

Public Investment in Education

**COVID-19 & Other Emergencies
in the Past**

**A White Paper
2021**

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Executive summary

Education is recognized as a fundamental human right by the state of Pakistan. Article 25-A of the Constitution pledges to fulfill this right by making it obligatory on the state to "...provide free and compulsory education to all children of the age of five to sixteen years..."

While this constitutional promise is an explicit acknowledgement of the basal role of education in the human and economic development of Pakistan, more often than not, education has been treated as a low priority sector by subsequent governments. Public sector investment in education has remained abysmally low throughout the country's history, resulting in dismal enrolment and retention rates, an acute lack of educational infrastructure (especially at the secondary level) and extremely low learning outcomes.

The inadequate priority accorded to education also manifests itself in the fact that currently, 22.8 million¹ children, aged 5-16 years, in the country are out of school – making Pakistan host to the second largest population of out-of-school (OOS) children in the world. It is important to point out here that 12.6 million or 55.2 per cent of these out-of-school children are girls.

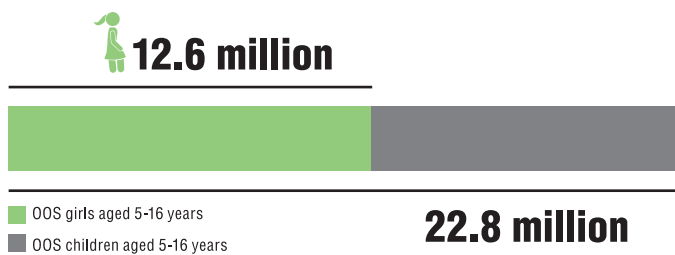


Figure 1: OOS-children aged 5-16 years in Pakistan

These sobering realities demand an immediate expansion in terms of both infrastructure and capacity. For such expansion to materialize, there is in turn a need for an extraordinary amount of unprecedented public investment in the education sector.

A recent study² in Pakistan, estimated that an investment of Rs. 6.5 trillion over the next ten years (i.e., 2021 – 2030), was required in the education system to educate all the currently OOS girls alone. If OOS boys too were to be taken into account, this stipulated amount would stand at Rs. 12 trillion. It is worth pointing out here that between 2010 and 2020, the government's overall spending on education stood at about Rs. 6 trillion. Accordingly, for Pakistan to graduate beyond its current – and persistent – state of education emergency, the country must, at the very least, double the amount spent on education by 2030.

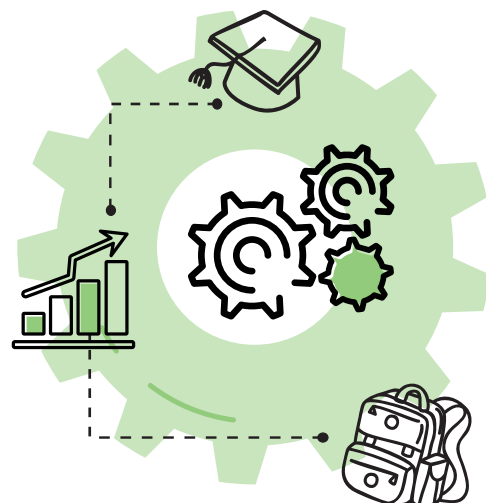
The acutely dreary education sector indicators are not a standalone phenomenon. They have a significant fall-out on the country's ability to develop at a faster pace during relatively "good times" and make Pakistan's economy highly vulnerable to economic shocks during times of emergency. Interestingly, emergency situations and their economic aftershocks in turn force governments to further curtail funding to the already underfunded education sector. This creates a vicious cycle

whereby lack of development in the educational sector makes the country susceptible to economic shocks and successive economic shocks make it difficult to prioritize investment in education.

An earthquake in 2006, global financial meltdown in 2008, and floods in 2009 and 2010, all resulted in drastic cuts on education sector spending. More recently, the COVID-19 crisis, once again resulted in cuts on education spending with education development expenditures taking the major brunt.

While on the surface it might seem like an impossible situation, a close examination points at the fact that consistently dismal state of education financing in Pakistan is not necessarily a culmination of a series of crisis situations. Quite on the contrary, it has its roots in structural constraints underlined by unscientific, unpredictable and unsustainable patterns of public investment.

This paper will explore the key lacunae in Pakistan's existing financial planning and management and outline how these gaps can be addressed to enhance investment in education and other social sector subjects from within the given resource pool.



¹The figure is stated in *Pakistan Education Statistics, 2016-17*. Though the Government has recently released *Pakistan Education Statistics 2017-18*, but the information on the latest number of out-of-school children and their breakdown has not been made public.

²Khan, Asim Bashir (2020), *Bringing All the Girls to School: A Case for More Investment*, published by Pakistan Coalition for Education.

A historical look at Pakistan's budgeting process

Pakistan is a federal country and has three tiers of government, i.e., federal, provincial and local. After the Eighteenth Constitutional Amendment, the subject of school education was exclusively delegated to the provincial governments. This means that by and large the administrative and financial decisions regarding the education system have been devolved to the provinces. The Federal Government on the other hand, is responsible only for school education within its geographic jurisdiction and higher education on the whole.

That said, despite the Federal Government no longer having a say in matters of operational and financial management of school education outside federal territory, it nevertheless remains an important stakeholder influencing provincial priorities. This influence stems by virtue of the Federal Government's role as the treasurer of the largest pool of national revenue, i.e., taxes.

Where does the money come from?

For any study on public finances, it is important to understand the consolidated position of revenues.

Historically, the Federal Government collects the lion's share of tax revenue. Following the Eighteenth Constitutional Amendment, General Sales Tax (GST) on services and a few other taxes were devolved to the provinces.³ This move was aimed at enabling the provinces to improve their tax collection. And so, where the cumulative tax collection of provinces as a percentage of consolidated tax collection stood at 4 per cent prior to 2010, it improved to 8.9 per cent by 2020.

Nevertheless, the Federal Government's tax collection constitutes over 90 per cent of the consolidated taxes. This makes annual financial transfers from the Federal Government to the provinces a necessity.

The significance of these federal transfers can be gauged from the fact that since 1970 the relative size of the provinces' own revenues contributed in their budget has been declining over time, indicating an ever-growing provincial reliance on annual federal transfers.

Federal transfers & how they impact investment in education

The federal transfers to provinces constitute the single largest head of their revenues; thus these vertical transfers from federal government have a defining role in development planning, budgeting, execution and decision-making processes at the provincial level. It goes without saying that any cuts on planned/budgeted provincial transfers tremendously affect the provinces' planning and capacity to propel social sector development such as that of the education sector.

Every successive year since 2010, the year of the Eighteenth Amendment, has witnessed routine cuts to planned provincial transfers. Balochistan remains the only exception because after the National Finance Commission (NFC) Award 2010, the province was accorded special exemption from regular federal transfer cuts.⁴ In the case of all the other provinces each year, unmet tax targets by the Federal

Government result in cuts to the provincial share in the divisible pool of taxes. From 2010-2020, with the exception of 2015-16, every year the Federal Government has significantly cut the planned/budgeted transfers to the provinces.

Since provinces' capacity to finance their own expenses has not increased significantly over time due to the low provincial tax effort, the deduction from the Federal Government affects their planned development priorities including those within the education sector.



Figure 2: How unmet tax targets and federal transfers to provinces impact development priorities

³ 8th April 2010

⁴ As per National Finance Commission Award, 2010

Provinces	Budget Composition	1970	1990	2010	2019
PUNJAB	Internal provincial revenues	31.38	17.66	17.04	16.55
	Federal transfers & loans	68.62	82.34	82.96	83.45
SINDH	Internal provincial revenues	19.50	14.20	12.40	20.47
	Federal transfers & loans	80.50	85.80	87.60	79.53
KP	Internal provincial revenues	15.00	8.23	12.14	6.87
	Federal transfers & loans	85.00	91.77	87.86	93.13
BALOCHISTAN	Internal provincial revenues	1.65	4.02	4.46	6.14
	Federal transfers & loans	98.35	95.98	95.54	93.86

Source: Author's computation from Annual Budget Statements of federal and provincial governments, various issues.

Table 1: Provincial expenditures and role of federal transfers to provinces (%)

Cuts in education budgets – the dilemma of incremental budgeting

When faced with cuts to federal transfers, it becomes unavoidable for the provinces to introduce cuts within their own planned expenditures. Instead of following a scientific approach whereby actual needs of each sector are weighed in during the decision-making process, an incremental approach to budgeting is adopted. Put simply, an incremental approach to budgeting entails adding a certain percentage to the preceding year's budget.

By design this approach has three major drawbacks. Firstly, it benefits those accounting heads that constituted a larger magnitude in the previous budget. For this reason, the increase in non-development expenditures is always disproportionately higher than development expenditure. Secondly, because non-development expenditures (e.g., salaries, pensions, utilities etc.) are non-discretionary, therefore only development spending is targeted when making cuts. And thirdly, this approach completely disregards the actual future needs and challenges of the education sector. To add, this already unscientific process of budgeting is further marred many a times by political interference in terms of skewed preferential treatment accorded to the constituencies of the ruling political parties. These factors in turn make initial budget announcements highly unreliable.

For these reasons, gradually the relative share of non-development expenditure within education has disproportionately increased compared to development expenditure. The relative development expenditure on education in 1960s and 1970s stood at about one-third and one-fourth of the total educational spending respectively. This declined to a mere one-tenth by 2019.



Spent on development priorities

It is also important to note that for every 100 rupees of cumulative spending on education, approximately, only 10 rupees are spent on development priorities (e.g., funds necessary for bridging infrastructural gaps and for demand side interventions, such as stipend programs for OOS children, midday meals in schools, more robust enrolment campaigns etc.). The rest of the budgeted amount goes into servicing non-development expenses.

This pattern has remained consistent over a prolonged period of time – both during times of relative economic prosperity and during periods of emergency. It is, thus, not unreasonable to argue that while emergency situations such as the on-going pandemic do curtail the ability of the government to prioritize education financing, the root-cause of the problem however, lies not in a series of unfortunate events but an acute lack of capacity to program the annual budgets according to the actual future needs and challenges vis-à-vis education.



Figure 3: Relative share of development expenditure within education over the decades

COVID – 19 & education financing

Approximately, 42 million school going students of pre-primary to higher secondary levels have been directly affected by the COVID-19 crisis in Pakistan. The situation is likely to exacerbate the vulnerabilities of an already weak education system.

