5.c.1. indicator,

- a strong and vibrant civil society which is open to innovations,
- a strong youth population and commitments to future generations,
- international legally binding and soft law obligations to which Pakistan is a state party or committed to,
- the many international partnerships of Pakistan.

On the other hand, there are challenges to overcome, especially:

- the debt burden, the liquidity and multi-financial crisis, and other financial and economic problems,
- high level of poverty,
- large financing needs to close gaps in education and health care,
- being affected strongly by climate change with negative impacts on the living conditions of the majority of the population, especially for women and girls' safety and protection from violence against Women and Girls, (reproductive) health and education for the youth,
- issues of governance,
- the high share of non-development expenditure,
- the threat of terrorism,
- strong underrepresentation of women in public institutions, in the executive and the legislature and in other bodies, lack of parity in representation.

2. International Legal and Policy Framework for Gender Budgeting

As a basis for working on a Gender Budgeting Strategy for Pakistan, it seems of importance to consider international developments, the international legal framework for Gender Budgeting as well as international Gender Budgeting standards emerging in political agreements.

2.1 International legal framework in areas of key importance

The binding legal framework is here provided by both the Constitution of Pakistan, which since long provides full equality to all citizens, and several international Human Rights Conventions,² in particular the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), the Convention on the Rights of People with Disabilities (CRPD), the Convention on the Rights of the Child (CRC), the Women's Peace and Security (WPS) Agenda of the UNSCR 1325, and the United Nations Framework Convention on Climate Change (UNFCCC). All enshrined rights provide targets on key policy areas and provisions which need to be assessed under Gender Budgeting. The Treaty Bodies have elaborated on State parties in their procedural implementation reporting cycles and dialogues on Gender Budgeting to be implemented (e.g. on Pakistan, the latest in 2020). Under the international Human Rights Conventions and related documents many binding recommendations have been released to be followed up in the Pakistan governance policy and law making and consequently also to be tracked, assessed and steered to the outcome intended in the budget. These documents and review outcomes must be taken seriously into consideration - as catalogues for the Gender-Responsive Budgeting (GRB) process to review the measures under policy making, as well as in the budgetary processes to analyse measures, define

2. https://tbinternet.ohchr.org/_layouts/15/TreatyBodyExternal/Treaty.aspx?CountryID=131&Lang=EN See state of ratifications here

objectives, provide indicators to measure and evaluate impacts and oversee outcomes, and finally to allow lawmakers in parliaments, the government and other stakeholder in their role as of the Civil Society Organisations (CSOs) to take actions for a steady process to improve outcomes so as to achieve the overall objective to end all forms of discrimination, including those based on gender race, as well as any violations of human rights.

On the very important issue of women's participation and access to the labour market and their protection, the International Labour Organisation (ILO) Conventions are also to be recognised as part of the legal framework for GRB, as an instrument of evaluation of all related areas in policies and finances. The four key (ILO) gender equality Conventions are the Equal Remuneration Convention (No. 100), the Discrimination (Employment and Occupation) Convention (No. 111), the Workers with Family Responsibilities Convention (No. 156) and the Maternity Protection Convention (No. 183).³

As Pakistan takes the Sustainable Development Goals (SDGs) and its review process and standards seriously, there are other international commitments which need to be considered: the Conference of the Parties (COP) on Climate Change especially the new Adaptation Fund of COP27 (2022), which in Pakistan needs to be adjusted to ensure equality in gender participation regarding the dissemination of money and as to ensure that the outcomes will be in conformity with gender equality.

The Assessment of the flood disaster of 2022 includes a lot of gender equality analysis, addressing key issues for policy making. But only with a full Gender Mainstreaming and Gender Budgeting approach can it be implemented effectively.⁴ Thus, it is mentioned in the main report (p.66) that recovery and reconstruction needs of PKR 21 billion (US\$96 million) are to be used not only "to train local authorities on inclusive post-disaster assessments, gender-responsive early warning, evacuation and resettlement, and related communication strategies as part of further disaster preparedness efforts", but also to "provide

3. ILO and gender equality (GEDI); and beyond this there are more ILO Conventions

4. PAKISTAN FLOODS 2022 Post-Disaster Needs Assessment. Main report, Ministry of Planning Development & Special Initiatives, Pakistan, Oct. 2022 and its Supplementary report Dec. 2022, downloaded at <https://www.undp.org/pakistan/publications/pakistan-floods-2022-post-disaster-needs-assessment-pdna>

gender-responsive budgeting for all plans and budgets, specifying stakeholders, indicators, and benchmarks for achieving gender equality aims."⁵

Also relevant are the annual Agreed Conclusions of the Commission on the Status of Women (CSW), for example CSW66 (2022) on Women and Climate Change, as well as all other previously Agreed Conclusions, which since 2000 have regularly stated that Gender Budgeting as the Gender Mainstreaming in finance policy shall be implemented. The most detailed reference was the UN CSW 52nd Session, March 2008 Agreed Conclusions on "Financing for gender equality and the empowerment of women", which urged Member States to ensure that public finance includes the process of gender responsive budgeting. This commitment of the UN member states including Pakistan is included in the Beijing Platform of Action (1995) and the Plus 5 outcome document (2000, para 73).

This existing legislative framework is a compendium for the GRB work and should be accessible at any time for all stakeholders as an important source easily accessible in one place. Awareness raising shall be done by training sessions throughout the country so that all stakeholders, including young politicians, are able to work with it.

2.2 Internationally agreed standards of Gender Budgeting

The Sustainable Development Goals (SDGs) include goal 5 "Achieve gender equality and empower all women and girls", as well as gender-sensitive targets within other goals. The SDGs have been recognised as benchmarks for global progress and well-being. In the context of SDG goal 5 one of the targets, namely target 5.c, was to: "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". In this context, the specific indicator referring to GRB (indicator 5.c.1.⁶) is considered a Gender Budgeting indicator,

5. PAKISTAN FLOODS 2022 Post-Disaster Needs Assessment. Main report, Ministry of Planning Development & Special Initiatives, Pakistan Oct. 2022, p. 66.

6. UN Statistics Division, SDG indicator metadata, <https://unstats.un.org/sdgs/metadata/files/Metadata-05-0c-01.pdf>.

namely the “proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment”. This SDG indicator links the national budgeting system with implementation of legislation and policies for gender equality and women’s empowerment. The indicator methodology includes three criteria to be measured with a specific set of questions, which sets an international standard on Gender Budgeting as set out in Table 1.

Table 1: SDG Indicator 5.c.1. - Systems to track and make public allocations for gender equality and women’s empowerment

Criteria	Sub-Criteria
Criterion 1: Which of the following aspects of public expenditure are reflected in your programs and its resource allocations?	1.1. Are there policies and/or programs of the government designed to address well-identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection and infrastructure) but incorporate action to close gender gaps?
	1.2. Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?
	1.3. Are there procedures in place to ensure that these resources are executed according to the budget?
Criterion 2. To what extent does your Public Financial Management system promote gender-related or gender-responsive goals?	2.1. Does the Ministry of Finance/budget office issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations?
	2.2. Are key policies and programs, proposed for inclusion in the budget, subject to an ex ante gender impact assessment?
	2.3. Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions?

	<p>2.4. Does the government provide, in the context of the budget, a clear statement of gender-related objectives (i.e. a gender budget statement or gender-responsive budget legislation)?</p> <p>2.5. Are budgetary allocations subject to “tagging”, including by functional classifiers, to identify their linkage to gender-equality objectives?</p> <p>2.6. Are key policies and programs subject to ex post gender impact assessment?</p> <p>2.7. Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender-responsive policies?</p>
<p>Criterion 3. Are allocations for gender equality and women’s empowerment made public?</p>	<p>1.1. Is the data on gender equality allocations published?</p> <p>1.2. If published, has this data been published in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices?</p> <p>1.3. If so, has the data on gender equality allocations been published in a timely manner?</p>

Source: UN Statistics Division, SDG indicator metadata.

Some specific recommendations with regards to SDG 5.c.1. indicators are listed in the table below:

Criteria	Recommendations
<p>Criterion 1: Which of the following aspects of public expenditure are reflected in your programs and its resource allocations?</p>	<p>1.4 It is recommended to break down this indicator according to the federal state structure of Pakistan to the</p> <p>a. national</p> <p>b. provincial</p> <p>c. and local levels</p>

Criterion 2. To what extent does your Public Financial Management system promote gender-related or gender-responsive goals?	It is recommended to also review the following: <ul style="list-style-type: none">• Are gender analyses regularly covering all these policies and/ or programs?• In monitoring the effectivity of the programs and resources according to the goals, are gender disaggregated data available on all three legally required genders (female, male, transgender), and are they published?• Does the government provide, in the context of the budget, a clear statement of gender-related objectives (i.e. a gender budget statement or gender responsive budget legislation including the 3rd gender category "transgender")?• Are budgetary allocations subject to "tagging", including by functional classifiers, to identify their linkage to gender-equality objectives?• Are key policies and programs subject to ex post gender impact assessment?• Is the budget subject to independent audit to assess the extent to which it promotes gender-responsive policies?
---	--

Criterion 3. Are allocations for gender equality and women's empowerment made public?	It is recommended to also review the following: <ul style="list-style-type: none">• Are the results disseminated in the National Assembly and to all Members of the National Assembly (MNAs) including the WPC?• Are the evidence-based monitoring reports regularly debated in the National Assembly and is the Ministry of Finance providing proposals regarding better steering finances to the NA and MNAs?
---	--

-
- Are the Gender Analysis results and data of policies, programs and finances made accessible for all citizens, for the civil society, including barrier-free access for disabled persons and those without internet access and illiterate persons (optionally in community centers, by community center discussions, presentations modified for various targeted groups, e.g. by languages, easy languages, illustrated, in braille?)
-

The SDG 5.c.1. indicator and its sub-criteria provide a good internationally agreed reference point of basic standards of GRB implementation and are important starting points. These indicators have to be amended to the situation on the ground of each state, province, municipality or 'Mouza'.

The latest available Budget Call Circular of the Government of Pakistan Finance Division for preparing the budget 2022-23 refers to this indicator⁷. It states, "Special attention may be given to the aspect of Gender Equality and Women's Empowerment while setting priorities and targets in the budget 2022-23 in order to fulfil the requirements of Section 5.1.C of the SDGs." And specific instructions are included for the preparation of the Medium-Term Budgetary Framework (MTBF) of 2022-25. The specific proposals included in this Strategy will build on the elements already in place.

Among the Public Finance Management (PFM) community, another standard of reference emerged within the internationally widely used Public Expenditure and Financial Accountability (PEFA) methodology. GRB has become a standard approach in PFM over the last few years. The inclusion of a supplementary assessment module on GRB in the PEFA framework is evidence of the increased importance of GRB. For an overview of the PEFA GRB Module see table 2.

7. Budget Call Circular 2022-2023, Government of Pakistan Finance Division (Budget Wing), https://www.finance.gov.pk/budget/BCC_2022_23_17012022.pdf.

