

DISCUSSION PAPER # **2**

**Gaps and Challenges in Public
Financing of Education in
Pakistan**

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A publication of the Sustainable Development Policy Institute (SDPI).

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Sustainable Development Policy Institute is an independent, non-profit research institute on sustainable development.

First edition: December 2016

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List of Acronyms

ADP	Annual Development Programmes
BCL	Budget Call Letters
CADD	Capital Administration and Development Division
CGPA	Center for Governance and Public Accountability
CPDI	Center for Peace and Development Initiative
CGA	Controller General of Accounts
DDO	Drawing & Disbursing Officers
GDP	Gross Domestic Product
I-SAPS	Institute of Social and Policy Sciences
OOSC	Out-of-School Children
PCE	Pakistan Coalition for Education
PES	Pakistan Education Statistics
PPE	Per-Pupil Expenditure
PRSP	Poverty Reduction Strategy Paper
PIFRA	Project to Improve Financial Reporting and Auditing
RTE	Right To Education
SNE	Schedule of New Expenditures
SNG	Sub-National Governance
SDGs	Sustainable Development Goals
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization

Abstract

The study aims to analyse the existing resource allocation to education sector and identify what improvements in the allocation and utilization of resources can be made to enable Pakistan to attain the proposed targets of Sustainable Development Goals in education and to implement the Right to Education Act. Utilizing the data of different education financing indicators, the arguments regarding resource allocation in education sector by federal and provincial governments has been built in this study. Moreover, the effectiveness of allocated resources is also part of the discussion. Since the responsibility of education is devolving down to the districts after adopting Local Government Acts in the Punjab and Khyber Pakhtunkhwa, district level financing of education by the district government has also been discussed in this paper. This study attempts to highlight various aspects of funds' utilization and the reasons behind the misallocation of funds within the sector.

Keywords: Education, Public Financing, Resource Allocation, Funds' Utilization, Budget Making, Resource Effectiveness

1. Introduction

Adequate resource provision is crucial to achieve the educational targets that include access, quality, transition, retention and environment. The failure in achieving the education targets of Millennium Development Goals (UNDP) urges government to explore the resource adequacy for education along with other factors. Now, Sustainable Development Goals (SDGs) and Article 25-A¹ that makes the government responsible for free education to children till the age of 16 add more obligations to the government and hence it is required to revise policies with more effective planning of their implementation.

This study highlights different aspects of public financing of education in Pakistan by analyzing the proportion between resource allocations and educational outcomes. Since it is the government's responsibility to provide opportunities and resources for quality education, that's why the study aims to review and analyze resource allocation in education budget making by the government. The study also evaluates and justifies the pattern of government spending on education and its composition. Following questions and aspects have been addressed in this study:

- Are existing resources enough to meet the educational requirements in the country?
- What is the pattern of spending and allocation priorities in education sector?
- What are the key issues in funds' utilization and budget making process? (a process for resource allocation)

2. Methodology

National and provincial level secondary data for the past five years has been used in the study to review the patterns in public spending. The main indicators used in the study are: educational expenditures as percentage of Gross Domestic Product (GDP) and as percentage of total budget, level-wise (primary, middle and tertiary) distribution of education budget, budget utilization, and per-child expenses. Furthermore, data for composition of education budget into current, development, salary and non-salary budget has also been used to discover the government priorities in funds' allocation within the education sector.

Basic statistical computation, i.e. percentage shares and percentage differences for above-mentioned indicators were calculated for analysis.

