

REPORT

**PROCESS ORIENTED POVERTY
FOCUSED GENDER BASED ANALYSIS OF PUNJAB'S
BUDGET 2009-10**

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LIST OF ACRONYMS

ADB	Asian Development Bank
ADP	Annual Development Plan
AG	Auditor General
BCC	Budget Call Circular
CDWP	Central Development Working Party
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CIDA	Canadian International Development Agency
DCO	District Coordination Officer
DDCs	District Development Committees
DDSCs	Departmental Development Sub-committees
DO	District Officer
EDO	Executive District Officer
ERRA	Earthquake Reconstruction & Rehabilitation Authority
FD	Finance Division
GDI	Gender-related Development Index
GDP	Gross Domestic Product
GEM	Gender Empowerment Measure
GETA	Gender Equity Technical Assistance
GPI	Gender Parity Index
GRAP	Gender Reform Action Plan
GRBI	Gender Responsive Budgeting Initiative
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
IPP	Institute of Public Policy
MDGs	Millennium Development Goals
MTBF	Medium Term Budgetary Framework
MTDF	Medium Term Development Framework
NEC	National Economic Council
NFC	National Finance Commission
NGOs	Non-Government Organizations
P&D	Planning and Development

PC	Planning Commission
PDWP	Provincial Development Working Party
PFC	Provincial Finance Commission
PRSP	Poverty Reduction Strategy Paper
PSDP	Public Sector Development Programme
SNE	Schedule of New Expenditures
SPDC	Social Policy and Development Centre
TEVTA	Technical Education and Vocational Training Authority
UN	United Nations
UNDP	United Nation Development Programme
USA	United States of America
WDD	Women Development Department

EXECUTIVE SUMMARY

The new century has opened with an unprecedented declaration of solidarity and determination on the part of the global community to get rid of poverty and inequality. In 2000, at the 55th session of the UN General Assembly, the Millennium Declaration was adopted by the largest ever gathering of Heads of States, including Pakistan. The Declaration commits Pakistan to make an all out effort to eradicate poverty, promote human dignity and equality. Emanating from the Millennium Declaration and its fundamental values are the Millennium Development Goals (MDGs), which bind Pakistan to do more on the various dimensions of human development including income poverty, hunger, health, education, gender equality and environmental sustainability.

The Federation of Pakistan, which includes the provinces, attaches priority to reform its policies and processes to improve the poverty situation and gender development. The focus of this report is to examine if the Punjab Budget for 2009-10 achieves these objectives?

Economic Backdrop

The Budget 2009-10 was presented in the backdrop when the country was in the grip of multifaceted crises which essentially involved a vicious cycle arising from the nexus of a security breakdown, external economic downturn, governance failure, political instability and a recessionary external environment. The economic downturn came along with a macroeconomic situation characterized by burgeoning double digit inflation, disproportionately affecting the poor, unsustainable current account situation, resulting in a substantial depreciation of the currency and a fiscal deficit requiring structural changes in the budget. Inflation burdened segments of population, who saw a deepening of their poverty, were expecting relief packages in terms of income support, better employment opportunities and relatively stable prices.

While the above expectations of the people were justified, both the federal government and Punjab government were faced with on ground realities which severely constrained their action and decisions. The security situation in the country forced the provincial government to attach priority first to protecting the life and property of the residents. The security conditions increased the 'fiscal needs' of the provinces, especially for Punjab, for higher expenditure on public order and safety affairs. Simultaneously, the resources of the Government of Punjab have been constrained due to shortfall in revenues, primarily of transfers from the federal government. Due to the shortfall in federal revenue of

over Rs. 21 billion, Punjab was the only province which incurred a large fiscal deficit in 2008-09, despite lower levels of per capita expenditure.

The Process of Budget Formulation

The Pakistan government has expressed a strong commitment to alleviate poverty and promote gender equality. Since 2001 the federal government and Government of Punjab has initiated a number of reforms in the planning and budgeting process. These reforms are aimed at making the systems for resource allocation more responsive to policy objectives and creating opportunities for gender responsive budgeting. These include: the preparation of Poverty Reduction Strategy Paper (PRSP) the Medium Term Development Framework (MTDF), the launching of the Gender Reform, the setting up in Punjab of an independent Project Management Unit for the GRAP and the Strengthening Poverty Reduction Strategy Monitoring project. These reforms have initiated a change in public resource management practices. Success, however, requires proper implementation of the reforms.

The budget making process takes place from October to June. The process for preparation of non-development / current budget kicks off with the issuance of a Budget Call Circular (BCC). The departmental information on estimates of non-development budget for the next financial year is consolidated by the respective department heads and is communicated to Finance Department. These proposals are examined in Finance Department while simultaneously the estimates of receipts are prepared in consultation with the Federal Government and important tax / non-tax collection departments.

The Schedule of New Expenditure (SNE), which mainly relates to development schemes which have been completed and, therefore, their running expenditures are shifted from development budget to non-development budget, is also sent to the Finance Department. Following finalisation the budget is presented to the Provincial assembly for approval.

The current budget is released to departments immediately after approval of the budget. At present, non-development budget process does not provide any mechanism to have gender perspective although a number of initiatives on the non-development side of the budget also target women in the province.

Development budget involves three main parts: the identification of schemes, the approval and budgeting of schemes and the execution of schemes. Government departments have a roster of old and

proposed new development schemes which are based on the policy priorities of the provincial ministries/departments and the operational strategy laid out in the PRSP and Medium Term Development Framework (MTDF). The PRSP and MTDF are federal documents and lay down gender mainstreaming policy priorities. However, at the departmental level there is no institutional mechanism to ensure that the gender impact of the proposed schemes is considered. Under the GRBI project, a Gender Aware Policy Appraisal for Health, Education and Population Welfare sectors was carried out to provide information that would enable gender mainstreaming at the policy making level. But this practice has not been continued which makes gender sensitive policy making more or less an ad-hoc process.

In order to incorporate gender perspectives in the budgeting process, the BCC was modified in 2006/7 to allow gender perspective to be incorporated in the sector reviews conducted by various departments implementing Medium Term Budgetary Framework (MTBF). The departments were instructed to provide information on sectoral missions with respect to gender goals, including sex-disaggregated quantified indicators, and main activities planned to promote gender equity. However, these amendments were rolled back in the current fiscal year, as the departments have not been able to send the requisite information.

During FY2009-10, MTBF was implemented only in the Health and Irrigation departments of Punjab Government. The sample BCC for MTBF in these two sectors instructs the departments to carry out a Rapid Sector Review along the lines prescribed in Annex VI of the BCC, which does not include any gender specific information. Some suggestions for enhancing gender-sensitivity of the MTBF BCC are presented in the report.

There is a need to institutionalize the process to bring conformity between guiding documents/policies and identification of projects and to enhance participation of legislature in the process for identification of the scheme. Similarly, lack of orientation of provincial assembly members regarding gender sensitive planning is another reason for the low emphasis on gender budgeting in the province of Punjab. Also, the PC-I form which is prepared for each scheme or project and which contains details about the project scope, location, implementing authority, objectives, cost estimates, and a benefit analysis need to be modified to ensure that each project is viewed from a gender perspective.

After approval of the budget, funds for development schemes are released on quarterly installments by Finance Department in respect of approved schemes. The arrangement provides some flexibility to manage finances of the Government but this practice slows implementation in the public sector. Also, such adjustments during the course of financial year create distortions in the overall direction and priorities of the development spending as the adjustment are usually carried out in an ad-hoc fashion. Another important aspect of development programs is inclusion of un-approved schemes and block reallocation of expenditures which may benefit some sectors at the cost of others.

At the execution stage, the Government's ability to monitor quality of execution is the biggest question mark as most of its projects are implemented through private contractors. During the execution phase there are three project related PC forms. These forms record the allocations, releases, expenditures, outputs indicators, achievements, and issues in implementation of the schemes. At this stage, these forms have not been modified to look at projects through a gender impact lens, and they do not contain any requirements for providing gender-disaggregated information.

Expenditures on Poverty Focused Gender Based Sectors

The Government of Pakistan, in the PRSP-II has identified seventeen budgetary heads as expenditure on pro-poor sectors. We further categorize PRSP sector expenditures into pro-women expenditures and unallocable expenditures. Overall, pro-poor expenditures in Punjab, current and development, were Rs 120.4 billion in 2004-05. These increased to Rs 275.4 billion in 2008-09, demonstrating a high annual growth rate of almost 23 percent. Such expenditures were 60 percent of total provincial expenditures in 2004-05. The share increased to almost 65 percent in 2007-08, but again declined to about 60 percent in 2008-09. Sector wise, the highest growth in expenditure is witnessed in water supply and sanitation, irrigation, roads, highways and bridges and health. Growth in pro-women expenditures at about 20 percent is lower than the overall growth in expenditure and in pro-poor expenditures.

The analysis in this report highlights that the expansion in expenditure by the provincial government to pro-poor sectors during the last few years was largely routed through sectors which do not disproportionately benefit women. This clearly highlights a strategic gap in the poverty reduction and gender empowerment strategies, which needs to be focused on. Proper dovetailing of the two strategies (poverty reduction and gender equality) will clearly be optimal as this will tantamount to achieving two policy objectives with the some amount of resources. Sectors which can perhaps be focused upon more include education, and social welfare.

Not only is there a case for pro-poor expenditure to be targeted towards pro-women sectors, there is also a case for these expenditures to be targeted to the backward districts of the province. Research on levels of multiple deprivation at the district level with regard to coverage of social services demonstrates that inequality has, in fact, been increasing in the two large and developed provinces, Punjab and Sindh.

Analysis of Expenditures

An analysis of the MTDF, 2008-09 to 2011-12, reveal a number of important conclusions. First, the share of development allocations to pro-poor sectors (compared to 2008-09 (RE) are likely to slightly falter or at best remain stagnant over the next two years. However, the allocations to the pro-women sectors can potentially rise over this period. Overall, the projections do not indicate any major strategic change in expenditures priorities to reduce poverty in the next couple of years. Second, the overall ADP utilization rate for 2008-09 is about 97%. However, there is a significant variation in the utilization rate across sectors. Finally, the sectors which witness the highest increase in the 2009-10 budgetary allocations are education, health and social protection. Therefore, in overall terms, pro-women sectors have gained the highest increase in development allocations.

As highlighted above, there exists a gap between allocations and spendings of ADP across sectors. While the overall utilization (defined as revised as % of original budget) of ADP was 97 percent, it ranged from a minimum of 5 percent in transport to a maximum of 191 percent for roads. Sectors which are at the lower end of the spectrum are special education industries, commerce and investment while on the other end of the spectrum are sectors including roads, access to justice, urban development, forestry, Local government and community development, tourism, water supply and sanitation, and health. The divergence between the revised expenditure and budgetary allocation indicates a government tendency to revise expenditure priorities during the course of the year.

Such expenditure reallocations have in general not been to the benefit of pro-poor sectors. As far as pro-women sectors are concerned, the unambiguous conclusion is an unfavorable one. Even in years when total revised expenditures exceeded the budget, pro-women sectors have not received their budgeted allocations. This clearly highlights the low priority attached to such sectors. Sectors that have generally suffered cutback include education, water supply and sanitation and population planning. The gender neutral pro-poor sectors subjected to economy cuts in the last five years, though the cut has not been systematic, include irrigation, subsidies and low cost housing. Sectors which have benefited from expenditure reallocation are roads, highways and bridges and natural calamities and other disasters.

To look deeper into this phenomenon, we have analyzed 635 schemes in education and health sectors which form part of the provincial ADPs over the period 2005-06 to 2009-10. The basic conclusion is that while health sector has been protected from expenditure reallocation, education has not enjoyed such protection. In particular, women/girls education has suffered expenditure cuts in 2005-06 and 2006-07. Another insight emerging from the detailed analysis relates to the pattern of development allocation. The general tendency is to spread the development outlays across schemes and allocate only a proportion (ranging from a minimum of 3% to a maximum of about 100 percent) of the estimated costs of the schemes in a particular budget. This tendency results in high development throw forward, reducing the flexibility to change development priority and costs overruns on projects.

Impact of the Provincial Budget, 2009-10

Despite the resource constrained environment, the Finance Minister of Punjab announced a number of measures in his budget speech which were in the nature of relief. The announcements clearly indicate that in the short-run the government of Punjab has raised the priority, first, of social protection through large income and food support programme for the poor in view of the high inflation which has adversely impacted on the low income sections of the population and, second, on law and order because of the increased incidence of acts of terrorism necessitating a big increase in police salaries to compensate for the higher risks.

Total pro-poor expenditure budgeted for the year is Rs. 315 billion, 64 percent of the total. Allocations for pro-women sectors are budgeted at Rs. 158 billion, equivalent to 32 percent of the total. Overall, expenditures are projected to increase by 7.5 percent over 2008-09 level. The increase in pro-poor and pro-women sectors is higher. In particular, health and water supply and sanitation demonstrate a higher increase over the 2008-09 revised estimates.

The report undertakes as detailed analysis of the ADP to identify new schemes introduced in the budget of 2009-10. A total of 278 pro-poor schemes have been initiated with a budgetary allocation of Rs. 25 billion. Budgetary provision have been made to finance 16 percent of the total cost of these schemes. 84 schemes have been initiated in the education and health sectors, 17 in the water supply and sanitation and 17 in roads and highways. The choice of improving human capabilities as a strategy to poverty reduction and gender parity is a welcome move. In particular, it provides government with an exit strategy out of the various income supplementing programmes initiated in the last couple of years.

The report undertakes an evaluation of the five major social safety net schemes included in the budget of 2009-10 on the basis of eight criteria drawn from literature. The basic conclusion is that the social safety nets schemes in the province reveal a strong concern for the poor however they have relatively weak institutional structure, their funding is limited and uncertain, their targeting questionable and their coverage is limited. We feel that the Government of Punjab may want to review their safety nets schemes and focus only on the three top schemes – wheat subsidy, sasti roti scheme and public transport subsidy. This will ensure that more resources are saved to be diverted to these schemes which do well on some important criteria.

The report identifies implementation capacity as a major issue. During 2009-10 there are as many as 4070 schemes (excluding public buildings) under execution by the different line departments of the Government of the Punjab. This includes 3616 on-going and 454 new schemes. Bulk of the schemes are concentrated in two sectors – water supply and sanitation and roads. The proliferation of new schemes is indicated by the fact that the total cost of such schemes is as much as Rs. 493 billion. By the end of 2009-10, the overall throwforward of schemes under implementation could exceed Rs. 639 billion. With an annual development outlay of about Rs. 175 billion this implies that the throwforward next year will be equivalent to over three times the potential size of the PSDP. There is, therefore, the danger that completion rates of projects may be jeopardized by the ‘spreading too thin’ of allocations to too many schemes.

In conclusion, though the policy direction taken by the Provincial budget 2009-10 is appreciable, the question regarding its effectiveness to impact upon poverty and gender inequality crucially hinges on the political commitment to sustain this direction and not get diverted during the course of the year and the implementation capacity of the provincial government to effectively, efficiently and in a cost effective manner execute the development schemes.

Recommendations

The report includes a number of recommendations on process and procedures and on the expenditure side. Basically, GRB will require a marked shift in the way budgets are planned, approved, executed, and monitored. This shift must occur not only at the policy level where projects and schemes are planned but also at the managerial level where budgets are formulated. There needs to be greater ownership of these reforms with the departmental and district level authorities. In particular, women members of the provincial assemblies and local council may be motivated to play a more active role in promoting GRB.

The new NFC award, which has enhanced federal transfers to the province, should be treated as a “window of opportunity” for poverty reduction and gender empowerment in the province. Priority should be given to invest these additional resources for poverty reduction and gender empowerment, specifically focusing on the backward districts in the province where deprivation levels are high.

Also, it is important to ensure that a balance is preserved between rural and urban development in the province by not diverting too large a share of the additional resources that will become available from 2010-11 onwards to the large new projects in metropolitan cities that have been included in this year’s PSDP. We believe that the political leadership in the province realizes the importance of using the newly acquired fiscal space to tackle the deep-rooted problems of rising poverty and high levels of gender inequality.

CHAPTER 1

INTRODUCTION

The new century has opened with an unprecedented declaration of solidarity and determination on the part of the global community to get rid of poverty. In 2000, at the 55th session of the UN General Assembly, the Millennium Declaration was adopted by the largest ever gathering of Heads of States, including Pakistan. The Declaration commits Pakistan to make an all out effort to eradicate poverty, promote human dignity and equality. Emanating from the Millennium Declaration and its fundamental values are the Millennium Development Goals (MDGs), which bind Pakistan to do more on the various dimensions of human development including income poverty, hunger, health, education, gender equality and environmental sustainability (see Box 1.1).

Why are the MDGs – which envelope both poverty alleviation and gender equality – so important for Pakistan? These commitments are too important to fail given the political and security situation which the country faces today. For the millions living in extreme poverty they are the means to productive life, for those not included in these millions, they are the linchpin to the quest for a secure and peaceful Pakistan. If abject poverty continues to prevail and inequality of access to assets and opportunity continues to rise, it will be difficult for the country to restrict the spread of extremism, an important root cause of which is disillusionment with the existing system.

As far as gender inequality is concerned, the issue of women's status, autonomy and equality has frequently been raised internationally on the premise that a nation cannot progress when a vast segment of society is deprived of its due share and not allowed to play its role properly. Inequality between men and women limits productivity and ultimately slows economic growth. Pakistan is passing through a demographic transition whereby the productive age population in the country has increased, lowering the dependency ratio. To realize the benefits of this 'demographic dividend' the country needs to productively engage the young population, almost half of which is of females. Both theory and empirical evidence point to the importance of human capital in creating the necessary conditions for productivity growth and in reducing aggregate inequality in the future. In addition, women's human capital generate benefits for society in the form of lower child mortality, higher educational attainment,

improved nutrition and reduced population growth [Rosonzing and Schultz (1982) (1987), Summers (1994), Chatterjee (1991)].

BOX 1.1 MILLENNIUM DEVELOPMENT GOALS	
Goals	Targets
1. Eradicate Extreme Poverty and Hunger	1. Halve, between 1990 and 2015, the proportion of people whose income is less than one dollar a day. 2. Halve, between 1990 and 2015, the proportion of people who suffer from hunger.
2. Achieve Universal Primary Education	3. Ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling.
3. Promote Gender Equality and Empower Women	4. Eliminate gender disparity in primary and secondary education, preferably by 2005 and at all levels of education no later than 2015.
4. Reduce Child Mortality	5. Reduce by half, between 1990 and 2015, the under-5 mortality rate.
5. Improve Maternal Health	6. Reduce by three-quarters, between 1990 and 2015, the maternal mortality rate
6. Combat HIV/AIDS, Malaria & Other Diseases	7. Have halted and begun to reverse the spread of HIV/AIDS by 2015. 8. Have halted and begun to reverse the incidence of malaria and other major diseases by 2015.
7. Ensure Environmental Sustainability	9. Integrate the principles of sustainable development into country policies and programmes and reverse the loss of environmental resources. 10. Halve, by 2015, the proportion of people without sustainable access to safe drinking water. 11. Achieve a significant improvement in the lives of at least 100 million slum dwellers by 2020.
8. Develop a Global Partnership for Development	12. Further develop an open, rule-based, predictable, non-discriminatory trading and financial system (including a commitment to good governance, development and poverty reduction) both nationally and internationally. 13. Address the special needs of the least developed countries through measures including tariff-and-quota-free access for exports, an enhanced programme of debt relief and a cancellation of official bilateral debt, and more generous official development assistance for countries committed to poverty reduction. 14. Address special needs of land-locked countries and small islands developing states. 15. Deal comprehensively with the debt problem of developing countries through national and international measures in order to make debt sustainable in the long term. 16. Deal comprehensive with the debt problem of developing countries through national and international measures in order to make debt sustainable in the long term. 17. In cooperation with developing countries, develop and implement strategies for decent and productive work for youth. 18. In cooperation with pharmaceutical companies, provide access to affordable essential drugs in developing countries. 19. In cooperation with the private sector, make available the benefits of new technologies, especially information and communication technologies.

Source: UN (2000)

Trend in Gender- Related Indicators

How does Pakistan fare in gender-related indicators and what has been the trend in them? Pakistan ranks low in gender equality compared internationally. In 2007, Pakistan ranked 124th out of 197 countries on the gender-related development index behind countries like India, Nepal, Bangladesh, Yemen, Cambodia etc. The ranking is somewhat better on the Gender Empowerment Index, 99th out of 177 countries, largely because of the recent constitutional changes whereby the women quota in legislatures has been enhanced. The gender gap manifests itself in multiple dimensions. There are differences in the field of education, health and labour market as illustrated in Tables 1.1 and 1.2. The differentiated impact on women is demonstrated countrywide and in the province of Punjab specifically.

TABLE 1.1 GENDER-RELATED INDICATORS				
	Punjab		Pakistan	
	Male	Female	Male	Female
Literacy Rate				
1990	45.5	24.2	43.2	22.4
2008	70.0	59.0	69.0	44.0
Combined Enrolment Rate				
1990	36.4	23.6	35.9	18.8
2008	55.8	48.0	56.5	45.1
Fully Immunized Children				
1995-96	48	47	46	45
2007-08	79	73	75	71
Proportion of Pregnant Women pre-natal Care				
1996-97	-	27	-	30
2007-08	-	59	-	56
Contraceptive Prevalence Rate*				
1995-96	12	12	13	13
2007-08	44	44	36	36
Access to the Drinking Water*				
1995-96	19	19	28	28
2007-08	28	28	36	36
Gender Related Development Index				
2007	-	-	-	0.532
Gender Empowerment Measure				
2009	-	-	-	0.386
Source: SPDC (2008)				

TABLE 1.2 EMPLOYMENT-RELATED GENDER INDICATORS					(%)
	Punjab		Pakistan		
	Male	Female	Male	Female	
Labour Force Participation Rates					
1990-91	83.6	16.9	83.6	13.9	
2007-08	82.5	25.2	82.4	21.7	
Unemployment Rates (15 Year and above)					
1990-91	5.1	18.2	4.3	11.7	
2007-08	4.3	7.7	4.0	8.7	
Source: SPDC (2008)					

Fortunately, overtime, the magnitude of gender inequality Index, a composite indicator based on the educational attainment, and labour force participation has shown a decline, indicating an improvement in equality among the genders (see Table 1.3). Though the country has a long way to go, the move at least is in the right direction. The federation of Pakistan which includes the federal government and the provincial governments (including Punjab - the focus of this study) bound by its international commitments attaches priority to reform its processes to improve the poverty situation and gender development in the province. This requires investment in poverty reduction, social protection and empowering vulnerable sections in the society such as women and children. Does the budget for 2009-10 achieve this? Before we examine the poverty reduction and gender aspects of the budget, let us review the backdrop and the overall national environment in which the fiscal policy was formulated and how these factors could potentially influence the budgetary outcomes.

Macroeconomic Developments

The Budget 2009-10 was presented in the backdrop when the country was in the grip of multifaceted crises which essentially involved a vicious cycle arising from the nexus of a security breakdown, external economic downturn, governance failure, political instability and a recessionary external environment which the newly elected government was trying to come to grip with. A situation which has been referred to as a “perfect storm” by some analysts (IPP Second Annual Report “State of the Economy: Emerging from the crises” (2009)). The economic downturn came alongwith a macroeconomic situation characterized by burgeoning double digit inflation, disproportionately affecting the poor, unsustainable current account situation resulting in a substantial depreciation of the currency and a fiscal deficit requiring structural changes in the budget. However, with a newly elected democratic government

coming into power after a gap of almost a decade, the expectations of the people, particularly those belonging to the lower income segment of the population were of some relief coming their way. The inflation burdened segments of population, who saw a deepening of their poverty, were expecting relief packages in terms of income support, better employment opportunities and relatively stable prices. Since the inflation and slowdown of GDP growth affects women and girls more than boys and men, greater gender sensitive actions were expected in the budget.

TABLE 1.3
MAGNITUDE OF GENDER INEQUALITY INDEX FOR PAKISTAN

Year	Education Attainment Index	Labour Force Participation	Composite Gender Inequality Index
1973	148.82	196.67	148.6
1974	149.06	168.13	149.13
1975	146.35	197.88	148.11
1976	146.05	194.03	146.69
1977	145.95	189.87	145.25
1978	144.24	186.14	143.44
1979	145.16	182.63	142.59
1980	143.26	181.94	141.7
1981	141.04	181.29	140.73
1982	138.52	182.25	140.19
1983	141.52	183.87	141.71
1984	140.88	185.58	142.05
1985	140.33	187.31	142.47
1986	139.12	185.14	141.34
1987	138.3	177.84	138.63
1988	136.87	181.67	139.42
1989	136.81	179.63	138.7
1990	137.59	177.45	138.24
1991	137.86	173.63	137.03
1992	138.42	170.29	136.13
1993	136.22	172.11	135.99
1994	131.02	171.51	134.05
1995	129.65	176.2	135.31
1996	129.5	176.02	135.25
1997	127.1	171.2	132.6
1998	125.06	171.12	131.89
1999	126.86	171.04	132.46
2000	125.64	170.98	132.04
2001	114.44	168.94	127.61
2002	113.7	169.6	127.59
2003	113.58	169.41	127.48
2004	113.22	166.03	126.23
2005	112.3	165.92	125.89
Source: SPDC (2006)			

Diversion of Public Resources to Law and Order

While above expectations of the people were justified, both the federal government and Punjab government were faced with on ground realities which severely constrained their action and decisions. The security situation in the country forced the provincial government to attach priority first to protecting the life and property of the residents. The security conditions increased the 'fiscal needs' of the provinces, especially for Punjab, for higher expenditure on public order and safety affairs. Pakistan has had to pay a high price for the war on terror. According to the Government of Pakistan [2009] the cumulative cost since 2001-02 is over \$ 35 billion. The IPP Second Annual Report [2009] estimated that the direct and indirect costs of the war against militancy were in excess of \$6.6 billion in 2007-08. These costs are expected to be substantially higher in 2008-09 due to, first, the direct costs of higher pay and allowances of security personnel, especially police, second, the higher damage to life, property and infrastructure due to increased incidence of major acts of terrorism and third, the impact of heightened perceptions of risk and uncertainty leading to a sharp decline in the level of investment and contributing to recession in the national economy.

In Punjab, in particularly, higher incidence of mega-attacks by terrorists (See Box 1.2) especially in Lahore, justifies the enhancement of the allocation for law and order, especially the police. It needs to be emphasized that unlike the reimbursement (primarily by the USA) of costs of military operations in the North, no such mechanism exists for higher security related expenditure by provincial governments. Consequently, expenditure on social and economic services are increasingly being 'crowded out' by higher outlays on law and order. Government of Punjab has expanded rapidly its budgetary provisions for security-related expenditures, as shown in Table 1.4. This has implied that the share of such expenditure in revenue expenditure in

TABLE 1.4 EXPENDITURE ON PUBLIC ORDER AND SAFETY AFFAIRS IN PUNJAB 2000-01 TO 2008-09		
Year	Expenditure on Public Order and Safety (Rs. In Million)	% of Revenue Expenditure
2000-01	9796	9.9
2001-02	10808	10.6
2002-03	13379	11.6
2003-04	18874	14.4
2004-05	19224	14.1
2005-06	24682	15.4
2006-07	32305	16.0
2007-08	36283	15.6
2008-09	48349	17.1
2009-10 (B.E)	54524	17.3
Annual Growth Rate (%)	21.0	
Source: White paper on budget, various years, Government of Punjab		

Punjab is expected to go up to 17 percent in 2009-10. In 2007-08, the respective shares were 15.6 percent in Punjab, 13.2 percent in Sindh, 13.3 percent in NWFP and 11.1 percent in Balochistan, as shown in Box 1.2.

BOX 1.2
INCIDENCE OF TERROR ATTACKS IN PUNJAB AND DIVISION OF RESOURCES

The province of NWFP and Punjab have experienced highest incidence of 'mega-terrorist attacks' (with 25 or more people killed) in 2008. Consequently, Government of Punjab has increased expenditures on Public Order and safety affairs from Rs. 9.7 billion in 2000-01 to Rs. 54 billion in 2009-10, demonstrating an annual growth of 21 percent. As compared to the other provinces, Punjab allocates the highest share to such expenditures, as shown in Table B1.1.

TABLE B1.1
SHARE OF EXPENDITURE ON PUBLIC ORDER AND SAFETY AFFAIRS IN REVENUE EXPENDITURE BY PROVINCES

	2000-01	2007-08
Punjab	9.9	15.6
Sindh	10.5	13.2
NWFP	7.4	13.3
Balochistan	10.7	11.1
Four Provinces Combined	9.8	14.2

Source: Annual Budget Statement, various issues, Provincial Governments

Shortfall of Revenues/Transfers

While there has been an increase in the demand for spending in view of the expectations of the people and the security situation, the resources of the Government of Punjab have been constrained due to shortfall in revenues, primarily of transfers from the federal government, which is the life line for provincial governments in Pakistan. Punjab was budgeted to receive Rs. 292.7 billion as divisible pool and straight transfers from the federal government in 2008-09.

Due to the shortfall in federal revenue collection the province received over Rs. 21 billion lower transfers from the federal government, which has placed Punjab in a difficult fiscal position. It is the only province which incurred a large fiscal deficit in 2008-09, despite lower levels of per capita expenditure. The low level of federal transfers has put pressure on key fiscal magnitudes of the province. In 2008-09, Punjab had a net deficit of Rs. 33 billion as opposed to the other provinces, which enjoyed surpluses (see Table 1.5). All

TABLE 1.5
NET DEFICIT OF THE PROVINCIAL GOVERNMENTS
(Rs. In Billion)

	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
Punjab	0.0	-33.2	-26.3*
Sindh	-14.0	+0.7	-16.8
NWFP	+0.3	9.1	-3.1
Balochistan	-8.8	N.A	N.A

*Rs. 21 billion of this deficits is due to shortfall in federal transfers
Source: Provincial Budget Documents

provinces, however, have projected deficits during the current fiscal year, possibly because of the motivation to raise the benchmark of expenditures prior to the commencement of the NFC deliberations.

State of Finances of Punjab

Overall, the state of finances of Punjab arising from the above developments, are presented in Table 1.6. During 2008-09 there was a rapid growth in revenue expenditure, which exceeded the budget estimate by over Rs. 25 billion. The province also pushed for implementation of a larger PSDP by about Rs. 13 billion. Simultaneously, there was a revenue shortfall of over Rs. 30 billion, due both to lower own revenues and lower transfers from the federal government. Consequently, as highlighted earlier, the province went into deficit of over Rs. 33 billion, which necessitated a larger overdraft from the State Bank of Pakistan.

	2007-08	2008-09		Growth Rate ¹	2009-10	Growth Rate ²
	Revised Estimate	Budget Estimate	Revised Estimate	(%)	Budget Estimate	(%)
General Revenue Receipts	315.6	389.9	359.7	14.0	423.5	17.7
Revenue Expenditure	232.2	256.9	282.3	21.6	314.9	11.5
Revenue Surplus	83.4	133.0	77.4	-7.2	108.6	40.3
Capital Receipts ³	45.7	14.8	40.3	-11.8	27.1	-32.8
Foreign Assistance & Others	8.8	12.2	22.3	153.0	13.1	-41.2
Development Expenditure	138.0	160.0	173.3	25.6	175.0	1.0
Gap	0.0	0.0	-33.3		-26.3	

¹In revised estimates
²Budget estimates for 2009-10 compared to revised estimate in 2008-09
³Sum of net Capital and Public Accounts receipts
Source: White Paper, Government of Punjab

During 2009-10 the Government of Punjab proposes to restrict the growth in its expenditure in view of resource constraints. Revenue expenditure is projected to increase by about 11 percent while the PSDP is being held at, more or less, last year's level. Despite this restraint there remains a financing gap in the Budget of 2009-10 of Rs. 26 billion.

Given the backdrop, the study reviews the budget process, identifies the institutional gaps, examine the trend in allocations/ utilization in pro-poor sectors and gender-related sectors. The objectives are as follows:

- 1) Review the budget formulation process to identify the gaps and issues such as scheme identification, approval and allocation in development budget.
- 2) Analyze and develop sector wise trends in development and current expenditures in historical perspective.
- 3) Review the original and revised budget of past five years for identification of gaps and issues in allocation and spendings on pro-poor and gender related schemes.
- 4) Analyze the trend in public sector investment through the provincial budget with a gender disaggregated focus in poverty reduction (only limited to sectors identified in PRSP).
- 5) Analyze the gender, disaggregated proposed pro-poor interventions in PRSP sectors in the 2009-10 budget.
- 6) See how 2009-10 Punjab budget supports the government in its objectives related to poverty reduction and women empowerment.
- 7) Make recommendations for improving budget formulation process, formats (BCC, PC I, II) allocations and utilization of resources to improve quality and coverage of services delivered.

CHAPTER 2

THE PROCESS OF BUDGET FORMULATION

Commitment to Poverty Alleviation and Women Empowerment

The United Nations Millennium Development Goals (MDGs) have been at the center of government's socio-economic development planning. The MDGs adopted in 2000, formed the basis of the Poverty Reduction Strategy Paper (PRSP), which lays out the social and economic sectoral plans of the government. They were also integrated into the Medium Term Development Framework (MTDF), which is the government's framework for development planning over 2005-10. In order to eradicate extreme poverty and hunger, the Pakistan government has committed to halve by 2015 the number of people living below \$1/day, and the number of people who suffer from hunger. To achieve these targets the government plans to increase its pro-poor spending to 6.49 percent of GDP (from an earlier 4.25 percent 2004-2005) by 2010 as laid out in the MTDF.¹

The Pakistan government has also expressed a strong commitment to promote gender equality and empower women. It acceded to the Convention on the Elimination of all forms of Discrimination against Women (CEDAW) in 1996. Thereafter it adopted the National Plan of Action in 1998 and the National Policy for Advancement and Empowerment of Women in 2002. These plans however lacked a concrete implementation and monitoring mechanism for achieving the desired goal of gender equality and empowerment. After the adoption of MDGs, in the area of women empowerment the government has committed to "Eliminate gender disparity in primary and secondary education and to all levels of education no later than 2015."² With the help of development partners the government has now delineated a comprehensive policy agenda for women empowerment and equality called the Gender Reform Action Plan (GRAP). From 2006-8 it also instituted the Gender Responsive Budgeting Initiative (GRBI), a capacity building and monitoring mechanism within the Finance Ministry to implement its commitments which has now been subsumed into the Poverty Reduction Strategy Monitoring program.

Despite the integration of the MDGs into the policy and planning process, there has only been limited progress in achieving poverty alleviation and equitable growth as envisioned under the targets. Political instability, macroeconomic imbalances, spiking inflation, and pressure on the government's public account are some of the key challenges that will constrain the fiscal space for development spending in

¹ MDG Monitor: Quick Facts, Pakistan, http://www.mdgmonitor.org/country_progress.cfm?c=PAK&cd=586, accessed Oct 7, 2009

² UNDP Pakistan, MDGs in Pakistan, <http://www.undp.org.pk/mdgs-in-pakistan.html>, accessed Oct 7, 2009

the current year. According to the MDG Monitor, which tracks country progress on MDGs, Pakistan will have to modify its poverty alleviation targets to achieve them by 2015. However it is off-track in achieving the women empowerment and gender mainstreaming targets, based on a variety of indicators such as Gender Parity Index (GPI) for primary, secondary and tertiary education, Youth Literacy GPI, and the share of women in wage employment in the non-agricultural sector.³

Recent Reforms in the Planning and Budgetary Process

Since 2001 the federal government has initiated a number of reforms in the planning and budgeting process. These reforms are aimed at making the systems for resource allocation more responsive to policy objectives and creating opportunities for gender responsive budgeting. In this section we give a brief overview of these reforms and their current status.

Poverty Reduction strategy Paper (PRSP) and Medium Term Budgeting Framework (MTBF)

Poverty Reduction strategy Paper (PRSP) is the chief publication of the government's policies for socio-economic uplift. The first PRSP was announced on Dec 31, 2002. PRSPs provide a medium term development framework prepared by the government in a consultative manner with domestic stakeholders and international development partners. It describes a country's macroeconomic, structural and social policies over a three year or longer time horizon. The PRSP secretariat is housed in the Finance Ministry which signals better integration of the government's resource allocation and development management processes at the policy level. The PRSP II announced in 2008 has divided its framework based on pro-poor and pro-growth strategies to ensure sufficient focus on equitable growth and attention to the attainment of MDGs.

In the PRSP II the government has reaffirmed its commitment to social, political and economic empowerment of women. The sixth pillar of the government's nine-pillar strategy focuses on human development with a special emphasis on promoting gender equality. The main policy levers to achieve this will consist of increasing female enrollment, ensuring fertility decline, reducing infant and maternal mortality, and enhancing employment opportunities for women.⁴ The government has also included Gender Reform Action Plan (GRAP) which contains a comprehensive agenda for institutional reforms (see below) in its PRSP II monitoring and evaluation framework. As a part of its commitment to engender the PRSP process, the Monitoring and Evaluation framework includes human development indicators with gender disaggregated data where possible. These indicators are contained in the Annex II of the PRSP II. It may, however, be mentioned here that the monitoring and evaluation framework as

³ MDG Monitor: Quick Facts, Pakistan, http://www.mdgmonitor.org/country_progress.cfm?c=PAK&cd=586, accessed Oct 7, 2009

⁴ Government of Pakistan, Poverty Reduction Strategy Paper II, Ministry of Finance: Islamabad, 2008, pg. 155

given in Annex I and V does not contain GRAP specifically (though some gender related indicators have been included). Furthermore all of the gender-disaggregated indicators related to pillar VI are not in the Annex II of PRSP-II.

The government has also adopted the Medium Term Budgetary Framework (MTBF) along with the PRSP to better align development planning within the resource management process.⁵ Amongst the provinces, the Punjab government has also launched its own PRSP and MTBF, based on the PRSP sectors indicated in the Punjab PRSP. The Finance Department has made an effort to promote MTBF and the budget call letter was modified to include additional forms to provide projections regarding medium term development plans. However, in the 2009-10 budget, only the Irrigation and Health Departments followed medium term budgeting. All other social sectors indicated in the PRSP are yet to convert to MTBF completely.

Perspective Planning and Medium Term Development Framework (MTDF)

In 2001 after economic stabilization the Planning Commission reinitiated long term development planning. Along with the Vision 2030 the government also developed a Medium Term Development Framework (MTDF) as a blueprint of the broad strategic direction of reform over 2005-10. Most recently, the Planning Commission has issued the Approach Paper for the next Five Year Plan covering 2010-2015. This paper is a policy outline document which will be developed further to indicate priority sectors and projects that the government will undertake for poverty alleviation and development.

In the MTDF the government has devoted a whole chapter to women's empowerment and gender mainstreaming. The overarching vision for women development is "enhancement of status of women, promotion of women's rights, and ensuring women's full participation at all levels on the basis of equity with men and to serve as change agents in the society". Through a national consultative process the government has devised a reform agenda covering literacy/education, reproductive health, family planning, economic empowerment and violence against women. A Gender Reforms Action Plan (GRAP) (see below) is to be implemented during MTDF period, with a comprehensive agenda to align "policies,

⁵ MTBF requires ministries to project revenues and expenditures over a medium term horizon. This process requires ministries to lay out policy priorities based on ministerial reviews→ formulate indicators or targets→ compute resource allocations for achieving them→ and lay down the manner in which they will be achieved. The whole process is designed to make the ministries more accountable for their targets based on clear and agreed upon policy objectives.

structures and procedures” to enable the government to implement its national and international commitments on empowerment of women.⁶

In this context, gender responsive budgeting has received special importance and the government is committed to implement the concept of gender budgeting in the various federal and provincial entities as a part of the budgeting process. According to the MTDf, “Gender checklists for qualitative and quantitative indicators (e.g. GDI, GEM and POPI indices), benchmarks, project-specific inputs and outputs, progress reports, monitoring and third-party independent impact evaluations are to be instituted and made mandatory. The performance assessment of senior management is to include specific gender-related objectives.”⁷

Gender Reform Action Plan (GRAP)

The government launched the Gender Reform Program in 2002 with the assistance of Asian Development Bank (ADB) to improve the framework of gender policies and to develop institutional reform proposals outlining interventions at the federal, provincial and district level, for a proactive approach to include gender perspectives in public sector policies, programs and projects. ⁸ In order to lay out actionable proposals GRAP has been prepared to achieve equitable political participation, public sector employment, reviews of laws, institutional reform, budget and planning systems, and capacity building initiatives.

The Punjab government has set up an independent Project Management Unit for the GRAP. The Punjab GRAP office has been facing internal capacity issues recently and the post of the Project Coordinator has been vacant for more than a year. Despite this Gender Specialists have been appointed in various departments to act as focal persons for implementing the relevant reforms within their department. The Gender Specialist in the Finance Department acts as the focal person for carrying forward the GRAP agenda with respect to fiscal, budgeting, and policy reforms. These reforms are briefly described in Box 2.1.

The Punjab GRAP Unit has made headway in proposing changes to the White Paper that contains the budget policy approved by the Cabinet Division. Gender disaggregation of Allocation of Expenditures is being developed in this regard. Modifications to the formula for Tied Grants component of the

6 Planning Commission Pakistan, Overview in Medium Term Development Framework (2005-10), pg.16, <http://www.pakistan.gov.pk/ministries/planninganddevelopment-ministry/mtdf.htm>

7 Planning Commission Pakistan, Empowering Women in Medium Term Development Framework (2005-10), pg.6, <http://www.pakistan.gov.pk/ministries/planninganddevelopment-ministry/mtdf.htm>

8 Gender Reform Action Plans, <http://www.grap.gov.pk/About%20Grp.htm>, accessed October 8th, 2009

Provincial Finance Commission are also being proposed in order to provide incentives for promoting gender mainstreaming projects at the district government level. The study reports to use gender budgeting tools to analyze the Punjab budget are still pending. The main reform of the budgeting process took place in the amendments that were made to Annexure-VII of budget call circular (BCC). The departments were instructed to provide information about gender specific goals, outputs, and indicators. However this has been rolled back as the departments do not yet have the capacity to send the requisite information. Box 2.2 provides information on the planned activities, achievements, and the implementation status of recent reforms provided by the Gender Desk in the Finance Division.