Table 2: Supplementary PEFA Framework for Assessing Gender-Responsive Public Financial Management (PEFA GRPFM Framework)

Indicators	Dimensions
1 Gender impact analysis of budget policy proposals	1.1 Gender impact analysis of expenditure policy proposals 1.2 Gender impact analysis of revenue policy proposals
2 Gender-responsive public investment management	2.1 Gender responsive public investment management
3 Gender-responsive budget circular	3.1 Gender-responsive budget circular
4 Gender-responsive budget proposal documentation	4.1 Gender-responsive budget proposal documentation
5 Sex-disaggregated performance information for service delivery	5.1 Sex-disaggregated performance plans for service delivery 5.2 Sex-disaggregated performance achieved for service delivery
6 Tracking budget expenditure for gender equality	6.1 Tracking budget expenditure for gender equality
7 Gender-responsive reporting	7.1 Gender-responsive reporting
8 Evaluation of gender impacts of service delivery	8.1 Evaluation of gender impacts of service delivery
9 Legislative scrutiny of gender impacts of the budget	9.1 Gender-responsive legislative scrutiny of budgets 9.2 Gender-responsive legislative scrutiny of audit reports

Source: Supplementary PEFA Framework for Assessing Gender-Responsive Public Financial Management (PEFA GRPFM Framework)⁸

Both, the SDG 5.c.1 indicator as well as the PEFA Gender-Responsive Public Financial Management framework provide internationally agreed reference points for institutionalizing GRB and contain many important elements for full implementation. It is evident that

8. <https://www.pefa.org/gender>.

institutionalizing GRB requires a multi-faceted, comprehensive approach. Building on the current efforts of Pakistan government, both offer concrete elements for moving towards a more comprehensive Gender Budgeting approach.

3. Rationale for Gender Budgeting

Gender Budgeting is a legal requirement

As described in chapter 2.1. the legal rationale for the obligation to implement Gender Budgeting is first and foremost that it is enshrined in the Constitution of Pakistan since it provides the principle of equality in Part II. Fundamental Rights, Para. 25. Chapter 1-3 on "Equality of Citizens". Para. 25. 2) and states that any discrimination on the grounds of 'sex' is not legal, and in Para. 25. 3) provides temporary special measures, stating that "Nothing in this Article shall prevent the State from making any special provision for the protection of women and children" and so extensively commands that laws are required for the equality of women and children.

Since 2004, based on Alternative Reports by NGOs highlighting Gender Budgeting issues, the United Nation's (UN) CEDAW Committee includes Gender Budgeting regularly in the dialogue and their recommendations to State parties under the state reporting process in reference to core Art. 2 and other sections of the CEDAW Convention and in reference to the Beijing Outcome documents.

When the Convention on the Rights of People with Disabilities (CRPD) was drafted and went into force the CRPD Committee built on CEDAW and its practice to ask whether the budgeting or financing for Gender Equality for human rights measures was effective and used GB methodology. The CRPD reviews member states policies on the human rights of persons with disabilities, and always asks about its financial evaluation and effectiveness.

The SDGs are rather recent international commitments under which a broader scope of the methodology on Gender Budgeting indicators has been agreed upon (see chapter 2.2.).

Economic benefits of gender equality

Gender Budgeting is a key approach to systematically improve gender equality in all areas of life. Multiple studies show that improved gender equality leads to enhanced employment, development and economic growth. The IMF has calculated that closing the gender gaps in Pakistan could boost GDP by 30 percent⁹. In this context, Gender Budgeting can be a major approach to ensure that government investments are focused on closing the gender gaps in the most important areas, i.e. labor market participation rates and earnings, agriculture, education, financial access, health and public care services. Bringing only half of the 25.7 million young women who are presently neither in employment nor in education or training (NEET) into employment would translate into an annual income generation of PKR 1,540 billion (4 percent of GDP)¹⁰.

Strengthening democracy, accountability and transparency

From the beginning, a reason for Gender Budgeting as with other public finance management reforms was to create more evidence-based effectiveness in budgeting and get away from the very general budget publications withholding a lot of information to the lawmakers and citizens. Gender Budgeting - or Citizens (participatory) Budgeting - processes started at the grassroots with the demand to have more detailed information where the taxpayers' money goes to and what is the impact and outcome of expenditures (Tracking/ Ex-Ante- and Ex-Post Assessment). Citizens and women especially wanted to be able to understand and read a budget and see if the legislation was effective, and if state financed measures and funds (under optional legislation) or by government provisions were really implementing gender equality, justice, peace or many more detailed objectives when they had been set up. The Performance-Based Budget (PBB) reforms which

9. IMF: *Pursuing Women's Economic Empowerment, 2018*, "to close the gender gap can boost the national GDP by 30 percent i.e., USD 85,2 billion", based on the study Cuberes, D./M. Teignier. 2016. "Aggregate Effects of Gender Gaps in the Labor Market: A Quantitative Estimate." *Journal of Human Capital* 10 (1): 1–32.

10. Ministry of Planning, Development and Special Initiatives, Government of Pakistan: *National Gender Policy Framework*, March 2022, p. 36 f.

followed paralleled the same intentions: budgets should become more transparent and work only for improvements; no waste of public finance, or even corruption or hidden funds should be tolerated any more. The understanding of democracy and justice for taxpayers had changed and created this demand and today there is a consensus that since public finance resources belong to the people, the state has to deliver a transparent budget and prove that the state administers it to the best result possible including the implementation of women's, men's, children's (girl's and boy's) and transgender persons' civil and human rights so to show good governance and accountability. Gender Budgeting has been developed since by grass root initiatives of women, their movements and NGOs. It has developed many tools which public finance reforms have taken up, which are similar and have influenced each other.

The idea of Gender Budgeting in the scope of citizens' rights of owing the public state budget since they pay the taxes and therefore claim for transparency, justice and effectiveness as a social contract actually goes back to the times of the French revolution and was published by Olympe de Gouges (a theater script writer, activist against slavery and supporter of the Revolution) in 1791 in her Policy paper and book "Les Droit De La Femme".¹¹

More effective public policies – Gender Budgeting supports evidence-based budgeting

Gender Budgeting can play an important role in effectively performing the oversight role of the WPC, as it can provide a continued evidence base on the issues and gaps to be addressed and on progress towards realizing gender equality and women's empowerment.

And more generally, a systematic implementation of Gender Budgeting, including continued Gender Budget analysis, integrating gender equality performance perspectives throughout the planning and budgeting cycle provides an important, indispensable basis for a step-by-step realization of international and national legal, political,

11. Marion Böker: Gender Budgeting and (Gender) Democracy: What are the Linkages? In: Gender Budgeting and Democratic Government. Experience from Africa and Europe. Bonn 2010, p. 4-5.

and human rights obligations and commitments towards gender equality and a prosperous human and economic development. Good examples have proven that as more such data and analysis-based evidence is included in the budget process so the public finances can be better administered and adjusted so as to create the best results for all citizens and contribute as a tool e.g. for lawmakers and the citizens in their CSOs or the academy to see how and on what to submit interventions for a mutual process to create more wealth out of all taxpayers collective public finance resources.

Today, information and communication technology (ICT) applications and tools can support the very intense work of producing gender-disaggregated data and arrange research and analyses results in unified data banks with dashboards and processes to allow a broad access and interactive contribution without barriers for all stakeholders to the process. The experience with the Punjab App¹² for Gender Budgeting in the area of education monitoring could be used as a model to create an enhanced app on participatory gender and other policy and budgeted areas analysis. It can include questions on data access and amendment, and it can allow functions for chats, uploading suggestions, project proposals or information and network building by the population and specific stakeholders. Moreover, it could serve for the WPC and all MNAs to have an accessible view into budget execution questions during their work in the National Assembly and in dialogue with people in the constituencies and in the field. On the other hand, it could be accessible for the people to support their dialogue with their members of parliament, politicians, government, and academia. As more such evidence-based information is available, more politicians, and lawmakers can deepen discussions in their constituencies and other audiences to reach out to find more solutions and everyone can make better-informed decisions.

12. Unleashing the potential of gender responsible budgeting and technology to reduce gender disparities in education in Pakistan. Oxfam Case Study 2020; An android mobile app in 2016 was set up by Oxfam to enhance budget monitoring by local women and girls, and contributed to an increase in government spending on women and girls' health, education and income support and on school enrolment.

4. Framework and Approaches for Gender Budgeting

In this chapter, some basic concepts related to Gender Budgeting are described, in order to build a common understanding of key fundamental approaches.

Pursuing a dual approach to achieve gender equality

In any work towards gender equality, it is important to pursue a dual approach, also called a twin-track approach. This refers to the need to have both a thorough gender mainstreaming and gender budgeting approach to ensure that gender equality is integrated fully in regular policies in all sectors, programs and budgets, and at the same time pursue a targeted approach where necessary with specific policies, programs and budget expenditures focused on particular groups of women to reduce specific gender inequalities, address the needs of women, and focus on root causes to eliminate existing inequalities. Thus, funding is needed for both activities to mainstream gender equality and also for dedicated targeted action to reduce inequalities and support women.

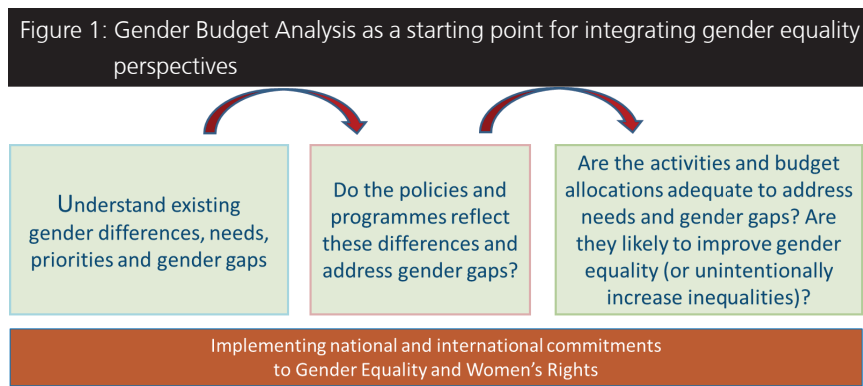
Pursuing an Intersectional Approach

Intersectionality has become an accepted approach for research, both in human rights assessments and as an analytical category. In GRB work it is important to not only use the horizontal perspective on gender but additionally look into other relevant, overlapping categories and their harmful effects on the lives and scope of realization or limitation of the rights of women, men and transgender persons to be equal. These categories can be of age, class, religious or ethnic affiliation, place of residence (urban/rural), (dis)abilities and other grounds. This intersectional approach was globally developed by the black women's movements already in the 1980s. It has re-emerged in the last decade and has been included in human rights practice conditionality and the

UN Human Rights Council including CEDAW. For GRB in Pakistan it would be advisable to fully integrate an intersectional approach from the beginning. Especially a gender specific analytical perspective into the intersections of all grounds in rural and urban, minority groups such as language, religious and cultural groups. Indigenous, migrant and refugee populations also need to be included.

Simple Framework for Gender Budget Analysis

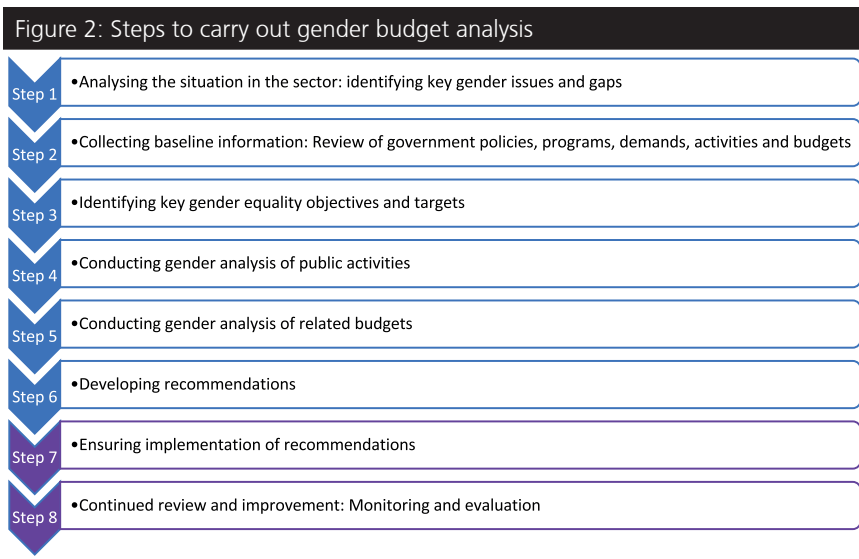
In Gender Budgeting, a good and sound gender budget analysis is an important and indispensable starting point to better understand the existing situation and existing gender differences and inequalities – in an intersectional approach. Figure 1 illustrates key questions of gender budget analysis. Based on a good understanding of and insights in the current situation, it can be assessed whether policies and programs address the gender differences and gender gaps: Are gender differences and the resulting potentially different needs and priorities of women and men in their diversity reflected in policies and policy making? And finally, gender budget analysis assesses policies, programs, and budgets on whether they adequately address the existing inequalities and improve gender equality and women’s rights or whether they lead to increased inequalities.



