

Education Budget Analysis Five Districts of Southern Punjab



Girls' Education Challenges and Way Forward

Education Budget Analysis: Five Districts of Southern Punjab

By:
Oxfam GB
in collaboration with
Institute of Social and Policy Sciences (I-SAPS)

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Acronyms

ADB	Asian Development Bank
APCC	Annual Plan Coordination Committee
B.E.	Budgetary Estimates
BISP	Benazir Income Support Programme
CSOs	Civil Society Organizations
DBS	Direct Budget Support
DCO	District Coordination Officer
DDC	District Development Committee
EDO	Executive District Officer
EFA	Education for All
FQL	Fundamental Quality Levels
GBS	General Budget Support
GER	Gross Enrolment Rate
GPI	Gender Parity Index
LFO	Local Government Ordinance
MDGs	Millennium Development Goals
MoF	Ministry of Finance
MSP	Minimum Standards of Planning
MTDF	Medium Term Development Framework
NEAS	National Education Assessment System
NEC	National Economic Council
NEMIS	National Education Management Information System
NER	Net Enrollment Rate
PERSP	Pakistan Education Sector Reform Program
PFC	Provincial Finance Commission
PMIU	Programme Monitoring and Implementation Unit
PSLM	Pakistan Social and Living Measurement Survey
PTCs	Parent Teacher Councils
R.E.	Revised Estimates
SBS	Sector Budget Support
SWAps	Sector-Wide Approaches
TMA	Tehsil/Town Municipal Administration
UN	United Nations

PREFACE

Globally, there has been an increased decentralisation of education budgets from national level to the local or school level to give some level of local power and decision-making over school expenditure. However, this money does not always reach the school. Tracking through the system involves looking at how and where the funds are being spent. Involvement in budget tracking should also contribute to strengthening the relationship between parents and the school, enhancing a feeling of community ownership and increasing accountability links in the local area.

Girl's access to education is still a great challenge faced by the education system of Pakistan due to number of reasons, which include lack of educational institutions, missing basic facilities in the schools, high drop-out rates, cultural constraints, insufficient budgetary allocations and lack of effective demand for quality education by the society.

In this context, analyses of the education budget and data of the five southern districts of the Punjab have been carried out by Oxfam GB with the technical support of Institute of Social and Policy Sciences (I-SAPS). The analysis is mainly aimed at providing evidence-base to the Oxfam GB and its partners about the education budget related issues and agenda for effective advocacy to deal with these issues. The analyses of district education budgets and statistics underline few critical issues both in budget allocations and expenditures.

Overall, there is insufficient allocation of development budget resulting in high incidence of missing facilities in schools. Further, trend of reduction in the development budget at the district level is also a major concern. Whatever development budget is available, it also remains underutilized in many cases. There is also a high incidence of allocating development budget without gender specification.

The findings of this study also point to gaps in knowledge, skills and capacity at all tiers of government. There is lack of proper understanding of concepts like need-based and gender-specific budgeting. The findings inform that there is serious lack of coordination among the district officials and the donors on the one hand and among the donors themselves on the other. Frequent postings and transfer of district education managers is identified as one of the major reasons for lack of coordination among district officials and donors. Communities do not participate and possess little knowledge about budget making process that results in lack of transparency and accountability of duty bearers.

As a way forward, Oxfam GB is of the opinion of enhancing the capacity, skills, and expertise of communities and education officials so that they are effectively engaged in the entire budgeting process. This will ensure effective delivery of education at the grass roots level and also result in the empowerment of people who can then hold public officials accountable. Hence, the overall aim will be to make the development and tracking of district education budget process effective with the participation of relevant stakeholders particularly communities.

Oxfam is already implementing education programme focusing on improving access of girls to quality education in South Punjab and has gained through this programme an in-depth understanding of education at local level and of the constraints girls faced to access primary education. Oxfam in Pakistan has a significant gender expertise, which will be useful for the advocacy work on girl's education. Moreover, Oxfam's has a strong expertise at a global level on financing of essential services, budget tracking and budget monitoring and civil society participation in budget processes. Oxfam has already engaged and has strategic relationship with organizations in Pakistan involved in education policy and education financing. All this allude towards the existence of launching pad for initiating and consolidating work on education budget tracking in Pakistan in collaboration with other local and international organizations.

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Executive Summary

The Punjab Education Sector Reforms Programme (PESRP) defines policy framework and priorities of the Government of the Punjab for education sector, especially for primary education. It shares similar goals and targets as set out in Dakar Framework for Action on Education for All (EFA), the Millennium Development Goals (MDGs) and the Poverty Reduction Strategy Paper (PRSP) of the Government of Pakistan. The reforms programme and all other policy documents focus on increasing enrollments and retention, especially for girls, besides improving quality and governance of education sector. In its policies and plans, Government of the Punjab places great emphasis on the promotion of gender equality and empowerment of women through elimination of gender disparity in primary education. In order to achieve its target for improving girls' access to quality education, the Government has implemented initiatives, which include stipend scheme for girls, provision of free textbooks, construction of boundary walls, toilets and new classrooms, besides recruiting and posting more school teachers. As a result of these initiatives some improvement was witnessed in education indicators such as literacy, enrollment and retention of boys and girls but it was not sufficient to achieve the set targets. Additionally, during the past one year the momentum of progress could not be sustained.

Despite implementation of various initiatives, girls' access to education is still a challenge in Pakistan due to a number of reasons, which include lack of educational institutions, missing basic facilities in schools, high dropout rates, cultural constraints, insufficient budgetary allocations and lack of effective demand for quality education by the society.

In recent years, literacy rate in Pakistan has improved at a moderate pace. According to Pakistan Social and Living Measurement Survey (PSLM) data for 2007-08, overall literacy rate (10 years and above) is 56% (69% for male and 44% for female). However, the Net Enrollment Rate (NER) in 2007-08 is estimated at 55% compared to 56% in 2006-07. This shows a decrease of one per cent in NER in the last one year. Analysis of the provincial data reveals that Punjab is the only province where NER at primary level has decreased one per cent from 62% in 2006-07 to 61% in 2007-08, while other provinces showed either stable or improved NERs.¹ A further analysis of the ranking of districts in the Punjab, on the basis of literacy rate and Gross Enrolment Rate (GER), informs that literacy rate of the southern districts of the province is far less than the northern districts.

In this context, Oxfam GB, with technical support of the Institute of Social and Policy Sciences (I-SAPS), analyzed the education budget

¹ Government of Pakistan, *Economic Survey of Pakistan, 2007-08*, Ministry of Finance, , p. 159-160

and data of the five Southern districts of the Punjab. The analysis mainly aimed at providing evidence-base to Oxfam GB and its Partners about the education budget related issues and agenda for effective advocacy to deal with these issues. This report provides detailed analyses and findings of the educational data and budget of select districts from southern Punjab, Multan, Muzaffargarh, Rahim Yar Khan, Jhang, and Ranjapur. Along with the analyses of education budget and statistics, key informant interviews were also conducted with education managers at three tiers of governance federal, provincial and district to identify their information needs and capacity gaps, thus providing Oxfam GB and its partners an agenda for capacity building. The report also discusses issues related to development assistance and donor funding in the education sector, especially in the select districts. While presenting the budget analysis, besides reporting revenue sources and allocations in the approved budget, an analysis of the expenditure (revised budget estimates) against the allocated budget in a given fiscal year has also been provided. This approach helped identify that the problems such as under-spending, inappropriate allocation, and lack of capacity to formulate need-based and gender responsive budgets are prevalent in the five districts.

The analyses of district education budgets and statistics reveal following common trends and issues in budget allocations and expenditures, education statistics/data, district management capacities and donor coordination.

Low Female Enrolment Rate: The girls' literacy and enrollment rates are very low in the target districts. Although the data on education facilities informs that the ratio of girls' schools and female teachers in relation to number of female students is better than male students in two districts, but this is only due to low enrollment rate of girls, which is a serious challenge. Furthermore, enrollment of boys and girls from primary level onwards is continuously declining. In Multan district, for example, 74% girls and 65% boys at primary level do not make it to the next level (middle school).

Teacher-Student Ratio: The number of schools for boys and girls and the number of male and female teachers in the target districts is usually not commensurate with the respective enrollment rate of boys and girls. For girls the teacher-student and school-student ratio is not favourable, especially at the high school level. In district Muzaffargarh, for example, at high school level, 33% of the students are girls but there are only 26% schools for girls and the teachers in girls' schools constitute 29% of the total number of teachers. The number of teachers for both boys and girls is also less than required.

Missing Basic Facilities: The high incidence of missing facilities, especially in girls' schools, is another challenge faced by the public sector schools of the select districts. In the five districts the most critical link in this regard for both boys and girls is the primary level. In

Multan, for example, at primary level 20% girls' schools do not have drinking water facility and 13% girls' primary schools are without toilet blocks. High incidence of missing facilities could be one of the major reasons for high dropout rate at primary level. Though it can reasonably be assumed that many of the students dropping out of public sector schools might have joined the private schools and continued their studies, it still highlights inability of public schools to retain their students.

Insufficient Allocation of Development Budget: The high incidence of missing facilities could be due to meager allocations for the development needs under the development budget. In the five districts the share of development budget is far less than the current budget. The current budget, which includes salary and non-salary expenditures, is used to meet only operating costs, thus having less relevance to the quality and access of education. The low share of development budget is visible in all the five districts. In Multan district, for example, the share of development budget in the total budget has varied from two to six per cent during 2007-2010.

Trend of Reduction in Development Budget: The trend of reduction in the development budget is even more worrisome. There have been instances wherein the allocated development budget of a district in a given year has been considerably less even than the development expenditures of the previous year. In district Muzaffargarh, the development budget for 2009-10 is 24% less than the total utilized development budget in 2008-09.

Underutilization of Development Budget: To make the matters worse, available development budget remains underutilized in many cases. In Multan district, the utilization rate of the development budget was 67% in 2008-09, which accounts for only two per cent of the total utilized education budget of the district during the year.

Lack of Gender-Responsive Budgeting: Another important finding is the high incidence of allocating development budget without gender specification. In Jhang district, in the allocations for 2009-10, the schools for girls and boys each have been allocated three per cent of the total development budget. The remaining 94% budget has been allocated without gender-specification, thus making it difficult for the local CSOs to analyze and track the budget along gender lines.

The findings also point to glaring knowledge, skills and capacity gaps at all tiers of the government. The key informant interviews conducted at federal, provincial and district levels corroborate this observation by highlighting capacity and information gaps of the officials. Most of the educational managers seem to be lacking proper understanding of concepts like need-based and gender-specific budgeting, and at the same time they were also found lacking budget making and utilization related skills. Few issues regarding donor coordination in these districts were also identified. Our findings suggest that there was

serious lack of coordination among the district officials and the donors on the one hand and among the donors themselves on the other. Frequent postings and transfer of district education managers is identified as one of the major reasons for lack of coordination among district officials and donors.

Section 1: Introduction and Context

1. Education Scenario and Challenges: Pakistan and Punjab

During the past decade significant reforms and changes have taken place both at the policy and operational levels in Pakistan's education sector, leading to slight improvement in education indicators. However, there is still convincing evidence available to suggest that Pakistan has performed disappointingly, compared with many other countries, with reference to female education.² Although the country faces many challenge in fulfilling its commitments on enhancing female literacy under the Millennium Development Goals (MDGs) and Education For All (EFA), its policies and their implementation leaves a lot to be desired as still a large number of girls are out of schools or they dropout at primary level. This is not only a matter of gender discrimination but an outcome of inappropriate economic and social policies and inadequate budget allocation as well.

When viewed from the standpoint of gender-equality, Pakistan's education system appears to be suffering from several other inadequacies plaguing the system despite introduction and implementation of various reforms. The persistence of these problems highlights flaws either in the policies or in their implementation. Major gender issues in the education system include lack of girls' access to educational institutions, high female dropout rate, inadequate availability of female teachers, inadequate qualifications of those who are available, and small number of female vocational and professional educational institutions. Several factors account for this state of affairs but persistent issues in the budgetary processes associated with education sector at the federal, provincial and district levels are some of the main factors.³

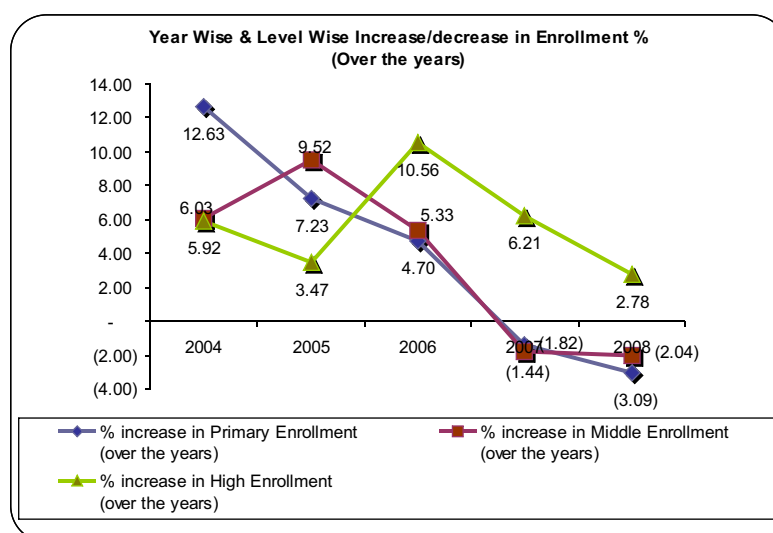
Punjab being the most populous province has to play a pivotal role to achieve MDGs and EFA targets by 2015. The economic and social development indicators for the province are better than the rest of the country but these indicators, especially in education sector, are abysmally low compared to set targets and commitments. The Gross Enrolment Rate (GER), Net Enrolment Rate (NER) and literacy rates for Punjab show a wide difference from the national percentage, in most cases considerably lower than the national figures particularly for girls. From 1998-99 to 2007-08, the provincial GER ranged from being five points above the national average (2001-02) to nine percentage points below the national average. Statistics for girls are consistently lower, particularly in 2005-06 and 2006-07.

² This proposition stands out distinctively in MDG monitoring reports, Whitepaper on Education in Pakistan and Gender-Aware Beneficiary Assessments conducted by GRBI.

³ HRCP, The Education Budget in Pakistan, October 2004.

Overall literacy rate (10 years and above) in the Punjab is 58% (67% for male and 48% for female).⁴ The database of Programme Monitoring and Implementation Unit (PMIU), Punjab, informs that over the past few years primary enrollment in the province has decreased significantly, an area of major concern for all stakeholders.

Chart 1: Year-wise Increase or Decrease in Enrollment Rate in the Punjab⁵



Source: Programme Monitoring and Implementation Unit (PMIU) Database, 2008-09

In 2008, the primary enrollment rate in Punjab decreased 3.09%. According to PMIU database, the male enrollment at primary level in the province was 53.1% (decrease of 3.26%) against the female enrollment of 46.9% (decrease of 0.40%) in 2008. However in 2008, the enrollment rate from Katchi to Grade XII declined by 1.54% for female students. At the same time the dropout rate in different grades increased substantially for Grade V it went up from 7.30% in 2004-05 to 20.52% in 2007-08.⁶

This data reveals that there are serious gaps in access to and quality of education at all levels. To address these gaps, elected governments have repeatedly made policy commitments for increasing number of schools, improving education facilities, recruiting more female teachers and reforming the education system, raising hopes that investment in this sector will be increased consistently every year. However, this expectation remained unfulfilled in the 2009-10 budget despite the acknowledgment at the decision-making level that the education sector faces huge

⁴ Government of Pakistan, *Education, Economic Survey of Pakistan, 2007-08*, Ministry of Finance, p. 159-160

⁵ In this chart only the data given in parenthesis i.e. () shows decrease in enrollment, which has been presented below the x-axis.

⁶ Government of the Punjab, Punjab Education Sector Reform Programme, *Programme Monitoring and Implementation Unit (PMIU) Database, 2008-09*.

challenges. The Punjab government reduced allocations for provincial education budget by 10% in 2009-10. An in-depth analysis of the education budget reveals a high degree of inconsistency in allocations by the provincial government. The Punjab government earmarked Rs. 42.06 billion for education in 2007-08. The allocation was increased by 25% (from Rs. 42.05 billion to Rs. 52.60 billion) in 2008-09 but decreased by 10% (from Rs. 52.60 billion to Rs. 47.39 billion) in 2009-10. In absolute terms, the size of the education budget was cut by Rs. 5.2 billion.⁷

Table 1: Total Budgetary Allocation and Expenditure

Year	Allocation		Expenditure	
	Rs. Million	Change (%)	Rs. Million	Percentage
2007-08	42,057.83	-	30,406.29	72
2008-09	52,599.63	25	39,357.84	75
2009-10	47,392.17	-10	-	-

Source: Punjab Education Budget Books 2008-09 and 2009-10.

This reduction in education budget allocations not only undermines policy commitments in this sector but also indicates that education is not high on the priority list of the government.

2. Gender Issues in Pakistan's Education System

Female literacy rate in Pakistan, particularly among rural women, is the lowest in the world. Unfortunately education of women is not considered a means for social change or a process by which they can learn to question, think and become agents of change.⁸ According to the Economic Survey of Pakistan (2008-2009), in terms of literacy rate, women (44%) are far behind men (69%). The survey also highlights gender gap in overall school attendance which, during 2007-08, was 46% for women and 71% for men. Enrollment in primary education is another area marked by wide gender disparity. In 2007-2008, gross enrollment ratio for primary (5-9) male students was 97%, whereas for female students it was 83%. Net enrollment ratio of same age was 59% for male students and 52 % for female students.⁹

According to MGDs, Pakistan has to eliminate gender disparity at primary and secondary education level, preferably by 2005, and at all levels of education no later than 2015. Though few minor improvements have been registered overtime, but gender parity has still not been achieved at the primary and secondary levels. A slight improvement in Gender Parity Index (GPI)¹⁰ was witnessed in 2007-08, increasing to 0.64 from 0.63 in 2006-07. GPI for middle schools in

⁷ Institute of Social and Policy Sciences (I-SAPS), *Public Financing of Education in Pakistan: Analysis of Federal and Provincial Education Budgets*, 2009.

⁸ Sbina Qureshi, 'Pakistan Education and Gender Policy' at <http://www.policy.hu/qureshi/Respaper.pdf>

⁹ *Economic Survey of Pakistan 2008-09*, p.158-159

¹⁰ The GPI measures progress towards gender parity in education participation and/or learning opportunities available for women in relation to those available to men. A GPI equal to 1 indicates parity between females and males. In general, a value less than 1 indicates disparity in favour of girls and a value greater than 1 indicates disparity in favour of boys.

2007-08 remained 0.77 (Economic Survey of Pakistan 2008-2009) whereas it was 0.75 for secondary education during the same period.¹¹ The figures given in Table 2 highlight the prevailing gender disparity at various levels of education. For achieving greater gender parity in Pakistan, despite some successes, more needs to be done at every tier of education system.

Table 2: Gender Parity Index at Different Levels of Education¹²

MDG 3 Indicators	2000	2001	2002	2003	2004	2005	2006	2007	2008
Gender parity index in primary level enrollment	0.68	0.68	0.68	0.72	0.73	0.76	0.78	0.82	0.86
Gender parity index in secondary level	—	—	—	0.79	0.78	0.78	0.78	0.76	0.77
Gender parity index in tertiary level enrollment	—	—	0.81	0.81	0.80	0.88	0.85	0.85	0.86

Gender disparity also exists in vocational and professional education, though more so in the private sector. According to the Economic Survey of Pakistan (2008-2009), the number of government vocational and technical institutions was 469 for men and 452 for women, whereas the number of such private institutions was 218 and 46 for men and women respectively.¹³ In terms of enrollment also, the number of male students is much more than females ones. In Deeni Madaris (religious seminaries), 38% students were female and 62% male. In primary schools, 43% were girls and 57% boys. In middle schools, female students accounted for 41% of the enrollment and male students 59%. Technical colleges had the least number of female students a mere 38%.¹⁴

Gender gap persists in terms of number of institutions at various categories. For example, out of total 157,525 primary schools, female schools are only 45,908 (29%). Similarly, in total 39,639 middle schools, female schools constitute only 7,779 (20%). At secondary level female schools are only 18%—i.e. 4,159 out of total 23,551. In total 1,208 arts and science colleges, female colleges are 529. In total 432 professional colleges, female share counts just 23. In total 51 universities, female universities are only 3. Wide gender disparities

¹¹ Economic Survey, op. cit.

¹² This data has been collected from Economic Survey of Pakistan 2008-09 and Factsheet on Gender Equality in Pakistan: available at http://www.sdc-gender-development.net/en/Home/Regions/media/Country%20Factsheets/Factsheet_Pakistan.pdf

¹³ Economic Survey, op. cit.

¹⁴ Khattak Saba Gul, *Gender Aware Policy Appraisal: Education Sector Sind, Strengthening Poverty Reduction Strategy (PRS) Monitoring Project*, Government of Pakistan Finance Division,

¹⁵ ppp.8,9,10.

. *Pakistan Statistical Year Book 2008*, p.117.

are visible in teacher qualification and availability (See Table A in Annex I). In public sector schools in Pakistan, female teachers with qualification of Bachelors of Arts (B.A), Bachelors of Science (B.Sc.), Bachelors of Commerce (B.com.), and Bachelors of Computer Science (B.CS) are 71,236 whereas the male teachers with same qualifications are 125,094. Similarly female teachers with Master's qualifications are 55,383 and the male teachers with same qualifications are 111,353. Gender disparity in numbers of teachers is also apparent in every kind of institution. Male teachers in public sector primary institutions are 191,283 and the female teachers 119,609. Male teachers in middle schools are 59,556 against 53,754 female teachers.¹⁶

These details testify to and highlight the prevalence of a multitude of gender issues in Pakistan's education system. Though a slight improvement at some levels is visible, progress towards realizing gender parity in the education sector is far from satisfactory. The situation calls for a revolutionary and holistic approach to deal with these issues.

3. Context of the Study

Different studies have assessed and identified incidence of increasing school dropout rates or low completion rates in girls and major factors contributing towards it. Gender Aware Beneficiary Assessment (2006), a survey report published by the Punjab government's Finance Department, comprehensively elucidates emerging trends in the province's education sector. The survey results show that in district Gujrat dropout rate is 18%, which is considered quite high in the context of the district's relatively good economic conditions. At the same time, the dropout incidence is more in rural areas compared to urban, and more among girls than boys. This study also reveals that in rural areas of Rajanpur, children at an average of about 72% are either out of school or dropped out. According to the study, non-attractive environment at schools accounts for a major proportion of dropouts, at 58.8%. Other major reasons include need of child at home and unavailability of schools in the community.¹⁷ These challenges are closely linked with the issues in education policy, data, planning, management and budgets.

The all pervasive gender disparity in the education sector of Pakistan is sustained and, in fact, exacerbated in the absence of a gender responsive budget, which takes into account the differential needs of male and female students. In fact, our own analysis of the education budget in the five southern districts of the Punjab finds a high incidence of allocating development budget without gender specification. Under investment, absence of policy levers to determine resource allocation, incremental budgeting detached from

¹⁶ National Education Census 2005.

¹⁷ Finance Department, Government of the Punjab (2006), *Gender Aware Beneficiary Assessment (GABA) Report: Gujrat and Rajanpur*, Consumer Rights Commission of Pakistan.

Available education data, missing budget lines, delays in fiscal transfers, and lack of transparency are some of the problems that continue to shed deleterious effects on the desired learning outcomes and achievements in the education sector. Allocated resources are also not being optimally utilized to address the educational needs of the deserving segments of society due to weak connection between education data and budget making and poor capacity of district managers to develop and utilize gender responsive budgets.

It is against this backdrop that a budget tracking exercise has been undertaken by Oxfam GB, with the technical support of Institute of Social and Policy Sciences (I-SAPS). The exercise, which explored the education financing issues in detail, such as challenges in effective budget spending and absorptive capacity at different levels, is aimed at providing evidence-base to the Oxfam GB staff and its partners to guide them for programme development process and help them design an effective and informed engagement strategy at three tiers of governance federal, provincial and district. The findings of the study will also inform the provincial and district education managers for system improvement and capacity building strategy. The methodology for this initiative involved a number of research and analysis methods such as literature review, education budget and data analyses, key informant interviews and review of donor assistance.

4. Framework of Analysis

The exercise focused on the budget analysis of five districts in southern Punjab Jhang, Multan, Muzaffargarh, Rahim Yar Khan and Rajanpur. Budget books and related documents were collected from the respective district governments, which served as the primary source of information and analysis. Budget data for three consecutive years (2007-08, 2008-09 and 2009-10) was collected and analyzed in order to identify trends and patterns in budget allocation and expenditure. The budget analysis was done under two major budget heads, development and current. Current budget was further studied in the categories of salary and non-salary budget. The development budget was also analyzed at different education levels besides using gender lens.

Along with the budget data, education statistics such as enrollment, dropout, female literacy rates and basic facilities at service delivery level, have also been reviewed to relate them to the adequacy or inadequacy of budgetary allocations. For the purpose of this analysis, the education data provided by the National Education Management Information System (NEMIS) 2006-07 has been used. This database has been used considering that it has been developed through a census and provides more reliable and complete information about the education facilities.

In order to identify the coordination, information and capacity gaps of

officials at federal, provincial and district levels, key informant interviews were conducted at the three tiers. The interviews were conducted on the basis of a semi-structured questionnaire in Islamabad, Lahore and the five target districts. The interviews brought to the fore several important issues like poor co-ordination between departments of Education and Finance and Planning (F&P), issues in budget allocation, disbursement and utilization, challenges related to public access to information, and lack of accountability and transparency of education budgets. The issues about donor assistance were also probed. Apart from discussing the latest trends in overseas assistance and the associated issues of coordination, the issues arising at the district level vis-à-vis coordination of donors with the district government and the local development organizations have also been highlighted.

The budget data collection was an uphill task. Because of pervasive culture of secrecy, at times the relevant officer declined to share the data. This led to significant delay in the execution of the project as without budget documents it was not possible to continue the analysis. Besides the information about donor funding in these districts was not easily available.

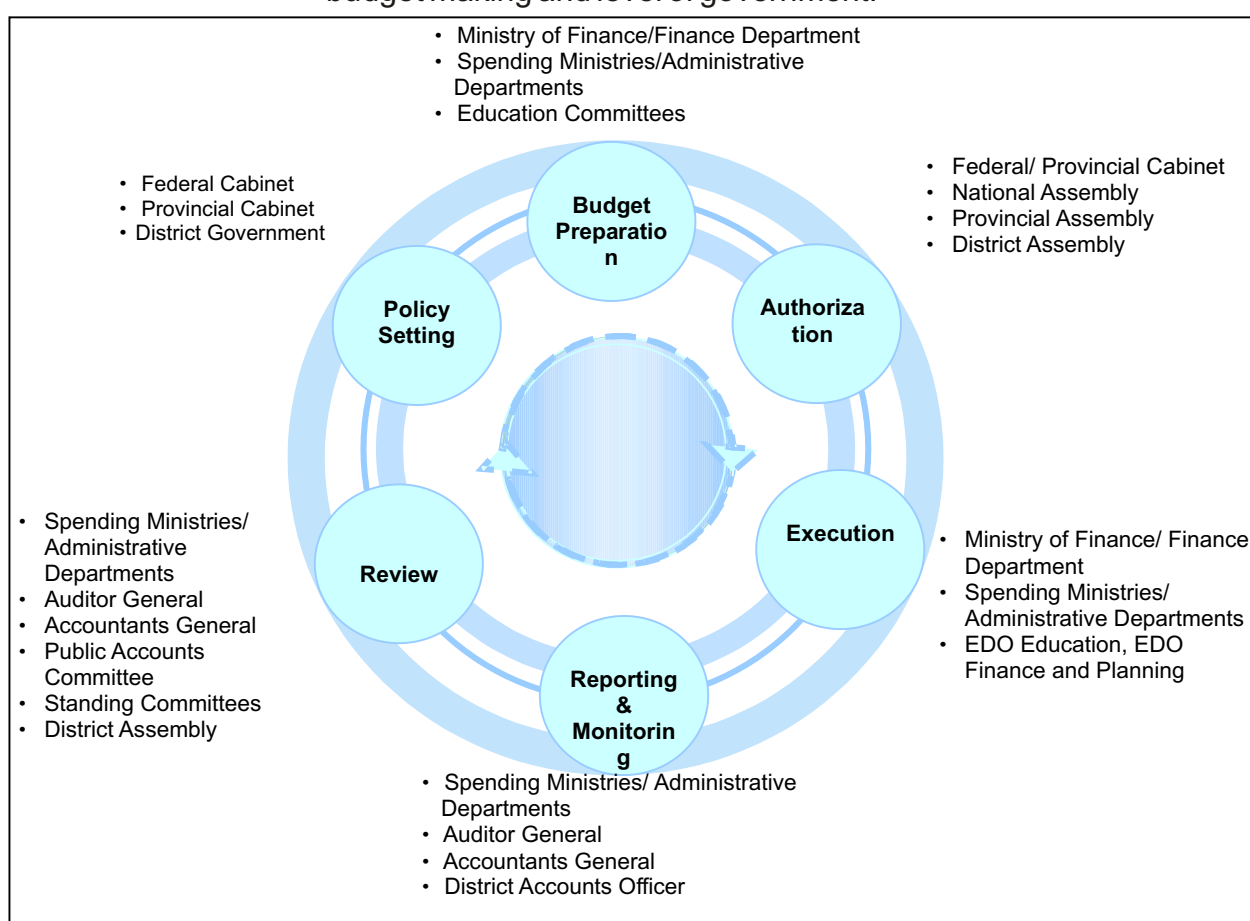
5. Scheme of the Study

The report has been organized in six sections. Section one presents an overview of the education sector and major gender related challenges. Section two is about budget making process and inter-tier resource allocation processes for education sector. Brief definitions and explanations of various key terms and concepts have also been provided in this section. Section three not only presents a comparative analysis of the five districts on various education indicators but also provides detailed analyses of the education statistics and budgets for the past three years of each district. In section four issues related to donor assistance and coordination have been discussed followed by an analysis of information needs and capacity gaps of district education management, which have been presented in section five. The last section highlights major issues in education data, budget and management besides providing recommendations and agenda for advocacy and capacity building in the five select districts.

Section 2: Budget Cycle, Its Disbursement and Three Tier Resource Allocation

2.1 Budget Cycle: Formulation and Approval of the Budget

Budget formulation, a complex and lengthy process in Pakistan, starts in September and ends in June. The new budget is presented and approved by the National Assembly and published by the Ministry of Finance (MoF). The process involves exchange of information and documents among several ministries and sub-departments, which is aggregated by the MoF. Following diagram gives an overview of budget cycle and involvement of different departments at each step of budget making and level of government.



Source: Dawood Ahmad, *A Guide to Understanding the Budget in Pakistan*, 2007

At district level, budget making is the responsibility of Executive District Officer (EDO) Finance and Planning (F&P). Through the Provincial Finance Commission (PFC)¹⁸ the distribution and allocation of revenues is decided at the district level. After recognizing its share of resources under the PFC, the district government consolidates its

¹⁸ PFC is established under Local Government Ordinance (LGO), 2001 for distribution of Provincial Allocable Amount amongst the District Governments, Tehsil and Town Municipal Administration, and the Union Administration.

Own income with the funds received under PFC. After that, EDO F&P invites the budget proposal from EDOs of different departments with the breakup of salary and non-salary. On the basis of these budget proposals, district budget is framed. The development budget is prepared after taking out the budget for current expenditure, which is prepared in consultation with members of district council. Thereafter, District Coordination Officer (DCO), as principal accounting officer, presents the budget in district assembly. After debate, the budget is approved by district Nazim on behalf of district assembly.

The budget comprises two types of expenditures, current/recurring or non-development and development. The current budget includes staff salaries, provision for maintenance of building and equipment, purchase of goods, electricity, gas, water, and telephone charges, publications, research items, and raw material. It is prepared by the concerned organizations or departments on the basis of their respective employee strength. The Finance Division approves the allocation on a case-to-case basis according to the justification provided by the department for each item of expenditure.

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The development budget is prepared sector and sub-sector wise. Each sector provides information on all development projects from its sub-sectors. The education sector, for example, will provide information on all development projects from sub-sectors such as primary, secondary, technical, teacher and college education, scholarships, libraries, literacy & mass education, universities or higher education. The project-wise financial requirements are compiled on a lengthy Performa of 32 columns for each of the projects and discussed by the Priorities Committee under the chairmanship of Additional Finance Secretary. The recommendations of the Priorities Committee are discussed by the Annual Plan Coordination Committee (APCC) under the chairmanship of the Deputy Chairman of the Planning Commission. The APCC meeting is also attended by the provincial finance ministers. The recommendations of APCC are approved and finalized by the National Economic Council (NEC) under the chairmanship of the Prime Minister. Subsequently, the finalized development and non-development budgets are discussed and passed by the National Assembly and published by the Finance Division.²⁰

2.2 Three Tier System of Resource Allocation

The main source of provincial revenues is a transfer based on a share of federal tax collections. The decision on the list of taxes to be shared (divisible pool), the ratio of the provincial-federal share of the pool, and the formula for its distribution to the provinces is to be fixed at least once every five years by the National Finance Commission (NFC)

19. Human Rights Commission in Pakistan, *The Education Budget in Pakistan*, Lahore, February 2005, p. 21.

20. Ibid, pp. 21-22

Established under the article 160 of the Constitution of Pakistan. Besides determining the taxes to be included in the divisible pool and the shares of federal and provincial governments, the NFC determines other tax and non-tax revenues that would be provided to the provincial governments as straight transfers.²¹

Under NFC Award 1996, effective from July 1, 1997, the net proceeds of the divisible taxes are arrived at by deducting 5% collection charges by the federal government. In the case of income tax, another 1% is also deducted being the amount collected from federal emoluments. The federal share in the net proceeds of divisible pool taxes was fixed at 62.5% while the balance 37% represents the share of the provinces as per decision under distribution of revenues and Grants-in-Aid Order (P.O.I of 1997).²²

Under the Presidential Order of January 1, 2006, the percentage share of the provinces from a list of federal taxes was fixed at 41.5% for the fiscal year 2006-07 with 1%-1.5% increase per year with maximum of 46.25% in year 2010-2011 and onwards. The remaining would represent federal share of the receipts.²³ However, the seventh NFC Award reached by consensus on December 11, 2009 brings down the center's share to 44% of the divisible pool. Besides collection charges of taxes collected on provinces' behalf has been cut from 5% to 1%.²⁴

2.3 The Disbursement and Transfer Process

2.3.1 Disbursement of Funds at Federal Level:

At the federal level, the MoF releases funds. The re-appropriation of funds from one head of account to another is done by the Finance Division with the concurrence of Planning and Development Division in exceptional cases. The supplementary grants, if required during the course of the financial year for some item of immediate nature expenditure, are also sanctioned by the Finance Division, but in rare cases. The allocated funds for social sector are not released lump sum but in installments during the first and second half of the financial year. The funds are released in installments after the clearance from the Finance Division on a case-to-case basis.²⁵

The sanction letters for the release of development budget are prepared by the Ministry of Education (MoE) and forwarded to the Financial Advisor's organization. The Finance and Accounts section of MoE acts as a hub or coordinating office for matters related to budgets and accounts. The sanction letter, endorsed by the Deputy Financial Advisor (Education), is submitted to the Accountant General

21. Ibid, p. 19.

22. Dawood Ahmad & Aizaz Asif, *A Guide to Understanding the Budget in Pakistan*, USAID Pakistan Legislative Strengthening Project, Islamabad, June 2007, p. 26.

23. Ibid.

24. A Historic Agreement', *Daily Times*, December 13, 2009.

25. Op. cit, HRCP, p. 22

Revenues Pakistan for the payment. The release procedure has recently been simplified by considerably reducing the number of documents required and offices involved.²⁶

2.3.2 Transfer of Funds at Provincial Level:

The four provinces have now established Provincial Finance Commissions (PFCs) which prepare awards for the distribution of provincial resources to the local governments. According to the legislation establishing each PFC, the PFC evolves a formula for the distribution of resources, including process of the Provincial Consolidated Fund (PCF) between the provincial and local governments. Earlier the district governments were just de-concentrated arms of the provincial government with, by definition, no transfers. The lower tiers of the local government received no transfers from the province except for discretionary specific-purpose grants. Lately predetermined shares of the provincial consolidated funds are passed as transfers that are non-lapsing. To enable this provision the local funds of District and Tehsil/Town Municipal Administration (TMA) were created as accounting entities, distinct from the PCF to prevent re-appropriation by the province. Population is the most important indicator used in all provincial awards. A backwardness index is also used by three of the four provinces, and the two largest provinces (Punjab and Sindh) incorporate tax-effort provisions.²⁷

2.3.3 Transfer of Funds at District Level:

The share of the district governments determined by the PFC award is transferred as a single line transfer to the district governments. The district governments are fully empowered to allocate expenditures to various sectors in accordance with their own spending priorities that are evident from the annual budgets approved by the Zila Councils. The discretion of the district governments is, however, restricted by the demand for salaries of the staff of the devolved departments which forms a major portion of the recurrent budget.²⁸

In the education sector, the district governments now have the lead responsibility in deciding where to locate new school and how to finance their construction in addition to inspecting schools to ensure that they comply with the standards and carry out annual evaluation of teachers and head teachers. A new post, Executive District Officer (EDO)-Education, has been created under the District Coordination Officer (DCO) with the responsibility for the entire education sector at district level as opposed to a particular branch within the sector. The EDO-Education decides on the allocation of resources across branches and levels of education. The EDO-Education makes

26. Ibid.

27. Ibid, p. 20.

28. Ibid. pp. 23-24.

Proposals and identifies schemes, which are submitted to the EDO-Finance and Planning (F&P). The EDO F&P makes the budget by prioritizing schemes and sends these schemes to the District Development Committee (DDC) for consideration and approval.

2.4 Some Concepts and Definitions

Following concepts and terms would be frequently used in the budget and data analysis. Brief definitions or explanations of these terms are as follows:

Terms	Definition / Explanation
Budget	It is government's financial plan and statement which informs about the proposed expenditures in each sector and sub-sector and means of financing.
Current Budget	Also called "recurrent budget" or "revenue budget". It presents day-to-day non-development salary and non-salary expenditures.
Development Budget	Budget allocated and utilized for development schemes like new infrastructure, installation of machinery, roads.
Budgetary Estimate (B.E.) / Allocations	A distribution of funds, or an expenditure limit established for Programmes, projects, staff and other financial requirements; these estimates are the demands prepared for the next fiscal year.
Revised Estimates (R.E.) / Estimates of Expenditures	Budget estimates adjusted for any supplementary grant, surrenders or re-appropriations are called revised estimates. Generally, this term designates the amount of an allocated budget used for goods and services whether recurrent or development. These are the estimates of the probable receipts or expenditure, for a financial year, framed in the course of that year, with reference to the transactions already recorded. It actually reflects estimates of actual budget expenditures.
Incremental Budgeting	Whereby the allocations for a given year are raised by a certain percentage over the allocations in the previous year.
Fiscal Year	This is the accounting year of the government which starts on July 1 st and ends on June 30 th .
Gross Enrollment Rate (GER)	GER is calculated by expressing the number of students enrolled in a given level of education, for example primary, middle, or secondary, regardless of age, as a percentage of the population of official school age for the that level. GER can exceed 100% due to the inclusion of over-aged and under-aged pupils/students because of early or late entrants, and grade repetition.
Net Enrollment Rate (NER)	Net Enrollment Rate is calculated by dividing the number of students of a particular age group enrolled in all levels of education by the number of people in the population in that age group. Thus in NER the number of pupils (total, male, female) in a given age group for a specific education level are expressed as a percentage of the (total, male, female) population in that age group.

Section 3: District Education Data and Budget Analysis

Following sub-sections would provide detailed analyses of the education statistics and budget of the select southern districts of the Punjab province - Multan, Muzaffargarh, Jhang, Rajanpur and Rahim Yar Khan. This section will start with an overall comparative analysis of the districts on key education indicators followed by detailed analysis of education statistics and budget of each target district.

3. A. Comparative Analysis of Districts

The select five districts of the southern Punjab share some common geographic, demographic, economic and educational characteristics. These districts are predominantly rural with agriculture as a major source of livelihood for the majority of population. More than 50% population in the five districts lives in rural areas. According to PSLM 2004-05, the overall literacy rate of these districts is less than 50%. It is less in rural than urban areas and less for girls compared to boys. Moreover poverty is also more widespread in southern than northern Punjab.

A comparative analysis of the districts on various educational indicators reveals that Muzaffargarh district is ranked lowest among the five on GER and NER at primary level, GER at middle level, literacy rate 10 years and above as well as on literacy rate 15 years and above.

Table 3: Ranking of Districts on GER, NER and Literacy Rates among All Districts of the Province

Districts	GER (Pry)	NER (Pry)	GER (Mid)	NER (Mid)	GER (Matric)	NER (Matric)	Lit 10+	Lit 15+
Jhang	21	15	26	21	27	23	28	28
Multan	27	29	31	27	28	20	23	23
Rajanpur	30	27	25	20	29	27	33	33
Rahim Yar Khan	32	32	33	35	30	34	32	30
Muzaffargarh	35	33	35	30	34	33	34	34

Source: Pakistan Social and Living Standards Measurement Survey (PSLM) 2004-05

The above table informs that districts Jhang and Multan have better ranking than other three districts. The ranking of districts Rajanpur and Rahim Yar Khan is also comparatively better than Muzaffargarh on most of the indicators, except NER at middle and matriculation level where district Rahim Yar Khan is ranked lowest among the five.

Further analysis of the data on gross and net enrollment rates at

primary level highlights wide disparities between enrollment rates of boys and girls in the five districts. Here again Muzaffargarh has lowest percentage of GER and NER. The percentage of girls' enrollment rate (both gross and net) is also low in district Muzaffargarh.

Table 4: Per cent of GER and NER: Gender Disaggregated

District	GER			NER		
	Boys	Girls	Total	Boys	Girls	Total
Jhang	104%	81%	93%	68%	57%	63%
Multan	87%	76%	82%	51%	47%	49%
Rajanpur	82%	65%	74%	56%	44%	50%
Muzaffargarh	79%	52%	66%	46%	32%	39%
Rahim Yar Khan	77%	61%	70%	46%	38%	42%

Highest

Lowest

Source: Pakistan Social and Living Standards Measurement Survey (PSLM) 2004-05

In four out of five districts (except Jhang), the out of school children account for more than 50% of the total population of 5 to 9 years. Moreover, the number of out of school children is also higher for girls than boys.

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Table 5: Out of School Children

District	Out of School Children (5-9)						Total Population (5-9)		
	Boys	% of total Out of School	Girls	% of total Out of School	Total	% of total Population	Boys	Girls	Total
Jhang	40,557	44	51,494	43	92,052	37	126,741	119,754	246,496
Multan	63,369	50	64,002	53	127,371	51	129,324	120,758	250,082
Rajanpur	32,744	48	36,029	56	68,772	50	74,417	64,337	138,754
Muzaffargarh	92,529	43	124,271	68	216,800	61	171,349	182,752	354,101
Rahim Yar Khan	110,022	49	113,303	62	223,325	58	203,744	182,748	386,492

Source: Pakistan Social and Living Standards Measurement Survey (PSLM) 2004-05

Although district Rahim Yar Khan has the highest number of children in the age group of 5 to 9, but within this age group the number of out of school children is highest in district Muzaffargarh where around 216,800 (61%) children of 5 to 9 years age are out of school. The share of girls among out of school children in the district is 68%, which is alarming. When this data on education indicators is compared with the availability of education institutions and teachers in these districts, it becomes evident that insufficient number of schools and teachers, especially for girls, are among the main reasons for low female literacy

30. This data about out of school children only indicates the children falling within the age group of 5 to 9 years. The total number of children out of school or those who never attended the school should be higher than the given data as there are children above 9 years age who never attended school or dropped out before completing primary grades.

rate and high percentage of children out of school.

Table 6: Total Number of Schools and Teachers

District	Number of Schools					Number of Teachers				
	Male	% of total	Female	% of total	Total	Male	% of total	Female	% of total	Total
Multan	888	49	930	51	1818	5555	54	4652	46	10207
Muzaffargarh	1234	56	952	44	2186	5528	62	3376	38	8904
Jhang	1601	49	1697	51	3298	7233	57	5448	43	12681
Rajanpur	760	61	494	39	1254	2946	62	1738	38	4729
Rahim Yar Khan	2070	58	1520	42	3590	8020	60	5268	40	13288

Source: National Education Management Information System (NEMIS), 2006-07

Districts Rajanpur and Muzaffargarh have the lowest percentage of female teachers out of total teaching staff of their respective districts. Percentage of girls' schools out of total in Rajanpur district is also the lowest (i.e. 39% of the total schools) among the five districts. In view of the low female literacy rate of both the districts, it can be inferred that fewer girl schools and female teaching staff are important factors affecting girls' access to education. This highlights an entry point for Oxfam GB and its partners i.e. need for leveraging effective demand to increase number of girls' schools and female teaching staff for improving literacy, enrollment and retention rate of female students in the five select districts.

Analysis of the education budgets of these district highlights that minimal budget is allocated to meet the development needs of the education sector. Underutilization of allocated budget is another important area which needs attention of the government officials and development partners. Following table informs about per student cost³¹ at primary level in these districts during the last three years.

Table 7: Unit Cost per Student at Primary Level

District	2007-08	2008-09	2009-10
Muzaffargarh	5238	6169	8149
Jhang	7177	10152	10657
RYK	5924	7192	7155
Rajanpur	4439	5311	5625
Multan	8388	5153	5337

Source: I-SAPS calculations based on National Education Management Information System (NEMIS), 2006-07 and Current Budget Books of Districts

Table 7 reveals that in all districts except Multan per student cost at the

³¹. This per unit cost is in absolute terms, which has been calculated on the basis of total enrolment of both pre-primary and primary levels. It does not include development cost.

Primary level has increased over the years. With low enrollment and literacy rates and significant number of children out of school, the five districts need to improve allocation and effective utilization of education budget for improving access to and quality of education, especially for girls at primary level.

A detailed analysis of the education statistics and budgets of each select district is given in 3.B onwards.

3. B. District Multan

1. Profile of the District

Spread over an area of 3,721 square kilometers district Multan is predominantly rural with 58% of its 3,116,851 population, according to the 1998 census of Pakistan, living in rural areas. Agriculture is the main source of livelihood for majority of the population.

The district has four tehsils, Multan Cantonment, Multan Sadar, Shujabad, and Jalalpur Pirwala, and 126 Union Councils (UCs), out of which 51 are rural and 75 urban. The district headquarter is Multan city, which is one of the oldest human settlements in South Asia. The district is surrounded by Khanewal district to the north and north east, Vehari district to the east and Lodhran district to the south. Chenab River passes on its western side, across which lies Muzaffargarh district.

2. State of Education in District Multan: Education Statistics

According to PSLM 2004-05, district Multan had a literacy rate of 48% and ranked 23rd in the province. The male literacy rate in the district was 59% and the female literacy rate 37%. The literacy rate in urban areas was higher at 64% (with male literacy 69% and female literacy 57%). The literacy rate in rural areas was 39%, with male literacy rate 53% and female literacy rate 25%. The female literacy rate in rural areas is alarmingly low and needs special attention of the development partners and the government.

2.1 Educational Institutions and Number of Teachers

Educational institutions are factories where students enter in a raw form and get polished by their teachers. In this regard, educational environment, number of educational institutions and financial inputs play an important role.

Table 8: Number of Schools and Teachers

Level of Education	Number of Schools		Number of Teachers	
	Boys	Girls	Boys	Girls
Mosque	212	7	273	7
Primary	482	780	1958	2277
Middle	85	107	942	1226
High	101	31	2143	877
Higher Sec.	8	5	239	265
Total	888	930	5555	4652

Source: National Education Management Information System (NEMIS), 2006-07

At mosque level, the number of boys' schools is 212 against seven for

girls. The number of teachers at this level in boys' schools is 273 and in girls' schools seven. At primary level, out of 1,262 schools, 38% are boys' and 62% girls' schools. The total number of teachers at primary level is 4,235, out of which 54% are in the girls' and 46% in the boys' schools. It is important to note that the girls' schools constitute 62% of the total primary schools but the female teachers constitute only 54% of the total primary teachers, indicating the insufficiency of female teachers at this level.

At middle school level, out of total 192 schools, 44% are boys' and 56% girls' schools. The total number of teachers at this level is 2,168, out of which 57% are in the girls' and 43% in the boys' schools. This shows a decline in the number of schools and teachers for girls at middle level, which could be one of the major reasons for high dropout rate of girls at primary level.

In contrast to the primary level, at high school level, out of total 132 schools, 77% are boys' and 23% girl schools. This highlights a sharp decrease in the number of educational institutions and facilities for girls. The total number of teachers at this level is 3,020, out of which 71% are in the boys' and 29% in the girls' schools, further highlighting insufficiency of teaching staff for girls.

These figures highlight that the number of schools and teachers is declining for boys at education levels higher than primary but this decline is sharper in case of female teachers and schools for girls. This shows that girls' access to educational facilities becomes more difficult at levels higher than the primary.

In Multan, overall there are 10,207 teachers, out of which 54% are in boy schools and 46% are in girls' schools, whereas girls' schools constitute 51% of the total schools. This highlights the insufficiency of teachers for girls' schools, a major issue which also relates to the high dropout rate and low literacy rate of girls, especially in rural areas.

2.2 Enrollment by Level of Education

In the district, overall enrollment rate of boys is higher than girls' enrollment.

Table 9: Enrollment by Level of Education

Stage of Education	Enrollment	
	Boys	Girls
Pre-Primary	45,424	39,629
Primary	112,512	91,776
Middle	39,548	23,419
High	17,374	11,568
Higher Sec.	615	977
Total	215473	167369

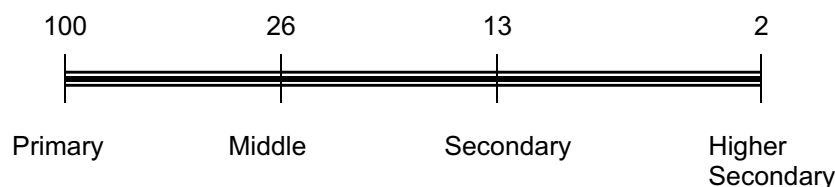
Source: National Education Management Information System (NEMIS), 2006-07

At pre-primary level, 85,853 students are enrolled, out of which 53% are boys and 47% girls. At primary level, out of 204,288 students, 55% are boys and 45% girls. At middle level, there are 62,967 students, out of which 63% are boys and 37% girls. Despite having more girls'

schools and female teachers at primary and middle levels, the significant difference between girls' and boys' enrollment rates indicates that along with insufficient number of teachers and schools, there are other issues hindering girls' access to education. These issues include, but are not limited to, missing facilities in schools, inaccessibility to school due to less proximity or missing transport facilities, unattractive learning environment of schools, various gender stereotypes in educational system and social taboos.

At high school level, out of 28,942 students, 60% are boys and 40% girls. At higher secondary level, out of 1,592 students, 39% are boys and 61% girls. The total enrollment at these levels is 382,842, with 56% boys and 44% girls. These figures reveal that significant gender disparities exist at each level of education. The highest discrepancy is visible at middle school level, where ratio of boys stands at 63% *vis-à-vis* 37% girls.

Another important finding is the continuous decline in enrollment of both boys and girls from primary level onwards. In percentage terms, girls' enrollment at middle level is 74% less than the enrollment at primary level; the enrollment at high school level is 51% less than the enrollment at middle level and at higher-secondary level girls enrollment is 92% less than the enrollment at high school level. This means that out of 100 female students enrolled at primary level, only two girls make it to the higher secondary level in the district.



The most critical link in this context is the primary level, where 74% students drop out. Though some of these students would have joined the private schools, the public schools' failure in retaining these students is an important challenge. (Although the drop in enrollment is the highest from the high school to higher secondary level, it could be explained as most of the students after high school join colleges instead of higher secondary schools, which in fact are few in numbers.)

Although the number of schools for girls is higher in district Multan, especially at primary level, the low female enrollment and literacy rate highlight the need for community mobilization and creating awareness about the significance of girls' education. The government should also increase financial incentives by providing more stipends and tying poverty alleviation initiatives like Benazir Income Support Programme (BISP) with girls enrollment and retention.

2.3 Schools without Basic Facilities

Providing basic amenities water, electricity, toilet, boundary walls,

fans, and playgrounds is important for the promotion of secure and healthy learning environment. A thorough analysis of basic facilities available in the public sector schools of district Multan is provided in Table 10.

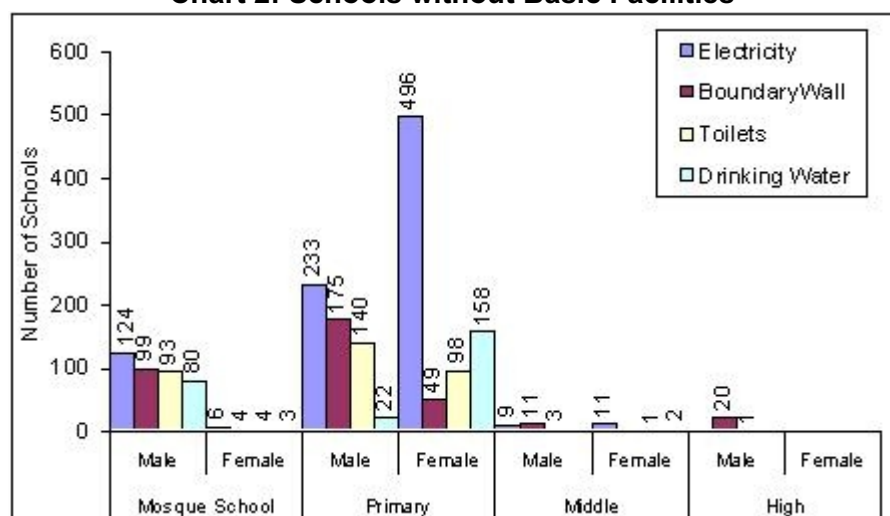
Table 10: Schools without Basic Facilities

Basic Facilities	Mosque	Primary	Middle	Secondary	Higher Sec.	Total	% of Total Schools
Electricity	139	799	25	4	-	967	53
Drinking water	85	215	3	-	-	303	17
Toilet block	118	294	8	22	-	442	24
Boundary Wall	139	330	18	36	2	525	29
Building requires major repair	17	260	24	23	-	324	18
Dangerous building	9	78	6	10	-	103	6

Source: National Education Management Information System (NEMIS), 2006-07

In Multan, at primary level 20% girls' schools are without drinking water facility. This severe deprivation of a basic human need indicates gender disparity of the system, which ultimately leads to decline in overall all enrollment and retention rate of girls in the public sector schools.

Chart 2: Schools without Basic Facilities³²



Source: National Education Management Information System (NEMIS), 2006-07

Electricity

The data indicates that in 53% of the total schools in the district do not have electricity. The most disheartening situation is in the mosque schools where 58% of the boys' and 86% girls' schools are without electricity. The primary level, which has the highest enrollment rate among all levels, the situation is alarming; 48% of the boys' and 64% girls' schools are without electricity. However, situation is much better at middle level, where only 11% boys' and one per cent girls' schools are without electricity.

32. In the database information about missing facilities in 47 schools has been given without gender specification. Therefore, total number of missing facilities in table 10 is different from total number of missing facilities reflected in Chart 2.

Drinking Water

Overall 17% of the schools in the district do not have access to drinking water. Here again girls are at a more disadvantageous position. At mosque level, 38% of the boys' and 43% girls' schools and at primary level, five per cent of the boys' and 20% girls' schools are without drinking water facility. At middle level, two per cent of the girls' schools are without drinking water facility, and none of the boys' schools is without this facility. This severe deprivation of a basic human need indicates gender disparity in the system, which ultimately leads to decline in overall enrollment and retention rate of girls in the public sector schools.

Toilet Block

In district Multan, 24% of the schools do not have latrine facility. The percentage of schools without toilets stands at 54%, 23%, 4%, and 17% in mosque, primary, middle and secondary schools respectively. All the higher secondary schools have toilet blocks. For girls the situation is distressing at mosque level, 44% of the boys' and 57% girls' schools, at primary level, 29% of the boys' and 13% girls' schools and at middle level, four per cent of the boys' and one per cent of the girls' schools are without toilets. Keeping in view the socio-cultural situation of the southern Punjab, it can easily be inferred that many parents would not send their girls to schools without toilet blocks or proper sanitation facilities.

At primary level absence of toilet blocks in 13% girls' schools and boundary walls in 6% girls' schools could further decrease the female enrollment and literacy rate in the districts, especially in view of current security situation in the country

Boundary Wall

Overall 29% of the schools do not have boundary walls in district Multan. The percentage of schools without boundary walls stands at 63%, 26%, 9%, 27% and 15% in mosque, primary, middle, high and higher secondary schools respectively. At mosque level, 44% of the boys' and 57% girls' schools, and at primary level 36% of the boys' and 6% girls' schools are without boundary walls. Girls' safety and protection, especially in the backdrop of current law and order situation, is one of the top concerns of parents. Absence of boundary walls in girl schools would further aggravate the situation of female literacy and enrollment rates.

Dangerous Buildings

Overall six per cent schools have dangerous buildings. In district Multan, 18% of the school buildings require major repairs. The percentage of schools that require major repairs stands at 8%, 20%, 13%, and 17% at mosque, primary, middle and high school levels respectively.

The statistics reveal a disturbing picture of the state of affairs in public schools *vis-à-vis* the availability of basic facilities. The high incidence of missing basic facilities toilets, drinking water,

electricity and boundary walls reflects badly on the policy planners. It is largely responsible for the high dropout and low enrollment rates, particularly among girls along with other factors. In view of this situation, Oxfam GB and its partners should include demand for sufficient allocation of development budget according to the needs of schools as an entry point and important agenda item in their advocacy strategies and activities. Better allocation and effective utilization of development budget for improving education facilities will have positive impact on the enrollment and retention rate of students, especially girls.

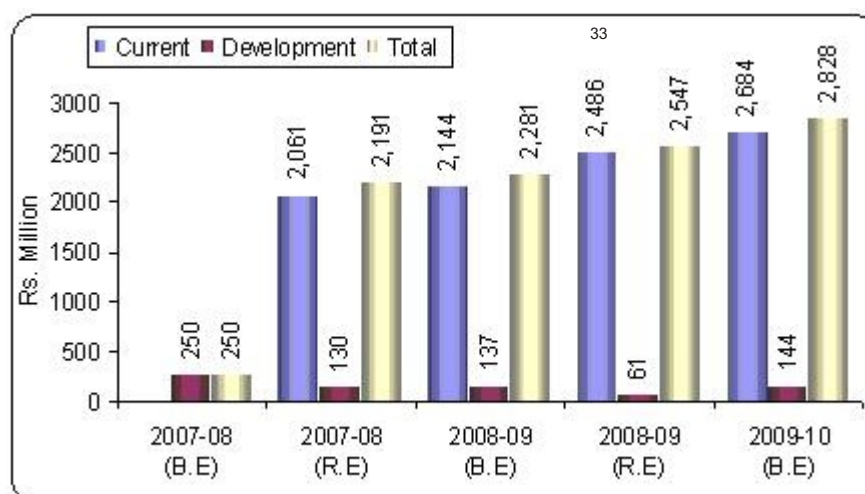
3. Analysis of the Education Budget of District Multan

Education budget is the instrument whereby the district government makes a financial commitment to fulfill the education related needs of the district. This important document shows where education stands in the priorities of the district government and how much resources are being allocated to improve access and quality of education.

3.1 Total Budgetary Allocations and Expenditures on Education in Multan

The district government of Multan has allocated Rs. 2,827.96 million for education in 2009-10 budget, 29% higher than the spending in 2007-08 (Rs. 2,190.88 million).

Chart 3: District Budget Allocations and Expenditures for Past Three Years (2007-08, 2008-09 & 2009-10)



The greater share of the allocations has gone to current budget, Rs. 2683.62 million, which is 95% of the total allocations, whereas the development budget is five per cent of the total allocations. In 2007-08 out of the total

33. In this chart and hereafter B.E. stands for budgetary estimates or allocations and R.E. stands for revised estimates or expenditures.

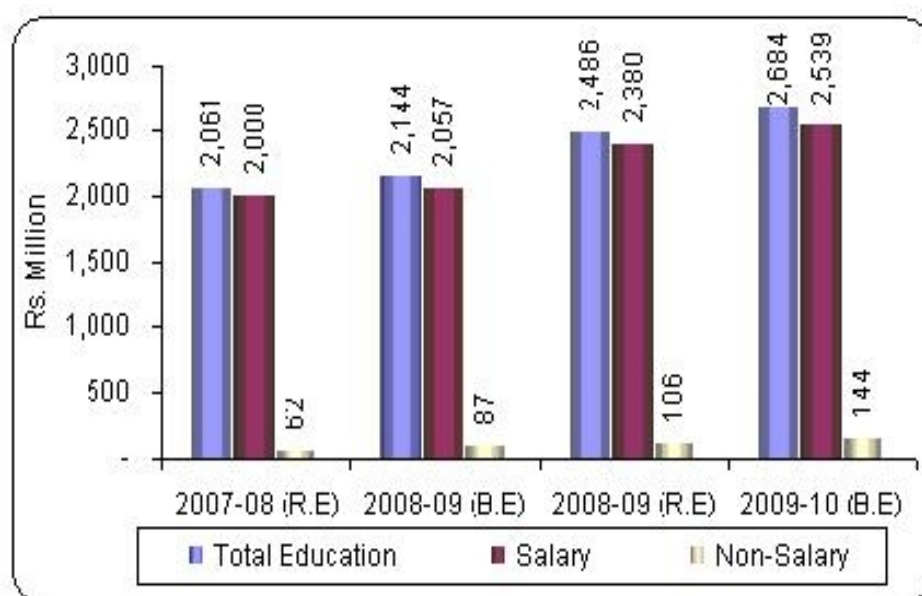
The budget data reveals that during the past three years minimal amount has been allocated and utilized for development purposes. This less allocation and expenditure under the development head could be a potential reason for the high incidence of missing facilities, especially in girls' schools ultimately having impact on the enrollment and retention

expenditures, the share of current expenditures was 94%, whereas the development expenditures in the same year were six per cent of the total spending. The development expenditures hit the lowest level in 2008-09 when just two per cent of the total expenditures were spent on development activities. The budget data informs that during the past three years minimal amount has been allocated and utilized for development purposes, which would have direct impact on the quality and access to education. This less allocation and expenditure under the development head could be a reason for the high incidence of missing facilities, especially in girls' schools.

3.2 Total Current Budget (Salary & Non-Salary)

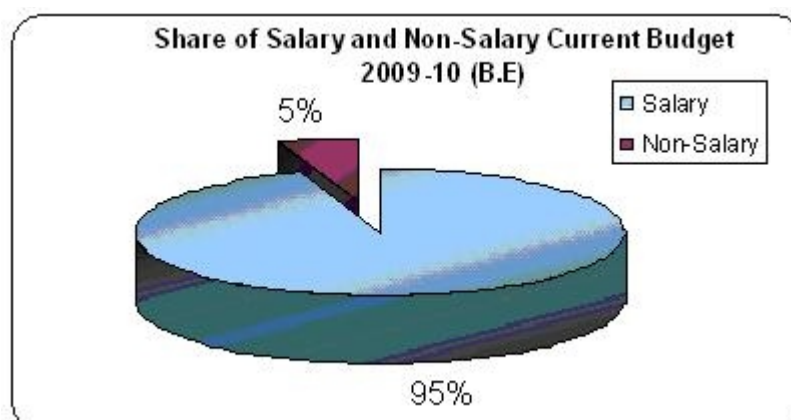
The current budget is used to pay salaries of the staff (teaching as well as administrative) and to meet the running costs of educational institutions and operating cost of district education department.

Chart 4: Current Budget for Past Three Years (2007-08, 2008-09 & 2009-10)



Although an upwards trend is visible in allocations under non-salary head of the current budget, it is still well below the threshold of 12%-15% suggested by Medium Term Development Framework (MTDF).

The district government of Multan has allocated Rs. 2,683.62 million as the current budget, consisting of salary and non-salary budget, for 2009-10. The allocations are 30% higher than the current expenditures incurred in 2007-08. The allocations for the salary component stand at Rs. 2539.22 million, 27% increase over the salary-related expenditures in 2007-08. Although the share of salary-budget to the total budget decreased from 97% in 2007-08 to 95% in 2009-10, it is much higher than the non-salary budget under this head. The share of non-salary budget to the total budget has registered a modest increase from three per cent in 2007-08 to five per cent in 2009-10.

Chart 5: Current Budget for 2009-10: Salary & Non-salary

Minimal allocation for non-salary budget is a source of concern as this component of the current budget is essential for the effective functioning of educational institutions. Although an upwards trend is visible in allocations under this head, it is still well below the threshold of 12%-15% suggested by MTDF.

3.3 Current Budget by Gender

Table 11 explains the gender-wise distribution of current budget over the past three years.

Table 11: Current Budget by Gender Distribution

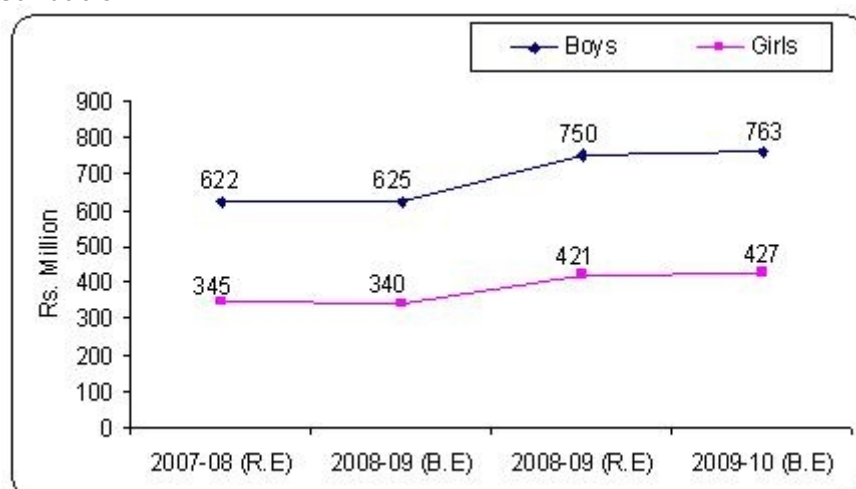
Current Budget	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
For Boys schools	1037	1080	1258	1314
For Girls schools	990	1021	1181	1295
Total	2026	2101	2439	2609

Source: District Multan Budget Books 2007-08, 2008-09 & 2009-10

As far as the division of current budget along gender lines is concerned, the boys and the girls' schools have been apportioned almost equal amount in the budgetary allocations for 2009-10. In the 2007-08 expenditures, the share of the girls' schools was 49% and the boys' schools 51%. In terms of percentage increase, the share of boys' schools in 2009-10 allocations has increased 27% over the expenditures in 2007-08 and the share of girls' schools in 2009-10 allocations has increased 31% over the expenditures in 2007-08.

3.4 Current Budget for Secondary Schools - Gender Disaggregated Data

Chart 6 explains allocation of current budget for boys and the girl schools over the last three years.

Chart 6: Current Budget Secondary Schools - Gender-wise Distribution

Out of a total current budget of Rs. 1,189.55 million in 2009-10, boys' schools were given Rs. 762.88 million (64%) and the girls schools Rs. 426.67 million (36%). The share of the boys' schools registered two per cent increase over the expenditures incurred in 2008-09 and 23% in 2007-08. The share of the girls' schools registered one per cent increase over the expenditures incurred in 2008-09 and 24% in 2007-08. The chart points to incremental budgeting whereby the allocations for a given year are raised by a certain percentage over the allocations in the previous year.

The chart points to incremental budgeting whereby the allocations for a given year are raised by a certain percentage over the allocations in the previous year.

3.5 Current (Salary & Non-Salary) Budget for Elementary Education Gender Disaggregated Data

Table 12 explains the current budget, salary and non-salary, for elementary education divided along gender lines.

Table 12: Current Budget Elementary Education - Gender-wise Distribution

Current Budget	Gender	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
Salary	Male	403	428	482	515
	Female	462	511	569	584
Non-Salary	Male	11	26	25	36
	Female	13	22	28	35
Total	Male	414	455	508	551
	Female	475	533	597	618

Source: District Multan Budget Books 2007-08, 2008-09 & 2009-10

Out of Rs. 1,099 million salary budget for 2009-10, male staff got Rs. 515 million (47%) and the female staff Rs. 584 million (53%). The 2009-10 salary budget registered five per cent and 27% increase over the expenditures in 2008-09 and 2007-08, respectively. The share of male teachers in 2009-10 budget rose seven per cent and 28% over

The increase in male schools' share in non-salary budget is significantly higher than for female schools. This indicates that girls' schools were allocated less finances to meet their non-salary recurrent expenditure.

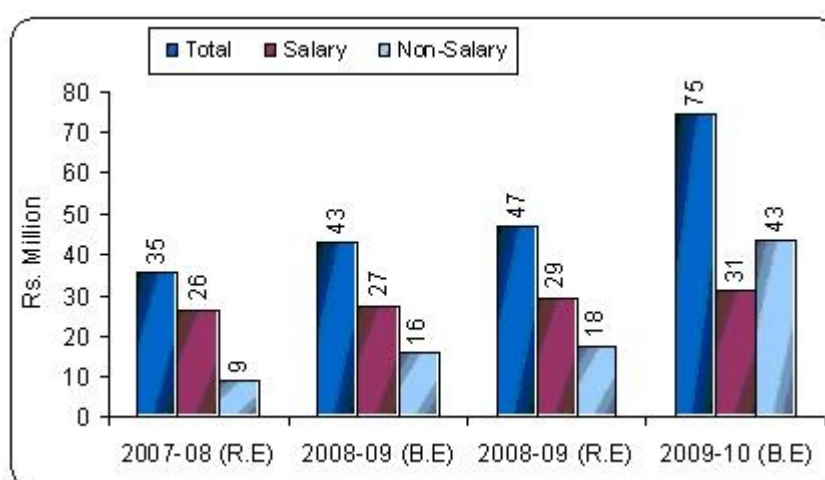
the expenditures in 2008-09 and 2007-08. The share of female teachers in 2009-10 budget rose three per cent and 26% over the expenditures in 2008-09 and 2007-08, respectively.

Out of Rs. 70.68 million the non-salary budget for 2009-10, male schools received Rs. 36 million (51%) and the female schools Rs. 34.68 million (49%). The non-salary budget for 2009-10 registered 32% and 196% increases over the expenditures in 2008-09 and 2007-08, respectively. The share of male schools in 2009-10 budget rose by 42% and 235% over the expenditures in 2008-09 and 2007-08, respectively. The share of female schools in 2009-10 budget rose 23% and 165% over the expenditures in 2008-09 and 2007-08, respectively. Despite the fact that the salary budget for girls' schools is higher than boys' schools, non-salary budget for female schools is lower than it is for male schools.

3.6 Budget for Administration (Salary and non-Salary)

Chart 7 is about the total budget for administration and its division between salary and non-salary heads over the last three years.

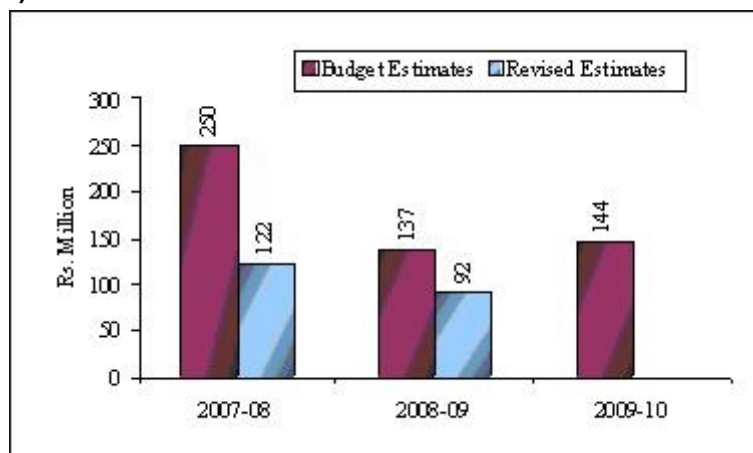
Chart 7: Budget for Administration



The total budget for administration for 2009-10 at Rs. 74.52 million represented increase of 59% and 112% over the expenditures incurred in 2008-09 and 2007-08 respectively. The salary component of the total budget was Rs. 31.07 million (42% of the total budget) while the non-salary portion was Rs. 43.45 million (58% of the total budget). The salary budget for 2009-10 represented increase of six per cent and 18% over the expenditures incurred in 2008-09 and 2007-08, respectively.

3.7 Total Development Budget

Development budget is used for development purposes like constructing new buildings, providing electricity and running water, erecting fences around the school buildings.

Chart 8: Development Budget for Past Three Years (2007-08, 2008-09 & 2009-10)

The chart highlights a disturbing fact i.e. underutilization of development budget, which is only a small portion of the overall budget. Its underutilization means an extremely small portion of the education budget is being spent on development purposes, which are essentially important to improve the quality of and access to education.

The Multan district government has allocated Rs. 144.34 million for development budget for 2009-10, representing a decrease of 42% from the allocations but an increase of 19% over the expenditures in 2007-08. The allocations are five per cent higher than the allocations for 2008-09. Chart 8 highlights a disturbing fact of underutilizing development budget. In 2007-08, utilization rate was only 49%, which rose to 67% in 2008-09. This underlines need for efforts to build the capacities of concerned officials. The development budget constitutes only a small portion of the overall budget. Its underutilization means an extremely small portion of the education budget is being spent on development purposes, which are essentially important to improve the quality of education. The low allocations for development budget explain the high incidence of missing facilities. As high incidence of missing facilities is partly responsible for the high dropout rate, particularly among girls, therefore there is an urgent need for enhancing allocations for development purposes.

3.8 Development Budget by Gender

The following table informs us about the distribution of development budget along gender lines over the past three years.

Table 13: Development Budget Gender-wise Distribution

By Gender	Budget Estimates			Revised Estimates	
	2007-08	2008-09	2009-10	2007-08	2008-09
For Girls	53.70	56.45	29.48	75.87	45.67
For Boys	42.93	47.16	44.06	41.48	45.98
Without specifying gender	153.08	33.74	70.80	4.44	-
Grand Total	249.70	137.35	144.34	121.79	91.65

Statistics in Table 13 reveal two main trends vis-à-vis gender disaggregated allocation of development budget in Multan district i.e. i) a drastic reduction in the development budget for girls' schools; and ii) the high incidence of allocating funds without gender specification.

Dissecting the development budget along gender lines reveals that in the allocations for 2009-10, girls' schools have been apportioned 20%

of the total development budget (Rs. 29.48 million), whereas the share of the boys' schools is 31% (Rs. 44.06 million). The remaining 49% has been allocated without gender-specification. In 2008-09 allocations, the share of the girls' schools share was 41% (Rs. 56.41 million) and the boys' schools 34% (Rs. 47.16 million). The remaining 25% amount was allocated without specifying gender.

The above statistics reveal two main trends *vis-à-vis* gender disaggregated allocation of development budget in Multan district: i) a drastic reduction in the development budget for girl schools; and ii) the high incidence of allocating funds without gender specification. To increase girls' enrollment, it is absolutely necessary to increase the development budget for the girls' schools, which should be utilized for improving infrastructure, access and quality of education for girls. The practice of apportioning funds without gender specification should also be done away with as it precludes the understanding of gender-wise allocations of resources.

3.9 Development Budget for Secondary Schools - Gender Disaggregated Data

The budgetary allocations for development in 2009-10 for secondary education stood at Rs. 8.64 million, which represented decrease of 82% and 92% from the budgetary allocations for 2008-09 and 2007-08 respectively.

Table 14: Development Budget Secondary Schools - Gender-wise Distribution

Secondary Education	2007-08 (B.E)	2008-09 (B.E)	2009-10 (B.E)	% Increase/ Decrease of		
				2008-09 B.E over 2007-08 B.E	2009-10 B.E over 2008-09 B.E	2009-10 B.E over 2007-08 B.E
For Girls Schools	33.11	29.99	7.32	-9%	-76%	-78%
For Boys school	25.35	8.18	1.319	-68%	-84%	-95%
Without specifying gender	46.00	10.00	00	-78%	-100%	-100%
Total	104.45	48.18	8.64	-54%	-82%	-92%

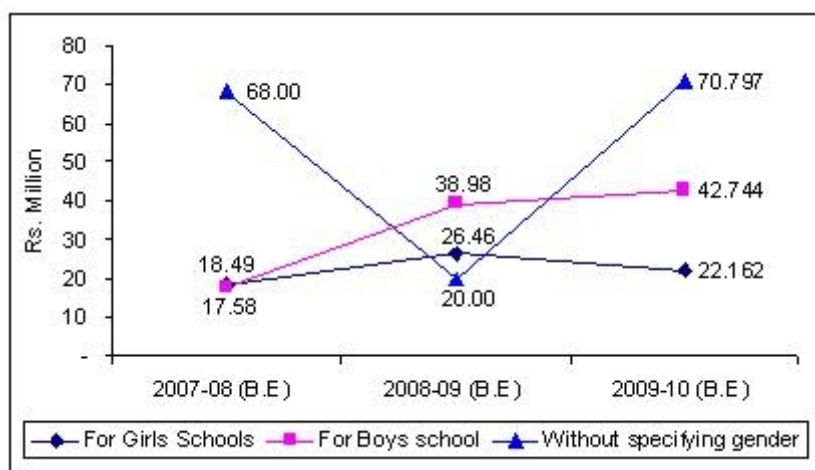
The drastic reduction in development budget is a source of serious concern. However, the decrease in trend of allocating budget without specifying gender is encouraging. The share of girls' schools in development budget for 2009-10 was Rs. 7.32 million (85% of the total allocations) whereas the boys' schools got Rs. 1.319 million (15% of the total allocations). The share of the girls' schools in development budget for 2009-10 registered 76% and 78% decrease from the allocations in 2008-09 and 2007-08 respectively. The share of the boys' schools in development budget for 2009-10 registered 84% and 95% decrease from the allocations in 2008-09 and 2007-08

respectively. The share of boys' schools in development budget of 2009-10 is 15% of the total budget despite the fact that boys' schools constitute 75% of the total secondary schools. This shows that at secondary level development budget for boys' schools is far less than their actual needs.

3.10 Development Budget for Elementary Education - Gender Disaggregated Data

Total development budget for the elementary education in 2009-10 was Rs. 135.70 million, out of which Rs. 22.162 million (16%) went to girls' and Rs. 42.744 million (31%) to boys' schools and Rs. 70.797 (52%) million were apportioned without specifying gender.

Chart 9: Development Budget Elementary Education - Gender-wise Distribution



The 2009-10 development budget represented 59% and 30% increase over the budgetary estimates for development for 2008-09 and 2007-08, respectively. The development budget for girls' elementary schools for 2009-10 represented a decrease of 16% from the budgetary estimates for development for 2008-09. The development budget for boys' elementary schools for 2009-10 represented an increase of 10% from the budgetary estimates for development for 2008-09 and an increase of 143% over the budgetary estimates for development for 2007-08. The budget allocated without gender specification for 2009-10 represented an increase of 254% over the similar budget for 2008-09.

The share of girls' schools at elementary level in the development budget is not commensurate with their share in the current budget, meaning that the development needs of girls' schools are being overlooked. This is compounded by the fact that the increase in the share of the girls' schools has been modest compared to the increase in boys' schools' shares, which shows that the policymakers are turning a blind eye to the issue.

3. C. District Muzaffargarh

1. Profile of the District

Spread over an area of 8,435 km², district Muzaffargarh's 87% of 2,635,903 population according to 1998 census lives in rural areas with agriculture as main source of livelihood for the majority.

The district is administratively divided into four tehsils Alipur, Jatoi, Kot Addu, and Muzaffargarh subdivided into 144 union councils. District Muzaffargarh lies in the form of a strip between the rivers Chenab and Indus, which pass along the eastern and western boundaries of the district respectively, and form a triangle at Alipur tehsil. The district is bounded on the north by newly-created district Layyah, on the south by Bahawalpur and Rahim Yar Khan districts, across the river Chenab. Districts Multan and Khanewal are on the eastern side, across the river Chenab. District Jhang also touches on the north-east, while Dera Gahzi Khan and Rajanpur districts lie on the western side across the river Indus.

2. State of Education in District Muzaffargarh: Education Statistics

According to PSLM 2004-05, the district had a literacy rate of 36% and ranked 34th in the province. The male and female literacy rates were 51% and 20%, respectively, showing huge gender disparity. The literacy rate in urban areas is higher at 61%, with male literacy rate at 72% and female literacy rate at 50%. The literacy rate in rural areas was 31%, with male literacy rate at 47% and female literacy rate at 14%. This indicates that efforts for improving access to and quality of education in the district should focus especially on the females living in the rural areas.

2.1 Educational Institutions and Number of Teachers

Educational environment in schools, number of educational institutions, situation of basic facilities available in them and financial inputs by the government play an important role for improving educational indicators.

Table 15: Number of Schools and Teachers

Level of Education	Number of Schools		Number of Teachers	
	Boys	Girls	Boys	Girls
Mosque	335	5	655	5
Primary	727	824	2,520	2,074
Middle	90	95	836	706
High	75	26	1,307	543
Higher Sec.	7	2	210	48
Total	1234	952	5528	3376

Source: National Education Management Information System (NEMIS), 2006-07

In district Muzaffargarh, out of 2186 schools, 56% are boys' and 44% are girls' schools. The total number of teachers is 8904, out of which 62% are in the boys' and 38% in the girls' schools. The overall teacher-school ratio is less favourable for girls, which are 44% of the total schools but account for 38% of the total number of teachers.

At mosque level, the number of boys' schools is 335 and the girls' schools five. The number of teachers at this level in the boys' schools is 655 and only five in the girls' schools. At primary level, out of 1,551 schools, 47% are boys' and 53% girls' schools. The total number of teachers at primary level is 4,594, out of which 55% are in the boys' and 45% in the girls' schools. It is important to note that the girls' schools constitute 53% of the total schools at primary level but the female teachers constitute only 45% of the total number of teachers.

At middle school level, out of total 185 schools, 49% are boys' and 51% girls' schools. The total number of teachers is 1,542, out of which 46% are in the girls and 54% in the boys' schools. Despite having more schools for girls at primary and middle levels, the enrollment and retention rate of girls is far below than boys. This indicates that there are various social and economic constraints which hinder girls' access to education, especially in rural areas of the district. Along with economic and social constraints, high incidence of missing facilities, especially boundary walls and toilets in girl schools at primary level, is another contributing factor in this regard.

At higher secondary school level, out of total nine schools, 78% are boys' and 22% girls' schools. The total number of teachers is 258, out of which 85% are in the boys' and 15% in the girls' schools. At both the levels, teacher-school ratio is not favourable for girls. Insufficiency of female teaching staff and educational institutions for girls are major reasons for high dropout rate at the primary level.

For girls' schools of the district which constitute 44% of the total schools there are only 38% female teachers out of the total number of teachers of the district. This indicates that the number of teachers for girls' schools is insufficient as compared to their needs.

2.2 Enrollment by Education Level

The total enrollment at all school levels in the district is 412,034, with 58% of boys and 42% girls. Table 16 reveals significant gender disparities at each level of education.

Table 16: Enrollment by Educational Level

Stage of Education	Enrollment		Total
	Boys	Girls	
Pre-Primary	58,874	50,996	109,870
Primary	135,366	95,031	230,397
Middle	31,090	17,680	48,770
High	14,643	7,094	21,737
Higher Sec.	984	276	1,260
Total	240957	171077	412,034

Source: National Education Management Information System (NEMIS), 2006-07

At all educational levels girls' enrollment rate is less than the boys. At pre-primary level, out of 109,870 students, 54% are boys and 46% girls. At primary level, out of total 230,397 students, 59% are boys and 41% girls. This trend also continues at the higher grades. The most significant difference between the enrollment rate of boys and girls is at higher secondary level, where out of total 1,260 students, 78% are boys and only 22% girls.

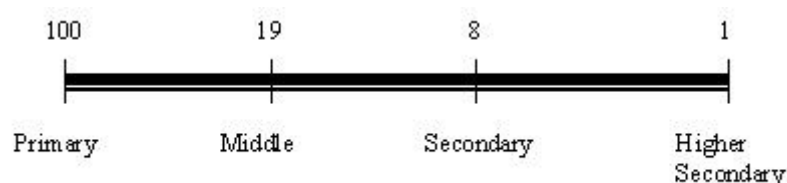
There is one teacher for every 44 male students and one teacher for every 51 female students.

These details highlight a number of facts. The share of girls in total enrollment is 42% but the girls' schools constitute 44% of the total schools, meaning that student-school ratio is more favorable for girls than boys. But this finding does not indicate an encouraging trend as girls' enrollment rate is significantly lower than the boys, meaning if more girls are enrolled then available number of schools would not be sufficient to meet their needs. Despite low female enrollment rate, the balance of student-teacher ratio is still tilted in favour of boys who are 58% of the total students but have 62% of the teachers. In other words, there is one teacher for every 44 male students and one teacher for every 51 female students.

This data indicates that there are fewer girls' schools and female teachers than the number of girls' students warrant. Another important finding is the continuous decline in enrollment of boys and girls from primary level onwards. In percentage terms, girls' enrollment at middle level is 81% less than the enrollment at primary level; the enrollment at high school level is 60% less than the enrollment at middle level and the enrollment at higher-secondary level is 91% less than the enrollment at high school level. The most critical link is the primary level, where 81% students do not graduate to the next level.

Along with the overall low enrollment rate of girls another important finding is the continuous decline in enrollment of both boys and girls from primary level onwards.

This means that out of 100 female students enrolled at primary level only one girl makes it to the higher secondary level in the district.



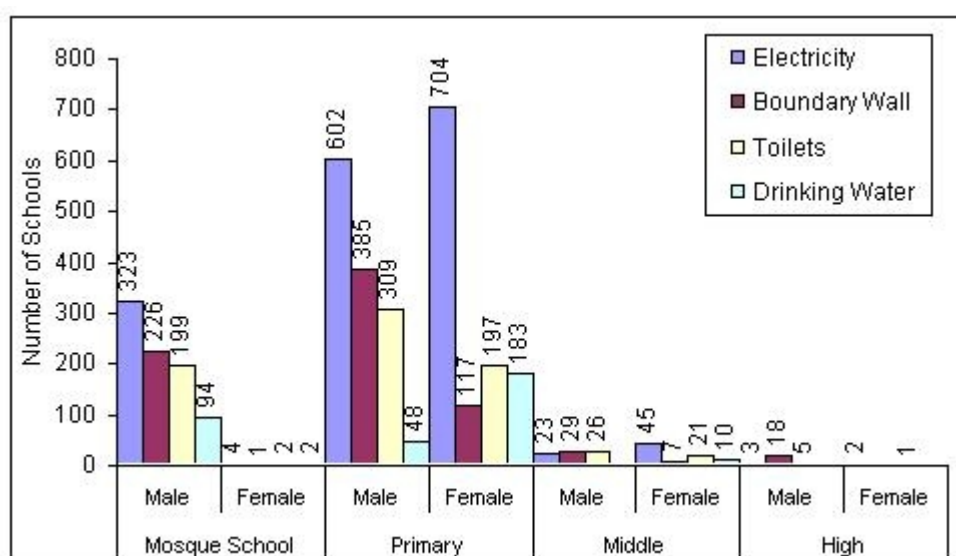
This high dropout rate of female students highlights the need for a holistic intervention with the collaboration of development partners for improving girls' education in the district. (Although the drop in enrollment is the highest from the high school to higher secondary level, it could be explained as most of the students after high school join colleges instead of higher secondary schools, which in fact are few in numbers.)

2.3 Schools without Basic Facilities

Table 17 and Chart 10 explain the availability of basic facilities in the schools of district Muzaffargarh.

Table 17: Schools with Missing Facilities

Missing facilities	Mosque	Primary	Middle	High	Total
Electricity	325	1,324	71	5	1,725
Drinking water	104	209	7	-	320
Toilet Block	203	566	41	11	821
Boundary Wall	232	600	42	20	894
Total	864	2,699	161	36	3,760

Chart 10: Schools without Basic Facilities³⁴

Source: National Education Management Information System (NEMIS), 2006-07

2.3.1 Electricity

The data indicates that 79% of the schools in the district do not have electricity. The percentage of schools without electricity stands at 96%, 77%, 38%, and 5% in mosque, primary, middle and secondary schools respectively. At mosque level, 96% of the boys' schools and 80% girls' schools are without electricity. For girls' school the situation is more disturbing at primary level, where 85% girls' schools are without electricity. At middle level, 26% of the boys' schools and 50% girls and at high school level, four per cent of the boys' schools and eight per cent girls schools are without electricity. At all educational levels the state of affairs is particularly disturbing for girls' schools.

2.3.2 Drinking Water

Overall 15% of the schools in the district do not have access to drinking water. The percentage of mosque and primary schools without water facility stands at 31% and 13% respectively, followed by

34. In the database information about missing facilities in some schools has been given without gender specification. Therefore, total number of missing facilities in Table 17 is different from total number of missing facilities reflected in Chart 10.

four per cent middle schools. At mosque level, 28% of the boys' and 40% girls' schools and at primary level, six per cent of the boys' and 22% girls' schools are without drinking water facility. At middle level, 11% of the girls' schools are without drinking water but all the boys' schools have this facility. Lack of drinking water, especially in girls' school, indicates gender disparity in the system.

2.3.3 Toilet Block

In district Muzaffargarh, 38% of the schools do not have latrine facility. The percentage of schools without toilets stands at 60%, 36%, 22%, and 11% at mosque, primary, middle and secondary schools respectively. For girls' schools at primary level 24%, at middle 22% and at high level four per cent schools are without toilets.

2.3.4 Boundary Wall

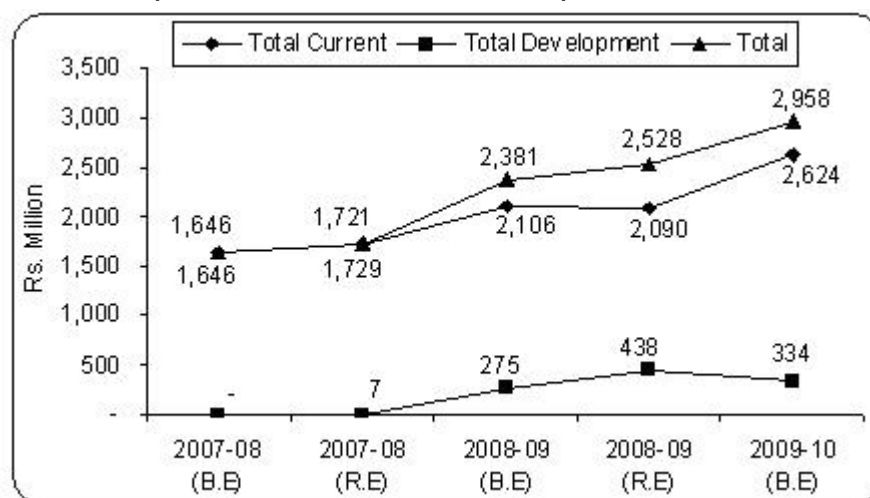
Overall 41% of the schools do not have boundary walls in district Muzaffargarh. The percentage of schools without boundary walls stands at 68%, 39%, 23%, and 20% in mosque, primary, middle, and secondary schools respectively. All higher secondary schools have boundary walls. At mosque level, 67% of the boys' schools and 20% girls' schools are without boundary walls. At primary level, 53% of the boys' schools and 14% girls' schools are without boundary walls. At middle level, seven per cent girl schools are without boundary walls whereas at high level all the girls' schools have boundary walls.

This high incidence of missing facilities highlights the need for allocating more development budget for improving quality of education besides improving physical facilities to enhance enrollment and retention rate of female students.

3. Analysis of the Education Budget of District Muzaffargarh

3.1 Total Budgetary Allocations on Education

The following chart explains the pattern of total budgetary allocations and expenditures for education in district Muzaffargarh from 2007 to 2010.

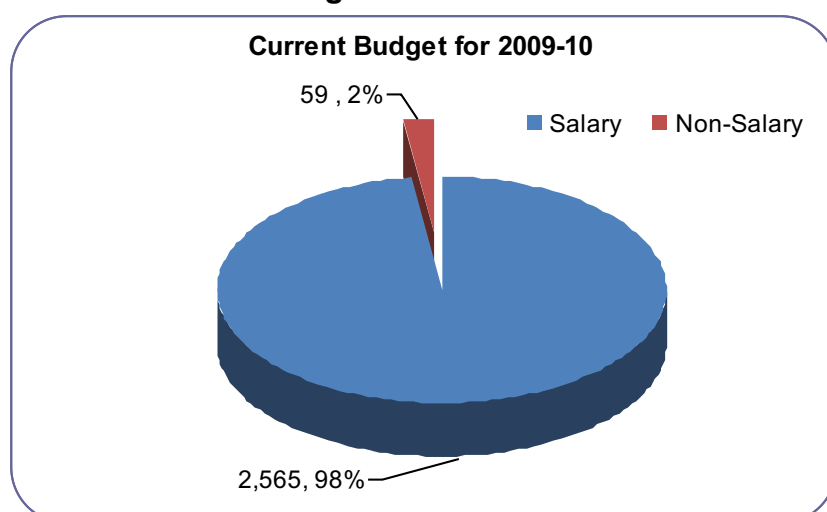
Chart 11: District Budget Allocations and Expenditures for Past Three Years (2007-08, 2008-09 & 2009-10)

The district government of Muzaffargarh has allocated Rs. 2,958.30 million for education budget in 2009-10, comprising current budget Rs. 2,624.04 million and development budget Rs. 334.27 million. The allocations are 26% and 72% higher than the spending in 2008-09 and 2007-08, respectively. The greater share of the allocations went to current budget at Rs. 2,624.04 million, which is 89% of the total allocations. Development budget is 11% of the total allocations. In 2008-09 spending, the share of current and development budget was 83% and 17%, respectively.

In 2007-08, the entire spending was made under current budget and no allocation was made for development purposes. This allocation practice changed in 2008-09 as 12% budget was allocated for development expenditures. Though in 2009-10 overall allocations for the education budget of the district increased, but the allocations for development decreased 24% from the expenditures incurred in 2008-09. The high share of current budget, besides a trend of decreasing allocations under development head, indicate that priority has not been given to the development needs of the educational institutions and the quality of education.

3.2 Total Current Budget

The district government of Muzaffargarh has allocated Rs. 2,624.04 million under the current budget, consisting of salary and non-salary budget, for 2009-10.

Chart 12: Current Budget for 2009-10

Minimal allocation for non-salary budget is a source of concern as this component of the current budget is essential for the effective functioning of educational institutions.

The salary budget constitutes 98% whereas non-salary budget is only two per cent of the total budget. The allocations are 26% and 59% higher than the current expenditures incurred in 2008-09 and 2007-08, respectively. The allocations for the salary component at Rs. 2,565.17 million represent 32% and 59% increase over the salary-related expenditures in 2008-09 and 2007-08, respectively. The share of salary-budget in the total budget has increased from 94% in 2007-08 expenditures to 98% in 2009-10.

The share of non-salary budget in the total budget decreased from 6% in 2007-08 to 2% in 2009-10. This shows that non-salary budget is far below than the threshold suggested by MTDF, which is 12%-15%. Minimal allocation for non-salary budget is a source of concern as this component of the current budget is essential for the effective functioning of educational institutions.

3.3 Current Budget Gender Disaggregated

Table 18 explains the division of current budget among boys' and girls' schools.

Table 18: Current Budget by Gender Distribution

Current Education Budget	2007-08 (B.E.)	2007-08 (R.E.)	2008-09 (B.E.)	2008-09 (R.E.)	2009-10 (B.E.)
Total	1625	1657	2088	2004	2600

The boys' schools have been given 58% while the girls' schools got only 42% of the total current budget. The share of boys' and girls' schools in the current expenditures incurred in 2008-09 was 60% and 40% respectively. In the current expenditures incurred in 2007-08, the share of the girls' schools was 42% and the boys' schools 52%. In

terms of percentage increase, the share of boys' schools in 2009-10 allocations has increased by 26% and 56% over the expenditures in 2008-09 and 2007-08, respectively. The share of girls' schools in 2009-10 allocations has increased by 35% and 58% over the expenditures in 2008-09 and 2007-08, respectively.

3.4 Current (Salary vs. Non-Salary) Budget for Elementary Education Gender Disaggregated

Table 19 explains the division of current budget for elementary education along gender lines.

Table 19: Current Budget Primary Schools - Gender-wise Distribution

Elementary Education Budget	Gender	2007-08 (B.E)	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
Salary	Boys	713	691	893	852	1,117
	Girls	540	542	683	624	875
Non-Salary	Boys	2	2	1	10	11
	Girls	1	3	2	5	10

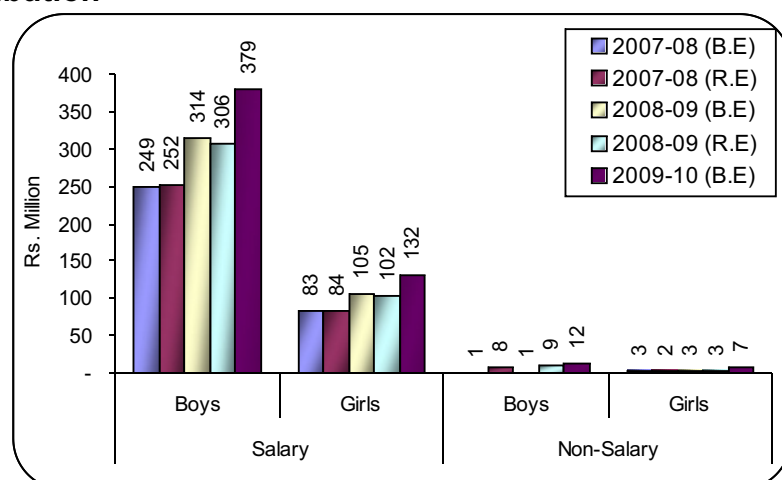
The above data informs that minimal amount is allocated for the non-salary expenditures. It is a source of concern as this component of the current budget is essential for the effective functioning of educational institutions and management.

Out of the Rs. 1,992 million salary budget for 2009-10, the male staff got Rs. 1,117 million (56%) and the female staff Rs. 875 million (44%). The 2009-10 salary budget registered 35% and 62% increase over the expenditures in 2008-09 and 2007-08, respectively. The share of male teachers in 2009-10 budget rose by 31% and 62% over the expenditures in 2008-09 and 2007-08, respectively. The share of female teachers in 2009-10 budget rose by 40% and 61% over the expenditures in 2008-09 and 2007-08, respectively.

Out of the Rs. 21 million non-salary budget for 2009-10, the male schools got Rs. 11.41 million (54%) and the female schools Rs. 9.56 million (46%). The non-salary budget for 2009-10 registered 37% and 388% increases over the expenditures in 2008-09 and 2007-08, respectively. However, minimal amount allocated for the non-salary expenditures is a source of concern as this component of the current budget is essential for the effective functioning of educational institutions and management.

3.5 Current (Salary vs. Non-Salary) Budget for Secondary Education Gender Disaggregated

The current budget for secondary education and its division along gender lines is explained in the following lines

Chart 13: Current Budget Secondary Education - Gender-wise Distribution

Out of a total salary budget of Rs. 510.89 million in 2009-10, boys' schools were given Rs. 379.15 million (74%) and the girls' schools Rs. 131.74 million (26%). The share of the boys' school increased 24% and 50% over the expenditures incurred in 2008-09 and 2007-08, respectively. The share of the girls' schools increased 29% and 56% over the expenditures incurred in 2008-09 and 2007-08, respectively.

Out of a total non-salary budget of Rs. 18.82 million, the boys' schools were given Rs. 11.94 million (63%) and the girls' schools received Rs. 6.88 million (37%). The share of the boys' schools increased 31% and 59% over the expenditures incurred in 2008-09 and 2007-08, respectively. The share of the girls' schools increased 136% and 187% over the expenditures incurred in 2008-09 and 2007-08, respectively. The non-salary allocations for girls' schools are well below the 12% threshold suggested by MTFD.

3.6 Budget for Administration: Allocations and Expenditure

The total budget for administration for 2009-10 was Rs. 27.44, representing decrease of 82% and 57% from the expenditures in 2008-09 and 2007-08, respectively.

Table 20: Budget for Administration

Administration	2007-08 (B.E.)	2007-08 (R.E.)	2008-09 (B.E.)	2008-09 (R.E.)	2009-10 (B.E.)
EDO (Education)	15.14	54.46	10.52	77.03	14.06
Scholarships for Higher Education	0	0	3.2	3.2	4
Scholarships for Girls (Class VI-X)	0	0	0	59.57	0
DEO (Secondary Education)	5.76	9.54	7.91	8.71	9.38
Total	20.9	64	21.63	148.51	27.44

In the budget for administration, Rs. 14.06 million (51%) were allocated for the EDO (Education). The allocation was 82% and 74% less than the expenditures in 2008-09 and 2007-08 respectively. The

salary component of the budget stood at Rs. 6.47 million (46%) and the non-salary component, which included scholarships, stood at Rs. 7.59 million (54%). The salary component decreased four per cent from the expenditures in 2008-09 but increased 14% in 2007-08. The non-salary component decreased 89% and 84% over the expenditures in 2008-09 and 2007-08 respectively.

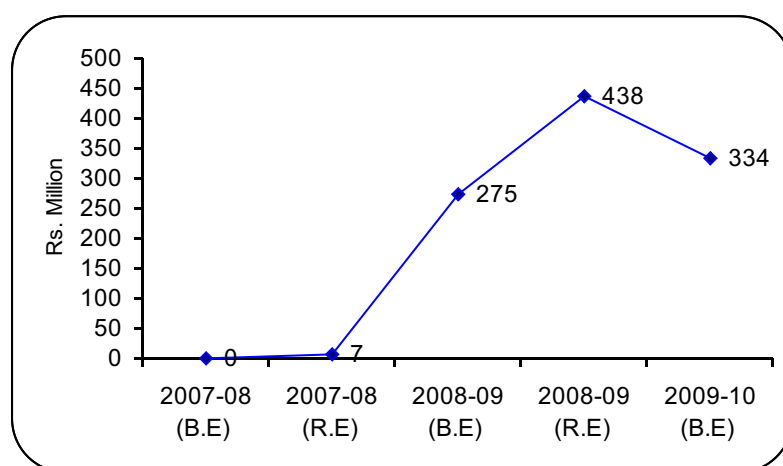
The total budget for EDO (Secondary) was Rs. 9.38 million, an eight per cent increase over the expenditures in 2009-10 but a slight decrease from the expenditures in 2007-08. The salary component stood at Rs. 8.00 million (85%) and the non-salary component Rs. 1.38 million (15%). The salary component was 11% and 28% higher than the expenditures in 2008-09 and 2007-08 respectively. The non-salary component decreased eight per cent and 54% from the expenditures in 2008-09 and 2007-08 respectively. The drastic reduction in the non-salary component is a source of concern.

3.7 Total Development Budget

The district government of Muzaffargarh has allocated Rs. 334.27 million for development budget for 2009-10.

Chart 14: Development Budget for Past Three Years (2007-08, 2008-09 & 2009-10)

The above chart reveals insufficient allocation of development budget as the amount allocated for 2009-10 is even less than the budget utilized during 2008-09.



The budget data informs that in 2007-08 out of total education budget for the district there were no specific allocations under the development budget. However, in 2008-09 development budget was not only allocated but also utilized more than the allocation. In 2009-10 allocations for development budget represent a decrease of 24% from the expenditures in 2008-09 but an increase of 22% over the allocations for 2008-09. Allocating fewer funds than the expenditures incurred in the previous year is a sign that budgetary allocations are not responsive to the development needs. Besides, the high incidence of missing facilities warrants greater allocations for development.

3.8 Development Budget Gender Disaggregated

The division of development budget between girls' and boys' schools is shown in table 21.

Table 21: Development Budget Gender-wise Distribution

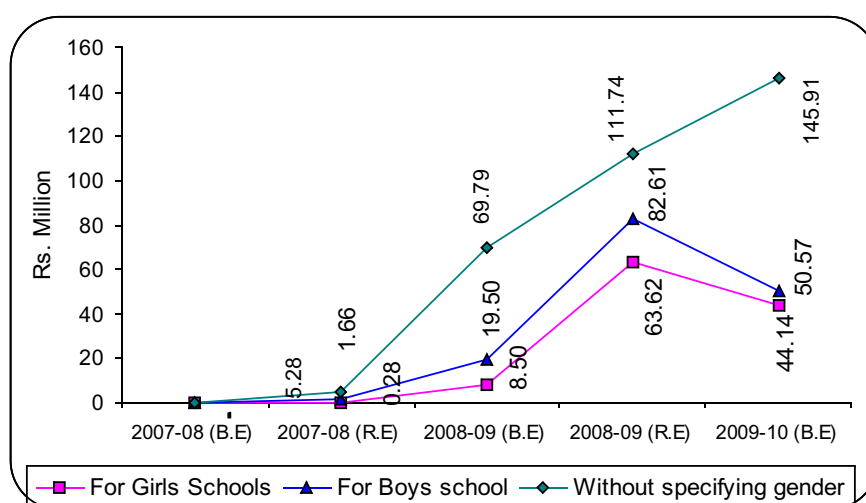
Gender	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
For Girls	0	67	124	76
For Boys	2	133	197	112
Without specifying gender	5	75	116	146
Grand Total	7	275	438	334

The share of boys' schools in development budget is 34% and the girls' schools 23%. The remaining 44% development budget has been allocated without gender specification. The share of boys' schools in 2009-10 allocations is 43% less than 2008-09 expenditures, and the share of girls' schools is 39% less than their share in 2008-09 expenditures. The allocations without gender specification in 2009-10 are 26% higher than the 2008-09 expenditures. The share of girls' schools in development budget is very low. The high incidence of allocations without gender specification is a source of concern as it precludes the understanding of allocations and spending across gender lines. There is no problem of underutilization of development budget, as witnessed in some other districts.

3.9 Development budget for Elementary Education-Gender Disaggregated

Chart 15 explains the division of development budget for elementary education along gender lines.

Chart 15: Development Budget Elementary Schools - Gender-wise Distribution



Total development budget for the elementary education for 2009-10 was Rs. 240.62 million, out of which Rs. 44.14 million (18%) went to

the girls' schools; Rs.50.57 million (21%) went to boys' schools and Rs. 145.91 million (61%) were allocated without specifying gender. The development budget for 2009-10 represented seven per cent decrease from the development expenditures in 2008-09 but 146% increase over the development budget in 2008-09. The 2009-10 development budget for girls' elementary schools represented 31% decrease against development expenditures in 2008-09 but witnessed an increase of 419% over the budgetary estimates for development for 2008-09.

The 2009-10 development budget for boys' elementary schools decreased 38% from the development expenditures in 2008-09 but increased 159% over the development budget for 2008-09. The budget allocated without gender specification for 2009-10 represented 31% and 109% increase over the development expenditure in 2008-09 and 2008-09 respectively. The decrease in development budget for the boys' and girls' school is a source of concern. Given the fact that there is a high incidence of missing facilities in the boys' and girls' schools, there is need for considerably augmenting the development budget. The high incidence of allocating funds without gender specifications precludes the understanding of gender-wise allocation of the budget.

3.10 Development budget for Secondary Education-Gender Disaggregated

The budgetary allocations for development in 2009-10 for secondary education stood at Rs. 92.27 million. The division of this budget along gender lines is given in Table 22.

Table 22: Development Budget Secondary Education

Development Secondary Education	2007-08 (B.E)	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
For Girls Schools	-	-	58.39	60.29	31.29
For Boys Schools	-	-	113.64	114.77	60.98
Total	-	-	172.03	175.06	92.27

The share of the girls' schools in development budget for 2009-10 registered decrease of 48% and 46% from the expenditures and allocations for 2008-09 respectively, which highlight serious issues in budgetary allocations, especially in view of low girls' enrolment rate.

The budgetary allocations for development in 2009-10 represented decrease of 47% and 46% from the development expenditures and allocations for 2008-09 respectively. The share of girls' schools in development budget for 2009-10 was Rs. 31.29 million (34% of the total allocations) and the boys' schools share was Rs. 60.98 million (66% of the total allocations). The share of the girls' schools in development budget for 2009-10 registered decrease of 48% and 46% from the expenditures and allocations for 2008-09 respectively, which is a source of serious concern, especially in view of low girl enrollment rate. The share of the boys' schools in development budget for 2009-10 registered decrease of 47% and 46% from the expenditures and allocations for 2008-09 respectively. The drastic reduction in development budget is a source of serious concern. However, an encouraging aspect is that there are no allocations without gender specifications.

3. D. District Jhang

1. Profile of the District

District Jhang, spread over an area of 8,809 km², has population of 2,834,545, according to the 1998 census of Pakistan. The district's 76.89% population lives in rural areas.

The district has three tehsils, Ahmed Pur Sial, Jhang and Shorkot. Jhang is bordered by districts Sargodha in the north, Gujranwala in the northeast, Faisalabad and Toba Tek Singh in the east, Khanewal and Muzaffargarh in the south, Layyah and Bhakkar in the west and Khushab in the northwest. The district, famous for its rich indigenous culture, in the recent past gained notoriety when religion became an important element of the district's politics after the formation and rise of the militant anti-Shia group, Sipah-e-Sahaba Pakistan (SSP), and its rival Shia militant groups.

2. State of Education in District Jhang

According to PSLM 2004-05, the district had a literacy rate of 43% and ranked 28th in the province. The male literacy rate was 58% whereas the female literacy rate was 28%. The literacy rate in urban areas was higher at 65%, with 74% male and 56% female literacy rates. The literacy rate in rural areas was 36%, with 53% male and 19% female literacy rates.

2.1 Educational Institutions

The importance of good educational institutions for better education cannot be overstated. The information about the number of educational institutions in the district, gender-wise enrollment of the students and the number of teachers is given in Table 23.

Table 23: Educational Institutions in the District Jhang

Level of Education	Number of Schools		Number of Teachers	
	Boys	Girls	Boys	Girls
Mosque	309	4	549	5
Primary	1,039	1,504	3,300	3,393
Middle	127	137	1,183	1,142
High	116	46	1,953	784
Higher Sec.	10	6	248	124
Total	1601	1697	7233	5448

Source: National Education Management Information System (NEMIS), 2006-07

Out of 3298 schools in the district, 49% are boys' and 51% girls' schools. Out of 12,681 teachers, 57% are in the boys' schools and 43% in the girls' schools. Though there are more schools for girls at the primary level, the enrollment rate of girls is less than boys. This

highlights need for increasing awareness among the community about significance of girls' education.

At mosque level, the number of boys' schools is 309 and only four for girls. The number of teachers at this level in the boys' schools is 549 and only five in the girls' schools. At primary level, out of a total 2,543 schools, 41% are boys' and 59% girls' schools. The total number of teachers at primary level is 6,693, out of which 51% are in the girls' and 49% in the boys' schools. It is important to note that the girls' schools constitute 59% of the total schools but female teachers constitute only 51% of the total number of teachers. At middle school level, out of total 264 schools, 48% are boys' and 52% girls' schools. The total number of teachers at this level is 2,325, out of which 49% are in the girls' and 51% in the boys' schools. The teacher-school ratio at middle level is not favourable for girls.

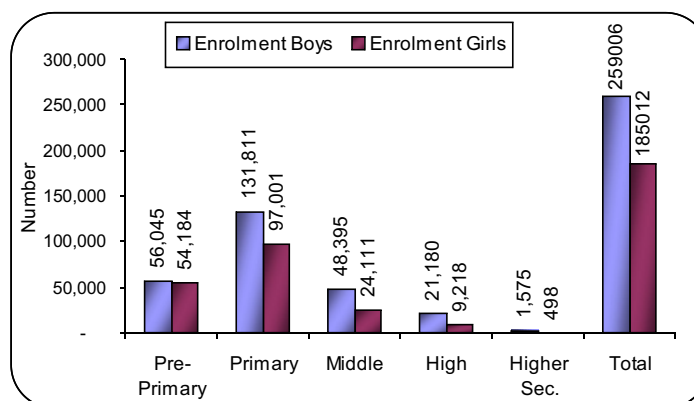
The teacher-student ratio for girls in the district is not satisfactory as it is below the government standards which prescribe one teacher for every 30 students.

At high school level, out of total 164 schools, 71% are boys' schools and 29% girls' schools. Similarly at higher secondary school level, out of total 16 schools, 63% are boys' and 37% girls' schools. This indicates that there is a declining trend in girls' enrollment rate from primary onwards. Total number of teachers at high level is 2737, out of which 71% are in the boys' and 29% in the girls' schools whereas at higher secondary level 67% teachers are in the boys' and 33% in the girls' schools. At both the levels, the balance of teacher-school ratio tilts in the favour of boys' schools. Teacher-student ratio is slightly favorable for girl students as there is one teacher for every 34 female students against one teacher for every 36 male students. This teacher-student ratio for girls is not satisfactory because it is below the government standards, which prescribe one teacher for every 30 students.

2.1 Enrollment by Education Level

Overall there are 444,018 students in the district, out of which 58% are boys and 42% girls. At pre-primary level, there are 110,229 students, out of which 51% are boys and 49% girls.

Chart 16: Gender Disaggregated Enrollment Rate in District Jhang



Source: National Education Management Information System (NEMIS), 2006-07

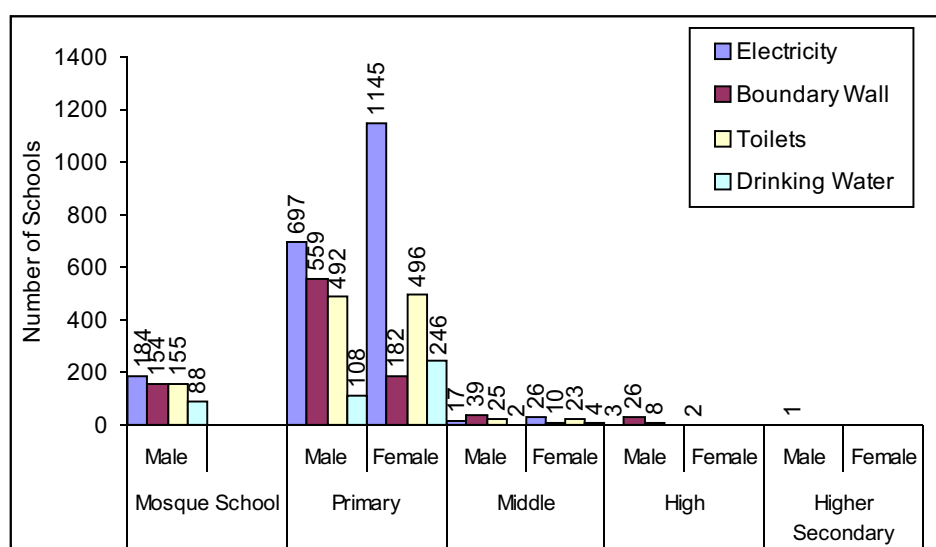
At primary level, out of 228,812 students, 58% are boys and 42% girls. The declining trend of female enrollment continues primary onwards. At middle level, out of 72,506 students, 67% are boys and 33% girls. The situation is same at high and higher secondary levels, where out of total schools, girls' enrollment constitute 30% and 24% respectively. The figures reveal that significant gender disparities exist at each level of education. The highest discrepancy is visible at higher secondary school level, where ratio of boys stands at 76% *vis-à-vis* 24% girls.

These details highlight a number of facts. The share of girls in total enrollment is 42% but the girls' schools constitute 51% of the total schools. In other words there is one school for every 161 male students but one school for every 109 female students. The student-school ratio is, therefore, more favorable for girls. The student-teacher ratio too slightly favours female students as there is one teacher for every 36 male students but one teacher for every 34 female students. However, this student-teacher ratio is not much encouraging due to low enrollment of girls, which is a serious challenge for the education system. Moreover the balance of teacher-school ratio is tilted in the favour of boys' schools, which are 49% of the total but have 57% of the total teachers, highlighting insufficiency of teachers for girls' schools.

Another important finding is the continuous decline in enrollment of boys and girls from primary level onwards. In percentage terms, girls' enrollment at middle level is 75% less than the enrollment at primary level; the enrollment at high school level is 62% less than the enrollment at middle level and the enrollment at higher-secondary level is 95% less than the enrollment at high school level.

2.3 Schools without Basic Facilities

Provision of basic amenities like water, electricity, toilet, boundary walls, fans, and playgrounds is important for the promotion of secure and healthy learning environment. A thorough analysis of basic facilities available in the schools of district Jhang is reported in Chart 17:

Chart 17: Missing Facilities in the Public Schools of District Jhang

Source: National Education Management Information System (NEMIS), 2006-07

2.3.1 Electricity

The data indicates that at all educational levels girl schools are in a more disadvantageous position with reference to availability of electricity facility.

The data indicates that 63% of the schools in the district do not have electricity. At mosque level, 59% of the boys' schools are without electricity. At primary level, 67% of the boys' and 76% girls' schools are without electricity. Similarly, at middle level, 13% boys' and 19% girls' schools and at high school level, 3% boys' and four per cent girls' schools are without electricity. At all educational levels girls' schools are in a more disadvantageous position with reference to availability of electricity.

2.3.2 Drinking Water

Overall 14% of the schools in the district do not have access to water. At mosque level, 28% of the boys' schools are without drinking water facility. At primary level, 10% of the boys' and 16% girls' schools are without drinking water. The trend continues at middle level with two per cent boys' and three per cent girls' schools are without drinking water facility.

2.3.3 Toilet Block

Around 33% and 17% girls' schools at primary and middle levels, respectively, do not have toilet blocks. It has been observed in various studies that parents feel reluctant to send their girls to schools with poor sanitation facilities.

In district Jhang, 36% of the schools do not have latrine facility. At mosque level, 50% of the boys' schools are without toilets. At primary level, 47% of boys' and 33% girls' schools and at middle level, 20% of boys' and 17% girls' schools are without toilets. It has been observed in various studies that parents feel reluctant to send their girls to schools with poor sanitation facilities. At high school level, seven per cent of the boys' schools do not have toilets whereas all the girls'

schools have toilets. All the higher secondary schools have toilet blocks.

2.3.4 Boundary Wall

Overall 29% of the schools do not have boundary walls in district Jhang. At mosque level, 50% of the boys' schools are without boundary walls. At primary level, 54% of the boys' and 12% girls' schools are without boundary walls. Similarly, at middle level, 31% of the boys' and seven per cent girls' schools do not have boundary walls. For girls the situation is good at high school level with all schools having boundary wall. For boys at this level 22% schools are without this facility.

3. Analysis of the Education Budget of District Jhang

The detailed analysis of allocations and expenditures under the development and current heads of the education budget of district Jhang during the last three years (2007-08, 2008-09 and 2009-10) is given in this section.

3.1 Total Budgetary Allocations on Education

Table 24 explains the total budgetary allocations and spending, both under current and development heads, in the district Jhang from 2007 to 2010.

Table 24: District Budget Allocations and Expenditures for Past Three Years (2007-08, 2008-09 & 2009-10)

Budget Allocations	2007-08 (B.E)	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
Total Current	2125.23	2422.22	2841.57	3251.78	3576.79
Total Development	177.37	541.09	344.00	387.97	312.75
Total	2302.60	2963.31	3185.57	3639.75	3889.54

The Jhang district government has allocated Rs. 3,889.54 million for education budget in 2009-10, with 92% of the budget for current and the rest 8% for development purposes. Out of the total budget expanded in 2007-08, 82% of the expenditure was under the head of current budget and 18% expenditure was under the development budget. The above table highlights that the district management has been utilizing more than the allocated budget in a given year, which means that the absorptive capacity of the district is good and underutilization is not an issue. It also informs that the allocations for current budget have been increasing whereas those for development budget have been decreasing, which is an area of serious concern. Development budget is utilized to improve quality and infrastructure of the education and it directly benefits the students. Although the development budget allocations as percentage of total budget are

Development budget is utilized to improve quality and infrastructure of the education and it directly benefits the students. Although the development budget allocations as percentage of total budget are better in district Jhang as compared to district Multan, yet its insufficiency and declining trend in allocations are serious challenges.

better in district Jhang compared to district Multan, they are not sufficient to meet the development needs of the district.

3.2 Total Current Budget: Allocations and Expenditure

In 2009-10, the Jhang district government has allocated Rs. 3,576.79 million current budget, consisting of salary and non-salary budget.

Chart 18: Total Current Budget Allocations and Expenditures

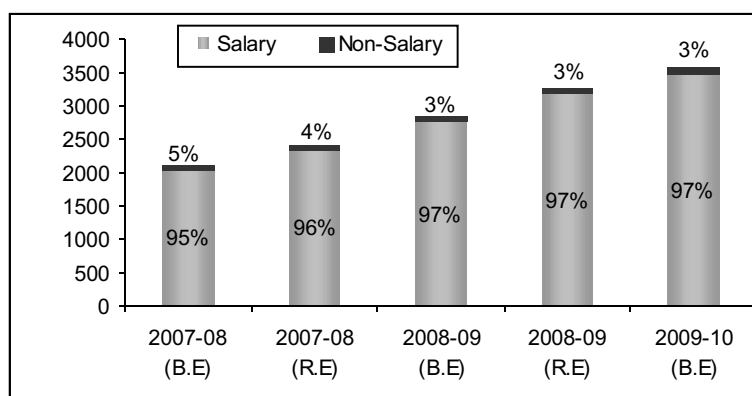


Table 25: Total Current Budget Allocations and Expenditures

Current Budget	2007-08		2008-09		2009-10
	B.E	R.E.	B.E	R.E.	B.E
Total	2125.23	2422.22	2841.57	3251.78	3576.79
Salary	2,023.04	2,330.92	2,755.13	3,169.11	3,484.90
Non-salary	102.19	91.3	86.43	82.68	91.89

Current budget allocations for 2009-10 are 48% higher than the current budget utilized in 2007-08. The allocations for the salary component are 50% higher than the expenditures under the same head in 2007-08 and 10% higher than the salary related expenditures in 2008-09. The share of salary-budget to the total budget increased from 96% in 2007-08 to 97% in 2009-10. The allocations for non-salary budget in 2009-10 registered a modest increase of one per cent over the expenditures in 2007-08. The share of non-salary-budget to the total budget decreased from four per cent in 2007-08 to three per cent in 2009-10.

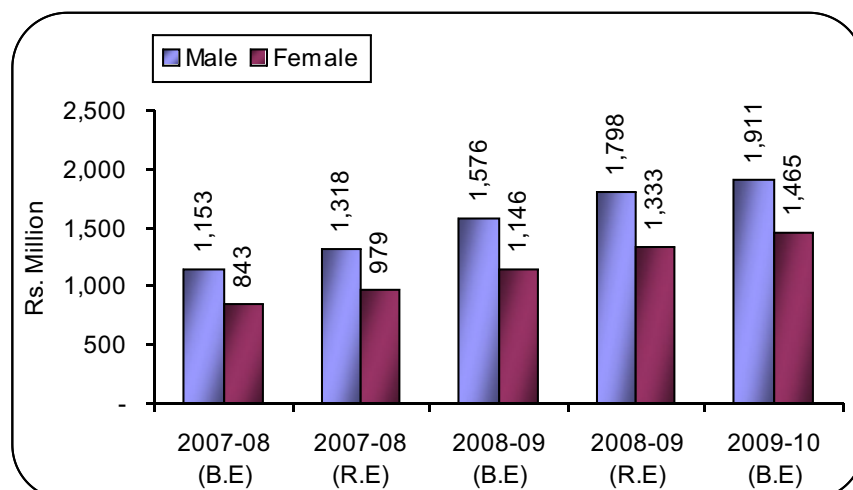
Minimal allocation for non-salary budget, far below the 12%-15% threshold suggested by MTDF, is a source of concern. Non-salary component of the current budget is essential for the effective functioning of educational institutions. More discomfoting is the downwards trend in the allocations under this head.

3.3 Current Budget by Gender

The following chart throws light on the gender-wise distribution of

current budget in the district over the period from 2007-2010.

Chart 19: Total Current Budget: Gender Disaggregated (2007-08, 2008-09 & 2009-10)



As far as the division of current education budget along gender lines is concerned, the share of boys' schools in the budgetary allocations for 2009-10 is 57% and the girls' schools 43 %. In the expenditures incurred in 2007-08 too, the current budget was divided among the boys and the girls' schools with the same ratio. In terms of percentage increase, the share of boys' schools in 2009-10 allocations has increased by 45% over the expenditures in 2007-08 whereas the share of girls' schools in 2009-10 allocations has increased by 50% over the expenditures in 2007-08.

3.4 Current Budget for Elementary Schools - Gender Disaggregated Data

In the 2009-10 budgetary estimates, current budget for elementary education stands at Rs. 2614.43 million, representing an increase of 44% over the expenditures in 2007-08.

Table 26: Total Current Budget Elementary: Gender Disaggregated (2007-08, 2008-09 & 2009-10)

Elementary Schools Budget	2007-08		2008-09		2009-10
	B.E	R.E	B.E	R.E	B.E
Boys	832.96	962.53	1128.82	1303.05	1367.91
Girls	721.33	846.97	966.50	1133.53	1246.52
Total	1554.29	1809.51	2095.32	2436.59	2614.43

The share of boys' schools in 2009-10 budgetary estimates is 52% and the girls' schools 48%. In 2007-08 expenditures, the share of boys' schools was 53% and the girls' schools 47%. The share of boys' schools in 2009-10 budgetary estimates is 42% higher than their

share in 2007-08 expenditures whereas the share of girls' schools in 2009-10 budgetary estimates is 47% higher than their share in 2007-08 expenditures

3.5 Current Budget for Secondary Schools - Gender Disaggregated Data

Table 27 shows the gender-wise allocation and expenditure of current budget for secondary schools over the last three years.

Table 27: Total Current Budget Secondary: Gender Disaggregated

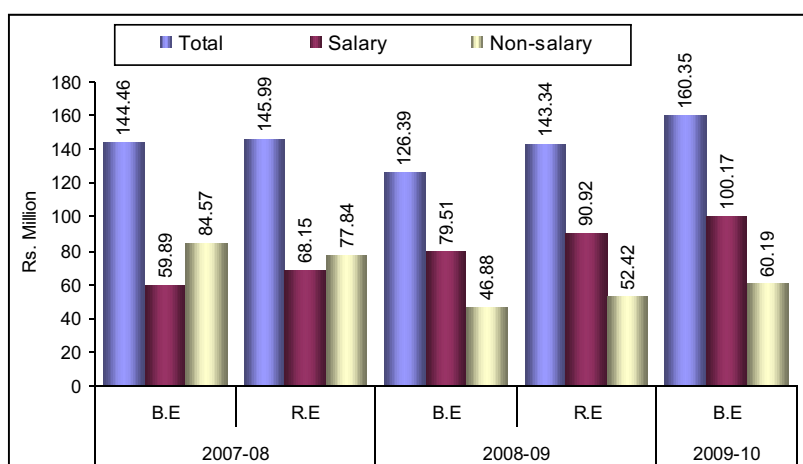
Secondary Schools	2007-08		2008-09		2009-10
	B.E	R.E	B.E	R.E	B.E
Boys	320.44	355.08	447.22	494.59	543.15
Girls	121.17	132.37	179.67	199.00	218.66
Total	441.61	487.45	626.90	693.59	761.81

Out of total current budget of Rs. 761.81 million in 2009-10, boys' schools were given Rs. 543.15 million (71%) and the girls' schools Rs. 218.66 million (29%). The share of boys' schools registered 10% and 53% increase over the expenditures incurred in 2008-09 and 2007-08 respectively. The share of girls' schools registered one per cent and 24% increase over the expenditures incurred in 2008-09 and 2007-08.

3.6 Budget for Administration: Allocations and Expenditure

The total budget for administration for 2009-10 stands at Rs. 160.35 million, representing an increase of 10% over the expenditures in 2007-08.

Chart 20: Development Budget Secondary Schools: Gender Disaggregated (2007-08, 2008-09 & 2009-10)



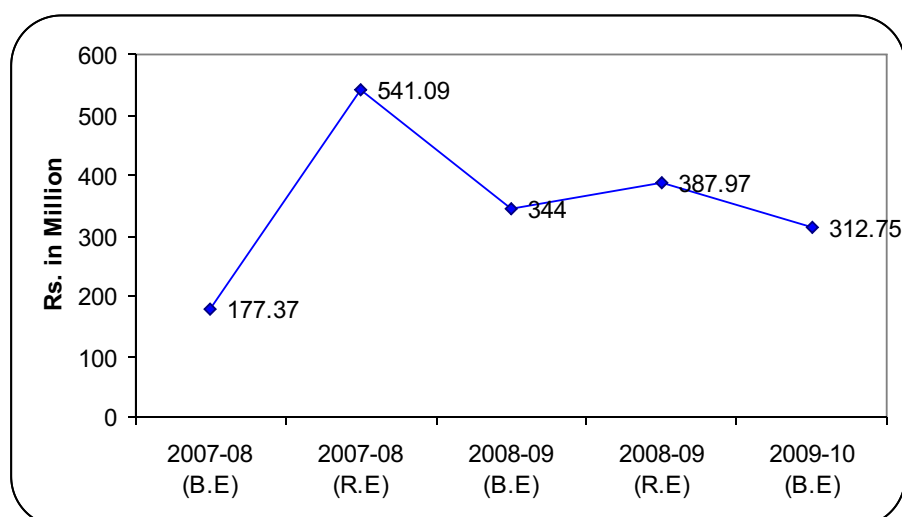
The salary component of the total budget stands at Rs. 100.17 million

(62% of the total budget) while the non-salary portion at Rs. 60.19 million (38% of the total budget). The salary budget for 2009-10 increased 47% over the expenditures in 2007-08. The non-salary budget for 2009-10 decreased 23% over the expenditures in 2007-08. This is an unwelcome development as the non-salary part of the current budget is essential for the effective functioning of the administration. Reducing the non-salary budget might seriously impact their functioning.

3.7 Total Development Budget: Allocations and Expenditure

The Jhang district government has allocated Rs. 312.75 million for development budget for 2009-10.

Chart 21: Total Development Budget: Allocations & Expenditure (2007-08, 2008-09 & 2009-10)

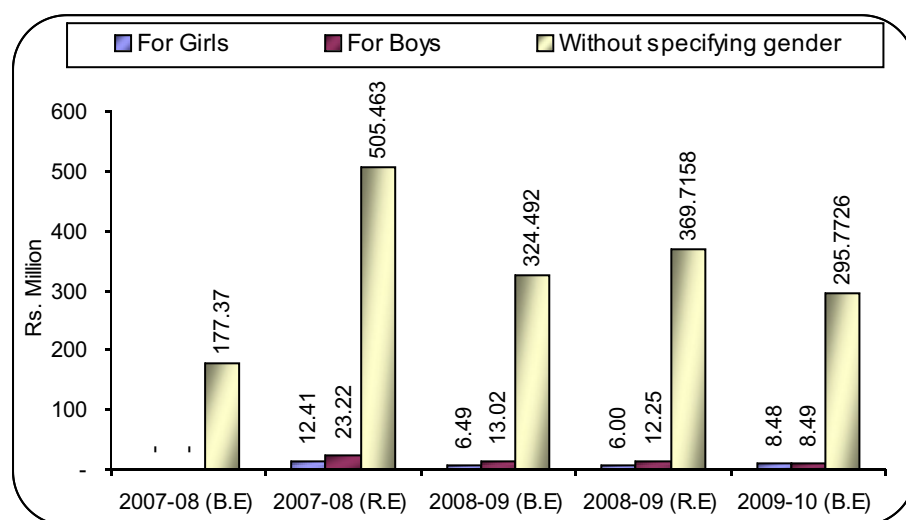


The allocations for development purposes in 2009-10 budget represent a decrease of 19% and 42% from the expenditures in 2008-09 and 2007-08 respectively. The decrease is a source of concern, particularly when the high incidence of missing facilities warrants greater allocation for development purposes. Although the decline in development budget can be linked with the emergence of tehsil Chiniot of the district as a separate district, it can not be justified, especially that this change has not affected overall budget and allocations under the current budget. Moreover, in district Jhang, there is no issue of underutilization of development budget. Therefore fewer allocations than the allocations and expenditures of the previous years is a serious issue in the education budget of the district. This also highlights absence of need-based budgeting in the district.

In Jhang, the allocations for development purposes in 2009-10 budget represent a decrease of 19% and 42% from the expenditures in 2008-09 and 2007-08, respectively. Although this decline in development budget can be linked with the emergence of tehsil Chiniot of the district as a separate district, it cannot be justified, especially that this change has not affected overall budget and allocations under the current budget.

3.8 Development Budget by Gender

The gender-wise distribution of the development budget over the last three years is given in Chart 22.

Chart 22: Total Development Budget: Gender Disaggregated (2007-08, 2008-09 & 2009-10)

Dissecting the development budget along gender lines reveals that in the allocations for 2009-10, both girls' and boys' schools have been allocated three per cent each of the total budget, and 94% of the budget has been allocated without gender-specification. In 2007-08 expenditures, the share of the girls' schools share was two per cent and the boys' schools four per cent. The 94% of the total expenditures were spent without specifying gender.

In terms of percentage change, the share of girls' schools in 2009-10 allocations decreased 32% from the expenditures in 2007-08 and the allocations for boys' schools decreased 63%, and the share of budget without gender specification decreased 41%.

These statistics reveal two disturbing trends *vis-à-vis* gender disaggregated allocation of development budget in Jhang district: i) a drastic reduction in the allocations for development; and ii) a very high incidence of allocating funds without gender specification. Apportioning funds without gender specification precludes the understanding of gender-wise allocations of resources, thus making it difficult for local CSOs to track allocation and utilization of public finance along gender lines.

3.9 Development Budget for Elementary Education (Gender-Disaggregated)

The division of development budget for elementary education along gender lines is explained in Table 28.

Table 28: Total Development Budget Elementary: Gender Disaggregated

Elementary Education	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
For Girls Schools	1.18	1.00	0.95	1.51
For Boys Schools	4.80	3.12	2.65	2.25
Total	5.97	4.12	3.60	3.77

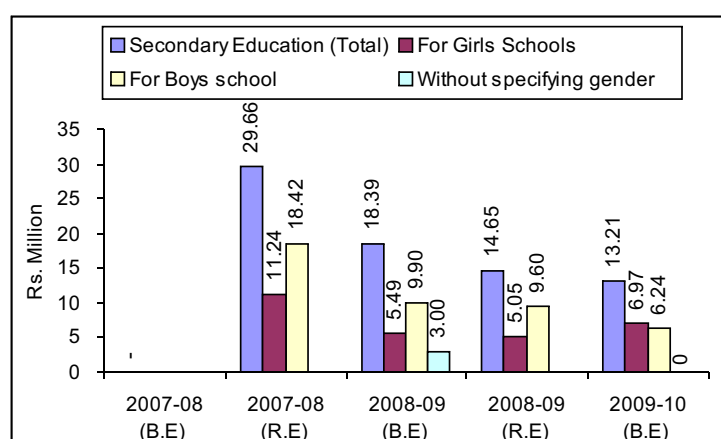
Total development budget for the elementary education for 2009-10 is Rs. 3.77 million, out of which 40% went to the girls' and 60% boys' schools. There was no allocation without specifying gender. The development budget for 2009-10 decreased 37% from the expenditures in 2007-08 but increased five per cent over the expenditures in 2008-09. This may be due to Chiniot, a tehsil of district Jhang, becoming a separate district. But this change in the geographic and administrative compositions has not influenced current budget of the education sector in the district. In 2007-08 development expenditures, the share of girls' schools was 20% and the boys' schools 80%. There was no allocation without specifying gender. The development budget for girls' elementary schools for 2009-10 increased 28% over the expenditures in 2007-08 whereas the development budget for boys' elementary schools for 2009-10 decreased 53% from the expenditures in 2007-08.

The above table highlights a number of disturbing facts. First, the share of the girls' schools in the development budget is not commensurate with their share in the current budget, meaning the development needs of girls' schools are being neglected. Second, the share of boys' schools has been drastically cut down in the 2009-10 budgetary allocations. Third, underutilization of development budget needs policymakers' immediate attention.

The share of the girls' schools in the development budget is not commensurate with their share in the current budget, meaning that the development needs of girl schools are being neglected.

3.10 Development for Secondary Schools (Gender-Disaggregated)

Chart 23 throws light on the gender-wise distribution of development budget for secondary schools over the last three years.

Chart 23: Development Budget Secondary Schools: Gender Disaggregated

The budgetary allocations for development in 2009-10 for secondary

education at Rs. 13.21 million represent 55% decrease from expenditures in 2007-08. The share of girls' schools in budgetary allocations for 2009-10 is 53% and the boys' schools 47%. The share of girls' schools in expenditures in 2007-08 was 38% and the boys' schools 62%. The share of the girls' schools in 2009-10 budgetary estimates registered a decrease of 38% from the expenditures in 2007-08 and the drop in boys' schools share is 66%. The drastic reduction in development budget is a source of serious concern. The share of boys' schools in budgetary allocations for development is not commensurate with their enrollment, meaning the development needs in boys' schools are being neglected.

3. E. District Rajanpur

1. Profile of the District

District Rajanpur, covering an area of 12,319 km², has a population of 1,103,618, according to the 1998 census. One of the Punjab's most underdeveloped districts, Rajanpur's 85.73% population lives in rural areas.

The district has three tehsils, Rajanpur, Rojhan and Jampur, and a tribal area. The three tehsils and the tribal area are divided into 44 union councils. Rajanpur, which used to be part of Dera Ghazi Khan, is located at the confluence of Punjab, Sindh and Balochistan. It is one of the only two districts of Punjab located west of the Indus River. The land is sandwiched by river Indus on one side and the Sulaiman mountains range on the other.

2. State of the Education in District Rajanpur

According to PSLM 2004-05, the district had a literacy rate of 40% and ranked 33rd in the province. The male literacy rate in the district was 52% and the female literacy rate 25%. The literacy rate in urban areas was higher at 63%, with 71% male and 53% female literacy. The literacy rate in rural areas was 36%, with 49% male and 21% female literacy. The female literacy rate in rural areas of the district is better than female literacy rate in rural Muzaffargarh and Jhang.

2.1 Educational Institutions and Number of Teachers

The gender-wise distribution of schools and teachers is also given in Table 29.

Table 29: Educational Institutions and Teachers in the District

Level of Education	Number of Schools		Number of Teachers	
	Boys	Girls	Boys	Girls
Mosque	124	-	228	-
Primary	561	449	1,672	1,240
Middle	38	26	370	209
High	34	16	569	272
Higher Sec.	3	3	107	62
Total	760	494	2946	1783

Source: National Education Management Information System (NEMIS), 2006-07

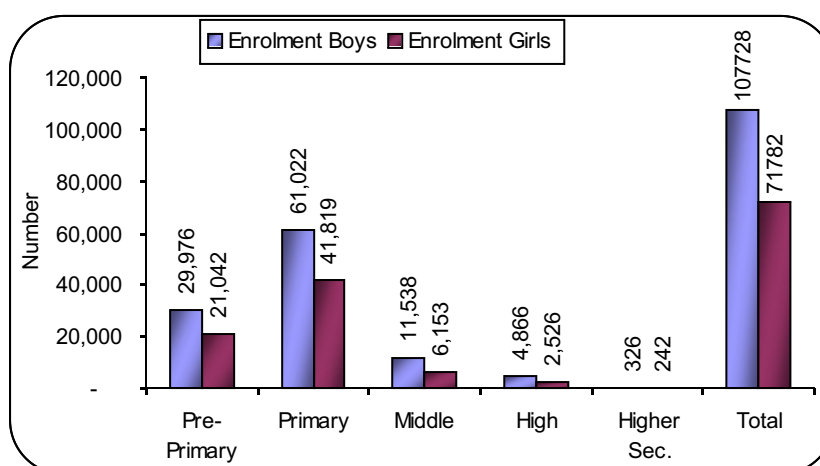
Out of 1,254 schools in district Rajanpur, 61% are boys' and 39% girls' schools, and out of 4729 teachers, 62% are in the boys and 38% in the girls' schools.

At primary level, out of a total 1,010 schools, 56% are boys' and 44% girls' schools. The total number of teachers at this level is 2912, out of which 57% are in the boys' and 43% in the girls' schools. At middle school level, out of total 64 schools, 59% are boys' and 41% girls' schools. The total number of teachers at this level is 579, out of which 64% are in the boys' and 36% in the girls' schools. The teacher-school ratio at middle school level favours boys. At high school level, out of total 50 schools, 68% are boys' and 32% girls' schools. Out of available teaching staff at this level 68% are in the boys' and 32% in the girls' schools. At almost every educational level the balance of teacher-school ratio is less favorable for girls than boys.

2.2 Enrollment by Level of Education

In the district overall enrollment rate of boys is higher than girls' enrollment.

Chart 24: Enrollment by Level of Education: Gender Disaggregated



Source: National Education Management Information System (NEMIS), 2006-07

In district Rajanpur, in case of boys, there is one teacher for every 37 students whereas in girls' school, there is one teacher for every 40 students. The ratio for both boys and girls is below the government standards which prescribe one teacher for every 30 students.

Out of 179,510 students in the district, 60% are boys and the rest girls. At pre-primary level, there are 51,018 students, out of which 59% are boys and 41% girls. At primary level, there are 102,841 students, out of which 59% are boys and 41% girls. At middle, high and higher secondary levels, girls enrollment is 35%, 34% and 43% of the total enrollment of that level respectively. These figures reveal that significant gender disparities exist at each level of education. The highest discrepancy is visible at middle school level, where ratio of boys stands at 65% against 35% girls.

The share of girls in total enrollment is 40% and the girls' schools constitute 39% of the total schools. For 60% boys' enrollment, schools for them constitute 61% of the total schools. In other words, for boys, there is one school for every 142 students and for girls there is one school for every 145 students. This means that student-school ratio is

roughly the same across gender lines. The student-teacher ratio is slightly favours boys. For boys, there is one teacher for every 37 students and for girls there is one teacher for every 40 students. The ratio for both boys and girls is below the government standards which prescribe one teacher for every 30 students. Given the very low enrollment of girls, it is evident that if the government plans to increase their enrollment, more female teachers would be required for girls' schools.

Another important finding is the continuous decline in enrollment of boys and girls from primary level onwards. In percentage terms, girls' enrollment at middle level is 85% less than the enrollment at primary level; the enrollment at high school level is 59% less than the enrollment at middle level and the enrollment at higher-secondary level is 90% less than the enrollment at high school level.

In boys' schools too, the most critical level is primary level where 81% students do not make it to the next level. At middle level 58% students do not make it to the high school level. The enrollment in higher secondary schools is 93% less than the enrollment at high school. However, this again is due to the fact that most of the students after high school join colleges instead of higher secondary schools.

2.3 Number of Schools with Missing Facilities

Providing basic amenities water, electricity, toilet, boundary walls, fans, and playgrounds is important for the promotion of secure and healthy learning environment. A thorough analysis of basic facilities available in the schools of district Rajanpur is presented in Table 30.

Table 30: Schools with Missing Facilities

Level	Gender	Electricity	Boundary Wall	Toilets	Drinking Water
Mosque School	Male	117	86	86	75
Primary	Male	511	282	275	221
	Female	406	35	78	169
Middle	Male	18	11	5	3
	Female	17	2	2	5
High	Male	3	13	8	4
	Female	1	0	0	1
Higher Secondary	Male	0	2	0	0
	Female	0	0	0	0
Total		1073	431	454	478

Source: National Education Management Information System (NEMIS), 2006-07

1. Electricity

The data indicates that 86% of the schools in the district do not have

The situation of electricity in the schools of district Rajanpur is alarming where at primary level 90% and 91% girls and boys schools, respectively, do not have this facility. The poor provision of basic facilities is one of the major reasons for high dropout rate at primary level in the district.

electricity. At mosque level, 94% of the boys' schools are without electricity. At primary level, 91% of the boys' and 90% girls' schools are without electricity. The trend continues at middle level, with 47% boys' and 65% girls' schools without electricity. Similarly, nine per cent boys' and six per cent girls' schools at high school level do not have electricity.

2. Drinking Water

Overall 38% of the schools in the district do not have access to water. At mosque level, 60% of the boys' schools are without drinking water facility. At primary level, 39% of the boys' and 38% girls' schools and at middle level, 8% boys' and 19% girls' schools do not have drinking water facility. This situation prevails at high school level 12% of the boys' and six per cent girls' schools are without drinking water facility.

3. Toilet Block

In district Rajanpur, 36% of the schools do not have latrine facility. At mosque level, 69% of the boys' schools are without toilets. At primary level 49% of boys' and 17% girls' schools, at middle level 13% boys' and eight per cent girls' schools are without toilets. At high school level, 24% of the boys' schools do not have toilets but all the girls' schools have toilets. All the higher secondary schools have toilet blocks.

4. Boundary Wall

Overall 34% of the schools do not have boundary walls in district Rajanpur. At mosque level, 69% of the boys' schools are without boundary walls. At primary level, 50% of the boys' and eight per cent girls' schools are without boundary walls. At middle level, 29% of the boys' and eight per cent girls' schools are without boundary walls. At high school level, 38% of the boys' schools are without boundary walls but all the girls' schools have this facility. At higher secondary school level, 67% of the boys' schools are without boundary walls. All the girls' schools have this facility.

The poor provision of basic facilities is one of the major reasons for high dropout rate at primary level in the district. According to the Gender-Aware Beneficiary Assessment survey report (2006), non-attractive environment at schools accounts for a major proportion of dropout in districts Rajanpur and Gujrat.³⁵

3. Analysis of the Education Budget of District Rajanpur

The budget analysis of district Rajanpur highlights major challenges in budget allocations and expenditures during the last three years. Block allocations have not been included in this analysis. Entire

35. Op. cit., GABA (2006).

Development budget for education sector of the district has been allocated under Pakistan Education Sector Reform Program (PESRP).

3.1 Total Budgetary Allocations for Education

Table 31 explains the division of total education budget of the district between current and development budgets over the last three years.

Table 31: Total Budgetary Allocations and Expenditures

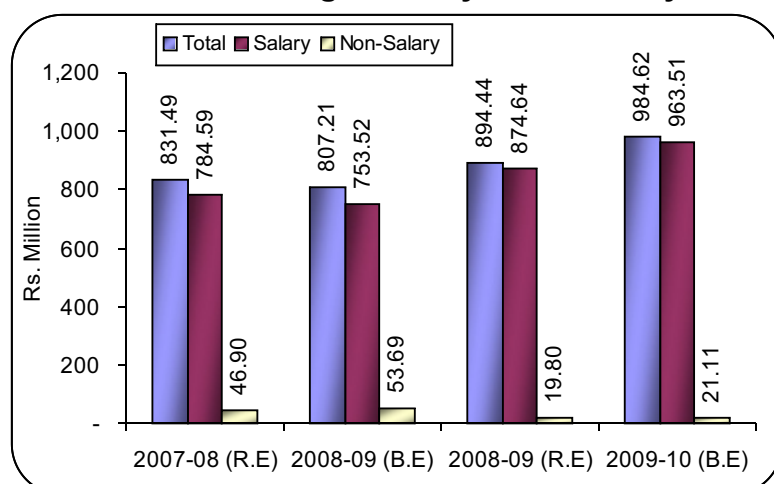
	2007-08 (R.E.)	2008-09 (B.E.)	2008-09 (R.E.)	2009-10 (B.E.)
Current	832.1	807.84	895.02	985.27
Development	45.15	2.932	86.168	125.482
Total	877.25	810.77	981.19	1110.76

The district government of Rajanpur has allocated Rs. 1,110.76 million for education budget in 2009-10, comprising current budget Rs. 985.27 million and development budget Rs. 125.482 million. The allocations are 13% and 27% higher than the expenditures incurred in 2008-09 and 2007-08 respectively. Greater share of the allocations in 2009-10 has gone to current budget at Rs. 985.27 million, which is 89% of the total allocations. The development budget at Rs. 125.482 million is 11% of the total allocations. In 2007-08 budget, the current budget was 95% and the development budget was five per cent of the total budget. The share of development budget has shown an upwards trend, which is a welcome development.

3.2 Total Current Budget (Salary & Non-Salary)

The district government of Rajanpur has allocated Rs. 984.62 million for current budget, consisting of salary and non-salary budget for 2009-10.

Chart 25: Total Current Budget: Salary & Non-Salary



The salary budget constitutes 98% of the total budget and only the rest

two per cent is allocated for non-salary budget. In 2007-08 current expenditures, the share of salary-related expenditures was 94%, leaving six per cent for non-salary expenditures. The allocations in 2009-10 are 10% and 18% higher than the current expenditures incurred in 2008-09 and 2007-08 respectively. The allocations for the salary component at Rs. 963.51 million increased 10% and 23% over the salary-related expenditures in 2008-09 and 2007-08 respectively.

The share of salary-budget in the total budget has increased from 94% in 2007-08 to 98% in 2009-10. Minimal allocation for non-salary budget is a source of concern as this component of the current budget is essential for effective functioning of educational administration. More alarming is the decrease in allocation of non-salary budget than the previous year.

3.3 *Current Budget: Gender Disaggregated*

The gender-wise distribution of current budget over the last three years is given in the Table 32.

Table 32: Total Current Budget: Gender Disaggregated

	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
Current	832.10	807.84	895.02	985.27
Development	45.15	2.932	86.168	125.482
Total	877.25	810.77	981.19	1110.76

In the division of current budget along gender lines, the share of the boys' schools in 2009-10 budgetary estimates is 55% of the total budget against the 40% share of the girls' schools. In 2007-08, the share of the boys' schools was 59% of the total expenditures and the girls' schools 32%. The share of boys' schools in 2009-10 allocations is six per cent and 10% higher than their share in 2008-09 and 2007-08 expenditures respectively. The share of girls' schools in 2009-10 allocations is 15% and 50% higher than their share in 2007-08 expenditures respectively.

3.4 *Current Budget for Primary Education: Gender Disaggregated*

Total current budget allocation for primary education in 2009-10 is Rs. 620.03 million. Table 33 explains the gender-wise allocation of current budget for primary education over the last three years.

Table 33: Current Budget Primary Education: Gender Disaggregated

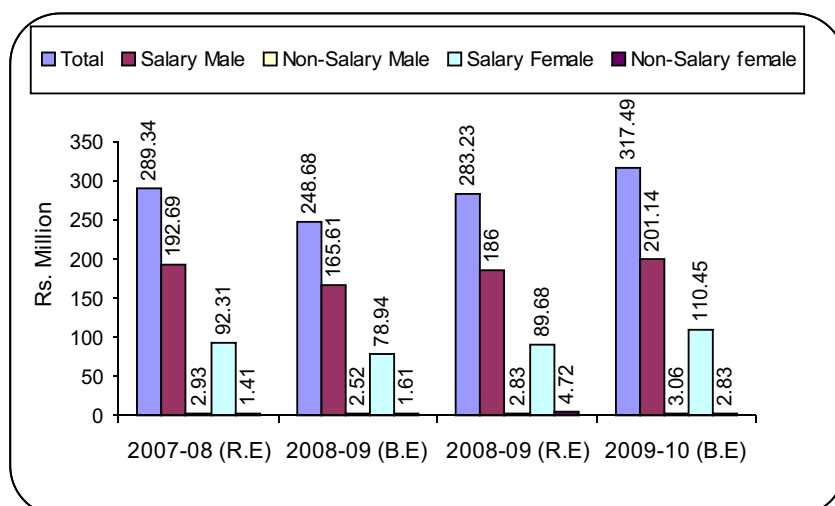
Primary	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
Salary Male	294.51	302.99	318.86	333.47
Non-Salary Male	3.88	3.99	4.20	4.39
Salary Female	167.20	172.02	246.53	278.50
Non-Salary female	2.20	2.27	3.25	3.67
Total	467.79	481.26	572.83	620.03

The current budget allocations for primary schools are eight per cent and 33% higher than the expenditures under the same head in 2008-09 and 2007-08 respectively. The share of boys' schools is 54% and the girls' schools 46%. In 2007-08 expenditures, boys' schools' share was 64% against the girls' schools' 36%. The share of boys' schools in 2009-10 is 18% higher than their share in 2007-08 expenditures. The share of girls' schools witnessed 35% increase. The increase in girls' schools share has been more distinct; it was 36% of the total expenditures in 2007-08 but increased by 46% of the total allocations in 2009-10. In 2009-10 for boys and girls' schools, 99% share of the budget is for salary and only one per cent for the non-salary purposes. The situation was same in 2007-08 current expenditures, for both male and female schools. Minimal allocation for non-salary budget is a source of concern as adequate allocations under this head are essential for proper functioning of schools besides for improving access and quality of education.

Minimal allocation for non-salary budget is a source of concern as adequate allocations under this head are essential for proper functioning of schools besides for improving access and quality of education.

3.5 Current Budget for Secondary Schools: Gender Disaggregated

The current budget for secondary schools and their gender-wise distribution is explained in Chart 26.

Chart 26: Current Budget Secondary Education: Gender Disaggregated

The total allocations for 2009-10 are Rs. 317.49 million, which are

12% and 10% higher than the expenditures under the same head in 2008-09 and 2007-08 respectively. The share of boys' schools in 2009-10 expenditures is 64% and the girls' schools 36%. In 2007-08 expenditures, the share of the boys' schools was 68% and the girls' schools 32%. The share of boys' schools in 2009-10 is four per cent higher than their share in 2007-08 expenditures whereas the girl schools share rose by 21%.

When disaggregated in salary and non-salary components, under the current budget for boys' schools, 99% allocations are for salary and only one per cent for non-salary, whereas for the girl schools 98% allocations are for salary and two per cent for non-salary costs. Minimal allocation for non-salary budget is a source of concern as adequate allocations under this head are essential for proper functioning of schools.

3.6 Total Development Budget: Gender Disaggregated

The gender-disaggregated allocation and expenditure of development budget is explained in the Table 34.

Table 34: Total Development Budget: Gender Disaggregated

Aministration	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
EDO (Education)	35.52	43.88	5.32	5.11
Others Departmental Exams	0.61	0.63	0.59	0.66
DEO (Secondary Education)	4.03	4.75	4.45	4.73
DEO (Elementary Education)	21.48	16.88	17.15	18.51
Total	61.64	66.15	27.5	29.01

Girls constitute 40% of the total enrollment, but their share in the development budget is only 36%. Given the extremely high dropout rate and low literacy rate of girls, which is largely attributable to insufficient female teaching staff and high incidence of missing facilities, a substantial increase in the development budget for girls' schools is imperative.

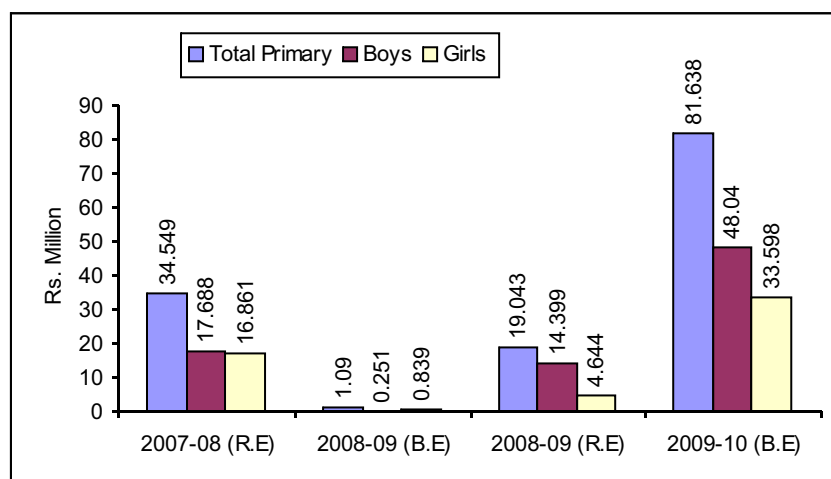
The district government of Rajanpur allocated Rs. 125.482 million for development budget for 2009-10, representing increase of 46% and 178% over the expenditures in 2008-09 and 2007-08 respectively. The share of boys' schools in the development budget in 2009-10 is 64% and the girls' schools 36%. In 2007-08 expenditures, the share of boys' schools was 45% of the total development budget and the girls' schools 55%. This indicates a trend of decreasing development related budgetary allocations for girls, which is an area of serious concerns, especially when the literacy rate of girls is very low in the district.

The share of girls' schools in the development budget is not commensurate with the number of students enrolled in these schools. Girls constitute 40% of the total enrollment, but their share in the development budget is only 36%. Given the extremely high dropout rate and low literacy rate of girls, which is largely attributable to insufficient female teaching staff and high incidence of missing facilities, a substantial increase in the development budget for girls' schools is imperative.

3.7 Development Budget for Primary Education: Gender Disaggregated

The gender-wise distribution of development budget for primary schools over the last three years is given in Chart 27.

Chart 27: Development Budget Primary Education: Gender Disaggregated



The total development budget for primary education in 2009-10 is Rs. 81.638 million, representing increase of 329% and 136% from the expenditures in 2008-09 and 2007-08 respectively. It is important to note that the development expenditures in 2008-09 were 45% less than the development expenditures in 2007-08.

The share of boys' and the girls' schools in 2009-10 allocations for development is 59% and 41% of the total allocations respectively. In 2007-08 allocations, the share of boys' and girls' schools was 51% and 49% respectively. In percentage terms, therefore, the share of girls' schools' in the total development budget at primary level has dropped down to 41% from 49% during the past three years, which is an area of great concern, especially in the context of very low female literacy rate. It indicates that improvement in access and quality of girls' education is not high on the agenda of district education management.

In percentage terms, the share of the girls' schools in the total development budget at primary level has dropped down to 41% from 49% during the past three years, which is an area of great concern, especially in the context of very low female literacy rate. It indicates that improvement in access and quality of girls' education is not high on the agenda of district education management.

3.8 Development Budget for Secondary Schools: Gender Disaggregated

The total development budget for secondary education in 2009-10 is Rs 43.844 million, representing a decrease of 35% from the expenditures in 2008-09. The details are given in Table 35.

Table 35: Development Budget Secondary Education: Gender Disaggregated

Secondary	2007-08 R.E.	2008-09 B.E.	2008-09 R.E.	2009-10 B.E.
Boys	2.764	0	44.073	31.834
Girls	7.837	1.842	23.052	12.01
Total	10.601	1.842	67.125	43.844

The inappropriate and insufficient budget allocations against gender lines indicate that the district management is not responsive to the differential needs of girls in education. It also supports our finding during key informant interviews that the district level education managers are not well versed with the gender responsive budgeting and use of gender disaggregated data sets for planning and implementation.

The share of the boys' and girls' schools in 2009-10 allocations for development is 73% and 27% of the total allocations respectively. In 2007-08 expenditures, the share of boys' schools was 26% and the girls' schools 74%. During 2008-09 and 2009-10 the share of boys' schools in total development budget for secondary schools has increased substantially compared to the share of girls' school, which is indicating a declining trend.

The above information underlines a number of disturbing facts: the share of girl schools in development budget is not commensurate with the number of students enrolled in these schools. The girls' secondary schools enroll 35% of the total students but have been given 27% of the total development budget. Most worrisome fact is the declining trend in the allocations for girls' schools. This inappropriate budget allocation against gender lines indicates that the district management is not responsive to the differential needs of girls in education. It also supports our finding during key informant interviews that the district level education managers are not well versed with the gender responsive budgeting and use of gender disaggregated data sets for planning and implementation.

3.9 Budget for Administration

The total budget for administration for 2009-10 is Rs. 29.01 million, representing 53% decrease over the expenditures incurred in 2007-08. The details are given in table 36.

Table 34: Budget for Administration

Administration	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
EDO (Education)	35.52	43.88	5.32	5.11
Others Departmental Exams	0.61	0.63	0.59	0.66
DEO (Secondary Education)	4.03	4.75	4.45	4.73
DEO (Elementary Education)	21.48	16.88	17.15	18.51
Total	61.64	66.15	27.50	29.01

The salary component of the total budget is Rs. 24.95 million (86% of the total budget) while the non-salary portion is Rs3.40 million (12% of the total budget). In 2007-08 expenditures, the salary component was 44% and the non-salary component 55% of the total budget. The salary budget for 2009-10 represents an eight per cent decrease over the expenditures incurred in 2007-08. The non-salary budget for 2009-10 represents 90% decrease from the expenditures in 2007-08.

3. F. District Rahim Yar Khan

1. Profile of the District

District Rahim Yar Khan, covering an area of 11880 km², has a population of 3,141,053, according to the 1998 census, and 80% of its population lives in rural areas.

The district has four tehsils Khanpur, Liaqatpur, Sadiqabad and Rahim Yar Khan which are subdivided into 122 union councils. Rahim Yar Khan is bounded on the north by Muzaffargarh district, on the east by Bahawalpur district, on the south by Jaisalmer (India) and Ghotki district of Sindh province, and on the west by Rajanpur district.

2. State of Education in District Rahim Yar Khan

According to PSLM 2004-05, Rahim Yar Khan had a literacy rate of 40% and ranked 32nd in the province. The male and female literacy rates in the district were 51% and 28% respectively. The literacy rate in urban areas was higher at 69%, with 77% male and 60% female literacy. The literacy rate in rural areas was 33%, with 45% male and 20% female literacy.

2.1 Educational Institutions and Number of Teachers

The total number of schools in the district and the teachers serving in these schools is given in Table 37, along with their gender-wise distribution.

Table 37: Educational Institutions and Teachers in the District

Level of Education	Number of Schools		Number of Teachers	
	Boys	Girls	Boys	Girls
Mosque	638	2	1,119	4
Primary	1,164	1,304	3,141	2,929
Middle	147	158	1,371	1,239
High	116	53	2,212	1,023
Higher Sec.	5	3	177	73
Total	2070	1520	8020	5268

Source: National Education Management Information System (NEMIS), 2006-07

Out of 3,590 schools in district Rahim Yar Khan, 58% are boys' and 42% girls' schools. Out of 13,288 teachers, 60% are in the boys' and 40% in the girls' schools.

At mosque level, the number of boys' schools is 638 and only two such schools for girls. The teachers at this level in the boys' schools are 1,119 and four for the girls' schools. At primary level, out of 2468 schools, 47 % are boys' and 53 % girls' schools. This tells that the

supply-side initiatives for improving girls' enrollment are already taking place, and now there is an urgent need to sensitize and mobilize communities in favour of girls' education. The provincial government should also increase financial incentives for female students in the form of more stipends and tying other poverty alleviation initiatives like BISP with the girls' enrollment and retention in schools.

Out of total 6070 teachers at primary level, 52% are in the boys' and 48% in the girls' schools. It is important to note that the girls' schools constitute 53% of the total schools but the female teachers constitute only 48% of the total number of teachers. This indicates that the strength of teaching staff for girls' school is not commensurate with the number of schools, which could be a major reason for low enrollment and high dropout of girls at this level. At middle school level, out of 305 schools, 48% are boys' and 52% girls' schools. The total number of teachers at this level is 2,610, out of which 53% are in the boys' and 47% in the girls' schools. The teacher-school ratio at this level favours boys. Similarly, at high and higher secondary levels too, the balance of teacher-school ratio favours boys.

These figures reveal that significant gender disparities exist at each level of education. The highest discrepancy is visible at higher secondary school level, where ratio of boys stands at 67% vis-à-vis 33% girls. An important finding is the continuous decline in enrollment of both boys and girls from primary level onwards. In percentage terms, girls' enrollment at middle level is 75% less than the enrollment at primary level, which is alarming

Teacher-student ratio is in favour of boys' students; there is one teacher for every 40 male students and one teacher for every 43 female students. The ratio for boys and girls is below the government standards which prescribe one teacher for every 30 students.

2.2 Enrollment by Level of Education

Out of 550,084 students in district Rahim Yar Khan, 59% are boys and 41% girls. At pre-primary level, there are 179,625 students, out of which 59% are boys and 41% girls.

Table 38: Enrollment by Level of Education: Gender Disaggregated

Stage of Education	Enrollment		
	Boys	Girls	Total
Pre-Primary	106,700	72,925	179,625
Primary	156,883	111,476	268,359
Middle	40,921	28,372	69,293
High	19,141	12,190	31,331
Higher Sec.	983	493	1,476
Total	324628	225456	550,084

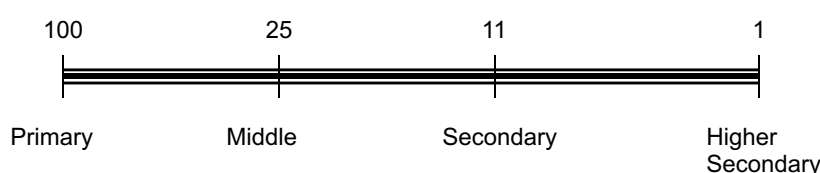
Source: National Education Management Information System (NEMIS), 2006-07

At primary level, out of 268,359 students, 58% are boys and 42% girls. At primary level, there is one teacher for every 50 boys, and one teacher for every 38 students. At middle school level, out of 69,293 students, 59% are boys and 41% girls. At middle school level, there is one teacher for every 30 male and one teacher for every 23 female

students. At high school level, out of total enrolled students, 61% are boys and 39% girls.

These figures reveal that significant gender disparities exist at each level of education. The highest discrepancy is visible at higher secondary school level, where ratio of boys stands at 67% *vis-à-vis* 33% girls. Gender disparity is equally glaring at high school level where 61% of the enrolled students are boys and 39% girls. These details also highlight that student-teacher ratio favours boys as on average there is one teacher for every 40 male students but one teacher for every 43 female students.

An important finding is the continuous decline in enrollment of boys and girls from primary level onwards. In percentage terms, girls' enrollment at middle level is 75% less than the enrollment at primary level; the enrollment at high school level is 57% less than the enrollment at middle level and the enrollment at higher-secondary level is 96% less than the enrollment at high school level. This means that if 100 female students are enrolled at primary level, hardly one girl makes it to the higher secondary level in the district.



The most critical link in this context is the primary level where dropout rate is 75%, which is alarming.

2.3 Schools without Basic Facilities

Table 39 gives complete information about the schools with missing facilities. It tells at which level, how many girls' and boys' schools lack which facilities. Availability of basic facilities like drinking water, toilet blocks and boundary wall have significant impact on the girls' access to education and their retention in schools, especially from primary onwards.

Table 39: Schools without Basic Facilities

Level	Gender	Electricity	Boundary Wall	Toilets	Drinking Water
Mosque School	Male	549	550	512	289
	Female	2	1	1	
Primary	Male	702	403	344	180
	Female	871	125	177	290
Middle	Male	30	54	17	5
	Female	23	5	8	7
High	Male	3	35	5	0
	Female	0	1	0	1
Total		2180	1174	1064	772

Source: National Education Management Information System (NEMIS), 2006-07

In Rahim Yar Khan, 61% of the schools do not have electricity, 22% are without drinking water facility, 30% lack toilet blocks and 33% do not have boundary walls. This high incidence of missing facilities indicates one of the major reasons for low enrollment and retention rate in the public sector schools of the district.

2.3.1 Electricity

The data indicates that 61% schools in the district do not have electricity. At mosque level, 86% of the boys' and all the girls' schools, and at primary level, 60% of the boys' and 67% girls' schools are without electricity. Similar situation prevails at middle level, where 20% of the boys' and 15% girls' schools do not have electricity.

2.3.2 Drinking Water

Overall 22% of the schools in the district do not have access to water. At mosque level, 45% of the boys' schools are without drinking water facility. At primary level, 15% of the boys' and 22% girls' schools are without drinking water. At middle level, three per cent boys' and four per cent girls' schools are without drinking water. At high school level, all the boys' schools have drinking water facility, and only one girls' school is without this facility.

2.3.3 Toilet Block

In district Rahim Yar Khan, 30% of the schools do not have the latrine facility. At mosque level, 80% of the boys' and 50% girls' schools are without toilets. At primary level, 12% of the boys' and 14% girls' schools do not have toilets. This trend continues at middle level, where 13% boys' and five per cent girls' schools are without toilets. At high school level, four per cent boys' schools do not have toilets but all girls' schools have toilets.

2.3.4 Boundary Wall

Overall 33% of the schools do not have boundary walls in the district. At mosque level, 86% of the boys' and 50% girls' schools are without boundary walls. At primary level, 60% of the boys' and 67% girls' schools are without boundary walls. This number decreases significantly at middle level, where 37% of the boys' and three per cent

girls' schools are without boundary walls. At high school level, 30% of the boys' schools are without boundary walls, but only one girls' school lacks this facility.

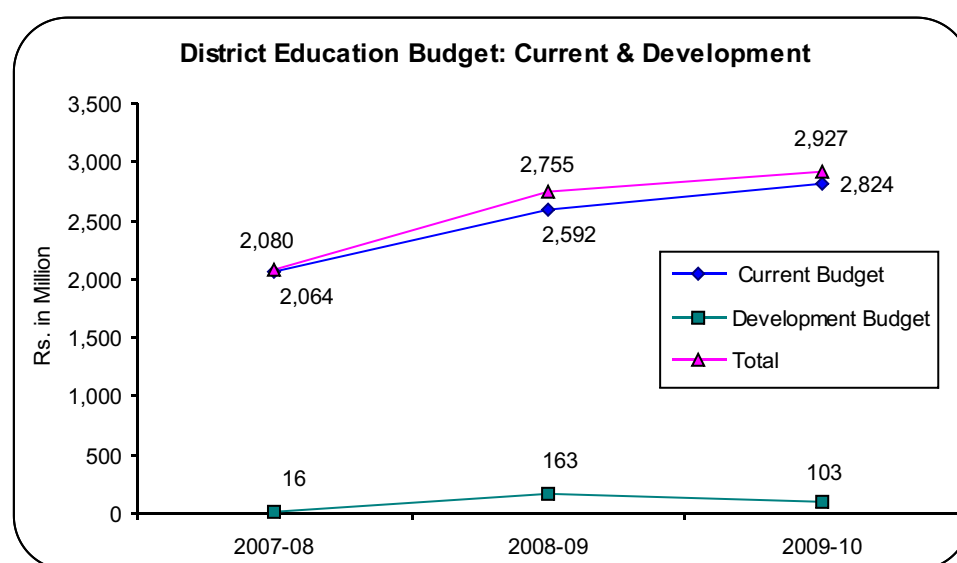
The high incidence of missing facilities and very low allocations for development expenditures highlight the agenda for policy advocacy. Oxfam, its partners and other donors working in the district should undertake evidence-based advocacy for allocating more resources under the development head of the budget.

3. Analysis of the Education Budget of District Rahim Yar Khan

3.1 Total Budgetary Allocations: Current and Development

Chart 28 explains the division of total education budget of the district between current and development budgets over the last three years.

Chart 28: District Budget Allocations: Current and Development (2007-08, 2008-09 & 2009-10)

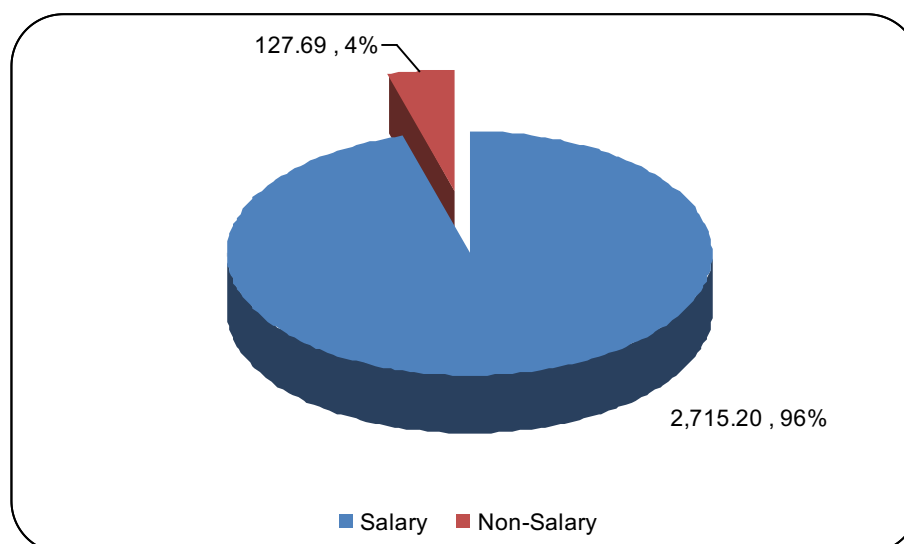


The district government of Rahim Yar Khan has allocated Rs. 2,927.48 million for education budget in 2009-10, comprising current budget Rs. 2,824.25 million and development budget Rs. 103.2325 million. The allocations are 41% higher than the allocations in 2007-08. The allocations' greater share has gone to current budget at 96% and the rest four per cent to development budget. In 2007-08 budget, the current budget was 99% and the development budget was less than one per cent of the total budget. The gradual shift towards allocating more budgets for development purposes is encouraging but the overall share of development budget in the total budget is still insufficient to meet the demands of educational facilities of the district.

3.2 Total Current Budget: Allocations and Expenditure

The district government of Rahim Yar Khan has allocated Rs. 2,842.89 million for the current budget, consisting of salary and non-salary budget, for 2009-10.

Chart 29: Current Budget for 2009-10: Salary and Non-Salary



Minimal allocation for non-salary budget is a source of concern as this component of the current budget is essential for the effective functioning of educational institutions. More alarming is the decrease in non-salary budget even than the allocations and expenditures of previous year.

The district government of Rahim Yar Khan has allocated Rs. 2,842.89 million for the current budget, consisting of salary and non-salary budget, for 2009-10. The allocations are 26% higher than the current expenditures in 2007-08. The allocations for the salary component represent increase of 28% over the salary-related expenditures in 2007-08. The share of salary-budget in the total budget has increased from 94% in 2007-08 to 96% in 2009-10 budget, reducing the non-salary budget to just four per cent of the total allocations for education in the district. This allocation of non-salary component of the current budget is far less than 12% of the total current budget, a threshold approved by MTDf.

Minimal allocation for non-salary budget is a source of concern as this component of the current budget is essential for the effective functioning of educational institutions. More alarming is the decrease in non-salary budget than the allocations and expenditures of the previous year.

3.3 Total Current Budget by Gender (Excluding EDO and DEO Secondary)

The gender-wise distribution of current budget over the last three years is given in table 40.

Table 40: Current Budget by Gender Distribution

Current Budget	2007-08 (B.E)	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
Male	884.81	961.78	1,180.35	1,193.75	1,287.13
Female	1,179.14	1,267.88	1,411.79	1,558.96	1,537.12
Total	2,063.94	2,229.66	2,592.14	2,752.71	2,824.25

The table points to incremental budgeting whereby the allocations for a given year are raised by a certain percentage over the allocations in the previous year.

In the division of current budget along gender lines, the boys' schools share in 2009-10 budgetary estimates is 47% of the total budget whereas the share of the girls' schools is 53%. In 2007-08 expenditures, the share of the boys' schools was 43% of the total expenditures and the girls' schools' share 57%. The allocations for 2009-10 represent an increase of 27% over the current expenditures in 2007-08. The share of boys' schools in 2009-10 allocations is 34% higher than their share in 2007-08 expenditures. The share of girls' schools in 2009-10 allocations is 21% higher than their share in 2007-08 expenditures. Table 40 points to incremental budgeting whereby the allocations for a given year are raised by a certain percentage over the allocations in the previous year.

3.4 Current Budget for Primary Education-Gender Disaggregated

Total current budget for primary education in 2009-10 is Rs. 2046.79 million, equally divided among boys' and girls' schools.

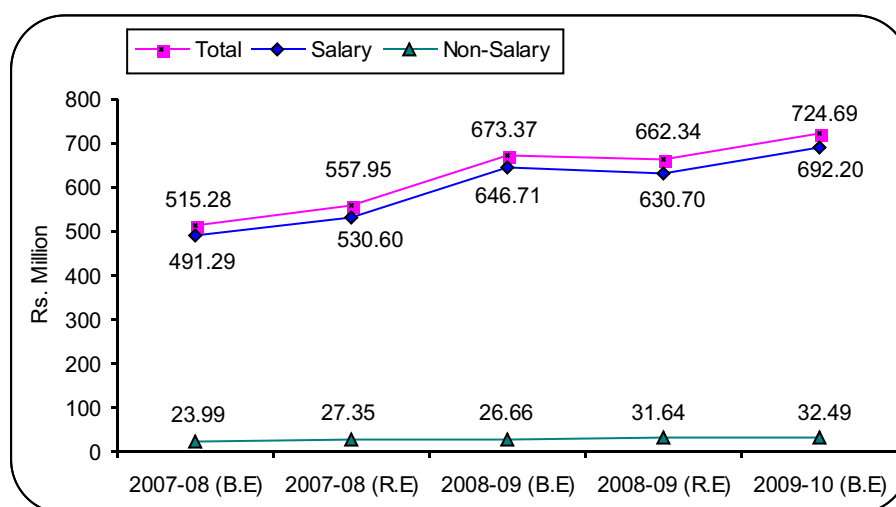
Table 41: Current Budget Primary Level: Gender Disaggregated

	2007-08 (B.E)	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
Boys	814.41	873.36	929.2	1074.07	1026.84
Girls	694.24	755.68	942.37	950.13	1019.95
Total	1508.65	1629.04	1871.57	2024.2	2046.79

The allocations are 26% higher than the expenditures under the same head in 2007-08. In 2007-08 expenditures, the share of the boys' schools was 54% and the girls' schools 46%. The share of boy schools in 2009-10 is 18% higher than their share in 2007-08 expenditures whereas the share of the girls' schools rose by 35%.

3.5 Current Budget for Secondary Education: Gender Disaggregated

The current budget for secondary schools and their gender-wise distribution is explained in the following chart.

Chart 30: Current Budget Secondary Level: Gender Disaggregated

Out of a total current budget of Rs. 724.69 million in 2009-10, boys' schools have been given Rs. 482.89 million (67%) and the girls' schools Rs. 241.8 million (33%). In 2007-08 expenditures, the current budget was divided between the boys' and the girls' schools with the same ratio. The allocations in 2009-10 are 30% higher than the expenditures in 2007-08. The share of the boys' and the girls' schools registered 30% increase over the expenditures incurred in 2007-08. The budget here again highlights the trend of incremental budgeting.

3.6 Budget for Administration: Allocations and Expenditure

The total budget for district administration for 2009-10 is Rs. 71.41 million, representing nine per cent increase over the expenditures incurred in 2007-08.

Table 42: Budget for Administration

Administration	2007-08 (B.E)	2007-08 (R.E)	2008-09 (B.E)	2008-09 (R.E)	2009-10 (B.E)
Salary	44.2	45.85	51.78	57.54	56.14
Non-Salary	21.13	22.16	27.56	131.76	15.27
Total	65.33	68	79.34	189.31	71.41

The salary component of the total budget is Rs. 56.14 million (79% of the total budget) while the non-salary portion is Rs15.27 million (21% of the total budget). In 2007-08 expenditures, the salary component was 67% and the non-salary component was 33% of the total budget. The salary budget for 2009-10 represents 22% increase over the expenditures incurred in 2007-08. The non-salary budget for 2009-10 represents 31% decrease from the expenditures incurred in 2007-08. On the whole, the total administrative budget of the district has decreased to considerable extent compared with allocations and expenditures of 2008-09. This highlights the problem of insufficient

and inappropriate budget allocations for administrative expenses.

3.7 Total Development Budget by Gender

The gender-disaggregated allocation of development budget is explained in Table 43, including how much allocation has been made without gender-specification.

Table 43: Development Budget by Gender Distribution

Gender-wise	2007-08	2008-09	2009-10
For Boys Schools	8.25	72.85	47.61
For Girl Schools	7.95	84.80	53.02
Without gender specific	0.16	5.20	2.60
Total	16.36	162.85	103.23

The district government of Rahim Yar Khan has allocated Rs. 103.23 million for development budget for 2009-10, representing a decrease of 37% from the allocations in 2008-09. The share of boys' schools in the development budget in 2009-10 is 46% and the girls' schools 51%. The remaining three per cent of the budget has been allocated without gender specification. In 2007-08 allocations, the share of boys' schools was 50% of the total development and the girls' schools 49%. The remaining one per cent of the development budget had been allocated without gender specification. The share of boys' schools in 2009-10 allocations has registered 477% increase over the allocations in 2007-08, whereas the share of the girls' schools rose by 567% during the same period.

The development budget has decreased by 37% in one year which shows that the policy makers are oblivious to the development needs of schools.

The above information underlines a number of disturbing facts: the development budget has plummeted 37% in one year, which shows that the policymakers are oblivious to the development needs of schools. Although share of allocations without gender specification is low, allocations under this head have been higher in 2009-10 than 2007-08.

3.8 Development Budget for Primary Education: Gender Disaggregated

The gender-wise distribution of development budget for primary schools over the last three years is given in Table 44.

Table 44: Development Budget Primary Level: Gender Disaggregated

Primary Education	2007-08	2008-09	2009-10
For Boys Schools	1.64	13.00	8.71
For Girl Schools	2.38	40.40	25.05
Without Gender Specific	0	0	0
Total	4.03	53.40	33.76

The total development budget for primary education in 2009-10 is Rs. 33.76 million, representing a decrease of 37% from the allocations in 2008-09. However, it shows 738% increase over the allocations in 2007-08. The share of boys' schools in 2009-10 allocations for development is 26% of the total allocations and the girls' schools 74%. In 2007-08 allocations, the share of boys' schools was 41% and girls' schools 59%. In the development budget at primary level there is no incidence of allocations without gender specification, which is a positive feature.

3.9 Development Budget for Secondary Education: Gender Disaggregated

The total development budget for secondary education in 2009-10 is Rs. 66.87 million, representing a decrease of 36% from the allocations in 2008-09.

Table 45: Development Budget Secondary Level: Gender Disaggregated

Secondary Education	2007-08	2008-09	2009-10
For Boys Schools	6.61	59.85	38.90
For Girl Schools	4.95	44.40	27.97
Total	11.56	104.25	66.87

The share of boys' schools in 2009-10 allocations for development is 58% of the total allocations and the girls' schools 42%. In 2007-08 allocations, the share of boys' schools was 57% and the girls' schools 43%. The share of the boys' schools in 2009-10 allocations is 489% higher than in 2007-08 and the share of the girls' schools is 465% higher than in 2007-08.

Section 4: Donor Assistance

4.1 Overseas Development Assistance and Issues in Coordination

Over the years the Government of Pakistan's efforts for improving education sector have been supplemented by a number of development partners who are providing financial and technical assistance for education sector development. However, the Donors' Directory developed by the Ministry of Education informs that a number of interventions by the development partners fall in overlapping thematic and geographical areas, which highlights the need for harmonization and aid effectiveness, as it pays huge dividends ranging from synergy to sustainability.³⁶

The education sector in Pakistan is a major recipient of donor assistance. In fact, in 2003-04, Pakistan was seventh in a list of 20 countries receiving the highest absolute amount of aid for education.³⁷ There are two main types of external assistance coming to Pakistan: Multi-lateral Foreign Assistance covers assistance from the banks and UN agencies; and Bilateral Foreign Assistance is assistance from any country to Pakistan.

Nine multilateral donors are supporting education sector in Pakistan, with World Bank being the largest of them, followed by the Asian Development Bank (ADB). The ADB's support has mostly been project-based predominantly in the form of budget support. The World Bank's aid policy, having gone through various phases, now mainly focuses on province-based sectoral programmes.³⁸ The information about major donors for education sector in Pakistan, their geographical outreach, the volume and modalities of their assistance, is given in the following table.

36. Government of Pakistan, Policy and Planning Wing, Ministry of Education, (2008), *Directory of Donor's Assistance for Pakistan Education Sector*, p. 9.

37. Rabia Malik, *Aid Effectiveness and the Role of Donor Intervention in the Education Sector in Pakistan A Review of Issues and Literature*, RECOUP Working Paper 6. p. 5

38. *ibid.* p.7-9.

Table 46: Donors' Assistance for Pakistan's Education Sector (Summary)³⁹

S. No.	Agency Name	Coverage	Years	Amount in Million
Multilateral Organizations				
A. Loans				
1.	ADB	National	2004-10	US\$ 176.989
2.	IDB	National University of Science & Technology (NUST)	2003-08	US\$ 26.00
3.	The World Bank	National	2008-09	US\$ 624.4
B. Grant				
1.	ILO	National	2003-08	US\$ 4.915
2.	UNDP	National Commission for Human Development (NCHD)	2002-08	US\$ 52.54
3.	UNESCO	National	2002-09	US\$ 9.989
4.	UNFPA	2 Districts from each province and AJK	2004-08	US\$ 1.00
5.	UNICEF	All provinces (31 Districts)	2004-08	US\$ 70.85
6.	WFP	National	2005-2008	US\$ 52.00
Bilateral Organizations				
1.	AusAID	National	2001-08	US\$ 21.629
2.	CIDA	National	2007-11	US\$ 129.00 (24.532 Debt Swap)
3.	DFID	National	2001-04	US\$ 49.313
4.	EC	Sindh, NWFP & Northern	2007-12	US\$ 116.1
5.	GTZ	NWFP & Punjab	2004-08	US \$ 15.9 (7.6 Debt Swap)
6.	JICA	National	1997-06	US \$ 49.08
7.	Royal Netherland Embassy			US \$ 45.36
8.	NORAD	Punjab (6 districts) NWFP, FATA	2002-08	US \$ 13.00
9.	USAID	National	2002-07	US \$ 515.79
Total				US \$ 1973.855

The major donors providing assistance to the education sector in Pakistan, according to the Economic Survey of Pakistan (2008-09), include Islamic Development Bank (IDB), WB, ADB, European Union, UNICEF, UNESCO, UNDP, UNFPA, ILO, WFP, USAID, CIDA, DFID, GTZ, JICA, NORAD, and AusAid. These donors provided US \$ 1974 million for the education sector during the last 10 years. Besides, the survey mentions the provision of several hundred million dollars by the governments of Canada and Germany for the education sector.⁴⁰

39. Op. cit. *Directory of Donor's Assistance for Pakistan Education Sector*, p. 9.

40. Economic Survey of Pakistan 2008-09', p. 158.

4.2 Trends in Overseas Assistance and the Associated Issues of Coordination

The public sector resource gap is widely recognized as a reason for dismal education outcomes. This gap is not only financed by the private sector but also by the multilateral and bilateral donors. The financial and technical assistance from both multilateral and bilateral donors makes up a significant proportion of resources being allocated to the social sectors and their development in Pakistan.

Traditionally, the overseas assistance in the education sector was delivered predominantly in the form of standalone projects funded and implemented by various donors through international NGOs and/or the international development wings of various governments. International and local NGOs were supported by the multilateral donors. There were, however, several flaws in this form of delivering aid. There was little coordination among the donors and between the government and donors in the recipient countries. Projects were implemented as disconnected but large-scale efforts aimed at directly impacting outcomes of education. However, it became clear in the past decade that bypassing the government systems of social service provision and ignoring the country specific contexts compromises the effectiveness of aid delivery.⁴¹

It is against this backdrop that new aid modalities and declarations such as the Paris Declaration 2005 began taking shape. Two important trends emerging in the overseas development assistance in the recent years are Direct Budget Support (DBS) and Sector-Wide Approaches (SWAs). DBS can be defined as *the provision of donor funds to a recipient government using its own allocation, procurement and accounting systems* and can be provided in the form of General Budget Support (GBS) or Sector Budget Support (SBS). DBS, though a relatively new aid modality, is increasingly becoming a policy priority among some donors (e.g. WB, DFID, Ireland, and The Netherlands) where the conditions within the recipient country are judged to be appropriate.

The movement towards DBS reflects a desire to move away from the delivery of aid through projects to delivery through programme support. This has resulted from a realization that high transaction costs, lack of government ownership, unpredictability in funds flow, and the development of parallel systems associated with projects has caused donors to look for alternatives. The realization among the donor community that successful and sustainable reforms require a movement away from straightforward policy conditionality towards a shared dialogue on the development of policy and its implementation through government systems is the driving force behind DBS.⁴²

41. Ibid.

42. 'Options and Recommendations for Education Sector Budget Support in Pakistan', at http://www.cfr.org/content/thinktank/cue/report_dbs_in_pakistan.pdf

SWApS comprise a means of consolidating the support, the review, the monitoring and the evaluation of different development agencies for the sector-wide education development plan of a country. A SWAp is the development cooperation in which all significant public funding for the sector supports a single sector policy and expenditure programme. SWAp requires government leadership as it relies on government procedures to disburse and account for all public expenditure and common approaches adopted across the sector by all donor organizations.⁴³ Bilateral and multilateral development cooperation agencies are to an increasing extent promoting and adopting a sector-wide approach in their development cooperation.⁴⁴

With the international aid architecture becoming increasingly complex, three sets of issues have arisen: i) information-sharing, coordination, and planning; ii) results, effectiveness and aid allocation rules; iii) scaling-up, learning and innovation.⁴⁵

At the same time, the development assistance flowing into the education sector of Pakistan is facing issues of ineffective utilization and lack of coordination. To provide universal access to quality education, various policies and plans have been developed and implemented by donors since 2000-01, adopting both integrated and sector wide approaches in coordination with the Ministry of Education. In this context, EFA National Plan of Action and Education Sector Reforms have been introduced to address the EFA goals and translate the commitments of the country into realities. The donors' directory prepared by the MoE informs that from 2001 to 2008 various bilateral and multilateral donors have invested \$1974 million in the education sector of the country.⁴⁶ However, not all of these efforts were successful in achieving their targets and set goals due to issues related to utilization of donor assistance, which include among others duplication of initiatives, fungibility, lack of coordination and incoherence.

According to the findings of National Education Assessment System (NEAS) in 2006 in Grade IV, around 81% students performed below average in mathematics whereas 67%, 76% and 57% students performed below average in Science, Urdu and Social Studies respectively. This situation highlights that huge investments both from the government and donors have not been able to yield results, especially for improving learning achievements and quality of education. This calls for better implementation and compliance of the Paris Declaration to improve the effectiveness of donor assistance.

43. 'Education Sector-Wide Approaches (SWAPs): Background, Guide and Lessons', at <http://unesdoc.unesco.org/images/0015/001509/150965e.pdf>

44. Jesper Sundewall and Kerstin Sahlin-Andersson, 'Translations of Sector-Wide Approach Programmes' at http://www.sti.ch/fileadmin/user_upload/Pdfs/swap/swap335.pdf

45. Homi Haras, 'Trends and Issues in Development Aid', Wolfenson Center for Development, Working Paper 1, November 2007.

46. Op. cit., *Directory of Donor Assistance for Pakistan Education Sector*, pp. 9.

4.3 Donors in the Select Districts and Related Challenges

Several donors are working in the target districts. The list of the donors includes, among others, Oxfam GB, Dubai Care, UNICEF, JICA, UNESCO, ILO, NOVAIB, Action Aid, NorAid, and World Food Programme (WFP). In some cases the donors are themselves working in the districts but mostly they are funding the local CSOs, which include, among others, Awaz Foundation, Adara Taleem-o-Agahi, Bunyad Foundation, Ali Institute, National Commission of Human Development (NCHD), SAYA Foundation and Al-Muslim Welfare. The donor-funded programmes cover a wide range of areas like infrastructure development, non-formal schools, teachers training, universal primary education, etc. A complete list of the donors working in the target districts and the areas of their intervention is given below.

Table 47: Donors Working in Each District⁴⁷

DISTRICT	INTERNATIONAL ORGANIZATIONS	LOCAL PARTNERS	MAJOR AREAS OF INTERVENTION
Muzaffargarh	2 ActionAid Pakistan 3 Oxfam GB 4 Dubai Cares 5 UNICEF 6 UNESCO 7 JICA	8 Awaz Foundation 9 National Education Foundation (NEF) 10 National Commission for Human Development (NCHD) 11 Adara-e-Taleem-o-Agahi 12 Bunyad Foundation	13 Universal Primary Education 14 Infrastructure Development 15 Establishing Non-formal Schools 16 School Councils Formulation 17 Teachers' Training 18 Rehabilitation of Camel Jockey Children
Multan	19 International Labour Organization (ILO) 20 JICA 21 UNESCO 22 NOVAIB (Norwegians Organization) 23 Oxfam GB	24 NEF 25 NCHD 26 Bunyad Foundation 27 Awaz Foundation	28 Establishing Non- Formal Schools 29 Universal Primary Education 30 Community Learning Centers 31 Infrastructure Development in some schools (5 to 10)
Rahim Yar Khan (RYK)	32 ActionAid Pakistan 33 Dubai Cares 34 Oxfam GB 35 TARK	1. NEF 2. NCHD 3. Ali Institute 4. National Rural Support Programme (NRSP) 5. Adara-e-Taleem-o-Agahi	36 Establishing Schools for Primary Classes 37 Develop Infrastructure 38 Formulation and Capacity Building of School Council 39 Teachers Training 40 Child Friendly Schools
Rajanpur	• World Food Programme • TVO • TARK • Oxfam GB	• NRSP • NEF • NCHD • SAYA Foundation • Ali Institute • Al-Muslim Welfare	41 Establishing Schools for Primary Classes 42 Develop Infrastructure 43 Formulation and Capacity Building of School Council 44 Teachers Training 45 Child Friendly Schools 46 Non- Formal Schools 47 Provision of Oil to Female Students

Source: The information has been collected during interviews with the district management and also by contacting local organizations.

47. Detailed information regarding District Jhang was not available.

However, the information about the donors' financial assistance, especially in the select districts, is not easily available. In many cases, the officials, when asked to name the donors working in their district, could not name any, asserting that they were not aware of any donor working in their district. This may be due to the reason that some of these officials had only recently assumed the charge of their responsibilities and therefore were not in the picture. However, it was also noted that there was lack of proper coordination among the donors and the district officials. In all districts the activities implemented by various donors were also lacking coherence.

Section 5: Management and Capacity Gaps Analysis

In order to identify the capacity gaps at federal, provincial and district levels, key informant interviews were conducted at the three tiers--the federal capital Islamabad, the provincial capital of the Punjab and the five districts, Multan, Muzzafargarh, Rajanpur Rahim Yar Khan and Jhang. The interviews were conducted on the basis of a semi-structured questionnaire. Following table gives the complete detail of the officials interviewed at each level.

Table 48: Categories of the Respondents of Key Informant Interviews

FEDERAL	PROVINCIAL (PUNJAB)	DISTRICTS (5)
2 Ministry of Education (MoE)	5 Provincial Department of Education	8 EDO Education
3 Planning Commission	6 Planning and Development Department	9 EDO Finance and Planning
4 Finance Division	7 Finance Department	10 DO (Male)
		11 DO (Female)

The questionnaire solicited respondents' views about, among others, their periods of incumbency, overlapping of their duties, coordination with other departments, budgetary allocations, need-based and gender-specific budgeting, use of education data, accessibility of education budget related information, and their need for budget related skills. The issues and needs identified through key informant interviews are given below:

5.1. Shorter Periods of Incumbency

Most of the officials, at each tier of government, were on their present positions for less than a year. They had been frequently transferred preventing them from developing comprehensive understanding of the challenges facing them. Several officials, especially the educational managers at district level, failed to answer many of the questions, saying they had been only recently appointed to their respective post. This highlights the need for undertaking policy advocacy to generate demand for ensuring tenure guarantee for the education managers at the district level

5.2. Challenges in Coordination over Budget

Almost all the officials at the district level said that they are required to coordinate with other departments at district and provincial levels. The officials at provincial and national levels said that they had to coordinate with other departments with reference to education budget. However, most of them said their duties did not overlap with

the duties of other officials. Lack of capacity and training of most of the district-level education department officials was identified as the main challenge by EDOs Planning and Finance. The district officials did not have much information about the donors working in their district, which showed there was lack of coordination between the district officials and the donors.

5.3. Budget Allocations: Need-based Budgeting

Most of the officials said that budgetary allocations, particularly for development, were insufficient and improper. Though all the interviewees said they were familiar with the term “need-based budgeting”, they failed to explain the term indicating that they might not have complete understanding of the concept. Besides it appeared that the budgetary allocations were not made according to the development needs of the schools. Some officials claimed that the district/provincial/national budget was allocated according to need-based budgeting but they could not explain how the needs were ascertained, thus indicating serious capacity issues.

5.4. Gender-Specific Budgeting

When asked whether the education budget was responsive to the specific needs of the girls, the respondents gave mixed responses with opinion almost equally divided between yes and no. That the officers at the same tier or in the same district gave different answers to this question showed that the respondents perhaps did not have full understanding of the issue. Besides the high incidence of allocating funds without gender-specification, evident from the budget analysis, shows that, to a great extent, the budget was not responsive to the specific needs of girls. Keeping this in view, the district education managers should be capacitated through trainings and follow-up support for undertaking analysis of the budget with a gender lens besides preparing gender-responsive budgets.

5.5. Knowledge and Practice of Using Education Data

It was also identified that the education managers and local level policymakers are unable to link the annual planning and budgetary allocations with the challenges and insufficiencies highlighted by the information database available at the provincial and district levels. It was noticed that even main instrument of decision making at the district and tehsil such as the Annual Development Plan (ADP) and budget are not aligned with the local needs, which are highlighted in the education data. Although most of the officials said the education data was used in budget allocation, many of them, particularly those at the district level, were unable to explain how the budget was linked with education data and they also did not know which dataset was used.

5.6. Government's Priority Areas in Budgetary Allocations

When asked about the priority areas of the national/provincial governments in terms of budgetary allocations, majority of the respondents at all tiers of government unanimously identified education as “the priority area” or one of the priority areas of the government. However, the fact that the 2009-10 education budget of the Punjab is less than the 2008-09 budget and that minimal allocations are made for developmental purposes cast doubt on this claim.

5.7. Critical Issues in Budget Allocation, Release and Spending

The respondents identified number of issues when asked about allocation and release of the education budget. The major issues identified included insufficient allocations, delay in release of funds, absence of need-based budgeting, little allocations for administrative expenditures, and disbursement of salaries for the teachers of the ghost schools. The respondents also highlighted that the education department at district level is authorized to spend on quarterly basis, which limits their ability to properly plan for the remaining part of the year. Other issues identified include governance and managerial level issues, delay in release of supplementary budget, and the underutilization of allocated funds. Budget analysis also confirms some of these findings, particularly about the underutilization of funds.

5.8. Access to Budget Related Information

In terms of citizens' access to budget related information, all the respondents stated that the budget related information was easily accessible for the citizens, making it clear that there was no such law to prevent disclosure of such information. According to most of the respondents, the data about educational facilities was maintained at their respective tier of government.

Notwithstanding the interviewees' claim about education budget related information being easily available, it was an uphill task to get the information for this study. In some districts it was more difficult than others to get the information. Besides, it was noticed in some districts budget books were not published even after the first quarter of the financial year. In view of this situation, the development partners, especially local CSOs, should demand that the government makes the budgetary information available to citizens both by placing it on the official website of the district or province or by publishing sufficient number of copies during the first quarter. District Multan has placed budget related information on its website but information placed is insufficient for undertaking detailed analysis besides ensuring transparency. It is also recommended that all the budget books should be easily accessible for the general public.

5.9. Need for Budget Related Skills

When asked to identify five most important education budget related skills for which they needed training to perform their duties better, the respondents listed many skills, including training need assessment; utilization of budget; monitoring mechanism to improve efficiency, and computerized budget making, prioritization of the budget; delegating, and auditing skills. Other areas included Human Resource Management (HRM), accounting, negotiations, procurement, decision making and analysis of budget.

It highlights urgent need for capacity building of the officials, particularly at the district level. They need to be made aware of the exact nature and scope of their duties. Only then they can be expected to execute their responsibilities efficiently. There is a need to have a proper mechanism of information sharing among departments at the same and at different tiers. The coordination between the donors and the district government officials also needs to be improved. The budget planners should be capacitated to ensure need-based and gender-specific budgeting and the district officials should have capacity to ensure the budget is spent accordingly. The officials should be trained in using education data. The issues which negatively impact upon the capacity of educational managers to properly execute their duties should be done away with. Such issues include, among others, insufficient allocations for education budget and the delay in the release of supplementary grants. The budget related information should be made easily available. However, for all this to happen, it is absolutely necessary that the government officials should not be subjected to frequent transfers and allowed to complete their tenure at a given post.

Section 6: Conclusion and Recommendations

The analyses of district education budgets and statistics along with key informant interviews with the district managers reveal some common trends and issues in education sector of the five districts. These common challenges are related to budget allocations and expenditures, enrollment and basic facilities, district management capacities and donor coordination. The issues and related recommendations have been organized under two sections; agenda for advocacy and agenda for capacity building.

6.1. Agenda for Advocacy and Community Mobilization

Following issues highlight the agenda for advocacy and community mobilization in the target districts.

6.1.1. Low Female Literacy and Enrollment Rate: The girls' literacy and enrollment rates are very low in the target districts. The data from NEIMS 2006-07 reveals that significant gender disparities exist at each level of education in these districts. There is continuous decline in the enrollment of boys and girls from primary level onwards. In Rahim Yar Khan, for example, girls' enrollment at middle level is 75% less than the enrollment at primary level, which is alarming.

Recommendation: The advocacy and programme strategies of development partners in these districts should focus on increasing enrollment rate, especially of girls through various incentives and by sensitizing and mobilizing citizens to articulate demand for better educational facilities. The government should make efforts to improve retention rate of students in public sector schools by providing financial incentives. The Punjab government's stipend scheme, an encouraging initiative, produced positive results. This initiative can be strengthened further by tying the poverty alleviation initiatives like Benazir Income Support Program (BISP) with the girls' enrollment and retention in schools. Such simple policy steps will have positive effect on girls' access to education, especially in rural areas.

Low enrollment and high dropout rates at primary level in the five districts highlight that only supply-side interventions such as construction of schools, improving educational facilities, provision of stipends and books are not sufficient for improving girls' access to education. There is also need for awareness raising and effective demand generation by sensitizing and mobilizing community in favour of girls' education. Oxfam GB and its local partners should undertake efforts for creating awareness among community about the significance of girls' education and benefits related to it. This can be more effectively done by making Parent Teacher Councils (PTCs) functional and capacitating them for undertaking their mandated functions of community awareness and school improvement.

6.1.2. Insufficient Teaching Staff (Teacher-Student Ratio): The number of teaching staff in the boys and girls schools is not commensurate with the respective enrollment rate of boys and girls in the five districts. In district Muzaffargarh, for example, at high school level, 33% of the students are girls but only 26% of the schools are for girls and the teachers in girls' schools constitute only 29% of the total teachers. This highlights the dearth of teaching staff, especially insufficiency of female teachers in girls' schools.

The number of teachers for boys and girls in proportion to their enrollment is also less than desired. For example in district Rajanpur, for boys, there is one teacher for every 37 students whereas in girls' schools, there is one teacher for every 40 students. The ratio for boys and girls is below the government standards which prescribe one teacher for every 30 students.

The situation highlights the insufficiency of teachers for girls' schools, a major issue which also relates to the high dropout rate and low literacy rate of girls, especially in rural areas.

Recommendation: Provincial and district education managements should be persuaded to undertake effective measures for ensuring availability of sufficient teachers, especially female teachers. This would help improve enrollment and retention rate among students, besides improving learning environment in schools. PTCs can also play an important role by undertaking their mandated function of hiring temporary teaching staff.

6.1.3. Missing Basic Facilities: The high incidence of missing facilities, especially in girls' schools, is a major challenge faced by the public sector schools of the select districts. In the five select districts, the most critical link for the boys and girls is the primary level. In Multan for example at primary level 20% girls' school do not have drinking water facility and 13% girls' primary schools are without toilet block. In Rahim Yar Khan, 61% schools do not have electricity, 22% are without drinking water facility, 30% lack toilet blocks and 33% do not have boundary walls. This high incidence of missing facilities is one of the main reasons for low enrollment and retention rate in the public sector schools of the district. Absence of toilet blocks and boundary walls is a major concern of many parents, especially of girls, who consider it unsafe to send their daughters to such schools.

Recommendation: More resources should be allocated and efficiently utilized by both government and donors to improve condition of basic facilities in the schools, especially girls' schools. Besides, the Parent Teacher Councils (PTCs) established in primary and middle schools, should be capacitated and mobilized for improving the condition of education facilities by generating local resources.

6.1.4. Insufficient Allocation of Development Budget: One of the main reasons for the high incidence of missing facilities in public sector schools could be insufficient allocations under the development budget. In the five districts the share of development budget is far less than the current budget. The current budget, which includes salary and non-salary expenditures, is used to meet only operating costs, having less relevance to the quality and access of education. The low share of development budget is visible in the five districts. In Jhang, the allocations for development purposes in 2009-10 budget decreased 19% and 42% from the expenditures in 2008-09 and 2007-08 respectively.

Recommendation: The low allocation for development budget explains the high incidence of missing facilities and poor quality of education. As high incidence of missing facilities is partly responsible for the low enrollment and high dropout rate, particularly among girls, there is an urgent need for enhancing allocations for development purposes. The development partners, especially those providing budgetary support, should undertake policy advocacy along with local CSOs to demand better allocation under development head of the education budget.

6.1.5. Scarce Allocation for Non-Salary Expenses under Current Budget: In the select districts, minimal allocation for non-salary budget is a source of concern as non-salary component of the current budget is essential for effective functioning of educational institutions. More alarming is the decrease in non-salary budget in comparison with the allocations and expenditures of previous year. In some cases where non-salary budget has been increased, for example in Multan, the increase in boys' schools' share in non-salary budget is significantly higher than for girls' schools. This indicates that girls' schools were allocated less finances to meet their non-salary recurrent expenditures. In these districts the non-salary component of the current budget is less than 12% of the total current budget, which is a threshold prescribed by MTDF.

Recommendation: The budget related development interventions in these districts should demand that the government allocates sufficient amount for non-salary expenses under current budget. This amount at each level should not be below than the 12% of total current budget, as recommended in the MTDF.

6.1.6. Trend of Reduction in Development Budget: Another worrisome trend is the reduction in the development budget even than the development expenditures of the previous year. There have been instances where the allocated development budget of a district in a given year has been considerably less than the development expenditures of the previous year. In district Muzaffargarh, the development budget for 2009-10 is 24% less than the total utilized development budget in 2008-09. This trend would further exacerbate

the issue related to access and quality of education.

Recommendation: The budget estimates, especially under development head, in a given year should be carefully prepared keeping in view the needs of the educational institutions and absorptive/budget utilization capacity of the previous years. Local CSOs and donors should also demand rational allocation of budget, especially for development purposes.

6.1.7. Missing Donor Coordination: The key informant interviews revealed that the education sector is facing issues of donor coordination at local level. Most of the district education managers were not well aware of donors' activities in their districts. This to some extent indicates information gap and lack of coordination between donors and education managers.

Recommendation: There is an urgent need to improve coordination and communication between not only donors and district management but also among the donors working in the same district. This can be improved by organizing quarterly or six-monthly donor coordination meetings at the district level.

6.1.8. Transparency Challenge: In response to a question regarding citizens' access to budget related information, the respondents of key informant interviews in the five districts stated that the budget related information was easily accessible for the citizens. Notwithstanding the interviewees' claim, it was an uphill task to get the information, especially from the district Rajanpur. In addition, lack of transparency in donor funding is also not encouraging. None of the donors contacted for the purpose of this study shared their funding related information.

Recommendation: The process and information with reference to both public finance and donor funding in the education sector of the districts needs to be made more transparent. Local CSOs should play an active role by demanding transparency in the system. They should also activate access to information related clauses of various laws and policies for obtaining information from government departments, thus promoting transparency in the system.

It also highlights the need of enacting Freedom of Information (FOI) law at the provincial level. Such laws are available at the federal level and in two provinces, Sind and Balochistan. Enactment of FOI law will provide opportunity to local CSOs and citizens for effective evidence-based tracking and monitoring of the system, which is essential for ensuring transparency and improving efficiency of the system.

6.2. Agenda for Capacity Building

The challenges and areas for building capacity of district management and local organizations are:

6.2.1. Underutilization of Development Budget: Allocation of insufficient development budget is a major issue in the five districts. To make matters worse, available development budget remains underutilized in many cases. In Multan district, the utilization rate of the development budget was 67% in 2008-09, which is only two per cent of the total utilized education budget of the district during the year.

The underutilization of development budget, already a small portion of the overall budget; means an extremely small portion of the education budget is being spent on development, improve quality, and access to education.

Recommendation: Budget related interventions, especially those focusing on the capacity building of district management, need to focus on the techniques and skills for improving budget utilization capacity of education managers. The capacity building workshops should aim at enhancing budget utilization skills of the education managers. Advocacy efforts should also focus on timely release of funds both at the district and the provincial levels.

6.2.2. Gender- Responsive Budgeting: Another important finding with reference to education budget is the high incidence of allocating development budget without gender specification. In Jhang district, in the allocations for 2009-10, girls and boys' schools each have been allocated three per cent of the total development budget. The remaining 94% budget has been allocated without gender-specification, thus making it difficult for the local CSOs to analyze and track the budget along gender lines. The findings of key informant interviews also reveal that most of the educational managers at district level lack proper understanding of concepts like gender-specific budgeting.

Recommendation: Local CSOs and other development partners should demand for making the budget more responsive to the differential needs of girls and boys. The knowledge and capacity of district education management should also be built with reference to gender-responsive budgeting concept and skills.

6.2.3. Data-based Planning and Need-based Budgeting: It was also found that the district management is generally unable to develop plans and local programmers by linking available financial resources with the most pressing needs of the schools. They are unaware of the concept and techniques of Fundamental Quality Levels (Planning), which is based on the Minimum Standards of Planning (MSP). This

lack of knowledge and skills results in inappropriate budgetary allocations, missing budget lines, and poor performance of the service providers.

Recommendation: The district education managers should be capacitated to develop their plans and allocate education budgets on the basis of MSP for better education governance. The MSP will not only improve planning but also enhance transparency of the system by using this plan the CSOs and other stakeholders will be able to monitor and track education budget.

The above discussion on issues and related recommendations for advocacy and capacity building highlights five major entry points for Oxfam GB and its partners in the select districts.

1. Systems/community advocacy to generate demand for better opportunities for girls' education. This may include:
 - a. Advocacy for allocating budgets in concurrence with the data and policy targets.
 - b. Policy advocacy for retention of district education management.
 - c. Advocacy for tying poverty alleviation and other government initiatives with girls' enrollment and retention in schools.
 - d. Demand articulation for transparency and information sharing.
2. Improving capacity of district management and local partners in:
 - a. Gender Responsive Budgeting and Analysis
 - b. Need-based Budgeting
 - c. FQL / MSP
 - d. Budget Tracking Techniques
 - e. Demand Articulation and Advocacy for Policy Actions
3. Tracking district education budget for current fiscal year for ensuring transparency and coordinating with the district management for effective utilization especially along gender lines.
4. Functionalizing Parent Teacher Councils (PTCs) in schools besides community mobilization and raising awareness to generate demand for girls' education.
5. Better coordination with district management and development partners for effective use of development assistance and holistic improvement of education system.

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Annex I

Table A.: Number of Teachers in Public Sector: Qualification-wise

Public Sector Teachers							
Academic Qualification/Gender	Attainment of Professional Qualification						
	No. of Teaching Staff	P.T.C	C.T	B.Ed	M.Ed	Other Trained	Un-Trained
All Areas							
Total	672,306	254,600	97,184	171,672	54,303	52,695	32,096
Matric	167,581	143,619	8	14	6	13,634	8,768
F.A/F.Sc.	129,259	67,454	45,309	31	4	9,106	5,942
B.A./B.Sc./B.Com./BCS	196,330	38,431	41,674	96,884	4	10,772	6,331
M.A./M.Sc./M.Com./MCS	166,736	4,871	10,043	74,245	53,250	12,330	8,401
M.Phil	2,850	51	85	364	658	1,073	226
Ph.D	1,080	20	9	56	201	531	73
Others	8,470	154	56	78	180	5,249	2,355
Female	258,577	105,654	37,076	64,323	16,843	17,003	14,089
Matric	76,809	67,601				4,514	4,074
F.A/F.Sc.	52,644	25,804	19,868	2		3,563	2,846
B.A./B.Sc./B.Com./BCS	71,236	10,871	14,301	38,550		3,745	2,959
M.A./M.Sc./M.Com./MCS	55,383	1,297	2,841	25,641	16,404	4,030	3,736
M.Phil	914	15	39	81	289	366	76
Ph.D	263	19	8	24	69	106	19
Others	1,328	47	19	25	81	679	379
Male	413,729	148,946	60,108	107,349	37,460	35,692	18,007
Matric	90,772	76,018	8	14	6	9,120	4,694
F.A/F.Sc.	76,615	41,650	25,441	29	4	5,543	3,096
B.A./B.Sc./B.Com./BCS	125,094	27,560	27,373	58,334	4	7,027	3,372
M.A./M.Sc./M.Com./MCS	111,353	3,574	7,202	48,604	36,846	8,300	4,665
M.Phil	1,936	36	46	283	369	707	150
Ph.D	817	1	1	32	132	425	54
Others	7,142	107	37	53	99	4,570	1,976

