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Education Data and Budget Analysis of District Qambar Shahdadkot



Institute of
Social and Policy Sciences



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Analysis of District
Qambar Shahdadkot

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Table of Contents

List of Tables	04
List of Charts	05
Acronyms	06
Executive Summary	07
Chapter: 1 Introduction	09
1.1 Context of the Study.....	09
1.2 Objectives.....	09
1.3 Methodology.....	10
1.4 Structure of Study.....	10
1.5 Limitation of Study.....	10
Chapter: 2 Situation Analysis	11
2.1 District Profile.....	11
2.2 Administrative/ Management Structure of School Education.....	11
Chapter: 3 State of Education in Dadu	13
3.1 Education Statistics of Dadu.....	13
3.1.1 Literacy Rate.....	13
3.1.2 Population that has Ever Attended School.....	13
3.1.3 Enrolment.....	15
3.1.4 Gross Enrolment Rate (GER).....	15
3.1.5 Schools.....	16
3.1.6 Teachers.....	16
3.1.7 Schools without Basic Facilities.....	17
Chapter: 4 Financial Analysis of Education Budget of Dadu	19
4.1 Current Education Budget of Dadu District.....	19
4.1.1 Salary and Non-Salary Budget of Dadu District.....	20
4.1.2 Sub-sectoral Distribution of Current Education Budget.....	22
4.1.3 Unit Cost per Student per Annum at School Level.....	28
Chapter: 5 Conclusions and Recommendations	30
Conclusions.....	30
5.1 Increasing Difference between Population Attending and Completing Primary or Higher Education.....	30
5.2 Low Female Literacy and Low Female Enrolment.....	30
5.3 Low GER of Girls.....	30
5.4 Lack of Continuing Education Facilities for Girls.....	30
5.5 Lack of Basic Facilities.....	30
5.6 Salary and Non-Salary Budget of Dadu District.....	31
5.7 Unit Cost per Student per Annum at School Level.....	31
Recommendations.....	31
Bibliography	32

List of Tables

Table 1	Population that has Ever Attended School and Completed Primary or Higher Education (Percentage) – (2008-09 and 2010-11)	13
Table 2	Enrolment in Government Schools (2010-11)	15
Table 3	Number of Teachers by Level and Gender in 2010-11	17
Table 4	Number of Government Functional Schools without Basic Facilities	18
Table 5	Current Education Budget of Dadu District (Rs. in Million)	19
Table 6	Distribution of Current Budgetary Allocation by Gender	20
Table 7	Salary and Non-Salary Budgetary Allocations	21
Table 8	Percentage of Public Sector Expenditure on Girls' Education	22
Table 9	Primary Schools' Current Budgetary Allocation (Rs. in Million)	23
Table 10	Middle Schools' Current Budgetary Allocation (Rs. in Million)	25
Table 11	Secondary Schools' Current Budgetary Allocation (Rs. in Million)	28
Table 12	Current Budgetary Allocations for Administration (Rs. in Million)	29

List of Charts

Chart 1	Increase in Population that has Ever Attended School and Completed Primary or Higher Education in 2010-11 over 2007-08 – (Percentage)	14
Chart 2	Number of Public Sector's Functional Schools in 2010-11	16
Chart 3	Current Education Budget of Dadu District – Allocations and Expenditure (Rs. In Million)	20
Chart 4	Percentage Distribution of Current Budget (2011-12) into Salary and Non-salary Components	21
Chart 5	Sub-sector Percentage Distribution of Current Budget	22

Acronyms

AAO	Assistant Accounts Officer
AO	Administration Officer
ADO	Assistant District Officer
DDO	Deputy District Officer
ADP	Annual Development Plan
B.E.	Budget Estimates
DFID	Department for International Development
DO	District Officer
EDO	Executive District Officer
FY	Fiscal Year
GER	Gross Enrolment Rate
I-SAPS	Institute of Social and Policy Sciences
MTBF	Medium Term Budgetary Framework
MTDF	Medium Term Development Framework
PSDP	Public Sector Development Program
PSLM	Pakistan Social Living and Standards Measurement
R.E.	Revised Estimates
SEMIS	Sindh Education Management Information System

Executive Summary

The foremost objective of the study was to develop evidence-base on education budget spending in district Qambar Shahdadkot by tracking the education budget of the district and highlighting major issues in public spending in education sector at district level. The analysis presented in this report is based on different education data (statistical and budgetary) sources: (a) Pakistan Social Living and Standards Measurement (PSLM) Survey, (b) Sindh Education Management Information System (SEMIS), and (c) district education budget books.

