



Gender Responsive Financing of Education in Pakistan

A Comparative Analysis of Punjab and Sindh

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Acronyms

CRCP	Consumer Rights Commission of Pakistan
DFID	Department for International Development
E&LD	Education and Literacy Department, Government of Sindh
GPE	Global Partnership for Education
GPI	Gender Parity Index
GRB	Gender Responsive Budgeting
I-SAPS	Institute of Social and Policy Sciences
OiP	Oxfam in Pakistan
PIFRA	Project to Improve Financial Reporting and Auditing
SDG	Sustainable Development Goal
SED	School Education Department, Government of Punjab
SEMIS	Sindh Education Management Information System
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNIFEM	United Nations Development Fund for Women
WEF	World Economic Forum

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Executive Summary

The education data regime in Pakistan has strengthened in the last decade, and a number of internationally comparable indicators are now available to track progress and gauge the governments' commitment towards provision of equitable access to quality education to all the children. However there are still indicators on where neither the data is available nor there has been any formal attempt to measure these. Delving into the education budgets and analyzing these from a gender lens provides an avenue to examine whether government practices are at par with the policies on attaining gender equality and prioritizing girls' education. In this context it remains critically important to analyze whether sufficient budgets are allocated and utilized for girls' education.

Women constitute around 49 percent of the population of Pakistan however they lag behind men on number of indicators. One way to address these inequalities between men and women in Pakistan is to invest in girls' education. While policies exist in Pakistan at national and subnational levels to support gender equality in education and other sectors, these are often not complemented with equitable budgetary allocations. In this backdrop, I-SAPS and Oxfam conducted the present study to analyze the allocations and spending on girls' education in Sindh and Punjab.

The findings of this study show that the gender parity in enrolment in Punjab has improved by 3 percent during the last three years. On the other hand, gender parity has declined by the same percentage in the case of Sindh. Majority of the girls' schools in Sindh do not have basic facilities available in them. The state of basic facilities in Punjab is quite encouraging compared with Sindh as only 1 percent of the girls' schools in Punjab are without drinking water, boundary wall and toilets. The budget analyses undertaken for this review presents huge gender disparities in the allocated budgets for education in Sindh with only 19 percent of its education budget in 2016-17 earmarked for girls' education compared with 48 percent budget for boys' education. The situation is substantially better in case of Punjab where 33 percent of the education budget for FY 2016-17 has been allocated for girls' education compared with 36 percent budget allocated for boys' education. Major portion of the development budget for both provinces is gender neutral. In Punjab, 96 percent of the budget cannot be disaggregated by gender while 78 percent of the budget is gender neutral in the case of Sindh. Out of the remaining development budget for Punjab which can be gender disaggregated, an equal share of 2 percent has been allocated for boys' and girls' education. For Sindh, 17 percent and 5 percent of the development budget has been apportioned for boys' and girls' education respectively.

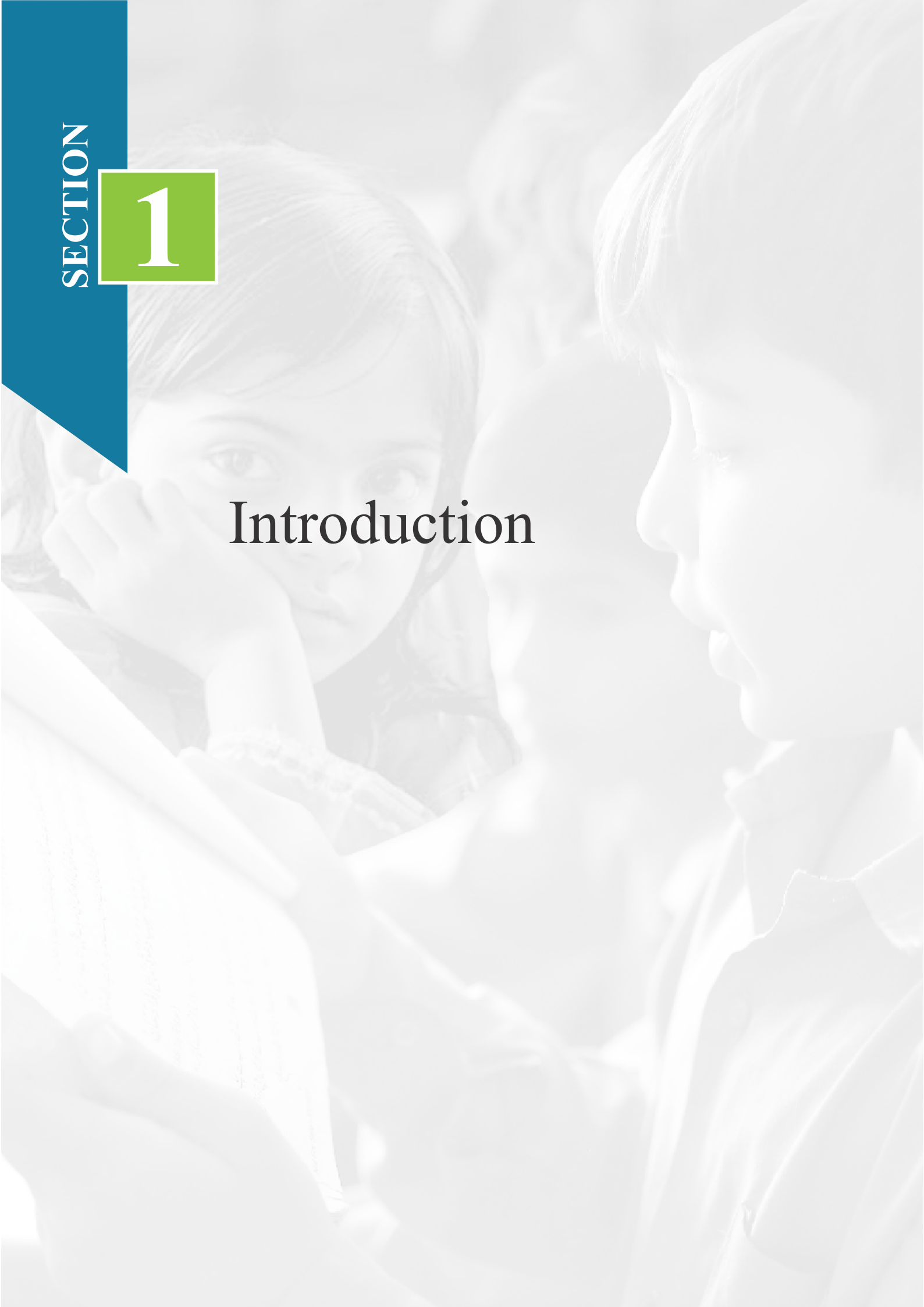
The per-student spending on girls and boys education in Sindh also shows vast disparities. While girls represent 39 percent of the enrolled students at primary and secondary level in Sindh, they have been allocated Rs. 15,792 per student in FY 2016-17 compared with the allocated amount of Rs. 28,526 per boy student. Girls represent 48 percent of the enrolment at primary and secondary level in Punjab. The per-student allocation in Punjab is slightly higher for girls than for boys. In 2016-17, a budget of Rs. 16,774 per girl student has been allocated compared with Rs. 16,500 for boys.

In order to improve gender responsive financing of education in Punjab and Sindh, it is recommended that the provincial governments should take steps to permanently incorporate gender responsive budgeting into their systems. In order to facilitate this, it is recommended that the governments should submit a gender statement along with the budget documents specifying gender budgets for all sectors. Advocacy efforts by the civil society also need to be strengthened and should aim at sensitizing the parliamentarians and providing technical backstopping to them on gender responsive budgeting in education. It is also essential that the parliamentarians play their role in making government's fiscal policies on education more responsive to the needs of girls particularly in the education sector. The citizen groups and civil society organizations need to provide technical assistance to the parliamentarians. This should include tools to analyze the education budgets from a gender lens, advocating for gender-just resource allocations and lobbying within their parties and on the floor of the legislatures for gender responsive allocation and spending in the education sector.

SECTION

1

Introduction



1.1 Background

Education and gender equality are two of the most important central themes of the Sustainable Development Goals (SDGs). While gender equality in education is critical to achieving the SDGs, investments in this regard are also expected to yield substantial public and private returns (GPE, 2016). Also, pursuing gender equality in education is a strategy more likely to pay-off in the long-term by ensuring women's well-being and an overall reduction in poverty (DFID, 2005). However, the situation on ground, despite visible progress, is far from satisfactory. Vast inequalities exist between women and men across the globe (UNESCO, 2016).

