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Integrating Gender into Educational Planning and Budgeting

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Abstract

This study provides a gender analysis of public sector budgets in education sector of Pakistan. An in-depth analysis of pre-primary to secondary level education budgetary allocations and spending at federal and provincial (Punjab and Sindh) levels for the period of 2016-18 has been conducted through a gender lens. The research methodology is based on four key instruments, which help in systematically approaching our research questions. These instruments include review of existing secondary information and data, key informant interviews, stakeholder consultations, and a detailed review of budgetary processes. The study reveals gender disparity in out-of-school children at primary level. According to the study, 47 per cent boys as opposed to 58 per cent girls in Sindh whereas 39 per cent boys as opposed to 41 per cent girls were out-of-school in the Punjab. The study also finds noticeable gender disparities in budgetary allocations. The study concludes that in order to ensure sufficient allocations to promote girls' education, the budget making process needs to be reconfigured. The gender lens should be introduced at a very early stage where budget call circulars are being sent to the departments concerned.

Keywords: Gender, Education Budgets, Educational Policies, Education Access, Retention in Schools, Spending on Education
## Contents

1. Introduction ......................................................................................................................... 1
2. Methodology ......................................................................................................................... 1
   2.1. Limitations .................................................................................................................... 2
3. Literature Review .................................................................................................................. 2
4. Results and Discussion .......................................................................................................... 3
   4.1. State of Girls’ Education ................................................................................................. 3
   4.2. Gender Analysis of Education Budgets ............................................................................ 6
   4.3. Gender Responsiveness during Budget Making Process ................................................. 11
5. Findings and Conclusion ...................................................................................................... 14
6. Recommendations ................................................................................................................ 16
References: ....................................................................................................................................... 17
1. Introduction

Sufficiency of allocated resources to promote gender parity in education depends on mainstreaming gender in planning and budget making process. In Pakistan, budget needs to be more responsive to gender-specific requirements to translate government commitments and strategies to promote gender parity in education sector into practice.

The study aims to provide a comparative analysis of the efficiency and effective utilization of budgets earmarked for the girls’ education in the Punjab and Sindh provinces. The study further examines the post 18th Amendment budget making processes and key challenges in the recent budgets for education sector in the two provinces through gender lens.

This study broadly analyzes the budget making processes at the Ministry of Federal Education and Professional Training, and provincial departments of education in the Punjab and Sindh to see the outcome of gender responsive budgeting and allocation of gender-based funds. Besides, the study covers the following objectives:

- Gender-wise analysis of education statistics in federal capital, Punjab and Sindh
- Gender-wise analysis of education sector budgets at pre-primary and secondary level
- Gender-wise analysis of budget-making process and education policy

The next section of this study provides the details of the methodology and limitations of the study. A situation analysis based on the available educational statistics and education budgeting has been given followed by findings from the qualitative survey exercise. Last part of the study includes the conclusion and some of the policy recommendations that need to be taken to over the challenges in budget making processes.

2. Methodology

The research methodology relies on four key instruments, i.e. the review of secondary data, key informant interviews, stakeholder consultations, and a desk review of budgetary processes.

First, a comprehensive desk review was carried out to analyze the key documents and extract data on education indicators of Federal Government, Punjab and Sindh provinces. The review included but was not limited to Public Sector Development Programme (PSDP) documents, Annual Development Plans (ADPs), annual education budget documents of federal and provincial governments, Punjab School Education Sector Plan 2013-2017, Sindh Education Management Information System (SEMIS) Census and Punjab Annual School Census.

In order to collect qualitative information and data for identifying the challenges from gender responsive education budgets and way forward, 15 key informant interviews of key stakeholders at federal and provincial levels (Punjab and Sindh) were conducted. For in-depth interviews of key informants, a semi-structured questionnaire was developed to gather information on maximum aspects of the subject.

During cross-stakeholder discourse, the team was able to benefit from the experts in validating quantitative and qualitative data. policy makers (e.g. parliamentarians and civil servants), the budget processing officers (e.g. at Finance Department), budget utilizers (e.g. in Education Departments), end users (e.g. at school level), planning and development departments, Directors of Education in provinces
and reputable civil society organizations working on this subject. Their views have now been incorporated in the sections below.

During the data collection process, problems of accessing official and non-official data was encountered due to limited time and because of prior engagements of senior officials. Consequentially, representatives of these individuals were nominated to provide input on their behalf. Some of the feedback received was also presented during the stakeholder consultations.