The education budget analysis of district Qambar Shahdadkot has been conducted for the fiscal years 2007-08, 2008-09, 2009-10, 2010-11, and 2011-12. Major findings in education budget of the district are given below:

1. Under current education budget, Rs. 1.46 billion were allocated to district Qambar Shahdadkot, in FY 2011-12. This shows a decrease of 5 percent over Rs. 1.55 billion current education budget allocated in 2010-11.
2. Over the years, the pattern of incremental budgeting is clearly visible in allocation of current education budget, in the district. The allocations under current education budget were Rs. 731.95 million in 2007-08, which increased to Rs. 1.46 billion in 2011-12.
3. Ample budget is not being allocated for females as compared to males in the district. A gender disaggregated analysis indicates that allocations for females have always been vascillating between 23-24 percent of the total current budget during 2007-08 to 2009-10, in the district. In 2010-11, the allocations to females decreased to 17 percent.
4. In district Qambar Shahdadkot, a large portion of current education budget has always been allocated for salary expenditure. In FY 2011-12, a major chunk (around 98 percent) of the current education budget has been allocated for salaries, whereas remaining 2 percent of the current education budget is for non-salary expenditure.
5. In 2011-12, 62 percent of the total current education budget has gone to primary schools, in district Qambar Shahdadkot. This is followed by 28 percent share to secondary schools and 10 percent share to Administration.
6. A trend analysis shows that since 2007-08, government is spending more amounts for primary education as the share of primary education has always remained more than secondary education, middle education, and administration.
7. Over the years, the percentage expenditure on girls' education has always remained 19 percent to 23 percent of total current expenditure, on various levels of education.

8. Pattern of incremental budgeting is clearly visible in the current budgetary allocation for primary education, since 2007-08. In 2011-12, Rs. 915.02 million have gone to primary education, which includes 80 percent budget for boys and 20 percent budget for girls
9. From 2007-08 to 2011-12, out of total budget of primary education, more than 98 to 99 percent budget has been allocated to salaries and only 1-2 percent budget has been going to non-salary costs.
10. The current budgetary allocations for secondary education have been increasing in Qambar Shahdadkot since FY 2007-08. In FY 2011-12, Rs. 407.24 million out of total current budget has been allocated for secondary education. A gender disaggregated analysis indicates that total allocation for secondary education includes 80 percent budget for boys and 20 percent budget for girls.
11. Since 2007-08, the share of salary budget in secondary education has always remained 97 to 99 percent as compared to 1-3 percent share of non-salary costs.
12. In FY 2011-12, Rs. 147.37 million were allocated for administration under current budget, which shows a decrease of 21 percent over last year's budgetary allocation. The expenditure of administration remained 70 percent to 152 percent of the total allocations, since 2007-08.
13. Overall the share of non-salary budget in administration has remained higher than salary budget during FY 2007-08 to FY 2010-11.
14. The highest unit cost per student during FY 2010-11 was in secondary and higher secondary levels, which amounted to Rs.11,939.82 per annum. The unit cost of boys' secondary and higher secondary schools and girls' secondary and higher secondary schools was Rs. 15,871.91 and Rs. 5,602.16 per annum, respectively.
- 15.. The highest unit cost per student at secondary and higher secondary level indicates that most of the secondary and higher secondary schools, especially boys' secondary and higher secondary schools, are under-utilized.

Chapter 1

Introduction

This chapter explains the context, major objectives, and methodology of the study. Structure of study is also given in this chapter.

1.1 Context of the Study

Over the last ten years, education has received greater attention in Pakistan. However, available evidence suggests that the country lags behind many countries in terms of key indicators such as literacy rate, enrolment, dropout rate, gender equality in educational attainment, etc. This state-of-affairs can be attributed to many challenges like non-implementation of education policies, poor education data management, inappropriate budgetary allocation for education sector, capacity deficit to absorb available financial resources, etc. Above all, there is dearth of evidence-base for effective education spending at federal, provincial, and district levels in Pakistan. Currently, in order to monitor the budgetary allocations, fiscal transfers and spending, there are no effective tracking systems in place. Taken together, these problems are undermining the citizens' access to quality education as a fundamental human right.

Keeping view the context, Institute of Social and Policy Sciences (I-SAPS) in collaboration with Oxfam (GB) conducted a budget tracking exercise to collect evidence-base for effective education spending at district level. It is expected that the exercise would prove helpful in creating and sustaining a constructive engagement with policy community, civil society and public representatives and for generating an informed debate at district level.

1.1 Objectives

The primary objective of the education data and budget analysis of district Qambar Shahdadkot was to highlight gaps and major issues in statistics and public spending on education, in the district. It is expected that the study would help improving the effectiveness of public spending in education sector at the district level by developing an evidence-base on education spending in the district.

1.2 Methodology

A detailed analysis of education data/statistics and education budget of district Qambar Shahdadkot has been presented in this report. The education data/statistics have been collected from Pakistan Social Living and Standards Measurement (PSLM) Survey 2008-09 and 2010-11, and Sindh Education Management Information System (SEMIS) 2010-11. The education budget data has largely been collected from District Education Budget Qambar Shahdadkot for fiscal years 2007-08, 2008-09, 2009-10, 2010-11, and 2011-12. Budget data for five consecutive years (2007-08 till 2010-11) was collected and analyzed so that trends and patterns in budget allocation and expenditure could be identified. The current budget was studied in the categories of salary and non-salary budget; which was further analyzed at different education levels besides using gender lens.

Along with the budget data, education statistics such as enrollment, drop-out and female literacy rates as well as basic facilities at service delivery level have also been reviewed in order to relate them to the adequacy or inadequacy of budgetary allocations. For the purpose of this analysis, the education data provided by the Sindh Education Management Information System (SEMIS), 2010-11 has been used. This database has been used considering that it has been developed through a census and provides more reliable and up-dated information about the education facilities.

1.3 Structure of Study

This study has been structured in five chapters.

First chapter deals with the introduction, context, objective and methodology of the study.

Second chapter describes the district profile and administrative/management structure of school education of district Qambar Shahdadkot.

Third chapter presents state of education in district Shahdadkot. It presents the education statistics on different indicators like literacy, population that has ever attended school, population that has completed primary or higher education, enrolment, number of schools, number of teachers, schools without basic facilities, etc.

Detailed analysis of the education budget of district Shahdadkot for fiscal years 2007-08, 2008-09, 2009-10, 2010-11, and 2011-12 has been presented in Chapter four. The analysis presents the gender disaggregated budget at different levels of education. Chapter five presents the conclusion for the study.

1.4 Limitations of the Study

The study does not include the district development budget as the Annual Development Plan (ADP) does not provide any budget for district education. The developmental budget for district education is provided in Provincial Public Sector Development Program (PSDP). However, development schemes for district education are not mentioned district-wise in Provincial PSDP.

1.5 Limitations of the Study

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Chapter 2

Situation Analysis

This chapter provides the district profile of Qambar Shahdadkot including geographic situation, population, literacy rate, etc. It also explains the educational hierarchical structure at provincial and district levels in Sindh province.

2.1 District Profile

District Qambar Shahdadkot is administratively subdivided into seven Talukas namely Qambar, Shahdadkot, Warah, Mirokhan, Nasirabad, Qubo Seed khan and Sajawal. The district government comprises seven groups of offices i.e. Health, Education, Works & Services, Finance & Planning, Community Development, Revenue and Agriculture.

2.2 Administrative/ Management Structure of School Education

The educational hierarchical structure at provincial and district level in Sindh is given below:

School Education Secretariat

The provincial school education secretariat is headed by a secretary. The secretary is assisted by additional secretaries, deputy secretaries, section officers, Chief Education Planning and clerical staff.

Directorate of School Education (Elementary and Secondary)