If policies, programmes and budgets do not effectively improve gender equality and women’s rights, an important further question is to ask why they don’t, and how to change budgets, programmes and policies to address the root causes of existing inequalities and disadvantages of women and how to improve equality.

The focus of gender budget analysis is usually on a sector, a programme or specific activities or policies, but it is also important to look at the budget as a whole. While there certainly are some differences on how to do gender budget analysis in a sector, a specific budget programme or a policy -- in this case, a general approach is presented which can be used in slightly adapted forms. –.

The stepwise approach to GRB analysis presented here is designed to provide an easy frame for carrying out the analysis. Figure 2 below presents the different steps of GB analysis, and links it to a continued process of improvements (steps 7-8).



These steps are a very generic stepwise approach that can accommodate a broad range of different tools and instruments for gender budget analysis. They can be used as a starting point, both in annual as well as performance-based medium-term budgeting.

5. Recommendations for Institutionalization

In order to reap the benefits of Gender Budgeting, experience has shown that it is beneficial to make it a regular practice. Some of the main elements to ensure this are summarized in the following overview.

- Making Gender Budgeting (GB) mandatory in the regular budgeting and planning processes by providing a legal basis for GB and clear instructions for ministries/agencies on how to integrate gender equality both in the annual budget as well as in the performance-based budget, known as the Medium-Term Budgetary Framework (MTBF) Green Book.
- Define clear responsibilities and complementary roles: Establish coherent coordination structures across government and with the legislature, in particular the WPC, and ensure cooperation and institutional arrangements for Gender Budgeting within all administrative units.
- Define a comprehensive approach of Gender Budgeting implementation:
 - Linking it to both annual and performance-based budgeting – with a dual approach of mainstreaming gender equality and a targeted focus on gender equality priorities throughout budget demands and in all development project proposals.
 - Define simple, but effective methods of GB, namely regular gender impact assessments and in-depth analysis of budget demands and development project proposals at the beginning of the budget preparation process to determine key areas of interventions and needs for budget allocations.
 - Define a reliable system of tracking resources for gender equality throughout the annual budget and the MTBF.
 - Finding good ways to make work visible and maintain attention by including a Gender Equality Budget Statement or including gender equality in the relevant budget publications.

- Linking Gender Budgeting to main government priorities and reform projects, making visible the gender equality objectives in these and including allocations for gender equality and women's empowerment.
- Devising Gender Responsive Auditing, Monitoring, Evaluation and Control on a regular basis, providing inputs for legislative scrutiny and for the following budget preparation cycle.
- Defining strategies for sustainable GRB capacity building, aiming at building sustainable knowledge in the Legislature, Administration and in all institutions involved on a regular basis.
- Strengthening the Provincial Women Causes' role in planning and budgeting,
- Providing dedicated and continuous technical support and capacity building on Gender Budgeting
- Focusing on financing for issues of particular importance for women and gender equality as well as ensuring support by international cooperation partners for Gender Budgeting implementation processes
- Establish Gender Responsive Participatory Processes in planning and budgeting, to get enhanced knowledge and input on gender equality priorities and women's needs.

Based on these key aspects of institutionalization, some key considerations and recommendations are put forward here. Please note that the recommendations aim for a comprehensive system while feasibility and opportunities might most likely call for a selective step-by-step approach. The assessment of political feasibility is beyond the experts' reach. Therefore, we limit the following recommendations to potential options.

Developing a Gender Budgeting Action Plan

A systematic institutionalization of GRB is important to build a basis for sustainability and continuous work towards reaping the benefits in terms of better gender equality outcomes.

It is recommended to adopt a strategic approach to GRB implementation, developing a national Gender Budgeting Action Plan, building on and further developing current GB activities.

It might be helpful to start work on developing the GB Action Plan swiftly and adopt it in the medium term to provide a sound basis and guidance for all actors¹³. The outline of the GB methodology in that document can draw on international standards for GB, especially the SDG 5.c.1 indicator¹⁴ and the PEFA GRPFM assessment framework,¹⁵, as well as previous experience on GB implementation in Pakistan. Part of this can be terms of references for all stakeholders of the core coordination and steering group and for the advisory group.

Among others, such a strategy or action plan shall, develop a clear outline for:

responsibilities in coordinating GRB efforts, including a coordination or steering group, its members and responsibilities by the WPC, governmental and CSO stakeholders,

providing clear guidance of gender equality integration at all stages of the planning and budgeting process,

providing a plan for systematic gender budget analysis using a range of appropriate tools in all policy and budgeting areas and defining the form of how GRB is included in annual and medium-term budget documents,

specifying the continuous development of the analytical and gender-disaggregated data basis needed for evidence-based GRB work, including regular time-use surveys,

13. A basis or model for an outline to build on is the National Gender Policy Framework (2022) published by the Ministry of Planning, Development and Special Initiatives especially since at the end it has a matrix which could be extended. Another good practice model is the global National Action Plans under the WPS Agenda (UNSCR 1325).

14. The indicator here refers to a system to track and make public allocations for gender equality and women's empowerment, see chapter 2.2.

15. Gender Responsive Public Finance Management in the frame of the Public Expenditure and Financial Accountability Program, see chapter 2.2.

linking the GRB work to the priorities of the national gender policy framework, the Strategic Plan of the National Commission on the Status of Women (NCSW) and the Strategic Plan of the National Commission for Human Rights (NCHR),

creating linkages and as much as possible coherence to provincial Gender Budgeting Action Plans and the NCSW's counterparts' action or strategy plans in the provinces and those of the regional offices of the NCHR

providing a clear plan for comprehensive capacity building on GRB, gender analysis and other related issues, based on their specific roles in the GRB process.

A participatory process of drafting the GRB Strategy/Action Plan could provide a basis for wide ranging expertise and inputs from legislature, government institutions, CSOs, researchers and other stakeholders.

5.1 Making Gender Budgeting Mandatory & Providing a Legal Basis

International practice confirms that a clear and strong legal basis for GRB helps sustainability and a systematic implementation.

It is recommended to explore adoption of a comprehensive legal basis for GRB and

additional complementary provincial acts to create coherence.

This can either be pursued in the form of an amendment of existing laws, especially the PFM Act of 2019, or in the form of tabling a specific law on Gender Budgeting. In any case it is important to provide a sound legal basis, including provisions not only in general, but specifically for all stages of the (planning and) budgeting process. In the long run an amendment on Gender Budgeting in the Pakistan Constitution¹⁶, e.g. under Part II, Art. 25, could be explored.

16. There are international examples of enshrining Gender Budgeting in the Constitution, e.g. in Austria or the United Republic of Tanzania see Bertha O. Koda and Lilian V. Mtasingwa: GENDERRESPONSIVE BUDGETING IN TANZANIA, OXFAM RESEARCH BACKGROUNDER, Boston/Washington D.C. 2021. Gender-responsive Budgeting in Tanzania (openrepository.com) or Oxfam America | Fighting Inequality to End Poverty & Injustice | Oxfam or via www.oxfamamerica.org.

It has to be noted that this specific legal basis for GRB is complementary to the existing provisions in the Pakistani Constitution, the UN-Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the UN-Convention on the rights of Persons with Disabilities (CRPD) and commitments in the Beijing Platform of Action and the SDGs to ensure financing for women's rights and gender equality is in place and the budget does not contradict the (gender) equality of all citizens (Constitution, Part II, At 25, or CEDAW Art 2).

Additionally, future adoption of laws could include a statement that the Ministry of Finance and the responsible lead ministries will follow-up adoption of the laws to ensure adequate financing, including GRB methodology as a core engine for ensuring full implementation.

5.2 Integration of Gender Budgeting in Strategic Planning, the Budgeting Process and System and in Budget Documents

Integration of Gender Equality in the Planning Cycle

Although the name might indicate otherwise, Gender Budgeting refers to integrating gender equality perspectives throughout all phases of both the budgeting and the strategic planning cycle. Thus, it is of crucial importance to fully integrate Gender Equality and Women Empowerment (GEWE) in a dual approach in the key strategic planning documents, i.e. the Medium Term Development Framework, the Public Sector Development Programme (PSDP), the Annual Development Programme and all relevant strategic documents as well as in the full planning cycle.

Gender Budgeting along the budgeting process (budget cycle)

The budgeting cycle starts with setting the budget strategy and is completed with the approval of the budget.

The Ministry of Finance has already carried out some groundwork on Gender Budgeting referring to the SDG's indicators¹⁷ as first steps of integrating some elements of Gender Budgeting methodology in the

17. On Performance-Based Budget in the Budget Circular 2022-2023, pp. 20-23.

Budget¹⁸. Also, the Ministry of Planning, Development and Reforms¹⁹ has provided important groundwork with the National Gender Policy Framework (March 2022) and work on SDGs. The Ministry of Finance outlines in the Budget Call Circular 2022-23 in the framework of the Performance Based Budget that "All government expenditures, whether from a recurrent or development demand for grant, shall be based on well-defined plans", and specifies that each Principal Accounting Officer (PAO) shall prepare a medium-term strategic plan. Also, the Ministry for Finance has already introduced a first step in tracking resources for Gender Equality and Women's Empowerment by instructing PAOs to account for the budget for gender equality and women empowerment out of the total budget by each demand (table 4 (A) of Form-VI for preparing the Medium-term Performance-Based Budget). It can easily be calculated through adding up the budgets of different cost centers which are gender sensitive. However, in the Medium-Term Performance-Based Budget 2022-25 document very few demands for this budget information are provided.

The following two tables broadly present the key phases and stages of both the annual and medium-term budget process. These tables can be used to be used for detailed planning of further work and include additional comments (e-g. on concrete contacts, benchmarks, time frames and dates, responsible institutions and committees, and other useful information). Table 3 lays out the six phases and provides an overview of the potential and opportunities to integrate Gender Budgeting and a focus on gender equality.

18. By the form VI and the outline of the approach.

19. Ministry of Planning, Development and Special Initiatives, Government of Pakistan: National Gender Policy Framework, March 2022; and Federal SDGs Support Unit, Ministry of Planning, Development and Reforms (2017): Sustainable Development Goals: Pakistan's Perspective – Data Reporting Gap; Draft report - for review. December 2017.