During lockdown, the importance of electricity, internet connectivity and availability of computer systems also garnered attention. These long-standing issues became all the more relevant following school closures as the absence of these facilities effectively halted the learning process of the majority of Pakistani children. While making access to education possible for these children occupied one part of the debate, the other side of the discourse reflected on the potentially colossal learning losses that these disadvantaged children would incur as a result of prolonged school closures. As has invariably been the convention, girls, at every educational level were worse off than boys.

In addition to pre-existing barriers, recent data emerging from Pakistan suggests that girls' access to formal education is further expected to recede as a result of the steep decline in household incomes. With many households still struggling with the financial toll experienced during the initial lockdown phase, many girls of school-going age are expected to either enter labour to supplement their household incomes or simply be withheld from going to school to curtail household expenses.

With this sobering background, Pakistan no longer has the luxury to focus on bringing the pre-pandemic figure of 22.8 million out-of-school children into schools but must now actively strategize to prevent a roll-back on important gains made vis-à-vis education, especially girls' access to education in the last decade.

Economy after COVID-19

Much like the rest of the world, the COVID-19 crisis took a toll on the economic and social livelihood of the Pakistani state and citizens.

During the fiscal year 2019-20, the federal tax target was downward revised by 28 per cent i.e., from a budgeted tax target of Rs. 5.8 trillion to Rs. 4.2 trillion. Similarly, as country after country went into lockdown mode, Pakistan's external trade, especially with some of its major trading partners, (i.e., China, USA, UK, Japan and Germany) saw a major disruption. By the last quarter of the fiscal year 2019-2020 it was explicitly clear that Pakistan would not be able to meet its annual revenue target and with the decline in economic activity, federal and provincial governments evidenced corresponding decline.

In the last quarter of the fiscal year 2019-2020, the State Bank of Pakistan (SBP) in its annual report estimated that Pakistan's real GDP had contracted by 0.4%, "...making it the first time since the fiscal year 1951-52 that the country recorded a negative economic growth."⁵ This negative economic growth was attributed to the outbreak of the coronavirus pandemic and its adverse, far-reaching impact on the business activity in the country.

The International Monetary Fund (IMF) also projected the COVID-19 shock to take a severe toll on Pakistan's balance of payments, resulting in new financing needs of around \$2.0 billion in the last quarter of 2019-2020.

The impending economic crisis triggered by significantly reduced internal and external revenue not only threatened to curtail the government's ability to cope with the pandemic at hand but also meant financial implications for all other sectors including education.

However, since the preparedness of federal and provincial governments in Pakistan for such an unprecedented crisis was weak, therefore, the international community, donors, World Bank and the Asian Development Bank (ADB) offered generous financial support. Pakistan received financial support in terms of loans and grants amounting to \$2.23 bn⁶ (including \$1.4 bn of IMF member support emergency financing). The Government of Pakistan was also granted debt suspension amounting to \$1.7 bn⁷ under a Debt Service Suspension Initiative (DSSI) to create much-needed fiscal space to fight against COVID-19.

Effectively then, Pakistan was successful in managing and averting an imminent financial disaster. IMF and donors' support worth \$2.23 bn and an initial debt suspension of \$1.7 bn granted additional relief and fiscal space to the government.

In November 2020, G20 countries further extended the suspension period for another 6 months until June 30, 2021. Under this initiative (i.e., DSSI-II), the period of repayment will be 6 years including a one-year grace period. Pakistan will be able to defer around \$0.8 bn through this arrangement.⁸

However, while the government, thanks to the generous support it received, was able to hoodwink a massive economic downturn, at the micro level, businesses and household incomes suffered disproportionate reduction and losses due to the lockdown.

“During the last two decades poverty rate declined by 40 per cent to 24.3 per cent in 2015, lifting more than 23 million out of poverty cycle, however, the recent estimates by IMF suggest steep rise in poverty to 40 per cent.”⁹

The woes of the common citizens had begun even before the pandemic had struck. It is worth noting that the economy had already shrunk in terms of a decline in GDP before the start of the crisis. Real average annual GDP per capita that stood at Rs. 65,351 in 2017-18 had reduced to Rs. 64,000 by 2019-20.¹⁰ This downward trajectory was further aggravated with frequent increases in prices of food basket and non-food items such as gas and electricity, resulting in the reduction of purchasing power. The arrival of the pandemic and the lockdown period further decreased average household income and also led to the exhaustion of private savings.

⁵Geo News, 18 November 2020 <https://www.geo.tv/latest/319195-after-1952-pakistan-saw-04-negative-economic-growth-in-fy20-due-to-coronavirus-sbp>, Accessed on March 12, 2020

⁶Asian Development Bank [\$50 million (April 2020)], World Bank [\$200 million (April 2020)], Asian Development Bank [\$300 million (April 2020)], Government of Norway [\$5.28 billion], USAID (\$3 million), Asian Development Bank through United Nation International Children Emergency Fund [\$2 million].

⁷Economic Affairs Division, Ministry of Finance, Government of Pakistan, Islamabad.

⁸Debt Policy Statement, January 2021, Ministry of Finance, Government of Pakistan, Islamabad.

⁹COVID-19 – Pakistan Socioeconomic Impact Assessment & Response Plan, Version May 1, 2020

¹⁰Author's calculation from Economic Survey of Pakistan, 2019-20. These are government published figures, whereas independent estimates suggest an even lower figure.

This situation certainly demanded an extensive universal social protection initiative. Accordingly, the Federal Government disbursed Rs. 179.2 bn under the Ehasaas Emergency Cash Program to 14.8 mn beneficiaries till 14 January 2021. Due to the initial shortfall in revenues, the need to reprioritize expenditures and the urgency to increase public spending for fiscal stimulus, the budget deficit was expected to exceed the target of 7.5 per cent of the GDP and was likely to go up to 9.4 per cent.

However, as earlier detailed, the support received from the international community in terms of grants, bail-outs and loan deferrals not merely enabled the economy to accomplish stability but also allowed the government to claim an early, V-shaped recovery.

This encouraging accomplishment was narrated by the Pakistan Bureau of Statistics (PBS) based on the findings of a survey that comprised of Primary Sampling Units of 6000 households across Pakistan:

“In Pakistan 35 per cent of the population, 10 years and older i.e., approximately 55.74 million was working before the onset of COVID-19. However, due to closure of activities after implementation of lockdown, it is observed that this declined to 22 per cent (35.04 million population approximately). The most affected province was Sindh for which the working population reduced to 23 per cent during the COVID period (April-July) as compared to 38 per cent before the shock, followed by Punjab with 14 percentage points decline and Balochistan with 11 percentage points. However, it is heartening to find that after July the recovery process started and 33 per cent of population reported working i.e., approximately 52.56 million, almost a V shape recovery.”¹¹

By claiming the feat of a V-shaped recovery, the government also effectively acknowledged that the tide of anticipated financial losses had been reversed. An early and sustained path to economic recovery coupled with international monetary support in turn means that the state does, in fact, have the fiscal space to prioritize development spending on education and other social sector subjects.

Pre- and post-COVID-19 cuts on non-development & development expenditure within education

The previous sections of this paper have extensively delved upon the structural lacunae in Pakistan’s existing fiscal planning and management processes. The paper has also explicitly established that by virtue of their non-discretionary nature, non-development expenditures are downward rigid making routine cuts on development budgets inevitable.

This chapter will further illustrate this phenomenon by drawing a comparison between the development spending within education during both emergency and non-emergency years.

Let’s begin by considering the case of the fiscal year 2017-18. Despite Pakistan enjoying a relatively good financial standing that year, huge cuts were applied to the education development budgets. Punjab, Sindh and Balochistan applied more than 40 per cent cuts to their planned budgetary provisions for education while the Federal Government applied a one-third cut. The government of KP fared better than all other regions by reducing the education budget by 4.3 per cent, which was comparatively not that significant.

Similarly, during another pre-COVID year, i.e., 2018-19, Sindh slashed its development budget for education by 62 per cent, followed by Balochistan, 54.4 per cent, Federal Government, 49.1 per cent and KP, 14.7 per cent. Punjab cut its education development budget by 5.5 per cent, which was considerably less disappointing.

It is also worth pointing out that for pre-COVID years, i.e., 2017-18 and 2018-19, the Annual Development Programme of Balochistan reflected a provision of Rs. 57.2 mn and Rs. 212 mn respectively, by the Federal Government for development spending. However, in actual no money was transferred – see Table-3.

A very similar trend was observed during the year of the COVID-19 crisis. Though the actual figures of 2019-20 have not yet been made public, a comparison between budgeted and revised estimates offer the same insight. The Sindh government downward revised the development education spending by 71 per cent, followed by Balochistan 31.9 per cent, KP 25 per cent, Punjab 24.2 per cent and the Federal Government by 8.2 per cent.

Comparing the budgetary positions of 2020 & 2021

It is also pertinent to compare the non-development and development budget outlays as documented in the 2020 and 2021 budgets. This would provide a fair proxy to reflect on the possibility of future expansion in the education sector and take account of the education development interventions that have become necessary after the COVID-19 crisis.

Notwithstanding the fact that the 2020-21 budgetary allocation will most likely be subjected to routine cuts as the fiscal year progresses, it is nevertheless important to discuss the planned allocations.

A look at the most recent budget (fiscal year 2020-21) that immediately followed the outbreak of the pandemic in Pakistan, shows that the trajectory seems to be a continuation of past trends rather than a result of the fall-out of an emergency situation. Except Khyber Pakhtunkhwa, the non-development expenditures saw an increase in all the provinces and at the federal level. Khyber Pakhtunkhwa on the other hand, recorded a reduction equal to one-fifth of its previous year’s budget.

Khyber Pakhtunkhwa government was also unparalleled in terms of its planned increase in the education development portfolio, which it enhanced by 46.2 per cent. This was followed by Sindh with a 7.7 per cent increase and then the Federal Government with a 1.4 per cent increase. Balochistan and Punjab, on the other hand, budgeted cuts worth, 23.9 per cent and 16.3 per cent respectively.

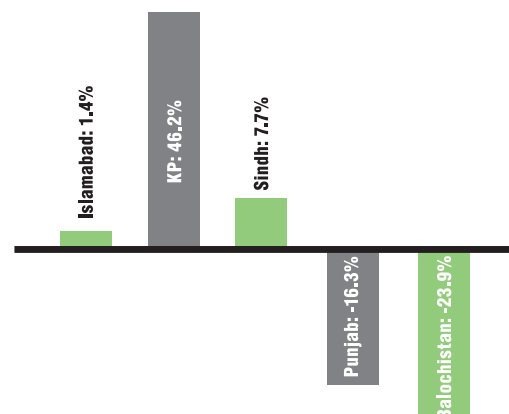


Figure 4: Year on year percentage change in budgeted education development expenditures, FY2019-20 to FY2020-21

¹¹Special Survey for Evaluating Socio-Economic Impact of COVID-19 on Wellbeing of People

As per the government's claim of achieving a V-shaped recovery, the cuts in the education development expenditure in Balochistan and Punjab and the meagre increase at the federal level demand an empathetic review during the current fiscal year and a substantial increase going forward.