2.1. Limitations

Collection of data from different sources and different formats was a key challenge. For example, the available budget documents provide segregation at three levels, i.e. a) pre-primary and primary education affairs and services, b) secondary education affairs and services, and c) tertiary education affairs and services. On the contrary, the statistics on education sector outputs and outcomes e.g. provided in Alif Ailaan District Education Ranking report segregate these levels as pre-primary and primary, middle, high, higher secondary, inter college and degree college. Therefore, at several instances in the study we could only consider pre-primary and primary along with middle level. This is particularly true while calculating the number of schools and enrolment numbers.

3. Literature Review

Currently, 22.8 million children (aging between 5-16) are out of school in Pakistan with greater percentage of 49 per cent girls and 40 per cent boys (AEPAM 2017). Provincial estimates present a similar situation as 41 per cent girls in the Punjab and 58 per cent in Sindh have been reported out of schools (ibid)). Gender disparity is also evident from other education indicators such as survival rates, literacy, etc. In 2017, around 42 per cent girls in Sindh and 26 per cent of girls in the Punjab did not complete their primary level and dropped out.

Education sector in Pakistan needs multiple improvements in order to maximize the returns to the public investment on schooling. Education for all is the primary responsibility of the state as Article 25-A of the 1973 Constitution reads:

“State shall provide free and compulsory education to all children of the age of 5-16 years in such a manner as may be determined by law.

Similarly, Article 25 states:

“There shall be no discrimination on the basis of sex and nothing in this Article shall prevent the State from making any special provision for the protection of women and children”.

To fulfill these constitutional and policy obligations, adequate resources are required by the government. Contrary to this, only 2% of the Gross Domestic Product (GDP) is being spent on education, which is inadequate when we look at the existing emergency-like situation of education indicators.

One of the main reasons of girls’ dropout is parents’ reservations to send their daughters to schools due to inadequate facilities there. Other reasons include an imbalance between pupil-teacher ratios, absence of teachers from schools, poor infrastructure, e.g. lack of sanitation facilities, no boundary walls, and long distances (Manzoor et al. 2015). The weak engagements of schoolteachers with parents and lack of social accountability channels also prevent significant improvements in learning indicators.
The existing literature also reveals flaws in budget making process affecting the budgetary allocations adversely. The processes of course vary at the national and sub-national levels. According to Pasha (2010), political preference is an important element, which determines the budget allocations and varying understanding of politicians regarding enhanced budgets for girls’ education. This understanding may vary depending upon the political economy of their constituencies and jurisdictions.

4. Results and Discussion

4.1. State of Girls’ Education

This section provides a brief overview of the status of education sector from a gender perspective. It contains an analysis of out-of-school children, enrolment in these schools at primary and secondary levels, retention rate, and state of basic facilities in public schools with gender lens.

a. Out-of-School Girls

Figure 1 exhibits gender disparity among out-of-school children at primary level. In the Punjab, 47 per cent boys as opposed to 53 per cent girls were out-of-school. In Sindh, the percentage of gender disparity was 39 per cent boys as opposed to 61 per cent girls. In Islamabad, the number of out-of-school girls was relatively less than boys, i.e. 42 per cent girls and 58 per cent boys. Lack of enough secondary girls’ schools is one of the main reasons to pursue secondary and higher secondary education for girls. This led to an overall proportion of girls’ schools coming down to 46% compared to 52% last year. The number of girls’ schools decreased because either they are non-functional, merged, de-notified or consolidated.

![Figure-1: Out-of-School Girls](source: Pakistan Education Statistics 2016-17, AEPAM)
b. Gender Disaggregated Enrolment

Figure 2 displays the gender-wise enrolment. In the Punjab, an overall enrolment ratio of boys and girls remained the same during the past two years. It was 52:48 respectively. In 2016-17, Sindh had a total enrolment of 4,485,692 students. Among them, 39 per cent were girls whereas 61 per cent boys. With a slight increase in an overall enrolment of girl students, primary (Grades I to V) and high (Grades IX to X) levels witnessed a decline in the number of students enrolled. It was learnt that the girls’ enrolment increased at a slower rate than boys, which has brought down their enrolment ratio to 39.2 per cent as compared to 60.8 per cent for boys. Islamabad has a total enrolment of 208,051 students out of which 54 per cent were girls and 46 per cent boys. The number of girl students enrolled at primary level drops to less than half by the time they reach to higher secondary level. This indicates that more effective interventions are still required to retain students and encourage them to complete their education. Furthermore, the decreasing enrolment trend in boys at high and a higher secondary level is also a concern. A key reason for this decrease is the preference of low-cost private schools after middle level.