BOX 2.1 GENDER REFORM ACTION PLAN (GRAP)

The main budgeting reforms to be undertaken under the GRAPs include:

1. Engendering the PRSP framework by undertaking a review of the all PRSPs at the national and provincial levels. Once the review is completed the recommendations must be incorporated in the final PRSPs.
2. Policy formulation process must be amended to make it more gender sensitive. Impact on women should be considered during review of draft policy documents and the monitoring process. The Planning Commission should issue guidelines to government agencies ensuring that the policy formulation process includes opportunities for including gender issues in the policies. The following actions are proposed in the GRAPS
3. Undertake gender review of existing policies at the federal level by ministry for women development and at the provincial level by women development departments.
4. Institutionalize gender based budgeting through relevant changes in the budget making process. This should be implemented through a review of expenditures, policies, and programs, from a gender perspective.
5. Adopt gender sensitive budget as an analytic technique for gender sensitive resource allocation. The reforms also envision institutionalization of pre-budgetary dialogue processes with women's groups, NGOs and other stakeholders. The government should also carry out gender budget reviews of all sectors covering the following areas:
 - Gender Aware Policy Analysis
 - Gender disaggregated beneficiary analysis
 - Gender disaggregated time use analysis
 - Gender disaggregated public expenditure incidence analysis
 - Gender disaggregated revenue incidence analysis
 - Gender aware medium term economic framework

Under the GRAP the following changes to the budget making process have been proposed:

- Modification of Budget Call Letters
 - Approval of creation of a separate demand under budget demands and creation of new codes for women specific facilities
 - Direction to all departments to separately indicate their women specific capital expenditures to make them more visible
 - Creation of a separate section in Public Sector Development Program (PSDP) and
 - Provincial Annual Development Plans (ADPs) for all sectors to indicate women specific investments
 - It has been made mandatory that the following should accompany the Annual Budget Statement to be laid in parliament every year: Set of policy statements to address women specific issues, Indication of resource allocation to corroborate policy statements
6. Undertake reform of the information collection, accounting, and reporting systems to make resource allocation and planning processes more gender friendly. The MoWD and the provincial WDD will prepare performance indicators to assess outcomes with gender disaggregation. Reporting formats must be modified to include sector specific targets for women's development, policy and program reform targets and measures, and specific actions for ensuring furthering of the GRAP policy reform agenda.

Source: Musharraf Rasool Cyan, Study of the Recent Budgetary and Planning Reforms in Pakistan, Nov-Dec 2005, Government of Pakistan Finance Division

BOX 2.2

EXTRACTS FROM THE 2009/10 PUNJAB BUDGET CALL CIRCULAR FOR MTBF DEPARTMENTS

An outline of a Rapid Sector Review

The purpose of a Rapid Sector Review is to provide a strategic focus to decision making process. It also provides link between the Department's policy objectives and its budgets and expenditures. The Sector Review is undertaken in the context of budget preparation (or revision) as part of the annual budget cycle.

The Sector Review involves an assessment of how policy objectives are defined and monitored, for instance with clear indicators of improved performance. The core of the Review is an assessment of whether the Department's programs/projects and expenditures are supporting achievement of Department's policies. It covers both recurrent and development expenditures, looking at the composition of each and assessing the relations between them.

In view of some time constraints involved, it is envisaged that the Core Team would be undertaking a rapid review of their respective Departments.

An indicative outline for such a review is given below:

1. Departmental Overview

- a) Description of sector objectives e.g. sector policy and objectives, mission statement;
- b) Overview of key issues and challenges being faced by the sector (including projects/program) in the medium and long term;
- c) Relationship / Linkage with federal government vertical programs (if any) and activities;
- d) Monitoring: description of responsibilities for setting and monitoring outputs and the mechanisms that exist or are being developed for reporting this information; and
- e) Summarise budgets and expenditures for FY 2004-05 to 2007-08, disaggregated according to: current and development; and within major program, functional and economic classifications.

Source: Government of Punjab Finance Department, Medium Term Budgetary Framework, Guidelines and Budget Call Circular 2009-10, Part II, Annex VI.

Gender Responsiveness Budgeting Initiative (GRBI)

In 2006 with the assistance of UNDP the government launched the Gender Responsive Budgeting Initiative (GRBI) to implement and monitor gender responsive budgeting at the federal level and in the province of Punjab. Designed to work on an incremental basis the GRBI initially focused on three sectors Education, Health, and Population Welfare. The GRBI has now been subsumed into the Strengthening Poverty Reduction Strategy Monitoring project. The chief components of the GRBI included awareness raising, gender based budgetary analysis, capacity building, and advocacy, as described in Box 2.3.

The Budget Making Process in 2009-10

Articles 118 to 124 of Islamic Republic of Pakistan, 1973 provide the basis of budgetary process for provinces of Pakistan. A similar process has been prescribed for the Federal Government in Articles 78 to 87 of the Constitution. Hence the budget making process both at the Federal & Provincial level is similar in nature. This important activity, for each fiscal year, takes place from October -June. The Constitution provides the distinction of development and non-development (also called current budget) parts of the budget. Budget making for both components is slightly different. Therefore following paragraphs separately provide a brief description of both the non-development and development budgets.

BOX 2.3 GENDER RESPONSIVE BUDGETING INITIATIVE (GRBI)

The main activities of the GRBI are summarized below:

1. Awareness raising: In order to promote the concept and the benefits of GRB the project initiated a comprehensive awareness raising campaign within the government and through the electronic and print media. A series of workshops were conducted both at federal, provincial, and district level to gear the public sector towards GRB.

2. Gender based budgetary analysis: Five GRB tools relevant to Pakistan's context were employed in order to analyze the budget from a gender perspective:

- a. Gender-aware policy appraisals for the sectors of Education, Health, and Population Welfare were carried out. These studies involved assessing the situation of women and men, girls and boys in a given sector to determine the impact of proposed policies and programs in addressing the relevant gender issues.
- b. Gender aware beneficiary assessment survey was commissioned in the pilot districts of Gujrat and Rajanpur in Punjab. The main objective of the survey was to collect data regarding the level of satisfaction with public services of the intended beneficiaries by sex, understand the differential impact of education and health services, and to obtain user input on how they think the service could be improved in terms of equitable access.
- c. Gender aware benefit incidence analysis of the budgets of health and education sector was also undertaken to estimate the unit cost of providing public service. As a result of this study aggregate estimates of benefit incidence were obtained in groups ordered by income quintiles for each province.
- d. Time use surveys to understand the macroeconomic implications of unpaid care work in Pakistan's care economy. The FBS has conducted a survey of 20,000 households using face to face interviews to gather data on time use by female members of households.
- e. Gender based budget statement was commissioned in 2006 for Health, Education, and Population Welfare sectors in Punjab. This was implemented after a consultative process with the government officials at the provincial level and a handbook was prepared for the officials explaining how to undertake the task.

3. Gender sensitizing the budgetary process: In order to strengthen the link between policies and resource management, Pakistan has been moving towards a MTBF. The MTBF process has also been implemented to a large extent by the Punjab government. Under the GRBI project the budgeting process was modified in Punjab to include call circulars that require the ministries and departments to write about gender when discussing their missions, visions, goals, and activities. This change was designed to encourage ministries and departments to consider gender issues in their policies, programs, projects, and budgets.

4. Capacity Building and Advocacy: Under this component of the GRBI project a training manual was created for government officials in Finance and the line ministries of education, health, and population welfare. Targeted training workshops were organized for government officials to build up their technical capacity for implementing various GRB tools. In order to further institutionalize and advocate the GRB reform agenda research findings were disseminated amongst key stakeholders using easy to read policy briefs.

Source: Gender Responsiveness Budgeting Initiative Project Document, <http://www.prsm.gov.pk/grbdoc.html>, accessed Oct 8th, 2009.

Non-Development Budget

The process for preparation of non-development / current budget kicks off with the issuance of a Budget Call Circular in the month of October. The circular provides guidance to field offices on budget making along with the target dates (Budget Calendar) for different steps. The circular also contains different forms and formats for provision of information to the heads of respective departments. The forms have been provided to standardize the information provided by different offices. The departmental information on estimates of non-development budget for the next financial year is consolidated by the respective department heads and is communicated to Finance Department by the

month of January. These proposals are examined in Finance Department during the month of February. Simultaneously the estimates of receipts are prepared in consultation with the Federal Government and important tax / non-tax collection departments. It may be worth mentioning that almost 80% of the total resource of the provincial government comes from federal transfers which are largely governed by National Finance Commission Award. Month of April is the deadline for provision of revised estimates for the ongoing financial year to Finance Department. The departments are, therefore, required to provide second statements of excesses and surrenders, which form the basis for preparation of the revised estimates. Revised estimates for current financial year and budget estimates for the next financial year are finalized by Finance Department in the month of May. This is followed by presentation of budget before the provincial assembly during the month of June. In this way the budget making process starts in the month of October and concludes in the month of June after approval by the Provincial Assembly in accordance with the constitutional provisions mentioned above.

While talking about the non-development / current budget, it may be worthwhile mentioning that the current budget consists of two types of expenditure. The first one is called the permanent budget whereas the second one is commonly referred to as new expenditure. The permanent budget and Schedule of New Expenditures (SNE) are submitted separately by Administrative Department to Finance Department for scrutiny before inclusion in budget estimates. The schedule of new expenditure mainly relates to development schemes which have been completed and, therefore, their running expenditures are shifted from development budget to non-development budget.

The current / non-development budget is released to departments immediately after approval of the budget. A large fraction of this budget comprises "Employee Related Expenditure" i.e. salary, allowance and TA/DA of the employees. The other important categories of the non-development expenditure include Transfer to Local Government, Interest Payments, Subsidies and operational expenditure. The operational budget, which involves budget for utilities and M&R of the infrastructure etc. Operational expenditure forms a relatively smaller part of the budget.

At present, non-development budget process does not provide any mechanism to have gender perspective although a number of initiatives on the non-development side of the budget also target women in the province. However, due to absence of any such institutionalized mechanism, it is extremely hard to find out existing relationship between non-development spending and gender mainstreaming.

Development Budget

The process of preparation of development budget is different from the non-development budget. Development budget involves three main parts: the identification of schemes, the approval and budgeting of schemes and the execution of schemes. These parts have been explained in the following paragraphs:

Identification of Schemes

Government departments have a roster of old and proposed new development schemes. This is based on the policy priorities of the provincial ministries/departments and the operational strategy laid out in the Poverty Reduction Strategy Paper (PRSP) and Medium Term Development Framework (MTDF). The PRSP and MTDF are federal documents and lay down gender mainstreaming policy priorities. However, at the departmental level there is no institutional mechanism to ensure that the gender impact of the proposed schemes is considered. Under the GRBI project, a Gender Aware Policy Appraisal for Health, Education and Population Welfare sectors was carried out to provide information that would enable gender mainstreaming at the policy making level. But this practice has not been continued which makes gender sensitive policy making more or less an ad-hoc process. Some departments such as Social Welfare implement schemes that are purely women focused such as women shelters. However in other departments where there are a range of schemes there is no process to assess the gender impact of schemes when the departments make allocations amongst a range of new development schemes, which are to be put forward for approval by the Planning and Development Board.

In order to incorporate gender perspectives in the budgeting process, the budget call circular was modified in 2006/7 to allow gender perspective to be incorporated in the sector reviews conducted by various departments implementing MTBF. The departments were instructed to provide information on sectoral missions with respect to gender goals, including sex-disaggregated quantified indicators, and main activities planned to promote gender equity. It was hoped that the call circulars that require budgeting officials to adopt a gender aware planning outlook, by discussing the gender specific goals, outputs, and targets would be an important step towards enabling gender mainstreaming in the budget making process. However, these amendments were rolled back in the current fiscal year, as the departments have not been able to send the requisite information.

During FY2009-10, MTBF was implemented only in the Health and Irrigation departments of Punjab Government. The sample BCC for MTBF in these two sectors instructs the departments to carry out a Rapid Sector Review along the lines prescribed in Annex VI of the BCC, which does not include any gender specific information. Some suggestions for enhancing gender-sensitivity of the MTBF BCC are presented in Box 2.4

BOX 2.4 SUGGESTIONS FOR ENHANCING GENDER SENSITIVITY OF MTBF/BUDGET CALL CIRCULAR
<p>Some suggestions for enhancing gender-sensitivity of MTBF-BCC based on the BCC for 2008/09 are presented below. The suggestions involve minor modifications to the BCC which would assist in ensuring that government officials reflect gender-related aspects of their budget more fully.</p> <p>A: Logic of Intervention</p> <ul style="list-style-type: none"> • Under Goal, the BCC could include a gender-related objective among the examples provided in parentheses in the third/fourth lines. The addition could, for example, be 'increased economic empowerment of women'. • Under Outcome, the BCC could include a gender-related goal among the examples provided in parentheses in the second to fourth lines. The addition could, for example, be 'gender parity in education at all levels'. • Under Output, the BCC could include a gender-related output among the examples provided in the third and fourth lines. The addition could, for example, be 'home-based health services'. • Under Activities, the BCC could include a gender-related activity among the examples provided in the second to third lines, such as 'provision of stipends to girl pupils'. <p>B: Glossary of Terms</p> <p>One way to ensure that gender issues are considered in the Department Strategic Reviews is to build it into the terms of reference for those responsible for the reviews.</p> <p>Instruction for filling MTBF Form LM-1</p> <p>Serial Number 3: Add: Include any gender-related goals relevant for the Department.</p> <p>Serial Number 5: Add: Include any gender-related outcomes relevant for the Department.</p> <p>Serial Number 7: Add: Include any gender-related outputs relevant for the Department. Gender-related outputs include both services delivered to individuals that can be sex-disaggregated, and services of particular relevance from a gender perspective, such as reproductive health services.</p> <p>PART II: MTBF Forms and Instructions for Spending Units</p> <p>Instruction for filling MTBF Form SU-2</p> <p>Serial Number 7: Add: All indicators that relate to services delivered to individuals should be sex-disaggregated in respect of previous year delivery.</p> <p>Delete the words: '(where applicable)' as sex disaggregation should be done for all services delivered to individuals.</p> <p>PART III: Annual Budgeting, PSDP Forms and Instructions for Spending Units</p> <p>Annex C: Federal Government Employees by B.P.S</p> <p>The "Vacant" estimate of posts is, correctly, not disaggregated by sex as the plan is not to reserve posts for male and female. The "Filled In" estimate is, correctly, disaggregated by sex as this reflects current holders of these posts. The "Total" estimate cannot be disaggregated by sex because "Vacant", which is one of the components, is not disaggregated.</p> <p>These changes to the BCC are unlikely, on their own, to result in more gender-sensitive responses from the line ministries, the amendments to the BCC will need to be supported by emphasis on the gender-related aspects during any training and backstopping provided by the MTBF team to the line ministries. Also, the MTBF Guidelines should ideally also include a short section on gender-responsive budgeting explaining that Government of Pakistan has adopted gender-responsive budgeting, and highlighting the synergies between gender-responsive budgeting and the new MTBF approach.</p>

The fiscal and policy reforms under GRAP, Punjab proposed the following actions: (1) reform of budgetary system – institutionalizing gender based budgeting with essential elements of managements; (2) gendered data system and indicators; and, (3) gender sensitive accounting system (see Box 2.5). The status of implementation of these activities is given in Box 2.6.

BOX 2.5

GRAP PUNJAB ACTIVITIES AND IMPLEMENTATION OF REFORMS

Fiscal & Policy Reforms under Gender Reform Action Plan, Punjab
Budgeting and Public Expenditure Mechanisms

The following actions are proposed:

Reform of budgetary system—Institutionalizing Gender Budgeting

In the second year the gender sensitive budgeting will be carried out for education and health sectors. Progressively the scope of the analysis will be enhanced to include all the sectors. This will be carried out over a period of four years.

This will also be enlarged to include local governments. On the basis of readiness a start will be made in the second year to attempt gender sensitive budgeting in at least one District Government in the province..

It will require participation of civil society for information sharing, advocacy and even qualitative data collection. A group of NGOs, with interest in the area, will be included in the initiative. They will be trained for participating in the process.

A parallel initiative will aim at building the capacity of members of the assemblies and local councils to participate in the house proceedings on budget.

Steering Committee chaired by Additional Secretary Budget, Finance Department, and membership of WDD and other stakeholders. GRAP supports the initiatives undertaken by GRBI. The project, amongst other things, will include

- Design of reports to generate accounting data from systems of the New Accounting Model
- Case studies for specific areas
- Application of quantitative techniques to yield results for analysis
- Capacity building of a select group of officials in Finance,
- Training of elected representatives and NGOs in the use of the results of analytic techniques for advocacy and
- Preparation of gender sensitive budget statements

Essential Elements of management

The following elements of management of the initiative will be essential:

- Custodianship by the Finance Department
- WDD to mentor the process for Local Governments through provision of expertise, support in data collection and interactive for a with the local councilors
- Capacity building of FD and WDD to implement the analytical tools
- Participation of Finance & P&D Departments
- Participation of civil society

Institutionalization of gender sensitive budgeting will entail the following to be carried out:

- Gender Aware Policy Analysis
- Gender Disaggregated Beneficiary Analysis
- Gender Disaggregated Time Use Analysis
- Gender Disaggregated Public Expenditure Incidence Analysis
- Gender Disaggregated Revenue Incidence Analysis
- Gender Aware Medium Term Economic Framework
- Gender Aware Budget Statement

Gendered Data Systems & Indicators

1. Reform to focus on the Provincial Bureau of Statistics. For this purpose the WDD will need to involve the Bureau of Statistics and P&D in the province.
2. Their data systems, forms for collection of data and reporting formats to provide gender Disaggregated information.
3. Review of important surveys for obtaining additional gender specific data from these instruments.

Gender sensitive accounting system

1. An accounting reform will be an essential component of gender Disaggregated data generation. Initially for important programmes gender Disaggregated reporting will need to be instituted.
2. Classification of budgetary allocations will also help achieve sex- Disaggregated data.
3. A study of the NAM and potential of generating gender sensitive reports from the accounts will form an essential step for supporting gender sensitive public expenditure incidence analysis

BOX 2.6
STATUS OF ACTIVITIES UNDER BUDGETING & POLICY REFORM AS PER IMPLEMENTATION PLAN OF GRAP, PUNJAB

Sr. #	Action	Responsibility	Indicator	Status
1	Amendment in White Paper	FD	Amended Copy of White Paper	Proposal for amendments with reference to chapters based on Allocation of Expenditure is being developed.
2	Institution of Incentive and Special Purpose Grants	WDD & F.D.	Budget Documents	Proposal for revising formula of Provincial Finance Commission was forwarded to the department. However, due to continuing doubts over the future of the Local Government system, in its present form, have resulted in stalling the proposal. Revision was proposed in the Tied Grants Component of the PFC award. It was proposed that 10% each of the share of District Governments and TMAs might be reserved for Gender Mainstreaming & related activities.
3	Gender Mainstreaming in Budgeting Process	P&D, Finance Department PFC	Related studies & pre-budget seminars Increased gender sensitivity in budget making procedure Engendered budget document	This activity is subsequent to completion of other activities aimed at gender mainstreaming in budgeting.
4	Gender Disaggregated Beneficiary analysis	GRAP	Study Reports	Pending as per allocation and methodology in the PC-I. However, Gender Specialist, Finance Department is currently performing the activity on his own as "Gender Disaggregated Benefit Incidence Analysis of Allocations in Water Supply & Sanitation Sector for District Lahore and Okara, during Financial Year 2008-09". Currently data collection is under process and hopefully it will be completed in 15 days at the most from 6 th November, 2009.
5	Gender Disaggregated Time use analysis	GRAP	Study Reports	Pending. It was reported that during FY 2007-08 Federal Government is undertaking a Time Use Analysis on its own. Therefore, the management of the GRAP, Punjab decided to wait and see the results of the federal study.
6	Gender Disaggregated Public Expenditure incidence analysis	GRAP	Study Reports	Pending This study is similar in nature to Benefit incidence analysis above with a slightly limited scope at times, which is defined to limited only to actual disaggregation of public expenditure from sex-disaggregation perspective, based upon results of field survey determining beneficiaries of public spending. . Therefore, it is being covered, to some extent and loosely so, by the benefit incidence analysis study mentioned at serial number 4 above.
7	Gender Disaggregated Revenue incidence analysis	GRAP	Study Reports	Pending
8	Gender medium term economic framework	Aware term GRAP	Study Reports	Pending

(Contd....)

BOX 2.6 (Contd)

STATUS OF ACTIVITIES UNDER BUDGETING & POLICY REFORM AS PER IMPLEMENTATION PLAN OF GRAP, PUNJAB

9	Modification in budget call letter, budget presentation	GRAP WDD FD	Budget Documents	<p>Following gender sensitive changes in the Annexure-VII to the Budget Call Circular of the Finance Department were made:</p> <ul style="list-style-type: none"> Provision on information on <ul style="list-style-type: none"> Sectoral missions <ul style="list-style-type: none"> Indicating specific sex based benefits How department will contribute towards gender equity through its services? Three Year Goals <ul style="list-style-type: none"> Inclusion of sex-disaggregated quantified indicators Gender related goals e.g. moving towards gender parity in education Strategic Issues Inclusion of gender sensitive problems and issues e.g. difference in situation, needs, access etc. in men and women Department / Service Area (Mission Statement) <ul style="list-style-type: none"> Indicate sex disaggregated particular benefits How department's service will contribute towards gender equity Inclusion of sex disaggregated in multi year planning Major Initiatives / Activities planned <ul style="list-style-type: none"> Highlighting activities which will promote gender equity Address gender issues All output and outcome indicators relating to individuals shall be sex disaggregated <p>However, these amendments have been rolled back since last Financial Year, on the pretext that the departments are not being able to send the requisite information. Efforts are being made to re-insert these amendments in the BCC after review and improvement if necessary.</p>
10	Creation of 'Women Development' grant and 'women specific' codes	FD, Auditor General	Notification, Amendment in Chart of Classification	Pending.
11	Pre-budget Seminar	FD, P&D, WDD	Report of Proceedings	Done for last Financial Year. Will be held this year on appropriate time.
12	Financial reporting	AG & F.D	Appropriation Accounts	As per the "Accounting Policies and Procedures Manual" of Auditor General Punjab, financial reporting starts at source accounting transaction and culminates in consolidation of federal accounts. However, initial review of Appropriation Accounts has been completed and discussions are being made in the department to assess possible entry points from gender perspective.

Source: Nasir Kazmi, GRAP Desk Finance Division, Nov 7, 2009

In addition to the need to institutionalize the process to bring conformity between guiding documents / policy and identification of individual schemes, there is a great need to enhance participation of legislature in the process for identification of the scheme. At present the legislators only participate in identification of schemes for their respective constituencies. There is no system to seek their input on the larger issues related to development planning such as size of development budget, setting of sectoral priorities, and determination of sectors ceilings. Similarly, lack of orientation of provincial assembly members regarding gender sensitive planning is another reason for lesser emphasis on gender budgeting in the province of Punjab.

Approval of Schemes

The development budget estimates for the proposed new projects together with the project documents are submitted to the Planning and Development Board for appraisal. Each scheme or project that is proposed under development allocations is put forth for appraisal using the federal Planning Commission (PC) forms. The PC-I form contains details about the project scope, location, implementing authority, objectives, cost estimates, and a benefit analysis.⁹

While discussing benefits, departments are required to provide details of financial, social, employment, and environment impacts of the proposed schemes. It was proposed under the GRAP that the PC-I would be reviewed and modified to ensure that each project is viewed from a gender perspective, and details of gender impact would be discussed in the project documents. These changes were to be made by the Planning Commission and have not been put into place yet. There is need for the project description section of the PC-I form to directly focus on the vulnerability, social protection, livelihood, health, education, and risk reduction of gender and objectives related to gender should be clearly defined.

These objectives should consciously analyse the following:

1. Social benefits/adverse effects for women and girls
2. Potential gains/losses for women in PC-I form and steps taken to access the risks and avoid negative impacts of project activities on this group should be clearly mentioned.

⁹ Sample PC forms are available on the Punjab Planning and Development website, <http://www.pndpunjab.gov.pk/page.asp?id=57>

3. Indication about the quantified contribution (financial, economic and social with indicators) of the project, if possible, to target area and population. Provide sex disaggregated data for beneficiaries of project activities.

An example of changes in PC-I form suggested for Earthquake Reconstruction & Rehabilitation Authority (ERRA) project undertaken by Gender Equality Technical Assistance (GETA) provided by Canadian International Development Agency (CIDA) is presented in Annexure 1.

The Provincial Development Working Party (PDWP) which acts as a clearing house of development projects sponsored by various line departments is housed in the Planning and Development Board. The PDWP is empowered to sanction projects ranging from Rs.200 million to Rs.5,000 million. The PDWP comprises members from the Planning and Development Board (including Chairman, Members / sector heads in P&D Department and Chief Economist), Finance Department, and the relevant department sponsoring the scheme. PDWP, despite being the highest forum for approval of development schemes, is sometimes criticized for its ability to effectively review schemes simply because it is very difficult for a single body to review such a large number of schemes. Asymmetry of availability of technical information between the line departments and the approving authority (PDWP) is another reason for criticism of the working of PDWP. This asymmetry provides incentives for line departments to over-estimate the costs of projects. Therefore, the Government has recently embarked upon the idea of standardizing technical designs of different types of infrastructures. There is still need for the Government to bring parity between its different agencies to ensure that there are no over-estimation of costs at the planning stage of schemes.

According to the Punjab Planning and Development website, the approval authority of projects is distributed as follows based on the estimated cost of the project:

Projects with individual costs exceeding Rs. 5000 million are sent for approval by the PDWP to the Central Development Working Party (CDWP) which is located at Planning and Development Division, Planning Commission, Islamabad. The PDWP approves any projects between Rs. 200 million to Rs. 5000 million. Projects costing up to Rs. 200 million are approved by Departmental Development Sub-committees (DDSCs). DDSCs are headed by the administrative secretary of the department concerned and have representation from finance and planning & development departments. In addition to these, heads of attached departments have powers to sanction schemes up to the value of Rs 1.5 million. Project costing up to rupees 50 million are approved by the District Development Committees (DDCs) of

each district, chaired by DCO and represented by EDO (Works), EDO (F&P), DO (Planning) and other relevant members.

National Economic Council (NEC), which is chaired by the Prime Minister, is mandated to advise both Federal and Provincial Government on economic and social policies. One important function of the commission is to set the overall size of the Public Sector Development Plan (PSDP). The Executive Committee of the NEC approves the large development projects proposed by the center and the provinces.

The last step in preparation of development budget is its submission to Provincial Assembly along with current / non-development budget and Supplementary Budget. The Assembly debates the budget proposals and the policies underlying the government's plans. All parts of the Budget i.e. current budget, supplementary budget and development budget are separately discussed in the Provincial Assembly. The members can bring to the attention of the house a certain project or a policy of the government using a cut motion. The cut motion creates occasion for debate in the Assembly regarding a specific allocation and government policy. After the debate the bill upon receiving a simple majority becomes gets approved.

Execution of Schemes

After approval of the budget, funds for development schemes are released by Finance Department in respect of approved schemes. Usually these funds are released in quarterly installments. This allows Finance Department to match its expenditures with the available resources and provides room for it to make necessary adjustments in the development budget during the course of the year in case of any shortfall in the projected receipts. The arrangement provides some flexibility to manage finances of the Government but this practice is termed by many as a reason for slow implementation in the public sector. During the FY2009-10, the Government had to adjust the size of its Annual Development Program from Rs.172.0 billion to approximately Rs.135.0 billion, mainly on account of shortfalls in revenue. Such adjustments during the course of financial year create distortions in the overall direction and priorities of the development spending as the adjustment are usually carried out in an ad-hoc fashion. It is, therefore, extremely important for the Provincial Governments and the Federal Government to determine the size of their development budgets in a more prudent fashion and avoid over-projection of development programs, which is usually politically motivated.

Another important aspect of development programs is inclusion of un-approved schemes and block allocations in the development plan. These schemes/allocations are released on completion of the approval process. However, due to a number of steps involved in the approval process the execution of

these processes is usually delayed. It may be worthwhile mentioning here that a number of agencies i.e. sponsoring agency, P&D, Finance Department and executing agencies are involved in this process. Implementation process gets delayed if the case for approval / release of funds gets stuck in anyone of the above mentioned offices. Therefore, there is a clear need to simplify the release process.

The execution of schemes is undertaken by the departments once the budget has been approved by the Provincial Assembly. Officials are empowered to carry out expenditures in accordance with the powers granted to them in the Delegation of Powers instrument in force at the time. As long as the schemes have been approved and there are resources available, the funds are released to the departments at their request upon the submission of project implementation forms. According to the Punjab Finance Department, if development budget cuts take place in a year the Finance Department makes an across the board cut in spending of all departments. However, our analysis of expenditure in Chapter 4 shows that reallocation of expenditures may benefit some sectors at the cost of others.

At the execution stage the Government's ability to monitor quality of execution is the biggest question mark on the development process as the Government implements most of its projects through private contractors. These contractors have an obvious incentive to make use of this inability to his personal gains. It is important that the Government builds this capacity and develops deterrence in the minds of contractors so that they produce the quality of work which matches the price that they charge the Government.

Accounts are maintained by each department in either a manual format or a computerized format as per the accounting practices being followed in the department. After the completion of the budget cycle, post audit of accounts is carried out by independent auditors, and the audit reports are placed before the Public Accounts Committee of the Provincial Assembly that takes up irregularities on a case by case basis.

During the execution phase there are three project related PC forms that are used to keep track of the implementation status of projects: the PC-III Form to be furnished by the 5th day of each month to the Planning and Development Board, the PC-IV Form, and the PC-V Form. These forms record the allocations, releases, expenditures, outputs indicators, achievements, and issues in implementation of the schemes. At this stage, these forms have not been modified to look at projects through a gender impact lens, and they do not contain any requirements for providing gender-disaggregated information.

CHAPTER 3

EXPENDITURES ON POVERTY FOCUSED GENDER BASED SECTORS

“The people of Pakistan are its greatest assets. Yet the overwhelming feeling amongst the vast majority of people is that little has been done in the past to develop this asset so that its potential could be fully realized. Pakistan’s poor HDI indicators and its position at 136 among 177 countries in 2008 are testimony to this situation” (Approach paper to the 10th Five Year Plan 2009)

The country, therefore, has embraced on a comprehensive strategy to bridge the social development deficit through the PRSP. Progress has been made on certain fronts as discussed earlier, particularly with respect to meeting the MDGs. However, developments over the last two years largely relating to the macroeconomic situation prevailing in the country may have rolled back some of the gains. Recent research, including the Report of the Panel of Economists, Planning Commission, indicates that high food inflation in the last three years could have pushed 11 million more people into a state of hunger and poverty. “Given the past trend, if no policy action is taken, an additional 22 million people will be impoverished over the next four years” (IPP Annual Report (2008)). According to the World Food Programme Survey by the Vulnerability Analysis and Mapping Unit as many as 77 million people as of March 2008 are deemed “food insecure”, where the food insecure population is defined as those consuming less than 2350 calories for person per day. The statistical evidence clearly shows Pakistan is in the grip of a growing poverty crises, which has already driven some people to suicide and others to desperate acts of violence.

Given this setting, it can be expected that expenditure on poverty focused sectors will demonstrate an increase and will receive topmost priority from not only the federal but also the provincial governments in Pakistan. In this chapter we analyse the poverty related expenditures incurred by the Government of Punjab over the last five years. We start first by defining the poverty focused gender based sectors which will be followed by an analysis of the trend, structure and profile of these expenditures.

Defining Poverty Focused Gender Based Sectors

The Government of Pakistan, in the PRSP-II has identified seventeen budgetary heads as expenditure on pro-poor sectors. These not only include spending to supplement the income of the needy in the short run but also expenditure which will improve opportunities for the lower income segments of society through the following: improved market access and community services; human development; rural

development; and governance. The budgetary heads that these cover include : **Market access and community services:** (i) roads, highways and buildings; (ii) water supply and sanitation; **Human development** (iii) education; (iv) health; (v) population planning; **Rural development:** (vi) agriculture; (vii) land reclamation; (viii) rural development ; (ix) rural electrification (People's Works Programme-II); **Safety nets:** (x) subsidies; (xi) social security and welfare including BISP; (xiii) Food Support Programme including that of Pakistan Bait-ul-Mal and Punjab Food Support Scheme; (xiii) People's Works Programme-I; (xiv) natural calamities; (xv) low cost housing; **Governance:** (xvi) justice administration; and (xvii) law and order. These expenditure heads, along with their accounting codes are given in Box 3.1. The codes have been provided by PRSP Secretariat in the Ministry of Finance, Government of Pakistan.

BOX 3.1 PRSP SECTORS-BUDGETARY EXPENDITURES		
S. No	Sectors*	Accounting Codes
1	Roads, Highways and Bridges	0452
2	Water Supply and Sanitation/Environment	051, 052, 053, 054, 055, 056,063
3	Education	09
i	Primary Education	091101, 091102, 0972
ii	Secondary Education	092101
iii	General Universities/Colleges & Institutions	093101
iv	Professional / Technical Universities / Colleges / Institutions	093102, 108106
v	Manpower and Vocational Training including TEVTA	041303, (044101 only for Punjab)
vii	Others	091103, 091120, 092102, 092120, 093103, 093120, 0941, 0951, 0961, 0971
4	Health	07
i	General Hospitals Services	072, 073101
ii	Mother and Child Health	073301, 074102
iii	Other Facilities & Preventive Measures	074101, 074103, 074105, 074120
iv	Others	071, 073201, 073401, 074104, 074106, 0751, 0761
5	Population Planning	015202, 015220, 074107, 108103
6	Low Cost Housing	061102
7	Social Security and Other Welfare	041309, 107104, 108101, 108102, 108104, 108120
8	Natural Calamities & Disasters	1071 exclude 107104
9	Agriculture / Irrigation	042 exclude 0423, 042108, 042602
10	Land Reclamation	0423
11	Rural Development	0622
12	Subsidies**	011212, 041213, 042108, 042602
13	Law & Order	032(exclude passport immigration spending from Federal expenditures)
14	Justice Administration	031

*People Works Program I & II has not been included as expenditures on these are incurred by federal government only.
**This includes Punjab Food Support Scheme
Source: PRSP Secretariat, Ministry of Finance, Government of Pakistan

The Government has adopted a liberal definition of pro-poor sectors. While public outlays on human development and social safety nets can be considered as directly poverty alleviating in character expenditures on sectors like roads and highways and total development can be more growth oriented in character with the possibility of some 'trickle-down' effects to the poor depending upon the nature of the investment. For example, expansion in the farm-to-market road network is likely to benefit the poor more than construction of highways.

The above sectors have been further classified on the basis of their gender impact. While any analysis of the gender impacts of the budget should, strictly speaking, cover both the revenue and expenditure side, the focus in this study will be on the expenditure implications.

We categorize PRSP sector expenditures into pro-women expenditures and unallocable expenditures which cannot be distinguished on the bases of gender. Pro-women is defined as benefiting women disproportionately more. Considering marginal benefits (because total benefits are greater for men) and for comparing benefits to women in these sectors with benefits to women in other sectors. Further disaggregation is constrained due to non-availability of data. Other expenditure are assumed to be non-poverty related in character.

Trend in Punjab PRSP Expenditures

Table 3.1 presents trend in PRSP expenditure in Punjab for the period, 2004-05 to 2008-09. Overall, pro-poor expenditures in Punjab, current and development, were Rs 120.4 billion in 2004-05. These increased to Rs 275.4 billion in 2008-09, demonstrating a high annual growth rate of almost 23 percent. Can this high growth rate, in part, be attributable to the general profligacy in government spending during this period? Spending on pro-poor sectors increased at a similar rate. The expenditure priority can also be gauged by the proportion of spending going into the pro-poor sectors. In 2004-05, pro-poor expenditures were 60 percent of total provincial expenditures. The share increased to almost 65 percent in 2007-08, but again declined to about 60 percent in 2008-09.

TABLE 3.1
TREND IN PRSP EXPENDITURES, PUNJAB

					(Rs. Millions)	ACGR (%)
	2004-05	2005-06	2006-07	2007-08	2008-09*	2004-05 to 2008-09
I. Pro Women Expenditures	67,780	80,977	104,502	115,322	141,349	20.2
Education	50,581	55,903	71,353	73,431	76,257	10.8
Health	12,587	14,419	22,116	24,784	42,243	35.3
Population Planning	799	1,072	1,429	4,676	1,269	12.3
Social Welfare	636	906	1,013	2,573	739	3.8
Water Supply & Sanitation	1,826	6,987	6,798	7,597	9,841	52.4
Food Support Program	1351	1,690	1,793	2,261	11000 ^b	68.9
II. Un-allocable	52,599	73,235	81,154	113,464	134077	26.4
Roads highways, & Bridges	17,283	27,809	28,197	49,659	50,205	30.6
Natural Calamities & Other Disasters	32	2,731	1,055	3,118	2,924	209.2
Agriculture/Irrigation	7,285	8,673	11,706	16,758	26,120	37.6
Land Reclamation	81	91	101	108	123	11.0
Rural Development	10,316	9,267	9,495	9,933	8,069	-6.0
Rural Electrification	-	-	-	-	-	-
Food Subsidies	1,500	750	982	253	2,412	12.6
Low Cost Housing	318	299	165	597	244	-6.4
Law and Order	14,567	20,683	27,775	30,764	39,612	28.4
Administration of Justice	1,217	2,932	1,678	2,274	4,366	37.6
Khushal Pakistan Fund	-	-	-	-	-	-
Total Pro-poor Expenditure	120,379	154,212	185,656	228,786	275,426	23.0
Total Provincial Expenditures a	199,226	250,211	301,081	353,899	455,536	23.0
Pro-poor Expenditure as Percentage of Total Provincial Expenditures	60.4	61.6	61.7	64.6	60.5	
Pro Women Expenditures as Percentage of Total Provincial Expenditures	34.0	32.4	34.7	32.6	31.0	

^a Current revenue and development expenditures as per revised estimates given in the provincial budget document.

^b Shown under the Industries head in the Annual Budget Statement of 2009-10

Source: Poverty Reduction Strategy Paper-II, Government of Pakistan.

Sector wise, the highest growth in expenditure is witnessed in water supply and sanitation, irrigation, roads, highways and bridges and health. There has also been a very rapid increase in spending on

natural calamities and other disasters and law and order. The latter can be attributed to the prevailing security situation in the country.

What has been happening to provincial expenditures which are pro-women in their impact? Overall, such expenditures have increased from Rs 67.8 Billion in 2004-05 to Rs. 141.3 Billion in 2008-09. These sectors account for under one-thirds of public spending in the province. Growth in pro-women expenditures at about 20 percent, has also been lower than the overall growth in expenditure and in pro-poor expenditures. It therefore, appears that the expansion in expenditure by the provincial government to pro-poor sectors during the last few years was largely routed through sectors which do not disproportionately benefit women. This clearly highlights a strategic gap in the poverty reduction and gender empowerment strategies, which needs to be focused on. Proper dovetailing of the two strategies (poverty reduction and gender equality) will clearly be optimal as this will tantamount to achieving two policy objectives with the some amount of resources.

Sectors which can perhaps be focused upon more include education, and social welfare. Though education currently accounts for a relatively high share in pro-poor expenditures (see table 3.2), given the state of education in the province, a somewhat higher allocation, targeted for females, can perhaps be justified. Likewise, there is a strong case for improving health facilities in the province, which currently account for only about 7%

TABLE 3.2
PROFILE OF PRSP EXPENDITURES, 2008-09

	Percentage Share in Total Expenditures %
I. Pro-Women Sectors	31.0
Education	16.7
Health	9.3
Population Planning	0.3
Social Welfare	0.2
Water Supply & Sanitation	2.2
Food Support Program	2.4
II. Un-allocable	29.4
Roads highways, & Bridges	11.0
Natural Calamities & Other Disasters	0.6
Agriculture/Irrigation	5.7
Land Reclamation	0.0
Rural Development	1.8
Rural Electrification	-
Food Subsidies	0.5
Low Cost Housing	0.1
Law and Order	8.7
Administration of Justice	1.0
Khushal Pakistan Fund	-
Total Pro-poor Expenditure	60.5
Total Provincial Expenditures	100
Source: Poverty Reduction Strategy Paper II, Government of Pakistan	

of public expenditure. Public expenditure on social sectors in Pakistan, particularly health, is among the lowest for developing countries (see Box 3.2).

BOX 3.2
PAKISTAN'S LOW OUTLAY ON SOCIAL SERVICES

The table below gives the level of public expenditure, as a percentage of GDP, in a number of Asian countries. Combined spending by Pakistan on health and education is the lowest. The gap is most pronounced in health expenditure. Both India and Bangladesh spend more than twice as much (in relation to GDP) on health as Pakistan. Bangladesh has, in fact, made a major breakthrough in health outcomes in the 90s and now has the lowest level of infant mortality in South Asia.

Higher expenditure on social services in Pakistan will require larger transfers from provincial governments, especially for primary and secondary education and health. Provincial governments, in turn, will require larger transfers from the federal government. As will be discussed in chapter 6, with the new NFC award, which increases the flow of resources to the province, there clearly is an opportunity for the provinces to make a breakthrough in social sectors.

Country	Education	Health	Combined
SOUTHASIA			
India	3.3	1.2	4.5
Bangladesh	2.2	1.1	3.3
Sri Lanka	2.0	1.7	3.7
Pakistan	2.0	0.5	2.5
EASTASIA			
China	2.2	2.0	4.2
Philippines	3.2	1.4	4.6
Vietnam	1.8	1.5	3.3
Malaysia	8.0	2.2	10.2
Thailand	4.2	2.5	6.2

Source: UNDP (2009)

Not only is there a case for pro-poor expenditure to be targeted towards pro-women sectors, there is also a case for these expenditures to be targeted to the backward districts of the province. Research undertaken by SPDC(Annual Report 2006-07) on levels of multiple deprivation at the district level with regard to coverage of social services demonstrates that inequality has, in fact, been increasing in the two large and developed provinces, Punjab and Sindh (see Box 3.3), while it has declined somewhat since 1998 in NWFP and Balochistan.

This may be a reflection of the power structure at the provincial level whereby the strong political representation from large and developed metropolitan jurisdictions like Lahore and Karachi leads to relatively high allocations for such areas.