More importantly, as this paper establishes, the cuts in education development budgets are a routine practice and are products of structural problems in the system. Unless these structural issues are addressed and corrective measures taken, these cuts in education development expenditure will largely remain unchanged irrespective of emergency situations.

Non-development	Pre-COVID 19								Post-COVID 19				
	Budget 2017-18	Revised 2017-18	Actual 2017-18	% Change	Budget 2018-19	Revised 2018-19	Actual 2018-19	% Change	Budget 2019-21	Revised 2019-20	% Change	Budget 2020-21	% Change
Federal	90.516	90.818	100.428	11.0%	97.420	97.155	116.689	19.8%	77.262	81.253	5.2%	83.363	7.9%
Punjab – Provincial	44.339	64.134	59.149	33.4%	70.916	69.052	63.382	-10.6%	71.311	61.107	-14.3%	71.803	
District Education Authorities	230.100	225.500	214.453	-6.8%	273.000	273.000	268.271	-1.7%	273.000	286.460	4.9%	290.000	
Punjab – Total	274.439	289.634	273.603		343.916	342.052	331.653		344.311	347.566		361.803	5.1%
Sindh	178.658	165.117	151.776	-15.0%	205.020	177.999	152.949	-25.4%	215.863	183.267	-15.1%	236.161	9.4%
KP – Provincial	27.545	25.060	22.769	-17.3%	33.911	27.404	27.404	-19.2%	38.598	35.273	-8.6%	35.817	
District Education Authorities	98.604	101.089	103.380	4.8%	98.605	105.112	105.112	6.6%	133.402	136.727	2.5%	97.943	
KP – Total	126.149	126.149	126.149		132.516	132.516	132.516		172.000	172.000		133.760	-22.2%
Balochistan	45.791	46.181	45.741	-0.1%	56.541	51.510	47.701	-15.6%	62.431	58.083	-7.0%	70.358	12.7%

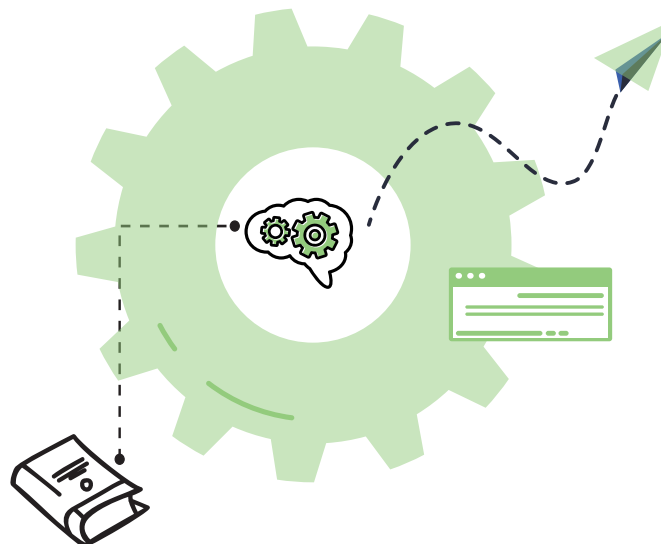
Source: Author's compilation and computation from Annual Budget Statements of federal and provincial governments, Volume II, III of Budgets, Pakistan Economic Survey, various issues.

Table 2: Cuts in non-development education budgets (Rs. in Billion)

Development	Pre-COVID 19								Post-COVID 19				
	Budget 2017-18	Revised 2017-18	Actual 2017-18	% Change	Budget 2018-19	Revised 2018-19	Actual 2018-19	% Change	Budget 2019-20	Revised 2019-20	% Change	Budget 2020-21	% Change
Federal	42.005	37.150	26.495	-36.9%	42.766	24.292	21.780	-49.1%	33.780	31.026	-8.2%	34.235	1.4%
Punjab	61.433	40.850	33.875	-44.9%	28.449	27.663	26.880	-5.5%	37.671	28.572	-24.2%	31.551	-16.3%
Sindh	21.128	13.425	12.266	-41.9%	23.948	12.094	9.111	-62.0%	25.543	7.419	-71.0%	27.516	7.7%
KPK	16.494	15.311	15.789	-4.3%	23.255	24.088	19.839	-14.7%	30.167	22.626	-25.0%	44.095	46.2%
Balochistan PSDP (Provincial)	9.557	7.4579	5.614	-41.3%	12.732	5.751	5.802	-54.4%	12.681	8.630	-31.9%	9.417	
Federally funded outside PSDP	-	0.0572	-	-100%	-	0.212	-	-100%	0.165	0.132	-20.0%	0.350	
Balochistan – Total	9.557	7.515	5.614		12.732	5.964	5.802		12.846	8.762		9.767	-23.9%

Source: Author's compilation and computation from Annual Budget Statements of federal and provincial governments, Volume II, III of Budgets, Pakistan Economic Survey, various issues.

Table 3: Cuts in development education budgets (Rs. in Billion)



Recommendations

Building a sustainable, credible and predictable system of education financing needs a radical departure from conventional non-scientific budgeting. There is an urgent need to move towards a more inclusive and rationale approach.

Broadening of the tax-net at the federal and provincial levels

Pakistan's tax to GDP ratio is the lowest among the economies comparable to its size. This naturally makes it extremely challenging for the government to fulfill its promise of education for all.

A large part of the economy is informal, undocumented and hence, out of the tax net. On the other hand, formal businesses face multiple taxes, a high cost of compliance and cost of doing business. This then serves as an incentive for these businesses to evade taxation.

Therefore, the government should gradually reduce the tax rates and increase the tax net by bringing the undocumented economy into the realm of taxation.

Single provincial tax on services

Albeit, the General Sales Tax (GST) on services is exclusively the domain of the provincial governments, nevertheless the Federal Government does deduct withholding tax on income on contractual services while some other services are also subject to provincial GST. This effectively amounts to double taxation of the same income at two different levels of government, vertically apart.

The provincial governments should have an exclusive right to tax services, and the federal component should also logically flow to the provinces. A constitutional arrangement to that effect may be made with the provinces, that the additional tax (federal component) ought only to be invested for the purpose of education.

Measures to re-establish tax payers' confidence

The state must compensate the tax payer to establish the taxpayers' confidence in the system, to discourage tax evasion and to increase voluntarily filing of returns and the payment of tax.

Federal and provincial governments should introduce and accord privileged and preferential treatment to the taxpayers in hospitals, immigration queues, bus stops, railways, banks etc. The preferential and favourable treatment will help build greater confidence in the tax system of the country and will likely encourage an increase in tax collection. Increased revenue will in turn help increase public investment in education.

Needs assessment and needs based budgeting

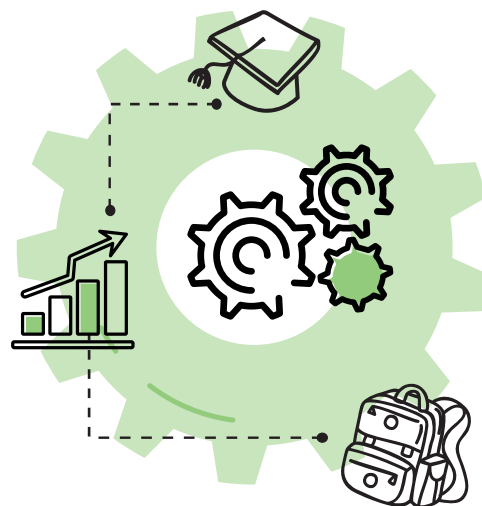
A radical departure from incremental budgeting requires a careful assessment of the need for infrastructure and human resource at the district and tehsil levels for a rapidly growing population. A target-based budgeting approach will highlight and scientifically estimate the financial need for new schools, teachers, upgrading existing infrastructure, supply side interventions etc.

Dashboards to inform education budgeting

Government should establish dashboards to document and track the situation of OOS children, drop-outs, teachers' training, and mapping interventions and finances against them. This dashboard approach will help to design comprehensive target-based budgets.

Demand-side interventions

The present crisis of COVID-19 resulted in the loss of private incomes and savings. Government's capacity to introduce demand-side interventions is severely constrained. It is, therefore, the need of the hour, that the government should facilitate microfinance banks to dedicate part of their loans' portfolios for school education by granting soft loans to parents. This would potentially decrease the likelihood of drop-outs due to losses of parental income during times of financial turmoil.



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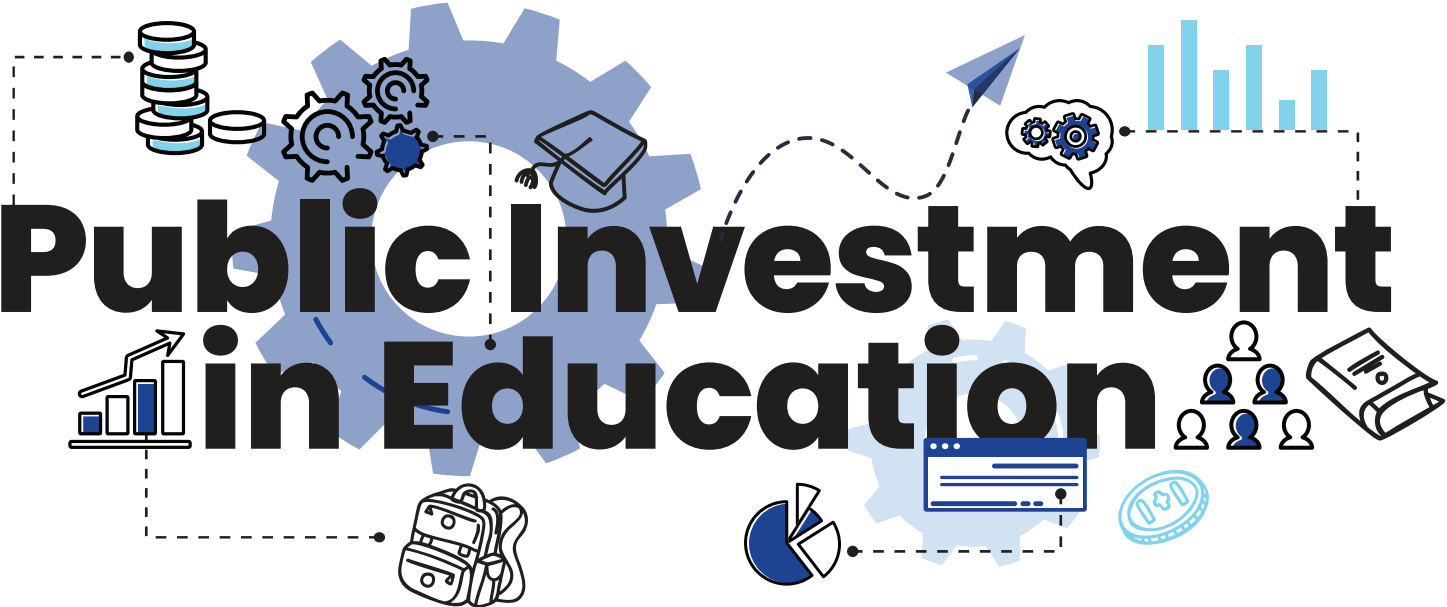
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Public Investment in Education

An Appraisal of SDG 4 in Pakistan

A White Paper

2021

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Asim Bashir Khan is an economist and public finance expert. His major areas are education, public finance, federalism, local governments, agriculture, poverty, inequality, trade, and energy. He has recently conducted extensive education sector diagnostics and authored two exclusive studies on education reforms in Pakistan 'Bringing All the Girls to School: A Case for More Investment' and Public Investment in Education: Covid-19 and Other Emergencies in the Past'. He was a technical expert for the Ninth National Finance Commission, Government of Balochistan. More recently he designed the Government of Sindh's (GOS) integrated strategy for economic recovery and plan for fiscal stimulus in the aftermath of the COVID-19 crisis.