c. Student Retention Rate

Student retention rate is considered an important gauge of an institution's success. It indicates the percentage of students, who remain at an educational institution after they begin studying there. In 2017, the school retention rate of boys and girls in the Punjab was 71 per cent and 74 per cent respectively (as given in figure 3).
It is a good sign that the girl students’ retention rate is higher than boys in the Punjab. In Sindh, the male and female retention rate is 60 per cent and 58 per cent respectively. It shows that Sindh has the worst education situation compared to the Punjab, Sindh and Islamabad. The above-mentioned graph shows 100 per cent retention in Islamabad for both girls and boys, which is something incredible and appreciable. Although there are multiple reasons to believe that Islamabad is performing best in the country in terms of education but other regions especially Sindh needs to follow Islamabad to improve an overall education situation as well as gender budgeting for education.

d. Missing facilities in Schools

It is difficult for a school to function without the provision of basic facilities. In addition, basic facilities especially drinking water, toilet and boundary wall do affect the girls’ enrolment. An analysis of educational data reveals that public schools in Sindh face the challenge of lack of basic facilities. Around 35-55 per cent of the schools are either without electricity, drinking water, toilets or boundary walls (Academy of Educational Planning and Management [AEPAM] 2017). The most missing facility at girls’ schools is electricity (49 per cent) followed by drinking water (40 per cent), toilets (32 per cent) and boundary wall (29 per cent).
Most of the schools in Islamabad have electricity; however, some lack other basic facilities. Around 2 per cent girl schools do not have clean drinking water, while 2 per cent are without toilets and another 2 per cent without a boundary wall. This is a matter of concern particularly after the attack on Army Public School (APS), Peshawar. Several schools in Islamabad still do not comply with minimum security protocols issued by the Ministry of Interior after the APS tragedy. In the Punjab, almost 7 per cent schools do not have electricity and 3 per cent do not have boundary walls and 1 per cent schools have no facilities of drinking water and toilets.

4.2. Gender Analysis of Education Budgets

The total Punjab budget outlay for the fiscal 2017-18 was Rs 1,970,700 million. In 2016-17, the total allocation for education was 14 per cent, which increased to 17 per cent in 2017-18 as shown in figure 5. By splitting the Punjab education budget into current and development categories, it has been observed that there is a very small share of development budget, i.e. only 18 per cent as compared to 82 per cent of current expenditures for FY 2017-18. In FY-2016-17, this share was 28 per cent for the development budget against 72 per cent for the current budget. There is a need to increase the share of development budget in favour of girls’ education.

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1 The Peshawar School massacre was occurred in 2014 that took lives of around 150 people including 132 school children. This terror attack was part of the terrorism in Pakistan but was first targeted attack on school children. Right after this unfortunate incidence, security of educational institutions became crucial element of the policy narrative.

2 current education budget constitutes the salaries of teaching and non-teaching staff, expenditures on operational expenses and repairs and maintenance
Squeezing development spending has put the economically backward districts of the Punjab at a disadvantage, particularly those districts where girl students are facing issues of access, distance and transport. The Sindh Government had announced a total budget of Rs 1,131,018 million for FY-2017-18. This marks an increase of 13 per cent of Sindh’s education from Rs 176,386 million to 199,786 million. However, education’s share in total budget of Sindh has seen a decline. In 2016-17, education’s percentage of total budget was 19 per cent which decreased to 18 percent in 2017-18 as shown in figure 5. Even this one per cent decrease is significant for a province which is house to students with least encouraging education outcomes. In Sindh education budget for 2017-18, 89 per cent of the total is allocated as current spending while only 11 per cent is allocated as development expenditure, i.e. for opening up new schools and upgrading existing schools. This weak allocation for development spending constrains the province’s ambition to provide infrastructure facilities like boundary walls, electricity, drinking water, toilets, and school buildings.