Overall, it appears that the focus of provincial governments will have to

BOX 3.3
INTER-DISTRICT INEQUALITY IN PROVINCES ACCORDING TO MULTIPLE DEPRIVATION INDEX
(Measure of Inequality is Maximum-To-Minimum Ratio)

	1996	2005	%Change	Direction* of Inequality Change
OVERALL				
Punjab	2.178	2.221	2.0	➔
Sindh	3.068	3.120	1.7	➔
NWFP	1.634	1.621	-0.8	➔
Balochistan	1.936	1.799	-7.1	➔
➔ Declining priority in terms of share in Expenditure				
➔ Rising priority in terms of share in Expenditure				

Source: SPDC

be on reducing inequalities in levels of provision of basic services among districts. This will require that

the Provincial Finance Commission (PFC) Awards focus either on conditional transfers linked to ensuring a minimum standard of provision in each district or on increasing the component of fiscal equalization in current and development transfers.

Structure and Profile of Expenditures

The structure of pro-poor expenditures in Punjab for the year 2008-09 is presented in table 3.3. Out of the total pro-poor expenditure of Rs. 275 billion, Rs. 174 billion were current, while the remaining Rs 101 billion, were developmental in character. 62 percent of total provincial current spendings were on pro-poor sectors, 39 percent of which were pro-women.

TABLE 3.3 STRUCTURE OF PRO-POOR EXPENDITURES IN PUNJAB, 2008-09*				
	Current Expenditures		Development Expenditures	
	Rs in Billion	% Share	Rs in Billion	% Share
Pro-Poor Expenditures	174.0	61.6	101.4	58.5
Pro-women Expenditures	108.7	38.5	32.6	18.8
Unallocable Expenditures	65.3	23.1	68.8	39.7
Total Provincial Expenditures	282.3	100.0	173.2	100.0
*Revised Estimates				

Likewise, about 59 percent of development spendings of provincial government were pro-poor. This indicates, that over 38 percent development expenditures continue to be on non-poverty reducing sectors. Within pro-poor sectors, pro-women expenditures accounted for about 19 percent of provincial development spending. Though sectors like education and health are not as investment intensive, this clearly demonstrates lack of expenditure priority to these sectors. Not only are the development allocations to such sectors low, these have remained, more or less, stagnant over the last five years (see Table 3.4). Basic sectors like health, education, water supply and sanitation have been given very low priority in the development program of the province. The highest allocation among the PRSP sectors is for roads, highways and bridges.

What is the structure of expenditures on PRSP sectors? Table 3.5 gives the percentage share of development in the PRSP expenditures. Overall, about 38 percent of PRSP expenditures are developmental in nature, the remaining (around 62 percent) are recurring. Sectors on which the proportion of development spending is high are population planning, 98 percent, roads, highways and bridges, 94 percent and rural development, 97 percent and water supply and sanitation, 92 percent. As opposed to this, sectors where bulk of the PRSP spending is of a recurring nature are education, law and

order, administration of justice and food subsidies. Overall, only about 25 percent of pro-women are on the development account.

TABLE 3.4
PERCENTAGE SHARE OF PRO-POOR EXPENDITURES IN TOTAL EXPENDITURES

	Percentage Share in Expenditures			
	2004-05		2008-09*	
	Current	Development	Current	Development
I. Pro- Women Sectors	41.8	17.1	38.5	18.8
Education	32.0	11.0	23.4	5.9
Health	8.4	1.9	10.8	6.8
Population Planning	0.0	1.3	0.0	0.7
Social Welfare	0.4	0.2	0.2	0.2
Water Supply & Sanitation	0.1	2.8	0.3	5.3
Food Support Program	1.0	-	3.9	-
II. Un-allocable	19.5	41.3	23.1	39.7
Roads highways, & Bridges	1.6	24.0	1.0	27.4
Natural Calamities & Other Disasters	0.0	-	0.5	0.9
Agriculture/Irrigation	2.9	5.3	5.0	6.9
Land Reclamation	0.1	-	0.0	0.0
Rural Development	2.0	11.6	0.1	4.5
Rural Electrification	-	-	-	-
Food Subsidies	1.1	-	0.8	-
Low Cost Housing	0.0	0.5	0.1	-
Law and Order	10.7	-	14.0	-
Administration of Justice	0.9	-	1.5	-
Khushal Pakistan Fund	-	-	-	-
Total Pro-poor Expenditure	61.32	58.48	61.6	58.6
Total Expenditures Provincial	100	100	100	100

Source: Poverty Reduction Strategy Paper-II, Government of Pakistan and Provincial Budget documents.
*Revised Estimates

TABLE 3.5 PERCENTAGE SHARE OF DEVELOPMENT IN TOTAL PRSP EXPENDITURE					
	2004-05	2005-06	2006-07	2007-08	2008-09*
I. Pro-Women Sectors	15.9	15.6	17.1	15.4	25.1
Education	13.7	6.5	11.5	5.5	13.4
Health	9.3	9.8	15.5	16.0	27.8
Population Planning	100.0	98.5	97.9	71.2	98.4
Social Welfare	19.0	42.5	32.0	27.7	41.4
Water Supply & Sanitation	95.6	91.8	66.4	74.3	92.5
Food Support Program	0.0	0.0	0.0	0.0	0.0
II. Un-allocable	49.4	54.7	53.1	59.7	51.3
Roads highways, & Bridges	87.2	90.0	91.5	93.5	94.4
Natural Calamities & Other Disasters	0.0	0.0	0.0	0.0	0.0
Agriculture /Irrigation	45.6	51.5	58.0	55.9	45.7
Land Reclamation	0.0	0.0	0.0	0.0	0.0
Rural Development	70.5	95.3	98.3	97.4	96.9
Rural Electrification	0.0	0.0	0.0	0.0	0.0
Food Subsidies	0.0	0.0	0.0	0.0	1.1
Low Cost Housing	94.3	77.9	61.2	27.8	-
Law and Order	0.0	0.0	0.0	0.0	0.0
Administration of Justice	0.0	0.0	0.0	0.0	0.1
Khushal Pakistan Fund	0.0	0.0	0.0	0.0	0.0
Total Pro-poor Expenditures	30.5	33.3	32.4	36.0	38.4
*Revised Estimates					

In conclusion, PRSP sector spendings have shown a high growth in the last five years. However, the unallocable and not the pro-women spending demonstrate a higher bouyancy. The sectors which have gained in share cover market access and community services, governance and safety nets while human development show a significant decline (see Table 3.6). A case exists for a stronger bonding of the poverty reduction and gender equality strategies. Also, focus of PRSP sectors is more on financing the

downstream liabilities, particularly on the engendered sectors. Development priorities also have to shift in favour of PRSP sectors, in general, and pro-women sectors in particular.

TABLE 3.6
PRSP EXPENDITURES BY TYPE OF SECTOR

	2004-05		2008-09		ACGR (%)
	Rs. Million	% Share	Rs. Million	% Share	
Market Access and Community Services	19,109	15.9	60,047	21.8	33.1
Human Development	63,967	53.1	119,768	43.5	17.0
Rural Development	17,682	14.7	34,312	12.5	18.0
Safety Nets	3,837	3.2	17,320	6.3	45.8
Governance	15,784	13.1	43,978	16.0	29.2
Total	120,379	100	275,426	100	23.0

CHAPTER 4

ANALYSIS OF EXPENDITURES

While the previous chapter discussed the trend and structure of poverty focused gender based expenditures, in this chapter we start with an analysis of the overall provincial expenditures to highlight, in particular, the level and pattern of expenditures which are not considered pro-poor in character. The database for the analysis in this chapter is the revised budgetary estimates obtained from the Finance Department, Government of Punjab. Accounting codes of PRSP sectors, described in Box 3.1, have been used to estimate the PRSP sector expenditures.

Composition of Provincial Expenditures

Summary composition of expenditures for Punjab is presented in Table 4.1. Provincial revenue expenditures are broadly categorized into seven heads. The largest category of spending is transfer to local governments, which in 2009-10 is budgeted at Rs. 119 billion or 24 percent of the total. The other major heads include public order and safety affairs and economic affairs both with a rising expenditure share. Expenditures on general public services (administration) currently are budgeted as about 8 percent of expenditure, but show a decline in the proportional terms over time. Overall, over the last five years, the share of current expenditures has remained, more or less, constant at an average of about 65 percent. Therefore, the share of the budget devoted to development expenditure is about 35 percent. During 2009-10, development expenditures is likely to be unchanged in absolute terms while current expenditures will show growth of almost 12 percent.

Sector Wise Analysis of the Development Programme

Our conclusion in the previous chapter was that 57 percent of the development spending of the province was on pro-poor sectors while a much smaller proportion was pro-women in nature. Given this conclusion, two important questions arise in the extent of the provincial development portfolio. First, which sectors are pre-empting over 40 percent of development expenditures and, second, will these sectors continue to get priority in the future? In order to answer these questions, we have undertaken an in-depth analysis of the provincial Medium Term Development Framework (MTDF). The MTDF presents sector-wise development expenditure projections for the government of Punjab for the period 2008-09 to 2011-12. We have attempted to bifurcate the development programme in pro-poor and pro-women sectors. However, since detailed accounting codes were not given in the MTDF, we have taken full PRSP sectors, instead of sub-sectors, thereby biasing the expenditure portfolio somewhat to the pro-poor and much more to the pro-women side. The results of the analysis in this section are, therefore, indicative in nature.

TABLE 4.1
SUMMARY OF COMPOSITION OF EXPENDITURE, PUNJAB

(Rs. Millions)

	2005-06 (RE)		2006-07 (RE)		2007-08 (RE)		2008-09 (RE)		2009-10 (BE)	
	Rs. In Million	% Share	Rs. In Million	% Share	Rs. In Million	% Share	Rs. In Million	% Share	Rs. In Million	% Share
General Public Services	29,210.0	11.7	27,452.4	8.1	40,698.0	11.5	39,186.3	8.6	40,353.6	8.2
Transfer to Local Governments	77,224.8	30.9	96,374.3	28.5	106,556.4	30.1	106,133.9	23.3	119,420.4	24.4
Public Order & Safety Affairs	24,681.8	9.9	32,304.7	9.6	36,283.4	10.2	48,349.1	10.6	54,524.2	11.1
Economic Affairs	14,938.5	6.0	17,705.6	5.2	18,090.9	5.1	37,104.8	8.1	51,909.7	10.6
Health	6,185.1	2.5	8,098.5	2.4	9,004.5	2.5	15,256.5	3.3	21,771.8	4.4
Education Affairs & Services	5,151.5	2.1	15,841.3	4.7	16,218.6	4.6	32,029.5	7.0	22,384.8	4.6
Others	3,158.0	1.3	3,303.7	1.0	5,335.9	1.5	4220.9	0.9	4508.7	0.9
Total Current Revenue Expenditure	160,549.9	64.2	201,080.5	59.5	232,187.5	65.6	282,281.0	62.0	314,873.1	64.3
Development Expenditure	89,661.2	35.8	137,112.5	40.5	121,711.2	34.4	173,254.5	38.0	175,000.0	35.7
Total Expenditure	250,211.1	100.0	338,193.0	100.0	353,898.7	100.0	455,535.5	100.0	489,873.1	100.0

Source: Calculated from the Budget in Brief of the Government of Punjab from 2005-06 to 2009-10.

Table 4.2 presents the Provincial Development Programme for pro-poor and others sectors for the period 2008-09 to 2011-12. A number of important conclusions emerge from the table. First, the share of development allocations to pro-poor sectors (compared to 2008-09 (RE))are likely to slightly falter or at best remain stagnant over the next two years given the projections of the MTDF. However, the allocations to the pro-women sectors can potentially rise over this period. Overall, the projections do not indicate any major strategic change in expenditures priorities to reduce poverty in the next couple of years. Second, the overall ADP utilization rate for 2008-09 is about 97%. However, there is a significant variation in the utilization rate across sectors. A cursory look indicates a higher cutback in pro-women sectors compared to other pro-poor sectors and other sectors in the ADP. A detailed analysis of this follows in a subsequent section. Third, overall increase in the development outlay for pro-poor sectors in 2009-10 is lower than that for the other sectors. Finally, the sectors which witness the highest increase in the 2009-10 budgetary allocations are education, health and social protection. Therefore, in overall terms, pro-women sectors have gained the highest increase in development allocations. If these allocations are not revised during the course of the fiscal year, as highlighted above, this indeed is a step in the right direction.

Gap between Allocations and Expenditures

As highlighted earlier, there exists a gap between allocations and spendings of ADP across sectors. In 2008-09, while the overall utilization rate (defined here as revised allocation as percentage of original) of ADP was 97 percent, it ranged from a minimum of 5 percent in transport to a maximum of 191 percent for roads. Sectors which were on the lower end of the spectrum; which received about one thirds of their budgetary allocations, include special education, 33 percent; industries, 30 percent; commerce and investment, 10 percent; and planning and development, 22 percent. Clearly, this low degree of fund utilization cannot be fully attributed to the low capacity for funds absorption in these sectors.

On the other end of the spectrum are sectors which received more funds than budgeted. The sectors in which revised allocations were higher than budgeted include roads, 191 percent; access to justice, 167 percent, urban development, 145 percent; forestry, 122 percent; Local government and community development, 118 percent; tourism, 122 percent; water supply and sanitation, 108 percent; and health , 103 percent. The divergence between the revised expenditure and budgetary allocation indicates mid-year revision in the expenditure priorities of the government. The question which then becomes important is whether or not the poverty and gender inequality reducing schemes insulated from such mid-term revisions of ADP?

TABLE 4.2
DEVELOPMENT PROGRAMME IN PRO-POOR SECTORS, 2008-09 TO 2011-12

(RS. In Million)

Sector	Original Allocation 2008-09	Revised Expenditure 2008-09	% Share	Revised as % of Original 2008-09	Allocation 2009-10	% Of Total Development Outlay	% Change Over 2008-09 (RE)	Projections 2010-11	% Of Total Development Outlay	Projections 2011-12	% Of Total Development Outlay
Pro Women	50129	39371	25.35	78.54	49850	28.49	26.6	60300	30.15	70100	31.16
Education	32429	20771	13.37	64.05	28425	16.24	36.8	34100	17.05	39300	17.47
Health	9000	9278	5.97	103.09	12025	6.87	29.6	15000	7.50	17300	7.69
Water Supply & Sanitation	8000	8698	5.60	108.73	8500	4.86	-2.3	10000	5.00	12000	5.33
Social Protection	700	624	0.40	89.14	900	0.51	44.2	1200	0.60	1500	0.67
Unallocable	37620	49621	31.95	131.9	43642	24.94	-12.0	52780	26.39	59610	26.49
Irrigation	11300	9578	6.17	84.76	10000	5.71	4.4	12500	6.25	14000	6.22
Agriculture	3000	1607	1.03	53.57	3200	1.83	99.1	3800	1.90	4400	1.96
Forestry, Wildlife & Fisheries	900	807	0.52	89.67	900	0.51	11.5	1125	0.56	1300	0.58
Food	100	0	0	0	100	0.06	-	200	0.10	275	0.12
Livestock	1900	1656	1.07	87.16	2000	1.14	20.8	2500	1.25	3200	1.42
Roads, Highways and Bridges	17600	33436	21.53	189.98	25125	14.36	-24.9	30200	15.10	33900	15.07
Emergency Service	2500	1997	1.29	79.88	2000	1.14	0.2	2000	1.00	2000	0.89
Access to Justice Programme	320	540	0.35	168.75	317	0.18	-41.3	455	0.23	535	0.24
Pro-Poor	87749	88992	57.30	101.42	93492	53.42	5.1	113080	56.54	129710	57.65
(Contd.....)											

TABLE 4.2 (Contd)
DEVELOPMENT PROGRAMME IN OTHER SECTORS, 2008-09 TO 2011-12
(RS. In Million)

Sector	Original Allocation 2008-09	Revised Expenditures 2008-09	% Share	Revised as % of Original 2008-09	Allocation 2009-10	% Of Total Development Outlay	% Change Over 2008-09 (RE)	Projections 2010-11	% Of Total Development Outlay	Projections 2011-12	% Of Total Development Outlay
Other Sectors	72251	66307	42.70	91.77	81508	46.58	22.9	86920	43.46	95290	42.35
Regional Planning	2400	1011	0.65	42.13	7475	4.27	639.4	9000	4.50	10000	4.44
Local Government & Community Dev	8410	8545	5.50	101.61	7700	4.40	-9.9	8500	4.25	9500	4.22
Public Buildings	5230	4855	3.13	92.83	5550	3.17	14.3	7000	3.50	8000	3.56
Urban Development	6760	9803	6.31	145.01	7000	4	-28.6	8500	4.25	10000	4.44
Industries	1300	397	0.26	30.54	350	0.20	-11.8	500	0.25	900	0.40
Mines & Minerals	300	274	0.18	91.33	300	0.17	9.5	750	0.38	1000	0.44
Information Technology	1500	985	0.63	65.67	1300	0.74	32.0	1500	0.75	2000	0.89
Commerce & Investment	500	50	0.03	10	200	0.11	300.0	220	0.11	240	0.11
Labour & Human Resource Dev.	100	47	0.03	47	70	0.04	48.9	100	0.05	150	0.07
Tourism	100	122	0.08	122	163	0.09	33.6	200	0.10	275	0.12
Environment	1000	463	0.30	46.30	500	0.29	8.0	700	0.35	900	0.40
Information, Culture & Youth Affairs	400	160	0.10	40	400	0.23	150.0	550	0.28	700	0.31
Auqaf, Religious & Minority Affairs	100	69	0.04	69	375	0.21	443.5	400	0.20	425	0.19
Planning & Development	3151	706	0.45	22.41	8125	4.64	1050.8	5000	2.50	5200	2.31
Extra PFC Grants to Districts Govts/ TMAs	0	5115	3.29		0	0	-100.0	0	0	0	0

TABLE 4.2 (Contd)
DEVELOPMENT PROGRAMME IN OTHER SECTORS, 2008-09 TO 2011-12

(RS. In Million)

Sector	Original Allocation 2008-09	Revised Expenditures 2008-09	% Share	Revised as % of Original 2008-09	Allocation 2009-10	% Of Total Development Outlay	% Change Over 2008-09 (RE)	Projections 2010-11	% Of Total Development Outlay	Projections 2011-12	% Of Total Development Outlay
(I) Other Special Programmes	41000	33705	21.70	82.21	42000	24	24.6	44000	22	46000	20.44
(II) District/TMA Development Programme	12000				12000		0.0	12000		12000	
(III) Rehabilitation/Up gradation of Rural Access Roads Programme (Phase-I)	0				2000		-	2000		2000	
(IV) Urban Renewal Programme for Intermediate Cities (Phase-I)	0				2000		-	2000		2000	
(V) Special Infrastructure	29000				26000		19.8	28000		30000	
Grand Total	160000	155299	100	97.06	175000	100	0.0	200000	100	225000	100

Source: Annual Development Plan, Government of Punjab

Table 4.3 presents the sector-wise gap in total allocations and expenditures in PRSP sectors over the last five years. It appears that, provincial governments in the mid years (2004-05, 2005-06 and 2006-07) of the current decade slightly exceeded the budgeted expenditures, given the improved inflow of resource and high borrowings. While the major beneficiary of this were non-PRSP sectors in 2004-05, the opposite was the case in 2005-06. Also, noticeable is that in 2005-06 bulk of the benefit accrued to the poverty reducing sectors which were not pro-women. In 2006-07, a significant change is witnessed in the pattern of expenditure reallocation. Being the year prior to the elections, there was a big increase in expenditures. However, it appears that most of the increase in revised to budgeted expenditures, was

TABLE 4.3 SECTOR-WISE GAP IN ALLOCATION AND EXPENDITURES IN PRSP SECTORS					
	Revised as Percentage of Budgeted Expenditures (%)				
	2004-05	2005-06	2006-07	2007-08	2008-09
I. Total Pro-Poor Sectors Expenditures	104.0	121.0	106.9	77.3	97.0
A. Pro-Women Expenditures	75.0	85.0	84.8	70.6	96.5
Education	59.0	55.3	85.8	55.9	84.7
Health	71.7	103.3	114.5	109.1	120.4
Population Planning	145.3	130.2	99.7	75.3	74.2
Social Welfare	55.7	44.3	64.3	190.5	117.1
Water Supply & Sanitation	110.0	106.3	52.9	79.2	103.1
B. Un-allocable	140.6	146.8	119.8	80.9	97.6
Roads highways, & Bridges	171.8	188.5	94.0	61.9	104.6
Natural Calamities & Other Disasters	75.6	143.6	117.4	132.8	148.1
Irrigation	113.0	102.0	102.8	90.9	94.2
Land Reclamation	94.6	93.4	103.6	16.2	108.4
Rural Development	168.8	476.0	601.1	151.2	95.3
Rural Electrification	-	-	-	-	-
Food Subsidies	125.0	112.9	95.7	4.2	14.1
Low Cost Housing	76.4	725.0	166.6	86.7	12.9
Law and Order	98.3	115.4	135.0	104.6	128.6
Administration of Justice	90.5	139.9	99.4	100.0	151.2
Khushal Pakistan Fund	-	-	-	-	-
II. Total Other Provincial Expenditures	108.9	109.0	123.0	108.6	120.1
III. Total Provincial Expenditures	107.5	113.5	116.1	94.1	109.3

Source: Punjab Budget Documents

routed to non-poverty-reducing sectors. The story for 2007-08 was of a shortfall in revised expenditure. This is not surprising as the macro-economic crisis had set in, adversely affecting revenue mobilization and resource inflow position in the country. In particular, the pro-poor sectors were subjected to austerity cut. All in all, it appears that expenditure reallocations during the course of the year have in general not been to the benefit of pro-poor sectors. As far as pro-women sectors are concerned, the unambiguous conclusion highlighted by Table 4.3 is an unfavorable one. Even in years when revised expenditures exceeded the budget, pro-women sectors have not received their budgeted allocations. This clearly highlights the low priority attached to such sectors.

The Anatomy of Expenditure Gaps.

The conclusion emerging from the earlier section deserves further probe as to which sectors have been subject to expenditure cutbacks and how? Table 4.3 clearly highlights that pro-women sectors have experienced expenditure diversion. Sectors that have generally suffered cutback include education, water supply and sanitation and population planning. The gender neutral pro-poor sectors subjected to economy cuts in the last five years, though the cut has not been systematic, include irrigation, subsidies and low cost housing.

Which sectors are the expenditure reallocations benefiting? As hypothesized in the first chapter, expenditure priority is being attached to law and order. This alongwith roads, highways and bridges and natural calamities and other disasters are the pro-poor sectors which have gained from expenditure diversion. However, the unambiguous conclusion is also that non-poverty-reducing sectors have got a higher expenditure priority during the period of analysis.

Has the reallocation basically been done through current or development expenditures? Table 4.4 shows that, expenditure overruns show a mixed pattern. In some years there are cost expenditure overruns on the recurrent side while in others revised development expenditures exceed budgeted allocations. The pattern of

TABLE 4.4 GAPS IN ALLOCATION AND EXPENTITURE IN PRO-POOR AND PRO-WOMEN SECTORS					
Revised as percent of Budgeted Expenditures					
	2004-05	2005-06	2006-07	2007-08	2008-09
I. Pro-Women Expenditure	75.0	85.0	84.8	70.6	96.5
Current	77.8	88.6	96.0	81.9	132.4
Development	72.8	82.5	71.0	59.5	62.7
II. Un-allocable	140.6	146.8	119.8	80.9	97.6
Current	100.6	116.6	122.0	90.9	95.5
Development	180.3	195.7	118.0	73.1	99.6
Total Pro-Poor Expenditures	104.0	121.0	106.9	77.3	97.0
Current	88.5	107.7	111.1	87.5	108.3
Development	117.9	135.9	102.9	68.6	86.2
Total Provincial Expenditures	107.5	113.5	116.1	94.1	109.3
Current	96.1	101.9	105.1	95.4	109.9
Development	144.7	142.3	137.1	92.0	108.3
Total Other Provincial Expenditures	108.9	109.0	123.0	108.6	120.1

Source: Poverty Reduction Strategy Paper and Punjab Budget Documents

revised development expenditures being lower than budgeted holds true for all years for pro-women and for most years for pro-poor sectors during the period under consideration. Also, revised as percent of budgeted expenditure on the development side are always higher than the current side of pro-women sectors. It appears that there has been a tendency, in general, on the part of the government to

reallocate expenditures, particularly development expenditures, away from sectors which are the focus of this study.

To look deeper into this phenomenon, we have analyzed 635 schemes in education and health sectors which form part of the provincial ADPs over the period 2005-06 to 2009-10. The results are presented in Table 4.5. The basic conclusion emanating from the analysis is that while health sector has been protected from expenditure reallocation, education has not enjoyed such protection. In particular, women/girls education has suffered expenditure cuts in 2005-06 and 2006-07 as opposed to boys/men education. In 2007-08, there has been a cutback on all education schemes, more in the case of men's and boys education, while in 2008-09 an effort has been made to make-up for the previous year's cutback.

TABLE 4.5 SCHEMEWISE ANALYSIS OF GENDER SPECIFIC DEVELOPMENT EXPENDITURES IN EDUCATION AND HEALTH				
	Total Number of Schemes Analysed	Total Budgetary Allocation Rs. Millions	Total Revised Expenditure Rs. Millions	Revised as Percentage of Budgeted
2005-06				
Education				
Women & Girls	113	459.790	240.044	52.207
Men & Boys	33	52.932	52.932	100.000
Health	1	6.500	6.500	100.000
2006-07				
Education				
Women & Girls	123	160.133	130.562	81.533
Men & Boys	53	54.404	66.263	121.798
Health				
Women & Girls	5	354.691	414.691	116.916
2007-08				
Education				
Women & Girls	98	286.787	241.190	84.101
Men & Boys	40	78.767	48.480	61.549
Health				
Women & Girls	4	9.957	29.330	294.567
2008-09				
Education				
Women & Girls	53	124.336	226.210	181.934
Men & Boys	29	50.620	97.075	191.772
Health				
Women & Girls	10	47.944	51.300	107.000
2009-10				
Education				
Women & Girls	53	74.184	-	-
Men & Boys	29	82.077	-	-
Health				
Women & Girls	10	82.727	-	-
Source: Punjab Budget Document				

Another interesting insight emerging from the detailed analysis of these over 600 schemes relates to the pattern of development allocation. The general tendency is to spread the development outlays across schemes and allocate only a proportion (ranging from a minimum of 3% to a maximum of about 100 percent) of the estimated costs of the schemes in a particular budget (see Table 4.6). This tendency results in high development throw forward, reducing the flexibility to change development priority and costs overruns on projects.

TABLE 4.6
CASE STUDY OF EDUCATION AND HEALTH SECTOR SCHEMES

(Rs. Millions)

	Health			School Education			Higher Education		
	Male	Female	Both	Male	Female	Both	Male	Female	Both
Total Number of Schemes	0	4	294	1	1	48	30	58	45
Estimated Cost	-	151.1	85076.8	6.5	2076.2	17508.5	1440.3	2329.9	10991.0
Expenditure upto 2008-09	-	96.6	17508.4	3.1	499.6	2868.1	708.5	1186.8	4086.3
Budgetary Allocation 2009-10	-	54.6	11970.4	3.4	68.8	13527.8	452.3	945.3	4727.4
Spending upto 2008-09 as % of Estimated Costs	-	63.9	20.6	47.2	24.1	16.4	49.2	50.9	37.2
Budgetary Allocation in 2009-10 as % of Estimated Costs	-	36.1	14.1	52.3	3.3	77.3	31.4	40.6	43.0
	Special Education			TEVTA			Literacy		
	Male	Female	Both	Male	Female	Both	Male	Female	Both
Total Number of Schemes	0	2	8	19	1	81	0	0	10
Estimated Cost	-	262.7	2050.0	1355.1	10.0	6124.2	-	-	3,861.3
Expenditure upto 2008-09	-	41.8	0.0	211.3	0.0	1353.6	-	-	1,305.9
Budgetary Allocation 2009-10	-	84.0	916.0	374.0	10.0	1916.0	-	-	800.0
Spending upto 2008-09 as % of Estimated Costs	-	15.9	0.0	15.6	0.0	22.1	-	-	33.8
Budgetary Allocation in 2009-10 as % of Estimated Costs	-	32.0	44.7	27.6	100.0	31.3	-	-	20.7
Source: Annual Development Plans, Government of Punjab									

In conclusion, while our analysis in this chapter indicates a growing development expenditure priority for pro-women sectors, in particular, in the MTDF developed by the Punjab government, mid-year expenditure reallocations, which divert expenditures away from pro-women sectors, highlights a dichotomy in the expenditure planning process. Our analysis clearly highlights that such mid-year expenditure reallocations, particularly on the development side, have in particular been to the disadvantage of pro-women schemes.

OUTCOMES

Data extracted from the *Punjab Development Statistics* reveal that as a result of enhanced expenditures, both current and development, during the current decade on different levels of education significant progress has been made in removing gender disparities in enrollments.

Table 4.7 highlights the growth rate between 2004-

Table 4.7 ANNUAL GROWTH IN NUMBER OF GOVERNMENT EDUCATIONAL INSTITUTIONS AND TEACHERS IN PUNJAB, 2004-05 TO 2007-08 (%)				
	Institutions		Teachers	
	For Boys	For Girls	For Boys	For Girls
Primary	0.7	-0.1	-1.8	-1.3
Middle	1.3	1.1	2.5	2.5
High	0.3	3.3	1.6	3.7
Intermediate & High	4.5	8.5	4.3	1.8
Source: Punjab Development Statistics, 2009				

05 and 2007-08 in the number of government educational institutions and teachers at different levels of education. Among schools, the fastest expansion has been in the number of high schools due primarily to the upgradation of schools. Also, Government of Punjab has focused on higher education with a six percent annual growth in colleges, with a faster expansion in girls' colleges. A similar pattern of growth is observed in the case of teachers.

Table 4.8 demonstrates the relatively rapid growth in female enrolment at different levels of education in Punjab between 2004-05 and 2007-08. Consequently, gender parity has been achieved in enrolments in middle schools and colleges. There continues to be a significant gap between male and female enrolment in primary and high schools. Future allocations to the education sector will need to focus on removing these gaps.

Table 4.8 ANNUAL GROWTH IN FEMALE ENROLMENT AND GENDER RATIO AT DIFFERENT LEVELS OF EDUCATION IN PUNJAB, 2004-05 TO 2007-08					
	Female Enrolment (000)		Annual Growth Rate (%)	Share in Total Enrolment (%)	
	2004-05	2007-08		2004-05	2007-08
Primary	2205	2327	1.8	45	45
Middle	1032	1183	4.7	53	54
High	1095	1251	4.5	39	41
Intermediate & High	326	370	4.3	54	55
Source: Punjab Development Statistics, 2009					

CHAPTER 5

IMPACT OF THE PROVINCIAL BUDGET, 2009-10

Annual budget is the most important fiscal statement by a government for the forthcoming financial year. It reflects public goals and objectives for the year through allocation of public expenditures both on the operation and maintenance and development side and is implemented after legislative approval. Fiscal policy at different levels of government is the principal instrument for achieving redistribution by catering to the needs of the poor and the vulnerable groups.

Key Poverty and Gender Related Proposals in the Punjab Budget

Chapter 1 highlights the backdrop in which the 2009-10 federal and provincial budgets were presented with going macro-economic instability reflected in a faltering GDP growth rate with high inflation and rising unemployment and poverty. The situation in the country was in many ways unprecedented with incidents of citizens' desperation including suicide, projected by the media. Therefore, the expectations from the budget were that of bringing relief to the poor. The federal budget for 2009-10 did include a number of pro-poor and women specific intervention. Similarly, despite the resource constrained environment, the Finance Minister of Punjab also announced a number of measures in his budget speech which were in the nature of relief. These includes:

Salary Increase

- Increase in salaries for improving system of courts and providing justice to people.
- Risk premium salary increment for police employee.

Income and Food Support

- Rs. 14 billion allocated for Punjab Food Support Scheme to be given as income transfer of Rs. 1000 per needy family.
- Continuation of scheme of "Sasti Roti" for the poor

Education

- Scholarships and prizes initiated in government professional educational institutions for hard working and outstanding students.
- Rs. 3 billion allocated for the establishment of the **Danish** School System and a Centers of Excellence Authority. Land allocated in 24 districts of province for the establishment of 44 such schools. Accommodation, food, uniform and books will be provided free in these schools.

- Rs 1 billion allocated for providing free text books.
- Scholarships of Rs. 1 billion allocated for female students of areas with low literacy rate.
- Initiation of a computer lab program with allocation of Rs. 4.9 billion.
- 1100 schools to be upgraded and 10,000 government teachers and 70,000 private teachers to be trained.

Health

- Rs. 1.7 billion allocated for free medical treatment and medicine in the government hospitals.
- Dialysis centers to be established in different districts.
- Rs. 3 billion allocated for the child and mother care centers.

Agriculture

- Rs. 2 billion for subsidy on Green Tractor Scheme to encourage farmers

Low Cost Housing

- The Subsidy of Rs. one billion to Punjab Government Servant Housing Foundation for providing houses to government employees on retirement.
- Residential plots of five marla to be distributed among the homeless people.

The above announcements clearly indicate that in the short-run the government of Punjab has raised the priority, first, of social protection through large income and food support programme for the poor in view of the high inflation which has adversely impacted on the low income sections of the population and, second, on law and order because of the increased incidence of acts of terrorism necessitating a big increase in police salaries to compensate for the higher risks.

Expenditure Priorities

The allocation for pro-poor and pro-women sectors in 2009-10 Punjab budget have been derived using the accounting codes given in Box 3.1. The overall allocations from the budget to PRSP sectors is presented in Table 5.1. Total pro-poor expenditures budgeted for the year are Rs. 315 billion, 64 percent

of the total. Allocations for pro-women sectors are budgeted at Rs. 158 billion, equivalent to 32 percent of the total. Overall, expenditures are projected to increase by 7.5 percent over 2008-09 level. The increase in pro-poor sectors is higher while pro-women sectors show an increase of about 11.6 percent. In particular, health and water supply and sanitation demonstrate a higher increase over the 2008-09 revised estimates. The Provincial Government has made a decisive move in favour of pro-poor sectors in 2009-10, with allocations for other sectors declining in absolute terms.

TABLE 5.1
CURRENT BUDGET ALLOCATION TO PRSP SECTORS IN PUNJAB, 2009-10

	2008-09 (R.E)*	2009-10 Allocations	% Share 2009-10	Growth Over 2008-09 (%)
(Rs. Millions)				
I. Pro-Women Expenditures	141,349	157,811	32.2	11.6
Education	76,256	70,235	14.3	-7.9
Health	42,243	58,982	12.0	39.6
Population Planning	1,269	1,652	0.3	30.2
Social Welfare	739	929	0.2	25.6
Water Supply & Sanitation	9,841	11,812	2.4	20.0
Food Support Program	11,000	14,200	2.9	29.1
II. Un-allocable	134,077	157,961	32.2	14.4
Roads highways, & Bridges	50,205	54,692	11.2	8.9
Natural Calamities & Other Disasters	2,924	1,158	0.2	-60.4
Irrigation	26,120	28,907	5.9	10.7
Agriculture/Land Reclamation	123	194	0.0	-1.0
Rural Development	8,069	7,990	1.6	-
Rural Electrification	-	-	-	-
Food Subsidies	2,412	12,500	2.6	418.2
Low Cost Housing	244	3,617	0.7	-
Law and Order	39,612	43,601	8.9	10.1
Administration of Justice	4,366	5,302	1.1	21.4
Khushal Pakistan Fund	-	-	-	-
Total Pro-poor Expenditure	275,426	315,772	64.4	14.6
Other Sectors	180,110	174,101	35.5	-3.3
Total Provincial Expenditure	455,536	489,873	100.0	7.5
*As per the Provincial Budget Document				
Source: Punjab Budget Documents				

An analysis of the ADP allocation to various schemes in the education and health sector has been undertaken (see Table 5.2). Total allocations to schemes in education is budgeted at Rs. 25 billion, bulk of which, 92 percent, is for co-educational; 4 percent for females and 3 percent for males educational

institution. On an average, 52 percent of the aggregate estimated costs of these educational facilities have been allocated in the budget. It appears that basic educational facilities which involve lower costs are given a higher proportion of their estimated costs and are, therefore, likely to get completed earlier. Also, it appears that gender - neutral educational institutions get a higher priority. The development allocations for gender-neutral health facilities in the provincial budget of 2009-10 is about Rs. 12 billion, providing for 14 percent of the total estimated costs.

Our analysis in Chapters 3 and 4 yield a number of conclusions regarding expenditure allocation in 2009-10 Punjab budget pertaining to poverty reduction and gender equality. These are summarized below:

- The highest current expenditure priority in 2009-10 budget was given to transfers to local government, which pre-empt almost 24 percent of the total budget. Since a significant proportion of these spending are likely to be routed to provision of basic social and economic services, which are the principal responsibility of local governments, these spending are likely to be pro-poor in nature. However, such expenditures have not been explicitly included in pro-poor expenditure in this study due to the absence of a break-up of

TABLE 5.2
ADP ALLOCATIONS TO SCHEMES IN EDUCATION AND HEALTH

		Budgetary Allocation Rs. in Million 2009-10	Allocations as % of Estimated Costs
Health			
	Female	54.6	36.1
	Male	-	-
	Both	11970.4	14.1
Education			
	Female	1108.1	23.7
	Male	839.7	29.9
	Both	23480.1	52.5
School Education			
	Female	68.8	3.3
	Male	3.4	52.8
	Both	13527.8	77.3
Higher Education			
	Female	945.3	40.6
	Male	452.3	31.4
	Both	4727.4	43.0
Special Education			
	Female	84.0	32.0
	Male	-	-
	Both	916.0	44.7
Sports			
	Female	-	-
	Male	10.0	100.0
	Both	1590.0	37.7
Literacy			
	Female	-	-
	Male	-	-
	Both	800.0	20.7
TEVTA			
	Female	10.0	100.0
	Male	374.0	27.6
	Both	1916.0	31.3

local expenditures. As such, the component of pro-poor expenditure is likely to be understated.

- The other major sectors in the budget are public order and safety, economic affairs and general public services. Research (Box 5.1) on the gender aspects of public sector employment in Punjab indicates that currently only about 5 percent of public employees in Punjab are women. Therefore, as far as the pro-women impact of general service expenditure is concerned, it is at best minimal.

BOX 5.1 GENDER IMPACT OF EXPENDITURES ON GENERAL PUBLIC SERVICES

A study on: "Gender Patterns in Employment-Related Public Sector Expenditures in Punjab" undertaken for the Gender Responsive Budget Initiative analyses in detail the gender employment pattern in Public Service in Punjab. Economic independence of women has been acknowledged as a precondition for Gender equality. Increasing employment opportunities for women should, therefore, be high on the priority list of any government. The gender patterns in public sector employment are important not only in terms of the direct benefits enjoyed by those employed, but also because the presence of women in decision-making and implementing positions can affect what is delivered and how it is delivered. Experience shows that if societal discrimination against a group in employment has to be ended, then public sector has to take a pioneering role in this effort. The objective of the study is to provide a clearer picture of female employment patterns in Punjab's public sector and to offer insight into the overall employment preferences of women in Punjab. The study also aims to assist the Provincial Government in shaping policies that would increase employment levels of women in the public and private sectors.

The report covers departments which were classified into three 'sectors', economic, administrative and social sectors. The main conclusions of the report are as follow:

- The percentage of women employees is much lower in comparison to their share in total population of approximately fifty percent.
- The participation rate of women in Pakistan is lower (9.9% for women as compared to 48% for men in Pakistan in 2001-02)
- While the unemployment rate is higher (9.6% as compared to 6.7% for men of Punjab province in 2003-04)
- In the administrative and economic sectors, women account for less than one percent which is much lower than the five percent quota fixed by the government.
- In social sectors the proportion of women employee is higher, although it is still lower than their share in population
- Percentage of women employment in Administrative, Economic and social sector are 5.5, 1.3 and 93.2 respectively.
- Percentage of women Officers in total officers employed in Administrative, Economic and social sector are 1.3, 2.3 and 40.2 respectively.
- Percentage of women Staff in total Staff employed in Administrative, Economic and social sector are 0.5, 0.2 and 14.9 respectively.
- Women account for only 5.2% of the total employees (Administrative, Economic and Social sectors) that is just above the quota of five percent set by the government.
- Education and health are the largest departments of the provincial government and the vast majority of women employees are employed in these departments
- The issue of discrimination against women in terms of unequal pay for the same level of work is almost non-existent as remuneration for different pay scales/ posts are decided at federal level and whosoever occupies a particular post gets the pay for that post
- Pay of women employees as percentage of total pay in Administrative, Economic and social sector are 0.4, 0.3 and 40 respectively. The total pay percentage is 12.1.
- Pay and allowances of women employees as percentage of total pay and allowances in Administrative, Economic and social sector are 0.8, 0.3 and 39.3 respectively. The total pay percentage is 7.5

In conclusion, the level of employment of women in the public sector of Punjab is low, at only about 5 percent, which is the quota fixed by the government. In social sector, including health and education departments, the career prospects of women are improving while in administrative and economic sectors, women continued to have limited access. Women are an under-utilized resource even after considering the small pool of educated women available. The Government of the Punjab has no clear Gender based employment policy. If Punjab is to achieve annual growth of around eight percent in its GRP as desired in the Chief Minister's Punjab Vision 2020, employment of women, both in public and private sectors, has to be given increased importance.

- An analysis of the Punjab MTDf indicates that the share of development expenditure to pro-poor sectors will demonstrate a decline in 2009-10 over the 2008-09 level, from 57 percent to 53 percent. However, the share is expected to increase from 2010-11 onwards (see Table 4.3).
- The pro-women sectors, however, do demonstrate a high buoyancy, increasing by about 27 percent over 2008-09 allocations. Such expenditures are projected to continue with their growth momentum.
- However, mid-year expenditure reallocations have historically not been to any major advantage for the pro-poor sectors. Pro-women sectors, in particular, have historically experienced mid-year expenditure cuts.

New Development Schemes Initiated in the 2009-10 Budget

We have undertaken a detailed analysis of the provincial annual development programme to identify schemes introduced in the current fiscal year (see Table 5.3). The total of 84 schemes have been initiated in 2009-10 budget in the education sector. Out of these, 61 are co-education which are allocated Rs. 14 billion, or 63 percent of the estimated total costs. About a dozen schemes are initiated of male and female educational institutions, which are allocated 33 percent and 21 percent respectively of their total costs. In the health sector 83 schemes have been initiated, most of which are small, having a total cost of Rs. 29 billion. Allocation of Rs. 5 million has been approved in the budget. A total of 17 water supply and sanitation schemes have been initiated with an allocation of Rs. 2.5 billion, 62 agricultural sector schemes and 17 roads and highway schemes have also been initiated with a total allocation of Rs. 47 billion and Rs. 49 billion respectively. There is also some activity on the low cost housing front. Overall, a total of 278 new schemes have been initiated in pro-poor sectors in Punjab with a total budgetary allocation of Rs. 25 billion. Budgetary provisions have been made to finance 16 percent of the total cost of these schemes. As such, there exists a tendency in government to spread the investment portfolio and thereby extend the completion time of scheme, perhaps under political pressure.