Table 3: Overview of the budget process and potential for Gender Budgeting integration

Phases of the budget process ²⁰	Potential for Gender Budgeting / integrating gender equality	Key activities/actors to promote Gender Budgeting / integration of gender equality
<p>Setting of Budget Strategy: The Finance Division informs all Ministries/ Divisions/ Departments to start preparation of the budget in January each year by issuing a Budget Call Circular.</p> <p>The Federal Government sets priorities and a comprehensive budget strategy to be followed by all the Public Sector Entities (line Ministries/ Divisions and Attached Departments). The Federal Cabinet approves budget strategy, initiatives and priorities. They are then communicated to Ministries by the Finance Division through issuance of Indicative Budget Ceiling(s) (IBCs).</p>	<p>The Budget Call Circular (BCC) includes clear guidance on Gender Budget Analysis and on GEWE aspects of budget preparations, building further on the current selected elements of GB in the BCC</p> <p>Government priorities and budget strategy to include key gender equality priorities for the budget period.</p>	<p>Developing a simple, yet comprehensive approach of Gender Budget analysis to be used as a basis for the preparation of the budget.</p> <p>Continued collaboration between the MoF and the WPC in developing a coherent approach.</p> <p>The WPC to prepare a list of gender equality priorities – in cooperation with Civil Society Organizations (CSOs)– as a basis for advocacy activities early in the budget preparation process.</p> <p>Providing focused training to all involved actors on gender budget analysis and other elements of GB in budget preparations.</p>

20. According to the Budget Manual by the Government of Pakistan, Finance Division. https://www.finance.gov.pk/Budget_Manual_1stEdition_2020.pdf

<p>Preparation: The Finance Division, Planning, Development and Special Initiative Division, Economic Affairs Division, FBR and line Ministries/Divisions take an active part in budget preparation, which involves the preparation and submission of budget estimates of expenditure, receipts and financing by entities to the Finance Division.</p>	<p>Budget preparation and submission of all demands to follow instructions in the BCC (see above). Budget Publications to include Gender Budgeting and gender equality – see Table 5 for detailed suggestions.</p>	<p>Ensuring adequate Gender Budgeting training and expertise available in all involved divisions. Possibly establish a support unit to provide focused support to officials on Gender Budgeting aspects in budget preparations.</p>
<p>Authorization: This stage involves submission of the Annual Budget Statement (ABS) before the National Assembly. This consists of two stages: approval by the National Assembly, and authentication by the Prime Minister. The approved budget is referred to as the ‘Schedule of Authorised Expenditure’. The budget proposals are presented in the National Assembly and also discussed in the Senate. Recommendations by the members of the parliament are considered and then the budgetary proposals are approved. Thereafter authentication of the expenditure by the Prime Minister is solicited.</p>	<p>The ABS and other budget publications to include Gender Budgeting and gender equality information consistently. The budget speech to include focus on gender equality priorities and Gender Budgeting efforts. Consider and integrate recommendations of the WPC before budget approval.</p>	<p>The WPC to prepare an opinion on the budget draft, possibly supported by Gender Budget experts, preparing a rapid gender analysis of the budget proposal. The WPC to organize a public hearing on the budget proposal from a gender equality perspective with GB/GE experts. The WPC to prepare recommendations on gender equality priorities in the budget. The WPC to be consulted by the standing committees for Finance & Revenue in budget deliberations; potentially consider joint meetings. Collaboration with media to highlight gender equality impacts of the budget.</p>

		<p>CSOs can comment via media and in public or in direct dialogue with Members of the National Assembly s regarding the budget decision who can still make little changes via parliamentary decisions.</p> <p>CSOs can send policy papers and more recommendations and already prepare for the next budget cycle. They are also to monitor the decisions.</p>
<p>Implementation: The approved budget is uploaded on the Accountant General Pakistan Revenues (AGPR) Server for expenditure by the line ministries/divisions according to the strategy issued by the Finance Division. For effective cash management purposes, a system of release of funds exists.</p>	<p>Ensure gender equality perspectives and GB/ Gender Mainstreaming are fully applied in budget and policy implementation.</p> <p>Working towards the compilation of sex-disaggregated and gender data during implementation.</p> <p>Ensure full utilization of budget allocations in areas of key importance for GEWE.</p>	<p>Prepare adequate guidance for GM in policy and budget implementation.</p> <p>Ensuring adequate training sessions for all officials involved in implementation.</p> <p>Making the collection of gender-disaggregated and gender data during implementation a standard practice.</p> <p>Devise a system of tracking expenditures in areas of key importance for GEWE.</p>

<p>Reporting and Monitoring: Actual revenues and expenditures are recorded and reported to monitor progress against budget throughout the financial year. Expenditure is reconciled by an expending entity with the AGPR. The office of the AGPR plays a pivotal role in maintenance and reporting of accounts to the Finance Division on a periodic basis.</p>	<p>Integrate an expenditure tracking methodology for GEWE. Include tracking of GEWE expenditures in regular reporting,</p>	<p>Develop a GEWE expenditure tracking methodology to be regularly used in reporting and monitoring. CSOs can start monitoring; including considerations of federal budget implications on provincial and municipality level.</p>
<p>Budget Review: Mid-year review of the Revenue, Financing and Expenditure shall be placed before National Assembly by 28th February each year, as required by the PFM Act, 2019. The Finance Division has also started a quarterly-based budgetary review. A Medium-Term Performance-Based budget is to be submitted before the Parliament annually.</p>	<p>The mid-year review to include progress on tracking of expenditures for GEWE. The Medium-term Performance-based budget to be prepared in a gender responsive way (see also table 4 and 5).</p>	<p>The WPC to review the mid-year review and prepare recommendations. The WPC – in consultation with CSOs and researchers – to use the review as a basis for preparing inputs for next years’ budgeting. The WPC to prepare recommendations on GEWE in The Medium-Term Performance-Based Budget.</p>

Table 4: Overview of the process for Medium-term Performance Based Budgeting and potential for Gender Budgeting integration

Steps ²¹	Potential for Gender Budgeting / integrating gender equality	Key activities/actors to promote Gender Budgeting / integration of gender equality
<p>Step One: Issuance of a 'Budget Call Circular' to the Principal Accounting Officers (PAOs).</p>	<p>The Budget Call Circular includes clear guidance on Gender Budget Analysis and on GE/WE aspects in preparing the MTBF, building further on the current selected elements of GB in the BCC.</p>	<p>Develop a clear methodology for integrating gender equality in all elements of performance budgeting (goals, outputs, key performance indicators and targets, outcomes to include GE/WE perspectives. Focus on strategic projects to address GE in all demands). Continued collaboration between the MoF and the WPC in developing a coherent approach. The WPC to prepare a list of gender equality priorities – in cooperation with CSOs – as a basis for advocacy activities early in the MTBF preparation process. Providing focused training to all involved actors, especially the MTBF core-teams, on gender budget analysis and other elements of GB in budget preparations.</p>

21. According to the Budget Manual by the Government of Pakistan, Finance Division. https://www.finance.gov.pk/Budget_Manual_1stEdition_2020.pdf

<p>Step Two: Preparation of the Budget Strategy Paper by the Macro Economic Working Group under the Finance Secretary and its presentation in the Cabinet.</p>	<p>The Budget Strategy paper to include gender equality perspectives in view of key importance of gender equality/women's empowerment progress in enhancing economic growth.</p>	<p>The Macro Economic Working Group to include Gender Budgeting and gender equality experts. Focused, longer term building of competencies of WG experts' knowledge on gender and economics.</p>
<p>Step Three: Presentation of the Budget Strategy Paper in the standing committees for Finance & Revenue in the Senate and the National Assembly.</p>	<p>Highlighting the importance of progress in gender equality and women's empowerment to enhancing GDP growth, prosperity and raising public revenue</p>	<p>The WPC to provide input in the Budget Strategy paper, based on GE/GB experts' input on how to ensure growth-enhancing gender equality progress and key measures. Media work on importance of gender equality/women's empowerment in budget strategy to enhance development perspectives, prosperity and economic growth</p>
<p>Step Four: On approval of the Budget Strategy Paper by the Federal Government, Issuance of Indicative Budget Ceilings for current and development expenditures.</p>	<p>Setting indicative Budget Ceilings to take into account demands/ expenditures of key importance for promoting GE/WE.</p>	<p>Assess the importance of different demands for promotion of GEWE. Develop methodology for continuous assessment of budget ceilings from GEWE perspectives.</p>

<p>Step Five/Six: Entry of Section I Forms (BO / NIS) of current and development expenditure in respective SAP system terminals by PAOs along with submission of hard copies to the Budget Wing, Finance Division for verification and reconciliation.</p>	<p>Duly taking into account GEWE expenditures.</p>	<p>Making sure relevant information is accessible for MNAs.</p>
<p>Step Seven: Completion of budget estimates/Section I Form by the respective PAOs for development expenditure in the light of APCC and NEC decisions, if required.</p> <p>Step Eight: After completion of step five and six, review and verification of budget estimates (current + development) by the Budget Wing, Finance Division.</p>	<p>Ensuring gender equality priorities are fully covered by development expenditures.</p>	<p>Making sure relevant information is accessible for MNAs.</p>
<p>Step Nine: Entry of Section II Forms (LM I & II, Green Book and Fund Centre) in respective SAP system terminals by PAOs along with submission of hard copies to the Budget Wing, Finance Division.</p>	<p>Ensuring GB and GEWE is duly covered in the Green Book based on methodology development.</p>	<p>Develop a method to include GB/GEWE in Green Book.</p>
<p>Step Ten: Compilation and Publication of all Budget Documents.</p>	<p>See table 5.</p>	<p>See table 5.</p>

Step Eleven: Presentation of the Budget to the Cabinet.	Cabinet to ensure full integration of gender equality priorities.	Promoting understanding of importance of gender equality among Cabinet members.
Step Twelve: Laying of Budget documents before the Parliament.	Ensuring GB and GEWE is duly covered in budget documents (see table 5).	Review budget documents for its GB contents, assess gender equality implications of proposed budgets. Develop recommendations.
Step Thirteen: After approval of the Budget by the National Assembly, authorization of expenditure by the Prime Minister in respect of Demand for Grants & Appropriations. Step Fourteen: Conveying authorized Demand for Grants & Appropriations to respective PAOs.	Ensuring full authorization of GEWE related expenditures.	Devise tracking system of GEWE expenditures.

GB in the budgeting system & Integration of Gender Equality in the Budget Documents

The budget publications are the budget documents submitted to the National Assembly for consideration, discussion and approval. The following table includes the main budget publications and provides an overview of opportunities to promote Gender Budgeting and including gender equality in the frame of the budget publications. It also provides an overview of potential activities to ensure that Gender Budgeting and gender equality is being integrated.

Table 5: Opportunities for integrating Gender Budgeting and Gender Equality in Budget Publications

Budget publication	Opportunity to include Gender Budgeting / gender equality	Activities to ensure gender equality being integrated
Budget Speech of the Finance Minister in charge (Urdu/ English).	The Finance Minister highlighting how the budget supports women's empowerment and gender equality, a focus on the economic importance of gender equality priorities and on Gender Budgeting as part of the budget speech.	Advocacy well in advance to ensure gender equality priorities be included. Media reporting on importance of GEWE in the budget, on impacts of the budget on GEWE, and on GEWE priorities in the budget speech.
Citizen Budget (CB)/Budget in Brief.	Provide an overview of how budget expenditures and taxes impact gender equality.	Guidance, training and support for experts preparing the citizen budget in order to ensure they understand how to include and communicate well GB/GEWE to citizens in an understandable way.
Annual Budget Statement (ABS).	Include an overview of tracking and monitoring allocations for GEWE (building on the MTBF methodology). Including a Gender Budget Statement (building on the format used in previous years, e.g. 2008/09) as a separate annex or separate document.	Further develop tracking methodology. Provide adequate training sessions for all involved officials. Review previous experience of GBS and develop framework for and contents of GBS. Ensure adequate resources for the implementation of GB.