The total budget outlay of Federal Government for the fiscal 2017-18 was Rs 5,191,826 million out of which Rs 132,521 million was earmarked for federal educational institutions. Last year it was Rs 108,972 million, which shows an increase of 22 per cent. The ratio of education budget to total budget could not see a significant change, as it increased from 2 to 3 per cent between the years 2017 and 2018. The educational performance in the federal capital seems relatively better than the Punjab and Sindh provinces. Islamabad has a total enrolment of 208,051 students, out of which 54 per cent are girls while 46 per cent are boys. In the federal education budget 2017-18, 32 per cent was allocated for the development purposes while 68 per cent was for current expenses. The share of development (education) budget within the total education budget significantly increased 23 per cent in the fiscal 2016-17.
a. Level-wise Distribution of Education Budget (2017-18)

**Figure-6: Level Wise Distribution of Education Budget**

As far as the level-wise segregation of Punjab education budget 2017-18 is concerned, it was learnt that the share of Pre-and Primary Education Affair Services was very low, i.e. only 3.0 per cent followed by Tertiary Education Affairs that was 37 per cent. The Secondary Education Affairs and Services received the highest share that was 57 per cent. The share of Subsidiary Services to Education (e.g. archives, libraries and museums) was 4.0 per cent (see figure above). In Sindh education budget 2017-18, the level-wise share was revised and Secondary Education Affairs and Services had the highest share of 39 per cent followed by Pre-and Primary Education Affair Services that was 25 per cent and Tertiary Education Affairs and Services that was 13 per cent. The share of Subsidiary Services to Education, Administration and Education Expenditure Non-identifiable by any level in Budget 2017-18 was 22 per cent. In Federal Education Budget 2017-18, the level-wise share of education budget remained almost the same and Tertiary Education Affairs and Services had the highest share of 79 per cent followed by Secondary Education Affairs and Services (10 per cent) and Pre-Primary Education Affair Services (07 per cent). The pre- and primary share in FY2017-18 declined by 1 per cent compared to FY 2016-17 mainly due to the decrease in development budget of pre-primary level. The share of Subsidiary Services to Education, Administration and Education Expenditure Non-identifiable by any level in the Budget 2017-18 was 5 per cent.

*Source: Budgetary Documents from Ministry of Finance and Provincial Finance Departments*
b. Gender Specific Budgetary Allocations

This section analyses the budgetary data with gender lens. Since data from Accountant General of Pakistan (AGPR) is the main source of this segregation and latest AGPR data available was for FY 2017, hence gender disaggregated budgetary estimations for FY 2018 could not be obtained. During the FY-2016-17, only 19 per cent budget was girls-specific at the pre-and primary level in the Punjab. Almost 25 per cent could be termed as boys-specific while 56% budget was Gender Neutral3 for pre-and primary levels as given in figure 6. Out of total girls-specific budgetary allocations, a meager portion is being allocated and spent for transportation expenses – usually considered a key aspect for enhancing gender parity in education as long distance of school from home and lack of affordability of safe transportation is one of the factors behind girls’ low enrolment. Similarly, this factor also contributes to girls’ high dropout, low transition from primary to secondary level as secondary schools are not situated in each village unlike primary schools and absence of transportation limits the number of girl students to continue their education from primary to secondary level. Secondary level needs equal importance in terms of allocating transportation budget but the analysis of AGPR data depicts negligence of the government in terms of allocations for girls’ transportation. Remote areas should be focused to provide school transportation as it is revealed to be a basic reason behind low enrolment in areas where school stipend programmes exist.

Figure-7: Gender Disaggregated Budgets, Government of Punjab (FY2017)

<table>
<thead>
<tr>
<th>Region</th>
<th>Pre- and Primary level</th>
<th>Secondary Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Punjab</td>
<td>25%</td>
<td>19%</td>
</tr>
<tr>
<td>Sindh</td>
<td>22%</td>
<td>12%</td>
</tr>
<tr>
<td>Federal</td>
<td>34%</td>
<td>38%</td>
</tr>
</tbody>
</table>

Source: Estimated from Data of Accountant General of Pakistan (AGPR)

3 Gender neutral is defined here as the budget that couldn’t be classified either related to boys’ or girls’ education
Figure 7 shows the alarmingly high difference in boys’ and girls’ specific education budget at pre- and primary level in FY 2017 as only 22 per cent budget was girls-specific while 66 per cent was boys-specific. Around 12 per cent budget was gender neutral for pre and primary level. Similarly, for secondary level, girls’ specific allocations were 14% only as compared to 30 per cent for boys and 57 per cent for gender neutral.