TABLE 5.3
NEW DEVELOPMENT SCHEMES IN THE PRSP SECTORS IN THE PUNJAB BUDGET 2009-10

(Rs. In Million)

	Male	Female	Both		Male	Female	Both
I. Pro-Women Expenditures							
Education				Health			
Total Number of Schemes	12	11	61	Total Number of Schemes	0	1	81
Estimated Cost	388.8	727.2	14583.6	Estimated Cost	-	1.0	28407.5
Budgetary Allocation 2009-10	129.0	155.0	9291.0	Budgetary Allocation 2009-10	-	1.0	4999.0
Budgetary Allocation as % of Estimated Costs	33.2	21.3	63.7	Budgetary Allocation as % of Estimated Costs	-	100.0	17.6
Population Planning				Social Welfare			
Total Number of Schemes	0	0	0	Total Number of Schemes	0	2	4
Estimated Cost	-	-	-	Estimated Cost	-	65.0	170.0
Budgetary Allocation 2009-10	-	-	-	Budgetary Allocation 2009-10	-	6.0	9.0
Budgetary Allocation as % of Estimated Costs	-	-	-	Budgetary Allocation as % of Estimated Costs	-	9.2	5.3
Water Supply & Sanitation				Food Support Program			
Total Number of Schemes	0	0	17	Total Number of Schemes	0	0	0
Estimated Cost	-	-	4785.0	Estimated Cost	-	-	-
Budgetary Allocation 2009-10	-	-	2500.0	Budgetary Allocation 2009-10	-	-	-
Budgetary Allocation as % of Estimated Costs	-	-	52.2	Budgetary Allocation as % of Estimated Costs	-	-	-

TABLE 5.3
NEW DEVELOPMENT SCHEMES IN THE PRSP SECTORS IN THE PUNJAB BUDGET 2009-10

(Continued)

	Male	Female	Both		Male	Female	Both
II. Un-allocable							
Roads Highways, & Bridges				Natural Calamities & Other Disasters			
Total Number of Schemes	0	0	17	Total Number of Schemes	0	0	0
Estimated Cost	-	-	49418.1	Estimated Cost	-	-	-
Budgetary Allocation 2009-10	-	-	3080.0	Budgetary Allocation 2009-10	-	-	-
Budgetary Allocation as % of Estimated Costs	-	-	6.2	Budgetary Allocation as % of Estimated Costs	-	-	-
Irrigation				Land Reclamation			
Total Number of Schemes	0	0	62	Total Number of Schemes	0	0	0
Estimated Cost	-	-	46996.7	Estimated Cost	-	-	-
Budgetary Allocation 2009-10	-	-	2329.0	Budgetary Allocation 2009-10	-	-	-
Budgetary Allocation as % of Estimated Costs	-	-	5.0	Budgetary Allocation as % of Estimated Costs	-	-	-
Rural Development				Rural Electrification			
Total Number of Schemes	0	0	0	Total Number of Schemes	0	0	0
Estimated Cost	-	-	-	Estimated Cost	-	-	-
Budgetary Allocation 2009-10	-	-	-	Budgetary Allocation 2009-10	-	-	-
Budgetary Allocation as % of Estimated Costs	-	-	-	Budgetary Allocation as % of Estimated Costs	-	-	-
Food Subsidies				Low Cost Housing			
Total Number of Schemes	0	0	0	Total Number of Schemes	0	0	8
Estimated Cost	-	-	-	Estimated Cost	-	-	6171.1
Budgetary Allocation 2009-10	-	-	-	Budgetary Allocation 2009-10	-	-	2362.1
Budgetary Allocation as % of Estimated Costs	-	-	-	Budgetary Allocation as % of Estimated Costs	-	-	38.3
Law and Order				Administration of Justice			
Total Number of Schemes	0	0	0	Total Number of Schemes	0	0	0
Estimated Cost	-	-	-	Estimated Cost	-	-	-
Budgetary Allocation 2009-10	-	-	-	Budgetary Allocation 2009-10	-	-	-
Budgetary Allocation as % of Estimated Costs	-	-	-	Budgetary Allocation as % of Estimated Costs	-	-	-
Khushal Pakistan Fund				Total Pro-Poor Sectors			
Total Number of Schemes	0	0	0	Total Number of Schemes	12	14	250
Estimated Cost	-	-	-	Estimated Cost	388.8	793.2	150531.9
Budgetary Allocation 2009-10	-	-	-	Budgetary Allocation 2009-10	129.0	162.0	24570.1
Budgetary Allocation as % of Estimated Costs	-	-	-	Budgetary Allocation as % of Estimated Costs	33.2	20.4	16.3
Notes: Education is the sum of School Education, Higher Education, Special Education, Literacy, Sports, and TEVTA. Roads, Highways, and Bridges is the sum of the Roads and Transport. Irrigation is the sum of Agriculture, Irrigation, Livestock Forestry, Fisheries, & Wildlife.							

Likely Impact on Poverty and Gender Equality

The provincial government has introduced in the budget 2009-10 a number of measures and interventions which constitute a move in the right direction. The newly initiated schemes in the social sectors in particular indicate a focus on human development. Choice of improving human capabilities as a strategy to poverty reduction and gender parity is a welcome move. In particular, it provides government with an exit strategy out of the various income supplementing programmes initiated in the last couple of years.

Though the policy direction taken by the budget is appreciable, the question regarding its effectiveness to impact upon poverty and gender inequality crucially hinges on a number of factors. First, the political commitment to sustain this direction and not get diverted during the course of the year. As highlighted earlier, this is indeed an issue particularly in the case of pro-women sectors. Second, the implementation capacity of the provincial government to effectively, efficiently and in a cost effective manner execute the development schemes. The litmus test of the effectiveness of expenditures in creating an impact lies in the output and outcomes generated. Third, another factor which limits the on-ground impact of the provincial initiatives is the size of budgetary allocations. If schemes are completed in multiple year timeframes their outcome gets delayed. Finally, given the prevailing state of economic indicators and the rising trend in poverty in the country, “small effort” of the type in the budget will not make a difference on ground. What is required is a “big and concerted effort” in terms of higher expenditure allocations backed by sustained expenditure priority and enhanced government capacity for effective and efficient execution of development outlays. Procedures and processes have to be streamlined and strengthened with proper and meaningful monitoring to maximize the outcomes and outputs. Some suggestions to achieve this are presented in the next chapter.

Evaluation of Social Safety Nets

As mentioned earlier, the Government of Punjab has initiated a number of schemes to provide relief to the low income residents of the province. The nature of these initiatives and the design varies. Included in these is the wheat subsidy, the sasti roti scheme, the food support scheme, the subsidized tractor scheme and the public transport scheme. The major purpose of these major schemes and allocation are presented in Box 5.2. Essentially, wheat subsidy and sasti roti scheme is for supplementation of nutrition with the latter targeting the lower income groups, food support scheme is for income supplementation,

while public transport subsidy facilitates one of the basic necessities of lower income population- commuting to and from work. The tractor subsidy is meant to enhance rural productivity.

BOX 5.2 MAJOR PRO-POOR SCHEMES IN PUNJAB						
Name of Subsidy	Purpose	Revised Estimates 2005-06	Revised Estimates 2006-07	Revised Estimates 2007-08	Revised Estimates 2008-09	Budget Estimates 2009-10*
Water Subsidy	The subsidy is provided to keep the price of wheat flour at a reasonable level. This subsidy is equal to cost wheat and release price. At present the cost of wheat per 40 kg is Rs. 1075, whereas the release price is only Rs. 1000. Therefore, Rs. 75 is the amount of subsidy being provided by Punjab Government.	750.000	750.000	179.111	-	4000.000
Food Support Scheme	The scheme was initiated to protect the poor from the effects of high inflation during FY2008-09. Under this scheme a money order of Rs. 1000 was provided to individuals identified by MPAs.	-	-	-	11,000.000	14200.000
Sasti Roti Scheme	This is yet another pro-poor initiative designed to provide Roti at a price of Rs. 2 per roti on selected Tandoors. For this purpose the Government provides a flour at a price involving bigger subsidy to owner of Tandoors.	-	-	-	-	7500.000
Tractor Scheme	A subsidy at Rs. 200,000 per tractor for farmers with land upto 12.5 acre. It was given through a random draw.	-	-	-	2000.000	500.000
Public Transport Scheme	To subsidized new buses for strengthening public transport in five big cities and free/ safe transport to the poor students	-	-	-	-	1000.000
Targeted subsidy to the poor for Essential Food Items and Free Health Care	To provide food items to the poor at subsidized rates and free medical treatment for poor patients in large public sector teaching hospitals.	-	-	-	1935.350	-
Total		750.000	750.000	179.111	14935.350	27200.000
Source: Finance Department, Government of Punjab						
*As reported in Annual Budget Statement, 2009-10						

The basic question that arises is that are all these major schemes equally good and spreading public resources dedicated for social safety nets best used in this diversified manner or should the government have a more focused social protection strategy and thereby allocate higher resources to fewer schemes? To answer this question we evaluate these five key schemes on the basis of criteria developed in literature (SPDC (1999), Pasha et.al (2000)) described as follows:

- (i) *targeting efficiency*: measured by the extent to which a program's expenditure actually reaches poor people rather than the relatively well-off segments of the population. Programs which promote self-targeting by the poor are also ranked high on this criterion. For example, if public

buses are subsidized, it is unlikely to attract upper income commuters. Alternately, provision of a subsidy for a coarse or low quality foodgrain is likely to be availed only by relatively low income households.

- (ii) *extent of program coverage*: the proportion of poor households which receive benefits from the program;
- (iii) *degree of ease of access*: the level of transactions costs imposed on eligible households in accessing to the program, as indicated by the simplicity and transparency of procedures, documentation requirements and level of discretion with program officials in the disbursement of benefits. Programs with relative ease of access can be ranked 'high' on this criterion.
- (iv) *percentage of program expenditure dedicated to benefits*: measured by how much of the program budget is spent on benefits rather than on administrative costs;
- (v) *adequacy of support*: the extent to which the benefit reduces the poverty of a recipient;
- (vi) *income equivalence of transfer*: the extent to which the transfer is equivalent to a cash transfer and does not distort consumption choices of beneficiaries. For example, an open-ended subsidy on a good or service may lead to over-consumption and waste;
- (vii) *extent of self financing / progressive financing*: programs which raise funding through well-defined and earmarked sources are likely to be more sustainable fiscally. A program is more secure if it is supported by higher income households rather than general budgetary sources which are vulnerable to inflation and cut-backs when the fiscal position worsens as has happened in Pakistan during the last few years;
- (viii) *degree of impact on development*: programs can contribute either directly or indirectly to development. A public works program, for example, could lead to the creation of improved irrigation or farm-to-market roads and thereby contribute to higher agricultural productivity.

We evaluate the five key schemes on the basis of the above eight criteria. A caveat is, however, in order. Ranking on different criteria of each scheme is based on a subjective assessment and should, therefore, be considered indicative.

Box 5.3. presents the evaluation of social safety nets in Punjab. Wheat subsidy is a generalized intervention with no problem of program coverage, a high degree of ease of access, and provides

adequate support with a high level of income equivalence. It also has a high degree of impact on development, providing incentives to farmers to produce more and contribute to food security. However, its biggest problems are, first, the high level of wastage because of target inefficiency, (it benefits all segments of population) and, second, the strain it puts on the public exchequer. The subsidy scores high marks in five out of the ten criteria, medium on one criterion and low on two criteria. Overall the score is 24.

BOX 5.3 EVALUATION OF SOCIAL SAFETY NETS IN PUNJAB					
Criteria	Wheat Subsidy	'Sasti' Roti Scheme	Public Transport Scheme	Subsidized Tractor Scheme	Food Support Scheme
• Targeting Efficiency	L	M	H	L	M
• Extent of Program Coverage	H	M	M	L	M
• Degree of Ease of Access	H	H	H	L	M
• Share of Program Expenditure of Benefits	M	H	M	H	M
• Adequacy of Support	H	H	L	H	M
• Income Equivalence of Transfer	H	H	H	M	H
• Extent of Self-Financing/Progressive Financing	L	L	M	M	L
• Degree of Impact on Development	H	L	M	H	L
Summary of Scores					
High (=4)	5	4	3	3	1
Medium (=2)	1	2	4	2	5
Low (=1)	2	2	1	3	2
Total Score	24	22	21	19	16
(Max = 32, Min = 8)					

Sasti Roti scheme scores high in four criteria: ease of access; adequacy of support; share of program expenditure of benefits and income equivalence (as it subsidizes a necessity). It does better on targeting efficiency compared a generalized wheat subsidy, with a medium score, but in term of coverage is relatively limited in comparison. The major issues in the scheme are of stress on provincial exchequer and its low level of direct impact on development. Overall the scheme scores 22 points, with four highs, two each of mediums and lows.

The overall ranking of public transport is third. It scores 21 points, with three highs, (in targeting efficiency, ease of access, income equivalence), four mediums (in extent of program coverage, share of expenditure benefits, extent of self financing and impact on development) and one low (in adequacy of support).

Subsidized tractor scheme scores high on share of program expenditure of benefits, adequacy of support and also has a high degree of impact on development. The scheme has a number of issues relating to targeting inefficiency, the low level of program coverage and the problems in access. It ranks medium in income equivalence and extent of self financing. On the whole, the score of the scheme is 19.

Food support scheme ranks high only in one criterion, income equivalence. It ranks medium in five criteria (targeting efficiency, program coverage, ease of access, program expenditure of benefits, and adequacy of support). The scheme drains provincial resources and does not directly impact on development. Its overall score is 16.

Overall, it appears that the social safety nets schemes in the province reveal a strong concern for the poor, they have relatively weak institutional structure, their funding is limited and uncertain, their targeting questionable and their coverage is limited. We feel that the Government of Punjab may want to review their safety nets schemes and focus only on the three top schemes – wheat subsidy, sasti roti scheme and public transport subsidy. This will ensure that more resources are saved to be diverted to these schemes which do well on some important criteria.

Issues in Implementation Capacity

One of the basic determinants of implementation capacity for development is the number of schemes in the provincial PSDP. During 2009-10 there are as many as 4070 schemes (excluding public buildings) under execution by the different line departments of the Government of the Punjab. This includes 3616 on-going and 454 new schemes, as shown in Table 5.4. Bulk of the schemes are concentrated in two sectors – water supply and sanitation and roads—where the average size of each scheme is relatively small.

The proliferation of new schemes is indicated by the fact that the total cost of such schemes is as much as Rs. 493 billion, as compared to the throwforward of on-going schemes of Rs. 304 billion. By the end of 2009-10, the overall throwforward of schemes under implementation could exceed Rs. 639 billion. With an annual development outlay of about Rs. 175 billion this implies that the throwforward next year will be equivalent to over three times the potential size of the PSDP. There is, therefore, the danger that completion rates of projects may be jeopardized by the ‘spreading too thin’ of allocations to too many schemes.

TABLE 5.4
THROWFORWARD OF SCHEMES IN PUNJAB PSDP

Sector	On-Going			New			Throwforward (July 12010) (Rs. Million)
	Number of Schemes	Throwforward (July 1 2009) (Rs. Million)	Allocation 2009-10 (Rs. Million)	Number of Schemes	Cost (Rs. Million)	Allocation (Rs. Million)	
School Education	43	10,387	8,400	7	5,832	5,200	2,619
Higher Education	124	5,316	4,000	9	3,464	2,125	2,655
Special Education	1	136	50	9	2,135	950	1,271
Literacy	2	1,430	250	8	1,126	550	1,755
Sports	99	2483	1,400	9	745	200	1,628
Health	216	39,214	7,025	82	28,409	5,000	55,598
Water Supply & Sanitation	1585	24,032	6,000	17	4,785	2,500	20,317
Social Protection	15	1,304	885	6	235	15	639
Regional Planning	54	3,511	825	11	13,077	6,650	9,113
Local Government and Community Development	4	5,284	2,430	4	6,949	5,270	4,534
Roads	1059	74,690	22,000	14	49,095	3,000	98,785
Irrigation	50	44,554	8,966	28	43,533	1,034	78,087
Urban Development	73	39,058	5,744	40	85,935	1,256	117,994
Agriculture	24	7,583	2,772	16	1,053	428	5,436
Forestry	13	683	244	3	125	56	508
Wildlife	6	901	264	3	1,504	300	1,841
Fisgeries	6	402	205	4	417	95	519
Food	0	-	-	3	210	100	110
Livestock	15	1,776	1,225	8	1,640	775	1,416
Industries	13	1,157	275	8	577	75	1,384
TEVTA	59	3,528	1,750	42	2,397	550	3,625
Mines & Minerals	13	255	132	18	937	168	892
Information Technology	18	8,849	1,000	12	960	300	8,509
Commerce & Investment	4	378	131	6	116	69	294
Labour & HR Development	3	140	56	2	30	14	100
Transport	2	1,098	45	3	323	80	1,296
Emergency Service	3	3,053	1,910	2	180	90	1,233
Tourism	0	-	-	11	1,006	163	843
Environment	11	428	343	8	291	157	218
Information, Culture & Youth Affairs	13	767	259	12	677	142	1,045
Auqaf, Religious & Minority Affairs	4	261	95	9	379	281	265
Planning & Development	13	2,239	1,030	12	8,909	7,095	3,023
Access to Justice Programme	23	1,462	317	0	-	-	-
Special Initiatives	0	-	-	2	4,000	4000	0
Low Income Housing	6	245	138	8	6,171	2,362	3,917
Special Infrastructure	37	16,989	12,501	18	216,097	13,499	207,086
Population Welfare	5	0	0	0	-	-	-
Total*	3,616	303,595	92,666	454	493,318	64,548	638,554

*excluding public buildings

Source: Annual Development Plan, Government of Punjab

Table 5.4 also shows that by next year a big component of the throwforward could be schemes worth Rs. 118 billion in the urban development sector. This includes 40 schemes worth Rs. 86 billion which have been added in this year's PSDP relating mostly to the development of water supply schemes for the metropolitan cities of Lahore, Faisalabad, Islamabad and Rawalpindi.

In addition, government of Punjab has embarked on special infrastructure projects worth Rs. 216 billion during the current fiscal year. This includes large projects like the Lahore Ring Road project and the Lahore Mass transit Scheme. As such, there is the likelihood that these projects could pre-empt allocations to the traditionally pro-poor and pro-women sectors in coming years. This would, of course, not be entirely consistent with the priorities indicated in the Medium Term Development Framework. It could also exacerbate regional disparities within the province, with a large part of the PSDP being diverted for urban development.

CHAPTER 6

SUMMARY OF RECOMMENDATIONS

The analysis undertaken in this report highlights the opportunities that exist for achieving the goals of poverty reduction and gender empowerment through the initiation of a major reform process in the allocation and utilization of public expenditure in Punjab. While some headway has been made, many challenges remain. We summarize below major conclusions and policy proposals that can facilitate progress on these important goals.

Process and Procedures

Reforms in budgeting and planning processes have initiated a significant change in public resource management practices. The changes are taking place in all the three tiers of government in the federation. Perhaps more important than what has already been achieved so far, is the potential for initiating a process of change. However, this can only happen if the reforms are implemented properly. Implementation is creating new demands on capacities of the existing departments and government agencies. Therefore progress on these reforms cannot be taken for granted. It will depend on the absorption capacity of reform.

It is also important to note that the reforms enabled introduction of program and gender responsive budgeting. However, GRB will need to be supported both at the technical and political levels. Under the GRAP, various proposals for working both at the technical and political levels, have been endorsed by the government creating expectations thereby of support for implementation. Cabinet approval is the most important feature of GRAP reforms. It opens up greater possibilities of successful implementation. The complex task of reform implementation, however, will continue to require prioritization, innovations in implementation modalities and timely action. The role of projects and programs, which provide the much needed capacity to critical nodes in the government, in supporting implementation remains critical.

GRB will require a marked shift in the way budgets are planned, approved, executed, and monitored. This shift must occur not only at the policy level where projects and schemes are planned but also at the managerial level where budgets are formulated. The proper implementation of gender budgeting requires political will, organizational receptivity and the technical capacity for executing budgets in a gender responsive manner. Punjab has made significant headway in making the budgeting process gender sensitive, through the GRAP program and the various components of the GRBI project. However,

the outcomes have fallen short of what was envisioned over the reform period, and gender responsive budgeting is still not well incorporated into the planning and budgeting process. The following are required to further promote the process:

- 1) Although the commitment exists in the form of PRSP and MTDF goals to implement gender responsive budgeting, there needs to be greater ownership of these reforms with the departmental and district level authorities. A better understanding is needed of the goals of gender responsive budgeting, which is to improve gender equality and equity, achieve good governance, improve economic efficiency, alleviate poverty, and produce greater transparency and accountability. Part of this shift will also be driven by changes in societal attitudes and a greater demand for gender accountability by the constituents of elected representatives. Thus education and awareness raising components of the GRAP need to be fast tracked and better targeted to facilitate such a shift to occur. In particular, women members of the provincial assemblies and local council may be motivated to play a more active role in promoting GRB.
- 2) The internal capacity problems of the GRAP Project Management Unit need to be resolved urgently. The post of the Project Coordinator must be filled as soon as possible with due attention to the qualifications required for this position. An internal review of the GRAP should be initiated to identify the main constraints to implementation. For example, GRAP Gender Specialists who act as focal persons for implementing reforms in various departments have identified the need for better and more customized training to be able to perform their jobs in the relevant departments.
- 3) The individual departments need to put in a serious effort to produce an internal organizational shift to translate their commitments into actions. This will require internal sensitization of the goals of gender mainstreaming in the planning and budgeting process. This effort will need to be spearheaded by top level departmental authorities in collaboration with the GRAP Gender Specialists. This will prevent the labeling of gender budgeting initiatives as being imposed from outside and produce greater ownership of these reforms at the departmental level.
- 4) There is a need for capacity building and training at all levels within the departments to be able to analyze their projects from a gender lens from the stage of project inception to the stage of project implementation. Some training programs were conducted during the GRBI project and under GRAP. However, training needs should be assessed frequently based on end-user input, and demand driven training should be provided to the budget-makers. In particular, the

methodology for undertaking gender impact analysis of the projects/programmes need to be standardized and circulated in the form of manuals.

- 5) In order to reinstitute the modified BCC, the government should make it a part of the technical assistance being provided to departments for implementing MTBF. A training needs assessment should be carried out and the required training should be provided to the budget officers in each department to allow them to generate and disseminate gender specific information.
- 6) GRB analysis tools such as Gender Aware Policy Appraisals, Gender-Disaggregated Beneficiary Impact Analysis, Gender- Disaggregated Expenditure Incidence Analysis, and Time Use Surveys can provide useful information that can help bring to the forefront gender considerations at all stages of the budgeting process. In the past these studies have been carried out by GRBI, and are also being carried out by GRAP in Punjab. Over the long term, analytical capacity needs to be developed within the relevant government departments to carry out such studies so that this exercise becomes continuous and fully integrated into the planning process. The government will also need to invest in the appropriate data collection tools and information systems to understand the gender impact of its policies. Research capacity available in academic institutions of the province may be mobilized for this purpose, with special focus on Women Study Centres in the universities. Ex-post gender impact evaluation may be undertaken based on the change observed in relation to benchmarks established prior to project implementation. Engagement of Third Parties may be considered for this exercise.

Expenditure Allocation

A number of issues emanate from our analysis in this report of expenditures to pro-poor and pro-women sectors. The first issue is the size of the allocation to such sectors which is constrained by the limited resource availability in the provincial exchequer. Given the allocation of fiscal powers between different levels of government, provincial governments in Pakistan are currently dependent on intergovernmental revenue sharing transfers from the federal government to finance bulk, over 80 percent, of their expenditure liabilities. These revenue transfers primarily take place in the form of divisible pool transfers, while a small proportion is transferred as grants/subventions. Constitutionally, Transfers are made according to the provisions of the National Finance Commission (NFC) award which is expected to be announced once every five years. The last NFC award was announced in 1996. An award was due in 2000 but was not announced because of a lack of consensus among the federation and the four federating units. Consequently, in 2006 the then President of Pakistan announced through

a Presidential Order changes in revenue sharing arrangements according to which provincial share in the transfers from the total divisible was to increase to 50 percent by 2010-11.

After the induction of the new democratic government, the NFC was reconstituted by the President of Pakistan in July 2009. Following deliberations stretching over six meetings the 7th NFC Award was announced in December 2009. The salient features of the 7th NFC Award are given in Box 6.1. It is estimated that due to the favorable nature of this Award for all four provinces, Punjab will receive an additional transfer of Rs. 58 billion in 2010-11 and almost Rs. 72 billion in 2011-12.

BOX 6.1
SALIENT FEATURES OF THE 2009 NATIONAL FINANCE COMMISSION (NFC) AWARD

- The size of the Divisible Pool is enlarged by Rs. 68 billion through reduction in collection charges from an average of 5.2 percent to 1 percent.
- The gain to the provinces was approximately Rs. 39 billion¹⁰. This translates into an annual gain of Rs. 20 billion for Punjab in 2010-11, the first year of the award.
- The NFC agreed to increase the combined provincial share in the divisible pool from 48.75 percent (including subventions) to 56 percent in the first year of NFC and 57.5 percent in the remaining years of the award, implying a gain of Rs. 33.5 billion for Punjab in 2010-11.
- NFC agreed to do away with existing system of subventions and instead agreed to achieve horizontal fiscal equalization across provinces through a non-discretionary and transparent revenue sharing formula. Punjab accommodated the longstanding demand of other provinces to have multiple indicators for horizontal distribution, in addition to population.
- The other indicators included in the horizontal revenue sharing formula include poverty/backwardness, revenues and inverse population density (IPD). The weight of population was reduced to 82 percent while poverty was given a weight of 10.3 percent, revenue generation/collection, 5 percent and IPD 2.7 percent (see Box B6.1).
- The resulting province-wise share, given these indicators, is Punjab, 51.74 percent: Sindh, 24.55 percent: NWFP, 14.62 percent: and Balochistan, 9.09 percent (see Box B6.2). This implies a reduction in transfer to Punjab of Rs. 11 billion.
- As a gesture of support of all provinces and the Federation, one percent of total divisible pool was earmarked for NWFP for expenditures due to the "War on Terror".
- Provinces will gain Rs. 30 billion from this decision, with the benefit to Punjab of about Rs. 17.2 billion.
- NFC recognized that Sales Tax on Services is a provincial subject and accepted the demand of provinces to transfer additional services previously taxed by the Federal Government under central excise duty mode to the provincial domain.
- GST on Services may be collected by provinces, if they so desire.
- Royalty on Natural gas and gas development surcharge would be notionally clubbed into one and rate per MMBTU would be worked out. Punjab stands to gain Rs. 600 million from this measure.

BOX B6.1
INDICATORS INCLUDED IN THE HORIZONTAL REVENUE SHARING FORMULA ALONG WITH THEIR WEIGHTS

Indicator	Population	Poverty	Revenue	IPD
Weight	82%	10.30%	5.00%	2.70%

BOX B6.2
PROVINCE WISE SHARES

	Punjab	Sindh	NWFP	Balochistan
New Share	51.74%	24.55%	14.62%	9.09%
Old Share	53.01%	24.94%	14.88%	7.17%
Difference	-1.27%	-0.39%	-0.26%	1.92%

Overall, the gain to Punjab of the new arrangements in the first year is expected to be about Rs. 58 billion which could increase to over Rs. 72 billion in 2011-12.

¹⁰ based on Vertical Share of 57.5 percent and projected FBR allocation of Rs. 1700.5 billion for fiscal year 2010-11

The new NFC award should be treated as a “window of opportunity” for poverty reduction and gender empowerment in the province. The political leadership has already taken provincial cabinet approval to use the additional funds exclusively for development. Priority should be given to invest these additional resources for poverty reduction and gender empowerment, specifically focusing on the backward districts in the province where deprivation levels are high. The selection of schemes and allocations made should be on the basis of the poverty and gender outcomes of investments and such schemes should be protected from mid-year reallocations. Also, the social protection policy may be reviewed and made more focused.

It is important to ensure that a balance is preserved between rural and urban development in the province by not diverting too large a share of the additional resources that will become available from 2010-11 onwards to the large new projects in metropolitan cities that have been included in this year’s PSDP. This has to be ensured not only through improvement in the process and procedures, enunciated in the above section, but also through creating and sustaining demand side pressures through special groups and legislative committees of the type discussed earlier. We believe that the political leadership in the province realizes the importance of using the newly acquired fiscal space to tackle the deep-rooted problems of rising poverty and high levels of gender inequality.

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ANNEXURE 1¹¹
ERRA PC-I FORM

Sector:

DISTRICT/TEHSIL: _____

NAME OF SCHEME/PROJECT

.....

Date of preparation:

DOCUMENT CONTROL

Document ID No

11 We thank Ms. Fareeha Ummer for sharing this with us

RRA PC-I Form

1. Name of scheme/project:

2. Location of scheme/project:

3. Authorities responsible for:

- i. Sponsoring:
- ii. Execution:
- iii. Post-completion Operation and Maintenance:

4. Facilities which existed prior to earthquake: This is just to get an idea of how much “better” is being reconstructed:

5. Relation of the project with the umbrella project/program:

6. If the project is a part of a group of projects, indicate the larger program or project.

7. Period of implementation:

8. SUMMARY AND SCOPE OF THE PROJECT

9. Funding Plan & Mode of Financing

Funding source

Counterpart funds if any (mention the source, amount and percentage of the total cost to be financed through the counterpart funds.

Cost of the project (Rs. In million)

- i. Local:
- ii. Foreign Exchange component:
- iii. Total

10. Annual Operating and Maintenance cost after completion of the project:

11. PROJECT DESCRIPTION:

11.1 Project Objectives:

11.2 Vulnerability and Gender Considerations and Inclusions in Social Protection, Livelihood, Health, Education, WatSan, and Risk Reduction Programs: Conscientiously analyze the: (i) social benefits / adverse effects for vulnerable groups and women; (ii) Potential gains/losses for vulnerable groups and women in PC-1s falling under the above mentioned programs. Describe steps taken to assess risks and avoid negative impacts of project activities on these groups.

11.3 Indicate the quantified contribution (financial, economic & social with indicators) of the project, if possible, to the target area & population. Provide sex-disaggregated data for beneficiaries of project activities.

11.4 **Environmental Considerations and Inclusions:** (This should include any environmental hazard feared and any steps taken to avoid such hazards mitigate the damage or replenish the environment)

12. HUMAN RESOURCE REQUIREMENTS:

13. PROJECT COST BREAKUP

ITEM	QUANTITY	UNIT COST	TOTAL COST
------	----------	-----------	------------

COMMODITIES & SERVICES

Civil works:

Plant, equipment etc:

Furniture & Fixture:

Office Stationery:

Design cost:

Advertisement (if separate):

Staff Training:

Technical Assistance, Consulting services:

Capacity Building (targeting men; targeting women):

Vehicles/transport

Human Resource requirements (salaries etc.)

Contingencies:

Other charges:

Total

(Identify budget dedicated to social dimensions with due regard to vulnerable groups and women)

14. FINANCIAL PHASING:

Item	Year 1	Year 2	Year 3	Total

15. PROPOSED ACTIVITIES WITH TIMELINES

Sr .No	Activity	Timeline (dates)	
		Starting Dates	Ending dates

16. **PERFORMANCE INDICATORS (Verifiable indicators for monitoring and evaluation during implementation and post completion. Data to be disaggregated by sex and vulnerable groups).**

CERTIFICATE

Certified that the project has been prepared keeping in view the instructions issued by ERRRA on preparation of PC-I for infrastructure sector projects.

PREPARED BY:

(Name, designation & phone #)

CHECKED BY:

(Name, designation & phone #)

APPROVED BY:

(Name, designation & phone #)

Annex-I
Cost of Establishment

(Million
Rs.)

Name of Post	BS	No. of Posts	1st Year	2nd Year	3rd Year	Total
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Annex-II

Cost of Civil Works

(Million
Rs.)

i) Give detailed cost estimates prepared by a consulting firm/Engineering Department.

ii) Line plan

iii) Unit cost

Annex-III

Equipment

(Million
Rs.)

Name of Equipment	Quantity	Unit Cost	1st Year	2nd Year	3rd Year	Total
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Annex-IV

Vehicles

(Million
Rs.)

Make & Model	Quantity	Unit Cost	1st Year	2nd Year	3rd Year	Total
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Annex-V

Training

(Million
Rs.)

	No. of Persons	Duration	Unit Cost	1st Year	2nd Year	3rd Year	Total
--	-------------------	----------	--------------	----------	-------------	-------------	-------

Local Training

Foreign Training

Annexure to PC-I.

(This part should be filled up only for a revised scheme)

1. Comparative cost estimate of last sanctioned and Revised Schemes:

Item	<u>Last sanctioned Project</u>			<u>Revised</u>		
	Local (Rupees)	Foreign (Rupees)	Total (Rupees)	Local (Rupees)	Foreign (Rupees)	Total (Rupees)

- a)
- b)
- c)
- d)
- e)
- f)

2. Give reasons for the revision in cost estimate.

Item	Reasons for the Revision
------	--------------------------

- a)
- b)
- c)
- d)
- e)
- f)

3. Total expenditure incurred so far:

Item	Expenditure		Total
	Local (Rupees)	Foreign (Rupees)	
a)			
b)			
c)			
d)			
e)			
f)			

Instructions to fill the PC-I Form

PROJECT DIGEST

1. Name of the Project:

- Indicate name of the project.

2. Location:

- Provide name of District/Union Council.

3. Authorities Responsible for:

iv. Sponsoring

v. Executing

vi. Post-completion Operation and Maintenance (the department or agency which run the facility after its completion)

4. Facilities which existed prior to earthquake: This is just to get an idea of how much “better” is being reconstructed:

- Effort is to be made that only the facilities existing prior to the earthquake are reconstructed.

However, any improvements may be allowed.

5. Relation of the project with the umbrella program project/program:

- A reconstruction and rehabilitation project must be in line with the over all policy framed and approved under the umbrella document. It should be clearly indicated as to how the project is linked to the overall policy given in the umbrella plan.

6. If the project is a part of a group of projects, indicate the larger program or project:

- For instance construction of a school may be a part of a bigger project of building says 10 schools in a union council.

7. Period of implementation:

- Time taken for the completion of the project and of the facilities created there under. Period of implementation of a project shall start from the date of administrative approval and end upon handing over the facility to the department/agency responsible for running/maintaining the facility created under the project.

8. Summary and Scope of the Project:

- Scope of project may include construction, training, capacity building, provision of facilities, etc.

9. FUNDING PLAN AND MODE OF FINANCING:

- Funding source would in most cases mean funds that flow from ERRRA fund. However, elaboration may be required in case some counterpart funding is expected from some other source, for example, contributions from local or provincial governments. If known, the donor from whom the funds are flowing may also be mentioned.
- Total capital of the project

Foreign exchange component, if any, has to be mentioned separately.

10. Annual Operating and Maintenance Cost after Completion of the Project

11. PROJECT DESCRIPTION:

11.1 Project objectives:

- The project should conform to objectives of the umbrella plan for the sector/sub sector.

11.2 Vulnerability and Gender Considerations and Inclusions in the Social Protection, Livelihood, Health, Education, WatSan, and Risk Reduction Programs: Conscientiously analyze the: (i) social benefits / adverse effects for vulnerable groups and women; (ii) Potential gains/losses for vulnerable groups and women in PC-1s falling under the above mentioned programs. Describe steps taken to assess risks and avoid negative impacts of project activities on these groups.

11.3. Indicate the quantified contribution (financial, economic & social with indicators) of the project, if possible, to the target area & population. Provide sex-disaggregated data for beneficiaries of project activities.

11.4 Environmental Considerations and Inclusions:

This should include any environmental hazard feared and any steps taken to avoid such hazards mitigate the damage or replenish the environment.

12. HUMAN RESOURCE REQUIREMENTS

- A construction project which is to be contracted/out sourced may not require any manpower within the government. However, manpower may be required for capacity building, planning, execution, and operation etc. of a service delivery facility or institution by way of full time/contractual employment or by way of consultancy.
- Manpower requirements would also include any manpower that be required for intimate supervision of construction or project execution.

13. PROJECT COST BREAK UP

Basis of costing on which the technical sanction is to be sought

(Market rates, scheduled rates or any other basis may be mentioned)

- The basis of costing may be a schedule of rates or market rates etc as may be required by ERRA.
- The costing shall not include the costs required for running a facility upon its completion given in the Schedule of Running Expenditure. In cases where the facility created under the project is to be run for some time by the executing department/agency/NGO such costs as may be required to run the facility for the specified period of time may be included in the project costing.

(Identify budget dedicated to social dimensions with due regard to vulnerable groups and women)

14. FINANCIAL PHASING

- Required amounts are to be mentioned under the years in which they would be required. 'Year' means a financial year.

15. PROPOSED ACTIVITIES WITH TIMELINES

- Items to be procured or activities to be performed are to be mentioned. This table is a replacement of the erstwhile table in a traditional PC-I whereby physical targets were filled in. It has been made changed to accommodate all activities so as to make it more comprehensive, and to make a project easier to implement and monitor. Thus activities like tendering, purchase orders are now to be mentioned along with the traditional 'physical targets.'

16. PERFORMANCE INDICATORS

- This would be a set of criteria against which a project would be evaluated after completion. The set would include design and engineering targets in case of construction project and would also accommodate service delivery targets like for instance, the number of patients each day say in a hospital.

Data to be disaggregated by sex and vulnerable groups.

CERTIFICATE

- The name, designation and phone # of the person/officer responsible for preparing, checking and approving be provided (This approval is for submission to the approving forum). It may also be certified that the Project Proposal has been prepared as per instructions relevant to the sector.