Earlier he served GOS on energy, investment, trade, public policy, and reforms and as a member of the working group of Sindh's Provincial Finance Commission. His notable works include legal frameworks of the renewable energy policy, special economic zones and, ease of doing business regulations. As a public finance and fiscal decentralization expert, he worked with several international organizations and, institutions on urban, local government reforms and designing performance-based grant systems for Karachi's local governments. Besides his work on tax reforms, his study on agricultural income tax and land revenue is an integral part of the "Sindh Agriculture Income Tax Study - Options for Reforms" Sindh Fiscal Management.

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1. Executive Summary

The Parliament of Pakistan adopted the Sustainable Development Goals (SDGs) as its own national development goals in February 2016. The Ministry of Planning, Development and Special Initiatives had internalized the SDGs in its development framework well before the formal signing took place in September 2015 and the goals were subsequently embedded in the strategic, Pakistan Vision 2025 document. In line with these developments, the Ministry of Planning, Development and Special Initiatives established a coordination mechanism with the federating units. The Federal SDG Unit in the Planning Commission was formed to serve as the primary body coordinating progress with the provinces (Government of Pakistan, 2016).

Accordingly, in 2018, the Planning Commission issued a National Framework for the implementation of the Sustainable Development Goals. Taking stock of the country's resource and institutional constraints, some of the goals and targets adopted as part of this Framework were set at lower benchmarks compared to the global targets. Clustering the goals in three tiers, the National Framework also ranked the 17 SDGs and their corresponding targets and indicators in order of priority. The initial framework, however, was prepared by the federal government in the absence of in-depth participation of the provinces and consequently, lost favor. To ensure a nationally owned SDG document, the provinces were then tasked to develop their own frameworks, keeping their structural and capacity constraints in mind.

Much like the National Framework issued in 2018 the draft provincial frameworks, which are currently at various levels of completion, also place Sustainable Development Goal 4, i.e., quality education among the Tier 1, high priority goals. In line with the high priority accorded to education, the provinces have also pledged to align their PC-1¹ documents with SDG 4.

As per the most recent observations, the federal and provincial governments have, in theory, endeavored to keep this promise. However, glaring gaps remain in budgetary documents, PC-1s, and provincial sector plans, making it wholly impossible to measure and administer the progress. At the same time, the inability of all the provinces to finalize their respective frameworks has served as one of the most significant hurdles in the way of tangible progress.

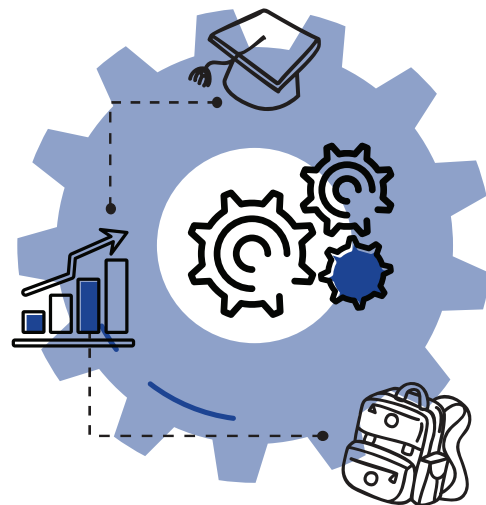
Despite the adoption of a limited number of targets, owing to extremely poor baseline indicators, the country's task to achieve SDG 4 had been a daunting one, to begin with. With the advent of the pandemic and its far-reaching impact on Pakistan's unprepared education system, the task has become all the more uphill.

As per several reports, issued both by the government and independent non-governmental organizations, Pakistan has one of the largest populations of out-of-school children in the world and a staggering drop-out rate at both the primary and secondary levels. Against the 22.8 million estimated out-of-school children in the country, an estimated 2.2 million had been brought into schools between 2010 and 2020.

These gains – no matter how small in comparison to the challenge at hand – were a promising indication of Pakistan's slow but encouragingly steady progress. However, on the heels of the COVID-19 pandemic, as per early estimates published by the World Bank, 1 million Pakistani children are further feared to drop out of schools. In other words, Pakistan is likely to lose nearly half of the gains it had made over an entire decade in just a little over one year.

While this dispiriting situation prophecies the onset of a fresh round of crises impacting Pakistan's frail education system, it nevertheless also provides the Government, academicians, and education rights activists with an important moment of reflection. With nine years remaining until 2030, Pakistan still has time to identify and correct its structural lacunas, finally align its investment priorities under education with SDG 4 and march its way to the finish line.

The white paper in hand is an effort in this direction. It provides a walk-through on the country's current status against Goal 4, takes stock of the investment made hence far for its realization, and offers a set of recommendations that are necessary to propel the country to meet the 2030 Agenda.



¹ Planning Commission of Pakistan Form-1. This form is used for the appraisal of development projects by the government departments.

2. Methodology

This research paper is a combination of the in-depth review and analyses of various governmental budgetary documents as well as key informant interviews held with both government representatives, academicians, and members of the civil society.

2.1 Review & Analyses of Governmental Budgetary Documents

Three key budgetary documents were reviewed for this study. These included, the Annual Budget Statements – Volume I, Annual Development Programmes – Volume V and the most recent education sector plans available at the provincial level. The author also reviewed the National SDGs Framework for Pakistan – Technical Guidelines, Pakistan's Implementation of the 2030 Agenda for Sustainable Development – Voluntary National Review, and the annual reports for the years 2018 and 2019 issued by the SDGs Support Units.

A review of all the above documents revealed that there was virtually no synergy between the education budgets and the National SDGs Framework. Education budgets had been broadly classified under four heads, i.e., primary, secondary, tertiary, and other with no reference to Sustainable Development Goal 4. The education sector plans did refer to SDGs but merely SDG 4 was written against relevant budget heads without offering further classification vis-à-vis the specific targets and indicators to which those budget heads corresponded.

In the absence of an available mechanism to ascertain the level of investment made against each SDG 4 target, for this study budgetary heads were classified and re-classified according to the targets (i.e., from 4.1 to 4.7) adopted by the Government of Pakistan. For this purpose, the key scope of a particular education-related SDG sub-goal was considered and the allocation and spending against it were marked. For instance, since SDG 4c deals with teachers' training, accordingly, the allocations and spending against teachers' training across the reviewed documents were segregated and marked to ascertain public investment made hence far against SDG 4c.

To consolidate the education-related development schemes and initiatives, the education-related interventions not reflected in the education budgets were also classified for this study. For instance, Balochistan Accelerated Action Plan for out-of-school children which corresponds to SDG 4.1 and SDG 4.2 is an initiative of the provincial Social Welfare Department and not the Education Department. Similarly, Punjab Vocational Training Council (PVTC) and Punjab Technical Education and Vocational Training Authority (TEVTA) that directly correspond to SDG 4.3 and SDG 4.4 are initiatives of the Population Welfare Department. This study also takes into account the investment made under these and other similar interventions not originally presented as part of the education budgets.

2.2 Key Informant Interviews

A total of 3 key informant interviews (KIIs) were conducted to solicit expert perspectives on SDG implementation in Pakistan. The interviewees included:

- Dr. Asma Haider, Professor and Dean School of Economics and Social Sciences, Institute of Business Administration (IBA), Karachi and former Member Social Sector & Devolution at the Planning Commission, Ministry of Planning, Development and Special Initiatives Pakistan.
- Mr. Zia-ur-Rehman, Executive Director of Awaz-CDS. Through his organization, he has been closely working with the SDG Secretariat at the federal level and with the provincial SDG units.
- Mr. Shah Muhammad Azhar, Economic Policy Analyst, SDG Support Unit, UNDP.

2.3 Expert Review

The paper was also reviewed by an august group of academicians as well as public and social sector professionals. The review process was two-fold with the first round of inputs solicited through a virtual consultative session where the participants were presented with the research methodology, its findings, and key recommendations. The second round of reviews solicited the inputs of the members of the Education Champion Network (ECN), which is a group of civil society organizations and education activists from across the country working to promote 12 years of free, compulsory, and quality education for every girl-child in Pakistan.

Inputs received from these sources were recorded and, as far as its scope permitted, included in this final version of the study in hand.



3. Pakistan's Progress Towards SDG 4

Immediately after the unanimous passage of the resolution adopting the 2030 Agenda in February 2016, localizing the global goals served as the first important step towards developing the national and sub-national frameworks. Pakistan placed SDG 4 among the Tier I priority goals and adopted four out of the seven targets set therein to

achieve. Since each target was accompanied by corresponding indicators, the National SDG Framework also elaborated upon the specific indicators under each target that Pakistan would adopt. Based on the available data a baseline was generated for each adopted indicator and national success indicators were formalized.

SDG4	National Priority Targets	National Priority SDG Indicator	National Baseline 2014 – 15	Target 2030	Policy Support
	Target 4.1: By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.	4.1.1 Proportion of children and young people: (a) in grades 2/ 3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex.	Total=57% Girls=53.0% Boys=60.0%	Total=100% Girls=100.0% Boys=100.0%	Mandatory enrolment of all children; Improvement of quality of education at all levels by establishing stringent quality assurance at all levels of education;
	Target 4.5: By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations.	4.5.1 Parity indices (female/ male, rural/ urban, bottom/ top wealth quintile and others such as disability status, indigenous peoples, and conflict-affected, as data become available) for all education indicators on this list that can be disaggregated.	GPI Primary= 0.87	GPI Primary=1.0	Review the incentive structure for female enrolment at all levels; Food voucher scheme for out of school children;
	Target 4.6: By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy	4.6.1 Percentage of population in a given age group achieving at least a fixed level of proficiency in functional (a) literacy and (b) numeracy skills, by sex.	Total = 60.0%, Female=49.0% Male=70.0%,	Total = 80.0%, Female=69.0% Male=90.0%	Improve school infrastructure at all levels; Introduction of technology for classroom instruction;
	Target 4.7a: Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, nonviolent, inclusive and effective learning environments for all	4.a.1 Proportion of schools with access to: (a) electricity; (b) the Internet for pedagogical purposes; (c) computers for pedagogical purposes; (d) adapted infrastructure and materials for students with disabilities; (e) basic drinking water; (f) single sex basic sanitation facilities; and (g) basic handwashing facilities (as per the WASH indicator definitions)	Primary School Infrastructure: Electricity:53.0%; Drinking Water: 67.0%; Sanitation: 67.0%	Primary School Infrastructure: Electricity:53.0%; Drinking Water: 67.0%; Sanitation: 67.0%	Establish school monitoring committees at district level with multi-stakeholder representation for more inclusive learning environment that includes children with special needs, culturally sensitive policy for girls, etc.
	Target 4.c: By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing states.	4.c.1 Proportion of teachers in: (a) preprimary; (b) primary; (c) lower secondary; and (d) upper secondary education who have received at least the minimum organized teacher training (e.g. pedagogical training) pre-service or in-service required for teaching at the relevant level in a given country.	N/A	N/A	

Table 1 National Framework for the Implementation of SDG 4

Source: Summary for the National Economic Council, Sustainable Development Goals National Framework, Planning Commission, Ministry of Planning, Development & Special Initiatives, March 2018.

As evident from Table 1, Pakistan has specifically adopted SDG 4 targets on quality, gender parity, adult literacy, infrastructure, and training of teachers. It is also important to point out here that while access to education is not among the specific SDG 4 targets adopted by the country, the National Framework cites 100 percent enrollment and retention as one of the key policy support areas that ought to be achieved to meet the adopted targets.

This section of the research provides a brief overview of Pakistan's progress against each of the adopted targets and/or the key policy support areas identified under Sustainable Development Goal 4.

3.1 Access to Education

In 2010, Pakistan introduced Article 25-A to the Constitution. This article pledges free and compulsory education for every Pakistani child aged 5 – 16 years.

“Article 25A. Right to education. — The State shall provide free and compulsory education to all children of the age of five to sixteen years in such manner as may be determined by law.”

-Article 25-A, Constitution of the Islamic Republic of Pakistan

Apart from Article 25-A, there is also specific legislation in all or some provinces to address socio-cultural and economic issues such as child marriages, child labor, and corporal punishment that significantly impact children's, especially girls' ability to access formal education or remain in its realm. Similarly, every province also has a child protection mechanism aimed at protecting the basic rights of children including their right to education.

However, while there are several laws pledging to protect children and their right to education, the status of these laws remains far from realized. In the case of Article 25-A for example, the federal and provincial governments are yet to provide roadmaps for how this constitutional promise will be fulfilled. Despite a lapse of 11 years, none of the governments have (a) provided a plan outlining when the actual implementation of the law will begin to ensure education for children in their respective jurisdictions, (b) legislated and/or approved rules for the implementation of Article 25-A; c) allocated funds for its implementation; and/or d) shared plans or strategies on how all these children will be educated (Bari, Faisal, 2021).

3.2 Quality of Education

Access to education is not the only issue that is curtailing Pakistan's progress towards Target 4.1. The quality of education being imparted in public schools and the consequent learning levels of children is another area of grave concern. The learning outcomes of Pakistani children are especially poor in the lower socio-economic strata.

The Annual State of Education Report ASER 2019 (Rural) presents the statistics on the quality of school education in Pakistan. Three results of the ASER survey for three different indicators, i.e., “Reading

Urdu/Sindhi/Pashto,” “Reading English” and “Do Arithmetic” are compiled and presented in tables 2 and 3. For reading Urdu and English, the performance of primary graduates in Sindh, Khyber Pakhtunkhwa (KP), and Gilgit-Baltistan (GB) is very disappointing and the results of matric graduates from Sindh stand worst. Similarly, the performance of students who have completed Grade 5 and Grade 10 from Sindh and KP is worst on account of “doing arithmetic.”

Grade-5 graduated	Punjab	Sindh	KP	Balochistan	AJK	GB	ICT
Urdu/Sindhi/Pashto	3.7	15.0	24.7	9.3	3.0	10.6	2.4
English	4.7	28.8	12.5	11.6	2.9	11.8	0.0
Grade-10 graduated	Punjab	Sindh	KP	Balochistan	AJK	GB	ICT
Urdu/Sindhi/Pashto	0.7	17.9	1.6	0.9	1.8	0.7	1.2
English	7.7	21.9	8.3	2.7	4.9	1.5	0.0

Table 2 Learning levels (rural) – the percentage of children who can't read
Source: Author's compilation from Annual Status of Education Report ASER-Pakistan 2019

	Punjab	Sindh	KP	Balochistan	AJK	GB	ICT
Grade-5 graduated	1.3	17.0	8.65	2.0	2.1	8.2	2.4
Grade-10 graduated	0.6	19.1	8.15	1.2	5.0	2.1	0.0

Table 3 Learning levels (rural) – the percentage of children who can't do arithmetic
Source: Author's compilation from Annual Status of Education Report ASER- Pakistan 2019

It is however important to point out that low learning levels do not necessarily imply that no learning is taking place in schools. Quite on the contrary, as pointed out by Bau, Das, and Chang (2021), schooling for children, especially in the low-income strata serves as an equalizing force: “Those who start off knowing less end up learning more as they progress through school...” The problem lies largely with the “learn and forget” approach. This leads to, what the paper cites as, “fragile learners.”

“Children learn in one year but are about as likely to forget as to consolidate their learning. In fact, the proportion of ‘fragile learners,’ or those who learn and then forget is worryingly high. The key message is that performance in school has as much to do with forgetting as it does with learning.”

-Bau, Das, and Chang, 2021

Not surprisingly then, the conclusion here demands reform in pedagogical approaches that encourage fragile learning while at the same time identifying and retaining elements from the current pedagogy that work in the students' favor.

3.3 Gender Parity in Education

Pakistan's gap between girls' and boys' enrolment is, after Afghanistan's, the widest in South Asia. Not only the divide based on gender is grave, but also poverty is a serious concern and determinant of low literacy rates. In Pakistan, the literacy rate of poor rural males is 64 percent, compared to 14 percent for their female counterparts (UNESCO, 2016). Overall, for every 100 girls enrolled at the primary level in Pakistan, 60 girls of the same age are out-of-school while for every 100 girls enrolled at the secondary level, 223 are out-of-school (Khan, Asim Bashir, 2020).

A recent study, “Girls’ Education & Covid-19 in Pakistan,” suggests that girls’ access to formal education in Pakistan is further expected to regress as a result of the steep decline in household incomes. With many households still struggling with the financial toll experienced during the initial lockdown phase, many girls of school-going age are expected to either enter labor to supplement their household incomes or simply be withheld from returning to school to curtail household expenses, (Malala Fund, 2020).

There is also an acute lack of girls’ schools at every educational level compared to the institutes dedicated to boys’ education. As per the most recent Pakistan Education Statistics 2017-18 (2021), of the 119,813 same-sex primary schools in the country, only 43,741 or 36 percent are for girls. At the secondary and higher secondary level, this percentage stands collectively at 46 percent.

That said, monitoring actual progress against SDG 4.5 (gender parity) demands the systematic adoption of gender-responsive budgeting, i.e., to integrate a gender perspective throughout the budgeting process including planning, drafting, implementation and evaluation. Not merely is gender-responsive budgeting a necessity to understand the extent of and progress towards parity within the education system but is also a highly recommended approach by the United Nations in pursuance of the Sustainable Development Goals. In 2018, Khyber Pakhtunkhwa became the first and only province to introduce gender-responsive budgeting within education. Unfortunately, however, other provinces are yet to follow suit. While specific schemes within budget announcements do sometimes demarcate incentives introduced for girls, on the whole, the education budgets remain gender blind. This inevitably hinders the measurement of gender-specific budgetary allocations and their effectiveness, (Shahid, Areebah, 2021).

3.4 Adult Literacy

An estimated 37.2 million adults out of the country’s total population are illiterate. In line with SDG 4.6 and the National Priority Framework, the Government of Pakistan has introduced several initiatives to give Pakistan’s overall literacy rate a boost. These include such interventions

as the establishment of over 170,190 adult literacy centers across the country including Azad Jammu & Kashmir (AJK) and Gilgit-Baltistan; prioritizing adult literacy programs for women and initiation of special programs in prisons, workplaces, and nomadic communities (Ministry of Federal Education & Professional Training, 2021).

Despite these measures, Pakistan’s literacy rate has remained stagnant at 60 percent for over a decade. A gender-wise breakdown reveals that compared to 71 percent males, less than 47 percent of Pakistani women are literate. Women’s and girls’ access – or lack thereof – to educational and literacy opportunities is then seen as one of the leading causes for the country’s inability to graduate beyond the 60 percent literacy mark (O’Neil, Aaron, 2021).

3.5 Educational Infrastructure

To provide safe, nonviolent, inclusive, and effective learning environments for all children, it is imperative to ensure that the physical infrastructure of educational institutes undergoes regular repair and maintenance and the gap of missing facilities is addressed.

Based on available government data, a comparative analysis of infrastructural indicators (i.e., school buildings needing repair, school buildings identified as dangerous, missing facilities as well as non-functional and closed schools) across all the regions in Pakistan was calculated for this study. The findings revealed that except for “non-functional schools,” where Balochistan was on top, Sindh’s performance against all other indicators was worse off compared to the rest of the country. On the other hand, Islamabad fared best against all the indicators.

While the country seems to have done well for itself in terms of limiting the number of non-functional and closed schools, the number of school buildings in need of repair (49,225) as well as the incidence of dangerous school buildings (12,699) demands immediate attention. In terms of missing facilities, the situation is not very promising either with over 30,000 schools lacking electricity, drinking water, and/or toilets.

Region	Buildings Needing Repair	Dangerous Buildings	Schools without				Non-functional Schools	Closed Schools
			A Building	Electricity	Drinking Water	Toilet		
Sindh	16,500	6,735	4,908	23,185	17,993	15,450	1,500	1,722
Punjab	15,934	1,738	63	1,463	187	152	0	0
KP	8,796	1,618	1,162	9,919	7,652	4,850	471	127
Balochistan	6,929	2,598	1,955	11,219	11,662	8,707	2,843	0
AJK	0	0	1,299	3,656	3,230	2,741	0	0
GB	862	0	34	695	460	456	0	0
ICT	204	10	0	0	0	0	0	0
Total	49,225	12,699	9,421	50,137	41,184	32,356	4,814	1,849

Table 4 Educational Infrastructure

Source: Author’s calculations from Pakistan Education Statistics 2017-18

3.6 Teachers’ Training

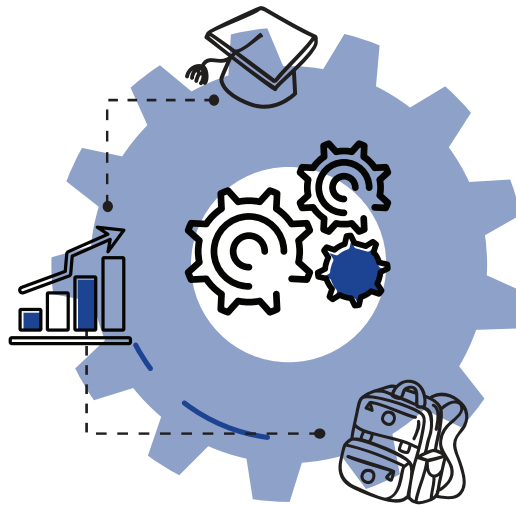
As per the most recent available data (2017 – 18), from primary to college education, i.e., Grade 1 to Grade 12, the total number of teachers across Pakistan stands at 801,896. To cater to the training

needs of this pool of teachers, there are however only 155 teachers’ training institutes. The available facilities, although not very many, to begin with, are in turn underutilized. Except for Islamabad, the teachers’ enrolment rate in the available training institutes stands at less than 1 percent.

	Punjab	Sindh	KPK	Balochistan	AJK	GB	ICT
Institution	62	32	28	12	11	3	7
Enrolment	33,214	5,262	8,781	1,435	683	287	21,200
Teacher Enrolled for Training	1,831	759	139	132	110	-	522
Teachers (Schools & Colleges)	403,222	146,657	161,162	47,712	27,758	7,444	7,941
Percentage of Teacher Enrolled	0.5	0.5	0.1	0.3	0.4	-	6.6

Table 5 Teachers' Training

Source: Author's calculations from Pakistan Education Statistics 2017-18



4. An Appraisal of Public Investment in SDG 4 in Pakistan

The first SDG Priority Framework was developed in Pakistan under the supervision of the then Adviser to the Prime Minister on Foreign Affairs, Sartaj Aziz in 2018. Under this Framework, all the goals were clustered into three tiers. Tier I priority goals included those SDGs for which Pakistan already had corresponding policies and it was believed that enhanced investment and minor structural changes could facilitate their achievement within five years. Tier II included those SDGs for which policies and/or relevant legislation was required although investment in those domains was already underway in various forms. Finally, Tier III included those goals for which the country neither had available policies and infrastructure nor an immediate capacity for execution. Sustainable Development Goal 4, i.e., quality education was placed under Tier I.

The initial process had limited participation from the provinces and was led by and largely finalized at the federal level. Inevitably then, once it was passed on to the provinces for implementation, it was hard to find ownership for the document as the provinces felt they neither had the capacity nor the resources to achieve the objectives outlined therein.

After the 2018 general elections in Pakistan, once a newly elected government took office at the federal level, it was decided that the provinces would be given the flexibility to develop their own priority frameworks. A final national priority document was to be developed as a result of the inputs received from the provinces.

As of 2021, all the provinces had concluded work on the initial drafts of their priority frameworks. With the exception of Khyber Pakhtunkhwa and Balochistan, these frameworks have also been approved by their respective provincial cabinets. Much like the initial national document, all the provincial priority frameworks have also placed SDG 4 as a Priority I Goal.

The next step following the finalization of the provincial priority frameworks was to align them with the appraisal process for development projects. As of 2020, aligning provincial PC-1 documents with SDGs has been adopted as a practice. However, based on the observations recorded for this study several glaring gaps prevent any substantial headway in measuring provincial and collectively national progress towards SDG 4.

4.1 Key Observations

4.1.1 Classification of Budget Heads

The classification of budget heads is the single most important problem when reviewing investment against Goal 4. Project and budgetary heads corresponding to education simply have “SDG 4,” stated in front of them without classifying the corresponding target(s) and indicator(s). Monitoring and/or evaluation of any development intervention is contingent on the indicators set forth for its achievement. In the absence of this classification, it is impractical on the part of the federal or provincial

governments to ascertain progress and any reporting carried out would be more speculative than scientific.

Similarly, when it comes to reporting “achievements,” documents reviewed for certain provinces and regions such as Azad Jammu & Kashmir merely stated the allocations made under education as “achievements.” What makes this observation problematic is that there is no prior investment target or pledge set by the Government of AJK to measure this said “achievement,” against.

4.1.2 Gender-responsive Budgeting

Except for Khyber Pakhtunkhwa, which has – partially if not entirely – adopted the practice of gender-responsive education budgeting, no other province or region in Pakistan has budgets disaggregated by gender.

To simplify this, for instance, if a given budget document allocates a certain amount for the up-gradation of schools or recruitment of teachers, there is no viable way of ascertaining whether this money would be allocated for girls or boys schools or in what proportions. Not only does this make the process of real-time monitoring impossible but during the appraisal phase, the spending cannot be questioned if disproportionately spent on one gender at the cost of another.

4.1.3 Adoption of Global Indicators

In the frameworks hence far produced at the national and provincial levels, all the global indicators have been adopted without contextualizing or localizing them. This not merely defeats the purpose of developing local frameworks but also disregards the unique national and provincial contexts in which these frameworks are to be implemented. Thus, just like the targets, the indicators must also be localized.

The current state of financial reporting against SDG 4 requires a complete overhaul. The identified gaps are by no means trivial oversights but they point at a serious capacity concern evident at both the national and sub-national levels. These lacunas also severely curtail Pakistan’s ability to monitor its progress and timely identify areas where greater investment and/or structural overhaul is required to achieve the SDG 4 priority targets.

With no adequate mechanism in place to understand its own advancement towards SDG 4, it is then a little wonder that with merely nine years remaining to the 2030 Agenda, Pakistan is yet to show any substantial progress in any of the four priority targets to achieve equitable, quality education for all.

4.1.4 Uneven Investment: The Case of SDG 4.3 vs Other Targets

During and after the baselines year, i.e., 2014-15, Pakistan has continued to dedicate a substantial portion of its education investment portfolio towards tertiary education. While the federal government, owing to its obligation under the 18th Constitutional Amendment has persistently earmarked nearly 80 percent of its education budget for higher education, investment in tertiary education has also remained the second most investment-intensive area as far as the provincial education budgets are concerned.

There is no denying that a higher number of individuals acquiring tertiary education is directly related to uplifting a country's human and economic development indices. The contradiction here is, however, that SDG 4.3, which directly corresponds to tertiary education was never adopted by Pakistan as a priority target under Sustainable Development Goal 4. On the other hand, all the other SDG 4 targets adopted by Pakistan except SDG 4.1 (i.e., quality education) have seen little to no investment at all since the adoption of the global goals by Pakistan.

This is not to say that investment in higher education should not be made. The point here is twofold:

- a. The national and provincial priority frameworks should be reviewed and revised to include SDG 4.3, so the investment that Pakistan is making under this can effectively be reflected in the country's SDG scorecard at the end of 2030. By investing without aligning this investment with its own Framework, Pakistan will be unable to showcase its performance in this domain even if substantial improvement is achieved under tertiary education.
- b. More importantly, since Pakistan is a cash-strapped country, it might not be immediately possible to ensure investment parity across all targets. Nevertheless, rationalization, in line with the government's own SDG Framework must be ensured. That is, investment in one area must not be made at the cost of other, equally important targets. During the budgeting process, it should also be ensured that each adopted target receives enough investment to have a tangible impact on improving Pakistan's performance in that domain by the year 2030.

4.1.5 Lack of Investment to Ensure Gender Parity in Education

A look at the year-on-year analysis reveals that despite being a nationally adopted, high priority target, despite Pakistan's alarmingly poor performance in this specific area and despite its direct relevance to Target 4.5, i.e., gender parity has received little to no investment between 2015-2021.

During the budget announcements made for the year 2021-22, Punjab and Sindh allocated, 1.07 percent and 2.64 percent of their education budgets respectively for specific schemes aimed at enhancing girls' access to formal education. The federal government and Balochistan, on the other hand, announced no specific schemes at all. Balochistan's inability to earmark a single rupee for interventions to increase girls' access to educational opportunities is specifically troublesome as the province has one of the highest percentages of out-of-school girls in Pakistan. At the secondary level, for instance, for every 100 enrolled girls, 666 girls of the same age are out-of-school (Khan, Asim Bashir 2020).

Although Khyber Pakhtunkhwa did announce allocating 70 percent of its education development budget at the secondary level to enhance girls' access to education, based on the review of documents, it is not possible to demarcate the precise amount that has been allocated for this purpose. Specific infrastructural projects to construct girls' schools

have been classified in Graphs 1 – 4 and Tables 6 – 9 under SDG 4.6. However, the budgetary documents offered little else concerning specific schemes aimed at enhancing girls' access to education in the province.

Given that Pakistan has the second largest number of out-of-school girls in the world, achieving SDG 4.5 is of high priority for the country to make any substantial headway in terms of its educational indicators. However, lack of investment in this sector indicates that governments at the federal and provincial levels are either unable to comprehend the gravity of the situation or are politically unmoved to invest. In either case, this issue once again illustrates that ministerial and departmental budgets are being prepared divorced from Pakistan's SDG commitments.

4.1.6 Region-wise Investment in SDG 4

A look at the regional performance shows that very little has so far been done by the federal and provincial governments to prioritize their education budgeting as per the national and provincial priorities laid down under their respective frameworks. The difference in budgeting priorities when compared with the baseline year reflects only very few, insubstantial changes.

The federal government for instance has continued to allocate the lion's share of its education budgets to service tertiary education. As explained earlier, this approach is aligned with the federal government's obligation under the 18th Amendment but is entirely divorced from its priorities to meet the targets adopted under SDG 4. Under the National SDG Priority Framework, ensuring 100 percent enrollment and retention is one of the primary areas of policy support identified to achieve Goal 4. However, more than 30,000 children remain out of school in the federal territory. As per the most recent government data available, the federal government has been unable to effectively contain the growing population of out-of-school children in its jurisdiction, indicating a need for enhanced investment. Allocating merely 1.04 percent of its development budget for school education-related interventions in 2021-22 then demands immediate rationalization.

The provincial governments on the other hand continue to allocate a substantial sum of their education budgets for interventions designed to enhance both access to and quality of school education. However, all other priority targets seem to have been put on the backburner.

Interestingly, Target 4.7c (that deals with the training of teachers), which has a direct bearing on the quality of and access to education has remained one of the most neglected areas of educational investment to date.

As earlier pointed out, investment in ensuring gender parity in education is at best negligible. Similarly, except Islamabad Capital Territory and KP where 5.2 percent and 2.47 percent were respectively pledged in budget 2021-22, no other government earmarked any funds for the maintenance and enhancement of education infrastructure. This is especially alarming in the backdrop of the pandemic when schools, more than ever before need to be furnished with such basic facilities as clean water, toilets, and hand-washing stations to keep the children safe from COVID-19. At the same time, the absence of infrastructural investment by Sindh is most problematic given that the province has the highest number of school buildings in need of repair, the highest number

of school buildings considered dangerous, and the highest number of schools with missing facilities (refer to Table 4).

Finally, concerning adult literacy, which is another priority SDG 4 target, only Punjab pledged 6.81 percent of its development funds during 2021-22. All other regions, including the federal government, had no

funds earmarked under this head during the most recent budget announcement.

The tables below provide an overview of the spending made by the federal and provincial/regional governments in Pakistan since 2014-15.

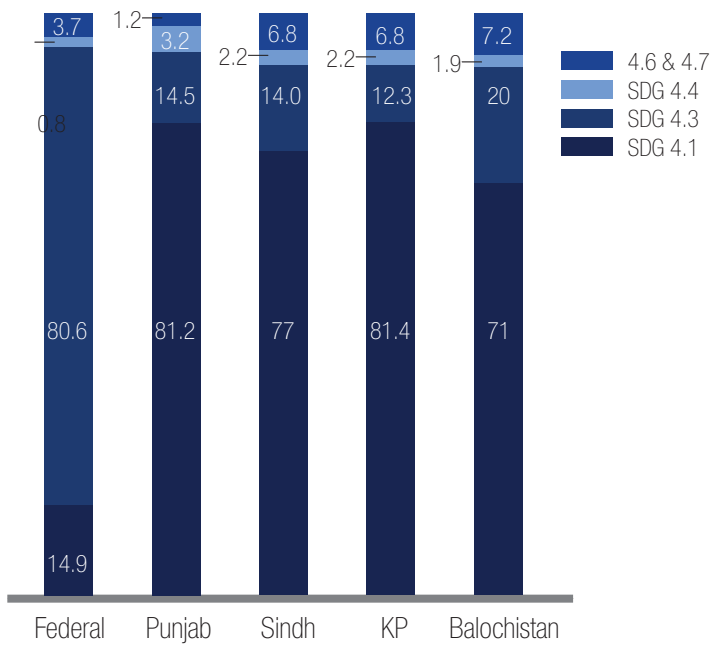


Figure 1 Public investment in SDG-4 – FY 2014-15

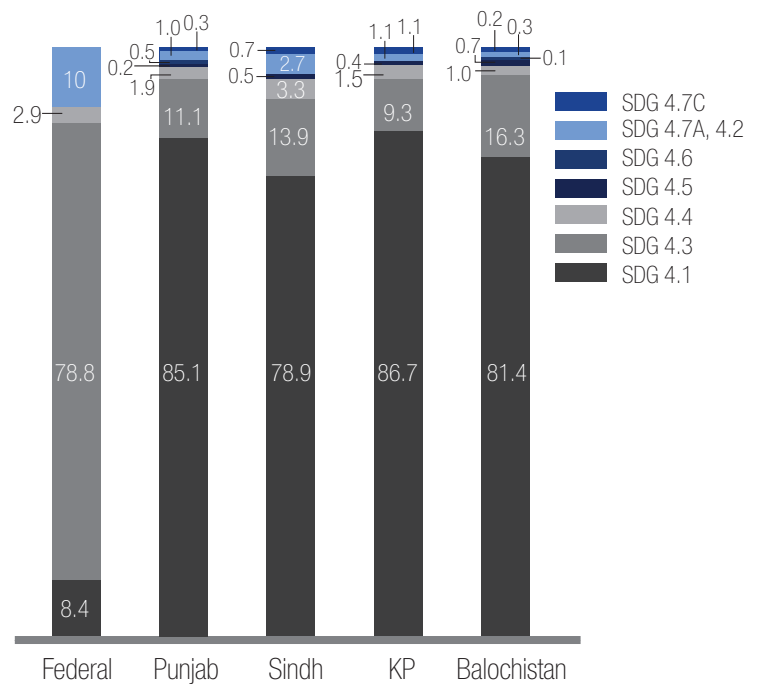


Figure 3 Public investment in SDG-4 – FY 2017-18

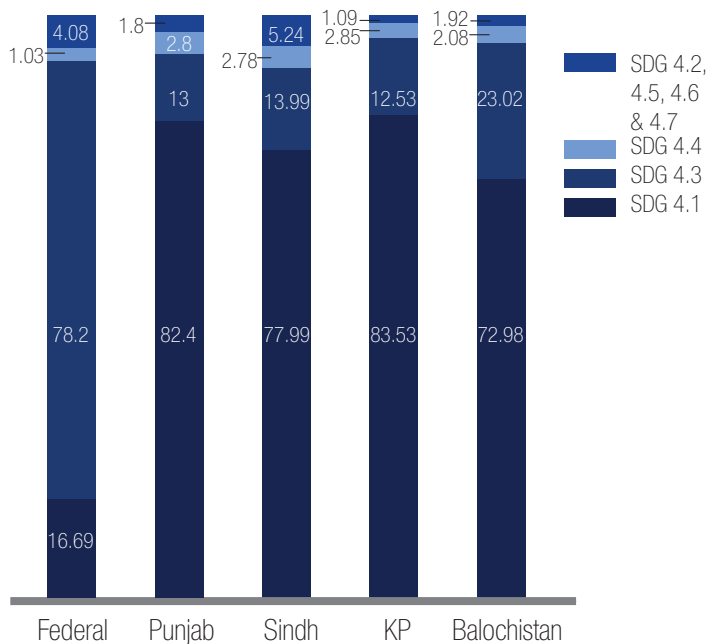


Figure 2 Public investment in SDG-4 – FY 2015-16

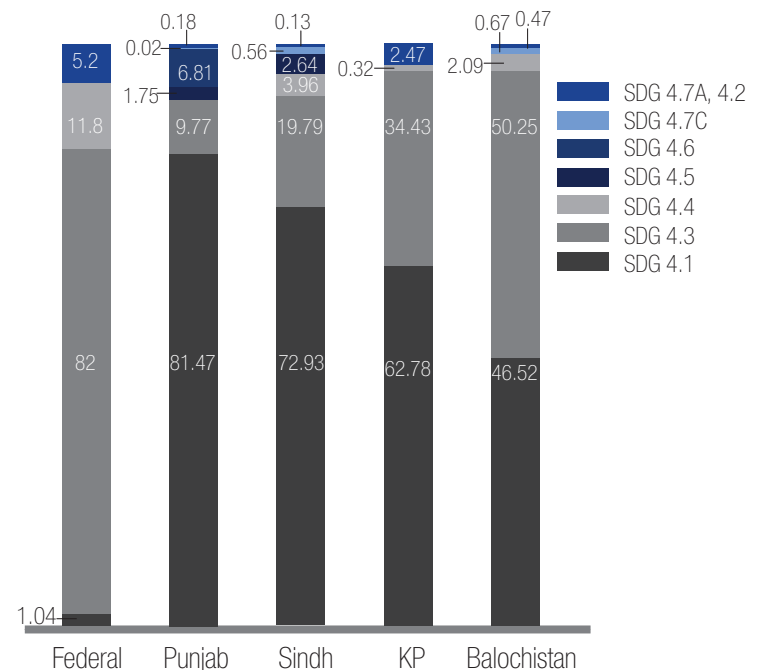


Figure 4 Public investment in SDG-4 – FY 2021-22 (Development Budget)

5. Recommendations

The recommendations presented under this chapter are a direct result of the key issues identified, both at the budgetary and at the implementation level during this study. The recommendations take stock of the capacity constraints that need to be urgently addressed as well as the key areas in which Pakistan needs to invest to achieve its commitments under Sustainable Development Goal 4.

1. *Addressing political inertia*

There is sufficient clarity at the federal and provincial tiers of the government regarding the urgency to tackle Pakistan's education crises. Even then the issue continues to be tackled in a manner that can at best be described as disorganized. This is illustrated by the complete disconnect between the State's identified priority targets and its investment trajectory within education. Despite the passage of more than five years since ratifying the 2030 Sustainable Development Agenda, Pakistan is yet to begin making the preliminary but significant adjustments identified in its National Framework. The fact that all the provinces have not yet concluded work on their respective SDG frameworks has not helped the national cause. This last bottleneck has significantly contributed to the overall lag in devising a nationally representative document.

This state of inertia must finally end to ensure swift progress towards meeting Pakistan's international commitments under Goal 4.

As a first step, there needs to be more active coordination between the federal and provincial governments. At one level, this is important to ensure much swifter progress in finalizing the documentation and blueprints necessary to facilitate nationwide, simultaneous implementation. At another level, this is equally important to ensure that there is uniformity in documenting and reporting progress so that real-time evaluation of SDG 4 can finally be made possible, both for the government itself as well as non-state stakeholders within the realm of education.

Unless this first step is taken, making any substantial headway even after the passage of the remaining nine years will be very unlikely.

2. *Classification of education budgets*

Linked closely to the first recommendation is the need to classify education budgets as per their corresponding SDG 4 targets and indicators. This classification will enable an organic process whereby the state actors will be immediately conscious of whether the investment trajectory does or does not compliment the country's commitments under the global goals. This will also allow for the rationalization of budgets so investment in one or more priority targets is not foregone during a fiscal cycle.

It is equally important that budgets for education-related interventions, even if they are undertaken by other departments, should be classified under the education budget. The current approach under which at times large education development projects are classified under "social welfare," "population development," or other departments only serves to

scatter the effort, making it unnecessarily tedious to monitor progress. More detailed recommendations on budget development are provided below.

3. *Alignment of education budget heads with relevant SDG 4 indicators to ensure proper monitoring and progress appraisal.*

- i. Adjust budget call circulars calling upon the Ministry and departments of education to reflect on SDG 4 targets and indicators while drafting budget proposals.
- ii. SDG 4 budget tagging to be introduced and integrated into the Financial Management Information System (FIMS).
- iii. Cross-ministerial support should be sought where required. (The Ministry of Climate Change in Pakistan is already practicing weighed checklists and it might be of immense benefit for the Ministry of Education to seek capacity help from its climate change counterpart to align its financial processes with SDG 4).
- iv. Set up an SDG Committee for Equitable Quality Education-related policy scrutiny and parliamentary control.
- v. Conduct cross-cutting research to inform on the effectiveness and efficiency of budget interventions on SDG 4. This will be an important step for a more comprehensive assessment of budget allocations on SDG 4 targets and their impact.
- vi. Provide capacity support to officials at the ministry and departments of education to align all budgetary heads according to the relevant SDG 4 targets and indicators rather than merely the goal.
- vii. Integrated planning and budgeting processes, i.e., ensuring the integration of SDG 4 targets in federal and provincial education sector plans.
- viii. Forging public-private partnerships, including those with civil society organizations to receive capacity support on SDG budgeting as well as for the achievement of adopted national

4. *Key areas of investment under each SDG 4 priority targets*

- a. SDG 4.1 – All girls and boys complete free, equitable, and quality primary and secondary education leading to relevant and Goal-4 effective learning outcomes.
 - i. Initiate midday meal programs in schools, especially in districts with high drop-out and low retention rates as well as those with a high rate of poverty.

ii. Enhance the ambit of stipend and/or conditional cash transfer programs for out-of-school children with a special focus on girls and children living with disabilities.

iii. Provinces should allocate a part of their budget to conduct a census of out-of-school children and create an electronic database for students.

iv. Piloting and mainstreaming blended and alternate learning solutions to ensure access to education during times of emergency. This will require:

- Investment in digital infrastructure;
- Revisions in pedagogy across all educational levels;
- Investment in alternate learning solutions that allow students to access learning materials without remaining online or through user-friendly mediums such as WhatsApp;
- Forging partnerships with private ed-tech enterprises to ensure a cost-effective and swift roll-out of these solutions.

b. SDG 4.5 – Eliminate gender disparities in education and ensure equal access to all levels of education.

i. The federal and provincial governments should adopt gender-responsive budgeting in line with the requirements of SDG 4.

- The budget call circulars should categorically mention the percentage of resources that would be dedicated for girls' education;
- A separate statement on girls' education should accompany budgetary documents;
- The evaluation process must take stock of the effectiveness with which the allocated funds were utilized.

ii. Greater investment in comprehensive Management Information Systems (MIS) solutions to trace and track OOS children by gender and location for targeted interventions.

iii. Target a significant reduction in girls' drop-out rates through robust awareness drives to promote the value of girls' education including married girls of school-going age, young mothers, and girls living with disabilities.

iv. Building new infrastructure or upgrading existing schools to facilitate continued learning for girls beyond primary level.

v. Enhancing the ambit of existing scholarship, stipend or conditional cash transfer programs for out-of-school children.

c. SDG 4.6 – Ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy.

i. Implement national infrastructure projects that empower adults to participate in adult basic education, career development, and post-secondary programs.

ii. Reposition adult basic education accountability and outcomes reporting towards a competency-based approach that promotes and demonstrates progress towards the full spectrum of adults' learning and self-development objectives.

iii. Prioritize and increase the ambit of adult literacy programs specifically targeting women, especially in the most marginalized districts of the country.

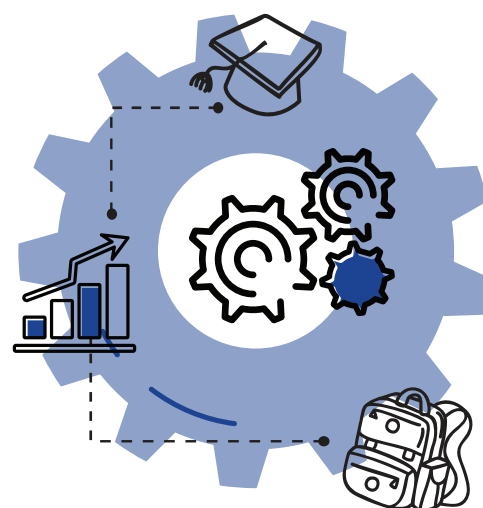
d. SDG 4.7 (a & c) – Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, nonviolent, inclusive and effective learning environments for all. ■ Substantially increase the supply of qualified teachers.

i. Upgradation of school infrastructure and training of teaching and administrative staff to make school environment gender- and disability-friendly.

ii. Investing in the provision of necessary facilities (e.g., functional toilets, hand-washing stations, electricity, boundary walls, etc.) the absence of which contributes towards high drop-outs among girls.

iii. Increase the number of female teaching staff across all educational levels, especially secondary and higher secondary by investing more in professionally developing women for senior academic positions.

iv. Increase the number of qualified teachers with emphasis on recruiting subject specialists in Math and Science.



Education Budget 2014-15

SDG-4	Description	2014-15				
		Federal	Punjab	Sindh	KP	Balochistan
SDG 4.1	Primary to Higher Secondary	14.035 14.92	230.000 81.16	88.980 76.98	83.385 81.38	22.790 70.98
SDG 4.3	Tertiary/ Higher Education	75.780 80.56	41.000 14.47	16.180 14.00	12.615 12.31	6.420 20.00
SDG 4.3 & 4.4	Technical & Vocational	0.750 0.80	9.065 3.20	2.566 2.22	4.308 4.20	0.600 1.87
SDG 4.2, 4.5, 4.6 & 4.7	Others/ Miscellaneous	3.505 3.73	3.315 1.17	7.855 6.80	2.154 2.10	2.297 7.15
	Total	94.070	283.380	115.581	102.462	32.107

Author's computation from Federal, Punjab, Sindh, KP Balochistan Annual Budget Statements 2021-22, Federal, Punjab, Sindh, KP Balochistan Annual Development Programs 2014-15.

Education Budget 2017-18

SDG-4	Description	2017-18 (Rs in Billion)				
		Federal	Punjab	Sindh	KP	Balochistan
SDG 4.1 & 4.2	Primary to Higher Secondary Early Childhood Education (Minor part)	10.087 (8.37)	284.363 (85.07)	114.486 (78.94)	112.882 (86.66)	38.724 (81.40)
SDG 4.3	Tertiary/Higher education	94.947 (78.79)	37.009 (11.07)	20.184 (13.92)	12.146 (9.32)	7.744 (16.28)
SDG 4.3 & 4.4	Technical & vocational	3.471 (2.88)	6.229 (1.86)	4.743 (3.27)	1.904 (1.46)	0.476 (1.00)
SDG 4.5	Special education	-	0.692 (0.21)	0.737 (0.51)	0.465 (0.36)	0.34 (0.71)
SDG 4.6	Literacy and Non-Formal Education	-	1.588 (0.48)	0.019 (0.01)	-	0.031 (0.07)
SDG 4.7(A)	Others/miscellaneous	11.994 (10.0)	3.485 (1.04)	3.885 (2.68)	1.471 (1.13)	0.157 (0.33)
SDG 4.7(C)	In service teacher's training	-	0.89 (0.27)	0.971 (0.67)	1.385 (1.06)	0.098 (0.21)
SDG 4.1 - 4.7	Grand total	120.499	334.256	145.025	130.253	47.57

Author's computation from Federal, Punjab, Sindh, KP Balochistan Annual Budget Statements 2021-22, Federal, Punjab, Sindh, KP Balochistan Annual Development Programs 2017-18.

Education Budget 2021-22

SDG-4	Classification	2021-22 (Rs in billion)				
		Federal	Punjab	Sindh	KP	Balochistan
SDG 4.1 & 4.2	Primary to Higher Secondary	0.493 (1.04)	34.687 (81.47)	22.115 (72.93)	20.660 (62.78)	8.342 (46.52)
SDG 4.3	Tertiary/Higher Education	39.006 (82.00)	4.159 (9.77)	6.000 (19.79)	11.331 (34.43)	9.011 (50.25)
SDG 4.3 & 4.4	Technical & Vocational	5.614 (11.80)	-	1.200 (3.96)	0.106 (0.32)	0.375 (2.09)
SDG 4.5	Special education	-	0.747 (1.75)	0.800 (2.64)	-	-
SDG 4.6	Literacy and Non-formal Education	-	2.900 (6.81)	-	-	-
SDG 4.7(C)	In service Teacher's training	-	0.008 (0.02)	0.170 (0.56)	-	0.121 (0.67)
SDG 4.2, 4.7(A)	Others/ Miscellaneous	2.457 (5.20)	0.075 (0.18)	0.039 (0.13)	0.813 (2.47)	0.084 (0.47)
	Total	47.570 (100.00)	42.576 (100.00)	30.324 (100.00)	32.909 (100.00)	17.932 (100.00)
	Education Development Budget – total	45,570.000	42,575.820	30,324.210	32,909.152	17,932.488

Author's computation from: Federal, Punjab, Sindh, KP Balochistan Annual Budget Statements 2021-22, Federal, Punjab, Sindh, KP Balochistan Annual Development Programs 2014-15.

Education Budget 2021-22 (Other than Education Departments)

SDG-4	Classification	2021-22 (Rs in billion)				
		Federal	Punjab	Sindh	KP	Balochistan
SDG 4.1, 4.2, 4.6	Social Protection/Social Welfare Balochistan Accelerated Action Plan for out of school children Special education	-	-	-	-	0.020
SDG 4.5		-	-	-	0.107	0.020
SDG 4.3 & 4.4	Population Welfare Punjab Vocational Training Council (PVTC) Punjab Technical Education and Vocational Training Authority (TEVTA)	-	1.080	-	-	-
SDG 4.3 & 4.4		-	3.000	-	-	-
SDG 4.3 & 4.4	Planning & Development Punjab Skill Development Programme (SDP)-DFID Assisted	-	0.050	-	-	-
		-	4.130	-	0.107	0.040

Author's computation from: Federal, Punjab, Sindh, KP Balochistan Annual Budget Statements 2021-22, Federal, Punjab, Sindh, KP Balochistan Annual Development Programs 2021-22.

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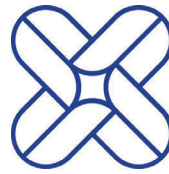
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