Memorandum on Federal Receipts and Estimates of Foreign Assistance.	Consider integrating a gender classifier in the overview of estimates of foreign assistance.	Develop classifier methodology. Assess gender equality impacts of foreign assistance.
Authenticated Schedule of Authorised Expenditure.	Ensuring that expenditure of high relevance to GEWE is fully authorized and spent.	Monitor spending of expenditure of high relevance to GEWE on a regular basis.
Schedule of Demands for Grants and Appropriations (White Book).	Consider integrating a gender classifier in the Schedule of Demands.	Develop classifier methodology.
Supplementary and Excess Demands for Grants and Appropriations.	Consider developing a methodology of making visible how supplementary grants affect funding for interventions of key importance to gender equality.	Develop relevant methodology. Establish a research unit with capacities for regular follow-up.
Detailed Schedule of Grants and Demands-Current Expenditure.	Consider developing a methodology of making visible gender dimension of current expenditures.	Establish a research unit with the capacity for regular review and analysis of GEWE implications.
Detailed Schedule of Grants and Demands-Development Expenditure.	Consider developing a clear methodology to make visible gender impacts of development expenditures and gender equality targeted development expenditures – either by integrating it in this publication or making cross-reference to the Gender Budget Statement in the context of the ABS (see above).	Establish a research unit with the capacity for regular review and analysis of GEWE implications.

<p>Public Sector Development Programme (PSDP).</p>	<p>Include a methodology for tracking GEWE allocations. Ensuring that GEWE priorities are well included.</p>	<p>Ensure Gender Equality Expertise in the Planning Commission. Ensure that expertise from the Gender Budget and Gender Equality Planning experts is used as a basis for PSDP development. Advocacy of the WPC and civil society in the early stages of PSDP development. Elaborate a list of gender equality priorities as a basis for integration of GEWE in the PSDP. Regular assessments of PSDP on its gender equality impacts.</p>
<p>Annual Development Plan (ADP).</p>	<p>Ensuring full integration of GEWE in ADP development, both in a Gender Mainstreaming approach and focusing on targeted GEWE planning. Using gender equality baseline analysis as a starting point in all sectors. Ensuring use of gender disaggregated data in all sectors.</p>	<p>Ensuring gender equality experts are integrated in the review committee. Developing expertise to include gender equality considerations in macroeconomic analysis, performance review and activity planning. Developing a standard methodology for GM in ADP, making it a regular practice. Building capacity for full GEWE integrating in ADP (and PSDP).</p>

<p>Medium-Term Performance-Based Budget.</p>	<p>Further elaborate the methodology for a budget tracking and monitoring system for GEWE allocations; making it an element in a full Gender Budgeting system. Working towards including allocations for GEWE in all demands.</p>	<p>Monitoring allocations.</p>	<p>GEWE</p>
<p>Medium-Term Strategic Plan.</p>	<p>Goal: include the gender equality perspective. Outputs (services) to be delivered to achieve the goal of including gender equality outputs explicitly and medium-term gender equality policy priorities. Key Performance Indicators and targets for each output to include gender equality KPIs with specific targets. Outcomes (planned effects of services on target population) include specification of gender equality outcomes. Strategic Projects required to achieve improved outputs and outcomes: identify targeted strategic projects to address gender equality in all sectors/demands.</p>	<p>Advocacy of the WPC and civil society in the early stages of Medium-Term Strategic Plan development. Discussing GEWE priorities with relevant ministries and other public institutions. Setting up a monitoring system for gender equality performance with results being readily available for WPC and MNAs.</p>	

5.3 Ensuring Good Coordination across Institutions and Stakeholders Involved

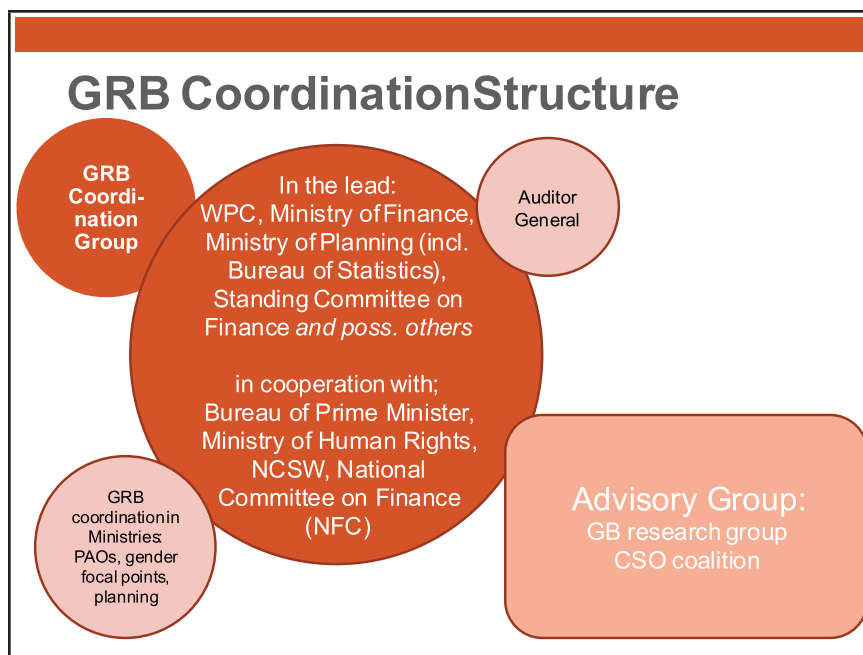
A good coordination requires defined responsibilities in a GRB coordination process to ensure GRB efforts.

A coordination group or steering group could be established under the leadership of the Ministry of Financing partnering with the WPC, including Ministries and other governmental entities, the Ministry of Planning Development & Special Initiatives, the National Commission on the Status of Women, the Ministry of Human Rights, the Pakistan Statistics Bureau, and civil society (e.g. a coalition working on Gender Budgeting) and researchers. It is important to include budgeting, strategic planning as well as gender equality expertise, e.g. the focal persons on the gender policy framework.

It is recommended to develop ways of communication and coordination of work at the federal and provincial level, without overloading the process.

It might be worthwhile to explore formats of regular exchange, for example in the context of the regular national coordination activities of the WPCs, and/or establishing an annual conference on GRB involving PWCs from federal and provincial level. Regular exchange of work and experience at Federal and provincial level can bring visibility to the work and promote further developments of GRB.

The role of existing institutions, in particular, the Common Interest Council, in strengthening its work and exchange on gender equality related issues shall be explored.



5.4 Roles of different Institutions and Actors in Gender Budgeting

A sustainable and effective implementation of Gender Budgeting needs the collaboration of and coordination between different actors within the government, the legislature, the Office of the Auditor General, the Bureau of Statistics, civil society, researchers and international cooperation partners. This chapter presents some key considerations regarding the roles of different institutions in Gender Budgeting.

5.4.1. Role of National Assembly and Parliamentary Bodies

Key role of Women's Parliamentary Caucus in promoting gender equality and women's empowerment through Gender Budgeting

By engaging in GRB the WPC can promote the implementation of its priorities through strengthening its role in the planning and budgeting process. Moreover, the WPC members and the National Assembly can achieve more recognition of their work, accountability

and transparency for their work and politics in general among the broader public and so that legislative efficiency can be enhanced. The establishment of the **sub-committee on Gender Budgeting** is a first important step in this direction.

However, to perform its role well, it is important that the WPC members are provided with adequate support to engage effectively in the planning and budgeting process. Especially, timely and adequate analysis of gender impacts of the budget proposal and specific government initiatives can provide an important background and basis for the WPC's work.

Therefore, it is recommended to build a support research unit for legislator's and the WPC's work on GRB.

This can be accomplished either in the form of strengthening existing research facilities or creating a new research unit focused on gender equality and public finance expertise and analytical skills. Research support on gender equality and public finance to WPC and legislators in general should be responsive to their needs and interests and provided in a timely manner when the need for support and background information arises.

- Some Options for Ensuring Support for the Parliamentary Women's Caucus during Budget Work:
 - Establish a specific Parliamentary Gender Budgeting Office as a research and support unit.
 - Ensuring that the Parliamentary Budget Office includes a focus on gender equality and Gender Budgeting.
 - Strengthening existing research units supporting the Parliament in their Gender Budgeting focus and capacities by dedicating targeted resources and staff.
 - A CSO/NGO Coalition or Alliance to work and take part in regular consultations to offer their expertise and findings from research or experience on the ground to include the grass root perspective, demand and ideas of citizens and be a voice of

women, men and transgender persons in steady dialogue with the WPC.

In view of promoting gender equality, it is recommended that all Parliamentarians, including WPC members should have access to the same amount of funds available for investment projects in their constituencies.

It is recommended to WPC members to explore their inclusion in the longer-term gender budgeting analysis and evaluation of projects suggested by MNA to make their provincial projects on both the national and provincial level visible and comparable.

Experience from other countries show that strong networks between Parliamentarians with researchers and CSOs focusing on gender equality, economic policy and public finance can support the Parliamentarians' work.

Stronger and regular communication with the Ministry of Finance on GRB and gender equality performance in the context of performance-based budgeting is essential for a streamlined and effective approach.

It is recommended to build regular dialogues with CSOs and researchers on issues around gender equality and planning and budgeting, with a view to get regular evidence-based inputs on women's and gender equality issues before budget debates and providing opportunities for the exchange of level, information.

Conferences – at the federal, national, regional and/or international level – could help to build networks, build expertise, exchange good practices and promote the work of the WPC and Pakistan's GRB nationally and internationally.

Role of other Committees of the National Assembly

The Committees according to each specific resort collect the expertise of all MNAs and are a driving force in the Parliament on the working level to create consensus across party groups in the Parliament by discussions. Committees can call in hearings with all kinds of

national and international experts to gather all kind of expertise and information, including from women's organisations and CSOs to base their decisions on evidence and all existing information. Committees can table solutions and new initiatives or changes for improvement based on the Gender Budgeting processes to the Parliament as a whole and for decision and adoption.

The work of the Committees is also important because they regularly include young and new MNAs and update their knowledge. It must be ensured that Committees of all policy areas are informed about the Gender Budgeting process, and can in future access and at certain times have a dialogue with the steering or coordinating group to contribute with their work and make use of the new information and options to shape their policy based on evidence and sound information.

As made clear by MNAs, they have to be trained by the MoF on the existing and planned PBB and its included GRB approach. As recommended in other sections of our Strategy Paper, the information on the process needs to be transparent and disseminated to all kinds of mentioned stakeholders to allow a holistic and participatory approach.

5.4.2 Ministry of Finance and other ministries and governmental bodies

The **Ministry of Finance**, Finance Division, plays an important role in developing the Gender Budgeting methodology and easy-to-work matrixes and forms for all units. It also provides overall guidance, including strengthening Gender Budgeting in Performance-based Budgeting methodology. However, as Gender Budgeting is an area which needs broad expertise from different fields, it is very important to ensure broad cooperation across different institutions and responsibilities.

The Finance Division can play a key role in setting up a good coordination mechanism across government, with the legislature and WPC in particular, and providing for a system of continued development and compliance with GB methodologies.

The **National Commission on the Status of Women (NCSW)** by its mandate and in its very well coordinated working processes with its provincial counterparts is an important actor in its role as an advocate,

producer of knowledge (studies, data), and as an enabler and monitoring institution as well as facilitator of cross sector dialogues and consultations²² other than in parliament.²³

Also of central importance are the Ministry of Human Rights (MORE) and the National Commission for Human Rights (NCHR) and its well-coordinated working process with the provincial Commissions for Human Rights. The Commissions have a broad mandate also on research and data production, facilitate consultation with the civil society and all kind of institutions for the integration of (women's) human rights into policy and programs.²⁴ Especially their work as to review existing and proposed legislation in relation to human rights principles would be an asset.

5.4.3 Role of the Auditor General of Pakistan in Gender Budgeting

The Auditor General of Pakistan as a government organization is the prime and Supreme Audit Institution (SAI) in the country for ensuring public accountability and fiscal transparency in governmental operations. Its objectives and tasks are overlapping in a broad range with those of Gender Budgeting (see the rationale of GB). The organization's interest is to bring improvements in the financial discipline and internal control environment in the executive departments for minimizing the possibility of waste and fraud.