ANNEXURE 2

GENDER SPECIFIC ANALYSIS OF THE EDUCATION SECTOR

MEN & BOYS							
		Estimated Cost	2009-10 Budgetary Allocation	2008-09 Expenditure Upto	Spending upto 2008-09 as % of Estimated Costs	Budgetary Allocation as % of Estimated Costs	
School Education							
1	Repair / Maintenance of Boys Scouts Building Damaged due to Earth Quake at Summer Training Centre Ghora Gali Murree Hills		6.477	3.417	3.060	47.2	52.8
TOTAL			53.208	15.840	10.200	47.2	52.8
Higher Education							
1	Establishment of Govt. Degree College for Boys Kotli Sattian		26.992	4.500	22.492	83.3	16.7
2	Establishment of Govt. Boys Inter College at Rasool Pur		39.707	19.707	20.000	50.4	49.6
3	Establishment of Govt. Boys Degree College in Higher Secondary School for Boys Phullarwan, Sarghoda		34.669	5.000	29.669	85.6	14.4
4	Establishment of Govt. Boys Degree College in Higher Secondary School for Boys Kot Moman		34.999	2.300	32.699	93.4	6.6
5	Establishment of Govt. Degree College for Boys at Kala Bagh		34.505	1.000	33.505	97.1	2.9
6	Establishment of Govt. Degree College for Boys Ban Hafiz Jee		61.456	4.867	56.589	92.1	7.9
7	Establishment of Govt. Degree College for Boys at Aimanabad		52.632	30.000	5.000	9.5	57.0
8	Establishment of Govt. Boys Degree College Rahwali		70.066	35.000	5.000	7.1	50.0
9	Establishment of Govt. Degree College for Boys at Noushera Virkan		58.619	20.000	5.000	8.5	34.1
10	Establishment of Govt. Boys Degree College at Kunjah Mangowal		40.435	0.100	40.335	99.8	0.2
11	Establishment of Govt. Boys Degree College Shalimar Town, Lahore		98.350	50.000	25.000	25.4	50.8
12	Establishment of Govt. Boys Degree College at Qadirpur Ran		36.850	13.120	23.730	64.4	35.6
13	Up-Gradation of Govt. Inter College for Boys Daultala		27.305	9.682	17.603	64.5	35.5
14	Up-Gradation of Govt. Inter College for Boys Mankera to Degree Level		44.573	37.073	7.500	16.8	83.2
15	Up-gradation of Govt. Boys Inter College at Jalalpur Jattan		22.834	1.613	21.221	92.9	7.1
16	Provision of Missing Facilities in Govt. Degree College for Boys Dina		21.966	10.000	2.000	9.1	45.5
17	Construction of Building of Govt. Boys Degree College at Bhagtanwala		33.325	0.882	32.443	97.4	2.6
18	Construction of Degree Block with Allied Facilities and Construction of Multipurpose Hall in Govt. Boys Degree College Kalur Kot		28.417	4.866	23.551	82.9	17.1
19	Construction of Building of Govt. College for Boys Gojra		56.41	36.204	10.000	17.7	64.2
20	Construction of Govt. Boys Degree College Kotla Arab Ali Khan		67.948	30.000	2.000	2.9	44.2
21	Provision of Missing facilities in Govt. Degree College for Boys Pasrur		8.65	0.850	7.800	90.2	9.8
22	Construction of Building for Government College (Boys) Gulberg Lahore		127.425	52.425	40.000	31.4	41.1
23	Construction of Building of Govt. Degree College for Boys Renala Khurd		74.954	3.383	63.957	85.3	4.5
24	Construction of Building of Govt. College for Boys Khanewal		45.763	2.882	42.881	93.7	6.3
25	Provision of Post Graduate College for Boys Muzaffargarh		8.881	29.481	2.550	28.7	332.0
26	Provision of missing facilities in Govt. College for Boys Dera Nawab Sahib		32.031	2.350	29.481	92.0	7.3
27	Provision of Missing facilities in Govt. S.E College for Boys Bahawalpur		87.756	2.550	78.886	89.9	2.9
28	Provision of Missing facilities in Govt. Degree College for Boys		11.193	8.870	8.643	77.2	79.2
29	Provision of Missing facilities in Govt. Degree College for Boys Chishtian		77.779	2.550	16.000	20.6	3.3
30	Provision of missing facilities in Govt. Boys Degree College Dharanwala		73.761	31.051	3.000	4.1	42.1
TOTAL			1440.251	452.306	708.535	49.2	31.4

MEN & BOYS

(Continue)

		Estimated Cost	2009-10 Budgetary Allocation	2008-09 Expenditure Upto	Spending upto 2008- 09 as % of Estimated Costs	Budgetary Allocation as % of Estimated Costs
Sports						
	Development of Sports Facilities at Government Boys Higher Secondary School, Choa Khalsa	10.000	10.000	0.000	0.0	100.0
	TOTAL	10.000	10.000	0.000	0.0	100.0
TEVTA						
1	Establishment of Govt. Polytechnic Institute (Boys), Jhang	168.138	80.000	12.000	7.1	47.6
2	Establishment of Govt. Polytechnic Institute for Boys at Pindi Bhattian, Distt. Hafizabad	91.007	35.376	55.631	61.1	38.9
3	Establishment of GTTI for Boys at Bhalwal	69.830	9.583	60.247	86.3	13.7
4	Establishment of GTTI (Boys), Pasrur	29.709	10.000	5.445	18.3	33.7
5	Establishment of GTTI for Boys at Pakpattan	73.482	30.000	12.000	16.3	40.8
6	Establishment of Govt. Technical Training Institute (Boys) at Fatehpur	77.511	14.000	42.000	54.2	18.1
7	Establishment of GTTI for Boys at Chishtian, Distt. Bahawalnagar	71.717	30.000	12.000	16.7	41.8
8	Establishment of Govt. Technical Training Institute (Boys) at Sadiqabad	66.514	30.000	12.000	18.0	45.1
9	Establishment of Govt. Polytechnical Institute (Boys) at Jauharabad	240.000	10.000	0.000	0.0	4.2
10	Establishment of Govt. Polytechnic Institute for Boys, Kot Addu	252.225	10.000	0.000	0.0	4.0
11	Establishment of Govt. Technical Training Institute (Boys) at Chakwal (In rented building)	15.000	15.000	0.000	0.0	100.0
12	Establishment of Govt. Technical Training Centre (Boys) at Jaundawali (In rented building)	10.000	10.000	0.000	0.0	100.0
13	Establishment of Govt. Technical Training Centre (Boys) at Darya Khan (In rented building)	10.000	10.000	0.000	0.0	100.0
14	Establishment of Govt. Technical Training Institute (Boys) at Millat Town Faisalabad	130.000	30.000	0.000	0.0	23.1
15	Establishment of Govt. Technical Training Centre (Boys) at Qila Dedar Singh (In rented building)	10.000	10.000	0.000	0.0	100.0
16	Establishment of Govt. Technical Training Centre (Boys) at Kabir Wala (In rented building)	10.000	10.000	0.000	0.0	100.0
17	Revamping/Consolidation of Existing Facilities at Govt. Training Training Institute (Boys) Vehari	10.000	10.000	0.000	0.0	100.0
18	Establishment of Govt. Technical Training Centre (Boys) at Haroonabad (In rented building)	10.000	10.000	0.000	0.0	100.0
19	Establishment of Govt. Technical Training Centre (Boys) at Faqirwali	10.000	10.000	0.000	0.0	100.0
	Total	1355.133	373.959	211.323	15.6	27.6

WOMEN & GIRLS

		Estimated Cost	2009-10 Budgetary Allocation	2008-09 Expenditure Upto	Spending upto 2008- 09 as % of Estimated Costs	Budgetary Allocation as % of Estimated Costs
School Education						
1	Promotion of Primary Education for girls in rural areas (W.F.P)	2,076.156	68.792	499.6	24.1	3.3
	TOTAL	2,076.156	68.792	499.6	24.1	3.3
Higher Education						
1	Establishment of Govt. Inter College for Women Dhoke Syedan	33.158	0.821	32.337	97.5	2.5
2	Establishment of Govt. Inter College for Women, Mulhal Mughlan	41.416	5.540	35.876	86.6	13.4
3	Establishment of Govt. Inter College for Women, Trandha	40.979	5.336	35.643	87.0	13.0
4	Establishment of Govt. College for Women at Quaidabad	35.698	15.356	20.342	57.0	43.0
5	Establishment of Govt. College for Women at Quaidabad	33.505	1.260	32.245	96.2	3.8
6	Establishment of Govt. Degree College for Women at Kammar Mashani	31.186	3.325	27.861	89.3	10.7
7	<i>Establishment of Government Home Economics College Gujranwala</i>	86.380	2.449	83.931	97.2	2.8
8	Establishment of Govt. Degree College for Women at Wando	63.074	0.474	62.600	99.2	0.8
9	Establishment of Govt. Shahbaz Sharif Degree College for Women Jamke Cheema	86.380	39.000	5.000	5.8	45.1
10	Establishment of Govt. Degree College for Women, Shalimar Town	108.962	5.000	103.962	95.4	4.6
11	Establishment of Government Degree College for Women at Mirhan	92.000	10.000	1.000	1.1	10.9
12	Up-Gradation of Govt. Inter College for Women Daultala	25.261	15.261	10.000	39.6	60.4
13	Up-Gradation of Govt. Inter College for Women Taxila	67.979	35.000	18.000	26.5	51.5
14	Up-Gradation of Govt. Inter College for Women Fateh Jang	24.166	4.542	19.624	81.2	18.8
15	Up-Gradation of Govt. Inter College for Women Jand	21.868	13.000	8.868	40.6	59.4
16	Up-gradation of Govt. Inter College for Women Phullarwan	17.976	12.976	5.000	27.8	72.2
17	Up-Gradation of Govt. Inter College for Women Kunjah	49.868	29.868	20.000	40.1	59.9
18	Up-Gradation of Govt. Inter College for Women Raiwind	5.000	13.127	5.000	100.0	262.5
19	Up-Gradation of Govt. Inter College for Women Ferozewala	45.122	20.000	5.000	11.1	44.3
20	Re-construction of Building for Govt. College for Women Murree	51.615	33.011	18.604	36.0	64.0
21	Provision of Missing Facilities in Govt. Degree College for Women, Zafar-ul-Haq Road, Rawalpindi	40.744	32.250	5.000	12.3	79.2
22	Construction of Academic Block & Library at Govt. Degree College for Women Murree Road, Rawalpindi.	44.918	34.918	10.000	22.3	77.7
23	Provision of Missing Facilities in Govt. Degree College for Women Talagang	16.135	13.000	1.000	6.2	80.6
24	Provision of Missing Facilities in Govt. Degree College for Women Dina	24.415	10.000	1.000	4.1	41.0
25	Provision of missing facilities in Govt. College for Women Gulshan Colony	19.882	0.100	19.782	99.5	0.5
26	Construction of building of Govt. College for Women Gojra	4.516	2.111	2.405	53.3	46.7
27	Provision of missing facilities in Govt. Islamia College for Women Cooper Road	43.194	0.100	43.094	99.8	0.2
28	<i>Provision of Missing facilities in Govt. Queen Mary College</i>	194.37	95.826	50.000	25.7	49.3
29	Provision of missing facilities in Govt. Degree College for Women Gulshan-e-Ravi	12.212	0.100	12.112	99.2	0.8
30	Construction of addl. Rooms in Govt. Aiwa College for Women Lahore	22.542	4.585	17.957	79.7	20.3
31	Construction of Multipurpose Hall and Provision of Missing Facilities at Govt. Degree College for Women Chunian	29.246	25.246	4.000	13.7	86.3
32	Provision of missing facilities in Govt. Degree College for Women Jahania	20.889	9.044	11.845	56.7	43.3
33	Provision of missing facilities in Govt. College for Women Pakpattan	2.873	0.800	2.073	72.2	27.8
34	Provision of Missing facilities in Govt. Degree College for Women Rajanpur	6.601	1.186	5.415	82.0	18.0

WOMEN & GIRLS

(Continue)

		Estimated Cost	2009-10 Budgetary Allocation	2008-09 Expenditure Upto	Spending upto 2008-09 as % of Estimated Costs	Budgetary Allocation as % of Estimated Costs
Higher Education						
35	Demolishing and reconstruction of boundary wall at Govt. Post Graduate College for Women	1.834	0.100	1.734	94.5	5.5
36	Establishment of PMU for Women University, Multan	53.833	5.000	0.000	0.0	9.3
37	Establishment of Govt. Degree College for Girls Kotli Sattian	65.023	30.000	13.500	20.8	46.1
38	Establishment of Govt. Girls Degree College, Dhudial	40.435	1.270	39.165	96.9	3.1
39	Establishment of Govt. Girls Degree College, Balkasa	35.536	2.100	33.436	94.1	5.9
40	Establishment of Govt. Girls Degree College in Higher Secondary School for Girls Kot Moman	33.838	4.000	29.838	88.2	11.8
41	Establishment of Govt. Girls Degree College at Mankera	47.069	5.058	42.011	89.3	10.7
42	Establishment of Govt. Girls Degree College at Gakhar Mandi	38.583	25.000	3.000	7.8	64.8
43	Establishment of Govt. Girls Degree College Sagheer Shaheed Park, Nowshera Road, Gujranwala	68.778	30.000	5.000	7.3	43.6
44	Establishment of Govt. Girls Degree College at Wazirabad	67.477	30.360	2.000	3.0	45.0
45	Establishment of Govt. Girls Degree College Sokinwind	44.937	30.046	5.000	11.1	66.9
46	Establishment of Govt. Girls degree College Shahdara, Lahore	88.288	50.000	3.699	4.2	56.6
47	Establishment of Govt. Girls Degree College Marghzar Colony, Lahore	64.344	34.344	30.000	46.6	53.4
48	Establishment of Govt. Girls Degree College Chung	77.483	25.000	25.000	32.3	32.3
49	Establishment of Govt. Girls Degree College Abdul Hakeem, Khanewal	51.534	9.000	42.534	82.5	17.5
50	Establishment of Govt. Girls Degree College Talamba, Khanewal	36.723	3.176	33.547	91.4	8.6
51	Establishment of Govt. Girls Degree College at Karam Dad Qureshi	39.741	2.500	37.241	93.7	6.3
52	Establishment of Govt. Girls Degree College at Sanawaan	44.000	10.000	1.000	2.3	22.7
53	Construction of additional Block in Govt. College for Girls at Gujar Khan	38.810	15.000	1.000	2.6	38.6
54	Construction of Multipurpose Hall in Govt. Girls Degree College Bhagtanwala, District Sargodha	17.094	1.065	16.029	93.8	6.2
55	Construction of Academic Block & Post Graduate Block in Govt. Girls Degree College M.B. Din	52.044	19.134	32.910	63.2	36.8
56	Provision of missing facilities in Govt. Girls Degree College Satellite Town	136.891	56.000	33.040	24.1	40.9
57	Provision of missing facilities in Govt. Girls Degree College Minchnabad	114.430	31.520	16.520	14.4	27.5
58	Provision of missing facilities in Govt. Girls Degree College Dharanwala	69.769	31.051	3.000	4.3	44.5
TOTAL		2329.9	945.3	1186.8	50.9	40.6
Special Education						
1	Construction of Building of Govt. Special Education School for Hearing Impaired Girls	85.000	34.000	0.000	0.0	40.0
2	Hearing Impaired Girls Hearing Impaired Students (Phase-I)	177.662	50.000	41.762	23.5	28.1
TOTAL		262.662	84.000	41.762	15.9	32.0
TEVTA						
1	Establishment of Govt. Technical Training Centre (Girls) at Phool Nagar (In rented building)	10.0	10.0	0.0	0.0	100.0
TOTAL		10.0	10.0	0.0	0.0	100.0

WOMEN & GIRLS

		Estimated Cost	2009-10 Budgetary Allocation	2008-09 Expenditure Upto	Spending upto 2008-09 as % of Estimated Costs	Budgetary Allocation as % of Estimated Costs
1	Punjab Safe Motherhood Initiative Project, Sheikhpura	53.208	15.840	37.368	70.2	29.8
2	Safe Motherhood Initiative Project (in collaboration with Sir Ganga Ram Hospital, Lahore), District Nankana Sahib	29.850	17.145	12.705	42.6	57.4
3	Construction of New Dispensary Building Islami Colony for Girls Middle School Bahawalpur	3.292	1.792	1.500	45.6	54.4
4	Construction of Hostel No.2 for 200 Girls Students at RMC Staff Colony Rawal Road, Rawalpindi	64.782	19.782	45.000	69.5	30.5
	TOTAL	151.132	54.559	96.573	63.9	36.1

ANNEXURE 3 GENDER SPECIFIC EXPENDITURES

		EDUCATION SECTOR WOMEN & GIRLS		
		2008-2009 BE	2008-2009 RE	2009-2010 BE
1	Establishment of Govt. Inter College for Women Mulhal Mughlan, Chakwal	4.000	4.001	0.000
2	Establishment of Govt. Inter College for Women Trandha, Chakwal	4.000	4.001	0.000
3	Govt. Jamia Nusrat for Women Chanab Nagar, Distt. Jhang	0.000	0.900	0.000
4	Govt. Degree College for Women, Chunian, Kasur.	0.000	6.000	0.000
5	Govt. Degree College for Women Lodhran.	0.000	2.200	0.000
6	Construction of 200 Students Hostel at Lahore Construction of 200 Students Hostel at Lahore	0.000	5.357	0.000
7	Construction of addl. Rooms in Govt. Apwa Construction of addl. Rooms in Govt. Apwa	5.531	5.532	0.000
8	Construction of Post Graduate Block at Lahore College for women University, Lahore	0.000	4.624	0.000
9	Establishment of Govt. Degree College for Women, Shalimar Town, Lahore	11.346	11.347	0.000
10	Up gradation & Providing missing facilities in Govt. Degree College for women in Govt. Degree College for women	12.212	0.100	0.000
11	Upgradation and providing missing facilities in Government Islamia College for Women, Cooper Road, Lahore.	0.000	3.500	0.000
12	Construction of building of Govt. College for Women Gojra	0.000	0.000	0.308
13	Construction of Multipurpose Hall and Construction of Multipurpose Hall and Degree College for Women Chunian	0.000	0.000	6.161
14	Establishment of Govt. College for Women at Quaidabad	0.000	0.000	4.000
15	Establishment of PMU for Women University, Multan	0.000	0.000	5.000
16	Provision of missing facilities in Govt. Provision of missing facilities in Govt.	0.000	0.000	0.800
17	Provision of Missing facilities in Govt. Degree College for Women Rajanpur	0.000	0.000	1.186
18	Provision of Missing Facilities in Govt. Degree College for Women, Zafar-ul-Haq Road, Rawalpindi	0.000	0.000	7.250
19	Re-construction of Building for Govt. College for Women Murree	0.000	0.000	8.000
20	Up-Gradation of Govt. Inter College for Women Daultala	0.000	0.000	7.992
21	Up-Gradation of Govt. Inter College for Women Jand	0.000	0.000	4.000
22	Up-Gradation of Govt. Inter College for Women Fateh Jang	0.000	0.000	4.000
23	Up-Gradation of Govt. Inter College for Women Kunjah	0.000	0.000	2.261

**EDUCATION SECTOR
WOMEN & GIRLS**

(Continued)

		2008-2009 BE	2008-2009 RE	2009-2010 BE
24	Up-Gradation of Govt. Inter College for Women Phullarwan	0.000	0.000	6.118
25	Up-Gradation of Govt. Inter College for Women Raiwind	0.000	0.000	6.183
26	Govt. Degree College for Women Pahrianwali, Distt. M.B.D.	0.000	1.800	0.000
27	Govt. Degree College for Women Kot Addu, Distt. Muzaffargarh.	0.000	1.500	0.000
28	Establishment of Govt. Degree College for Women at Isa Khel, Mianwali	0.000	2.860	2.861
29	Govt. P.G. College for Women Kutchery Road, Multan	0.000	6.450	0.000
30	Govt. G. No. Degree College for Women Nankana Sahib.	0.000	0.000	1.550
31	Govt. Degree College for Women No. 1, Okara.	0.000	0.000	1.750
32	Construction of Academic Block & Library at Govt. Degree College for Women Murree Road, Rawalpindi.	1.527	1.527	3.814
33	Establishment of Govt. Inter College for Women Dhoke Syedan, District Rawalpindi	3.500	3.501	0.000
34	Up-Gradation of Govt. Inter College for Women Taxila, Rawalpindi.	8.000	7.911	0.000
35	Construction of hostel for 250 male students	0.000	20.000	0.000
36	Govt. Degree College for Women Jampur, Distt. Rajanpur.	0.000	1.300	0.000
37	Construction Establishment of Govt. Girls Degree College at Mankera, Bhakkar.	0.778	0.779	0.000
38	Construction of Building, Govt. Girls Degree College Satellite Town, District Bahawalpur.	25.000	34.040	0.000
39	Establishment of Govt. Girls Inter College Noorpur Thal, Khushab	1.290	1.291	0.950
40	Establishment of Govt. Girls Degree College Abdul Hakeem ,Khanewal	5.000	5.001	0.000
41	Construction of Girls Hostels	0.000	0.877	0.000
42	Establishment of Govt. Girls Degree College Kot Lakhpat, Lahore	13.585	13.586	0.000
43	Establishment of Govt. Girls Degree College Chung, Lahore	5.000	5.000	0.000
44	Establishment of Govt. Girls Degree College Shahdra, Lahore	5.000	5.000	0.000
45	Construction of Girls College	0.000	0.080	0.000
46	Provision of missing facilities in Govt. Girls Degree College Dharanwala	0.000	4.051	0.000
47	Provision of missing facilities in Govt. Girls Degree College Minchnabad	0.000	6.520	0.000
48	Provision of missing facilities in Govt. Girls Degree College Satellite Town	0.000	6.000	0.000
49	Construction of Girls Hostel (Khadija Hall), of Bahauddin Zakriya University, Multan.	0.000	14.707	0.000
50	Upgradation of Govt. Inter College for Girls Baddomalhi. To degree level, Narowal.	6.065	6.066	0.000
51	Establishment of Govt. Degree College for Girls Kotli Sattian, Rawalpindi	3.500	3.500	0.000
52	Construction of New Girls Hostel for 250 Students, University of Sargodha, Sargodha	0.000	16.298	0.000
53	Establishment of Govt. Girls Degree College, Tibba Sultanpur, Vehari	9.002	9.003	0.000
TOTAL		124.336	226.21	74.184

EDUCATION SECTOR
MEN & BOYS

		2008-2009	2008-2009	2009-2010
		BE	RE	BE
1	Govt. Degree College for Boys D. G. Khan	0.000	4.300	0.000
2	Govt. Degree College for Boys Quaidabad, Distt. Khushab.	0.000	1.800	0.000
3	Govt. College for Boys Mustafabad, Distt. Kasur	0.000	1.150	0.000
4	Construction of Building of Govt. College for Boys Khanewal	6.700	6.701	0.000
5	Govt. Degree College for Boys Lodhran.	0.000	1.550	0.000
6	Construction of Building for Government College (Boys) Gulberg Lahore.	17.106	17.106	17.106
7	Establishment of Govt. Boys Degree College Shalimar Town, Lahore	2.227	2.227	0.000
8	Establishment of Govt. Boys Degree College Kahna, Lahore	19.000	19.001	0.000
9	Construction of Building of Govt. College for Boys Gojra	0.000	0.000	16.773
10	Establishment of Govt. Boys Inter College at Rasool Pur	0.000	0.000	1.755
11	Provision of missing facilities in Govt. Boys Degree College Dharanwala	0.000	0.000	4.051
12	Provision of missing facilities in Govt. College for Boys Dera Nawab Sahib	0.000	0.000	2.550
13	Provision of Missing facilities in Govt. Degree College for Boys	0.000	0.000	2.550
14	Provision of Missing facilities in Govt. Degree College for Boys Pasrur	0.000	0.000	0.850
15	Provision of Missing facilities in Govt. S.E College for Boys Bahawalpur	0.000	0.000	8.870
16	Provision of Post Graduate College for Boys Muzaffargarh	0.000	0.000	2.350
17	Up-Gradation of Govt. Inter College for Boys Daultala	0.000	0.000	7.992
18	Up-Gradation of Govt. Inter College for Boys Mankera to Degree Level	0.000	0.000	10.180
19	Govt. Degree College for Boys Kot Addu, Distt. Muzaffargarh.	0.000	0.000	1.450
20	Govt. Degree College for Boys, Ban Hafiz Jee, Tehsil & District Mianwali.	0.000	3.450	0.000
21	Establishment of Govt. Degree College for Establishment of Govt. Degree College for Mianwali.	0.000	3.451	0.000
22	Establishment of Govt. Boys Degree College at Qadirpurran, Multan	2.087	2.088	0.000
23	Govt. P.G. College for Boys Bosan Road, Multan	0.000	5.150	0.000
24	Govt. Islamia Degree College for Boys Narowal	0.000	0.000	2.100
25	Govt. Degree College for Boys Guru Nanik Nankana Sahib.	0.000	2.050	0.000
26	Govt. Degree College for Boys Arifwala, Distt. Pakpattan.	0.000	0.000	0.000
27	Establishment of Govt. Degree College for Boys, Kotli Sattian, Rawalpindi	3.500	3.501	3.500
28	Govt. Degree College for Boys Asghar Mall, Rawalpindi.	0.000	3.550	0.000
29	Construction of hostel for 250 male students	0.000	20.000	0.000
TOTAL		50.620	97.075	82.077

HEALTH SECTOR WOMEN & GIRLS			
	2008-2009 BE	2008-2009 RE	2009-2010 BE
1 Establishment of Women Medical College, Multan (PC-II)	0.000	0.000	1.000
2 Upgradation and Improvement of Jubilee Female Hospital, Bahawalpur	25.000	25.000	0.000
3 Upgradation and Improvement of Jubilee Female Hospital, Bahawalpur.	0.000	0.000	26.230
4 Construction of New Dispensary Building Islami Colony near Girls Middle School Bahawalpur	0.000	0.000	1.792
5 Construction of Mother & Child Health Care Centre at Sukh Chana, District Gujrat	0.000	0.000	5.000
6 Safe Motherhood Initiative Project (in collaboration with Holy Family Hospital, Rawalpindi), District Chakwal.	8.050	0.000	0.000
7 Punjab Safe Motherhood Initiative Project based at Lady Willingdon Hospital Lahore.	8.434	10.200	0.000
8 Safe Motherhood Initiative Project (in collaboration with Sir Ganga Ram Hospital, Lahore), District Nankana Sahib.	6.460	8.050	17.145
9 Safe Motherhood Initiative Project (in collaboration with Holy Family Hospital, Rawalpindi), District Chakwal.	0.000	8.050	15.720
10 Punjab Safe Motherhood Initiative Project, Sheikhpura.	0.000	0.000	15.840
Total	47.944	51.300	82.727

OTHER HEALTH SCHEMES

		2008-09 BE	2008-09 RE	2009-10 BE
1	Provision of PCR Test facility for Sheik Zayed Hospital, R.Y.Khan.	0.000	10.310	0.000
2	Provision of 20 Bedded Coronary Care Unit (CCU) & Angiography System in SZMC/ Hospital, R.Y.Khan	0.000	126.098	0.000
3	Provision of Magnetic Resonance Imaging (MRI) Scan Machine for SZMC/Hospital, R.Y.Khan.	0.000	132.562	0.000
4	Establishment of Wazirabad Institute of Cardiology, Wazirabad, District Gujranwala.	0.500	0.000	0.000
5	Establishment of Nawaz Sharif Medical College, Gujrat.	0.000	179.370	0.000
6	Establishment of Services Institute of Medical Sciences, Lahore.	0.040	0.000	0.000
7	Establishment of Fatima Jinnah Institute of Dental Sciences, Jubilee Town, Lahore.	0.575	0.000	0.000
8	Strengthening of Health Management Information System in Punjab	23.200	0.000	0.000
9	Construction of New OPD Block in Punjab Institute of Cardiology, Lahore.	1.000	0.000	0.000
10	Upgradation of Neuro Surgical Department for Head Injury & Spinal Injury, Neuro Surgical Patients in PGMI/LGH.	0.000	193.980	0.000
11	Upgradation of existing Departments of Govt. Muhammad Nawaz Sahrif Hospital & Kot Khawaja Saeed Hospital and Establishment of PMU	0.000	53.000	0.000
12	PC-II-Establishment of Nawaz Sharif Medical College, Gujrat.	0.000	1.000	0.000
13	Implementation of World Food Programme (Transportation Charges, Purchase of Equipment, etc)	6.737	0.000	0.000
14	Provision of missing facilities in RHCs/BHUs in the Punjab	1,000.00 0	0.000	300.000
15	Upgradation/Strengthening of School of Nursing, Mayo Hospital, Lahore	5.800	7.640	1.840
16	Completion of Children's Medical Specialties Block, Mayo Hospital, Lahore	29.981	29.981	38.127
17	Renovation / Protection of Institute of Ophthalmology, Mayo Hospital, Lahore	10.000	10.000	59.385
18	Purchase of Lacking Equipment in Various Departments of Services Hospital, Lahore.	75.920	75.920	0.000
19	Upgradation / Renovation of Neuro-Surgical Emergency Ward 18, Lahore General Hospital, Lahore.	7.024	7.024	98.219
20	Provision of Essential Equipment in Jinnah Hospital, Lahore.	39.773	39.773	0.000
21	Establishment of Paediatric Hospital / Institute, Lahore.	10.000	10.000	30.000
22	Upgradation of 5 Operation Theatres & Purchase of Equipment for 10 Bedded New ICU at Punjab Institute of Cardiology, Lahore.	32.975	32.975	30.000
23	Construction of Hostel for Doctors and Nurses in Punjab Institute of Cardiology, Lahore.	3.240	4.240	0.000
24	Construction of New OPD Block in Punjab Institute of Cardiology, Lahore.	4.240	5.240	0.000
25	Establishment of Wazirabad Institute of Cardiology, Wazirabad, District Gujranwala.	24.500	26.332	20.000
26	Establishment of Faisalabad Institute of Cardiology, Faisalabad.	108.467	510.908	30.834
27	Establishment of 15 bedded ICU at Rawalpindi General Hospital, Rawalpindi.	15.520	17.190	0.000
28	Upgradation of Blood Units located at Teaching Hospitals (Provision of Equipment for the Preparation of Blood Components/ Products).	16.987	16.987	0.000
29	Establishment of Fatima Jinnah Institute of Dental Sciences, Jubilee Town, Lahore.	79.425	200.536	150.000
30	Upgradation of Training Facilities in General Nursing Schools in the Punjab.	14.482	23.050	19.086

OTHER HEALTH SCHEMES

(Continued...)

		2008-09 BE	2008-09 RE	2009-10 BE
31	Establishment of Nursing College for B.Sc Nursing and upgradation of Lecture Theatres for Basic Departments, etc in Allama Iqbal Medical College, Lahore.	10.511	10.511	37.000
32	Establishment of DNA Test Laboratory at Chemical Examiner Punjab, Lahore	21.436	19.382	0.000
33	Strengthening of Health Management Information System in Punjab	6.800	29.940	23.109
34	Survey of Child Blindness in Punjab by the Punjab Institute of Preventive Ophthalmology, KEMU / Mayo Hospital, Lahore.	23.000	25.000	26.390
35	Construction / Expansion of 150 Beds for Provision of Sub-Specialist Services at Children Hospital Complex, Multan.	5.000	5.000	141.198
36	Upgradation of Neurosurgery Department & Head Injury Unit in Nishtar Medical College, Multan.	100.600	100.600	94.550
37	Upgradation of Neurosurgery Department & Head Injury Unit in B.V. Hospital, Bahawalpur.	172.595	172.595	0.000
38	Establishment of ICU at B.V. Hospital, Bahawalpur.	75.000	42.000	87.500
39	Provision / Installation of Bed Lifts at various sites in Nishtar Hospital, Multan.	80.000	54.030	0.000
40	Punjab Institute of Neuro Sciences, Lahore (PC-II)	2.500	2.480	0.000
41	Upgradation of Cancer Treatment Facility at Nishtar Hospital, Multan.	10.000	0.000	0.000
42	Construction of Phase-II Sheikh Zayed Medical Complex, R.Y. Khan	4.465	15.000	15.000
43	Upgradation of School of Nursing to degree level at Holy Family Hospital, Rawalpindi.	0.000	0.000	10.295
44	Establishment of Medical College at D.G. Khan.	2.000	2.000	0.000
45	Establishment of Medical College at Sahiwal.	2.000	1.000	0.000
46	Construction of Hostel No.2 for 200 Girls Students at RMC Staff Colony Rawal Road, Rawalpindi.	0.000	0.000	4.930
47	Establishment of Institute of Paramedics at Rawalpindi General Hospital, Rawalpindi.	0.000	0.000	5.335
48	Establishment of Nawaz Sharif Medical College, University of Gujrat and Uplifting of Aziz Bhatti Shaheed (DHQ) as Teaching Hospital.	0.000	0.000	300.000
49	Construction of Building / Provision of Equipment & Staff for Research in Surgical & Medical Skills in Services Institute of Medical Sciences / Services Hospital, Lahore.	0.000	0.000	7.760
50	Construction of Forensic Department / Mortuary at Allama Iqbal Medical College / Jinnah Hospital, Lahore.	0.000	0.000	22.505
51	Construction of Forensic Department / Mortuary at Lahore General Hospital / PGMI, Lahore.	0.000	0.000	27.621
52	Establishment of New College of Nursing, Multan	0.000	0.000	20.597
53	Additional Compensation for Land acquired for Rawalpindi Medical College Colony, Rawalpindi	0.000	0.000	4.000
54	Establishment of Medical College, Gujranwala	0.000	0.000	2.000
55	Establishment of Medical College, Sialkot (Public-Private Partnership)	0.000	0.000	5.000
56	Upgradation of Pathology Lab, Allama Iqbal Medical College, Lahore	0.000	0.000	15.000
57	Providing and Installation of Passenger Lift in King Edward Medical University, Lahore	0.000	0.000	4.500
58	Training Plan for Paramedics in all districts of Punjab, Institute of Public Health, Lahore	0.000	0.000	8.680
59	Establishment of Women Medical College, Multan (PC-II)	0.000	0.000	1.000
60	Establishment of Medical College, Sahiwal	0.000	0.000	5.000

OTHER HEALTH SCHEMES

(Continued...)

		2008-09 BE	2008-09 RE	2009-10 BE
61	Establishment of Medical College, D.G. Khan	0.000	0.000	5.000
62	Establishment of Jinnah Burn and Reconstructive Surgery Centre Lahore. (Project Manangement Unit and Consultant's Fee).	0.200	0.000	0.000
63	Establishment of Jinnah Burn and Reconstructive Surgery Centre Lahore. (Project Manangement Unit and Consultant's Fee).	9.800	4.500	10.000
64	Construction of 200 beds Lady Aitchison Hospital, Lahore. (Balance work of Internees Hostel, Private Wards & Rooms, Removal of defects)	0.000	3.399	0.000
65	Construction of Hostel for Doctors and Nurses in Punjab Institute of Cardiology, Lahore.	1.000	0.000	0.000
66	Provision of Central Sterilization & Supply Department (CSSD) for CPE Institute of Cardiology, Mutan (ADP 282).	0.000	37.000	0.000
67	Upgradation of School of Nursing to degree level at Holy Family Hospital, Rawalpindi.	10.000	0.000	0.000
68	Construction of Phase-II Sheikh Zayed Medical Complex, R.Y. Khan	10.535	0.000	0.000
69	Upgradation of Renal Transplantation and Haemodialysis Unit, Urology Department, Mayo Hospital, Lahore.	6.251	6.251	0.999
70	Establishment of Modern Burn Unit at Nishtar Hospital, Multan.	25.000	25.000	5.000
71	Provision of Lacking Facilities in Multan Institute of Cardiology, Multan.	230.422	230.422	0.000
72	Establishment of Kidney Transplantation / Dialysis Unit, B.V. Hospital, Bahawalpur.	99.000	99.000	125.578
73	Establishment of an Indepdent Dental College Block at Nishtar Medical College, Multan.	47.190	47.190	58.891
74	Provision of two Ambulances in Children Hospital, Multan.	4.040	7.000	0.000
75	Provision of Polymer Chain Reaction (PCR) Test Facility in Nishtar Hospital, Multan	13.580	13.580	0.000
76	Uplifting of DHQ Hospital Sheikhupura and Establishment of Trauma Centre in DHQ Hospital, Sheikhupura.	24.782	24.782	0.000
77	Construction of DHQ Hospital, Narowal.	15.736	15.736	0.000
78	Establishment of 125 bedded DHQ Hospital, Lodhran.	50.000	50.000	63.090
79	Upgradation of DHQ Hospital, D.G.Khan	25.000	25.000	0.564
80	Upgradation of THQ Hospital, Nankana Sahib, District Nankana Sahib.	2.538	2.538	0.000
81	Upgradation of DHQ Hospital, Pakpattan	12.740	12.740	13.000
82	Establishment of Trauma Centre at Fatehpur, District Layyah.	5.000	5.000	0.000
83	Establishment of 50 bedded Hospital Talgang District Chakwal.	2.000	2.000	9.400
84	Upgradation of THQ Hospital, Shakargarh, District Narowal.	10.165	10.165	9.000
85	Upgradation of RHC Sambrial to THQ Hospital, District Sialkot.	10.581	10.581	0.000
86	Upgradation of THQ Hospital Haroonabad along with an ambulance, District Bahawalnagar.	7.995	7.995	0.000
87	Upgradation of THQ Hospital, Fortabbas, District Bahawalnagar.	3.104	3.104	0.000

OTHER HEALTH SCHEMES

(Continued...)

		2008-09 BE	2008-09 RE	2009-10 BE
88	Establishment of Trauma Centre at RHC Lala Musa, District Gujrat.	17.500	17.500	0.000
89	Upgradation of BHU Bosal to RHC District M.B. Din.	1.419	1.419	2.597
90	Construction of RHC at Aroti Tehsil Kamalia District T.T. Singh.	9.480	9.480	0.000
91	Construction of RHC Thatha Sadiqabad Tehsil Jahanian District Khanewal.	2.000	2.000	2.184
92	Upgradation of RHC Sillanwali, District Sargodha.	2.600	2.600	0.000
93	Provision of tehsil level hospital facility at RHC Chak No.46/SB, District Sargodha.	2.600	2.600	0.000
94	Survey of Child Blindness in Punjab by the Punjab Institute of Preventive Ophthalmology, KEMU / Mayo Hospital, Lahore.	2.000	0.000	0.000
95	Accommodation and Upgradation of Food Testing Laboratory (Government Public Analyst Laboratory), Lahore.	5.000	0.000	0.000
96	Accommodation and Upgradation of Food Testing Laboratory (Government Public Analyst Laboratory), Lahore.	0.000	4.280	32.520
97	Block Allocation for Accelerated Program for Health Care.	250.000	0.000	0.000
98	Construction of 20 bedded Hospital at Khewra Tehsil P.D. Khan District Jhelum.	0.000	0.000	11.130
99	Establishment of BHU at Baragwah	0.000	0.000	15.000
100	Upgradation of BHU at Chak No.75/SB to RHC, district Sargodha	0.000	0.000	2.990
101	Establishment of Govt. Rural Dispensary without Residential accommodation at Luk More UC No. 109 Mari, Tehsil & District Sargodha	0.000	0.000	0.900
102	Establishment of Govt. Rural Dispensary at Chak No. 17/NB UC No. 19 Chak No. 18/NB Tehsil Bahawal, district Sargodha	0.000	0.000	0.900
103	Establishment of Govt. Rural Dispensary Sardar Alam Colony Dhakhali Ratto Kala UC No. 15 Ratto Kala, Tehsil Bhalwal & district Sargodha	0.000	0.000	0.900
104	Establishment of Govt. Rural Dispensary at Gulshanpura Haveli Dhali uppi UC No.41 Chak 19/SB Tehsil Bhalwal District Sargodha	0.000	0.000	0.900
105	Construction of Government Rural Dispensary at Laksian including 2 Nos. quarters 990 Sft each	0.000	0.000	4.498
106	Improvement of Mullah Bakhsh Hospital Sargodha by addition of 10 beds wards and 6 Nos. Consultant rooms in OPD Block.	0.000	0.000	7.400
107	Establishment of Govt. Rural Dispensary at Tirkhanwala, UC No. 81 Jhanianshah Tehsil Bhalwal, District Sargodha	0.000	0.000	0.900
108	Construction of Government Rural Dispensary at Noshara Khokran, district Sargodha	0.000	0.000	3.837
109	Establishment of Govt. Rural Dispensary at Lehhar UC No. 64 Kandan, Tehsil Shahpur, District Sargodha	0.000	0.000	0.900
110	Establishment of Govt. Rural Dispensary at Chakrala, UC No. 67 Sabowal, Tehsil Shahpur, District Sargodha	0.000	0.000	0.900
111	Construction of 40 bedded THQ Hospital Piplan District Mianwali.	0.000	0.000	3.474
112	Construction of BHU Bhrami Nawab, district Bhakkar	0.000	0.000	11.013
113	Construction of BHU Chak No. 47/TDA, district Bhakkar	0.000	0.000	9.812
114	Rehabilitation of THQ Hospital, Samundari, district Faisalabad	0.000	0.000	44.897
115	Establishment of RHC Waryamwala (Chak No.) Tehsil Shorkot District, Jhang.	0.000	0.000	4.339
116	Rehabilitation & Renovation of main building & residences BHU Chak No. 126/JB Tehsil Chiniot	0.000	0.000	0.770

OTHER HEALTH SCHEMES

(Continued...)

		2008-09 BE	2008-09 RE	2009-10 BE
117	Rehabilitation & Renovation of main building & residences RHC Chak No. 14/JB, Tehsil Chiniot, district Jhang	0.000	0.000	0.990
118	Rehabilitation & Renovation of main building & residences BHU Hersa Sheikh Tehsil Chiniot	0.000	0.000	0.797
119	Construction & Repair of Boundary Wall and Building of THQ Hospital Chiniot, district Jhang	0.000	0.000	3.000
120	Rehabilitation & Renovation of main building of BHU Chak No. 143/JB Tehsil Chiniot, district Jhang	0.000	0.000	1.587
121	Repair work of main building with boundary wall and residences of BHU Bheroo, District Jhang	0.000	0.000	1.000
122	Repair work of main building and residences of BHU Salyana, District Jhang	0.000	0.000	0.990
123	Repair work of main building with boundary wall and residences of BHU Ali Pur, District Jhang	0.000	0.000	1.240
124	Repair work of main building of BHU Hassan Khan, District Jhang	0.000	0.000	1.240
125	Construction of Mortuary at RHC Shah Juana, district Jhang	0.000	0.000	0.629
126	Construction of RHC at Sandahiliwali Tehsil Kamalia District T.T. Singh.	0.000	0.000	4.935
127	Construction of BHU at Chak No. 322/JB Toba Tak Singh	0.000	0.000	3.900
128	Construction of BHU at Chak No. 269/GB Adda Kot Kathran, Toba Tak Singh	0.000	0.000	3.055
129	Construction of Eye Out Door and Operation Theatre at THQ Hospital Kamalia, District T.T.Singh	0.000	0.000	2.962
130	Construction of BHU at Chak No. 668/9/GB Kamalia, District Toba Tak Singh	0.000	0.000	3.660
131	Up gradation of MCH Centre to BHU at Chak No. 305/GB, District T.T.Singh	0.000	0.000	3.850
132	Construction of RHC Mongi Bunglow, Tehsil Gojra	0.000	0.000	60.050
133	Establishment of City Hospital at Kamalia, District T.T.Singh	0.000	0.000	1.500
134	Establishment Civil Hospital at Kotla Arab Ali Khan District Gujrat	0.000	0.000	13.000
135	Construction of Mother & Child Health Care Centre at Sukh Chana, District Gujrat	0.000	0.000	5.000
136	Reconstruction of 80 Bedded out of 179 Bedded Civil Hospital, Daska, District Sialkot.	0.000	0.000	11.659
137	Upgradation of THQ Hospital Pasrur, District Sialkot.	0.000	0.000	13.350
138	Maintenance & Operation of Health Centre Terkhana (Installation of instruments like BP Apparatus Ultrasound, ECG etc.)	0.000	0.000	0.215
139	Establishment of RHC at Mureeda, Tehsil Shakargarh, District Narowal	0.000	0.000	15.000
140	Ambulance for BHU Chak Amru, District Narowal	0.000	0.000	5.000
141	Dispensary at Bamboo, Sungran, Dussari, Chaura & Pandori Dhoonda, District Narowal	0.000	0.000	10.000
142	Dispensary for Chak Beeka (U.C.Phalwari), District Narowal	0.000	0.000	3.600
143	Purchase of Ambulance for RHC Baddomalhi, District Narowal	0.000	0.000	1.430

OTHER HEALTH SCHEMES

(Continued...)

		2008-09 BE	2008-09 RE	2009-10 BE
144	Purchase of Equipment for Up gradation of existing departments of Govt. Mian Muhammad Nawaz Sharif Hospital ,Govt Kot Khawaja Saeed Hospital and establishment of PMU	0.000	0.000	31.383
145	Government Rural Dispensary Hanjli Chak No. 121, District Nankana Sahib	0.000	0.000	1.800
146	Government Rural Dispensary Hanjli Chak No. 284 Lalan Wala, District Nankana Sahib	0.000	0.000	1.800
147	Construction of BHU Chajoo shah Multan	0.000	0.000	19.000
148	Construction of Health Centre Ansari Chowk or St. Tanki Wali Shaheen Abad, District Multan	0.000	0.000	5.968
149	Construction / Repair & Boundary Walls, Floors, Bath Room and Repair and Purchase of Furniture, Computer etc. at Multan Faqir, district Multan	0.000	0.000	0.091
150	Construction of RHC Miran Mallah, Tehsil Jalapur Pirwala, district Multan	0.000	0.000	10.250
151	Construction of Dispensary Union Council No. 10 (Hassan Abad), district Multan	0.000	0.000	0.628
152	Construction of Dispensary Union Council No. 4 (Nizam Abad Kotla Tolay Khan), district Multan	0.000	0.000	0.628
153	Construction of Dispensary Union Council No. 1 (Dewan ka Bagh), district Multan	0.000	0.000	4.000
154	Construction of BHU Chak No. 28/10-R Khanewal, District Khanewal	0.000	0.000	6.342
155	Construction of BHU Chak No. 141/10-R Jahanian, District Khanewal	0.000	0.000	12.140
156	Provision of Ambulance BHU Mumdal	0.000	0.000	0.550
157	Provision of Dental Unit THQ Hospital, Kabirwala	0.000	0.000	0.540
158	Provision of 10 Nos. Mobile BP Operates (Bauman meter)	0.000	0.000	0.090
159	Provision of 01 No. Generator for CCU (100 KV) in DHQ Hospital, Khanewal	0.000	0.000	1.200
160	Provision of 02 Nos. Ventilator in CCU, DHQ Hospital, Khanewal	0.000	0.000	0.500
161	Construction of BHU at Chak No. 50/12L, district Sahiwal	0.000	0.000	3.500
162	Mortuary in THQ Hospital, Burewala, district Vehari	0.000	0.000	0.033
163	Upgradation of Sub Health Centre Chak No.327/EB, district Vehari	0.000	0.000	0.092
164	Upgradation of Sub Health Centre 331/EB Burewala, district Vehari	0.000	0.000	0.092
165	Upgradation of Sub Health Centre 269/EB Burewala, district Vehari	0.000	0.000	0.192
166	Upgradation of BHU 148/EB Burewala as RHC, district Vehari	0.000	0.000	2.032
167	Upgradation of BHU 188/EB Velar as RHC Mian Pakhi, district Vehari	0.000	0.000	3.516
168	Upgradation from BHU to RHC Karampur Mailsi, district Vehari	0.000	0.000	0.813
169	Upgradation of Civil Hospital Fort Munro Tribal Area, D.G.Khan.	0.000	0.000	0.300
170	Construction of Building of Dispensary at Bait Baharwali U.C. Hanjrai, district Muzaffargarh	0.000	0.000	0.445

OTHER HEALTH SCHEMES

(Continued...)