Currently, the allocated amount for girls’ transportation in Sindh is insignificant, as at primary level, it is 0.03 per cent and at secondary level it is 0.01 per cent. The analysis of Sindh ADP 2016-17 shows that there is no specific scheme to provide safe transportation to girls living in far-flung areas. Ghost and non-functional schools is another reason that keeps the students away from schools. The other reason is lack of gender tagging of development schemes as only a few schemes were identified specifically for boys or girls; for rest of the schemes, it is difficult to carry out a gender-wise disaggregation. Apart from the above-mentioned reasons of out-of-school girls, other reasons are engagement in household work, early marriages, and lack of female teachers in schools, health, child labour, poverty and seasonal migration (Human Rights Watch 2018; Ali & Cheema 2018). In case of federal education budget, allocations for girls’ school both at primary and secondary levels were slightly higher than boys’ schools unlike the education budgets of the Punjab and Sindh where gender budget was totally shifted to boys. Equal priority attached to boys and girls is one of the reasons behind better situation of girls’ education indicators in Islamabad. Other factors may include better school infrastructure, and easy access to educational locations in the city. However, remote areas in Islamabad Capital Territory are still facing the issues of access and quality of education.

c. Gaps in Education Spending

Last five years witnessed a substantial level of political and financial investment backed by unprecedented technical innovation in tackling the educational emergency in the Punjab, but the gains from the reforms enacted are still fragile. Enrolment, retention, learning outcomes, public financial management, school infrastructure, discrepancies in the data regime and centralization of all these efforts continue to pose substantial challenges to the provincial authorities. The Punjab government had been unable to utilize the allocated budget in the fiscal 2016-17, that was 23 per cent both at primary and secondary level. For further details, see the Table-1 below:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Expenses</td>
<td>23%</td>
<td>23%</td>
<td>8%</td>
<td>24%</td>
<td>-38%</td>
<td>-24%</td>
<td></td>
</tr>
</tbody>
</table>

4 Under-/ (over)-spending is the percentage variation between total allocated amount in budget and the actual spending at the end of fiscal year; positive value depicts the saving/under-spending and negative value portrays the over-spending.
Development Expenses | 48% | 55% | Development budget at these levels in AGPR Data is not mentioned | 80% | -28%

Source: Estimated from Data of Accountant General of Pakistan (AGPR)

The issue of under-spending is relatively worse in case of development budget as 48 per cent and 55 per cent of the primary and secondary development budget couldn’t be utilized by the education department in the province. Similarly, AGPR data shows a significant chunk of non-salary education budget both for primary (42 per cent) and secondary (50 per cent) as savings (under-spending) by the education department (see table 2). The incapability of the education departments to spend the allocated amount is one of the reasons behind less effectiveness of the allocated funds as provincial government was unable to substantially increase enrolment in middle and high schools and only 0.5 million students were enrolled in middle and 0.2 million students were enrolled in high schools.

Table 2: Education Spending Breakdown by Salary and Non-salary Expenses-FY17

<table>
<thead>
<tr>
<th>Under-/Over-Spending</th>
<th>Punjab</th>
<th>Sindh</th>
<th>Federal</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Pre. &amp; Primary</td>
<td>Secondary</td>
<td>Pre. &amp; Primary</td>
</tr>
<tr>
<td>Salary Expenses</td>
<td>22%</td>
<td>6%</td>
<td>22%</td>
</tr>
<tr>
<td>Non-Salary Expenses</td>
<td>42%</td>
<td>89%</td>
<td>60%</td>
</tr>
</tbody>
</table>

Source: Estimated from Data of Accountant General of Pakistan (AGPR)

The issue of under-spending in Sindh, like the Punjab, is also seen as 8 per cent and 24 per cent current education budget (2016-17) at primary and secondary level respectively has been calculated from AGPR data (see table 1). Table 2 also shows a significant difference in underspent amount for salary and non-salary budget as 89 per cent of non-salary budget was unspent compared to the 6 per cent savings in salary budget at primary level in 2016-17. Sindh education departments also need to ensure full utilization of the allocated funds by making efforts to ensure timely release of funds as well as addressing other capacity and administrative issues. There are multiple reasons behind the issue of under-spending such as late disbursement of funds (Pakistan Coalition for Education 2015), complicated procedures to access the development funds (UNESCO 2013), capacity issues to maintain accounts, dependence of primary and secondary schools on higher schools to withdraw their funds (ibid). The Government of Sindh needs to bring a realistic balance between current and development education budgets as well. Analysis of federal education budget depicts over-spending of the funds (see table 1 and table 2) specifically at secondary level. Such examples demonstrate weak capacity within the education department to undertake scientific budget forecasting exercises resulting in vast variation between allocation and spending.