Experiences in Europe and other parts of the world have shown that a dialogue with SAIs is fruitful in setting up a Gender Budgeting

22. See <https://www.ncsw.gov.pk/Detail/NjM3OWE4YTgtMjkxZC00YTkyLThmYjEtMGU2YzE1ODI5MDhl>; and Strategic Plan. National Commission on the Status of Women 2022-2025, by Dr. Osama Siddique, p.4f. The NCSW was established by the NCSW Act 2012, and is the National Machinery of the Advancement of Women of Pakistan as requested by UN CEDAW. The NCSW sees itself underfinanced and understaffed and this is an issue for budget debates and political decision itself. Its mandate and range of tasks and the budget allocation are not proportionally and sufficiently balanced.

23. Note that in a meeting with the consultants' team in January 2023 the Chair of the NCSW, Ms. Nilofar Bakhtiar, confirmed that Gender Budgeting would be a core issue for NCSW, not only because of her long-term engagement on it since 2003, but also as of the mandate of the NCSW.

24. Ms. Nasreen Azhar of the NCHR expressed her interest in Gender Budgeting as Budgeting for (Women's) Human Rights and the role of the NCHR in the Gender Budgeting coordination process during the consultants' teams meeting with her in January 2023.

process. Their role in promoting accountability, transparency and good governance in the management and use of public resources can be strengthened by including gender equality perspectives. Also, a perspective of strengthening the role of the AGP in performance auditing can be important from gender equality perspectives.

5.4.4 Role of Civil Society – Researchers, NGOs and CSOs

International experience shows that civil society and researchers can have very important roles in promoting Gender Budgeting and supporting effective implementation and sustainability over the years. As laid out above, CSOs and researchers can have important roles in supporting the work of the WPC. However, they suffer from underfunding, and it is important to provide sufficient resources for these apart from government actors to build their capacities to perform their advocacy, research, support and accountability roles continuously.

It is recommended to fund NGOs so as to make their participation and contribution of expertise accessible. Funding needs to be sufficient to cover their work expenses and time as requested and according to their special needs to access the process as outlines in the process defined in an optional Strategy/Action plan.

It is recommended to be willing to provide funding in case a CSO/NGO coordinating platform, alliance or coalition will be established on each of the provincial levels, as well as a joint coordination platform on the national level to create a well interlinked cycle of activities and consultancy.

To strengthen and enable the role and use of expertise of the national and provincial CSWs who can also facilitate, initiate and organise participation it is recommended to fund them for this purpose.

Setting up a “Budget watch group – budgeting for equality” with the participation of NGOs, CBOs, researchers and continuous links with legislators, in particular WPC members could provide for important impulses to promote gender equality in planning and budgeting. This Budget Watch Group and/or a national and the provincial NGO/CSO Alliances for Gender Budgeting could convene each year well

in advance of the start of the budgeting process. Its functions could include:

- Preparing an issues paper with priorities for gender equality funding, key activities and funds needed in different policy areas.
- Providing additional inputs following the budget process and budget debates/votes.;
- Working on monitoring actual disbursements (compared to allocations) in key areas for gender equality.
- Discussing demands and interventions from the grassroots and other levels in various policy areas, programmes and budget funds as well as needs assessments, compiling them and organising advocacy to provincial and federal executive and lawmakers, to the WPC and other NMAs.

5.4.5 Role of International donors in Gender Budgeting

International cooperation partners provide important support in many areas, including in public finance management. Given the importance of international cooperation and international funds, it is important that international partners pursue a strong Gender Mainstreaming and Gender Budgeting focus in all their activities and comply with their commitments in this regard. Both international cooperation and political commitments are vital here (see chapter 2).

The European Union, for example, has committed itself in the EU “Gender Action Plan” (GAP III) – an ambitious agenda for gender equality and women’s empowerment in the EU’s “external action” in promoting gender equality as a priority in all external policies and actions, making a strong commitment to gender mainstreaming in all policies and actions as the primary means to achieve gender equality. The EU has made a commitment that at least 85 percent of all new external actions will have gender equality and women’s and girls’ empowerment as a significant objective or as a principal objective by 2025. Also, in the GAP III, the European Commission commits to stepping up its support for Gender Responsive Budgeting via programs to support public finance management.

It is recommended to strengthen coordination with international cooperation partners to ensure their support in GRB, and in financing for gender equality, and to explore further project

cooperation in this context to ensure a continued process of sustainable institutionalisation of Gender Budgeting.

It is recommended that donor coordination mechanisms on Public Finance Management (PFM) integrate gender perspectives in general and GRB in their coordination, by including expertise in international and national institutions in this field.

It is recommended that Gender Responsive Budgeting is integrated in all budget support schemes.

It is recommended to secure sufficient donor funding for GRB implementation in the longer run to ensure sustainability of GRB work in Pakistan. It would be important to consider sufficient funding for both government, WPC and civil society in supporting their roles in Gender Budgeting.

It might be of importance that the WPC and its members step up contacts with international donors in view of pursuing gender equality, Gender Mainstreaming and Gender Budgeting avenues.

So, at the very beginning in the months before the elections in 2023 some meetings with all optional donors can be held to at least present the GRB planning and strategy and give them an early overview and chance to plan for a joint initiative or, coordinate their support in all phases of institutionalizing Gender Budgeting.

5.5 Capacity Building for Gender Budgeting

The Ministry for Finance staff shall be included as resource persons in trainings for all public officials and other stakeholders. In the trainings of the Ministry of Finance for its own staff, components on Gender Budgeting and its specific methods and tool shall be included.

It is recommended to:

- Explore capacity building needs for Gender Budgeting, gender impact assessment and other GB tools, gender equality in strategic planning and performance-based budgeting -- building on previous capacity building activities.

- Organize awareness raising activities and training about the international legal framework and Gender Budgeting throughout the country so that all stakeholders are able to work with it.
- Develop on demand further capacity building and support for the National Assembly, and, in particular, for members of the WPC and the Committees for Finance & Revenue.
- Ensure the integration of Gender Budgeting and gender equality modules in general capacity building activities for public officials.

5.6 Ensuring an adequate Gender Data Base for gender analysis and gender responsive planning and budgeting

Using existing databases as a starting point can be helpful. Nevertheless, extending the database -necessary since many reports prove that there is a big lack of data on many key policy areas and the budget process needs to be evidence-based on many more areas. In particular, gender- disaggregated data are missing. In selected areas gender-disaggregated data have been prepared by the Pakistan Bureau of Statistics and its provincial counterparts, e.g. on education, playing and sports grounds, the share of women and men in social organisations and employment, especially in the 2020 Mouza Census Reports and other reports.²⁵ However, in many areas data is not available in a disaggregated way, and goals and outcomes are defined in a gender ignorant way.

The Women's Resource Centers pointed out in their joint Alternative Report to CEDAW in 2020:

"Important targets and indicators for the realisation of gender equality are missing. Goal 5 has no targets for unpaid care and domestic work, land ownership, secure access to agricultural land or share of women owners/rights-bearers by type of tenure. Goal 3 includes five targets and eight indicators, but no targets on communicable and non-communicable diseases, mental health and well-being, substance abuse, or deaths due to hazardous conditions. Several indicators and targets are not

25. All Reports and Publications: Pakistan Bureau of Statistics (pbs.gov.pk), see Pakistan Mouza Census reports.

gender-disaggregated. Consequently, important gendered data necessary for effective planning will be missing".²⁶:

To be able to fully work on a Gender Budgeting approach more gender-disaggregated data are needed. A general enhancement of data disaggregation from the National and Provincial Bureaus of Statistics (and Census offices) is needed. Also, one can reach out to researchers, academia and universities and NGOs to guarantee that the data needed will be produced to allow evidence-based GRB is meaningful and can be operated to steer successfully to the planned outcomes of legislation and budgets for the improvement of the equal status as guaranteed by the constitutions and the international Human Rights Treaties for Pakistan's women and girls, men and boys, in all areas and sectors of life.

The completion of all reporting to be systematically based on gender-disaggregated data and a standard and specified analysis methodology is a key challenge and core work of the GRB Strategy and need to be included in the coordinated strategy planning.

It would be advisable to create an accessible tool (e.g. an app for Gender Budgeting, webpage, platform for comments, projects to connect to) which allows the extension of data collection and easy access for all stakeholders and citizens. This tool is urgently needed not only technically for the internal budgeting process of the MoF but for the MNAs, the WPC, CSOs and citizens for allow participation on the basis of transparency.

Gender disaggregated data collection's gaps must be closed but will always have to be extended since new policy demands and changing situations require new surveys, research and gender impact analysis of new funds. Therefore it is necessary to further develop a data base which has no limited capacity, is flexible and expandable, and might store and display data and results of analysis on various needed levels: for internal use, for external, public use, with an additional user friendly graphic set to illustrate results and with a function for researchers to access data sets and also a part of the platform which

26. Unmet Promises. Alternative CEDAW Report 2020 on Pakistan's Fifth Periodic Report Alternative CSO Report Submitted by Shirkat Gah – Women's Resource Centre, p. 4.

connects this Governmental Platform on (Gender) Budgeting Analysis with other additional relevant data sources. The quick connection to e.g. regular time-use surveys is important.

Another extremely relevant add-on would be to create studies to include unpaid care work into the economical schemes to measure and value this work done by 99 percent of women but provided for the well-being of all citizens. The intention is to make care work, especially in the informal sector, visible and to allow policy making in this sector.

A great example for a well-coordinated work and data collection are the processes in which the Mouza Census 2020 was created. One could build on this for the needed coordination between national and provincial level and especially build on the database created by this on participation in the labour market and employment also to further expand this to interlink it with the Gender Budgeting processes.

6. Gender Budgeting at different levels – Federal, Provincial and local levels

It is important to acknowledge and build on existing Gender Budgeting work at the Federal level and in all Provinces since projects have been initiated two decades ago.

Our findings have shown that there exists a good degree of independence of Gender Budgeting work at different levels and by different stakeholders.

However, possibilities for coherence and mutual reinforcement would be afforded by holding bi-annual conferences on Gender Equality and gender Budgeting convened by the PWC of the National Assembly and Province Assemblies together with the Commission on the Status of Women and Commissions on Human Rights.

Promoting GRB in Pakistan should include focused work on provincial as well as federal levels. This is critical following the 18th Constitutional Amendment that has devolved key authority to the provinces, amongst other policy areas of particular importance for women, e.g. health and education.

It is recommended to develop ways of communication and coordination of work at the federal and provincial levels, without overloading the process.

It might be worthwhile to explore formats of regular exchange, for example in the context of the regular national coordination activities of WPCs, and/or establishing an annual conference on GRB involving PWCs from federal and provincial level. Regular exchange of work and experience at Federal and provincial levels can bring visibility to the work and promote further developments of GRB.

The role of existing institutions, in particular the Council of Common Interest, in strengthening its work and exchange on

gender equality related issues should be explored.

Moreover, the following actors and institutions can be helpful and be involved for the needed synchronisation of a more coherent budget planning, spending and revenue cycles and analysis of GRB at both national and provincial levels:

- The Chief Secretaries of governments of the provinces.
- Provincial Parliaments and the WPC in provinces (interlinked as well via constituencies of MNAs of the WPC and other MNAs.
- National Financial Committee (NFC).
- Standing Committee on Finances of the National Assembly.
- The NCSW and CSWs in provinces – the CSWs have experience, are connected and have regular consultation meetings, and the NCSW has expressed a strong desire to be part of this consultative process. In addition, the NCSW has the task to generate gender-disaggregated data and surveys/studies in its mandate.
- The NCHR and its counterparts in the provinces since they have regular contact, exchange and could contribute with their expertise on human rights objectives.
- NGOs, CSOs and researcher to build on their expertise and experience with GRB.

1.