		2008-09 BE	2008-09 RE	2009-10 BE
171	Construction of Building of Dispensary at Chakar Dari U.C. Bait Qaim Wala, district Muzaffargarh	0.000	0.000	0.445
172	Construction of Building of Dispensary at Thatta Salian, district Muzaffargarh	0.000	0.000	0.445
173	Upgradation of BHU to RHC level at Muradabad, district Muzaffargarh	0.000	0.000	1.145
174	Construction of Dispensary at Azmat Pur U/C Multan Wali, district Muzaffargarh	0.000	0.000	0.445
175	Construction of Dispensary at Mud Wala, district Muzaffargarh	0.000	0.000	0.445
176	Construction of Dispensary at Mauza Dera Wadhoo U/C Ghazanfargarh, district Muzaffargarh	0.000	0.000	0.500
177	Construction of Dispensary at Katchy Jai U/C Thatha Qureshi, district Muzaffargarh	0.000	0.000	0.500
178	Construction of Civil Dispensary Buchi Wala, district Layyah	0.000	0.000	3.326
179	Construction of Civil Dispensary 239-A/TDA, district Layyah	0.000	0.000	3.326
180	Construction of Civil Dispensary Imrani Tibba Dstian Wala, district Layyah	0.000	0.000	3.326
181	Construction of Civil Dispensary 113/ML, district Layyah	0.000	0.000	3.326
182	Construction of Civil Dispensary Tibbi Khurad, district Layyah	0.000	0.000	3.326
183	Construction of Civil Dispensary 240/TDA, district Layyah	0.000	0.000	3.326
184	Construction of Civil Dispensary 95/ML, district Layyah	0.000	0.000	3.326
185	Purchase of Van for THQ Hospital Choubara, district Layyah	0.000	0.000	1.030
186	Upgradation of RHC Kot Sultan up to THQ facilities, District Layyah	0.000	0.000	12.703
187	Upgradation of BHU Mehran up to RHC facilities, Layyah	0.000	0.000	13.006
188	Establishment of Paramedical School at Layyah	0.000	0.000	13.745
189	Construction of Civil Dispensary 86/ML, district Layyah	0.000	0.000	3.326
190	Construction of Basic Health Unit Kot Khalifa Tehsil Ahmedpur East, district Bahawalpur	0.000	0.000	3.812
191	Construction of BHU Bukhtiari (UC-Bukhtiari) Tehsil Ahmadpur East, district Bahawalpur	0.000	0.000	0.533
192	Construction of BHU Bukhtiari (UC-Bukhtiari) Tehsil Ahmadpur East, district Bahawalpur	0.000	0.000	3.051
193	Construction of Hospital for Dera Nawab Sahib BHU level (Saeed Park Tehsil Ahmedpur East, district Bahawalpur	0.000	0.000	3.051
194	Construction / Extension and Repair of Building Govt. Tibbia College near vegetable market Bahawalpur	0.000	0.000	0.505
195	Construction of New Dispensary Building Islami Colony near Girls Middle School Bahawalpur	0.000	0.000	1.792
196	Construction of new Dispensary Building Muhajir Colony, Baghdad near Masjid Al-Farooq, Gali Nouman Model Middle School (UC-17) Bahawalpur City	0.000	0.000	1.373
197	Construction of Basic Health Unit Bhinda Ghulam Hussain Miani Jhabail (UC-27) Tehsil Bahawalpur	0.000	0.000	3.200
198	Renovation/ Improvement of Nursery room with provision of fully equipped ambulance and 2 No. Infant Incubators for THQ Hospital, Khair Pur Tamewali, district Bahawalpur	0.000	0.000	1.641

OTHER HEALTH SCHEMES

(Continued...)

		2008-09 BE	2008-09 RE	2009-10 BE
199	Provision of Delivery Table, Emergency Light, Three No. Iron beds and Sucker Machine for BHU Jamalpur, district Bahawalpur	0.000	0.000	0.215
200	Upgradation of BHU Kud wala into RHC level (UC-68/DB) Tehsil Yazman, district Bahawalpur	0.000	0.000	30.300
201	Upgradation of BHU Bhong, Tehsil Sadiqabad District R.Y. Khan.	0.000	0.000	9.423
202	Upgradation of THQ Hospital Liaquatpur district R.Y. Khan.	0.000	0.000	10.000
203	Upgradation of Govt. General Hospital Ghulam Muhammadabad, Faisalabad	0.000	0.000	200.000
204	Upgradation of DHQ Hospital, Toba Tek Singh	0.000	0.000	1.000
205	Establishment of ICU and Ward at DHQ Hospital, Gujranwala	0.000	0.000	15.000
206	Upgradation of DHQ Hospital, Hafizabad	0.000	0.000	1.000
207	Establishment of DHQ Hospital, M.B. Din (on cost sharing basis)	0.000	0.000	5.000
208	Establishment of ICU, Neurology Ward, Burn Unit and Orthopedic Ward, Allama Iqbal Memorial Hospital, Sialkot	0.000	0.000	14.000
209	Establishment of ICU, Government Sardar Begum Hospital, Sialkot	0.000	0.000	10.000
210	Provision of CT Scan at Govt. Said Mitha Hospital and MRI at Mian Muhammad Nawaz Sharif Hospital, Yakki Gate, Lahore	0.000	0.000	100.000
211	Upgradation of Governor's House Medical Center, Lahore	0.000	0.000	5.400
212	Upgradation of DHQ Hospital Okara	0.000	0.000	1.000
213	Upgradation of DHQ Hospital, Layyah	0.000	0.000	5.000
214	Upgradation of THQ Hospital, Khanpur District R.Y. Khan	0.000	0.000	20.000
215	Strengthening Primary Health Care (RHCs) and Secondary Health Care Facilities in Punjab	0.000	0.000	500.000
216	Establishment of Separate Emergency Blocks in 10 DHQ Hospitals	0.000	0.000	300.000
217	Piloting of Model THQ Hospitals as Linchpin of Service delivery in Punjab	0.000	0.000	125.000
218	Safe Motherhood Initiative Project (in collaboration with Holy Family Hospital, Rawalpindi), District Chakwal.	8.050	0.000	0.000
219	Comprehensive T.B Control Programme in Punjab. (2003-08)	5.127	0.000	0.000
220	JICA Collaboration TB Control Project.(2004-09)	8.386	0.000	0.000
221	Comprehensive Hepatitis Control Programme in Punjab. (2005-07)	25.000	0.000	0.000
222	Punjab Safe Motherhood Initiative Project based at Lady Willingdon Hospital Lahore.	1.766	0.000	0.000
223	Provincial Programme for Prevention & Control of Blindness.	0.400	0.000	0.000
224	Safe Motherhood Initiative Project (in collaboration with Sir Ganga Ram Hospital, Lahore), District Nankana Sahib.	1.590	0.000	0.000
225	Comprehensive T.B Control Programme in Punjab. (2003-08)	184.082	181.979	0.000

OTHER HEALTH SCHEMES

(Continued...)

		2008-09 BE	2008-09 RE	2009-10 BE
226	JICA Collaboration TB Control Project.(2004-09)	2.174	10.191	0.000
227	Punjab Safe Motherhood Initiative Project based at Lady Willingdon Hospital Lahore.	8.434	10.200	0.000
228	Provision of one point and dual electricity supply for Qaid-e-Azam Medical College / B.V. Hospital,Bahawalpur	9.570	16.127	0.000
229	Provincial Programme for Prevention & Control of Blindness.	14.600	15.000	20.000
230	Safe Motherhood Initiative Project (in collaboration with Sir Ganga Ram Hospital, Lahore), District Nankana Sahib.	6.460	8.050	17.145
231	Safe Motherhood Initiative Project (in collaboration with Holy Family Hospital, Rawalpindi), District Chakwal.	0.000	8.050	15.720
232	Upgradation of Urology Department, Lahore General Hospital, Lahore.	8.000	8.000	55.230
233	Upgradation of Department of Medicine, Medical Unit-II, Lahore General Hospital, Lahore.	41.325	72.325	31.000
234	Improvement / Upgradation of Radiology Department and Diagnostic Unit at B.V. Hospital, Bahawalpur.	61.000	76.000	0.000
235	Establishment of Neonatal and Paediatric Surgery Intensive Care Unit, B.V. Hospital, Bahawalpur.	34.187	34.187	0.000
236	Improvement & Modernization of Radiology Department, Sir Ganga Ram Hospital, Lahore.	20.000	20.500	0.000
237	Establishment of Services Institute of Medical Sciences, Lahore.	99.960	99.400	119.626
238	Improvement and Upgradation of de'Montmorency College of Dentistry, Lahore (Old Campus).	1.903	1.903	7.111
239	Comprehensive Hepatitis Control Programme in Punjab. (2005-07)	115.000	140.003	51.230
240	Prevention and Control of Hepatitis in Punjab	0.000	0.000	225.000
241	Strengthening Expanded Programme for Immunization (EPI)	0.000	0.000	50.000
242	TB Control Programme	0.000	0.000	75.000
243	Punjab Thalassemia Prevention Program	0.000	0.000	40.000
244	National Blood Transfusion Service, Punjab	0.000	0.000	30.000
245	Dengue Control Program in Punjab	0.000	0.000	20.000
246	Introduction of Mobile Health Units at Tehsil Level (Pilot)	0.000	0.000	300.000
247	Nutrition Support Project	0.000	0.000	20.000
248	Enhanced HIV/AIDS Control Programme (2003-08)	174.983	0.000	0.000
249	Strengthening of Expanded Programme of Immunization (EPI) through Global Alliance for Vaccines & Immunization. (2003-08)	6.000	0.000	0.000
250	Reproductive Health Project. (2003-09)	18.199	0.000	0.000
251	Strengthening of Expanded Programme of Immunization (EPI) through Global Alliance for Vaccines & Immunization. (2003-08)	140.531	53.621	0.000
252	Reproductive Health Project. (2003-09)	2.264	8.702	0.000

OTHER HEALTH SCHEMES

(Continued...)

		2008-09 BE	2008-09 RE	2009-10 BE
253	Roll Back Malaria (RBM) Project. (2004-07)	0.700	0.000	0.000
254	Enhanced HIV/AIDS Control Programme (2003-08)	45.017	194.712	180.000
255	Roll Back Malaria (RBM) Project. (2004-07)	15.800	14.036	30.000
256	Establishment of Health Sector Reforms Unit	1.719	0.000	0.000
257	Block allocation for Research & Development	5.000	0.000	0.000
258	Establishment of Cancer Hospital, Lahore	0.800	0.000	0.000
259	Establishment of Liver Institute, Lahore (PC-II).	1.250	0.000	0.000
260	National Maternal Neonatal and Child Health (MNCH) Programm in Punjab	282.942	0.000	0.000
261	Thalassemia Control Programme	2.109	0.000	0.000
262	Replacement of Old C.T Scanner of Emergency Department with State of the Art New C.T	60.000	0.000	0.000
263	Establishment of Cancer Hospital, Lahore	1.700	2.500	15.000
264	Introduction of Health Insurance Services in the Punjab.	2.000	0.000	0.000
265	Block Allocation for new Initiative	450.000	0.000	0.000
266	Punjab Integrated Primary Health Care Model (including School Health & Nutrition)	565.000	300.000	300.000
267	Nursing Health Care in Punjab in partnership with Fatima Memorial Hospital, Lahore.	1.000	1.000	305.680
268	Establishment of Health Sector Reforms Unit	18.281	24.922	59.018
269	Up-gradation of Diagnostic and Research Centre in Eye Department, Allied Hospital (PMC) Faisalabad.	0.000	18.000	0.000
270	Upgradation of Lab. of Bacteriologist Punjab at Institute of Public Health, Lahore.	2.000	2.375	22.260
271	Establishment of PCR based diagnostic laboratory, Lahore	0.000	0.000	1.000
272	Establishment of Drugs Testing Laboratory, Rawalpindi	0.000	0.000	10.000
273	Establishment of Food Testing Laboratory, Rawalpindi	0.000	0.000	10.000
274	Establishment of Drugs Testing Laboratory, Faisalabad	0.000	0.000	10.000
275	Establishment of Food Testing Laboratory, Faisalabad	0.000	0.000	10.000
276	Establishment of Mobile Food Testing Laboratory, Lahore	0.000	0.000	11.652
277	Upgradation of Drugs Testing Laboratory, Multan	0.000	0.000	10.000
278	Establishment of Health Care Commission, Punjab	0.000	0.000	5.000
279	Improvement of Water Supply, Sewerage System, Roads and Provision of CSSD, Generators & Laundry Plant in Sir Ganga Ram Hospital, Lahore.	0.000	0.000	15.050

OTHER HEALTH SCHEMES

(Continued...)

		2008-09 BE	2008-09 RE	2009-10 BE
280	National Maternal Neonatal and Child Health (MNCH) Programm in Punjab	0.000	0.000	3.230
281	Purchase of Angiography Machine for Neuro Radiology Department inLahore General Hospital, Lahore.	0.000	0.000	125.000
282	Establishment of new Emergency Block at Kot Khwaja Saeed Hospital (DHQ-II), Lahore.	0.000	0.000	79.590
283	Provision of ambulance	0.000	2.670	0.000
284	Improvement of Hospital and Treatment of poor patients in Rawalpindi General Hospital.	0.000	50.000	0.000
285	Upgradation of Civil Hospital, Lalamusa into 40-Bedded Tehsil Level Hospital, District Gujrat.	10.000	0.000	0.000
286	Construction of Maternal and Child Health Centre, Awan Sharif, District Gujrat.	2.000	0.000	0.000
287	Establishment of BHU at Hamid Pur Union Council, District Multan.	2.000	0.000	0.000
288	Upgradation of Neurosurgery Department & Head Injury Unit in Jinnah Hospital, Lahore	89.000	89.000	51.250
289	Upgradation of Gastroenterology Unit & Gastro Intestinal Endoscopy Suite, Services Hospital, Lahore.	5.000	29.730	0.000
290	Provision of Standby Incinerator in Children Hospital, Lahore.	23.400	27.000	0.000
291	Improvement and Strengthening of Punjab Dental Hospital, Lahore.	5.000	19.120	0.000
292	Provision of two Cardiac Ambulances in Punjab Institute of Cardiology, Lahore.	9.640	9.640	0.000
293	Upgradation of Neurosurgery Department and Head Injury Unit at DHQ Hospital, Rawalpindi	72.100	194.950	0.000
294	Establishment of Endoscopy Suite at Rawalpindi General Hospital, Rawalpindi.	18.620	18.620	0.000
295	Provision of Polymer Chain Reaction (PCR) Test Facility for Rawalpindi General Hospital, Rawalpindi.	10.200	10.200	0.000
296	Establishment of Liver Institute, Lahore (PC-II).	3.750	0.000	0.000
297	Provision of Polymer Chain Reaction (PCR) Test facilities at Allied Hospital, Faisalabad.	13.580	13.580	0.000
298	Establishment of Children Hospital, Faisalabad (PC-II).	5.000	0.000	0.000
299	Upgradation of DHQ Hospital, Sargodha.	0.000	0.000	5.000
300	Modernization of Urology Operation Theatre, Mayo Hospital, Lahore	0.000	0.000	15.401
301	Construction of 200 beds Lady Aitchison Hospital, Lahore. (Balance work of Internees Hostel, Private Wards & Rooms, Removal of defects).	0.000	0.000	48.745
302	Provision of MRI and upgradation of existing facilities of CT Scan for FJMC / Sir Ganga Ram Hospital, Lahore	0.000	0.000	33.500
303	Punjab Institute of Neuro Sciences, Lahore (PC-II)	0.000	0.000	10.000
304	Construction of 4th Floor of Jinnah Hospital, Lahore.	0.000	0.000	18.807
305	Extension of 10 bedded emergency / Diagnostic centre and provision of Diagnostic Equipment in Punjab institute of Mental Health Lahore.	0.000	0.000	11.634
306	Punjab Safe Motherhood Initiative Project, Sheikhpura.	0.000	0.000	15.840

OTHER HEALTH SCHEMES

(Continued...)

		2008-09 BE	2008-09 RE	2009-10 BE
307	Construction of Doctors' Residences in Multan Institute of Cardiology, Multan.	0.000	0.000	0.201
308	Provision of Lacking Facilities in Multan Institute of Cardiology, Multan.	0.000	0.000	223.206
309	Upgradation and Improvement of Jubilee Female Hospital, Bahawalpur.	0.000	0.000	26.230
310	Upgradation of Blood Units located at Teaching Hospitals. (5 Distt: Lahore, Multan, R/pindi, B/pur & F/abad)	0.000	0.000	31.141
311	Upgradation of Gastroenterology, Hepatology & Endoscopy in Holy Family Hospital, Rawalpindi	0.000	0.000	50.683
312	Rawalpindi Institute of Cardiology	0.000	0.000	10.000
313	Institute of Urology & Transplantation, Rawalpindi	0.000	0.000	10.000
314	Improvement / Upgradation of DHQ Hospital, Faisalabad	0.000	0.000	5.000
315	Upgradation of Diagnostic & Research Centre at Eye Department, Allied Hospital, Faisalabad	0.000	0.000	18.000
316	Purchase of 6 ambulances for Allied Hospital, Faisalabad	0.000	0.000	24.000
317	Upgradation of Pediatric Gastroenterology and Hepatology Department and Establishment of Pediatric Endoscopy Unit, Children Hospital, Lahore	0.000	0.000	31.806
318	Upgradation of Neuro Surgery Department, Mayo Hospital, Lahore	0.000	0.000	30.000
319	Procurement of Equipment for Cardiology Department, Mayo Hospital, Lahore	0.000	0.000	36.500
320	Upgradation of Plastic Surgery Unit, Mayo Hospital, Lahore	0.000	0.000	29.396
321	Upgradation of Neuro-surgery Department, Sir Ganga Ram Hospital, Lahore	0.000	0.000	10.000
322	Purchase of Equipment for Sir Ganga Ram Hospital, Lahore	0.000	0.000	10.000
323	Expansion and Upgradation of Cardiovascular Services, Jinnah Hospital, Lahore	0.000	0.000	10.000
324	Establishment of Laparoscopic Surgery Centre, AIMC / Jinnah Hospital, Lahore	0.000	0.000	54.500
325	Provision of two Angiography Machines in Punjab Institute of Cardiology, Lahore	0.000	0.000	80.000
326	Renovation of Building and Procurement of Electro-Medical Equipment for Services Hospital, Lahore	0.000	0.000	5.000
327	Establishment of Liver Disease Management Cell, Lahore	0.000	0.000	100.000
328	Establishment of Kidney Centre, Multan	0.000	0.000	5.000
329	Establishment of Children Complex, B.V. Hospital, Bahawalpur	0.000	0.000	5.000
330	Establishment of Orthopaedic Unit-II at B.V. Hospital, Bahawalpur	0.000	0.000	1.000
331	Construction of Sheikh Zayed Institute of Cardiology in Rahim Yar Khan (PC-II)	0.000	0.000	2.500
332	Provision of Cell Separator Machines (Aphaeresis Machines) and other Blood Component Preparation Equipment to Blood Banks of all Teaching Hospitals of Punjab	0.000	0.000	9.800
Grand Total		5,351.208	5,253.621	6,916.382

**EDUCATION
WOMEN & GIRLS**

		2007-2008 BE	2007-2008 RE	2008-09 BE
1	Crash Literacy Programme for ruralwomen in southern Punjab. Establishment of 1000 ALCs Centres for three years. 100 in each of the districts of Lodgran. R.Y. Kha	49.150	49.150	0.000
2	Establishment of Govt. Inter College for Women Mulhal Mughlan, Chakwal	0.000	0.000	4.000
3	Establishment of Govt. Inter College for Women Trandha, Chakwal	0.000	0.000	4.000
4	Establishment of Degree College for Women at Wahndo, Gujranwala	2.860	2.862	0.000
5	Establishment of Govt. College for Women at Quaida Abad, Khushab.	2.862	2.862	0.000
6	Govt. Degree College for Women, Chunian,Kasur	10.000	0.000	0.000
7	Construction of 200 Students Hostel atLahore College for Women University, Lahore	0.000	33.239	0.000
8	Construction of addl. Rooms in Govt. Apwa College for Women, Lahore.	0.000	0.000	5.531
9	Construction of Post Graduate Block atLahore College for Women University, Lahore	0.000	25.372	0.000
10	Establishment of Govt. Degree Collegefor Women, Shalimar Town, Lahore	0.000	0.000	11.346
11	Establishment of Degree College forWomen at Kammar Mashani, Mianwali	2.862	2.862	0.000
12	Establishment of Govt. Degree Collegefor Women at Isa Khel, Mianwali	0.000	0.000	2.860
13	Establishment of Govt. Degree Collegefor Women, Tehsil Safdarabad District Nankana Sahib	2.862	2.862	0.000
14	Provision of funds for Degree Collegefor Women Pakpattan.	2.862	2.862	0.000
15	Construction of Academic Block & Libraryat Govt. Degree College for Women Murree Road, Rawalpindi	0.000	0.000	1.527
16	Establishment of Govt. Inter College forWomen Dhoke Syedan,District Rawalpindi	0.000	0.000	3.500
17	Up-Gradation of Govt. Inter College forWomen Taxila, Rawalpindi	0.000	0.000	8.000
18	Construction of hostel building for 100student at Govt. College for Women Pasrur, Sialkot	0.805	0.807	0.000
19	Construction of building forestablishment of Government Degree College for Women Bhopalwala TehsilSambrial District Sialkot	2.284	2.286	0.000
20	Construction of new Primary School forGirls at Malla Kalan	1.306	0.000	0.000
21	Construction of new Primary School forGirls at Malla Tola	1.306	0.000	0.000
22	Construction of additional Rooms inGovernment Girls Primary School Kolati	1.306	0.000	0.000
23	Upgradation of Govt. Jhamra Middle GirlsSchool to High Level	2.500	0.000	0.000
24	Upgradation of Govt. Girls PrimarySchool Chak No.26 GB, Tehsil Jaranwala to Middle Level	1.500	0.000	0.000
25	Upgradation of Govt. Girls Middle SchoolChak No.550 GB to High School	2.500	0.000	0.000

**EDUCATION
WOMEN & GIRLS**

(Continued)

		2007-2008	2007-2008	2008-09
		BE	RE	BE
26	Upgradation of Govt. Girls MiddleSchool Chak No. 253 RB, Jahangeer Kalana to High Level	2.750	0.000	0.000
27	Upgradation of Govt. Girls PrimarySchool Chak No. 281 RB to High Level	1.500	0.000	0.000
28	Upgradation of Govt. Girls MiddleSchool Chak No.122 GB , Tehsil Jarranwala to High Level (Sima Chowk)	2.500	0.000	0.000
29	Const. of Boundary wall Govt. GirlsPrimary School Chak No. 268 RB, New Abadi Peer Shah	0.100	0.000	0.000
30	Upgradation of Govt. Girls Ele. SchoolGillan Wala to High Level	1.687	0.000	0.000
31	Upgradation of Govt. Girls Ele. SchoolFerozabad to High Level	1.687	0.000	0.000
32	Upgradation of Government GirlsElementary School Ghousnagar to High School	2.500	0.000	0.000
33	Upgradation of Government GirlsElementary School Chak No.51 MB to High School	2.500	0.000	0.000
34	Upgradation of Government GirlsElementary School Block No.14, Jauharabad to High School	2.500	0.000	0.000
35	Promotion of Primary Education for girls in rural areas (W.F.P)	27.330	26.330	45.180
36	Upgradation of Government Girls PrimarySchool, Shahana Lok to Middle Level(PP-116 approved during 2005-06)	1.000	0.000	0.000
37	Upgradation of Government Girls PrimarySchool, Rakh Balooch to Middle Level	1.250	0.000	0.000
38	Upgradation of Government Girls PrimarySchool, Mojianwala to Middle Level	1.250	0.000	0.000
39	Upgradation of Govt. Girls ElementarySchool, Dhoke Saharan	1.250	0.000	0.000
40	Upgradation of Govt. M.C. GirlsElementary School	1.500	0.000	0.000
41	Upgradation of Govt. M.C. GirlsElementary School Wasu	1.250	0.000	0.000
42	Upgradation of Govt. Girls ElementarySchool , 2-Chak Janubi	1.250	0.000	0.000
43	Upgradation of Government GirlsElementary School Tolla Mangali to High School	2.500	0.000	0.000
44	Upgradation of Government Girls PrimarySchool Turangi to Middle Level	1.500	0.000	0.000
45	Upgradation of Government Girls MiddleSchool Dodha to High Level	2.500	0.000	0.000
46	Upgradation of Govt. Girls Middle Schoolto High School Istiqalal Abad Behari Colony	1.690	0.000	0.000
47	Upgradation of Girls Primary School ChakNo. 72 SB to Middle School	1.083	0.000	0.000
48	Upgradation of Girls Primary School toMiddle School Chak No. 41 NB, Khacharpur	1.412	0.000	0.000
49	Upgradation of Govt. Girls MiddleSchool Chak No. 69 12-L, Kamand to High Level	1.500	0.000	0.000
50	Upgrd of Govt. Girls Primary School ChakSanga to Ele. Level (PP-126)	1.675	0.000	0.000
51	Upgrd of Govt. Girls Primary SchoolBeeni Sulehrian to Ele. Level (PP-126)	1.675	0.000	0.000
52	Upgrd of Govt. Girls Primary SchoolPakhere Wali to Ele. Level (PP-126)	1.675	0.000	0.000

**EDUCATION
WOMEN & GIRLS**

(Continued)

		2007-2008	2007-2008	2008-09
		BE	RE	BE
53	Upgradation of Govt., Girls El. School Dheedowali	1.850	0.000	0.000
54	Upgradation of Girls Primary Mauza Sheikh Burhan to Elementary Level	1.500	0.000	0.000
55	Upgradation of Govt. Girls Middle School to High School Chak 148 GB	2.500	0.000	0.000
56	Upgradation of Govt. Girls Primary 313 GB to Elementary Level	2.386	0.000	0.000
57	Upgradation of Govt. Girls Primary 725 GB to Elementary Level	2.480	0.000	0.000
58	Upgradation of Govt. Girls Elementary School Qadir Bakhsh to High Level.	3.799	0.000	0.000
59	Upgradation of Govt. Girls Elementary School 680 21 GB to High Level	4.000	0.000	0.000
60	Upgradation of Govt. Girls Elementary School 674 15 GB to High Level	3.622	0.000	0.000
61	Upgradation of Govt. Girls Elementary School 714 GB to High Level	4.029	0.000	0.000
62	Upgradation of Govt. Girls Elementary School 756 GB to High Level	4.369	0.000	0.000
63	Upgradation of Govt. Girls Elementary School Basti Piran to High Level	3.622	0.000	0.000
64	Upgradation of Govt. Girls Elementary School Katchi Basti to High Level	3.962	0.000	0.000
65	Upgradation of Govt. Girls Elementary School Nawab Bhooti to High Level	2.368	0.000	0.000
66	Upgradation of Govt. Girls High School Chak No. 210 to SSS	4.500	0.000	0.000
67	Construction of Building of Govt. Girls High School at Bab-e-Pakistan	12.507	12.507	12.507
68	Accelerated Programme for School Education for Girls (Block)	0.000	0.000	2000.000
69	Upgradation of Girls High School 109 SB to Higher Secondary School	4.072	0.000	0.000
70	Upgradation of Govt. Girls High School 119 NB to Higher Level	0.100	0.000	0.000
71	Construction Establishment of Govt. Girls Inter College at Jandan Wala	3.000	3.002	0.000
72	Construction Establishment of Govt. Girls Degree College at Mankera, Bhakkar	7.778	7.189	0.778
73	Construction of Building for Govt. Girls Degree College Khairpur Tamiwali, Bahawalpur	2.860	2.862	0.000
74	Establishment of Govt. Girls Degree College Uch Sharif, Bahawalpur	2.860	2.862	0.000
75	Establishment of Govt. Girls Degree College Balkasar, Chakwal	2.860	2.862	0.000
76	Establishment of Girls Degree College at already existing building in D.G. Khan City	2.860	2.862	0.000
77	Establishment of Govt. Degree College for Girls at Mamukanjin, District Faisalabad	2.979	2.981	0.000
78	Construction & Furnishing of Girls Hostel & Other Building at Govt. College University, Faisalabad	0.000	16.667	0.000
79	Establishment of Govt. Girls Degree College Aiman Abad, Gujranwala	2.860	2.862	0.000

**EDUCATION
WOMEN & GIRLS**

(Continued)

		2007-2008	2007-2008	2008-09
		BE	RE	BE
80	Upgradation of Govt. Girls HigherSecondary School NO. 1 as Degree College, Gujranwala.	2.860	2.862	0.000
81	Establishment of Govt. Girls DegreeCollege Bhawana, Jhang	7.000	7.002	0.000
82	Construction of additional block Govt.Girls Degree College Jhang City	3.000	3.002	0.000
83	Establishment of Govt. Girls InterCollege Noorpur Thal, Khushab	0.000	0.000	1.290
84	Establishment of Govt. Girls DegreeCollege Talamba, Khanewal	2.860	2.862	0.000
85	Establishment of Govt.Girls DegreeCollege Abdul Hakeem ,Khanewal	0.000	0.000	5.000
86	Establishment of Govt. Girls DegreeCollege Kot Lakhpat, Lahore	0.000	0.000	13.585
87	Establishment of Govt.Girls DegreeCollege Chung, Lahore	0.000	0.000	5.000
88	Establishment of Govt.Girls DegreeCollege Marghzar Colony, Lahore	0.000	0.000	5.000
89	Establishment of Govt.Girls DegreeCollege Shahdra, Lahore	0.000	0.000	5.000
90	Commencement of M.A. Classes at Govt.Girls College M.B. Din	3.000	3.002	0.000
91	Establishment of Govt. Girls DegreeCollege at Karam Dad Qureshi Muzaffargarh	2.860	2.862	0.000
92	Upgradation of Govt. Inter College forGirls Baddomalhi. To degree leel, Narowal	6.065	0.000	6.065
93	Establishment of Govt. Degree Collegefor Girls Kotli Sattian,Rawalpindi	0.000	0.000	3.500
94	Establishment of Govt. Girls DegreeCollege in Higher Secondary School for Girls Kot Moman Sargodha	2.860	2.862	0.000
95	Construction of building of Govt. GirlsDegree College Chawinda Sialkot	2.860	2.862	0.000
96	Construction of building of Ch. ZahoorElahi Degree College for Girls, Kapoor Wali, Sialkot	2.860	2.862	0.000
97	Establishment of Govt. Girls DegreeCollege, Macchiwal, District Vehari	2.860	2.862	0.000
98	Establishment of Govt. Girls DegreeCollege, Tibba Sultanpur, Vehari	0.000	0.000	9.002
TOTAL		286.787	241.19	2152.671

EDUCATION MEN & BOYS				
		2007-2008 BE	2007-2008 RE	2008-09 BE
1	Upgradation of Govt. Boys PrimarySchool to Middle level Chak No.77 GB, Tehsil Jaranwala	1.500	0.000	0.000
2	Construction of two classrooms andboundary wall of Boys Primary School Chak 560 GB West	0.500	0.000	0.000
3	Const. of Boundary wall Govt. BoysPrimary School Chak No. 255 RB, Nawan Pind	0.100	0.000	0.000
4	Upgradation of Government BoysElementary School Jalalpur Syedan to High School	2.500	0.000	0.000
5	Upgradation of Government BoysElementary School Namewali to High School	2.500	0.000	0.000
6	Upgradation of Government Boys MiddleSchool Nasiriawala to High School	2.500	0.000	0.000
7	Boundary Wall Boys Primary School SumbalWala Chak No.25 2R (PP-189)	0.050	0.000	0.000
8	Boundary Wall, Room in Boys PrimarySchool, Abadi Baba Dhoban Shah, Dakhli Chak No.25 2R(PP-189)	0.100	0.000	0.000
9	Construction of Rooms at Govt. BoysPrimary School, Chak No.151 P	0.300	0.000	0.000
10	Upgradation of Govt. Boys Primary SchoolChak No.10 South to Middle Level	1.500	0.000	0.000
11	Upgradation of Boys Primary School ChakNo. 116 SB to Middle School	1.083	0.000	0.000
12	Upgradation of Boys Primary SchoolLuqman to Middle School	1.083	0.000	0.000
13	Upgradation of Govt. Boys Primary SchoolChak No. 22 SB to Middle School	1.083	0.000	0.000
14	Upgradation of Boys Primary School ChakNo. 128 SB to Middle School	1.488	0.000	0.000
15	Upgradation of Boys Primary School toMiddle School Chak No. 41 NB, Khacharpur	1.083	0.000	0.000
16	Upgradation of Govt. Boys Primary School93 NB to Middle level	2.777	0.000	0.000
17	Upgrd of Govt. Boys Primary SchoolSallowal to Elementary Level (PP-126)	1.700	0.000	0.000
18	Construction of Building of Govt. BoysHigh School at Bab-e-Pakistan	12.507	12.507	12.507
19	Accelerated Programme for SchoolEducation for Boys (Block)	0.000	0.000	1910.000
20	Reconstruction of Boys High SchoolBarohi, Tehsil Kahuta	3.974	0.100	0.000
21	Upgradation of Boys High School 109 SBto Higher Secondary School	4.584	0.000	0.000
22	Establishment of Govt. Boys DegreeCollege, Vehova, D.G.Khan	1.885	1.887	0.000
23	Establishment of Govt. Boys DegreeCollege Atharan Hazzari, Jhang	2.860	2.862	0.000
24	Construction of Building of Govt.College for Boys Khanewal	0.000	0.000	6.700
25	Upgradation of Govt. Boys Inter CollegeKaror Pacca to degree level, Lodhran	1.120	1.122	0.000

EDUCATION MEN & BOYS		(Continued)		
		2007-2008 BE	2007-2008 RE	2008-09 BE
26	Construction of Boys Degree College inconstituency PP-156, Lahore	2.860	2.860	0.000
27	Construction of Building for GovernmentCollege (Boys) Gulberg Lahore	0.000	0.000	17.106
28	Establishment of Govt. Boys DegreeCollege Shalimar Town, Lahore	0.000	0.000	2.227
29	Establishment of Govt. Boys DegreeCollege Kahna, Lahore	0.000	0.000	19.000
30	Govt. Degree College for Boys, BanHafiz Jee, Tehsil & District Mianwali	3.452	3.452	3.452
31	Establishment of Degree College forBoys at Kala Bagh Tehsil Essa Khel, Mianwali	2.862	2.862	0.000
32	Establishment of Govt. Boys DegreeCollege at Qadirpurran, Multan	0.000	0.000	2.087
33	Construction of building of Govt.Degree College Boys, Renala Khurd District Okara	3.656	3.656	0.000
34	Establishment of Govt. Degree Collegefor Boys, Kotli Sattian, Rawalpindi	0.000	0.000	3.500
35	Establishment of Govt. Boys DegreeCollege in Higher Secondary School for Boys Kot Moman Sargodha	2.860	2.862	0.000
36	Establishment of Govt. Boys DegreeCollege in Higher Secondary School for Boys Phullarwan Sargodha	2.860	2.862	0.000
37	Construction of Building of Boys DegreeCollege at Bhagtan Wala, Sargodha	2.860	2.862	0.000
38	Establishment of Govt. Boys DegreeCollege, Qilla Kalar Wala District Sialkot	2.860	2.862	0.000
39	Establishment of Govt. Degree Collegefor Boys at Tibba Sultanpur, Vehari	2.860	2.862	0.000
40	Establishment of Govt. Boys DegreeCollege Luddan, Vehari	2.860	2.862	0.000
TOTAL		78.767	48.480	1976.579

HEALTH WOMEN & GIRLS		2007-2008 BE	2007-2008 RE	2008-09 BE
1	Upgradation and Improvement of Jubilee Female Hospital, Bahawalpur	2.000	2.000	25.000
2	Safe Motherhood Initiative Project (incollaboration with Holy Family Hospital, Rawalpindi), DistrictChakwal.	2.000	6.500	8.050
3	Punjab Safe Motherhood InitiativeProject based at Lady Willingdon Hospital Lahore.	3.957	14.330	10.200
4	Safe Motherhood Initiative Project (incollaboration with Sir Ganga Ram Hospital, Lahore), District NankanaSahib.	2.000	6.500	8.050
Total		9.957	29.330	51.300

OTHER HEALTH SCHEMES				
		2007-2008 BE	2007- 2008 RE	2008- 2009 BE
1	Establishment of Jinnah Burn andReconstructive Surgery Centre Lahore. (Project Manangement Unit andConsultant's Fee).	10.000	10.000	10.000
2	Establishment of ICU at B.V. Hospital,Bahawalpur.	10.000	0.000	0.000
3	Establishment of Wazirabad Institute of Cardiology, Wazirabad, District Gujranwala.	20.000	24.089	25.000
4	Implementation of World Food Programme(Transportation Charges, Purchase of Equipment, etc).	4.000	0.000	6.737
5	a).Provision of missing facilities inRHCs/BHUs in the Punjab	455.000	0.000	1,000.000
6	Modernization of Urology OperationTheatre, Mayo Hospital, Lahore.	29.761	0.000	29.760
7	Completion of Children's MedicalSpecialties Block, Mayo Hospital, Lahore.	25.000	26.958	29.981
8	Construction of 200 beds Lady AitchisonHospital, Lahore. (Balance work of Internees Hostel, Private Wards &Rooms, Removal of defects).	12.862	12.862	0.000
9	Purchase of Lacking Equipment inVarious Departments of Services Hospital, Lahore.	25.000	28.154	75.920
10	Improvement of Water Supply, SewerageSystem, Roads and Provision of CSSD, Generators & Laundry Plant in SirGanga Ram Hospital, Lahore.	27.820	7.820	0.000
11	Upgradation / Renovation ofNeuro-Surgical Emergency Ward 18, Lahore General Hospital, Lahore.	20.000	20.000	7.024
12	Provision of Essential Equipment inJinnah Hospital, Lahore.	76.003	76.003	39.773
13	Establishment of Bone MarrowTransplant Centre, Paediatric Hospital/Institute of Child Health,Lahore.	0.000	21.246	0.000
14	Expansion of Paediatric Cardiac SurgeryUnit & ICU in Paediatrtic Hospital / Institute of Child Health,Lahore.	1.485	18.472	0.000
15	Upgradation of 5 Operation Theatres &Purchase of Equipment for 10 Bedded New ICU at Punjab Institute ofCardiology, Lahore.	25.000	25.000	32.975
16	Upgradation of Blood Units located atTeaching Hospitals (Provision of Equipment for the Preparation of BloodComponents/ Products).	48.128	0.000	16.987
17	Establishment of Services Institute ofMedical Sciences, Lahore.	12.418	13.471	100.000
18	Establishment of Fatima JinnahInstitute of Dental Sciences, Jubilee Town, Lahore.	15.000	116.060	80.000
19	Improvement and Upgradation ofde'Montmorency College of Dentistry, Lahore (Old Campus).	7.111	7.111	1.903
20	Strengthening of Health ManagementInformation System in Punjab	14.675	14.675	30.000
21	Renovation / Protection of Institute of Ophthalmology, Mayo Hospital, Lahore	5.000	5.000	10.000
22	Establihmment of New Emergency Block atKot Khawaja Saeed DHQ Hospital, Lahore	2.000	0.000	0.000
23	Strengthening of Urology & RenalTransplantation Unit, Services Hospital, Lahore.	20.000	20.000	0.000
24	Angiography Machine PIC, Lahore.	0.000	1.106	0.000
25	Construction of New OPD Block in PunjabInstitute of Cardiology, Lahore.	0.000	0.000	5.240
26	Conversion of PLA of Principal, KingEdward Medical University, Lahore for making expenditure by operatingSpecial Drawing Account (SDA) maintained by the Treasu	0.000	2.303	0.000
27	Establishment of Independent DentalBlock at Nishtar Medical College, Multan.	0.000	50.000	0.000
28	Establishment of Punjab Institute ofNeuro Sciences, Lahore (PC-II).	0.000	2.000	0.000
29	Expansion in Campus of University ofHealth Sciences, Lahore.	0.000	100.000	0.000

OTHER HEALTH SCHEMES

(Continued...)