4.3. Gender Responsiveness during Budget Making Process

The budget-making process at the federal and provincial level is almost similar. The process starts when the Ministry of Finance issues the budget call circular in October. As a reply to the circular, all departments, institutions and divisions provide their estimates of expenditure (during November to February). These estimates are then scrutinized in the month of March. The finance department then
formulates budget proposals during April and May, which are approved by the cabinet in June. After the cabinet approval, the budget is presented in the national and provincial assemblies; and if the majority vote is in favour of the budget, the finance department releases the allocated funds. The district level budgets are prepared after initial consultations with local government members and approved by the district councils.

In order to mainstream gender in the budgeting process, the Government of Pakistan has initiated Gender Responsive Budgeting (GRB) in partnership with UNDP in 2005 (Mahbub and Budlender, 2007). GRB is important to set the macroeconomic policies in the right direction and to overcome gender disparity. As budget allocation is the prime resource for the implementation of policies, it can improve or worsen the macroeconomic position of a country. Gender-responsive budgeting is not only beneficial for the women population but also for the whole economic system, and may increase the economic efficiency of future labour force as a whole. To overcome the socio-economic disparity and have a more gender-specific approach, Pakistan has committed to achieving numerous global and regional goals. One of the policy documents, which supports gender-responsive budgeting and aims at setting up an institutional mechanism to implement GRB initiatives, is the Poverty Reduction Strategy Paper (PRSP) (Ministry of Finance 2006). The tools used in this process are gender-aware policy appraisal, gender-aware benefit incidence analysis, gender-aware beneficiary assessments, gender-aware public expenditure tracking, gender-disaggregated analysis of the impact of the budget in time use, gender-aware revenue incidence analysis and gender budget statement.

The stages included in the project are awareness-raising and consensus building, training on gender budgeting for stakeholders, gender analysis of priority sector, review of research and advocacy. The budget-making process has been made more gender sensitive by introducing amendments to the call circulars. Furthermore, the government of Pakistan uses the Medium-Term Budget Framework (MTBF) approach for the budget-making process. The objective of an MTBF approach is to allocate resources to the country’s strategic priorities and ensure that these allocations are consistent with the overall fiscal objectives.

**Figure 8: Budget Making Process at Federal and Provincial Level**

![Budget Making Process Diagram](source: Panda 2011; Pasha, A. 2010)
In April 2010, an amendment to the Constitution (18th Amendment) devolved a set of policy responsibilities to the provinces for a number of sectors, including education. As a result, the responsibility of planning for and financing of basic, secondary, and higher secondary education was devolved to the federating units (provinces). The federal government retains authority for funding and planning for higher education and some regulatory oversight, but its overall role has been reduced considerably. The responsibility for planning for access, curriculum, teacher recruitment and retention, assessments, running formal and non-formal schools, stipend programs, public private partnerships, and 12 other matters has been devolved to the provinces. The provincial governments are also responsible for making budgetary allocation decisions, such as the allocation of resources to various subsectors, development programmes, etc.

The 7th National Finance Commission (NFC) Award (which grants provinces considerably more resources) and the decentralization of planning are linked; the federal government allows provinces to make policy decisions in key areas allowing them to use the available resources to function autonomously. As a result, policy documents, plans, and budgets more closely reflect the needs of each of the provinces. Increased revenues that were made available following the 7th NFC Award in 2009 allowed each of the provinces to allocate close to 20% of their total budgets to education. This indicates a strong commitment to education within the provinces. Budget tracking exercises over the past couple of years reveal patterns of under-spending for both the recurrent and development expenditure in all the provinces. Between 2010-11 and 2013-14, 9% to 13% of the Punjab’s education budget remained unspent. In absolute terms, this ranges between US$210 million to US$270 million. This money could support 1.1 million to 1.5 million primary school students. Data for Sindh also reveal erratic patterns in spending of education funds; nearly a quarter of the education budget remained unspent in 2013-14, equivalent to a total of US$310 million. This amount could support 2.7 million primary school students in Sindh.

Spending in the smaller provinces – Khyber Pakhtunkhwa and Balochistan – appears to be better, with Balochistan spending more than its allocated budget in the same years. Under-spending in development funds appears to be more severe, with proportions as high as 60% of development budgets remaining unspent in Sindh. A closer investigation reveals a number of reasons that may be contributing to under-spending at the provincial level. It appears that a key reason is the capacity constraints within provinces in spending the available funds coupled with technical problems faced while implementing obsolete accounting and spending procedures. (Malik 2015). Despite implementing GRB, gender disparities still exist mainly due to the implementation gaps. Similarly, there is a lack of coordination and clarity between government institutions and ministries. Moreover, there is not much discussion happening regarding gender responsive budgeting - its need and benefits. There aren’t many experts, who specialize in this topic and so there is also the absence of a post-budget analysis with a gender perspective. However, despite these efforts in policy and strategy, there has been little impact on the ground or practical level and gender disparity remains a major challenge to counter (Khan 2012).