7. Gender Budgeting in key policy areas—some remarks

Financing for gender equality and women’s needs in focus areas

During the exploration in phase 1 many issues of key importance for gender equality were mentioned. There is a convergence among stakeholders on priority issues. These include national registration of everyone at birth – or later if necessary (National Database and Registration Authority-NADRA), combating all forms of gender-based violence against women and girls, whether in agriculture, education, health, employment, physical or social infrastructure, Climate Change Mitigation²⁷ and Disaster Management and Humanitarian Aid, transport (private and public), women, peace and security and many other issues. Parallel Gender Budgeting shall be implemented in all policy areas since none of them are gender neutral. It is important to know how the budget in all areas serves the rights, needs and interest of all women and men and to continuously ensure and assess progress towards gender equality in the frame of GRB methodology. Apart from expenditure side, issues of public revenue are of key importance (see below).

As one starting point it is important to prepare for focused inputs in the upcoming budgeting process.

It is recommended to draft a list of key issues of high importance to promote women’s needs and rights as well as gender equality in the short term, possibly in a participatory manner. Such an overview of issues of importance can be used in the phase of budget preparations, in informal and more formal exchanges with Ministry of Finance and other ministries to ensure sufficient budget resources for these priority gender equality issues.

27. See e.g. a Policy paper from Nepal Mainstreaming-Gender-Responsive-Budgeting_Final.pdf (genderclimatetracker.org).

It is recommended to pursue in-depth work on gender equality and taxation. It is recommended to deepen knowledge and research on gender impacts of the revenue and tax system and specific taxes in particular, e.g. by organizing a workshop inviting experts on gender and taxation.

To ensure financing for gender equality and women's needs in key priority areas the following are recommended:

To complete GRB on all existing legislation to steer for a better gender equal implementation and better outcomes the suggested GRB coordination group of the WPC and other lawmakers, government state units and CSO shall build working groups so as to enhance the methodology, the list of indicators and the outset of studies, and whatever measures they will recommend to mutually support legislation objectives to achieve full gender equality and end all discrimination, harmful practices and violations of women's and transgender persons' rights in their intersectional diversity in all sectors of governance.

To improve the GRB process, a regular meeting calendar for consultations, workshops, and outreach and their institutionalisation needs to be drafted and can be part of a GRB National Action Plan.

Based on the consultations by the WPC in the WPC's workshop in Bhurban and elsewhere, the following priority areas for GRB have been identified from gender equality perspectives:

- Ensuring gender equality for all, focusing in particular on the situation of minority women and young women, vulnerable groups, in rural, urban and remote areas, including women and girls with dis/abilities, and of cultural and religious minorities, indigenous groups, migrant and refugee women and girls.
- Changing the patriarchal mindset so as to ensure respect of women in all walks of life; change all patterns of behaviour which creates harm, and end gender stereotypes and disparities. To this end, it is necessary to also work more with boys and men.

- Employing work with 'heroes' role models, present and promote their work and award them.
- Ensuring respect for all women in all walks of life and for young women and men as important change makers.
- Channeling funds to women change makers and funding women's NGOs in rural, urban and remote areas and feminist pro-women empowerment programs in all sectors.
- Making education a priority, and providing more investments in education and lessening the gender gap in education.
- Providing amenities and sanitation in all schools to prevent girls' dropping-out of schools.
- Guarantee a sanitary infrastructure in all other educational institutions, provide hygienic facilities at the workplace, in public spaces, in housing, and reproductive health care centers.
- Improving the socio-economic situation and alleviating poverty which is affecting women and children in particular, so meeting the basic needs of all women and children.
- Ensuring access to clean water for all.
- Making health care affordable and accessible for all, and making priority investments in public health care, ensuring good health facilities across the country.
- Providing more feminist health awareness rising and prevention campaigns, programs and centres. Focusing on maternal health and child health; creating sufficient child health facilities; and investing in breast cancer prevention and treatment centers so as to cover the needs in the population.
- Investing in a sufficient infrastructure for reproductive health care and family planning.
- Developing health insurance for all and strengthening social security schemes.
- Improving women's access to work and their situation in

the labor market, ensuring equal opportunities to work for women, achieving equal pay, ensuring protection for women in informal work and providing more formal work opportunities.

- Building a social insurance scheme covering needs of workers, employees including the special needs of women.
- Improving the situation of women agricultural workers, providing access and ownership of land to women, developing more projects and opportunities for women in agriculture, providing adequate funds.
- Ending 'feminised' exploitative labor of women especially in textile production.
- Ensure the right to organise in unions and represent female and male workers' rights and needs.
- Promoting women in small and medium enterprises, whether in rural, urban or remote areas.
- Promoting economic independence for women by ensuring that they can earn a living for themselves.
- Improving the situation of women living in rural areas, addressing their problems and giving them a voice, increasing representation of women from rural areas.
- Making the Kissan package and other agriculture funds accessible for women farm workers.
- Creating door-to-door awareness and assistance, as e.g. by "Ladies Farm workers".
- Ending all discrimination in rural areas, e.g. of the remaining feudal system.
- Identifying the needs of rural women and female farm workers and providing empowerment programs and services.
- Creating access and the inclusion of the expertise and voices of women in rural and remote areas to the whole process of change by participatory Gender Budgeting.
- Channeling funds to rural and remote farming women.

- Ending the lack of bank accounts or bank acceptance of rural women for credits and funds.
- Solving conflicting rights on equality to guarantee equal property ownership and inheritance.
- Fighting climate change by focusing on the key role of women.
- Decisively combating all forms of violence against women, girls and transgender persons.
- Ending early child marriage.
- Employing more women in the police force; establish coverage of gender equality awareness trainings in the police and judiciary.
- Improving access to justice for women.
- Analysing tax policies for their gender impacts and building a tax system supporting gender equality.
- Ensuring women's equal participation in all spheres of life, including in the private sector and in politics and in elections.
- Ending the discrimination in unequal funding of MNAs on reserve seats by ensuring all MNAs have the same access to development funds, making all voters, especially women voters and transgender person's registration, safe by early registration and a holistic coverage by ID-cards for all from NADRA and safety protection of registration and voting poll stations.

7.1 GRB in the context of gender-based violence and violence against women and girls

It is important to eliminate gender-based discrimination and women's and transgender person's rights violations. Studies of the last decades on national costs of all forms of Violence against Women and Girls (VAWG) -- then made excluding the costs on violence of transgender persons -- have shown immense costs resulting from VAWG. Such violence constitutes a tremendous burden for the victims, the state, communities, families and the next generation. Such studies of costs of violence indicate that early prevention and intervention costs are

vastly less than those of later-stage crisis and law enforcement and other societal costs. The state is by its constitutions or international human rights law obliged to budget for policies, measures, programs and research to prevent its citizens (most of them female) from gender-based and sexual VAWG, prosecute VAWG crimes, make institutions, especially law enforcement and the judiciary, effective in this area (e.g. by training, awareness raising, witness protection programs, access to justice, victim friendly and protected witness rooms and many more measures), and to provide a help infrastructure for victims in the aftermath of VAWG against them like accessible health services, trauma therapy, shelters, counseling centers and empowerment programs. Many of such measures and cost only come into force by a law. In Gender Budgeting these costs need to be tracked along all existing Gender Equality legislation especially against VAWG as according to Gender Mainstreaming in all other legislation.²⁸ On the one hand it is necessary to assess the needed budgets for such laws, and on the other hand it is necessary to evaluate the laws' success and secure them effectively adjusting de facto gender equality in its specific areas. Such actions need to be regularly evaluated and accompanied by gender analysis and gender-disaggregated data if the budget allocation is sufficient to make the laws effective and identify adjustments of funds or the measures themselves. The effectiveness of each piece of legislation needs to be tracked by regular annually-gathered provincial and national gender-disaggregated data and data disaggregated by socio-economic status, age, education, marital status, disability, migratory status, and religion/ethnicity. Screening laws must be an installed in the budget of the responsible ministries for each measure so as to ensure that the tracking needs of the objectives of international and national laws and obligations are met, and to define indicators to measure the gaps or achievements of the legislative measures.

28. See chapter 3.7. Budgeting for gender responsive laws in: Gender-responsive law-making. Handbook for Parliamentarians No. 33, Inter Parliamentary Union (IPU) and UN Women, 2021, France Nov. 2021, p. 75 ff.; download <https://www.ipu.org/resources/publications/handbooks/2021-11/gender-responsive-law-making> [checked last 27.1.2023]; and: Costing of Violence Against Women Or Costing of Laws on Violence Against Women. Regional Seminar for Asian Parliamentarians IPU and UN Women, Delhi no Year; see presentation at <http://archive.ipu.org/splz-e/newdelhi11/mishra.pdf>.

Under the CEDAW reporting it was several times stated by the UN Committee and NGOs that some legislation is missing real implementation.

Additionally, the surveys and evaluations of the NCSW and the National Commission for Human Rights on all forms of discriminations and gender-based human rights violations against all diverse groups of women, including transgender persons and women in their diversity, women and girls with disabilities, minorities, migrant and refugee women, must be recognised and translated into measures and then interlinked immediately with the GRB methodology for tracking and if necessary adjusting legislation and budget lines for measures to improve the impact of both legislations and budgets. The costing of laws has an own methodology which can be amended.

It is necessary to ensure that existing Gender Equality law will be monitored and evaluated in a GRB process as effective measures and resources;; to evaluate what the results are for the beneficiaries/targeted group; to discover what could improve implementation under this law and what is needed for actual GE; and ;, design a process and a stakeholder group which follows tightly to steer success.

The list of Gender Equality legislation is long (see Annex 1)²⁹ and well known to the WPC and public, and while many researchers and experts call for more laws, they emphasize even more the implementation of the existing legislation.

As an example we can see that "The Protection Against Harassment of Women in the Workplace Act" (2010) -- very important to enhance conditions so that more women can have access to the labor market, to income, their economical rights and contribute to the wealth and tax income of Pakistan, as it would include coverage of the need for child care -- has been given financial supported by the Federal Ombudsman Secretariat for the protection against harassment of women at the workplace. The gender- responsive tracking of activities, expenditure and medium-term outcomes is included in the Performance-Based

29. See <https://wpc.org.pk/legislation-on-women-issues/>.

Budget for the Years 2022-23 to 2024-25.³⁰

In addition, volumes I to VI of the Details of Demands for Grants and Appropriations (Current) allow a few first steps for a GRB. It is recommended that:

To complete GRB on existing legislation to steer for a better due implementation and better outcomes the suggested GRB coordination group of the WPC and other lawmaker, government state units and CSO shall build working groups to enhance the methodology, list of indicators and outset of studies or, whatever measure they will recommend to mutually support legislation objectives to achieve full gender equality and end all discrimination, harmful practices and violations of women's and transgender persons rights in their intersectional diversity.

The GRB legislation for gender equality should include a regular meeting calendar for consultations, workshops, and outreach and their institutionalisation; this can be part of a unified GRB National Action Plan.

7.2 Gender Budgeting and Public Revenue

In GRB both the expenditure and the revenue side are of high importance to ensure important steps towards gender equality. Therefore, it is recommended to include an analysis of public revenue and adjustments to promote more equality through the tax and revenue system in Gender Budgeting work.

Several aspects of the tax system are relevant to GRB, including:

1. The volume of revenue and the size of the tax base: The capacity of a government to promote gender equality is determined in large part by the amount of revenue it raises in taxes – and other revenue – and how tax payments are distributed. A high level of tax

30. In the Performance-Based Budget FYs 2022-23 to 2024-25, p. 142f; under the Ministry for Human Rights and its Division (p. 103-106) you can follow tracking of some measures, or one can find a number of (higher) educational related finances which are (temporary special) measures for the advancement of women or violence against women related measures and their budget.

revenue, if raised progressively and spent wisely, enables governments to fund the services, social security and infrastructure that make it easier for women to undertake paid work and to provide jobs for women in the public sector.