The situation is not much different in Pakistan. While women constitute around 49 percent of the population of Pakistan, they lag behind men on number of education indicators. Pakistan scores the lowest in South Asia and ranks ahead of Yemen only on the global gender gap index (WEF, 2016). Pakistan currently ranks 143 out of 144 countries with a gender gap score of 0.556. The primary net enrolment rate for girls is 62 percent compared with 72 percent for boys while the literacy rate for women aged 10 and above is 49 percent compared with 70 percent for men (PBS, 2015). About 25 percent of the rural girls in Pakistan complete lower secondary education compared with 50 percent of the rural boys (UNESCO, 2016). While gender parity in primary education has improved from 65 percent in 2000 to 79 percent in 2015 in Pakistan, there is still a long way to go for achieving gender equality at all educational levels.

Public investment in education for all citizens is one of the powerful ways to address inequality (Oxfam, 2014). One way to address the educational inequality between men and women is to promote gender responsive budgeting (GRB). Focusing on budgets is essential and relevant as it is the most important policy tool of the government. GRB looks at the biases that can arise because a person is male or female and ensures that the government budgets respond to the needs and interests of individuals belonging to different social groups (UNIFEM, 2006).

While policies exist in Pakistan to support gender equality in education (and other sectors), these are often not complemented with equitable budgetary allocations. Currently, there is a dearth of data-based evidence on gender budgeting in Pakistan. One of the major issues pointed out in previous research reports on the topic is that the major portion of education budgets cannot be classified with gender specification. For example, for district Jhang, it was highlighted that 94 percent of the budget for 2009-10 could not be disaggregated on the basis of gender (I-SAPS, 2010). In order to bridge this data gap and to facilitate an informed discussion around gender responsive budgeting in the education sector in Pakistan, there is a need to undertake a gender analysis of education budgets in Pakistan. Responding to this I-SAPS and Oxfam

¹ I-SAPS' calculations from public and private sector enrolment data of Federal Bureau of Statistics, Pakistan.

conducted this study to examine the budget allocations and spending trends on girls' education in the provinces of Punjab and Sindh.

1.2 Purpose of the Study

The study aimed to examine and analyze the education budgets of Punjab and Sindh from the standpoint of gender responsiveness. It reviews the existing trends of budget allocation and spending on girls' education in Punjab and Sindh Province. Additionally, the report examines and highlights the key challenges in the existing budgets for education sector in Punjab and Sindh from a gender lens. The study aims to provide a comparative analysis of the allocative efficiency and effective utilization of budgets earmarked for girls education in Punjab and Sindh provinces.

1.3 Scope and Methodology of the Study

The current study by Institute of Social and Policy Sciences (I-SAPS) and Oxfam in Pakistan (OiP) provides a Gender Responsive Education Budget Analysis of Sindh and Punjab provinces. It analyzes the education budget of Sindh and Punjab for the financial years 2015-16 and 2016-17. The report draws its data from the respective budget books of both provinces and the PIFRA data. The methodology for the report included, documentary review, key informant interviews, and budget analysis.

- a. Desk Review & Data Extraction:* The desk review included collection and review of key relevant documents and data on education indicators of Punjab and Sindh. The review included, but was not limited to include Punjab Annual School Census 2016, SEMIS Census 2015-16, Punjab School Education Sector Plan 2013-2017, Annual Development Plans and Education Budgets of Punjab and Sindh (extracted from Budget Books). The desk review also included review of literature for identifying and learning from international practices. These included works such as Even It Up: Time to End Extreme Inequality (Oxfam 2014), Girls' Education: Towards a Better Future for All (DFID2005), etc.
- b. Key Informant Interviews (KII):* In order to collect qualitative data and information for identifying the challenges from gender responsive education budgets key informant interviews and discussions were conducted with key stakeholders in both the provinces. These included officials from School Education Department (SED) Government of Punjab, PMIU, Punjab, Education and Literacy Department (E&LD) Government of Sindh, etc. In addition to interviews with public sector officials, interviews were also conducted with representatives of citizen organizations and experts working on girls education in Punjab and Sindh
- c. Budget Data Analysis:* Budget data for SED, Punjab and E&LD Sindh was collected and analyzed with a focus on the strategies and initiatives employed for improving girls' access to quality education in respective provinces. The allocations for the last two financial years have been analyzed in order to identify the gaps and challenges related to Gender Responsive Education Budgets.

1.4 Scheme of Study

The report consists of four sections. The first section provides a background to the study, its purpose, methodology, scheme of study and limitations. The next section presents an analysis of financing of girls' education in Punjab, while section 3 examines financing of girls education in Sindh. The last section of the study presents key finding and policy recommendations for making education budgets gender responsive.

1.5 Limitations

The available budget data from the provincial budget books and PIFRA has been used for analyzing the education budgets of both provinces. The first limitation of this study is related to the availability of data on enrolment. For calculation of per student budgets of 2016-17, the latest available enrolment data of 2015-16 has been used which might cause slight over- or under-statement in these figures. Another limitation is that the major portion of the development budgets for both provinces is gender neutral and cannot be disaggregated by gender. Generally, development schemes are clubbed together in the budget books. For example, provision of missing facilities in district Lodhran is a development scheme which does not allow establishing the gender specification for it.

Gender Responsive
Education Budgeting:
Case of Punjab

Gender Responsive Education Budgeting: *Case of Punjab*

Public spending on education in Punjab has significantly increased in the last few years. A look at the education statistics of Punjab with a gender lens will help in understanding the challenges faced by the education sector and to undertake a comparative analysis of the gender-specific budgetary allocations for education.

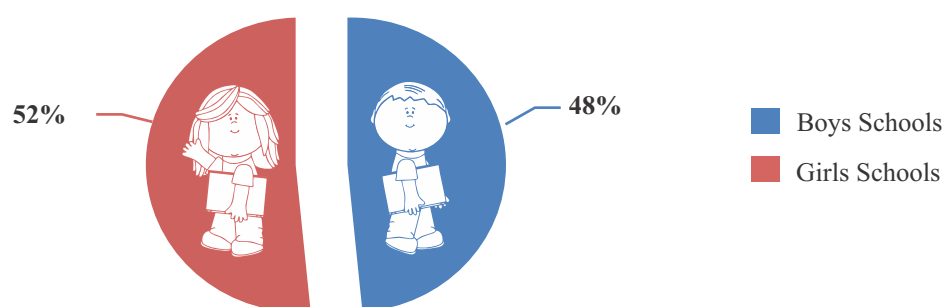
2.1 Education Statistics of Punjab

The sections below present an overview of the state of education in Punjab from a gender perspective.

2.1.1 Number of Schools

The Punjab province has a total of 52,314 public sector schools according to Annual Schools Census 2015-16. Out of these schools, 52 percent are for girls while 48 percent are boys' schools.

Figure 1: Public Schools-Gender Wise Distribution



Source: Punjab Annual Schools Census 2015-16

The table below (Table 1) shows the level-wise number of schools in the province. As can be seen from the above table, the number of schools for girls are higher at primary, elementary and higher secondary levels than the boys' schools. This is reflective of a positive trend in the education sector in Punjab which is visibly geared towards providing equitable access to girl.

Table 1: Gender-wise Number of Public Schools in Punjab

School Level	Boys' Schools	Girls' Schools	Total Schools
Mosque	784 (98%)	19 (2%)	803 (100%)
Primary	17,121 (47%)	19,051 (53%)	36,172 (100%)
Middle/Elementary	3,604 (43%)	4,805 (57%)	8,409 (100%)
Secondary	3,380 (54%)	2,876 (46%)	6,256 (100%)
Higher Secondary	327 (49%)	347 (51%)	674 (100%)
Total	25,216 (48%)	27,098 (52%)	52,314 (100%)

Source: Punjab Annual Schools Census 2015-16

2.1.2 Enrolment in Public Schools

According to Punjab Annual Schools Census 2015-16, 10.8 million students are enrolled in public sector schools of the province out of which 48 percent are girls.



It is worth noting that the girl students are almost in equal proportion to boys at all levels of education. The participation rate of girls at elementary and higher secondary level is higher than boys where 51 percent and 55 percent of the enrolled students are girls.

Table 2: Gender-wise Enrolment in Public Schools of Punjab

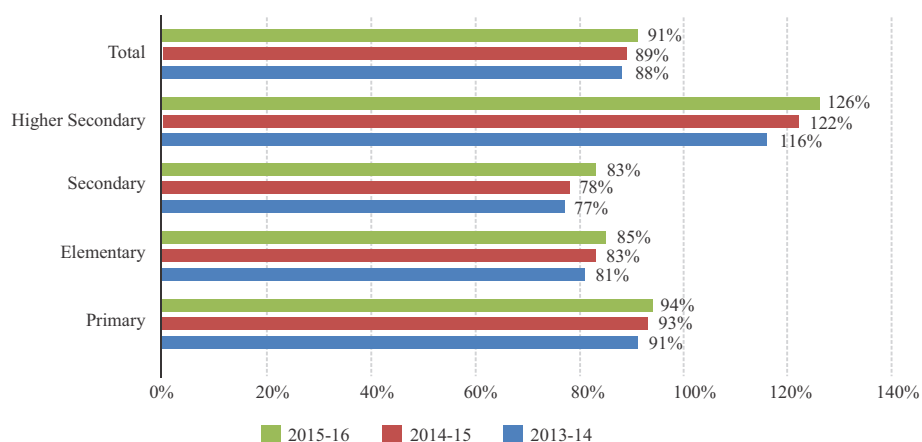
School Level	Boys	Girls	Total
Mosque	32,774 (66%)	16,919 (34%)	49,693 (100%)
Primary	2,159,645 (54%)	1,872,626 (46%)	4,032,271 (100%)
Middle/Elementary	1,106,608 (49%)	1,165,672 (51%)	2,272,280 (100%)
Secondary	2,049,925 (54%)	1,711,550 (46%)	3,761,475 (100%)
Higher Secondary	311,390 (45%)	383,410 (55%)	694,800 (100%)
Total	5,660,342 (52%)	5,150,177 (48%)	10,810,519 (100%)

Source: Punjab Annual Schools Census 2015-16

The overall Gender Parity Index (GPI) of enrolment in the province is 91 percent. The highest GPI of 126 percent is at the higher secondary stage which declines to 83 percent at the secondary stage. The following

figure shows the stage-wise GPI in Punjab.

Figure 2: Stage-wise Gender Parity Index in Punjab



Source: I-SAPS Calculations from the Punjab Annual Schools Census data for 2013-14, 2014-15 and 2015-16

Gender parity in enrolment has improved by 3 percent during the last three years in Punjab. In 2013-14, the GPI was 88 percent which has improved to 91 percent in 2015-16. However, an analysis of the district-level statistics reveals that district-level variations exist with regard to gender parity in the province. District Rajanpur is the lowest performing with a GPI of merely 59%. Whereas other districts which are performing below par in terms of gender parity includes, Bhakkar (67%), Mianwali (70%), Khushab (71%), Chiniot (73%), DG Khan (75%), Muzaffargarh (75%), and Rahimyar Khan (76%)²

2.1.3 Teachers in Public Schools

Punjab has a teaching workforce of 336,628 in public sector schools out of which 50 percent are female teachers. The highest proportion of female teachers is at the middle/elementary level where 54 percent of the teachers are female while the lowest proportion³ is at secondary level with 44 percent female teachers.

Table 3: Gender-wise Number of Teachers in Public Schools of Punjab

School Level	Male	Female	Total
Mosque	1,240 (98%)	25 (2%)	1,265 (100%)
Primary	51,759 (47%)	58,004 (53%)	109,763 (100%)
Middle/Elementary	38,017 (46%)	44,727 (54%)	82,744 (100%)
Secondary	67,227 (56%)	53,513 (44%)	120,740 (100%)
Higher Secondary	11,079 (50%)	11,037 (50%)	22,116 (100%)
Total	169,322 (50%)	167,306 (50%)	336,628 (100%)

Source: Punjab Annual Schools Census 2015-16

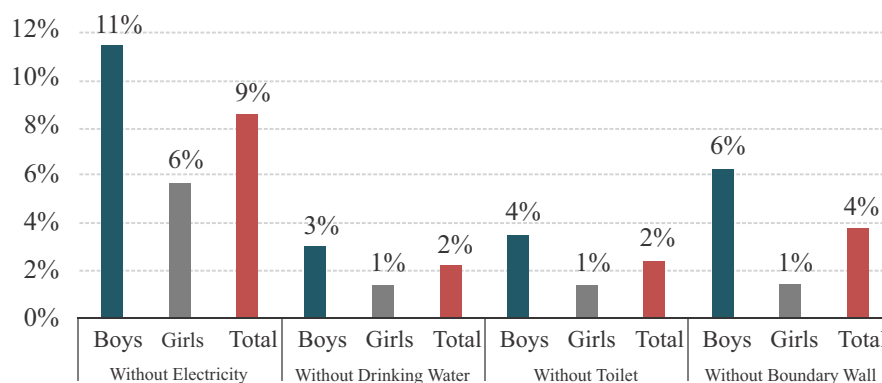
² SED. 2016. *Annual School Census, 2015*. Government of Punjab. Lahore. 2016.

³ Excluding the mosque schools.

2.1.4 State of Basic Facilities in Public Schools

It is encouraging to note that very few schools in the province are without basic facilities like electricity, drinking water, toilets and boundary walls. According to the Punjab Annual Schools Census 2015-16 data,

Figure 3: Missing Facilities in Public Schools of Punjab



Source: Punjab Annual Schools Census 2015-16

only 6 percent girls' schools are without electricity. Also 1 percent of the girls' schools are without toilet facility for students, drinking water and boundary walls according to the data. The figure below presents the percentage of boys' and girls' schools which are void of basic facilities.

2.2 Education Budgets in Punjab

The Punjab government has allocated a total budget of Rs. 264 billion for school education⁴. This represents an increase of 2 percent compared with the allocated budget of Rs. 259 billion in 2015-16. Out of the total education budget for 2016-17, Rs. 217 billion (82%) have been apportioned for recurrent budget while Rs. 47 billion (18%) have been allocated for development purposes. The following table presents the share of education in total provincial budget of Punjab in 2015-16 and 2016-17.

Table 4: Share of Education in Provincial Budget of Punjab (in Rs. million)

	2016-17			2015-16		
	Provincial Budget	Education Budget	Percentage Share	Provincial Budget	Education Budget	Percentage Share
Recurrent Budget	1,131,417	217,040.87	19%	1,047,242	225,731.52	22%
Development Budget	550,000	47,299.69	9%	400,000	32,849.40	8%
Total Budget	1,681,417	264,340.56	16%	1,447,242	258,580.92	18%

Source: I-SAPS Calculations from Budget Books and PIFRA Data 2015-16 and 2016-17

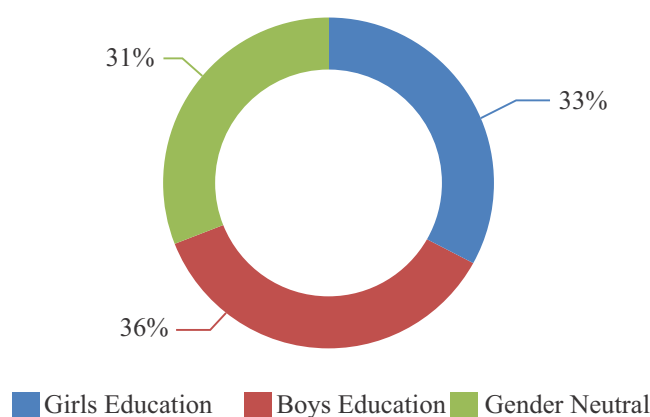
⁴ This figure represents the budget of school education and excludes the budgets for special and higher education.

The percentage share of education in the total provincial budget of Punjab has declined in 2016-17 owing to decline in the share of recurrent budget. Compared with 22 percent share of education in provincial recurrent budget in 2015-16, the share of education in 2016-17 has declined to 19 percent. On the other hand, the development budget has increased from Rs. 33 billion in 2015-16 to Rs. 47 billion in 2016-17; highlighting an increase of 1 percent in the provincial share of development budget. Overall, the share of school education in Punjab's budget has decreased from 18 percent in 2015-16 to 16 percent in 2016-17.

2.2.1 Gender Responsive Budgeting in Education Sector in Punjab

Gender disaggregation of the education budget of Punjab presents a slight disparity at the expense of girl child. Girls constitute 48 percent of the total students in public sector schools of Punjab. In proportion to this, 33 percent of the education budget of Punjab has been allocated for girls' education in 2016-17 compared with 36 percent share for boys' education⁵. The share of girls' education has remained stagnant at 33 percent in 2015-16 and 2016-17. The share of boys' education has decreased from 37 percent in 2015-16 to 36 percent in 2016-17⁶. The figure below disaggregates the education budget of Punjab in 2016-17 with a gender lens.

Figure 4: Gender Disaggregation of Punjab Education Budget 2016-17



Source: I-SAPS Calculations from Budget Books and PIFRA Data 2016-17

There are visible gender disparities in enrolment at the district level in Punjab. For example, compared with the Gender Parity Index (GPI) of 114 percent (114 girls for every 100 boys) for Rawalpindi, district Bhakkar has a GPI of 67 percent only, i.e., 67 girls for every 100 boys. Although gender disparity is high among some of the districts, the gender-wise difference in allocated budgets for these districts is marginal. Box 1 below presents the GPI of select districts of Punjab along with the gender-specific budgets allocated⁷ for these districts in 2016-17. However, it is worth noting that the earmarked budget per girl child is higher in each district (apart from Rawalpindi) compared with the allocated budget for boys.

⁵ 31 percent of the education budget is gender neutral and cannot be disaggregated for either boys or girls' education.

⁶ The share of gender neutral education budget has increased from 30 percent in 2015-16 to 31 percent in 2016-17.

⁷ The development budget is apportioned at the provincial level. The figures in Box 1 represent the recurrent budget of the districts only.

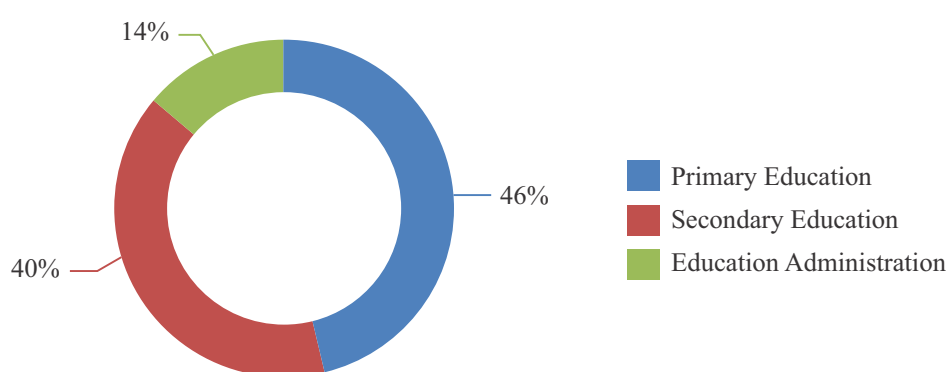
Box 1: Gender Disaggregation of Education Budgets in Select Districts of Punjab

S. No.	District	GPI	Percentage Share of Budget 2016-17			Per Student Budget 2016-17 (in Rs.)		
			Girls	Boys	Neutral	Girls	Boys	Total
1.	Bhakkar	67%	42%	53%	5%	16,748	14,263	16,025
2.	Mianwali	70%	46%	49%	5%	24,797	18,580	22,181
3.	Khushab	71%	38%	39%	23%	20,609	15,111	22,695
4.	Chiniot	73%	46%	49%	5%	15,956	12,303	14,640
5.	Sialkot	113%	52%	43%	5%	17,571	16,566	17,988
6.	Rawalpindi	114%	49%	46%	5%	19,670	20,879	21,325

Source: I-SAPS Calculations from Budget Books and PIFRA Data 2016-17 and Annual Schools Census 2015-16

2.2.2 Gender Responsive Budgeting in Recurrent Education Budget

Recurrent budget constitutes major portion of the education budget of Punjab. In 2016-17, 82 percent of the education budget has been earmarked for recurrent expenditure with an allocation of Rs. 217 billion. The highest share of recurrent budget has been apportioned for primary education followed by secondary education. A budget of Rs. 99 billion has been allocated for primary education in 2016-17 which is 46 percent of the total recurrent budget. Secondary education will receive Rs. 87 billion, i.e., 40 percent of the recurrent budget. The figure below shows the function-wise recurrent education budget of Sindh for 2016-17.

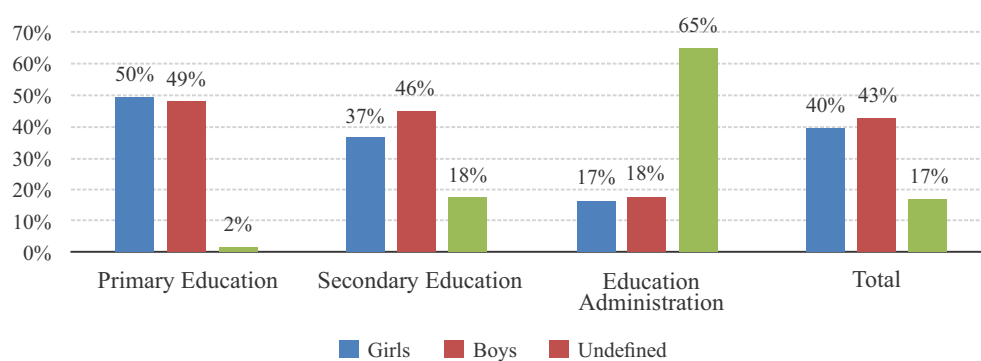
Figure 5: Function-wise Recurrent Education Budget 2016-17

Source: I-SAPS Calculations from Budget Books and PIFRA Data 2016-17

The gender disaggregation of the recurrent budget shows that Rs. 37 billion of this budget is gender neutral

while out of remaining budget of Rs. 180 billion, 48 percent budget has been allocated for girls' education. Comparing with the allocated recurrent budget of Rs. 86 billion for girls' education, Rs. 93 billion have been apportioned for boys' education. The figure below presents gender-disaggregation in the recurrent education budget of Punjab for 2016-17.

Figure 6: Gender Disaggregation in Recurrent Education Budget 2016-17



Source: I-SAPS Calculations from Budget Books and PIFRA Data 2016-17

From the above figure, it is encouraging to note that the share of girls' education in recurrent budget is almost equal to the share of boys' education. Primary education is the only level where girls' education has been allocated a higher share of 50 percent compared with the 49 percent share of boys' education. Overall, 17 percent of the recurrent education budget is gender neutral while 43 percent and 40 percent of the school education budget for 2016-17 has been earmarked for boys' and girls' education respectively. The share of girls' education in recurrent education budget has increased from 37 percent in 2015-16 to 40 percent in 2016-17. Similarly, the share of boys' education has also been enhanced from 42 percent of the recurrent budget in 2015-16 to 43 percent in 2016-17.

2.2.3 Gender Responsive Budgeting in Development Budget of Education Sector

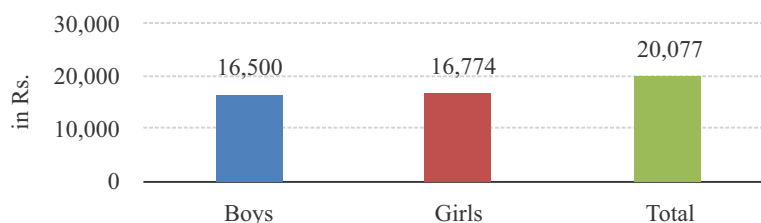
The budget earmarked for development purposes in Punjab is low compared with the allocated funds for recurrent budget. In 2016-17, 18 percent of the education budget has been earmarked for development. Rs. 47 billion have been allocated for development budget in the current fiscal year which is 44 percent higher than the allocated budget for 2015-16. Looking at the development budget with a gender lens shows that Rs. 45 billion of this budget is gender neutral while out of remaining, 59 percent development budget has been allocated for girls' education compared with 41 percent share for boys' education. Overall, 96 percent of the development budget is gender neutral while 2 percent of the budget for 2016-17 has been earmarked for boys' and girls' education each. The share of girls' education in development budget has decreased from 3 percent in 2015-16 to 2 percent in 2016-17. On the other hand, the share of boys' education has increased from 1 percent of the development budget in 2015-16 to 2 percent in 2016-17.

2.2.4 Per Student Education Budget

Girls represent 48 percent of total enrolment at primary and secondary level in Punjab. Accordingly, the

share of girls' and boys' education is almost equal. In 2016-17, Rs. 20,077⁸ per student has been earmarked on average in the province. The gender disaggregation of per student budget shows that the budget allocated per girl student in Punjab is a little higher than that of boys. Compared with Rs. 16,500 per boy student, Rs. 16,774 per girl student has been allocated in the current financial year⁹.

Figure 7: Per Student Education Budget 2016-17



Source: I-SAPS Calculations from Budget Books and PIFRA Data 2016-17 and Annual Schools Census 2015-16

⁸ The recurrent budget for education in 2016-17 has been divided by the total enrolment as quoted in Annual Schools Census 2015-16 (the latest available figures).

⁹ Rs. 37 billion of the recurrent budget is gender neutral and therefore this amount has been excluded from the calculations.

Gender Responsive
Education Budgeting:
Case of Sindh

Gender Responsive Education Budgeting : Case of Sindh

Education budgets in Sindh have increased in the last few years. A look at the education statistics of Sindh with a gender lens will help in understanding the challenges faced by the education sector in the province and to undertake a comparative analysis of the gender-specific budgetary allocations for education.

3.1 Education Statistics of Sindh

The sections below present an overview of the state of education in Sindh with a gender perspective.

3.1.1 Number of Schools

Sindh has a total of 45,447 public sector institutes according to Sindh Education Management Information System (SEMIS) Census 2015-16. Out of these, 62 percent schools are co-education while 15 percent are girls' schools and 23 percent are boys' schools. The table below shows the level-wise number of schools in the province.

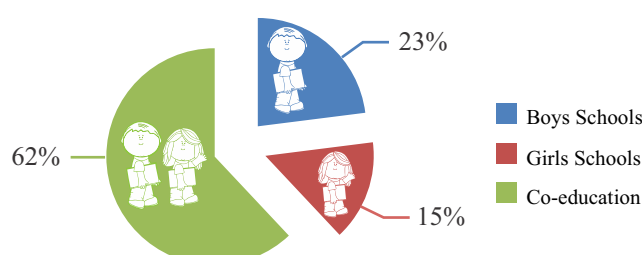
Table 5: Gender-wise Number of Public Schools in Sindh

School Level	Boys' Schools	Girls' Schools	Co-Education	Total Schools
Primary	9,271 (23%)	5,711 (14%)	26,149 (64%)	41,131 (100%)
Middle/Elementary	513 (22%)	593 (26%)	1,223 (53%)	2,329 (100%)
Secondary	564 (33%)	488 (29%)	644 (38%)	1,696 (100%)
Higher Secondary	87 (30%)	76 (26%)	128 (44%)	291 (100%)
Total	10,435 (23%)	6,868 (15%)	28,144 (62%)	45,447 (100%)

Source: SEMIS Census 2015-16

3.1.2 Enrolment in Public Schools

According to SEMIS Census 2015-16, a total of 4.15 million students are enrolled in public sector schools of Sindh out of which 39 percent are girls. The lowest participation rate for girls is at the higher secondary level where only 34 percent of the enrolled students are girls. The highest girls'



participation is at the middle/elementary level where 44 percent of the enrolled students are girls.

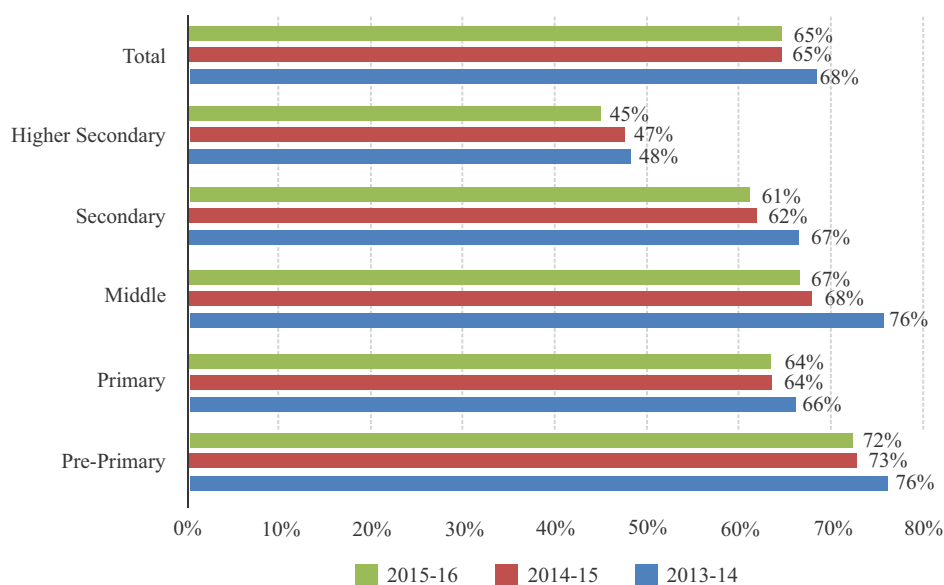
Table 6: Gender-wise Enrolment in Public Schools of Sindh

School Level	Boys	Girls	Total
Primary	1,648,607 (61%)	1,039,794 (39%)	2,688,401 (100%)
Middle/Elementary	147,898 (56%)	117,948 (44%)	265,846 (100%)
Secondary	490,291 (59%)	346,103 (41%)	836,394 (100%)
Higher Secondary	232,384 (66%)	122,194 (34%)	354,578 (100%)
Total	2,519,180 (61%)	1,626,039 (39%)	4,145,219 (100%)

Source: SEMIS Census 2015-16

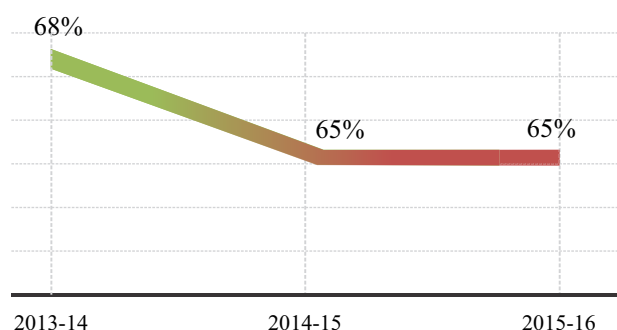
The Gender Parity Index (GPI) in the province is 72 percent at the pre-primary stage which declines to 45 percent at the higher secondary stage. The following figure shows the stage-wise GPI in Sindh.

Figure 8: Stage-wise Gender Parity Index in Sindh



Source: SEMIS Census 2013-14, 2014-15 and 2015-16

It is worth noting that the gender parity has worsened in the last three years in Sindh. The highest decline can be noted at the middle stage where GPI has decreased from 76 percent in 2013-14 to 67 percent in 2015-16. Overall, gender parity has moved from 68 percent to 65 percent during the last three years.

Figure 9: Gender Parity Index in Sindh

3.1.3 Teachers in Public Schools

Sindh has a teaching workforce of 156,216 in public sector schools out of which only 32 percent are female. The lowest proportion of female teachers is at the primary level where only 26 percent of the teachers are female while the highest proportion is at secondary level with 43 percent female teachers.

Table 7: Gender-wise Number of Teachers in Public Schools of Sindh

School Level	Male	Female	Total
Primary	68,428 (74%)	24,514 (26%)	92,942 (100%)
Middle/Elementary	8,395 (62%)	5,215 (38%)	13,610 (100%)
Secondary	22,207 (57%)	16,604 (43%)	38,811 (100%)
Higher Secondary	7,089 (65%)	3,764 (35%)	10,853 (100%)
Total	106,119 (68%)	50,097 (32%)	156,216 (100%)

Source: SEMIS Census 2015-16

3.1.4 State of Basic Facilities in Public Schools

A large number of public sector schools in Sindh are without basic facilities like electricity, drinking water, toilets and boundary walls. According to the SEMIS census 2015-16, more than 50 percent girls' schools are without electricity and drinking water. On the other hand, 43 percent and 30 percent girls' schools are without toilet facility for students and boundary walls respectively. The figure below presents the percentage of boys, girls and mixed schools which are void of basic facilities.

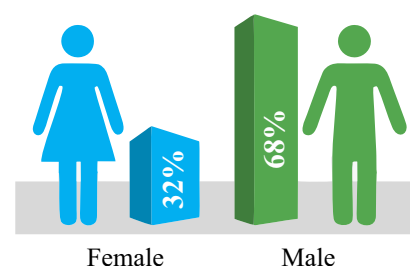
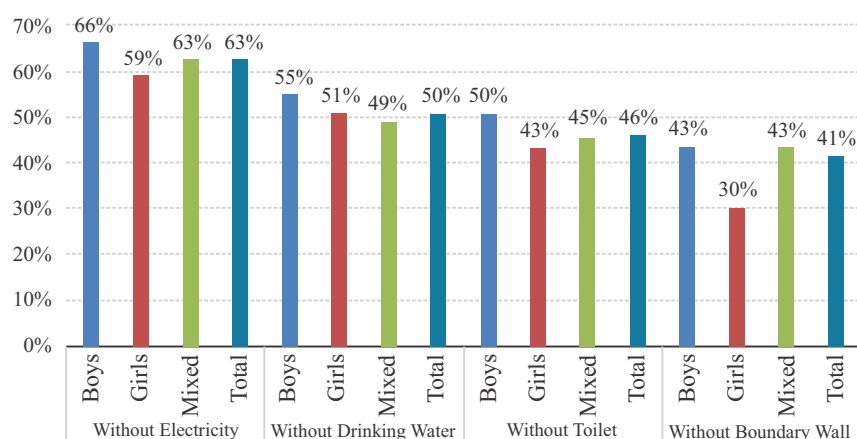


Figure 10: Missing Facilities in Public Schools

Source: SEMIS Census 2015-16

3.2 Education Budgets in Sindh

Education budgets in Sindh have significantly increased over the last few years. In 2016-17, a total budget of Rs. 160 billion has been earmarked for education¹⁰. This represents an increase of 13 percent compared with

Table 8: Share of Education in Provincial Budget of Sindh (in Rs. million)

	2016-17			2015-16		
	Provincial Budget	Education Budget	Percentage Share	Provincial Budget	Education Budget	Percentage Share
Recurrent Budget	603,129.70	145,083.61	24%	525,652.90	129,622.40	25%
Development Budget	265,988.00	15,136.78	6%	213,648.90	12,616.24	6%
Total Budget	869,117.70	160,220.39	18%	739,301.80	142,238.65	19%

Source: I-SAPS Calculations from Budget Books 2015-16 and 2016-17

the allocated budget of Rs. 142 billion in 2015-16. Out of the total education budget for 2016-17, Rs. 145 billion (91%) have been apportioned for recurrent budget while Rs. 15 billion (9%) have been allocated for development purposes. Similar share of recurrent and development budget can be seen in the education budget for the previous year. The following table presents the share of education in total provincial budget of Sindh over the last two years.

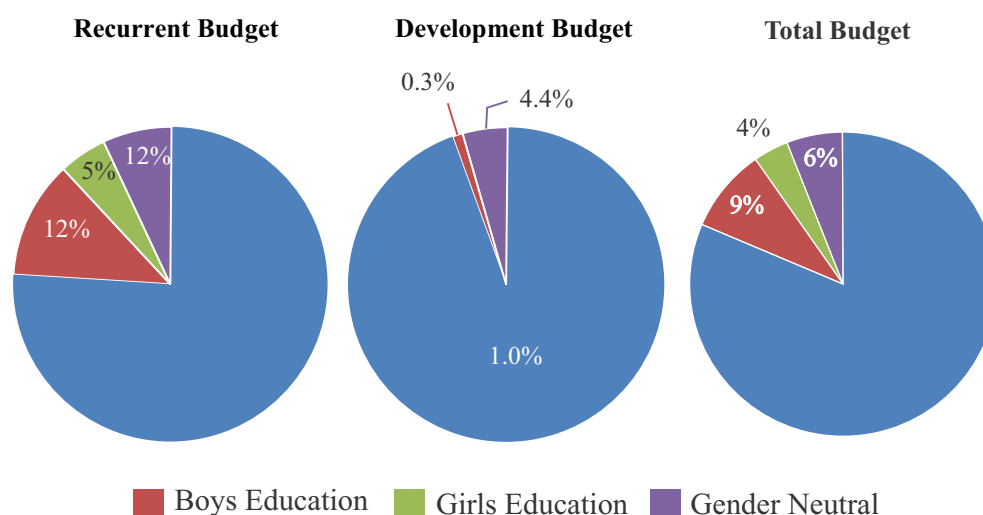
¹⁰ This figure represents the budget of education and literacy department including college education and does not include the budgets for medical education, technical education, grants of universities and special education.

It is worth noting that the percentage share of education in the provincial budget has declined in 2016-17 owing to decline in the share of recurrent budget. Compared with 25 percent share of education in provincial recurrent budget in 2015-16, the share of education in 2016-17 has declined to 24 percent. While the development budget has increased in absolute terms from Rs. 12.6 billion in 2015-16 to Rs. 15.1 billion in 2016-17, its percentage shared has remained stagnant at 6 percent during the last two years.

3.2.1 State of Gender Responsive Budgeting in the Sindh Education Sector

Gender disaggregation of the education budget of Sindh presents disparity at the expense of girl child. It is also concerning to note that while 18 percent of the total provincial budget has been earmarked for education, vast gender disparity exists in the education budgets especially the recurrent budgets. In order to elaborate this disparity, the provincial education budget has been disaggregated in the figure below. The blue portion represents the provincial budget other than education while the rest of the pie represents the gender-wise disaggregated education budget 2016-17.

Figure 11: Gender Disparity in Share of Education in Provincial Budget 2016-17

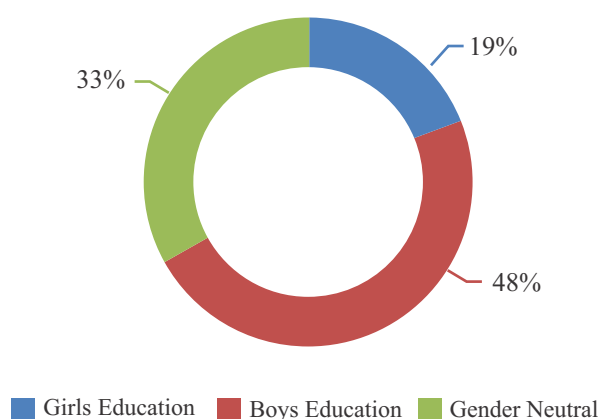


Source: I-SAPS Calculations from Budget Books 2016-17

While girls constitute 39 percent of the total students in public sector schools of the province, only 19 percent of the education budget has been allocated for girls' education in 2016-17 compared with 48 percent share for boys¹¹. It is worth mentioning that the share of girls' education has increased from 18 percent in 2015-16 to 19 percent in 2016-17. On the other hand, the share of boys' education has moved up from 41 percent in 2015-16 to 48 percent in 2016-17¹². The figure below disaggregates the education budget of Sindh in 2016-17 with a gender lens.

¹¹ 33 percent of the education budget is gender neutral and cannot be disaggregated for either boys or girls' education.

¹² The share of gender neutral education budget has gone down from 41 percent in 2015-16 to 33 percent in 2016-17.

Figure 12: Gender Disaggregation of Sindh Education Budget 2016-17

Source: I-SAPS Calculations from Budget Books 2016-17

Gender disparities exist in enrolment at the district level in Sindh. For example, compared with the Gender Parity Index (GPI) of 70 percent (70 girls for every 100 boys) for Larkana, district Kambar-Shahdadkot has a GPI of 63 percent only, i.e., 63 girls for every 100 boys. In line with the gender disparities in enrolment among the districts, the gender-wise difference in allocated budgets for these districts is also substantial. Box 1 below presents the GPI of two districts of Sindh along with the gender-specific budgets allocated¹³ for these districts in 2016-17. It is worth noting that the earmarked budget per girl child is significantly lower in both districts compared with the allocated budget for boys.

Box 2: Gender Disaggregation of Education Budgets in Select Districts of Sindh

S. No.	District	GPI	Percentage Share of Budget 2016-17			Per Student Budget 2016-17 (in Rs.)		
			Girls	Boys	Neutral	Girls	Boys	Total
1.	Larkana	70%	25%	63%	12%	14,998	27,105	25,157
2.	Kambar-Shahdadkot	63%	21%	70%	9%	10,092	20,549	18,176

Source: I-SAPS Calculations from Budget Books 2016-17 and SEMIS Census 2014-15

3.2.2 Gender Responsive Budgeting in Education Sector Recurrent Budget

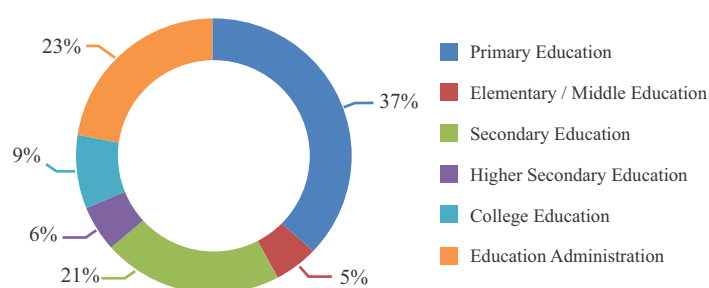
Recurrent budget constitutes major portion of the education budget of Sindh. In 2015-16 and 2016-17, 91 percent of the education budget of Sindh has been earmarked for recurrent expenditure. In 2016-17, Rs. 145 billion have been allocated for recurrent budget which is 12 percent higher than the allocated

¹³ The development budget is apportioned at the provincial level. The figures in Box 1 represent the recurrent budget of the districts only.

budget in 2015-16.

The highest share of recurrent budget has been apportioned for primary education followed by education administration and secondary education. A budget of Rs. 54 billion has been allocated for primary education in 2016-17 which is 37 percent of the total recurrent budget. Elementary/middle education receives the lowest share of 5 percent during the current fiscal year, i.e., Rs. 8 billion. The figure below shows the function-wise recurrent education budget of Sindh for 2016-17.

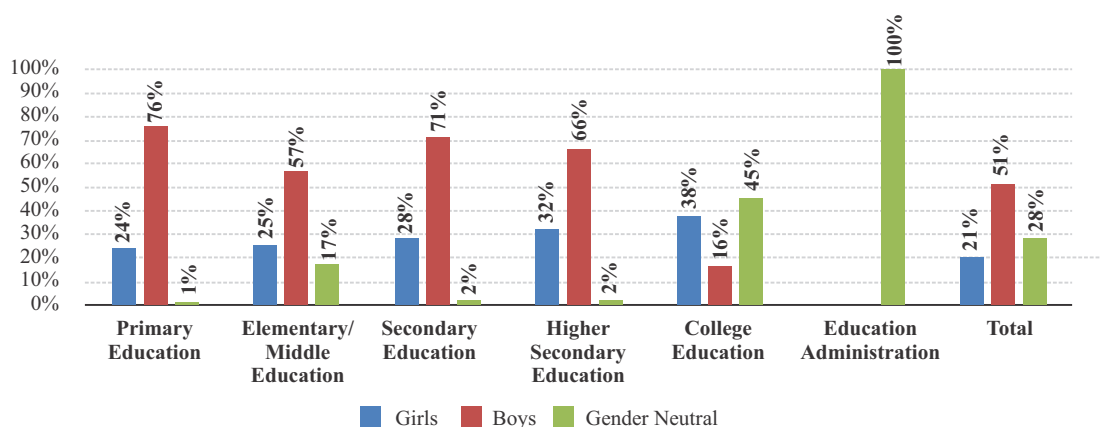
Figure 13: Function-wise Recurrent Education Budget 2016-17



Source: I-SAPS Calculations from Budget Books 2016-17

The gender disaggregation of the recurrent budget shows that Rs. 41 billion of this budget is gender neutral while out of remaining budget of Rs. 104 billion, only 29 percent budget has been allocated for girls' education. The figure below shows gender disaggregation in recurrent education budget of Sindh for 2016-17.

Figure 14: Gender Disaggregation in Recurrent Education Budget 2016-17



Source: I-SAPS Calculations from Budget Books 2016-17

Comparing with the allocated recurrent budget of Rs. 30.4 billion for girls' education, Rs. 73.9 billion have

been apportioned for boys' education. Overall, 28 percent of the recurrent education budget is gender neutral while 51 percent and 21 percent of the budget for 2016-17 has been earmarked for boys' and girls' education respectively. The share of girls' education in recurrent education budget has increased from 19 percent in 2015-16 to 21 percent in 2016-17. Similarly, the share of boys' education has also been enhanced from 45 percent of the recurrent budget in 2015-16 to 51 percent in 2016-17.

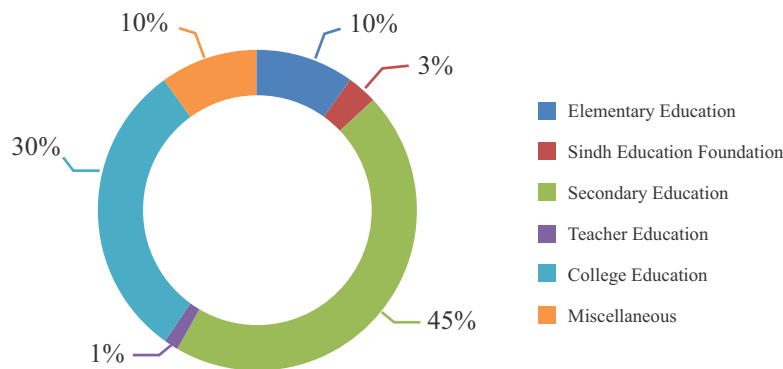
From the above figure, it is evident that the share of girls' education in recurrent budget is quite less compared with the budget earmarked for boys' education. College education is the only level where girls' education has received higher share of budget than boys' education.

3.2.3 Gender Responsive Budgeting in Education Sector Development Budget

The budget earmarked for development purposes in Sindh is quite low compared with the allocated funds for recurrent budget. In 2015-16 and 2016-17, only 9 percent of the education budget of Sindh has been earmarked for development. In 2016-17, Rs. 15 billion have been allocated for development budget which is 20 percent higher than the allocated budget for 2015-16.

The highest share of development budget in 2016-17 has been apportioned for secondary education followed by college education and elementary education. A budget of Rs. 9 billion has been allocated for secondary education in 2016-17 which is 45 percent of the total development education budget of Sindh. The figure below shows the function-wise development education budget of Sindh for 2016-17.

Figure 15: Function-wise Development Education Budget 2016-17



Source: I-SAPS Calculations from Budget Books 2016-17

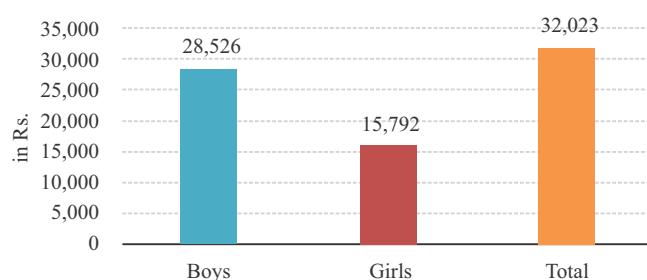
Looking at the development budget with a gender lens shows that Rs. 12 billion of this budget is gender neutral while out of remaining budget, 76 percent share has been allocated for boys' education while only 24 percent of the development budget has been apportioned for girls' education. Overall, 78 percent of the development budget is gender neutral while 17 percent and 5 percent of the budget for 2016-17 has been earmarked for boys' and girls' education respectively. The share of girls' education in development budget

has reduced from 8 percent in 2015-16 to 5 percent in 2016-17. On the other hand, the share of boys' education has increased from 7 percent of the development budget in 2015-16 to 17 percent in 2016-17.

3.2.4 Per Student Education Budget

Girls represent 39 percent of total enrolment at primary and secondary level in Sindh. However, as analyzed above, the share of girls' education is quite low compared with the allocated budget for boys. In 2016-17, Rs. 32,023¹⁴ per student have been earmarked on average in the province. The gender disaggregation of per student budget shows vast disparities. Compared with Rs. 28,526 per boy student, Rs. 15,792 per girl student have been allocated for the current financial year¹⁵.

Figure 16: Per Student Education Budget 2016-17

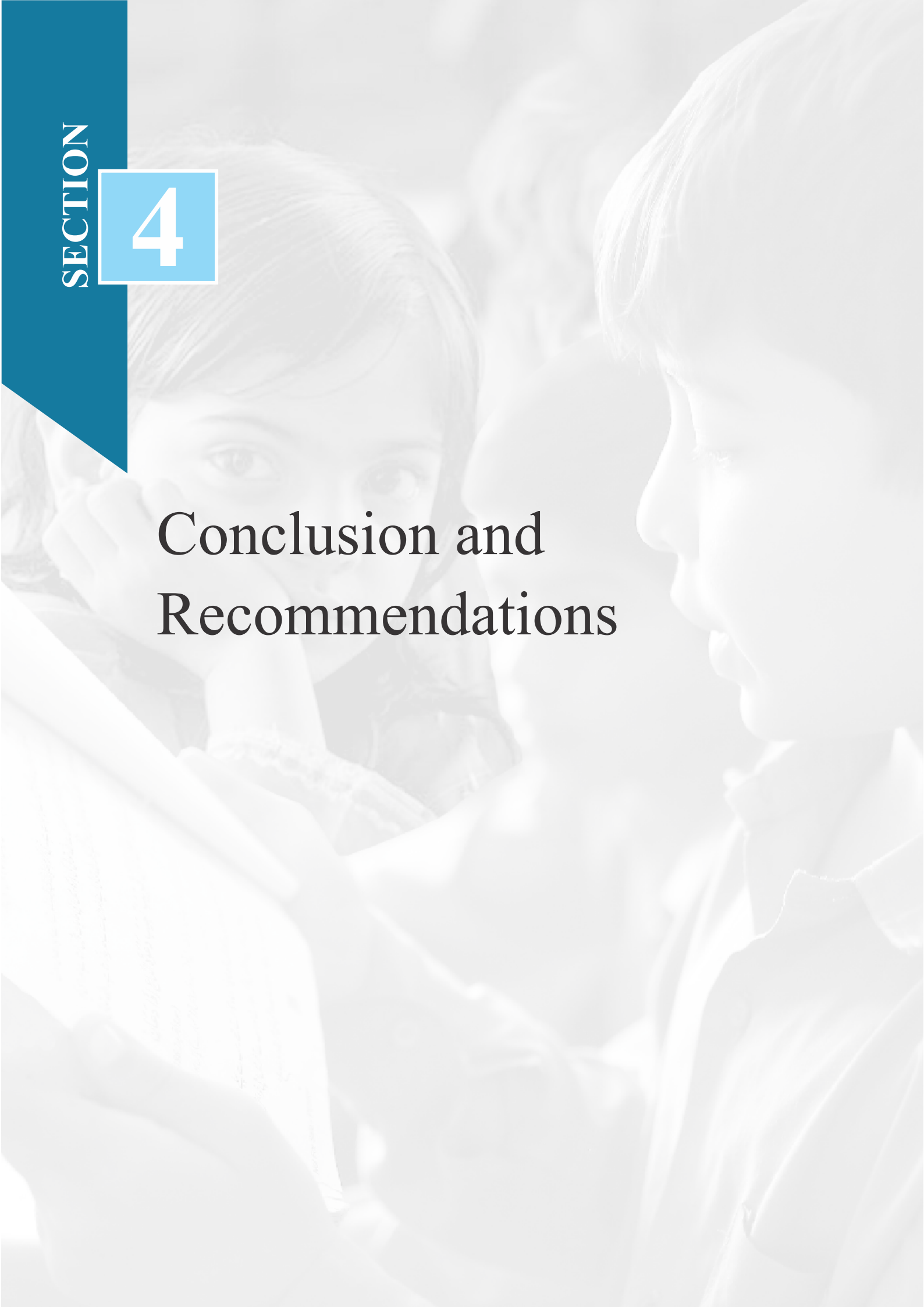


Source: I-SAPS Calculations from Budget Books 2016-17 and SEMIS Census 2015-16

¹⁴ The recurrent budget for education in 2016-17 has been divided by the total enrolment as quoted in SEMIS Census 2015-16 (the latest available figures). The budget for college education has been excluded for these calculations.

¹⁵ Rs. 35 billion of the recurrent budget are gender neutral and therefore have been excluded from these calculations.

Conclusion and Recommendations



Conclusion and Recommendations

This section summarizes the findings of the comparative Gender Responsive Education Budget Analysis of Punjab and Sindh. It also provides recommendations for making education budgets gender responsive.

4.1 Key Findings

Investment on girls education is fundamental for addressing the inequities. In terms of policy landscape Punjab and Sindh prioritize girls' education however these are not complemented with adequate and equitable budgetary allocations. This report is one of the very few attempts to provide data-based evidence on financing of girls' education in Pakistan. Province wise key findings include the following;

4.1.1 Punjab

Overall gender parity in enrolment has also improved in the last three years. In 2013-14, the Gender Parity Index (GPI) was 88 percent which has improved to 91 percent in 2015-16. The highest GPI of 126 percent is at the higher secondary stage which declines to 83 percent at the secondary stage. At the primary stage, the GPI is 94 percent.

A limited number of girls' schools are without basic facilities. According to the Annual Schools Census 2015-16 data, 6 percent girls' schools in the province do not have electricity and only one percent of are lacking the basic facilities of drinking water, boundary walls and toilets facilities.

Relatively more resources are being allocated in Punjab's education budget for the boys as compared with the allocations for the girls' education. In 2016-17, 33 percent of the education budget has been earmarked for girls' education compared with 36 percent budget allocated for boys' education. 31 percent of the budget is gender neutral and cannot be disaggregated by gender.

Girls' education has higher share in the recurrent budget for primary education than boys' education. At primary education level, the share of girls' education is 50 percent compared with 49 percent of the budget for boys' education. The share of both girls' and boys' education has increased by one percent during the last year.

Major portion of the development budget is gender neutral. Out of the total development budget of Rs. 47 billion for education, only 4 percent budget can be disaggregated by gender. Out of this 4 percent development budget, equal proportion of 2 percent has been earmarked for girls' and boys' education.

Per student allocation for girls is slightly higher than boys. Girls represent 48 percent of the enrolment at primary and secondary level in the province. In 2016-17, a budget of Rs. 16,774 per girl student has been allocated compared with Rs. 16,500 for boys.

4.1.2 Sindh

Overall gender parity in enrolment has declined in the last three years. In 2013-14, the Gender Parity Index (GPI) was 68 percent which has gone down to 65 percent in 2015-16. The highest GPI of 72 percent is at the pre-primary stage which declines to 45 percent at the higher secondary stage. At the primary stage, the GPI is only 64 percent.

A large number of girls' schools are without basic facilities. According to the SEMIS Census 2015-16 data, more than 50 percent girls' schools in the province are without electricity and drinking water. Also, 43 percent and 30 percent of the girls' schools do not have toilets and boundary walls respectively.

The education budget of Sindh shows huge gender disparity at the expense of girl child. In 2016-17, merely 19 percent of the total education budget has been earmarked for girls' education compared with 48 percent share for boys' education. The remaining 33 percent of the budget is gender neutral and cannot be disaggregated by gender.

The share of boys' education in the recurrent budget is significantly higher than the allocated budget for girls' education. In 2016-17, girls' education receives 21 percent of the recurrent budget in comparison with 51 percent share of boys' education. 28 percent of the recurrent budget is gender neutral. The share of girls' and boys' education in the recurrent budget has increased by 2 percent and 6 percent respectively during the last year.

Major portion of the development budget is gender neutral. Out of the total development budget of Rs. 15 billion for education, 78 percent budget is gender neutral while 17 percent and 5 percent of the development budget has been earmarked for boys' and girls' education respectively.

Gender Disaggregation of per student budget shows vast disparities. Girls represent 39 percent of the enrolment at primary and secondary level in Sindh. In 2016-17, a budget of Rs. 15,792 per girl student has been allocated compared with Rs. 28,526 for boys.

4.2 Recommendations:

On the basis of the foregoing analysis, the following are key recommendations to improve gender responsive financing of education in Pakistan in general and the provinces of Punjab and Sindh in specific.

- I. Currently there is no formal system to gauge gender-specific financing of education in both the provinces. It is of critical importance that the provincial governments should take steps to permanently incorporate gender responsive budgeting into their systems. In order to make the education budget making processes gender responsive following is proposed:

- a. Foremost, the budget call circulars should clearly mention in General Guidelines the percentage of resources (current and development) to be allocated for girls' education.
 - b. The provincial governments should include a dedicated statement with the budget documents, which should provide specific information on government's policy towards girls' education; policy measures to be taken for improving girls education in terms of resource allocation and utilization; state of basic facilities in girls' schools, level wise enrolment and retention of girl students; and detail of the current and development budgets allocated for girls education along with the details of the budgets released for girls education in the last fiscal year.
 - c. At the end of every quarter the provincial governments should present a statement of release and utilization of the allocated resources for girls' education on the floor of respective provincial assemblies.
- II. Innovative gender-focused initiatives and programs which include positive gender discrimination are needed to be introduced by the federal and provincial governments. Government of Sindh in particular needs to implement special measures to combat the issue of gender disparity in access and quality of education and low gender equality.
- III. The governments' focus on enrollment drives has diverted the attention from challenges of retention of girls in the schools. The dwindling GPI at the primary and post primary is indicative of this trend. It is therefore recommended that the governments need to invest more in policies that lead to guarantee the girls stay in the schools for longer durations.
- IV. The role of parliamentarians and legislators is of critical importance for making government's fiscal policies on education more responsive to the needs of girls. With technical support from civil society and academia, the parliamentarians should analyze the education budgets from a gender lens and raise their voice in the standing committees for education and on the assembly floor for promotion of gender budgeting in education and inclusion of gender statements along with the budget documents.
- V. Involvement of the civil society is significant in the gender budgeting process as it adds value and ownership to the initiatives (Mushi & Edward, 2010). Apart from analyzing the education budgets with a gender lens, advocacy efforts by the civil society should aim at sensitizing the parliamentarians and providing them technical backstopping in this regard.
- VI. Civil Society Organizations and citizen groups need to undertake initiatives aimed at tracking the allocation and utilization of public finances for girls' education at provincial, district and tehsil tiers. In order to guarantee transparent and effective spending it will be of critical importance to carry out continuous budget tracking initiatives at all the tiers.

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