The budget-making issues vary across provinces depending upon the current state of relevant legislations. For example, the local governments, which are responsible for road connectivity and some missing facilities as well to the schools in their jurisdictions, have not been financially empowered in Sindh. In fact the provincial administration in Karachi exercises greater control after the local government legislation in 2013. The provincial government by the end of its tenure in 2018 also remained unable to announce the Provincial Finance Commission (PFC) award (Centre for Peace and Development Initiatives [CPDI] 2017 & 2016).
In the case of Punjab province, our interviews and recent literature reveals that around two-thirds of the districts do not issue budget call letter on time. There are delays seen in the submission of expenditure estimates and surrender statements. Owing to lack of capacity, very few district administrations can complete the budget revision exercise within the permissible time interval. Most districts, therefore, are also not able to execute their ADP schemes on time. Partially this is also due to low levels of provincial finance commission shares. A large portion of total outlay is usually spent in perpetually increasing current expenditures most notably the salaries of staff (ibid). In most districts of Sindh province, there are major gaps which result in non-compliance with documented budget making process. For example, the finance department or the local government department does not issue the ADP guidelines on time. Similarly, pre-budget consultations are rarely hosted by the district administration. There is also an issue of weak capacity to analyze the budget proposals (if they are submitted). The district council is not always prepared to submit the development schemes on time to the local government department. The budgets for contingency or disaster management are usually not factored in the education-specific allocations.

There is also a need to step up social accountability efforts in the monitoring of education budgets at district level. For example, in the case of Sindh, district governments are not bound to make public a pre-budget statement. Similarly, the district governments do not furnish the citizen budget for the knowledge and reference of natives in the area. Finally, most of the district administrations are not maintaining any website from where citizens can get budget-related information.

5. Findings and Conclusion

This section concludes the key findings regarding Gender Responsive Budgeting (GRB) in Punjab, Sindh and Islamabad along with recommendations to improve GRB and bring gender parity in schools. The findings from previous sections clearly indicate that the in-adequate resource allocation for girls’ education is one of the reasons behind gender disparity in education indicators in selected provinces, i.e. Punjab and Sindh. Girls’ education is among top priorities in the federal and provincial education policies, but these policy priorities are not being supported by the sufficient resources. In this way, lower budgetary allocations is hindering the implementation of policies, among other reasons such as gaps in spending of allocated funds along with the strong need of evaluating the existing girls’ specific education initiatives in terms of finding the reasons behind failure of these initiatives in creating significant impact on girls’ education indicators.

Key findings can be summarized as:

- The girls’ enrolment increased in absolute terms but not at the required rate to enrol out-of-school girls that are more than half of the total out-of-school children, as it is 63 per cent and 60 per cent of total out-of-school children in the Punjab and Sindh, respectively. The increase in girls’ enrolment (primary to higher secondary) rate remained same in the Punjab and Sindh during the past two years.

  In the Punjab, the percentage of boys’ and girls’ enrolment remained the same during 2016 and 2017, as there were 52 per cent boys and 48 per cent girls during this period.

  Even in Sindh, this percentage remained the same during the same years (i.e. 61 per cent boys and 39 per cent girls).

  In Islamabad, the girls’ enrolment percentage increased to 48 per cent from 46 per cent.
Lack of basic facilities in schools in Sindh (such as drinking water, toilets, electricity and boundary walls) is still a major issue. In Sindh, 49 per cent girls’ schools do not have electricity and 40 per cent lacked drinking water facility during 2016-17. In the same year, 32 per cent girls’ schools were without boundary walls and toilets. There is a limited number of schools without basic facilities in the Punjab as 05 per cent girls’ schools were without drinking water facility and around only 01 per cent lacked drinking water, toilets and boundary walls till fiscal 2016-17. Similarly, in case of Islamabad, most of the schools have these facilities except around 02 per cent of girls’ schools, which were reportedly without drinking water, toilets and boundary walls in the same fiscal year.

Retention of the primary school students is another challenge as around 40 per cent students (both male and female) in Sindh and 30 per cent in the Punjab dropped out in 2017.