The base of taxes needs to be large enough to sustain enough revenue for public policies. The size and gender effects of tax changes should be analysed systematically.

2. Tax structure: For gender equality, the proportion of tax revenue of direct and indirect taxation respectively and the design of taxes based on labour and capital income, expenditure (consumption and investment), wealth, inheritance and resource use, are highly relevant as these have very different gender impacts. Different gender impacts are due to large gender inequalities and other gender gaps, differences in the socio-economic situation of women and men, in particular regarding labour and capital income, ownership, economic activities and other key factors.

3. Distributional effects and incentive structures of the tax system and tax reforms: What kinds of tax reforms are more beneficial for those with lower income, including for women in poor households or other target groups? Does the tax system take a larger share of income from lower income groups (with a regressive effect) or higher income groups (progressive effects)? What incentives are built into the tax structure, e.g. on employment, unpaid work and other socio-economic behaviour, and how do they play out from a gender perspective.

4. Analysis of different taxes and their gender impacts with regards to the tax base, the tax rate structure, tax exemptions, tax breaks and rebates.

As men have higher incomes, higher enrolment in the formal labour force and more senior positions, they tend to contribute more in direct taxes, essentially personal income tax, according to the ability to pay principle. Indirect taxes, such as value added, sales or consumption taxes, have a greater impact on poor people, who spend a higher percentage of their income on consumer goods and thus end up paying a larger share of their income on such taxes.

Indirect taxes have a greater impact on women because women are disproportionately represented among the poor and make proportionately higher contributions to household consumption budgets. Also, the issue of reduced or zero tax rates in Value Added Tax, the most important indirect tax, for goods and services that are important for sustenance and for lower income groups, among which there is a higher share of women, can be of importance. As one small example from different countries, are zero or reduced VAT rates for women’s sanitary products (often called “pink tax”).

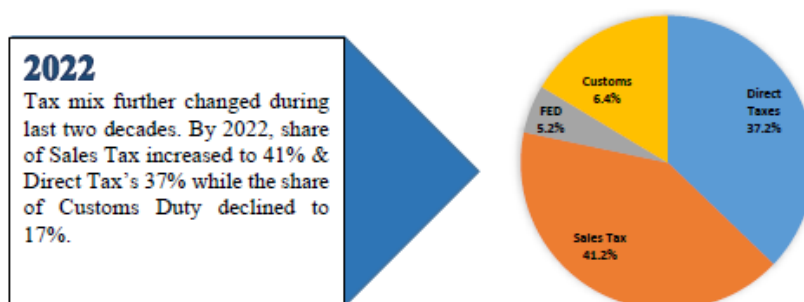
4. Tax administration: The issues of tax compliance, tax avoidance and tax evasion, legitimacy of tax systems and corruption and impact of taxes are also relevant from gender perspectives.

5. Role of user fees: the practice of introducing user fees for different services and utilities system can have important gender and social impacts, e.g. the burden of costs on different income groups, and the impacts of user fees in terms of reducing utilisation of services among the poorer groups of the population, among which there are many women.

6. Role of other revenues, e.g. royalties and customs tariffs shall be examined for possible gender impacts as well.

As regards the Pakistan tax system, the largest share of revenue comes from sales tax (41.2%) which tend to burden lower income groups, among which is a larger proportion of women than other income groups.

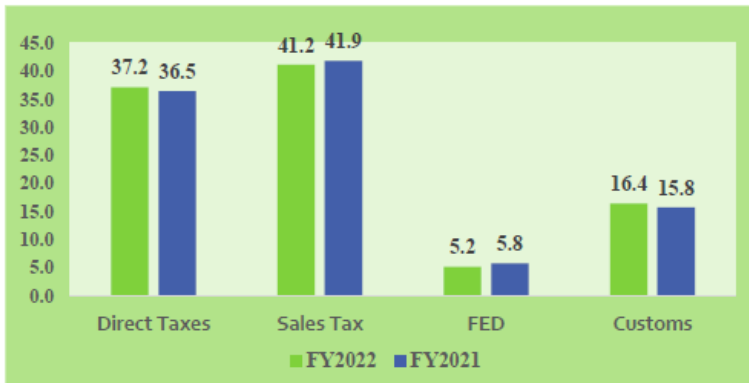
Figure 3: Composition of Public Revenue, 2022



Source: Revenue Division, Ministry of Finance, Year Book 2021-22, p. 26.

A comparison between FY 2022 and FY 2021 shows that compared to the previous year, there was a slight decrease in the relative share of sales tax revenues (from 41.9 in 2021 to 41.2 percent in 2022). At the same time, the share of other important public revenue increased, namely direct taxes³¹ (from 36.5 to 37.2 percent) and customs (from 15.8 to 16.4. percent).

Figure 4 : FBR's Tax Composition FY 2021, 2022 in %



Source: Revenue Division, Ministry of Finance, Year Book 2021-22, p. 6

In 2022, the tax-to-GDP ratio in Pakistan is at 9.2 percent, this is low compared to other countries in the region. It is not clear whether the tax-to-GDP ratio has increased over the past years. Some data show that the GDP to tax ratio has been as high as 11.4 percent (in FY 2004, and FY 2017) and oscillated around 10 percent for many years³².

31. In 2022, efforts were made to introduce a "super tax", however, part of it was declared unconstitutional by the Sindh High Court (<https://tribune.com.pk/story/2392444/shc-strikes-down-unconstitutional-super-tax>). The FBR has introduced a tax on high earning persons with incomes exceeding PKR 150 million at a 1 percent rate, increasing to 4 percent for incomes exceeding PKR 300 million.

32. https://www.finance.gov.pk/survey/chapter_12/04-FiscalDevelopment.pdf. Data for FY 2017 from <https://www.oecd.org/tax/tax-policy/revenue-statistics-asia-and-pacific-pakistan.pdf>. There seems to be a controversy on the accuracy of the data, the FBR issued a press release on November 12, 2022 stating that "Authors have also pointed towards declining tax-to-GDP ratio. Although, the tax-to-GDP ratio is lower than what is desired, it is clarified that the current ratio is due to the rebasing of GDP from the 2005-06 figures to the 2015-16 figures, thus adversely impacting it. With a base year 2005-06, the tax-to-GDP ratio would have been higher by at least 2 percentage points." <https://www.fbr.gov.pk/pr/clarification-i/173724>.

Thus, many aspects of the tax system are relevant for a gender budget analysis. Besides the volume of revenue and the size of the tax base, from a gender perspective, gender impact analysis can include the gendered distributional effects of taxes, incentive structures and gender impacts of different taxes, tax bases, the tax rate structure, tax exemptions, tax breaks and rebates, and of user fees and other revenues as well. Also, issues of tax administration, namely tax compliance and enforcement, tax avoidance and tax evasion, the legitimacy of tax systems and corruption and the impact of taxes are also relevant from gender perspectives. As a first step of exploring gender aspects of taxation in Pakistan, it is recommended:

To pursue in-depth work on gender equality and taxation.

To deepen knowledge and research on the gender impacts of the revenue and tax system and specific taxes in particular, e.g. by organizing a workshop inviting experts on gender and taxation as a starting point to identify key issues of importance in view of developing proposals for upcoming tax reforms. That the Tax Reform Commission commissions a study on gender impacts of the current tax system and of proposed tax reforms with a view to develop tax reform proposals that support gender equality improvements.

8. Steps for Gender Budgeting implementation

Starting points for strengthening Gender Budgeting are to be rooted in a holistic strategy to pursue concrete steps, building on what has been achieved and moving forward in a decisive way. The WPC has a leading role in this process.

The WPC has set up a Gender Budgeting sub-committee to provide clear guidance to the Gender Budgeting process.

The WPC has held to consultations with civil society, researchers and public institutions on Gender Budgeting (in November 2022 and in January 2023), which supported shaping the contents of this Strategy Paper.

By reaching out to media, the WPC has highlighted the importance of gender responsive budgeting and planning for a prosperous development to the broader public. This work will continue, focusing on the communication strategy on GB and gender equality issues for the upcoming period.

Many more steps are to follow.

Recommendations on the next steps in the short and medium term

Among the priority issues in the short and medium term are the following activities:

Analyse budget demands and programmes from gender lenses with a view of strengthening their positive gender equality impacts.

Strengthen gender equality perspectives in the upcoming budgets, raising issues of importance to promoting gender equality and women's empowerment in the relevant Standing Committees, developing support tools for work in Standing Committee, e.g. guiding questionnaires.

Strengthen cooperation within the WPC on identifying gender equality and Gender Budgeting issues in view of upcoming budget debates.

Further build on the elaborated list of key gender equality priorities and investments in view of the budget deliberations paper of 2023/24.

Induce work on gender equality impacts of taxes in the context of the current Tax Reform Commission and beyond.

Promote the establishment of a Gender Budgeting coordination mechanism at the Federal level, ensuring participation from civil society and fluid exchange with provincial and local levels, with a focus on establishing an effective GB approach building on the SDG 5.c.1. indicators, defining priority areas, ensuring effective coordinated work across institutions and with different levels of governance.

Host an international conference on Gender Budgeting, bringing together public and civil society actors from all levels of government, discussing the status and further development of Gender Budgeting in Pakistan, building on national and international experience.

Hold regular public events on Gender Budgeting to promote visibility of its progress, enhance its developments and ensure broad participation and support.

Establish a specialized research support on gender responsive budgeting and planning, focusing on gender analysis of budgets and other government activities from gender lenses, applying an intersectional approach.

Continue public outreach and media work to communicate the importance of gender responsive policies and Gender Budgeting in particular for a sustainable and prosperous development in the country.

WPC members will work in collaboration with other MNAs to integrate Gender Budgeting and gender equality in party manifestos, using an intersectional approach integrating gender perspectives on different groups, e.g. minorities.

Launch the development of a Gender Budgeting Action Plan.

Ensure a participatory process, involving all relevant institutions and stakeholders.

Secure financial support for continued Gender Budgeting work by the WPC.

Explore avenues to make sure international support to Pakistan is linked to promoting a stepwise comprehensive Gender Budgeting implementation.

Update the existing mapping of legislation on Gender Equality and make it publicly available.

Ensure implementation of legislation on Gender Equality in force by using Gender Budgeting tools such as costing legal Acts of the Parliament to ensure adequate financial resources for full implementation of laws.

Mobilizing resources and technical support in view of strengthening sustainable GRB work in the WPC

In order to support the work of the WPC it is important to continue dedicated and sustainable support to the WPC in the crucial phase of Gender Budgeting work leading up to the elections and beyond. Support during this crucial phase is especially important in the following areas:

Providing support in developing the national GRB strategy or action plan and providing advice in planning full institutionalization.

Providing consultancy in developing a legal basis for GRB.

Providing technical support in gender budget pilot analysis in different policy areas.

Supporting work on GRB and gender equality in agricultural funds as a pilot area.

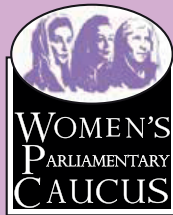
- including technical support in the analysis of needs of women working in agriculture.

- exploration of gender budget analysis in the area of agricultural funds among different groups of beneficiaries.

Supporting the WPC to further explore gender equality and public revenue.

Providing further ad hoc consultancy as needed by WPC members and staff via social media.

Supporting the establishment of a research support facility for the WPC on Gender Budgeting and gender equality.



WOMEN'S PARLIAMENTARY CAUCUS

Room No. 107-A, 1st Floor, Parliament House, Islamabad
Ph: +92-51-910 31 39, 902 28 35 Fax: +92-51-910 31 40
Email: wpcp.na@gmail.com

 @wpc.pk  @wpc_pk

ISBN: 978-969-9675-57-7