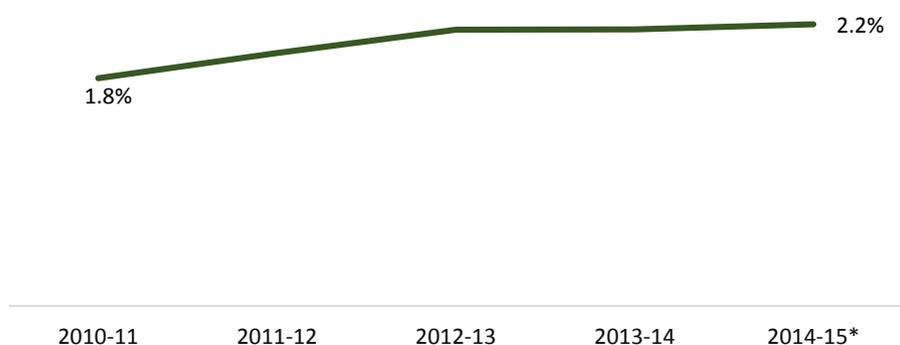
Other important issues, for which data was not available, evidenced from literature has been quoted and discussed in detail in relevant sections to highlight those important issues as well.

¹ Article 25-A: "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."

3. Discussion

3.1. Do We Allocate Enough Resources for Education?

Figure 1: Education Expenditure as %age of GDP



*Provisional Education Expenditures (It represents the national level data including provinces and federal govt.)

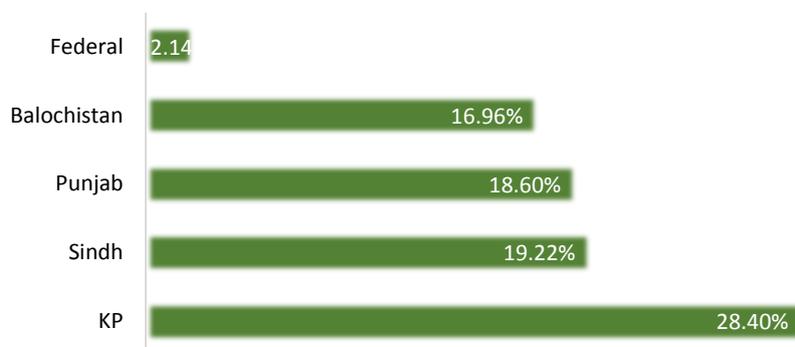
Source: [PRSP](#) Budgetary Expenditures 2011-15 and Economic Survey 2014-15

In Pakistan, the government expenditure (federal & provincial) on education is around two per cent of GDP that puts Pakistan in the list of countries' spending lower portion of their GDP on education. It is lowest even among South Asian and neighbouring countries. Bhutan, Afghanistan, Nepal, India and Iran are placed at higher positions by spending 5.9%, 4.8%, 4.7%, 3.8% and 2.93% of GDP on education respectively².

[Malik and Naveed](#) (2005) also derived the same kind of result of lower spending on education from the data of 1995-2005.

After the 18th Amendment, the education ministry devolved to provinces and now provincial governments are responsible for education-related matters. Provincial governments started allocating around 20% of their total budget for education.

Figure 2: Education Budget as Percentage of Total Budget



Source: Provincial and Federal Budget Documents 2016-17

² Source: UNESCO Institute for Statistics. This data is of the latest available year for each country

Federal government allocates only 2% of the total budget on education after devolving the ministry of education to provinces.

It is time to manage more funds to meet the education goals and targets. More funds are required to enrol 24 million out-of-school children (OOSC), aged 5-16 years, which constitute 47% of total population of this age group (Pakistan Education Statistics 2014-15). Statistics of students' learning outcomes are also unsatisfactory; Annual Status of Education Report 2015 highlighted around 45 per cent students of class 5 who were unable to read a story in Urdu and a sentence in English and about 49 per cent students of the same class didn't perform well in Arithmetic learning tests. Currently, around 34% educational institutions are deprived of the basic facilities like electricity, water, and toilets (PES 2014-15). These figures put pressure on the policy makers to manage more funds for the provision of quality education like spending on capacity building of teachers, creating space for OOSCs, provision of basic facilities, etc. Since, it is a fact that money matters in students' achievement, the significance of education financing increases. Verstegen & King (1998) concluded from 35 years of production function research, a positive and significant relationship between per-pupil expenditure and students' performance.