The budgetary allocations for education sector in the provincial and federal annual budgets are increasing in absolute terms, however there exists gender disparity in budgetary allocations.

i) In the Punjab, 19 per cent of the primary education budget was allocated for girls' education compared to 25 per cent for boys' education in fiscal year 2016-17. Similarly, this difference remains at the secondary level as it is 25 per cent for girls and 33 per cent for boys.

ii) In Sindh, there exists significant gender bias at primary level in the education budget, as 66 per cent primary budget is specified for boys and 22 per cent for girls. At secondary level, 30 per cent budget for boys and 14 per cent for girls.

iii) In case of federal budget, there exists gender parity relatively as 34 per cent of the primary education budget is allocated for boys and 38 per cent for girls in fiscal year 2016-17. Similarly, at secondary level, 35 per cent budget allocated for boys compared to the 42 per cent for girls.

Gender-blindness of the budgetary allocations is hindering the exact measurement of gender specific budgetary allocations. For instance, the up-gradation of existing primary schools to the secondary level that is an initiative to address the issue of long distance for girls and hence increase their enrolment but from the data, it is difficult to calculate how much has been allocated for the up-gradation of the girls’ primary schools.

As given in previous section, 56 per cent and 43 per cent of the budget at primary and secondary level is gender blind in the Punjab.

In Sindh, 12 per cent at primary and 57 per cent at secondary level budget is gender blind 28 per cent of the primary and 23 per cent of the secondary level federal budget is gender blind.

Safe travel to schools is a crucial element in girls’ access to schools and hence school transportation is key determinant to increase girls’ enrolment. The budgetary analysis in this study identifies inadequate allocations for girls’ school transportation.

Gaps in budget-making process is one of the reasons behind in-adequate allocations for girls’ education. Hence, there is a need to ensure that budget call circulars and ADP guidelines should have adequate gender responsive elements and it should be released on time to all the districts.

Inadequate allocation is not the only challenge, the spending gaps also limit the returns to the public investment on overall education as well as on girls’ educational outcomes. There are vast variations

5 Gender blindness of budgetary allocations can be defined as budget heads that can’t be recognized as gender-specific due to improper gender tagging of the budget.
between allocation and spending. This demonstrates a weak capacity within the education departments to undertake scientific budget forecasting exercises. Appropriate budget forecasting tools need to be in place and regular capacity building exercises of the staff concerned should be conducted.

6. Recommendations

- Currently, there is no formal mechanism in place to guide gender-specific financing of education in the Punjab and Sindh provinces. Therefore, the provincial governments need to take following steps to incorporate gender-responsive planning, budgeting, and monitoring into their functioning.
  i) The budget call circulars should categorically mention the percentage of resources (current and development) for girls’ education.
     The provincial governments should introduce a new header title in the budget classification on ‘gender development’.
  ii) The provincial governments should include a separate statement with the budgetary documents, which may provide specific information about the government policy for girls’ education; policy measures to be taken for improving girls’ education in terms of resource allocation and its effective utilization, detailed break-down of the current and development budgets allocated for girls education, level-wise enrolment of girls in public schools and state of basic facilities in girls’ schools.
  iii) After every quarter of the year, the provincial governments should present a statement of release and utilization of the allocated resources for girls’ education on the floor of their respective provincial assemblies and for the public.

- More innovative gender-focused initiatives and programmes need to be introduced by the federal and provincial governments. Considering the deteriorating situation, the Government of Sindh needs to take special measures on an urgent basis to overcome the increasing challenge of gender disparity, access and quality of education, and worsening situation of gender equity.

- The government has had more focus on enrolment drives due to which the challenge of retaining the existing girls’ students was ignored. The decreasing GPI at the primary to post-primary levels is indicative of this trend. It is, therefore, recommended that the government needs to invest more in policies that provide a solution for girls’ students retention in schools until their education is completed.

- The role of parliamentarians and legislators is of critical importance for making government’s fiscal policies regarding education more gender responsive. With technical support from think tanks specializing in gender responsive budgeting, the parliamentarians and standing committees concerned may analyze the education budgets through a gender lens.

- Involvement of civil society can play a significant role in the gender budgeting process, as it adds value and ownership to the initiatives. Advocacy efforts about gender responsive budgeting will increase awareness among policy makers, legislators, officials and public. There is hence a need to scale up advocacy efforts related initiatives. Equally important is to encourage think tanks to regularly collect and update education statistics through independent sources.

- Academia and research institutes need to undertake initiatives aimed at tracking the allocation and utilization of public finances for girls’ education at provincial, district and Tehsil level. Budget tracking will be important to ensure the effective utilization of allocated finances and their outcomes. Currently, no institute undertakes such an exercise on a regular and institutionalized manner.
References:


