GENDER RESPONSIVE BUDGETING HANDBOOK

For

Government Officers,
Education Department,
Government of Sindh

By

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1. INTRODUCTION

The sustainable development of countries and their regions begins with the development of its human resources. Education is considered a critical determinant of economic productivity that contains several positive externalities. The experiences of developed countries show that access to quality education services has played a vital role in empowering women that contribute significantly to the development of nations. Therefore, policies to improve the level of educational achievement of the poor have become an important focus of development policies both at international and national levels. The Millennium Development Goals (MDGs), the National Education Policy 2009 and the Sindh Education Sector Plan (SESP, 2014-2018) are a reflection of the importance attached to universal and gender-equitable education. Despite this importance, gender gaps in access to education services are found in many countries across the Globe including Pakistan as well as Sindh.

A combination of social, cultural, and economic disadvantages has been instrumental in preventing young girls and women from either accessing to or completing schooling. These disadvantages can be addressed by adding gender sensitivity in the budgets. In contrast, it is commonly perceived that the budget is a gender-neutral policy instrument containing a set of statistics and numbers showing monetary transactions with no particular mention of women or men. In reality, most budgets are "gender-blind.” They ignore the differences between women, men, boys, girls and third gender, and hence fail to address their specific needs. To make government budgets gender-sensitive, a range of technical tools and participatory techniques are available under the framework of Gender Responsive Budgeting (GRB).

GRB plays an instrumental role in achieving the goals and objectives of various government policies, programmes and plans. In other words, GRB is about including a gender perspective into the policies, programmes and plans of government along with allocating and spending money to ensure that it addresses the needs and interests of different groups of citizens. GRB ensures that the budget addresses the needs and interests of women, men, girls, boys and the third gender. Often these differences arise due to income, geographical locations, or age such as poor versus rich, rural versus urban old versus young. A gender-responsive budget also responds to both the physical differences between male and female which constitute ‘sex’ and the social differences between male and female which constitute ‘gender’.

The Government of Sindh (GoS) is fully cognizant of prevailing gender gaps in education and its role and responsibilities in providing universal and compulsory primary education. To address gender gaps in education, GoS established the Reform Support Unit (RSU) under Education and Literacy Department (ELD) and formulated the Sindh Education Sector Plan (SESP) 2014-18. The plan devotes a full section to reducing gender disparity and recommends a number of actions including implementation of GRB within the education budget.

1.1 Aims and Objective

Implementation of GRB in the education sector in Sindh is a continuation of Indus Resource Centre’s (IRC)’s efforts to promote gender equity in the province. The collaboration of IRC with Oxfam is a part of this effort that contains various research and advocacy activities to achieve gender-related deliverables of the SESP. This handbook is a building block and aims to contribute promotion of gender equity in the budgeting process of Education Department, Government of Sindh.

This handbook is one of the steps needed for implementing GRB that aims to provide a comprehensive set of guidelines for officers of the Government of Sindh to make education budget gender-sensitive. These guidelines will help education and finance departments to produce and publish gender budget statement in 2018-19. The guidelines have instructions on how to collect gender sensitive budgetary data by proposing changes in Budget Call Circular for 2018-19. It also contains examples of how to respond to these changes.

1.2 Structure of the Report

The handbook consists of six sections:

- **Gender Concepts**: This section consists of a glossary, in simple language, of key terms used in the handbook.
- **What is gender-responsive budgeting?**: This section includes an explanation of the difference between gender-targeted expenditures and mainstream expenditures. It includes the five steps of GRB. It also covers the roles of different actors.
- **Key gender issues in Education**: This section contains a summary of key issues raised in various IRC publications including “Roadmap to Institutionalize Gender in Education in Sindh”, “Gender Responsive Budget in Education” (detailed report and policy brief), “Bringing Practices into Policies to Improve Financing for Gender Justice” and “Assessment of Best Practices to Promote Girls Education.”
- **Gender budget statements**: This section covers the main topic of the handbook. It provides a description of the gender budget statement, and of the requirements for each component.
- **Examples of gender budget statements**: This section presents examples of gender budget statements produced in Pakistan.
- **Gender budget statements for Education Sector Sindh**: This section contains suggestions to add gender into Budget Call Circular and proposes a Gender Budget Statement format for Sindh.
2. GENDER CONCEPTS

The terms which are explained in this section are often heard in discussions on gender. Sometimes the terms are used loosely. Sometimes different people understand the terms in different ways. This glossary is included so that users of the handbook can be clear about what each of the terms means when used in this handbook.

2.1 Sex, Gender and Gender Division of Labour

Sex refers to the biological differences between males, females and the third gender. Sex differences are constant – they do not change over time, across countries, across cultures, across rural and urban areas, and across income groups. A gender-sensitive budget responds to sex differences in any area to do with the physical body. For instance, breast and prostate diseases are linked to women and men respectively based on biological differences.

Gender refers to the social differences between men and women, girls and boys, and third gender. It is what society tells different men and women, girls and boys their roles, responsibilities and behaviour should be. Gender differences are not constant – they evolve over time, may be different in different countries, different cultures, across rural and urban areas, and across income groups. A gender-sensitive budget attempts to achieve policy goals and objectives by addressing needs arise due to existing gender differences as well as to achieve objectives that aim to bring about positive changes in society with regard to gender.

The gender division of labour refers to who does what in terms of different types of work such as productive and reproductive works. Generally, productive work comprises work in factories, offices, shops and on the land, while reproductive work refers to cooking, cleaning and caring for family members, and community activities such as attending meetings.

2.2 Gender Equality and Gender Equity

Often, we use the terms ‘gender equality’ and ‘gender equity’ and assume that we are all talking about the same thing. However, there is an important difference between ‘equality of opportunity’ and ‘equality of outcome’.

Gender equality or Equality of opportunity means that women and men, girls and boys, are not discriminated against in access to opportunities. For instance, provision of education services is based on the population share of males and females. If the population share of school going age girls and boys is 50:50, then equality of opportunities requires 50 percent girls’ and 50 percent of boys’ schools. In legal terms, it is referred to as formal equality.

Gender equity or equality of outcome is a stronger concept than equality of opportunity. It means that women and men, girls and boys, have an equal chance of reaching the finishing line rather than only an equal chance at the starting line (i.e. access). Equality of outcome takes account of the different situations of women and men, girls and boys, and thus their different starting points. In legal terms, it is referred to as substantive equality.

2.3 Sex-disaggregated and Gender-sensitive data

Sex-disaggregated data are the data that show the differences between the situation of women and men, girls and boys. Sex-disaggregated data are necessary for meaningful gender analysis.

Gender-sensitive data include both sex-disaggregated data and data that relate to key gender issues. The latter is not always sex-disaggregated. For example, data on maternal mortality are not sex-disaggregated because they refer only to females, but these data nevertheless form part of gender-sensitive data.

2.4 Gender-blind, neutral, and sensitive policies

Gender-blind policy ignores the different situation, roles, needs and interests of women, men, girls and boys. It, therefore, does not recognise that the policy might implicitly discriminate against some groups even if the policy does not talk explicitly about males and female.

The gender-neutral policy is not affected by and does not affect, the different situation, roles, needs and interests of women, men, girls and boys. In reality, very few policies are gender-neutral. When policy-makers claim that a policy is gender-neutral, it is usually gender-blind! For example, setting up a Basic Health Unit (BHU) in a rural area may be considered to be gender neutral but it is actually gender blind because it does not take into consideration the fact that women in rural areas cannot travel long distances without being accompanied by men.

A gender-sensitive policy addresses the different situation, roles, needs and interests of women, men, girls and boys. For example, provision of adequate and separate toilets at schools is gender-sensitive.

Gender-responsive is another word for ‘gender-sensitive’. So, a gender-sensitive policy is also a gender-responsive policy.

2.5 Gender-targeted and gender-specific

Gender-targeted policies or programmes are policies and programmes that are targeted at either males or females. For example, messages for men and women in respect of family planning will often need to be different and thus gender-targeted. The gender-targeted policy is not necessarily gender-sensitive. For example, a family planning programme that focuses only on married women is gender-targeted but is not gender-sensitive.
Gender-specific programmes are programmes that are different for males and females. For example, allocations for girls-only and boys-only schools are gender-specific. Gender-specific is very similar to gender-targeted.

2.6 Gender analysis and Gender mainstreaming

Gender analysis involves analysing the situation of women and men, girls and boys and the relations between them. Gender analysis can focus on policies, budgets, statistics, as well as many other things.

Gender mainstreaming is about considering gender in all policies, planning, budgets and monitoring instead of addressing gender as a separate issue through separate programmes and budgets. The ultimate objective of GRB is to mainstream gender in all policies, planning, budgets

3. WHAT IS GENDER-RESPONSIVE BUDGETING?

Gender-responsive budgeting (GRB) is an approach to mainstreaming the gender dimension into all stages of the budget cycle. GRB aims at analysing the different impacts of government expenditure as well as revenue policy on women and girls, and men and boys, respectively. In addition to the impact analysis, GRB makes proposals for a re-prioritization of expenditures and revenues which takes into account the different needs and priorities of women and men. Depending on the context, one may also focus on other factors of inequality, such as age, religious or ethnic affiliation, or the place of residence.

3.1 Characteristics of GRB

The ultimate aim of the GRB is that the budgets are ‘gender-responsive’ because the budget is the most important policy tool of government. Without money, the government cannot implement any policy successfully. So, a policy paper or plan such as the National Education Policy 2009 and the Sindh Education Sector Plan (SESP) 2014-18 may say things perfectly on paper, but they will not make a difference in achieving universal and compulsory education if adequate budget is not provided to implement them.

A gender-responsive budget ensures that the needs and interests of individuals from different social groups are addressed. It focuses on the differences between women and men and girls and boys. But it also focuses on the differences between rich and poor, rural and urban, old and young.

A gender-responsive budget responds to differences between males and females that arise from both sex and gender. Thus, the government must respond both to the physical differences between males and females which constitute ‘sex’ and the social differences between males and females which constitute ‘gender’. Addressing gender is usually more complicated than addressing sex because the government must first have a vision of what it wants the relation of males and females in the country to look like, and then must determine what policies and programmes will help it to achieve this vision.

Gender-responsive budgets are not separate budgets for women or men. For example, talking simply about how much money is given to girls’ schools and how much given to boys’ schools is not GRB. Instead, GRB must bring gender awareness into the policies, plans and related budgets of the education sector. This is in line with “gender mainstreaming”.

Although slightly more than half of the school going age population of Sindh is male and almost remaining half is female, gender-responsive budgets are not about having a budget which is distributed exactly in the proportions 50% male: 50% female. In some cases, 50:50 is appropriate. In other cases, it is not. For example, both boys’ and girls’ students need at least a minimum level of school infrastructure, a manageable class size, a sufficient number of teachers, textbooks, and the
like. However, due to prevailing gender differences in rural and urban areas and gender division of labour, girls or boys may need additional facilities or additional school infrastructure. So, in that case, a 50:50 division would be unfair to them.

Gender-responsive budgets recognise the ways in which (mainly) women contribute to the society and economy with their unpaid labour in bearing, rearing and caring for people in the country. Budgets are usually drawn up by economists. Economists are trained to focus on monetary issues. However, money does not tell the full story, especially in relation to the work that is done in an economy. Money is a good measure for work done in the formal sector in factories, offices, shops and commercial farms. It is also a relatively good measure for the cash-based informal sector. But it is not a good measure for the unpaid work done in cooking, cleaning and caring for other family members. However, if this work is not done effectively, then the human resources of the country will be poor and the rest of the economy will suffer. Further, if it is mainly women who do this unseen and uncounted work, they will be less able to engage in other activities, including becoming educated, developing their skills and earning income.

3.2 Conceptual frameworks
This section provides an overview of methodological frameworks used in GRB. These frameworks can be categorized into three broad categories: 1) three-way categorization of expenditure developed by Rhonda Sharp; 2) the five steps of gender analysis of budgets developed by Debbie Budlender, and 3) gender-disaggregated tools developed by Diane Elson.

3.2.1 The three categories of gender budget analysis
Australian economist Ronda Sharp (1998) provides a framework for the analysis of public expenditures through a gender lens. According to this analytical framework, public expenditures can be divided into three categories: (i) expenditures specifically targeted at women, (ii) expenditure for equal employment opportunities within the public sector, and (iii) mainstream budget expenditure. These three categories add up to hundred percent of the budget.

**Category 1: Targeted gender-based expenditures of government departments**
Expenditures in this category are clearly labelled as ‘male’ or ‘female’. Some examples are:
- Education stipends for girls in secondary schools, public spending on boys’ or girls’ only schools

**Category 2: Equal employment opportunity expenditure on government employees**
Expenditures in this category aim to make it easier for women to work in different jobs in government and, in particular, to work in the decision-making posts. Some examples are:
- Training for women clerical officers or women managers
- Provision of crèche facilities to make it easier for women to combine paid work and child-rearing
- Parental leave provisions

**Category 3: General/mainstream budget expenditure judged by its impact on women and men, girls and boys**
This category covers all other types of expenditure not covered by the other two categories. This category, therefore, accounts for the bulk of government expenditure. Examples of the types of question we must ask to analyse this non-disaggregated expenditure, include:
- Who is studying in mixed schools or accessing publicly provided education services?
- Who needs adult education and how much is spent on it?

Although it is relatively easy to calculate the percentage of the budget going to category 1, having a relatively big percentage for this category does not necessarily show that the budget is gender-responsive. For example, if the government decides to move to a policy of mixed schools, the percentage of the education budget allocated for separate girls’ and boys’ schools will fall. This will result in the percentage allocated for category 1 falling. But the system of mixed schools might deliver education for girls and boys more effectively than separate schools. For example, parents may feel happier if they know that their girl children can be accompanied to school by their boy children.

The third category is the most difficult to analyse but is also the most important. If we look only at categories 1 and 2, we are not getting to the heart of the budget. If we look only at categories 1 and 2, we are not acknowledging that women and girls are full citizens of the province of Sindh, not a special, separate group.

3.2.2 The five steps of gender analysis of budgets
When we analyse each of the three categories, it is useful to do so following the five steps of gender analysis of budgets. These steps are similar to those used in any good policy- and budget-making. The only difference is that for GRB we add the gender lens to each step. The five steps are as follows:
- Describe the situation of women and men, girls and boys (and different sub-groups) in the sector
- Check whether the policy is gender-sensitive i.e. whether it addresses the situation that has been described [Budget speak: ‘Activities’]
- Check that adequate budget is allocated to implement the gender-sensitive policy [Budget speak: ‘Inputs’]
- Check whether the expenditure is spent as planned [Budget speak: ‘Outputs’]
- Examine the impact of the policy and expenditure i.e. whether it has promoted gender equity as intended [Budget speak: ‘Outcomes’ or ‘Impact’]
3.2.3 GRB Tools

Under the CommSec pilot project, Diane Elson developed following six tools mostly to analyze expenditure of the ministries of health, education and population welfare.

Gender-aware policy appraisal: Gender-aware policy appraisals analyse policies and programmes funded through the budget from a gender perspective by asking if policies and their associated resource allocations and the way these are implemented are likely to reduce or increase gender inequalities. A policy appraisal starts with a gender-sensitive situation analysis in the given sector.

Gender-aware benefit incidence analysis: Gender aware public expenditure benefit incidence analyses aim at estimating the distribution of budget resources among males and females. Benefit incidence can be calculated as the net value of the unit costs multiplied by the number of units utilised by women and men, respectively. By this means, the extent to which men and women, girls and boys benefit from expenditure on publicly provided services can be analysed.

Gender-aware beneficiary assessment: Policy and budget makers need to know if public money is spent in a way that meets citizen's needs and fulfils their demands in respect of quality. A gender-aware beneficiary assessment is a tool that aims to gather information on the views of the actual and potential users of publicly provided services.

Gender-disaggregated analysis of the impact of the budget on time use: Gender-disaggregated analysis of the impact of the budget on time use aims at analysing how government resource allocation and revenue-raising patterns impact on a number of different types of paid and unpaid work done and the way that time is spent by women and men.

Gender-aware revenue incidence analysis: Gender aware revenue incidence analysis examines if women and men are affected differently by the kind of revenues raised by governments such as direct (income, corporate taxes) and indirect taxes (value added tax) or user fees.

Gender budget statement: A gender budget statement is a document which summarises what line agencies are doing through their budgets to promote gender equity and women’s empowerment. The statement ideally focuses on the largest expenditures of the sector, as well as on expenditures that are especially important in addressing gender issues. Gender budget statements are usually tabled on the budget day alongside the other budget documents.

Gender-aware public expenditure tracking: In countries with weak institutions and poor accountability, budget allocations are bad predictors of real service delivery in terms of both quantity and quality. Gender-aware public expenditure tracking surveys seek to examine if funds that are earmarked in the budget for a special purpose reach the intended women, men, girls and boys at service units such as health centres and schools.

4. WHAT IS GENDER-RESPONSIVE BUDGETING?

This section discusses the gender issues in education by first presenting the existing gender disaggregated status of enrolment rates; then moves to state the major policies undertaken for the education sector, and analyses budget pertaining to the existing status of education.

4.1 Situation analysis

Gross Primary Enrollment Ratio (GPER) and Net Primary Enrollment Ratio (NPER) are the two indicators generally used for situation analysis. GPER is the number of children enrolled in primary schools divided by the total number of children of age 6 to 10 years while NPER is the number of children of 6 to 10 years of age enrolled in primary schools divided by the total number of children of age 6 to 10 years.

Gender wise enrolment of boys and girls are reported in Table 1. A few alarming messages emerge from this Table. First, enrolment rate of girls, viewed either in terms of GPER or NPER, was far below than that of boys. NPER of boys is 67 percent at a primary level indicating that 67 percent of boys aged 6-10 are enrolled while 33 percent were likely to be out of school in 2014-15. On the other hand, NER of girls at primary level is 54 percent indicating that 54 percent of girls aged 6-10 are enrolled while 46 percent were likely to be out of school. Second, both GER and NER depict a declining trend for both boys and girls during 2010-11 to 2014-15. For instance, NER of boys declined from 68 percent to 67 percent while that of girls from 55 percent to 54 percent. Third, the difference between enrolment rates in Sindh in comparison with that of overall Pakistan has been increasing during the same period. For instance, in 2010-11, the NPER of boys was 3 percentage points lowers and that of girls 6 percentage points lower than the average NPER (overall Pakistan). This difference increased to 5 percentage points and 8 percentage points respectively in 2014-15.

Figure 1 shows the Gender Parity Index (GPI) that vividly portrays the existing gender gap in enrollment in Sindh. It highlights that if boy's enrollment rate in Sindh is 100 percent in 2014-15, then female enrollment rate is 80.6 percent. Increase in this ratio implies a reduction in the gender
The gender gap in Sindh is higher compared to that in Pakistan suggesting that it is above average in Sindh.

The earlier research of IRC highlighted various key issues in the education sector. A summary is presented here.

- There is a sizable number of primary schools but fewer secondary and higher secondary, especially in rural areas and particularly with respect to girls’ schools.
- In rural areas, schools are largely in the public sector. Though there are private schools, however, these schools are lesser in number compared to public schools. Majority of the children in the district go to public schools.
- The strength of both boys and girls enrollment is at primary level and very thin enrolment at the secondary level. This could be due to the reason that there are not enough secondary schools to cater the requirement.
- Female enrollment is low compared to that of boys at all levels of education. This gender gap in enrollment is higher in rural compared to that in urban areas at each level of education.
- Compared to the middle-level, enrollment of both boys and girls is higher at the secondary level in both rural and urban areas indicating higher demand for secondary schools.
- In urban areas, the concept of mixed schools largely prevails while in rural areas the idea of specific boys and girls schools holds.
- Though girls get enrolled in mixed or boy’s schools at primary level but prefer separate girls’ schools at secondary and higher secondary.
- Even if girls get enrolled in mixed schools, they often do not attend classes.
- Compared to male teachers, female teachers are fewer even at primary level and particularly in mixed schools.
- Since there are few female teachers, student per teacher ratio is high in girls’ schools compared to that in mixed schools.
- Less than 50 percent of schools are in satisfactory condition. The remaining are either in a dangerous condition, need repairing or shelterless.
- Many schools do not have toilet facility. There are no separate toilets for girls or female staff. Often, doors are missing and if they are not, they cannot be locked.
- There is a severe problem of transport for female students and female teachers.
- There also an issue of clean drinking water.

### 4.2 Policy analysis

With the commencement of the 18th constitutional amendment and the provincial governments given complete responsibility for education, the GoS passed the “Free and Compulsory Education Act in 2013. In response, the Reform Support Unit (RSU) established under Education and Literacy Department (ELD), Government of Sindh (GoS) has initiated a Sindh Education Sector Plan 2014-18 (SESP) as well as District Education Plans. Among other issues, the SESP aims to address the enormous variations across districts in terms of educational attainment where girls are much more likely to be out of school. It envisages policies and programmes to be implemented over this five-year period to tackle this inequity by taking steps to ensure that Education for All (EFA) will be achieved. The plan devotes a full section to reducing gender disparity and recommends a number of actions, which, if implemented, would be extremely effective in improving both access and quality. One of its key recommendations is the implementation of Gender Responsive Budgeting (GRB) within the education budget system from the budget year 2015-16. Although this year has passed, the concept is important enough to be considered for adoption for the budget year 2018-2019.

### 4.3 Budget analysis

Figure 2 shows an increasing trend in the education budget. The total quantum of Sindh’s education budget was Rs112 billion in 2012-13 that increased to more than 176 billion in 2016-17. However, this increase in education budget has been unable to increase the net enrollment ratio in Sindh as shown in the situation analysis. The composition of education budget indicates that 90 percent of the budget is spent on non-development expenses, which largely comprises salaries and administrative costs. This reduces the scope for improving the physical and learning environment of schools that needed to attract students. Moreover, the budget did not show any explicit links to output. Finally, the budget documents contain broad items, which are not specific to the separate needs of girls and boys. The School Specific Budget (SSB) is meant to address infrastructure gaps,
The procedure of drawing money under SSB is complex and prone to corruption and funds often lapse.

5 GENDER BUDGET STATEMENTS

Gender budget statements are a summary accountability tool used by the government to inform parliamentarians and civil society how the government is allocating its budget to advance gender equality. It is a summary because if it is short, people will be encouraged to read it. It is an accountability tool because gender equality is one of the policy objectives of Government of Sindh and likely to help in understanding what is achieved from public spending on education. For example, the SESP 2014-2018 emphasises gender equality in education. It focuses on the budget because no policy or programme will succeed without money. GBS, therefore, shows the government’s intention to do something by putting money in line with its commitments reflected in policy documents including SESP 2014-2018.

GBS is also an advertisement tool. The gender budget statement is prepared after departments have completed the process of drawing up the budget and allocating resources to different programmes in response to the budget call circular which asks for budget preparation in response to gender needs. While the education budget is likely to have various implicit or explicit categories that deal with gender equality, GBS helps in bringing forward these in an easy to understand format. The gender budget statement is drawn up as a summary statement after the policy and budget have been finalised. GBS is less likely to have any impact on prioritization of the budget for the first year. However, reflections of government officials, parliamentarians and civil society on what is contained in the gender budget statement could result in changes in prioritisation in the following budget year.

5.1 Gender-responsive budgets and gender budget statements

People often get confused between gender-responsive budget and gender budget statement (GBS). These terms do not mean the same thing, although they are closely related to each other. A gender-responsive budget is a budget which embodies programmes which address gender inequalities while a gender budget statement (GBS) shows how/whether government programme and budget addresses gender inequalities.

So, maybe a particular country can have a gender-responsive budget without GBS. This country has policies and budgets that promote gender equality, but it is not making this known to the public and parliament. Another country could have a GBS showing a few allocation and spending categories without having a gender-responsive budget. In this case, if the GBS is honestly drawn up, it will help government officials, parliamentarians and civil society see where the gender gaps are in policies and budgets. In this case, GBS serves as a tool that helps the government to move towards a gender-responsive budget.

The fact that a government decides to draw up a GBS does not mean that the country is discriminating and doing badly on gender equality. Indeed, it shows the opposite. It shows that the government is serious about addressing gender equality, and wants to show clearly what it is doing about it. A GBS is thus a tool for moving towards a more gender-responsive budget.

5.2 Gender budget statements and the MTBF

A gender budget statement will be most meaningful (and easier for government officials to draw up) if it is based on the performance-based or input-output based budgeting approach. Given that Government of Sindh is already preparing the MTBF, the gender budget statement format is based on the concepts and approach of the same.

The MTBF says that budgets are not only about financial accounting (book-keeping). The MTBF also says that budgets should align money with policies and the overall objectives of government (including gender equality). The call circular for the MTBF says that departments must report on mission, goals, strategic issues, objectives and performance targets. They must have input, output and outcome indicators which allow better target-setting and monitoring.

There are several ways in which gender can be added to the MTBF, and so strengthen the MTBF’s focus on efficiency, effectiveness and equity:

- Gender issues can be reflected explicitly or implicitly in objectives;
- Gender can be reflected explicitly by disaggregation of targets and indicators;
- Gender can be reflected by the inclusion of targets and indicators that focus on gender-relevant issues, such as violence against women or fertility.
5.2 Gender budget statements and the Budget Call Circular

Gender budget statements heavily relied on gender-sensitive data. Often gender-sensitive data only available for situation analysis i.e. girls’ and boys’ enrollment rates, causes of not attending school by gender and the like. However, budgetary data often do not mention gender. One of the reasons is that it is not collected in a gender-sensitive way. The budget call circular is the main instrument of collecting budgetary data is often do not mention gender in its forms. As a result, even the finance department does not have gender-sensitive budgetary data. If the finance and education departments do not have gender-sensitive data they would not be able to properly mention their efforts in advancing gender equality in gender budget statement. In other words, gender-sensitive budget call circular is essential for a meaningful gender budget statement.

6. EXAMPLES OF GENDER BUDGET STATEMENTS

This section presents examples of gender budget statements produced in Pakistan. While both federal and provincial governments attempted to introduce GRB in Pakistan, these efforts did not sustain for various reasons including lack of ownership at the top level. The two examples are drawn from the Federal “Gender Budget Statement (2008-09)” published by Strengthening PRS Monitoring Project, Islamabad. At the time of GBS 2008-09, the federal government was running an Education Sector Reforms (ESR) Programme to promote education in general and girl’s education in particular. In addition, various other initiatives were taken by the federal government including National Education Assessment System (NEAS), Science Education Project, Establishment and Operation of Basic Education Community Schools (BECs), Establishment of Cadet Colleges, Basic Education Community Schools, and the introduction of M.Ed classes in Federal College of Education Islamabad. The following sub-sections reproduce the GBS for “Education Sector Reforms (ESR) Programme (2006-10)” and “Establishment and Operation of Basic Education Community Schools.”

6.1 Education Sector Reforms (ESR) Program (2006-10)

Education Sector Reforms (ESR) programme provided Rs1273 million that was transferred to the provinces/districts for implementation of Education for All (EFA).

6.1.1 Overall objective:

The main aim of the project is to enhance primary and elementary gross and net enrollment particularly for girls in Pakistan.

6.1.2 List of Project Components:

(i) Adult Literacy

(ii) Education for All

(iii) ESR- provision of missing facilities

(iv) Quality assurance

(v) Introduction of technical stream

(vi) Establishment of poly technique institutes

(vii) Innovative Programmes

(viii) President’s programme for rehabilitation of primary/elementary schools

(ix) Teachers training resource centre

(x) Revamping of science education

6.1.3 Gender Challenge:

Poverty is both a cause and effect of the low level of education in Pakistan. Capacity and opportunities to earn higher income remain weak due to low education levels in terms of quantity and quality. Alternatively, low-income levels and poverty also constrain households/individuals to invest in the education of girls. As a result, the gap widens between enrolment of boys and girls and achievement of MDGs – universal primary education, empowerment of women and gender parity becomes harder to accomplish. The National Education Policy emphasizes increased enrolments in public sector schools, removing urban-rural and gender imbalances, improving quality of education at all levels. It particularly focuses on making relevant curriculum reforms, strengthening higher education, providing for demand-driven education and encouraging private sector participation.

6.1.4 Planned Activities:

Activities of the programme cover:

- Provision of missing facilities to Primary and Middle schools
- Adult Literacy Programme
- Revamping of Science Education at Secondary Level
- Establishment of Polytechnic Institutes at districts level especially in underdeveloped areas of Baluchistan for girls and in Northern Areas for boys.
- Madrassa Reforms project continued for the introduction of formal subjects including Computer Education in 460 Madaris.

6.1.5 Budgetary Allocation and Spending:

Total Cost of the Project: Rs 7663.2 million

Budget Estimates for 2007-08: Rs 800 million

Revised Estimates for 2007-08: Rs 800 million

Budget Estimates for 2008-09: Rs 315.4 million
The above information was based on primary and secondary sources such as the information provided by the education planning and policy wing, Project Directors of the respective projects, federal budget documents, Annual Development Plan 2008-09, and Economic Survey 2007-08. These documents do not provide sex-disaggregated data of input and output indicators. In order to get access to sex-disaggregated data relevant persons in planning commission and Policy and Planning Wing of the Ministry of Education were contacted. However, no programme-wise sex-disaggregated data of input and output indicators were available to incorporate in the gender budget statement.

Table 2 Component-Wise Profile of ESR Funds (Rs. in millions)

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Details</th>
<th>2007-08</th>
<th>2008-09</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Adult Literacy</td>
<td>26.125</td>
<td>7.425</td>
</tr>
<tr>
<td>2.</td>
<td>Education For All</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3.</td>
<td>ESR- Provision of Missing Facilities</td>
<td>50</td>
<td>13</td>
</tr>
<tr>
<td>4.</td>
<td>Quality Assurance</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5.</td>
<td>Introduction of Technical Stream</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6.</td>
<td>Establishment of Poly Technique Institutes</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7.</td>
<td>Innovative Programme</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8.</td>
<td>Government Programme For Rehabilitation of Primary/Elementary Schools</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9.</td>
<td>Teachers Training Resource Center</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>10.</td>
<td>Revisiting of Science Education</td>
<td>30</td>
<td>75</td>
</tr>
</tbody>
</table>

Source: Project Management Unit (PMU), Islamabad

6.2 Establishment and Operation of Basic Education Community Schools

Federal Ministry of Education (MOE) launched a project titled “Establishment of 10,000 Non-formal basic education schools”. Overall, project objectives and annual targets could not be achieved mainly due to non-provision of requisite funds. The project suffered in quantity as well as quality. In May 2005 Central Development Working Party (CDWP) temporarily suspended the project operations, but later on got approval for its continuation. The scope of the project modified to 20,000 Basic Education Community Schools (BECs), including 10,185 already functioning on March 2007.

6.2.1 Overall objective:
The main aim of the project is to supplement the government’s policies with regard to universal primary education by extending basic education facilities for out of school children and youth (4-14 years age group) having no access to the formal system of education. Also to set up Literacy & Skill Development Centres (LSDCs) impart literacy and skills training to adolescent and adults, preferably females between 15 and 35 years of the age.

6.2.2 List of Project Components:
Establishment of Non-Formal Basic Education Community Schools Support for already existing Basic Education Community Schools, and Skill Development Centres to impart literacy and skills training

6.2.3 Gender Challenge:
The project was based on a focused approach to address the issues of female empowerment and literacy in the country. In 2005, community schools have 81% female teachers while the percentage of female students was 57% compared with 43% male students. The project is committed to enhancing the number of female students particularly.

6.2.4 Planned Activities:
Establishment of BEC Schools Establishment of literacy and skills development centres Conversion of BEC schools into formal primary schools

6.2.5 Budgetary Allocation and Spending:

<table>
<thead>
<tr>
<th>Year</th>
<th>Phasing as Per PC-I</th>
<th>PSDP Provision</th>
<th>Amount Released</th>
<th>Amount Utilized</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006-07</td>
<td>705.275</td>
<td>705.275</td>
<td>705.275</td>
<td>705.275</td>
</tr>
<tr>
<td>2007-08</td>
<td>1183.547</td>
<td>1180.000</td>
<td>1180.000</td>
<td>1180.000</td>
</tr>
<tr>
<td>2008-09</td>
<td>2362.126</td>
<td>1350.000</td>
<td>450.000</td>
<td>450.000</td>
</tr>
<tr>
<td>2009-10</td>
<td>2749.052</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>7000.000</td>
<td>3155.275</td>
<td>2255.275</td>
<td>2255.275</td>
</tr>
</tbody>
</table>

Source: Project Management Unit (PMU), Islamabad

The following data/information has been received from the PMU. A sum of Rs. 1,184 million and Rs. 2,362 million has been allocated for the years 2007-08 and 2008-09 respectively for implementation of the project activities. The project did not face any problem as the financial releases were smooth during the year 2007-08. In the year 2008-09, against the allocation of Rs. 2,362 million, only Rs. 1,550 million (57%) has been taken in the public-sector development programme (PSDP). As of June 2009, only Rs. 450 million has been released which caused serious problems in achieving the major milestones of the project.
6.3 Conclusion

These examples are not aimed to serve as a blueprint. However, they served two purposes: (1) gave a fair idea of how a gender budget statement would look like, and (2) while in the absence of gender-sensitive budget call circular gender budget statement is possible, it does not add much value in informing government efforts. These GBS programmes would be much more effective if based on gender-sensitive data collected through budget call circular or available in PC1 forms.

7 GENDER BUDGET STATEMENTS FOR EDUCATION SECTOR SINDH

This section contains suggestions to add gender into budget call circular along with gender budget statement format for Sindh.

7.1 Proposed structure of GBS Sindh

To make it easier for both government officials to compile the statement, and parliamentarians and the public to read and understand it, there should be a standard format for the gender budget statement. There are two main considerations in GBS: first, it focuses on particular activities related to the GBS programme; and second, each section of GBS is explicit about the gender-related aspects. Ideally, the GBS covers both recurrent and development expenditure. The proposed format for GBS Sindh is as follows:

- **Programme name**: Short and simple!
- **Sub-programme name**: (Optional) This heading is necessary if the sub-statement focuses on only one part of the programme.
- **Gender issues**: describes the situation of women and men, girls and boys in respect of the problems which the programme seeks to address, and the key challenges facing the programme in this respect. This sub-section should give background for readers so that they understand why this programme was introduced in the first place, as well as current challenges being faced in implementation.

- **Planned activities**: describes what the programme does. Highlights how the programme will address the gender issues described under the previous heading.
- **Budget**: states how much money is allocated to the programme under the development and recurrent budgets. Only the totals need to be given as the detail will be in the main budget document.
- **Input indicators and targets**: states what was purchased (inputs) by the programme in the previous period and what will be purchased in the budget period. The money itself should not be recorded as an input – only what is purchased with the money.
- **Output indicators and targets**: states what was delivered (outputs) by the programme in the previous period (outputs) and what will be delivered in the budget period. These could include process indicators and targets where the process is similar to an output and is a measure of delivery.
- **Outcome indicators and targets**: states what was achieved (outcomes) by the programme in the previous period and what will be delivered in the budget period.

7.2 Input and Output Indicators

In order to fill GBS format, it is better to discuss the characteristics of input, output and outcome indicators and targets. First, wherever possible, the input, output and outcome indicators and targets should be given in gender-disaggregated quantitative terms. For example, an outcome target for primary education may be to increase the primary enrolment ratio for girls to 80% rather than simply ‘an increase in girls or boys’ enrolment.

Input, output and outcome indicators and targets should be given for both recurrent and development spending. All relevant indicators (i.e. those that relate to individuals) should be sex-disaggregated. There should also be indicators to measure all the main gender issues raised under previous sub-headings.

The gender budget statement should not contain too many indicators. Remember that indicators are not meant to measure every single aspect of a programme. They are, instead, meant to provide a sign (‘indication’) if there is a problem. If the indicator shows that there is a problem, then the government can investigate and measure further things to understand the problem better so that a good solution can be designed.
7.3 Suggestions for data collections including changes in budget call circular

The MTBF budget call circular of Sindh can be used to collect appropriate indicators for GBS. Currently, budget call circulars collect data in a gender-blind manner without mentioning the gender. However, if a few changes can be added in the budget call circular, then it will not be difficult to collect gender-disaggregated data/information from DDOs. For instance, form BCC-II collects information about posts with designations without mentioning gender. If Column 10 of the BCC-II can be bifurcated then it can easily collect gender-disaggregated information about the posts that would be useful for mentioning inputs in GBS.

Similarly, a column can easily be added in Form BCC-III to collect gender of government officers. Similar changes can be added in other forms wherever possible. Form BCC-IX designed to collect information about performance indicators. These indicators are either output indicators or process indicators. If these performance indicators and corresponding baseline and target data are bifurcated in gender-sensitive ways wherever possible, then budget documents would be likely to have gender-sensitive output indicators that can help in completing GBS.

Box 1: Proposed changes in Form BCC-II

| Form CC-II - Estimates of Regular Expenditure 2017-18 and MTBF 2018-19 to 2019-20 |
|---------------------------------|---------------------------------|--------------------|
| (8) Object code                | (9) Object description         | (10) Posts Data    |
|                                 |                                 | No. of Posts       |
|                                 |                                 | 2016-17 Male | Female |
|                                 |                                 | 2017-18 Male | Female |

GRAND TOTAL

7.4 Role of Finance and Education Departments in producing GBS

Ideally similar to other budget documents, finance department can play a leading role in initiating and publishing the GBS. As a first step, finance department can add gender sensitive changes in budget call circulars to collect the relevant information. This can be done in consultation with the education department and engaging relevant civil society organizations. Education department ensures that gender-sensitive data is properly reported in budget call circulars. The education department also selects programme and plans to be showcased in the GBS. Education department would prepare a draft GBS and submit it to finance department. Finance department after reviewing it will decide whether GBS would be published separately or would be added to an existing document. Finally, the finance department will publish and distribute the GBS along with other budget documents.