3.2. Composition of Education Budget

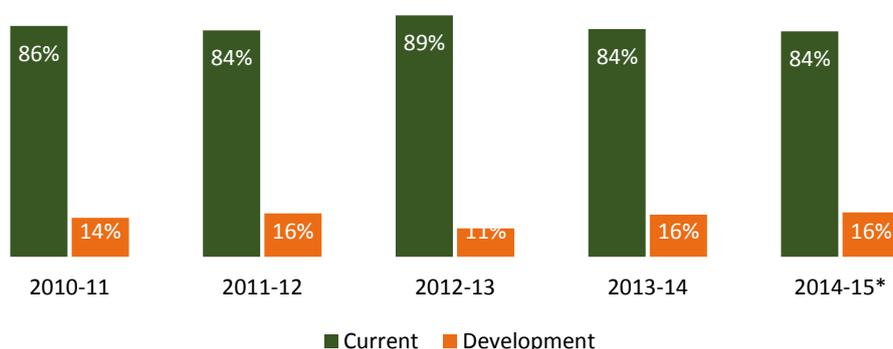
Prioritization of funds also makes a difference on the impact they have on a child's learning outcomes. The major portion of education funds in Pakistan mostly goes to current expenditures out of which a significant amount goes to salaries while development schemes are less prioritized.

A development budget provides for new infrastructure, new educational institutions to enrol OOSC and for capacity building exercises. The recurrent budget constitutes salaries of all the employees of education ministry and related institutions, expenses on repairs and maintenance, and everyday operational expenses³. More than 80 per cent of the total budget is being spent on recurrent expenses.

The UNESCO (2011), Malik & Naveed (2005), and Husain *et al.* (2003) showed the same results of high current expenditures and lower development expenditures.

³ For reference see Chart of Accounts, PIFRA <http://www.pifra.gov.pk/chart-of-accounts.html>

Figure 3: Breakdown of Education Budget into Current & Development Budget

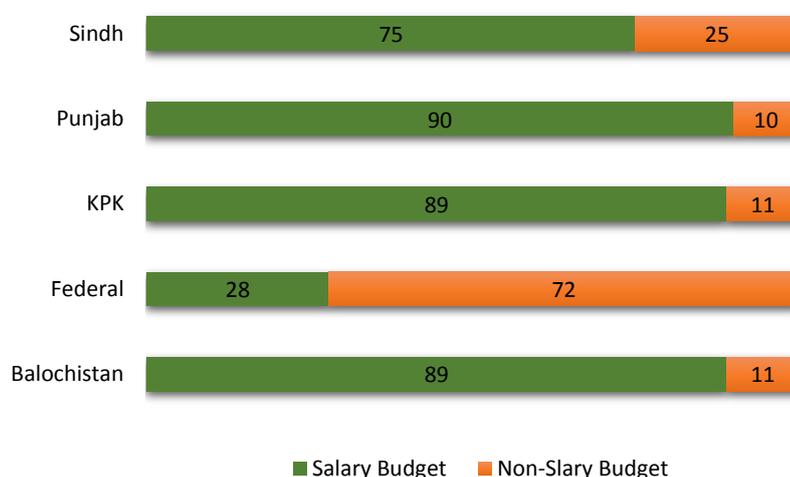


Source: PRSP Budgetary Expenditures 2011-15, Ministry of Finance

The distribution of current expenditures (2014-15) into salary and non-salary budgets shows the higher tilt towards the salaries budget, as across all provinces, nearly 90% of the current expenditures (which was over 80% of the total education budget) goes to salaries. Lower non-salary budget means inadequate allocation for communication, utilities, transportation, maintenance, rents, purchase of physical assets, stationary, etc.

The higher non-salary expenditures by the federal government are due to the high non-salary share of tertiary level of education.

Figure 4: Breakdown of Education Current Budget into Salary & Non-Salary Budget



Source: Public Financing of Education 2014-15, I-SAPS

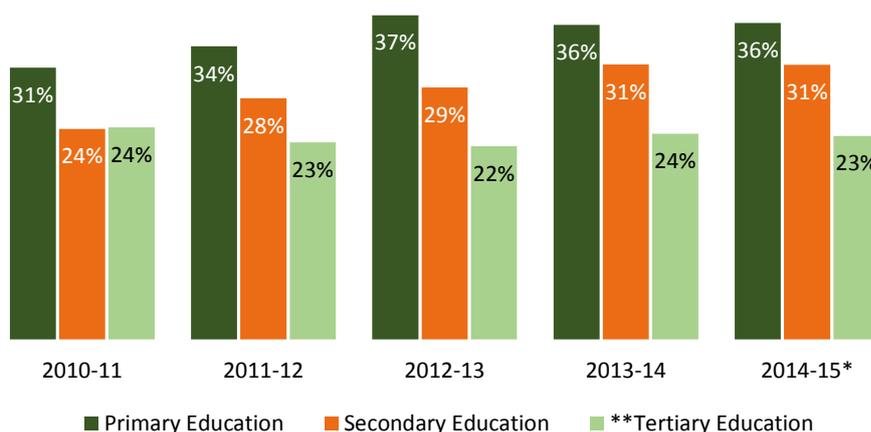
The findings of a study by Manzil Pakistan (2015) endorsed the aforementioned facts at district level in Sindh province. Furthermore, Manzil Pakistan suggested raise in the allocation for labs and libraries because only around 2% schools in Sindh have labs and libraries, hence need more allocation for the provision of science labs and libraries.

For the fiscal year 2013-14, need-based allocation raised the allocated amount for non-salary budget in 9 pilot districts of the Punjab, studied by Pakistan Coalition for Education (2015). That was being allocated on a fixed amount before 2013-14, the replication of this formula

based approach in other districts across Pakistan would be helpful in raising the proportion of non-salary budget.

Level-wise segregation of education budget (according to the PRSP budgetary expenditures) tells that primary level is getting highest share in education spending at national level (sum of federal and provincial expenditures).

Figure 5: Level Wise Composition of Education Budget



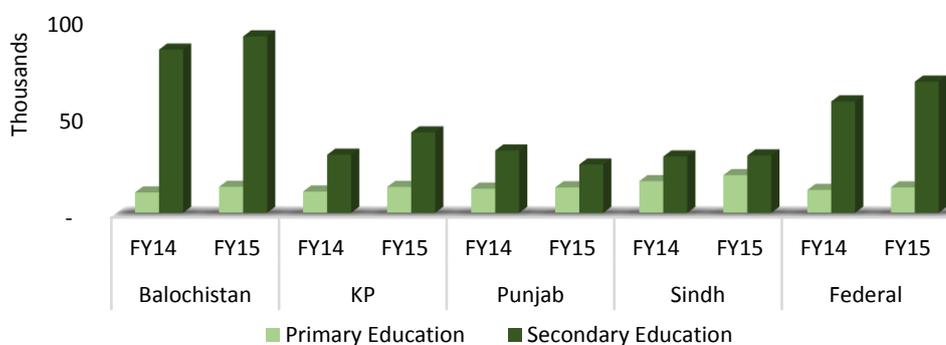
** It is the sum of general universities/colleges/institutes and professionals/technical universities /colleges.

Source: PRSP Budgetary Expenditures 2011-2015, Ministry of Finance

Provinces have different trends regarding allocation at three levels of education (primary, secondary & tertiary). The federal government is spending high on tertiary level, the reason behind is the relatively large funding to the universities by the federal government.

The highest spending in the Punjab and Sindh is at primary level while KP has shifted its priority from secondary to primary level. Balochistan is the province that allocated highest on secondary level from fiscal year 2011 to 2014. Comparing per-pupil expenditure (PPE), Balochistan remains at the top position in per-pupil spending at secondary level and Sindh is spending highest at per-primary student.

Figure 6: Per-Pupil Expenditures by Provincial and Federal Govt.

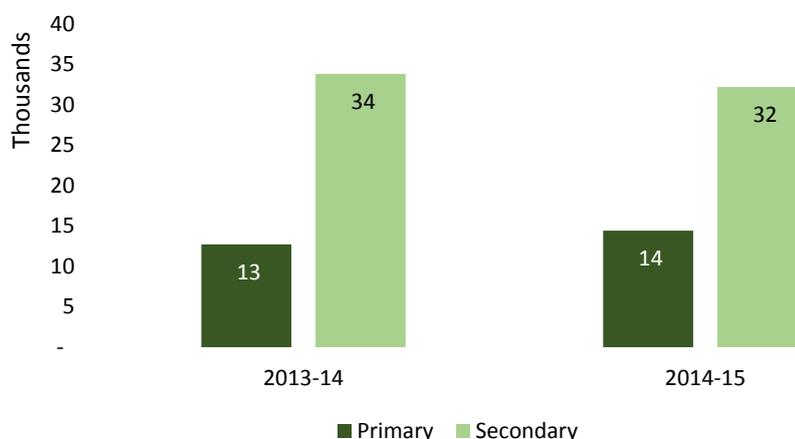


Source: I-SAPS 2016 & Pakistan Education Statistics 2014 & 2015

National level figure of ⁴education spending per student at primary level⁵ is lower compared to secondary level (see **figure** below). There could be two possible reasons: one is the lower allocation for primary and the second is lower secondary enrolment due to high dropout or lower transition rate from primary level to the secondary level. Overall share of primary level in budgetary allocation is higher than the secondary level that left the second option for lower Primary PPE.

Both primary and secondary level development per-pupil expenditure is lower than the current per-pupil expenditure. It is because of higher portion for recurrent expenses in total budget, as mentioned above.

Figure 7: Per-Pupil Expenditure at National Level



Source: I-SAPS 2016 & Pakistan Education Statistics 2014 & 2015

3.3. Gaps and Challenges in Funds Utilization

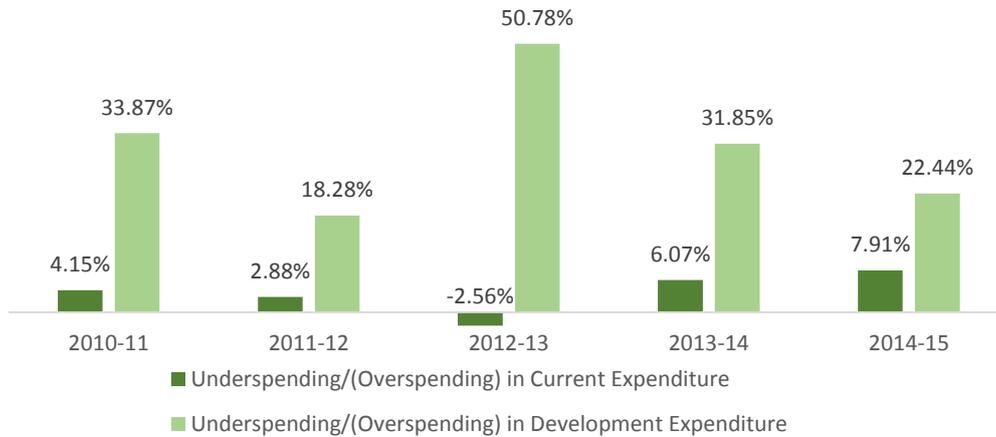
As the low allocation of education funds seems to be the problem, it should also be noted that often not all the allocated amount is actually spent or reaches the schools. The annual Public Education Financing report 2016 of Institute of Policy Sciences shows that there are lapses in education funds' allocation and spending.

Data from last 5 years (given in **figure** below) shows that the issue of under spending is more serious in case of development funds compared with funds allocated for recurrent expenses.

⁴ It is the sum of Primary and Pre-Primary level students to calculate the PPE-Primary because of unavailability of pre-primary and primary education budgets separately.

⁵ PPE calculation is based on the actual expenditure on education given in I-SAPS' report.

Figure 8: Underspending/Overspending of Education Budget



Source: Public Financing of Education 2016, I-SAPS

Below are some further details of the spending on education at the federal level during 2012-13⁶ to explore more about spending pattern. The table shows the percentage difference between the amount allocated and the amount spent on different areas. A negative value hints towards overspending while positive value shows under spending or savings.

Table 1: Variation between Actual Spending and Total Allocated Funds in FY13 at Federal Level

	Current Budget Saving/ (Excess)	Development Budget Saving/ (Excess)
Pre-primary and Primary Education	-36.55%	60.00%
Secondary Education	-20.72%	60.00%
Tertiary Education (General universities/colleges/institutes & Profs/technical universities /colleges)	-2.70%	23.08%
Not Definable by Level (School for Handicapped / Retarded Person)	22.94%	
Subsidiary services to education (Archives Library and Museums & Others)	4.44%	56.73%
Administration (Secretariat/Policy/Curriculum)	-6.18%	

Source: Federal Appropriations Account-2012-13, Controller General of Accounts

Overspending in current expenditures is observed across all school levels, whereas 22% funds for special education remain unspent. Under educational expenses incurred by the Capital

⁶ This data has been taken from Federal Appropriation Accounts 2013, just to study the budget data in details. The reason behind the absence of this detailed analysis for other provinces and for the latest years is the restricted access to the data

Administration and Development Division (CADD), a hefty amount of funds is spent on employee related expenses, which account for 58% more than the allocated amount at the pre-primary and primary level, 80% at secondary and 111% at the tertiary level.

On the development budget side, CADD didn't spend 99% of the amount allocated for Acquiring of Physical Assets, assigned under the pre-primary and primary education affairs section. This unspent amount is 95% for secondary level and 92% for tertiary level.

Moreover, development funds for capacity building, establishment and operation of basic education community schools (for OOSC) in the country and Provision of 119 computer labs in educational institutions in Islamabad were not fully utilized by federal government in 2013.

Pakistan Coalition for Education (PCE) 2015 pointed out that, schools usually receive the funds late. The PCE, Do Schools Get Money report 2015, shows that 32% of 2,312 School Management Committees across Pakistan didn't receive their funds during FY 2014-15. And 50% of the school sample, didn't receive funds on time, late received funds being one of the reason behind under spending couldn't result the expected outcomes. Center for Peace and Development Initiative (CPDI) also reported the late arrival of funds in Jhang in fiscal year 2012 & 13.

UNESCO (2013) highlighted the possible reasons behind non-utilization of funds in six districts (Abbottabad, Faisalabad, Islamabad, Jhelum, Multan, Nowshera) of Pakistan, like complicated access to non-salary budget and unclear procedure of funds utilization. More issues are procurement issues, slow tendering due to red tape and lack of competent contractors. Furthermore, primary and middle schools don't have staff to uphold accounts. These schools find it difficult to draw funds on time due to dependence on headmasters of high or higher secondary schools, who have powers of Drawing & Disbursing Officers (DDO).

Respective governments must pay special attention towards the efficient utilization of funds by addressing all these and some more hidden issues that need to be explored.

3.4. Education Budget at District Level

Further segregation of education budget at district level is essential to analyze the distribution of funds at local level and impact of these funds on educational outcomes. I-SAPS done this exercise for 15 districts across Pakistan in 2013 and derived the same results that are in case of province level budget. Development budget gets lower percentage of total education budget and salary budget constitutes the major part of current education budget.

There are some more studies on district level budget. "Education Budgets: A Study of Selected Districts of Pakistan" conducted by UNESCO in 2013, shows a lower percentage for the development education budget was allocated in these districts during 2009-10. Abbottabad and Nowshera are the districts where zero allocation for district level Annual Development Programmes (ADP) was observed in this study. In such cases provincial ADP is the only source for the education development projects. The allocation for non-salary budget during 2008-09 and 2009-10 in these districts is not more than 7 per cent of current budget that left them with the only option to run educational setup without any proper facilities. The under-

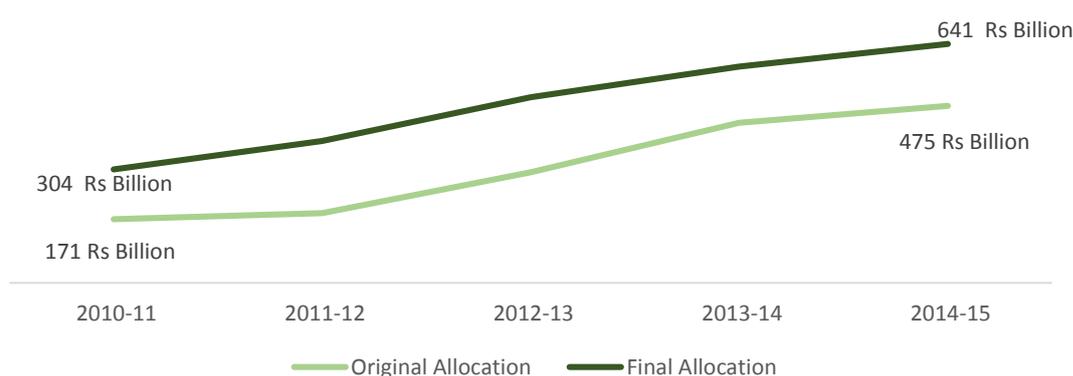
spending of non-salary budget in these districts was due to the complicated procedure to access these funds.

Center for Governance and Public Accountability (CGPA) conducted a district level education budget analysis in KP in districts of Charsadda & Nowshera, Lakki Marwat, Haripur, Karak, Buner, D.I.Khan, Peshawar, Mardan and Swabi at different times during 2011-2015. The findings of these reports are not different from the results of other studies. Primary schools are the main (around 80%) part of the total educational infrastructure in Charsadda & Nowshera, Lakki Marwat, Haripur, Karak & Buner districts but primary students are getting lower budget.

3.5. Issues in Budget Making Process

There exists significant variation in budgetary allocations at the start of the fiscal year (given in online budget documents) and the final allocations at the end of fiscal year (from PIFRA SAP System provided by I-SAPS⁷). This variation points out towards the inefficiency in budget making process, also highlighted by the CPDI (2015)⁸.

Figure 9: Variation in Original Allocation (at the Start of the Fiscal Year) and Final Allocation for Education (at the End of Fiscal Year)⁹



Source: Budget documents from Finance Ministry, Provincial Finance Departments 2011-15 & I-SAPS 2016

A study of budget making process by CPDI (2015) in KP and the Punjab shows that majority of the districts of these two provinces didn't receive Budget Call Letters (BCL) on time or receive late in case of education. Majority of the departments didn't receive the budget calendar that contains schedule of budget activities, furthermore they didn't prepare statement of excess

⁷ Public Financing of Education in Pakistan 2010-11 to 2014-15, Institute of Social and Policy Sciences (I-SAPS)

⁸ <http://www.cpd-pakistan.org/wp-content/uploads/2015/10/Study-of-Budget-Making-Process-at-District-Level-in-Punjab-2015-16-Final-for-printing.pdf>

<http://www.cpd-pakistan.org/wp-content/uploads/2015/10/Study-of-Budget-Making-Process-at-District-Level-in-KPK.pdf>

⁹ These figures include federal and provincial budgetary allocations

and surrender and Schedule of New Expenditures (SNE). SNE estimates the expenditures to satisfy the needs like required new staff for new and existing schools. Not responding to the SNE means vague budgetary allocations; that's why the government has to revise budget and approve supplementary grants during the year. The development side is facing the same position since again a large number of districts didn't propose new development projects in education. Lack of efficient budget staff and their lower capacity are the addition to the issues in budget making process.

Pre-budget consultations help raise the budget effectiveness by engaging stakeholders, but there is no pre-budget consultation in 90 per cent districts of KP, reported by CPDI. The budget transparency review 2014 by KP government and Sub-National Governance (SNG) program endorsed this fact by scoring KP 33/100 in budget process and proposed to improve civic participation in this process along with improved legislature power.

Some *data limitations* were discussed at a seminar on data gaps (organized by Sustainable Development Policy Institute 2015)¹⁰. The unavailability of school level funds data, spending and special grants makes micro level assessment of public finances difficult and raises the issues in accountability and transparency. The district officials don't maintain the school level data that allows discretions by releasing funds according to their priorities. The tracking of functional detail becomes difficult due to the out-dated classification of governments' functions in Chart of Accounts Classification adopted by Controller General of Accounts (CGA).

For budget preparation, Pildat (2013) proposed the NA I standing committees concerned to play an important role in the review of the budget presented by the executives. These standing committees with sectoral expertise provide their feedback on executives' budget proposal. Unfortunately, we don't have these kinds of committees who understand the sectoral requirements.

This is not the complete picture of budget making process in Pakistan as geographical coverage of these studies is partial and for comprehensive understanding of issues, studies at all geographical areas are recommended. Hence the same kinds of studies are need of the hour in all provinces and territories in addition to KP and the Punjab to highlight the issues in budget making process. Another aspect needs to be explored is the reason behind the failure to spend all the allocated budgets for education despite their need.

3.6. Conclusion and Recommendations

The lacunas in public financing of education in Pakistan require improvements to get maximum returns to public investment. Enhanced transparency and accountability of budget making process and spending would be helpful in making allocation according to the needs of the public.

¹⁰ http://sdpi.org/policy_outreach/policy_recommendations_details532.html

The existing allocation for education is not enough for the gloomy situation of education in Pakistan. Allocation of low development funds and then their underutilization in the presence of many governance issues is the major hindrance that doesn't allow reaping the maximum benefits of public money. As mentioned above, more allocation for and spending on development of new educational infrastructure like new schools/classrooms for out-of-school children and retain the existing students in system, teachers' training, provision of basic facilities, etc. is need of the hour. Late disbursement of funds also reduces the effectiveness by limiting the possibility of funds' utilization. The improvements in mechanism of funds disbursement, management and utilization are essential to reduce under spending of funds.

Issues in budget making process also need to be addressed for improved allocation like focusing capacity building of budget staff, ensuring stakeholder engagement in budget making, etc. Stakeholders' engagement in budgeting needs to be enhanced.

One of the major issues is the access to the education financing data that limits the possibility to use that data in research and then effective policy making. Easy access to education financing data at district level (in detail) would facilitate the local government to allocate and spend funds in a more efficient way and implement Local Government Act proficiently. The gaps in existing system of education financing data also contribute to this limited data accessibility that needs to be addressed. *Finally, by revisiting the funds priority and considering the gaps and challenges in budgeting and spending, the government can enhance the returns to the public investment in education. Ultimately, the improved progress towards achieving the Sustainable Development Goals and targets in education sector would be achievable.*

Considering the above discussion, this study recommends the following steps to help Pakistan achieve the education targets:

- a) Prioritize funds and spending for improvements in education sector, especially for the following reasons:
 - With the RTE and SDGs, Pakistan needs to enrol 100% of primary and secondary age children in schools which would require increased schools access and hence more resources.
 - For better learning outcomes and literacy rates, more needs to be spent on capacity building programmes,
 - To reduce the dropout rates and increase school completion rates, funds should be spent on bettering infrastructure and adding basic amenities such as boundary walls, drinking water, toilets, transportation, etc.
 - To ensure better quality of education, funds should be spent on areas such as curriculum and teacher development, student engagement and availability of supplementary learning materials.
- b) To improve the budget making process and make it more effective, some crucial institutional reforms are required such as:
 - Build the budget staff capacity to enhance their skills,
 - Fulfil all the requirements of budget making documents,

- Conduct need based analysis by engaging stakeholders and citizens when detailing allocation of funds and prioritizing key areas
 - Sectoral standing committees consisting of sectoral experts should review the budget according to the sectoral requirements.
- c) Ensure data availability and accessibility of education financing for transparency in funds' utilization,
- Availability of school level finances, data of special grants and programmatic finances to raise the grass roots level accountability and transparency by addressing the issues with existing accounting system
 - Make easier access to district level data of actual spending on education in detail
- d) Ensure the funds' disbursement without any delay to make possible its timely utilization
- e) For effective utilization of funds, explore the underlined reasons of funds' under-spending especially of development funds.

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