		2007-2008 BE	2007-2008 RE	2008-2009 BE
30	Renovation and Improvement of Lunatic Ward (Old Ward) and Provision of Transport in Punjab Institute of Mental Health, Lahore.	0.000	0.260	0.000
31	Strengthening of Pathology Lab of PIC Lahore.	0.000	0.687	0.000
32	Upgradation of Lab. of Bacteriologist Punjab at Institute of Public Health, Lahore.	0.000	0.000	2.000
33	Upgradation of 5 Operation Theatres purchase of equipments cardiology, PIC LAHORE.	0.000	0.409	0.000
34	Upgradation of 5 Operation Theatres, Purchase of Equipment for 10 bedded new ICU at PIC, Lahore.	0.000	0.321	0.000
35	Upgradation of Deptt. Of Biochemistry Molecular Genetics, KEMU, Lahore	0.000	31.376	0.000
36	Upgradation of Echocardiology Nuclear Cardiology and Radiology Department PIC, Lahore.	0.000	8.218	0.000
37	Up-gradation of Renal Transplantation and Haemodialysis Unit in Urology Department Mayo	0.000	8.050	0.000
38	Upgradation/Strengthening of School of Nursing, Mayo Hospital, Lahore	0.000	0.000	5.800
39	Uplifting of Basic Science laboratories in KEMU, Lahore	0.000	36.000	0.000
40	Upgradation of BHU Bosal to RHC District M.B. Din.	5.000	5.000	1.419
41	Strengthening of Accident and Emergency Services for Children Hospital / Complex, Multan.	61.056	90.739	0.000
42	Establishment of Project Management Unit for Children Hospital/Complex Multan	9.726	9.726	0.000
43	Establishment of Multan Institute of Cardiology, Multan.	78.463	213.724	0.000
44	Upgradation of Cancer Treatment Facility at Nishtar Hospital, Multan.	0.000	0.000	10.000
45	Upgradation of Neurosurgery Department & Head Injury Unit in Nishtar Medical College, Multan.	0.000	0.000	100.600
46	Upgradation of THQ Hospital, Shakargarh, District Narowal.	19.165	0.000	10.165
47	Establishment of 15 bedded ICU at Rawalpindi General Hospital, Rawalpindi.	23.240	23.240	15.520
48	Provision of HVAC for New Teaching Block/ Auditorium of Rawalpindi Medical College.	9.000	0.000	0.000
49	Construction of Phase-II, Medical Complex R.Y.Khan.	0.000	4.086	0.000
50	Uplifting of DHQ Hospital Sheikhupura and Establishment of Trauma Centre in DHQ Hospital, Sheikhupura.	20.183	0.000	24.782
51	Upgradation of Training Facilities in 44 General Nursing Schools in the Punjab.	29.604	29.604	14.482
52	Establishment of ICU at B.V. Hospital, Bahawalpur.	0.000	0.000	75.000
53	Establishment of Kidney Transplantation/ Dialysis Unit, B.V. Hospital, Bahawalpur.	0.000	0.000	99.000
54	Establishment of Neonatal and Paediatric Surgery Intensive Care Unit, B.V. Hospital, Bahawalpur.	0.000	0.000	34.187
55	Upgradation of Neurosurgery Department & Head Injury Unit in B.V. Hospital, Bahawalpur.	0.000	0.000	172.595
56	Establishment of Children Hospital, Faisalabad (PC-II).	0.000	0.000	5.000
57	Provision of Polymer Chain Reaction (PCR) Test facilities at Allied Hospital, Faisalabad.	0.000	0.000	13.580
58	Establishment of Paediatric Hospital / Institute, Lahore.	15.000	15.000	10.000

OTHER HEALTH SCHEMES

(Continued...)

		2007-2008 BE	2007-2008 RE	2008-2009 BE
59	Construction of Hostel for Doctors and Nurses in Punjab Institute of Cardiology, Lahore.	0.000	0.000	4.240
60	Decision Making in parental Diagnosis for Thalassemia	0.000	1.000	0.000
61	Establishment of Nursing College for B.Sc Nursing and upgradation of Lecture Theatres for Basic Departments, etc in Allama Iqbal Medical College, Lahore.	0.000	0.000	10.511
62	Improvement & Modernization of Radiology Department, Sir Ganga Ram Hospital, Lahore.	0.000	0.000	20.000
63	Improvement and Strengthening of Punjab Dental Hospital, Lahore.	0.000	0.000	5.000
64	Provision of Standby Incinerator in Children Hospital, Lahore.	0.000	0.000	23.400
65	Provision of two Cardiac Ambulances in Punjab Institute of Cardiology, Lahore.	0.000	0.000	9.640
66	Strengthening of Urology and Renal Transplantation Unit Services Hospital, Lahore.	0.000	10.000	0.000
67	Upgradation of Gastroenterology Unit & Gastro Intestinal Endoscopy Suite, Services Hospital, Lahore.	0.000	0.000	5.000
68	Upgradation of Renal Transplantation and Haemodialysis Unit, Urology Department, Mayo Hospital, Lahore.	0.000	0.000	6.251
69	Construction / Expansion of 150 Beds for Provision of Sub-Specialist Services at Children Hospital Complex, Multan.	0.000	0.000	5.000
70	Establishment of an Independent Dental College Block at Nishtar Medical College, Multan.	0.000	0.000	47.190
71	Establishment of Modern Burn Unit at Nishtar Hospital, Multan.	0.000	0.000	25.000
72	Provision / Installation of Bed Lifts at various sites in Nishtar Hospital, Multan.	0.000	0.000	80.000
73	Provision of Polymer Chain Reaction (PCR) Test Facility in Nishtar Hospital, Multan	0.000	0.000	13.580
74	Provision of two Ambulances in Children Hospital, Multan.	0.000	0.000	4.040
75	Establishment of Endoscopy Suite at Rawalpindi General Hospital, Rawalpindi.	0.000	0.000	18.620
76	Provision of Polymer Chain Reaction (PCR) Test Facility for Rawalpindi General Hospital, Rawalpindi.	0.000	0.000	10.200
77	Upgradation of Neurosurgery Department and Head Injury Unit at DHQ Hospital, Rawalpindi	0.000	0.000	72.100
78	Upgradation of School of Nursing to degree level at Holy Family Hospital, Rawalpindi.	0.000	0.000	10.000
79	Construction of Phase-II Sheikh Zayed Medical Complex, R.Y. Khan	0.000	0.000	15.000
80	Upgradation of THQ Hospital Haroonabad along with an ambulance, District Bahawalnagar.	0.000	0.000	7.995
81	Establishment of 50 bedded Hospital Talgang District Chakwal.	0.000	0.000	2.000
82	Upgradation of DHQ Hospital, D.G. Khan	0.000	0.000	25.000
83	Construction of Maternal and Child Health Centre, Awan Sharif, District Gujrat.	0.000	0.000	2.000
84	Establishment of Trauma Centre at RHCL Lala Musa, District Gujrat.	0.000	0.000	17.500
85	Upgradation of Civil Hospital, Lalamusa into 40-Bedded Tehsil Level Hospital, District Gujrat.	0.000	0.000	10.000

OTHER HEALTH SCHEMES

(Continued...)

		2007- 2008 BE	2007- 2008 RE	2008- 2009 BE
86	Construction of RHC Thatha Sadiqabad Tehsil Jahanian District Khanewal.	0.000	0.000	2.000
87	Establishment of 125 bedded DHQ Hospital, Lodhran.	0.000	0.000	50.000
88	Upgradation of Neurosurgery Department & Head Injury Unit in Jinnah Hospital, Lahore	0.000	0.000	89.000
89	Establishment of Trauma Centre at Fatehpur, District Layyah.	0.000	0.000	5.000
90	Establishment of BHU at Hamid Pur Union Council, District Multan.	0.000	0.000	2.000
91	Construction of DHQ Hospital, Narowal.	0.000	0.000	15.736
92	Upgradation of THQ Hospital, Nankana Sahib, District Nankana Sahib.	0.000	0.000	2.538
93	Upgradation of DHQ Hospital, Pakpattan	0.000	0.000	12.740
94	Provision of tehsil level hospital facility at RHC Chak No.46/SB, District Sargodha.	0.000	0.000	2.600
95	Upgradation of RHC Sillanwali, District Sargodha.	0.000	0.000	2.600
96	Upgradation of RHC Sambrial to THQ Hospital, District Sialkot.	0.000	0.000	10.581
97	Construction of RHC at Aroti Tehsil Kamalia District T.T. Singh.	0.000	0.000	9.480
98	Upgradation of THQ Hospital, Fort Abbas, District Bahawalnagar.	3.104	3.104	3.104
99	Establishment of Dispensary in village Dheedwal, Chakwal	1.000	0.000	0.000
100	Establishment of RHC at Kot Ladha Tehsil Newshehra Virkan, District Gujranwala.	8.176	8.176	0.000
101	Establishment of RHC Waryamwal (Chak No.492) Tehsil Shorkot District, Jhang.	5.000	5.000	0.000
102	Establishment of DNA Test Laboratory at Chemical Examiner Punjab, Lahore	12.265	0.529	21.436
103	Provision of Missing Facilities / Equipment like X-Ray Machine, etc at Shahdara Hospital, Lahore.	8.087	0.000	0.000
104	Survey of Child Blindness in Punjab by the Punjab Institute of Preventive Ophthalmology, KEMU / Mayo Hospital, Lahore.	20.000	20.000	25.000
105	Mapping Study for BHUs.	1.000	0.000	0.000
106	Accommodation and Upgradation of Food Testing Laboratory (Government Public Analyst Laboratory), Lahore.	7.500	7.500	5.000
107	Block Allocation for Research & Development	55.000	0.000	0.000
108	Block Allocation for Accelerated Program for Health Care.	0.000	0.000	250.000
109	National Maternal Neonatal and Child Health (MNCH) Programm in Punjab	0.000	41.227	0.000
110	Establishment / Construction of Govt. Rural Dispensary at Chak No.144 / TDA Layyah.	0.300	0.000	0.000
111	Establishment / Construction of Govt. Rural Dispensary at Basti Allah Buksh Sandlia U.C. Binda Ishaq Tehsil Jatoi, District Muzaffargarh.	0.445	0.000	0.000
112	Provision of Dialysis Unit in DHQ Hospital, Rajanpur	4.000	0.000	0.000

OTHER HEALTH SCHEMES

(Continued...)

		2007- 2008 BE	2007- 2008 RE	2008- 2009 BE
113	Upgradation of BHU Bhong, Tehsil Sadiqabad District R.Y. Khan	12.991	0.000	0.000
114	Verbal Autopsies to Determine the Causes of maternal mortality in District Sheikhupura (PC-II)	0.000	0.854	0.000
115	Upgradation of BHU at Chak No.75/SB to RHC District Sargodha.	3.000	3.000	0.000
116	Roll Back Malaria (RBM) Project.(2004-07)	10.868	9.282	16.500
117	Enhanced HIV/AIDS Control Programme(2003-08)	138.585	138.585	220.000
118	Strengthening of Expanded Programme of Immunization (EPI) through Global Alliance for Vaccines & Immunization.(2003-08)	233.000	172.179	146.531
119	Reproductive Health Project. (2003-09)	98.072	89.426	20.463
120	Provision of one point and dual electricity supply for Qaid-e-Azam Medical College / B.V.Hospital, Bahawalpur	21.360	21.360	9.570
121	Establishment of 200 Bedded Institute of Neuro-Sciences at Bahawalpur (PC-II)	10.000	10.000	0.000
122	Improvement / Upgradation of Radiology Department and Diagnostic Unit at B.V. Hospital, Bahawalpur.	30.000	35.000	61.000
123	Establishment of Faisalabad Institute of Cardiology, Faisalabad.	200.000	200.000	108.467
124	Improvement / Upgradation of DHQ Hospital, Faisalabad.	10.000	0.000	0.000
125	Comprehensive T.B Control Programme in Punjab. (2003-08)	200.000	195.500	189.209
126	JICA Collaboration TB Control Project. (2004-09)	8.000	6.508	10.560
127	Comprehensive Hepatitis Control Programme in Punjab. (2005-07)	27.575	27.575	140.000
128	Health Education and Awareness	20.900	0.000	0.000
129	Construction of 10 bedded Emergency /Diagnostic Centre and Provision of Diagnostic Equipment in Punjab Institute of Mental Health, Lahore.	3.301	12.874	0.000
130	Establishment of Cancer Hospital Lahore	3.622	2.500	0.000
131	Purchase of New Linear Accelerator for Radiotherapy Department Jinnah Hospital Lahore.	29.276	148.000	0.000
132	Establishment of State of the Art Diagnostic Centre, Lahore	2.731	0.000	0.000
133	Provincial Programme for Prevention & Control of Blindness.	15.000	14.000	15.000
134	Upgradation of Neurosurgery Departments & Head Injury Units in Teaching Hospitals.	50.000	0.000	0.000
135	Thalassemia Control Programme	6.000	0.000	0.000
136	Provision of MRI in Sir Ganga Ram Hospital, Lahore	120.000	158.259	0.000
137	Laying / Replacement of Sewerage System & Construction of Lift Station in Services Hospital, Lahore.	1.000	0.000	0.000
138	Upgradation of Urology Department, Lahore General Hospital, Lahore.	5.000	5.000	8.000
139	Upgradation of Department of Medicine, Medical Unit-II, Lahore General Hospital, Lahore.	3.000	31.000	41.325

OTHER HEALTH SCHEMES

(Continued...)

		2007- 2008 BE	2007- 2008 RE	2008- 2009 BE
140	Provision of C.T Scan & Accessories PIC,Lahore.	0.000	5.536	0.000
141	Provision of Lacking Facilities in Multan Institute of Cardiology, Multan.	100.000	180.900	230.422
142	Upgradation of Central Sterilization & Supply Department, Nishtar Hospital. Multan.	25.310	25.310	0.000
143	Provision / Installation of Bed Liftsat various sites in Nishtar Hospital, Multan.	2.000	2.000	0.000
144	Establishment of Medical College at D.G.Khan.	0.000	0.000	2.000
145	c) Establishment of Health SectorReforms Unit	17.000	59.320	20.000
146	Block allocation for Research & Development	0.000	0.000	5.000
147	Establishment of Cancer Hospital, Lahore	0.000	0.000	2.500
148	Establishment of Liver Institute, Lahore(PC-II).	0.000	0.000	5.000
149	Introduction of Health InsuranceServices in the Punjab.	0.000	0.000	2.000
150	Punjab Institute of Neuro Sciences,Lahore (PC-II)	0.000	0.000	2.500
151	Thalassemia Control Programme	0.000	0.000	2.109
152	Establishment of Medical College atSahiwal.	0.000	0.000	2.000
153	Punjab Integrated Primary Health CareModel (including School Health & Nutirition)	500.000	500.000	565.000
154	Nursing Health Care in Punjab inpartnership with Fatima Memorial Hospital, Lahore.	534.000	334.016	1.000
155	Telemedicine Pilot Project and HealthHelpline Project	18.000	0.000	0.000
156	Block Allocation for: i) Implementationof Master Plan for Upgradation of DHQ / THQ Hospitals ii)Establishment of Community / Catchment Hospitals in Urban /Pe	50.000	0.000	0.000
157	Block Allocation for new Initiative	0.000	0.000	450.000
Grand Total		3,772.168	3,563.290	5,329.668

EDUCATION WOMEN & GIRLS				
		2006-07 BE	2006-07 RE	2007-08 BE
1	Crash Literacy Programme for ruralwomen in southern Punjab. Establishment of 1000 ALCs Centres for threeyears. 100 in each of the districts of Lodgran. R.Y. Kh	5.000	5.000	49.150
2	Construction of building of Govt.Degree College for Women, Hasilpur, Bahawalpur	2.000	2.000	0.000
3	Establishment Construction of buildingof Govt. Degree College for Women, Yazman, Bahawalpur	5.760	5.760	0.000
4	Construction of building of Govt.Degree College for Women, Ahmedpur East, Distt. Bahawalpur	5.000	5.000	0.000
5	Construction of educational block andhostel block in Govt. College for Women, Karkhana Bazar, Faisalabad	3.837	3.837	0.000
6	Establishment of Govt. Degree College for women at Add Muriadwala Teh , Samundari, Faisalabad	2.979	2.979	0.000
7	Starting of B.Sc classes at Govt.Degree College for Women, Sumundari, Faisalabad	2.664	2.664	0.000
8	Establishment of Govt. Degree Collegefor Women at Rahwali	2.964	2.964	0.000
9	Establishment of Degree College forWomen at Wahndo, Gujranwala	0.000	0.000	2.860
10	Construction of additional building ofGovt. Degree College for Women, Chiniot District Jhang	2.979	2.979	0.000
11	Establishment of Govt. College forWomen at Quaida Abad, Khushab	0.000	0.000	2.860
12	Construction of building Govt. DegreeCollege for Women, Kabirwala District Khanewal	0.896	0.896	0.000
13	Improvement Rehabilolitation of Govt.Fatima Jinnah College for women, Chuna Mandi, Lahore	0.000	0.518	0.000
14	Provision of Additional Facilities i.e.Transport, Furniture and Laboratory Equipments Material for StartingB.Sc. Classes in Govt. College for Women, Bund Road	0.000	5.000	0.000
15	Construction of degree block inGovt.College for Women, Fatehpur Distt. Layyah	3.100	3.100	0.000
16	Construction of degree block in Govt.College for Women, Karor Distt. Layyah	1.458	1.458	0.000
17	Establishment of Degree College forWomen at Kammar Mashani, Mianwali	0.000	0.000	2.860
18	Establishment of Govt. Degree Collegefor Women, Tehsil Safdarabad District Nankana Sahib	0.000	0.000	2.860

EDUCATION
WOMEN & GIRLS

(Continued)

		2006-07 BE	2006-07 RE	2007-08 BE
19	Construction of building of Govt. Degree College for Women, Basirpur, Okara	2.375	2.375	0.000
20	Provision of funds for Degree College for Women Pakpattan	0.000	0.000	2.860
21	Establishment of Govt. College for Women, Sihal.	1.522	1.522	0.000
22	Provision of Furniture & Other equipments to Govt. College for Women Wah Cantt District Rawalpindi	2.860	2.860	0.000
23	Construction of M.A. Block, Hostel for 60 students & Labs in Govt. College for Women, Daska, Sialkot	1.441	1.441	0.000
24	Construction of hostel building for 100 student at Govt. College for Women Pasrur, Sialkot	0.000	0.000	0.805
25	Construction of building for establishment of Government Degree College for Women Bhopalwala Tehsil Sambrial District Sialkot	0.000	0.000	2.284
26	Construction of academic block multipurpose hall at Govt. College for Women, T.T. Singh	5.379	5.379	0.000
27	Establishment of Govt. Degree College for Women, Sheikh Fazal, Teh. Burewala, Vehari	3.789	3.789	0.000
28	Construction of new Primary School for Girls at Malla Kalan	0.000	0.000	1.306
29	Construction of new Primary School for Girls at Malla Tola	0.000	0.000	1.306
30	Construction of additional Rooms in Government Girls Primary School Kolati	0.000	0.000	1.306
31	Upgradation of Govt. Jhamra Middle Girls School to High Level	0.000	0.000	2.500
32	Upgradation of Govt. Girls Primary School Chak No. 26 GB, Tehsil Jaranwala to Middle Level	0.000	0.000	1.500
33	Upgradation of Govt. Girls Middle School Chak No. 550 GB to High School	0.000	0.000	2.500
34	Upgradation of Govt. Girls Middle School Chak No. 253 RB, Jahangeer Kalana to High Level	0.000	0.000	2.750
35	Upgradation of Govt. Girls Primary School Chak No. 281 RB to High Level	0.000	0.000	1.500
36	Upgradation of Govt. Girls Middle School Chak No. 122 GB, Tehsil Jarranwala to High Level (Sima Chowk)	0.000	0.000	2.500
37	Const. of Boundary wall Govt. Girls Primary School Chak No. 268 RB, New Abadi Peer Shah	0.000	0.000	0.100
38	Upgradation of Govt. Girls Ele. School Gillan Wala to High Level	0.000	0.000	1.687
39	Upgradation of Govt. Girls Ele. School Ferozabad to High Level	0.000	0.000	1.687
40	Establishment of Government Girls Primary School at Chak No. 10, Haldi Thal, Jang	0.859	0.000	0.000
41	Upgradation of Government Girls Elementary School Ghousnagar to High School	0.000	0.000	2.500
42	Upgradation of Government Girls Elementary School Chak No. 51 MB to High School	0.000	0.000	2.500
43	Upgradation of Government Girls Elementary School Block No. 14, Jauharabad to High School	0.000	0.000	2.500

EDUCATION
WOMEN & GIRLS

(Continued)

		2006-07 BE	2006-07 RE	2007-08 BE
44	Promotion of Primary Education for girls in rural areas (W.F.P)	24.771	24.771	27.330
45	Upgradation of Government Girls PrimarySchool, Shahana Lok to Middle Level (PP-116 approved during 2005-06)	0.000	0.000	1.000
46	Upgradation of Government Girls PrimarySchool, Rakh Balooch to Middle Level	0.000	0.000	1.250
47	Upgradation of Government Girls PrimarySchool, Mojianwala to Middle Level	0.000	0.000	1.250
48	Upgradation of Govt. Girls ElementarySchool, Dhoke Saharan	0.000	0.000	1.250
49	Upgradation of Govt. M.C. GirlsElementary School	0.000	0.000	1.500
50	Upgradation of Govt. M.C. GirlsElementary School Wasu	0.000	0.000	1.250
51	Upgradation of Govt. Girls ElementarySchool , 2-Chak Janubi	0.000	0.000	1.250
52	Upgradation of Government GirlsElementary School Tolla Mangali to High School	0.000	0.000	2.500
53	Upgradation of Government Girls PrimarySchool Turangi to Middle Level	0.000	0.000	1.500
54	Upgradation of Govt. Girls PrimarySchool Chokar Tehsil Taxila Distt. Rawalpindi	0.790	0.000	0.000
55	Upgradation of Government Girls PrimarySchool, Chak No.108 NB to Elementary Level	4.818	0.000	0.000
56	Upgradation of Government Girls PrimarySchool, Chak No.67 NB to Elementary Level	2.068	0.000	0.000
57	Upgradation of Government Girls PrimarySchool, Chak No.82 NB to Elementary Level	2.750	0.000	0.000
58	Upgradation of Govt. Girls PrimarySchool Chak NO. 187 NB to Elementary Level	3.071	0.000	0.000
59	Upgradation of Government Girls MiddleSchool Dodha to High Level	0.000	0.000	2.500
60	Upgradation of Govt. Girls Middle Schoolto High School Istiqalal Abad Behari Colony	0.000	0.000	1.690
61	Upgradation of Girls Primary School ChakNo. 72 SB to Middle School	0.000	0.000	1.083
62	Upgradation of Girls Primary School toMiddle School Chak No. 41 NB, Khacharpur	0.000	0.000	1.412
63	Upgradation of Govt. Girls MiddleSchool Chak No. 69 12-L, Kamand to High Level	0.000	0.000	1.500
64	Upgrd of Govt. Girls Primary School ChakSanga to Ele. Level (PP-126)	0.000	0.000	1.675
65	Upgrd of Govt. Girls Primary SchoolBeeni Sulehrian to Ele. Level (PP-126)	0.000	0.000	1.675
66	Upgrd of Govt. Girls Primary SchoolPakhere Wali to Ele. Level (PP-126)	0.000	0.000	1.675
67	Upgradation of Govt., Girls El. SchoolDheedowali	0.000	0.000	1.850
68	Upgradation of Girls Primary MauzaSheikh Burhan to Elementary Level	0.000	0.000	1.500

EDUCATION
WOMEN & GIRLS

(Continued)

		2006-07 BE	2006-07 RE	2007-08 BE
69	Upgradation of Govt. Girls Middle School to High School Chak 148 GB	0.000	0.000	2.500
70	Upgradation of Govt. Girls Primary 313GB to Elementary Level	0.000	0.000	2.386
71	Upgradation of Govt. Girls Primary 725GB to Elementary Level	0.000	0.000	2.480
72	Upgradation of Govt. Girls Elementary School Qadir Bakhash to High Level	0.000	0.000	3.799
73	Upgradation of Govt. Girls Elementary School 680 21 GB to High Level	0.000	0.000	4.000
74	Upgradation of Govt. Girls Elementary School 674 15 GB to High Level	0.000	0.000	3.622
75	Upgradation of Govt. Girls Elementary School 714 GB to High Level	0.000	0.000	4.029
76	Upgradation of Govt. Girls Elementary School 756 GB to High Level	0.000	0.000	4.369
77	Upgradation of Govt. Girls Elementary School Basti Piran to High Level	0.000	0.000	3.622
78	Upgradation of Govt. Girls Elementary School Katchi Basti to High Level	0.000	0.000	3.962
79	Upgradation of Govt. Girls Elementary School Nawab Bhooti to High Level	0.000	0.000	2.368
80	Construction of Hall and Multipurpose Lab in Government Girls Higher Secondary School, F-6, PAC Kamra	0.000	0.000	1.900
81	Upgradation of Government Girls Elementary School PAF Base Minhas to High Level (construction of 6-class rooms with veranda, science labs with veranda and toilet)	0.000	0.000	2.969
82	Construction of 10-class rooms, Multipurpose lab and library in Government Girls High School AMF Kamra	0.000	0.000	3.787
83	Upgradation of Govt. Girls High School Nutkani	4.741	0.000	0.000
84	Upgradation of Govt. Girls High School Chak No. 167 GB to Higher Secondary Level	6.014	0.000	0.000
85	Upgradation of Govt. Girls High School Chak No. 210 to SSS	0.000	0.000	4.500
86	Construction of Building of Govt. Girls High School at Bab-e-Pakistan	0.000	0.000	12.507
87	Establishment of Govt. Girls High School PAF Base Chaklala	9.978	0.000	0.000
88	Upgradation of Girls High School 109 SB to Higher Secondary School	0.000	0.000	4.072
89	Upgradation of Govt. Girls High School 119 NB to Higher Level	0.000	0.000	0.100
90	Construction Establishment of Govt. Girls Inter College at Jandan Wala	0.000	0.000	3.000
91	Construction Establishment of Govt. Girls Degree College at Mankera, Bhakkar	0.000	0.000	7.778
92	Construction of Building for Govt. Girls Degree College Khairpur Tamiwali, Bahawalpur	0.000	0.000	2.860
93	Establishment of Govt. Girls Degree College Uch Sharif, Bahawalpur	0.000	0.000	2.860

EDUCATION
WOMEN & GIRLS

(Continued)

		2006-07 BE	2006-07 RE	2007 -08 BE
94	Establishment of Govt. Girls Degree College Balkasar, Chakwal	0.000	0.000	2.860
95	Establishment of Girls Degree College at already existing building in D.G. Khan City	0.000	0.000	2.860
96	Construction of Hostel Block at Govt. Girls College, Samundari, Faisalabad	0.345	0.345	0.000
97	Establishment of Govt. Girls Degree College, Saifabad, Faisalabad	1.979	1.979	0.000
98	Establishment of Govt. Degree College for Girls at Mamukanjin, District Faisalabad	0.000	0.000	2.979
99	Establishment of Govt. Girls Degree College Aiman Abad, Gujranwala	0.000	0.000	2.860
100	Upgradation of Govt. Girls Higher Secondary School NO. 1 as Degree College, Gujranwala	0.000	0.000	2.860
101	Construction of hostel for 60 students at Govt. Degree College for Girls, Pindi Bhattain	0.709	0.709	0.000
102	Construction of Academic block at Govt. Degree College for Girls for BSc classes, Hafizabad	0.300	0.300	0.000
103	Establishment of Govt. Inter College for Girls Jalalpur Bhattain	0.940	0.940	0.000
104	Establishment of Govt. Girls Degree College Bhawana, Jhang	0.000	0.000	7.000
105	Construction of additional block Govt. Girls Degree College Jhang City	0.000	0.000	3.000
106	Establishment of Govt. Girls Inter College, Noorpur thal, Distt. Khushab	1.290	1.290	0.000
107	Construction of Post graduate block in Govt. Degree College for Girls, Kasur	4.575	4.575	0.000
108	Establishment of Govt. Girls Degree College Talamba, Khanewal	0.000	0.000	2.860
109	Up gradation of Govt. Inter College for Girls Chowk Azam to degree level, Layyah	6.077	6.077	0.000
110	Construction of Degree block establishment of Govt. Girls Degree College, Kot Sultan, Layyah	7.633	7.633	0.000
111	Commencement of M.A. Classes at Govt. Girls College M.B. Din	0.000	0.000	3.000
112	Establishment of Govt. Degree College for Girls, Sher Sultan, Tehsil Jatoi, District Muzaffargarh	2.600	2.600	0.000
113	Establishment of Govt. Girls Degree College at Karam Dad Qureshi Muzaffargarh	0.000	0.000	2.860
114	Upgradation of Govt. Inter College for Girls Baddomalhi to degree level, Narowal	0.000	0.000	6.065
115	Establishment of Govt. Girls Degree College at Bhakhi Tehsil and Sheikhupura	3.445	3.445	0.000
116	Establishment of Govt. Girls Degree College Narang Mandi	2.739	2.739	0.000
117	Construction of Multipurpose Hall in Boys and Girls Degree Colleges at Bhagtan wala, Sargodha	0.730	0.730	0.000
118	Establishment of Govt. Girls Degree College in Higher Secondary School for Girls Kot Moman Sargodha	0.000	0.000	2.860

EDUCATION WOMEN & GIRLS			
(Continued)			
	2006-07 BE	2006-07 RE	2007-08 BE
119 Construction of building of Govt. Girls Degree College Chawinda Sialkot	0.000	0.000	2.860
120 Construction of building of Ch. Zahoor Elahi Degree College for Girls, Kapoor Wali, Sialkot	0.000	0.000	2.860
121 Establishment of Girls Degree College, Goggo, Burewala, Vehair	9.002	9.002	0.000
122 Establishment of Govt. Girls Degree College, Macchiwal, District Vehari	0.000	0.000	2.860
123 Construction of additional block in Home Economics College, Gulberg, Lahore and (Construction of Administrative block and girls hostel for 72 students)	1.906	1.906	0.000
TOTAL	160.133	130.562	285.435

EDUCATION MEN & BOYS			
	2006-07 BE	2006-07 RE	2007-08 BE
1 Upgradation of Govt. Boys Primary School to Middle level Chak No.77 GB, Tehsil Jaranwala	0.000	0.000	1.500
2 Construction of two classrooms and boundary wall of Boys Primary School Chak 560 GB West	0.000	0.000	0.500
3 Const. of Boundary wall Govt. Boys Primary School Chak No. 255 RB, Nawan Pind	0.000	0.000	0.100
4 Construction of boundary wall of Government Boys Primary School Chak No.262 JB, District Jhang	0.000	0.000	0.038
5 Upgradation of Government Boys Elementary School Jalalpur Syedan to High School	0.000	0.000	2.500
6 Upgradation of Government Boys Elementary School Namewali to High School	0.000	0.000	2.500
7 Upgradation of Government Boys Middle School Nasiriawala to High School	0.000	0.000	2.500
8 Boundary Wall Boys Primary School Sumbalwala Chak No.25 2R (PP-189)	0.000	0.000	0.050
9 Boundary Wall, Room in Boys Primary School, Abadi Baba Dhoban Shah, Dakhli Chak No.25 2R(PP-189)	0.000	0.000	0.100
10 Construction of Rooms at Govt. Boys Primary School, Chak No.151 P	0.000	0.000	0.300
11 Upgradation of Government Boys Primary School, Chak No.187 NB to Elementary Level	0.000	2.750	0.000
12 Upgradation of Government Boys Primary School, Chak No.108 NB to Elementary Level	0.000	2.750	0.000
13 Upgradation of Government Boys Primary School, Chak No.70 NB to Elementary Level	0.000	2.750	0.000
14 Upgradation of Government Boys Primary School, Chak No.67 NB to Elementary Level	0.000	2.750	0.000
15 Upgradation of Government Boys Primary School, Chak No.89 NB to Elementary Level	0.000	2.750	0.000
16 Upgradation of Govt. Boys Primary School Chak No.10 South to Middle Level	0.000	0.000	1.500
17 Upgradation of Boys Primary School Chak No. 116 SB to Middle School	0.000	0.000	1.083
18 Upgradation of Boys Primary School Lugman to Middle School	0.000	0.000	1.083
19 Upgradation of Govt. Boys Primary School Chak No. 22 SB to Middle School	0.000	0.000	1.083
20 Upgradation of Boys Primary School Chak No. 128 SB to Middle School	0.000	0.000	1.488
21 Upgradation of Boys Primary School to Middle School Chak No. 41 NB, Khacharpur	0.000	0.000	1.083
22 Upgradation of Govt. Boys Primary School 93 NB to Middle level	0.000	0.000	2.777
23 Upgrad of Govt. Boys Primary School Sallowal to Elementary Level (PP-126)	0.000	0.000	1.700
24 Construction of Hall and Multipurpose Lab in Government Boys Higher Secondary School, F-6, PAC Kamra	1.891	0.000	0.000

EDUCATION
MEN & BOYS

(Continued)

		2006-07 BE	2006-07 RE	2007-08 BE
25	Construction of Building of Govt. Boys High School at Bab-e-Pakistan	0.000	0.000	12.507
26	Upgradation of Boys High School 109 SB to Higher Secondary School	0.000	0.000	4.584
27	Construction of Post Graduate block in Govt. Boys Degree College at Bhakkar	0.114	0.114	0.000
28	Construction of Degree Block with allied facilities and Construction of Multi Purpose Hall in Govt. Boys Degree College at Kallur Kot, Bhakkar	9.275	9.275	0.000
29	Establishment of Govt. Boys Degree College, Vehova, D.G.Khan	0.000	0.000	1.885
30	Establishment of Govt. Degree College for Boys at Salarwala District Faisalabad	2.979	2.979	0.000
31	Construction of hostel for 60 students at Govt. Degree College for Boys Pindi Bhattain	0.709	0.709	0.000
32	Construction of Post Graduate block at Govt. Degree College for Boys, Hafizabad	1.787	1.787	0.000
33	Establishment of Govt. Boys Degree College Atharan Hazzari, Jhang	0.000	0.000	2.860
34	Establishment of Govt. Boys Inter College at Rasool Pur Tehsil Sohawa, Jhelum	1.755	1.755	0.000
35	Construction of Post graduate block in Govt. Degree College for Boys, Kasur	6.963	6.963	0.000
36	Establishment of Govt. Boys Degree College, Gogran, Lodhran	0.740	0.740	0.000
37	Upgradation of Govt. Boys Inter College Karor Pacca to degree level, Lodhran	0.000	0.000	1.120
38	Construction of Boys Degree College in constituency PP-156, Lahore	0.000	0.000	2.860
39	Construction of academic block at Govt. Degree College for Boys Karor Laleson, Layyah	3.049	3.049	0.000
40	Establishment of Degree Block at Govt. College for Boys, Fatehpur, Layyah	7.000	7.000	0.000
41	Construction of degree block of Govt. College for Boys Kot Sultan, Layyah	9.063	9.063	0.000
42	Govt. Degree College for Boys, Ban Hafiz Jee, Tehsil & District Mianwali	0.000	0.000	3.450
43	Establishment of Degree College for Boys at Kala Bagh Tehsil Essa Khel, Mianwali	0.000	0.000	2.860
44	Up gradation of Govt. Inter College for Boys Zafarwal to degree level, Narowal	6.065	6.065	0.000
45	Construction of building of Govt. Degree College Boys, Renala Khurd District Okara	0.000	0.000	3.654
46	Construction of Multipurpose Hall in Boys and Girls Degree Colleges at Bhagtan wala, Sargodha	0.730	0.730	0.000
47	Establishment of Govt. Boys Degree College in Higher Secondary School for Boys Kot Moman Sargodha	0.000	0.000	2.860
48	Establishment of Govt. Boys Degree College in Higher Secondary School for Boys Phullarwan Sargodha	0.000	0.000	2.860
49	Construction of Building of Boys Degree College at Bhagtan Wala, Sargodha	0.000	0.000	2.860

EDUCATION MEN & BOYS			
(Continued)			
	2006-07 BE	2006-07 RE	2007-08 BE
50 Construction of building for blockGovt. Boys Degree College Chawinda, Sialkot	2.284	2.284	0.000
51 Establishment of Govt. Boys DegreeCollege, Qilla Kalar Wala District Sialkot	0.000	0.000	2.860
52 Establishment of Govt. Degree Collegefor Boys at Tibba Sultanpur, Vehari	0.000	0.000	2.860
53 Establishment of Govt. Boys DegreeCollege Luddan, Vehari	0.000	0.000	2.860
TOTAL	54.404	66.263	74.825

WOMEN & GIRLS (Health)			
	2006-07 BE	2006-07 RE	2007-08 BE
1 Upgradation and Improvement of Jubilee Female Hospital, Bahawalpur	0.000	0.000	2.000
2 Women Health Project	350.000	410.000	0.000
3 Safe Motherhood Initiative Project (incollaboration with Holy Family Hospital, Rawalpindi), DistrictChakwal.	0.000	0.000	2.000
4 Punjab Safe Motherhood InitiativeProject based at Lady Willingdon Hospital Lahore.	4.691	4.691	3.957
5 Safe Motherhood Initiative Project (incollaboration with Sir Ganga Ram Hospital, Lahore), District NankanaSahib.	0.000	0.000	2.000
	354.691	414.691	9.957

OTHER HEALTH SCHEMES				
		2006-2007 BE	2006-2007 RE	2007- 2008 BE
1	Establishment of Jinnah Burn andReconstructive Surgery Centre Lahore. (Project Manangement Unit andConsultant's Fee).	5.790	5.790	10.000
2	Improvement / Upgradation ofPostgraduate College of Nursing, Punjab, Lahore.	4.689	4.689	0.000
3	International Level Training ofTrainers for the Instructors for College of Nursing Punjab, Lahore.	0.928	0.928	0.000
4	Upgradation of Training Facilities in 44 General Nursing Schools in the Punjab.	18.000	3.519	29.604
5	Strengthening of Pathology Lab, B.V.Hospital, Bahawalpur.	17.712	17.712	0.000
6	Improvement of Paediatric SurgeryDepartment, QAMC/B.V. Hospital, Bahawalpur.	9.990	9.990	0.000
7	Establishment of ICU at B.V. Hospital,Bahawalpur.	0.000	0.000	10.000
8	Establishment of Wazirabad Institute of Cardiology, Wazirabad, District Gujranwala.	0.000	10.000	20.000
9	Upgradation of DHQ Hospital, Gujranwala.	45.584	0.000	0.000
10	Provision of Emergency & Trauma Servicesat RHC Lala Musa District Gujrat.	2.500	0.000	0.000
11	Provision of C.T Scan Machine andestablishment of Neurosurgery Unit at DHQ Hospital, Jhang	5.000	0.000	0.000
12	Upgradation of DHQ Hospital, Khanewal(Provision of lacking equipment)	41.420	0.000	0.000
13	Implementation of World Food Programme (Transportation Charges, Purchase of Equipment, etc).	3.323	0.360	4.000
14	a).Provision of missing facilities inRHCs/BHUs in the Punjab	450.000	0.000	455.000
15	Upgradation of Renal Transplantationand Haemodialysis Unit, Urology Department, Mayo Hospital, Lahore.	23.433	23.433	0.000
16	Modernization of Urology OperationTheatre, Mayo Hospital, Lahore.	17.925	17.925	29.761
17	Completion of Children's MedicalSpecialties Block, Mayo Hospital, Lahore.	10.000	15.000	25.000
18	Construction of 200 beds Lady AitchisonHospital, Lahore. (Balance work of Internees Hostel, Private Wards &Rooms, Removal of defects).	3.000	3.000	12.862
19	Establishment of Neonatology Unit inLady Aitchison Hospital, Lahore	3.908	3.908	0.000
20	Purchase of Lacking Equipment in Various Departments of Services Hospital, Lahore.	20.000	20.000	25.000
21	Improvement of Water Supply, SewerageSystem, Roads and Provision of CSSD, Generators & Laundry Plant in SirGanga Ram Hospital, Lahore.	10.000	10.000	27.820
22	Reorganization of Department of UrologyDialysis and Renal Transplantation Unit, Lahore General Hospital,Lahore.	0.500	0.500	0.000
23	Upgradation / Renovation of Neuro-Surgical Emergency Ward 18, Lahore General Hospital, Lahore.	9.355	9.355	20.000
24	Provision of Essential Equipment inJinnah Hospital, Lahore.	20.000	120.000	76.003
25	Establishment of Bone MarrowTransplant Centre, Paediatric Hospital/Institute of Child Health,Lahore.	2.573	23.807	0.000
26	Expansion of Paediatric Cardiac SurgeryUnit & ICU in Paediatrtic Hospital / Institute of Child Health,Lahore.	35.127	35.127	1.485
27	Upgradation of 5 Operation Theatres &Purchase of Equipment for 10 Bedded New ICU at Punjab Institute ofCardiology, Lahore.	15.000	15.000	25.000
28	Improvement/Development of Govt. MentalHospital, Lahore.	4.179	1.675	0.000
29	Renovation and improvement of Lunaticward (Old Private Ward) and Provision of Transport in Punjab Instituteof Mental Health Lahore.	2.160	2.160	0.000

OTHER HEALTH SCHEMES

(Continued...)

		2006-2007 BE	2006-2007 RE	2007-2008 BE
30	Upgradation of Blood Units located at Teaching Hospitals (Provision of Equipment for the Preparation of Blood Components/ Products).	10.000	10.000	48.128
31	Establishment of Services Institute of Medical Sciences, Lahore.	2.000	3.500	12.418
32	Purchase of Lab Equipment / Transport for de'Montmorency Institute of Dental Sciences, Lahore.	2.887	0.719	0.000
33	Establishment of de'Montmorency Institute of Dental Sciences, Lahore (Project Implementation Unit and Consultant's Fee)	2.644	2.644	0.000
34	Establishment of Fatima Jinnah Institute of Dental Sciences, Jubilee Town, Lahore.	0.000	5.060	15.000
35	Improvement and Upgradation of de'Montmorency College of Dentistry, Lahore (Old Campus).	3.000	14.170	7.111
36	Strengthening of Health Management Information System in Punjab	1.006	0.000	14.675
37	Renovation / Protection of Institute of Ophthalmology, Mayo Hospital, Lahore	0.000	0.000	5.000
38	Establishment of New Emergency Block at Kot Khawaja Saeed DHQ Hospital, Lahore	0.000	0.000	2.000
39	Strengthening of Urology & Renal Transplantation Unit, Services Hospital, Lahore.	0.000	0.000	20.000
40	Provision of C.T Scan Machine at DHQ Hospital, Layyah.	50.514	0.000	0.000
41	Upgradation of BHU Bosal to RHC District M.B. Din.	0.000	0.000	5.000
42	Strengthening of Accident and Emergency Services for Children Hospital / Complex, Multan.	43.024	0.000	61.056
43	Establishment of Project Management Unit for Children Hospital/Complex Multan	3.000	3.000	9.726
44	Establishment of Multan Institute of Cardiology, Multan.	20.000	102.000	78.463
45	Establishment of New College of Nursing at Multan.	24.789	24.789	0.000
46	Upgradation of THQ Hospital, Shakargarh, District Narowal.	5.000	0.000	19.165
47	Establishment of 15 bedded ICU at Rawalpindi General Hospital, Rawalpindi.	0.000	0.000	23.240
48	Provision of HVAC for New Teaching Block/ Auditorium of Rawalpindi Medical College.	0.000	0.000	9.000
49	Establishment of Project Implementation Unit for Sheikh Zayed Medical Complex, R.Y. Khan	2.262	3.748	0.000
50	Uplifting of DHQ Hospital Sheikhupura and Establishment of Trauma Centre in DHQ Hospital,	9.166	0.000	20.183
51	Establishment of RHC at Sandhlianwali, Tehsil Kamalia	4.935	0.000	0.000
52	Upgradation of RHC Tibba Sultanpur, Tehsil Mailsi, District Vehari	1.119	0.000	0.000
53	Establishment of Paediatric Hospital /Institute, Lahore.	15.000	21.000	15.000
54	Construction of Dialysis Unit in DHQ Hospital, Bhawalnagar	0.756	0.000	0.000
55	Upgradation of THQ Hospital, Fort Abbas, District Bahawalnagar.	0.000	0.000	3.104
56	Construction of Basic Health Unit at Union Council Bahawalpur Ghalwan Tehsil Ahmedpur East, District Bahawalpur.	0.158	0.000	0.000

OTHER HEALTH SCHEMES

(Continued...)

		2006-2007 BE	2006-2007 RE	2007- 2008 BE
57	Uplift of Children Ward-II at B.V.Hospital, Bahawalpur.	0.000	3.292	0.000
58	Establishment of Dispensary in village Dheedwal, Chakwal	0.000	0.000	1.000
59	Upgradation of Civil Hospital Fort Manro, Tribal Area.	2.000	0.000	0.000
60	Strengthening of Department of Ophthalmology, Punjab Medical/Allied Hospital Faisalabad.	2.000	26.500	0.000
61	Establishment of RHC at Kot Ladha Tehsil Newshehra Virkan, District Gujranwala.	0.000	0.000	8.176
62	Establishment of Hepatitis Research Centre at DHQ Hospital Hafizabad.	10.127	0.000	0.000
63	Upgradation of RHC Ahmadpur Sial to THQ Hospital, Ahmedpur Sial.	4.500	0.000	0.000
64	Construction of Govt. Rural Dispensary at Diluwalla Chimranwali (Bhowana Area) District Jhang.	0.300	0.000	0.000
65	Construction of Govt. Rural Dispensary at Haji Abad Chiniot Road District Jhang	0.300	0.000	0.000
66	Establishment of RHC Waryamwal (Chak No. 492) Tehsil Shorkot District, Jhang.	0.000	0.000	5.000
67	Establishment of BHU at Chak No. 59/MB, District Khushab.	0.248	0.000	0.000
68	Establishment of BHU at U.C. Rahderi District Khushab	0.248	0.000	0.000
69	Establishment of BHU at U.C. Jaura Kalan District Khushab	0.248	0.000	0.000
70	Construction of Rural Dispensary Bambool (PP-42) Tehsil Noor Pur Distt. Khushab	0.248	0.000	0.000
71	Construction of Govt. Rural Dispensary Biland (PP-42) Tehsil Noor Pur, District Khushab	0.248	0.000	0.000
72	Construction of Rural Dispensary Obhalo (PP-42) Tehsil Noor Pur, district Khushab	0.248	0.000	0.000
73	Establishment of DNA Test Laboratory at Chemical Examiner Punjab, Lahore	1.000	0.000	12.265
74	Provision of Missing Facilities /Equipment like X-Ray Machine, etc at Shahdara Hospital, Lahore.	1.000	0.000	8.087
75	Block allocation for Chief Minister's Accelerated Programme	35.000	0.000	0.000
76	Survey of Child Blindness in Punjab by the Punjab Institute of Preventive Ophthalmology, KEMU / Mayo Hospital, Lahore.	0.000	0.000	20.000
77	Accommodation and Upgradation of Food Testing Laboratory (Government Public Analyst Laboratory), Lahore.	0.000	0.000	7.500
78	Block Allocation for Research & Development	0.000	0.000	55.000
79	Establishment of Cardiac Unit at DHQ Hospital, Layyah	12.985	0.000	0.000
80	Establishment / Construction of Govt. Rural Dispensary at Chak No. 144 / TDA Layyah.	0.000	0.000	0.300
81	Establishment / Construction of Govt. Rural Dispensary at Basti Allah Buksh Sandlia U.C. Binda Ishaq Tehsil Jatoi, District Muzaffargarh.	0.000	0.000	0.445
82	Provision of 2 ambulances for Children Hospital Complex, Multan.	4.040	4.040	0.000
83	Feasibility for the establishment of 100 bedded Hospital Rawalpindi.	1.000	0.000	0.000

OTHER HEALTH SCHEMES

(Continued...)

		2006-2007 BE	2006-2007 RE	2007- 2008 BE
84	Provision of Dialysis Unit in DHQ Hospital,Rajanpur	1.000	0.000	4.000
85	Upgradation of BHU Bhong, Tehsil Sadiqabad Distrct R.Y. Khan	0.000	0.000	12.991
86	Upgradation of BHU at Chak No.75/SB to RHC District Sargodha.	0.000	0.000	3.000
87	Construction of City Hospital,T.T.Singh	4.000	0.000	0.000
88	Provision of one point and dualelectricity supply for Qaid-e-Azam Medical College / B.V.Hospital,Bahawalpur	23.036	0.000	21.360
89	Establishment of 200 Bedded Institute of Neuro-Sciences at Bahawalpur (PC-II)	0.000	0.000	10.000
90	Improvement / Upgradation of Radiology Department and Diagnostic Unit at B.V. Hospital, Bahawalpur.	0.000	0.000	30.000
91	Establishment of Faisalabad Institute of Cardiology, Faisalabad.	30.000	30.000	200.000
92	Strengthening & Upgradation of Radiology Department, (Provision of MRI Equipment) in Allied Hospital,Faisalabad.	95.000	95.000	0.000
93	Improvement / Upgradation of DHQ Hospital, Faisalabad.	0.000	0.000	10.000
94	Comprehensive T.B Control Programme inPunjab. (2003-08)	65.000	58.000	200.000
95	JICA Collaboration TB Control Project. (2004-09)	8.000	6.400	8.000
96	Comprehensive Hepatitis ControlProgramme in Punjab. (2005-07)	20.000	20.000	27.575
97	Health Education and Awareness	100.000	0.000	20.900
98	Construction of 10 bedded Emergency /Diagnostic Centre and Provision of Diagnostic Equipment in PunjabInstitute of Mental Health, Lahore.	15.368	15.368	3.301
99	Establishment of Cancer Hospital Lahore	1.000	0.000	3.622
100	Prurchase of New Linear Accelerator for Radiotherapy Department Jinnah Hospital Lahore.	2.000	2.000	29.276
101	Strenghtnening of Laundry Department, Jinnah Hospital, Lahore.	9.000	9.000	0.000
102	Improvement and Modernization ofRadiology Department in Sir Ganga Ram Hospital, Lahore	25.000	25.000	0.000
103	Establishment of State of the ArtDiagnostic Centre, Lahore	0.000	0.000	2.731
104	Provincial Programme for Prevention &Control of Blindness.	0.000	0.000	15.000
105	Upgradation of Neurosurgery Departments& Head Injury Units in Teaching Hospitals.	0.000	0.000	50.000
106	Thalassemia Control Programme	0.000	0.000	6.000
107	Provision of MRI in Sir Ganga RamHospital, Lahore	0.000	0.000	120.000
108	Laying / Replacement of Sewerage System & Construction of Lift Station in Services Hospital, Lahore.	0.000	0.000	1.000
109	Upgradation of Urology Department, Lahore General Hospital, Lahore.	0.000	0.000	5.000
110	Upgradation of Department of Medicine, Medical Unit-II, Lahore General Hospital, Lahore.	0.000	0.000	3.000

OTHER HEALTH SCHEMES				
(Continued...)				
		2006-2007 BE	2006-2007 RE	2007- 2008 BE
111	Provision of Lacking Facilities in Multan Institute of Cardiology, Multan.	2.000	100.000	100.000
112	Upgradation of Central Sterilization & Supply Department, Nishtar Hospital. Multan.	2.000	2.000	25.310
113	Purchase of Echocardiographic Machinefor Cardiology Department, Nishtar Hospital, Multan	4.500	4.500	0.000
114	Provision / Installation of Bed Liftsat various sites in Nishtar Hospital, Multan.	0.000	0.000	2.000
115	Installation of Health Care Wasteincinerator at Holy Family Hospital Rawalpindi.	21.210	20.545	0.000
116	Installation of C.T. Scan Machine at DHQ Hospital, Rawalpindi	0.000	50.000	0.000
117	Enhanced HIV/AIDS Control Programme(2003-08)	132.587	132.587	138.585
118	Strengthening of Expanded Programme of Immunization (EPI) through Global Alliance for Vaccines & Immunization.(2003-08)	70.000	55.832	233.000
119	Reproductive Health Project. (2003-09)	91.090	91.090	98.072
120	Roll Back Malaria (RBM) Project.(2004-07)	20.000	8.310	10.868
121	c) Establishment of Health SectorReforms Unit	34.000	34.000	17.000
122	Need Assessment and Absorption capacityof Teritary Care Hospitals in the Punjab (PC-II).	0.284	0.284	0.000
123	Technical Assistance for Punjab DevolvedSocial Services Programme (counterpart funds)	9.000	0.000	0.000
124	b). Block Alllocation for SpecialProjects	266.000	0.000	0.000
125	Punjab Integrated Primary Health CareModel (including School Health & Nutirition)	0.000	0.000	500.000
126	Nursing Health Care in Punjab inpartnership with Fatima Memorial Hospital, Lahore.	0.000	0.000	534.000
127	Telemedicine Pilot Project and Health Helpline Project	0.000	0.000	18.000
128	Block Allocation for: i) Implementationof Master Plan for Upgradation of DHQ / THQ Hospitals ii)Establishment of Community / Catchment Hospitals in Urban / Pe	0.000	0.000	50.000
129	Block allocation for Research &Development Activities in the Punjab	27.000	0.000	0.000
GRAND TOTAL		2,137.171	1,338.256	3,771.168

**EDUCATION SECTOR
WOMEN & GIRLS**

		2005-06 BE	2005-06 RE	2006-07 BE
1	Crash Literacy Programme for rural women in southern Punjab. Establishment of 1000 ALCs Centers	10.000	5.000	0.000
2	Construction of building of Govt. Degree College for Women Hasilpur Bahawalpur	0.000	0.000	2.000
3	Establishment/Construction of building of Govt. Degree College for Women Yazman Bahawalpur	0.000	0.000	5.760
4	Construction of building of Govt. Degree College for Women Ahmedpur East Distt. Bahawalpur	0.000	0.000	5.000
5	Construction of educational block and hostel block in Govt. College for Women Karkhana Bazar Faisalabad	0.000	0.000	3.837
6	Establishment of Govt. Degree College for women at Add Muriadwala Teh Samundari Faisalabad	0.000	0.000	2.979
7	Starting of B.Sc classes at Govt. Degree College for Women Sumundari Faisalabad	0.000	0.000	2.664
8	Establishment of Govt. Degree College for Women at Rahwali	0.000	0.000	2.964
9	Construction of additional building of Govt. Degree College for Women Chiniot District Jhang	0.000	0.000	2.979
10	Construction of building Govt. Degree College for Women Kabirwala District Khanewal	0.000	0.000	0.896
11	Construction of degree block in Govt. College for Women Fatehpur Distt. Layyah	0.000	0.000	3.100
12	Construction of degree block in Govt. College for Women Karor Distt. Layyah	0.000	0.000	1.458
13	Construction of building of Govt. Degree College for Women Basirpur Okara	0.000	0.000	2.375
14	Construction of Girls Hostel in Fatima Jinnah Women University Rawalpindi	0.000	16.667	0.000
15	Establishment of Govt. College for Women Sihial	0.000	0.000	1.522
16	Provision of Furniture & Other equipments to Govt. College for Women Wah Cantt District	0.000	0.000	2.860
17	Construction of M.A. Block Hostel for 60 students & Labs in Govt. College for Women Daska Sialkot	0.000	0.000	1.441
18	Construction of academic block/multi purpose hall at Govt. College for Women T.T.Singh	0.000	0.000	5.379
19	Establishment of Govt. Degree College for Women Sheikh Fazal Teh. Burewala Vehari	0.000	0.000	3.789
20	Opening of new Primary School for Girls at Gul Kala Noor Khan Wala Asad Abad	0.785	0.785	0.000
21	Upgradation of Girls PS-70A/ML Mouza Haiderabad to Middle School	1.184	1.184	0.000
22	Upgradn of School-Govt Girls Community Model School Chak No 439/GB Teh Samundri Distt Fbd	1.218	1.218	0.000
23	Establishment of one Middle School for Girls at Jalalpur Bhattian	1.996	1.996	0.000
24	Establishment of Two Primary Schools for Girls at Jalalpur Bhattian	2.065	2.065	0.000
25	Establishment of Government Girls Primary School at Chak 10 Haldi Thal, Jhang	0.858	0.858	0.859
26	Upgradation of Govt Girls Primary School 135/10-R to Middle level	0.961	0.961	0.000
27	Upgradation of Govt Girls Primary School 57/10-R to Middle level	1.155	1.155	0.000
28	Promotion of Primary Education for Girls in Rural Areas (World Food Programme)	270.322	22.242	24.771
29	Establishment of new Girls Primary School at Chak NO 148-A/TDA, Basti Sial	0.548	0.548	0.000
30	Establishment of new Girls Primary School at Chak No 386/TDA	0.660	0.660	0.000

EDUCATION SECTOR
WOMEN & GIRLS

(Continued)

		2005-06 BE	2005-06 RE	2006-07 BE
31	Establishment of new Girls Primary School at Chak No 145/TDA, Nawan Siddique Wala	0.548	0.548	0.000
32	Establishment of new Girls Primary School at Chak No.151-A/TDA, Bhojar Wala	0.548	0.548	0.000
33	Establishment of New Girls Primary School at Chak No 423-A/TDA, Kalasra Wala	0.548	0.548	0.000
34	Establishment of new Girls Primary School at Chak NO 145-A/TDA, Abadi Deh	0.548	0.548	0.000
35	Upgradation of School-Upgradation of Govt Girls PS Chak No89/EB Teh Arifwala Distt Pakpattan	1.237	1.237	0.000
36	Establish of PS for Girls at Chak No. 58/SP, Tehsil & District Pakpattan	0.557	0.557	0.000
37	Upgradation of Girls P/S Bhudo (UC Wah) to MS level	0.900	0.900	0.000
38	Upgradation of Govt. Girls Primary School Chokar Tehsil Taxila Distt. Rawalpindi	0.000	0.000	0.790
39	Upgradation of Government Girls Primary School Chak No.108/NB to Elementary Level	0.000	0.000	2.750
40	Upgradation of Government Girls Primary School Chak No.70/SB to Elementary Level	0.000	0.000	2.068
41	Upgradation of Government Girls Primary School Chak No.67/NB to Elementary Level	0.000	0.000	2.068
42	Upgradation of Government Girls Primary School Chak No.82/NB to Elementary Level	0.000	0.000	2.750
43	Upgradation of Govt. Girls Primary School Chak NO. 187/NB to Elementary Level	0.000	0.000	3.071
44	Upgradation of School-Govt MS Girls Chak No31/11-L Chichawatni Distt Sahiwal	1.616	1.616	0.000
45	Upgradation of Govt Girls Primary to Middle School 213 EB, District Vehari	1.743	1.743	0.000
46	Upgradation of Govt Girls Primary to Middle School 201 EB, District Vehari	1.743	1.743	0.000
47	Upgradation of Govt Girls Primary to Middle School 359 EBDistrict Vehari	1.954	1.954	0.000
48	Upgradation of Govt Girls Primary to Middle School 251 EBDistrict Vehari	1.743	1.743	0.000
49	Upgradation of Govt Girls Primary to Middle School 33 KBDistrict Vehari	1.743	1.743	0.000
50	Construction of Hall and Multi-purpose Lab in Government Girls Higher Secondary School F-6PAC Kamra	1.900	1.900	1.900
51	Up-gradation of Govt Girls Elementary School PAF Base Mihlas to High Level (Construction of 6-Class rooms with)	2.968	2.968	2.969
52	Construction of 10-class roomsMulti-Purpose lab and library in Govt Girls High School AMF Kamra	3.786	3.786	3.787
53	Establishment of Higher Secondary School for Girls at Maroot District Bahawalnagar	3.581	3.581	0.000
54	Establishment of Higher Secondary School for Girls at Khichi wala District Bahawalnagar	3.581	3.581	0.000
55	Upgradation of Girls E/S Saloi to HS level Tehsil Choa Saidan Shah	2.444	2.444	0.000
56	Up gradation of Govt. Girls High School Nutkani	4.740	4.740	4.741
57	Upgrd of Govt Girls M/School Chak No455 GB to High School	2.281	2.281	0.000
58	Upgrd of Govt Girls M/School Chak No451 GB to High School	2.418	2.418	0.000
59	Upgrd of Govt Girls M/School Chak No 541 GB to High School	1.851	1.851	0.000

EDUCATION SECTOR
WOMEN & GIRLS

(Continued)

		2005-06 BE	2005-06 RE	2006-07 BE
60	Upgradation of Govt Girls High School Chak No 452/GB to HSS	5.323	5.323	0.000
61	Upgrd of Govt Girls Elementary School Chak No 157 / RB Tehsil Chak Jhumra to High School	1.911	1.911	0.000
62	Upgradation of Govt Girls MS Chak No 136 GB to High School	2.111	2.111	0.000
63	Upgradation of Govt Girls Middle School to High School level at Chak No 437/GB Summundri, Faisalabad	2.119	2.119	0.000
64	Upgradation of Govt Girls Middle School to High School level at Chak No 170 / GB, Summundri, Faisalabad	2.542	2.542	0.000
65	Upgradation of Govt. Girls High School Chak No. 167 GB to Higher Secondary Level	0.000	0.000	6.014
66	Upgradation of Govt Girls Middle School Murali Wali to High Level	1.650	1.650	0.000
67	Upgradation of School -Girls Primary School at Mauza Nagrianwala District Gujrat upto Matric level	3.524	3.524	0.000
68	Upgradation of School-Girls H/S of Village Golaki upto HSS Tehsil & District Gujrat	4.432	4.432	0.000
69	Establishment of High School for Girls at PadhanaChak 45 District Kasur	3.505	3.505	0.000
70	Upgradation of School-Government Girls Middle School Kot Islam District Khanewal	1.629	1.629	0.000
71	Upgradation of School-Government Girls Middle School MaanwalaTehsil Kabirwala District Khanewal to	1.540	1.540	0.000
72	Upgradation of Govt Girls High School 136/10-R to Intermediate Level alongwith construction of Hostel	9.543	9.543	0.000
73	Upgradation of School -Jinnah Juniour Girls Middle School Mian Channu Khanewal	1.629	1.629	0.000
74	Upgradation of School-Government Girls High School 358/WB Tehsil Dunyapur District Lodhran to Government	3.832	3.832	0.000
75	Grant in aid of Rs 500 M for construction of building Girls H/S at Muhalla Sufipura	3.386	3.386	0.000
76	Govt Girls High SchoolMianwali (PAF)	3.552	3.552	0.000
77	Upgradation of School-Government Girls Middle School Chak 5/M-R Multan to High School	1.708	1.708	0.000
78	Establishment of School - GHS for Girls in UC Dhaman Syedan Teh Rwp	3.221	3.221	0.000
79	Establishment of School # GHS for Girls in U C Gangal Rwp	3.721	3.721	0.000
80	Upgradation of Girls P/S Dhullah (UC Sihal) to High level	0.900	0.900	0.000
81	Upgradation of Girls M/S Dullah (UC Adyala) to HS level	1.971	1.971	0.000
82	Govt Girls High School Syed Tehsil Gujjar Khan	6.235	6.235	0.000
83	Govt Girls High School Devi Tehsil Gujjar Khan	6.835	6.835	0.000
84	Establishment of Govt. Girls High School PAF Base Chaklala	0.000	0.000	9.978
85	Govt Girls National High School Mushaf Sargodha (PAF)	5.578	5.578	0.000
86	Upgrd Govt Girls MS to HSS Mirdad Muafi	4.486	4.486	0.000
87	Establishment of New Girls High School No 2 at Pasrur	7.690	7.690	0.000
88	Upgradation of Girls E/S to High level Chak No 669 Kamalia	1.803	1.803	0.000
89	Upgradation of Girls E/S to High level Mainda Abad Kamalia	1.803	1.803	0.000

EDUCATION SECTOR
WOMEN & GIRLS

(Continued)

		2005-06 BE	2005-06 RE	2006-07 BE
90	Upgradation of Govt Girls Jafaria Elementary School T.T. Singh to High level	0.284	0.284	0.000
91	Establishment of Girls Middle School at Chak No 171 EB	2.986	2.986	0.000
92	Establishment of Girls Middle School at Chak No 125 EB	2.986	2.986	0.000
93	Upgradation of Govt Girls High School 173-EB, District Vehari	5.721	5.721	0.000
94	Upgradation of Govt Girls High School 255-EB, District Vehari	4.773	4.773	0.000
95	Upgradation of Govt Girls Middle to High School 215 EB District Vehari	2.048	2.048	0.000
96	Upgradation of Govt Girls Middle to High School 329-EB, District Vehari	2.048	2.048	0.000
97	Upgradation of Govt Girls Middle to High School 493 EB District Vehari	2.563	2.563	0.000
98	Construction of Hostel Block at Govt. Girls College Samundari Faisalabad	0.000	0.000	0.345
99	Establishment of Govt. Girls Degree College Saifabad Faisalabad	0.000	0.000	1.979
100	Construction of hostel for 60 students at Govt. Degree College for Girls Pindi Bhattain	0.000	0.000	0.709
101	Construction of Academic block at Govt. Degree College for Girls for BSc classes Hafizabad	0.000	0.000	0.300
102	Establishment of Govt. Inter College for Girls Jalalpur Bhattain	0.000	0.000	0.940
103	Establishment of Govt. Girls Inter College Noorpur thal Distt. Khushab	0.000	0.000	1.290
104	Construction of Post graduate block in Govt. Degree College for Girls Kasur	0.000	0.000	4.575
105	Upgradation of Govt. Inter College for Girls Chowk Azam to degree level Layyah	0.000	0.000	6.077
106	Construction of Degree block / establishment of Govt. Girls Degree College Kot Sultan Layyah	0.000	0.000	7.633
107	Establishment of Govt. Degree College for Girls Sher Sultan Tehsil Jatoli District Muzaffargarh	0.000	0.000	2.600
108	Construction of Girls Hostel in Fatima Jinnah Women University Rawalpindi	0.000	16.667	0.000
109	Establishment of Girls Degree College at Muridke District Sheikhupura	1.472	1.472	0.000
110	Establishment of Govt. Girls Degree College at Bhekhi Tehsil and Sheikhupura	0.000	0.000	3.445
111	Establishment of Govt. Girls Degree College Narang Mandi	0.000	0.000	2.739
112	Construction of Multipurpose Hall in Boys and Girls Degree Colleges at Bhagtan wala Sargodha	0.000	0.000	0.730
113	Establishment of Girls Degree College Goggo Burewala Vehair	0.000	0.000	9.002
TOTAL		459.79	240.044	161.883

EDUCATION MEN & BOYS				
		2005-06 BE	2005-06 RE	2006-07 BE
1	Establishment of Boys PS Sindilianwala UC Goherwala tehsil Mankera	0.775	0.775	0.000
2	Upgradation of Boys PS Khanwala Mouza Haiderabad to MS Tehsil Mankera	1.400	1.400	0.000
3	Govt Primary School for Boys Mianwali (PAF)	1.307	1.307	0.000
4	Govt Boys Primary School Mushaf Sargodha (PAF)	2.000	2.000	0.000
5	Upgradation of Government Boys Primary School Chak No.187/NB to Elementary Level	0.000	0.000	2.750
6	Upgradation of Government Boys Primary School Chak No.108/NB to Elementary Level	0.000	0.000	2.750
7	Upgradation of Government Boys Primary School Chak No.70/NB to Elementary Level	0.000	0.000	2.750
8	Upgradation of Government Boys Primary School Chak No.67/NB to Elementary Level	0.000	0.000	2.750
9	Upgradation of Government Boys Primary School Chak No.89/NB to Elementary Level	0.000	0.000	2.750
10	Construction of Hall and Multi-purpose Lab in Government Boys Higher Secondary School F-6PAC Kamra	1.890	1.890	1.891
11	Upgradation HS to HSS for Boys Chak No. 564 GB, Jaranwala	5.643	5.643	0.000
12	Estab of HSS for Boys Chak No 586 GB, Jaranwala	6.267	6.267	0.000
13	Upgd of Boys HS to HSS Chak No 562/GB	5.864	5.864	0.000
14	Upgradation of Govt Boys Elementary School Jandiala Baghwala to high level	2.073	2.073	0.000
15	Upgradation of School-Government Boys Middle School Maanwala Tehsil Kabirwala District Khanewal to	1.540	1.540	0.000
16	Establishment of School # GHS for Boys in UC Dhaman Syedan Teh Rwp	3.221	3.221	0.000
17	Establishment of School # GHS for Boys in U C Gangal Rwp	3.721	3.721	0.000
18	Govt Boys High School Devi Tehsil Gujjar Khan	6.950	6.950	0.000
19	Govt Boys High School Islampoura Jabar Tehsil Gujjar Khan	6.755	6.755	0.000
20	Govt Boys High School Narar Tehsil Kahuta	3.526	3.526	0.000
21	Construction of Post Graduate block in Govt. Boys Degree College at Bhakkar	0.000	0.000	0.114
22	Establishment of Govt. Degree College for Boys at Salarwala District Faisalabad	0.000	0.000	2.979
23	Construction of hostel for 60 students at Govt. Degree College for Boys Pindi Bhattain	0.000	0.000	0.709
24	Construction of Post Graduate block at Govt. Degree College for Boys Hafizabad	0.000	0.000	1.787
25	Establishment of Govt. Boys Inter College at Rasool Pur Tehsil Sohawa Jhelum	0.000	0.000	1.755

EDUCATION MEN & BOYS		(Continued)		
		2005-06 BE	2005-06 RE	2006-07 BE
26	Construction of Post graduate block in Govt. Degree College for Boys Kasur	0.000	0.000	6.963
27	Establishment of Govt. Boys Degree College Gogran Lodhran	0.000	0.000	0.740
28	Construction of academic block at Govt. Degree College for Boys Karor Laleson Layyah	0.000	0.000	3.049
29	Establishment of Degree Block at Govt. College for Boys Fatehpur Layyah	0.000	0.000	7.000
30	Construction of degree block of Govt. College for Boys Kot Sultan Layyah	0.000	0.000	9.063
31	Upgradation of Govt. Inter College for Boys Zafarwal to degree level Narowal	0.000	0.000	6.065
32	Construction of Multipurpose Hall in Boys and Girls Degree Colleges at Bhagtan wala Sargodha	0.000	0.000	0.730
33	Construction of building for block Govt. Boys Degree College Chawinda Sialkot	0.000	0.000	2.284
TOTAL		52.932	52.932	58.879

HEALTH SCHEMES (WOMEN & GIRLS)		2005-06 BE	2005-06 RE	2006-07 BE
1	Punjab Safe Motherhood Initiative Project	6.500	6.500	4.691

OTHER HEALTH SCHEMES				
		2005-2006 BE	2005-2006 RE	2006-2007 BE
1	Completion of Childrens Medical Special	14.662	14.662	10.000
2	Upgradation of THQ Hospital Pindi Gheb	7.217	7.217	0.000
3	Strengthening of Pathology Lab BV Hospital Bahawalpur	21.505	21.505	17.712
4	Upgradation of THQ Hospital Ahmad pur Ea	11.487	11.487	0.000
5	Improvement of Paediatric Surgery Department QAMC/B.V. Hospital Bahawalpur.	10.000	10.000	9.990
6	Upgradation of THQ Hospital Tonsa DG Khan	4.174	4.174	0.000
7	Provisioni of Four Wheel Drive Ambulance for RHC Barthi Tribal Area District D.G.Khan.	0.000	2.500	0.000
8	Construction of Diagnostic block & provision of C.T Scan in DHQ Hospital Faisalabad.	55.000	50.000	0.000
9	Upgradation of DHQ Hospital Gujranwala.	59.483	49.402	45.584
10	Establishment of Trauma Centre at RHC Lala Musa District Gujrat.	5.000	5.000	2.500
11	Upgradation of THQ Hospital Chiniot District Jhang	2.741	2.741	0.000
12	Provision of CT Scan Machine & Establishment of Neuro Surgery Unit at DHQ Hospital Jhang.	0.000	51.894	5.000
13	Upgradation of DHQ Hospital Khanewal	5.000	4.100	41.420
14	Construction of students/staff nurses hostel in Children Hospital Lahore	3.229	3.229	0.000
15	Upgradation of Renal Transplantation and Haemodylasis Unit Mayo Hospital Lahore	15.000	15.000	23.433
16	Modernization of Urology Operation Theatre Mayo Hospital Lahore	15.000	15.000	17.925
17	Purchase of Lacking Equipment in Various Departments of Services Hospital Lahore	70.000	70.000	20.000
18	Reorganization of Department of Urology Dialysis and Renal Transplantation Unit Lahore General Hospital Lahore	30.800	30.800	0.500
19	Purchase of Electro-Medical Equipment for Strengthening of Emergency Services in Sir Ganga Ram Hospital	10.000	10.000	0.000
20	Provision of Essential Equipment in Jinnah Hospital Lahore	80.000	100.000	20.000
21	Upgradatin of 5 Operation Theatres and Purchase of Equipment for 10bedded New ICU at Punjab Institute	50.000	50.000	15.000
22	Establishment of Jinnah Burn & Reconstru	5.000	5.000	5.790
23	Establishment of Institute of reproductive health Lady Willingdon hospital lahore PC II	2.000	0.000	0.000
24	Establishment of neonatology unit in lade Aitchison hospital lahore	8.650	0.000	3.908
25	Updradation / Revenovation of Neuro Surgical emergency ward 18 Lahore genera hospital	6.000	6.000	9.355
26	Establishment of Bone marror transplant center paediatric hospital/ institute of child health	42.602	42.602	2.573
27	Expansion of padriatic cardiac surgery unit and ICU in paediatric hospital / institute of child health lahore	10.000	10.000	35.127
28	Establishment of Renal Transplantation Unit in Children Hospital Lahore.	12.786	12.786	0.000
29	Improvement of Administrative and Financial Management System of Services Hospital Lahore (PC-II).	1.500	1.500	0.000
30	Improvement of Water Supply Sewerage System Roads and Provision of CSSD Generators & Laundry Plant in Sir	9.550	0.000	10.000

OTHER HEALTH SCHEMES

(Continued...)

		2005-2006 BE	2005-2006 RE	2006-2007 BE
31	Upgradation of Echocardiography Nuclear Cardiology and Radiology Department of Punjab Institute of Cardiology	86.500	86.500	0.000
32	Provision of C.T. Scan & accessories (capable of advance Cardio Vascular Imaging) in Punjab Institute of Physical Assets	80.000	80.000	0.000
33	Construction of 200 beds Lady Aitchison Hospital Lahore. (Balance work of Internees Hostel Private Wards & Physical Assets	5.000	5.000	3.000
34	Upgradation/Improvement of THQ Hospitals in the Punjab (Phase-II).	10.000	0.000	0.000
35	Construction and Upgradation/Improvement of Health Facilities in RHCs/BHUs in the Punjab (Phase-II)	10.000	0.000	450.000
36	Strengthening of Health Management Information System in Punjab	2.000	0.000	1.006
37	Implementation of World Food Programme (Transportation Charges Purchase of Equipment etc).	2.356	2.356	3.323
38	University of Health Sciences Lahore.	0.000	138.420	0.000
39	Purchase of ab Ambulance for Governor's House Midical Centre Lahore.	0.000	3.000	0.000
40	Renovation of Improvemnet of Lunactic Ward (Old Private Ward) and provision of Transport in Punjab	0.000	3.000	2.160
41	Purchase of Electro Medical Equipment for Strengthening of Emergenics Services in Sir Ganga Ram Hospital	0.000	30.000	0.000
42	Puerchase of Adults Ventilator for Services Hospital Lahore	0.000	0.994	0.000
43	Provision of funds to meet the differences of Pay & Allowances during the year 2005-06 of Charge	0.000	39.404	0.000
44	Improvement and Upgradation of de'Montmorency College of Dentistry Lahore (Old Campus).	0.000	0.000	3.000
45	Establishment of Services Institute of Medical Sciences Lahore.	0.000	0.000	2.000
46	Purchase of C.T. Scan Machine at DHQ Hospital La	0.000	50.514	50.514
47	THQ Hospital Esa Khel District Mianwali	1.750	1.750	0.000
48	Strengthening of Accident and Emergency Services for Children Hospital/Complex Multan	38.566	38.566	43.024
49	Establishment of Institute of Cardiology	100.000	125.000	20.000
50	Provision of MRI Equipment in Radiology Department Nishtar Hospital Multan.	80.088	80.088	0.000
51	Establishment of Project Management Unit for Children Hospital Complex Multan	0.000	7.743	3.000
52	Rehabilitaion / Improvement of Sewerage System in Nishtar Hospital Mu	0.000	33.600	0.000
53	Establishment of New College of Nursing at Multan.	0.000	0.000	24.789
54	Upgradation and improvement of THQ Hospital S/Garh	2.941	2.941	5.000
55	Establishment of Project Implementation Unit for Sheikh Zayed Medical Complex RYKhan (PC-II)	2.703	2.703	2.262
56	THQ Hospital Liaqat Pur	9.940	6.940	0.000
57	Uplifting of DHQ Hospital Sheikhpura	9.166	9.166	9.166
58	Upgradation of THQ Hospital Nankana Sahi	5.540	5.540	0.000

OTHER HEALTH SCHEMES

(Continued...)

		2005-2006 BE	2005-2006 RE	2006-2007 BE
59	Upgradation of Rural Health center Bhagt	4.147	4.147	0.000
60	Re construction of 80 beded out of 179 beded DHQ level Civil Hospital Daska	3.000	3.000	0.000
61	Establishment of RHC at sandhilianwali Toba Tek Singh	5.200	5.200	4.935
62	Upgradation of THQ Hospital Kamalia	0.800	0.800	0.000
63	Upgradation of Rural health center Tibba Sultan Pur Vehari	2.619	1.700	1.119
64	Upgradation of Burewala Vehari	9.997	9.997	0.000
65	UPGRADATION OF thq Hospital Malisi Vehari	2.150	2.150	0.000
66	Upgradation of Blood units located at Teaching Hospitals (Provision of Blood Components/Products)	32.595	19.626	10.000
67	Strengthening of Lab. Services in Institute of Blood Transfusion Services Punjab Lahore	10.000	9.000	0.000
68	Improvement/Development of Govt. Mental Hospital Lahore.	5.547	5.547	4.179
69	Purchase of lab equipment/transportation for de-Montmorency Institute of Dental Sciences Lahore	4.500	4.500	2.887
70	Establishment of de-Montmorency Institute of Dental Sciences Lahore (Project Implementation Unit PC-II)	2.853	2.853	2.644
71	International Level Training of Trainers for the Instructor for the College of Nursing Punjab Lahore	0.890	0.000	0.928
72	Upgradation of training facilities in 44 General Nursing Schools in the Punjab	20.000	17.000	18.000
73	Improvement/Upgradation of Postgraduate College of Nursing Punjab Lahore.	4.920	3.231	4.689
74	Creation and Management of Research Fund in the Institute of Public Health Lahore.	1.490	1.490	0.000
75	Cold Storage Room for Dead Bodies in the Department of Forensic Medicine KEMC Lahore.	2.950	2.950	0.000
76	Establishment of Rawalpindi Medical College Rawalpindi.	0.000	0.917	0.000
77	Establishment of DNA Test Laboratory at Chemical Examiner Punjab Lahore	5.000	5.000	1.000
78	Purchase of land for establishment of de-Montmorency Institute of Dental Sciences at Jubilee Town Lahore	0.917	0.000	0.000
79	Establishment of Pediatric Hospital Lahore (Ist Phase)	10.000	4.109	15.000
80	Provision/Replacement of Electro medical Equipment for ICU/CCU and Operation Theatres Sir Ganga Ram Hospital	15.735	15.735	0.000
81	Construction of Dialysis Unit in DHQ Hospital Bhawalnagar	0.000	0.000	0.756
82	Construction of Basic Health Unit at Union Council Bahawalpur Ghalwan Tehsil Ahmedpur East District	0.000	0.000	0.158
83	Upgradation of Civil Hospital Fort Manro Tribal Area.	0.000	0.000	2.000
84	Strengthening of Department of Ophthalmology Punjab Medical/Allied Hospital Faisalabad.	0.000	0.000	2.000
85	Establishment of Hepatitis Research Centre at DHQ Hospital Hafizabad.	0.000	0.000	10.127
86	Construction of Government Rural Dispensary at Hajiabad Chiniot Road District Jhang.	0.000	0.300	0.300

OTHER HEALTH SCHEMES

(Continued...)

		2005-2006 BE	2005-2006 RE	2006-2007 BE
87	Construction of Government Rural Dispensary at Diluwala Chimranwali (Bhawana Area) District Jhang.	0.000	0.300	0.300
88	Upgradation of RHC Ahmadpur Sial to THQ Hospital Ahmedpur Sial.	0.000	0.000	4.500
89	Establishment of BHU at Chak No.59/MB District Khushab.	0.000	0.000	0.248
90	Establishment of BHU at U.C. Rahderi District Khushab	0.000	0.000	0.248
91	Establishment of BHU at U.C. Jaura Kalan District Khushab	0.000	0.000	0.248
92	Construction of Rural Dispensary Bambool (PP-42) Tehsil Noor Pur Distt. Khushab	0.000	0.000	0.248
93	Consturction of Govt.Rural Dispensary Biland (PP-42) Tehsil Noor Pur District Khushab	0.000	0.000	0.248
94	Construction of Rural Dispensary Obhalo (PP-42) Tehsil Noor Pur district Khushab	0.000	0.000	0.248
95	Esttablishment Upgradation and Improvement of DHQ Hospitals in the Punjab	10.000	0.000	0.000
96	Provision of Missing Facilities / Equipment like X-Ray Machine etc at Shahdara Hospital Lahore.	0.000	0.000	1.000
97	Block allocation for Chief Minister's Accelerated Programme	0.000	0.000	35.000
98	Establishment of Cardiac Unit at DHQ Hospital Layyah	0.000	0.000	12.985
99	Provision of 2 ambulances for Children Hospital Complex Multan.	0.000	0.000	4.040
100	Feasibility for the establishment of 100 bedded hospital Rawalpindi.	0.000	0.000	1.000
101	Provision of Dialysis Unit in DHQ Hospital Rajanpur	0.000	0.000	1.000
102	Construction of City Hospital T.T.Singh	0.000	0.000	4.000
103	Roll Back Malaria (RBM) Project	20.000	20.000	20.000
104	Provision of one point and dual electricity supply for Qaid-e-Azam Medical College / B.V. Hospital	0.000	0.000	23.036
105	Establishment of Faisalabad Institute of Cardiology Faisalabad.	0.000	0.000	30.000
106	Strengthening & Upgradation of Radiology Department (Provision of MRI Equipment) in Allied Hospital	0.000	0.000	95.000
107	Women Health Project Punjab	175.000	167.000	350.000
108	Enhanced HIV/AIDS Control Programme	123.541	123.541	132.587
109	Strengthening of EPI through Global Alliance for Vaccines and immunization (GAVI)	50.000	37.679	70.000
110	Reproductive Health Project	123.325	59.171	91.090
111	Comprehensive TB Control Programme in Punjab	50.000	50.000	65.000
112	JICA Collaboration TB Control Project	5.989	1.989	8.000
113	Prevention and Control of Hepatitis Programme in Punjab	15.000	19.000	20.000
114	Prevention of Diseases and Promotion of Healthy Life Style in the Punjab	7.900	7.900	0.000

OTHER HEALTH SCHEMES

(Continued...)

		2005-2006 BE	2005-2006 RE	2006-2007 BE
115	Construction of 10 bedded Emergency / Diagnostic Centre and Provision of Diagnostic Equipment in Punjab	0.000	0.000	15.368
116	Establishment of Cancer Hospital Lahore	0.000	0.000	1.000
117	Prurchase of New Linear Accelerator for Radiotherapy Department Jinnah Hospital Lahore.	0.000	0.000	2.000
118	Strenghtnening of Laundry Department Jinnah Hospital Lahore.	0.000	0.000	9.000
119	Improvement and Modernization of Radiology Department in Sir Ganga Ram Hospital Lahore	0.000	0.000	25.000
120	Health Education and Awareness	0.000	0.000	100.000
121	Provision of Lacking Facilities in Multan Institute of Cardiology Multan.	0.000	0.000	2.000
122	Upgradation of Central Sterilization & Supply Department Nishtar Hospital. Multan.	0.000	0.000	2.000
123	Purchase of Echocardiographic Machine for Cardiology Department Nishtar Hospital Multan	0.000	0.000	4.500
124	Installation of Health Care Waste incinerator at Holy Family Hospital Rawalpindi.	0.000	0.000	21.210
125	Introduction of Health Insurance Services for Government Employees in the Punjab	0.400	0.400	0.000
126	Policy and Strategy Support Unit in the Health Department	14.000	14.000	0.000
127	Establishment of Health Sector Reforms Unit in the Health Department	6.500	6.500	34.000
128	Need Assessment and Absorption capacity of Tertiary Care Hospitals in the Punjab (PC-II)	1.000	1.000	0.284
129	Pilot Project for Emergency Fire Service System in Lahore.	0.000	191.740	0.000
130	Establishment of Emergency Services Academy at Lahore.	0.000	11.700	0.000
131	Improvement of short comings of Peas Pilot Project and provision of equipments/staff for expansion of Physical Assets	0.000	56.470	0.000
132	Establishment of Programme Support Unit under the Scheme titled "Technical Assistant for Punjab	0.000	9.200	9.000
133	Improvement of shotcomings of PEAS Pilot Project & Provision of equipment/staff for expansion of	0.000	14.500	0.000
134	Strengthening of EPI Services in the Punjab	0.000	16.179	0.000
135	Establishment of Sub- Office of Women Health Project at Multan	0.745	0.745	0.000
136	Block Alllocation for Special Projects	0.000	0.000	266.000
137	Block allocation for Research & Development Activities in the Punjab	0.000	0.000	27.000
	Grand Total	1,763.646	2,288.090	2,487.171