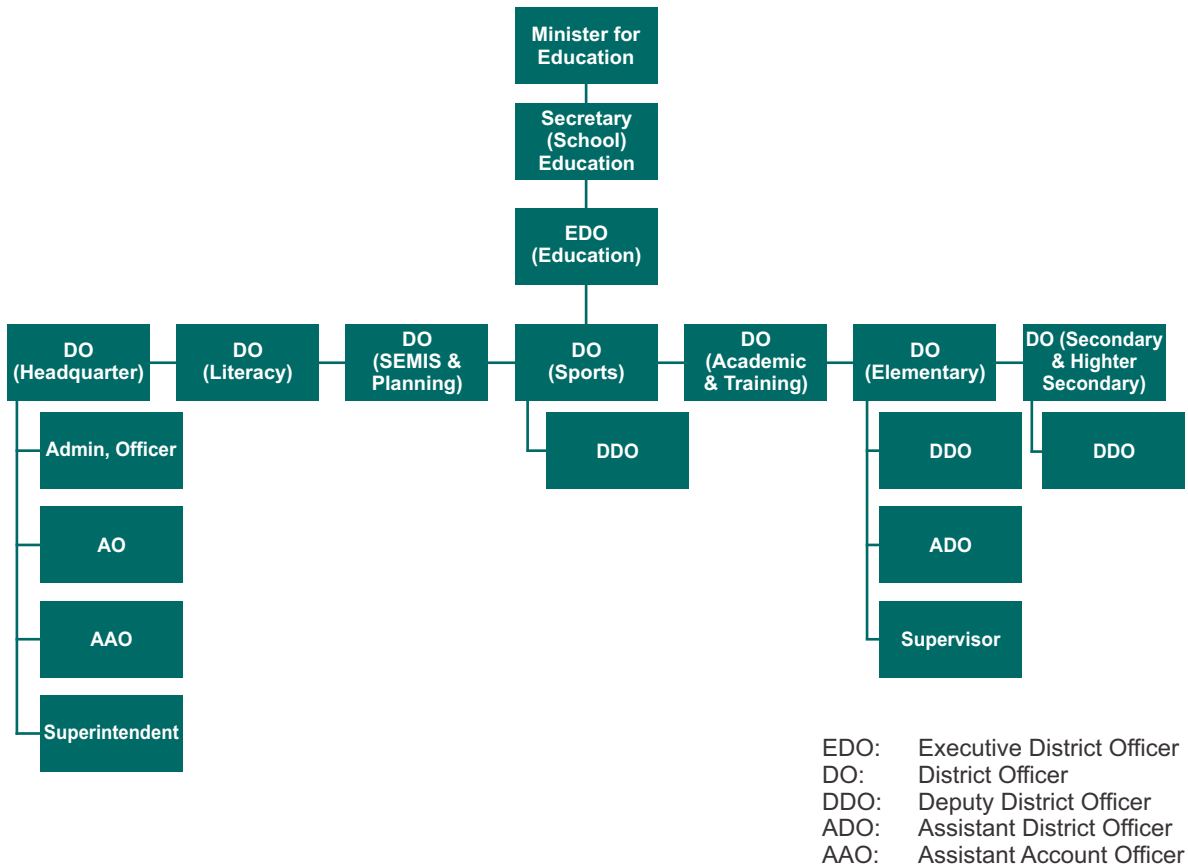
Director Elementary & Secondary Education is assisted by additional directors, Deputy Directors, planning, administration, accounts and operations.

District Level

At district, taluka/town, and union council levels, an elaborate setup exists for school education. It is headed by Executive District Officer (EDO) (Education). The district government, through EDO School and Literacy, manages Primary, Middle and Secondary education, whereas the responsibility of managing College and Teacher education lies with the provincial government. In district Qambar Shahdadkot, the District School and Literacy Department comprises 58 officers who are responsible for running day-to-day affairs of the schools in the district. It comprises one EDO, seven District Officers (DOs), six Deputy District Officers (DDOs), eight Assistant District Officers (ADOs), 31 supervisors, two Assistant Account Officers (AAOs), two superintendents, and one administration officer. (Figure 1)

¹Pakistan Social Living and Standards Measurement (PSLM) Survey 2010-11

Figur 1: Administrative/ Management Structure of School Education



Chapter 3

State of Education in Qambar Shahdadkot

State of education in district Qambar Shahdadkot is explained in this chapter, which includes education indicators like literacy, educational institutions, out-of-school children, enrolment, number of schools and teachers, missing facilities, etc. For this purpose, educational statistics have been collated from District Education Profile (Qambar Shahdadkot) in SEMIS 2010-11 and PSLM Survey 2010-11.

3.1 Education Statistics of Qambar Shahdadkot

An in-depth analysis of education statistics of district Qambar Shahdadkot is given below:

3.1.1 Literacy Rate

In 2010-11, district Qambar Shahdadkot was ranked 18th, out of 23 districts in Sindh, with 44 percent literacy rate (10+ population). Overall, this shows an increase of 1 percentage point in literacy rate (10+ population) over 2008-09 literacy rate, i.e. 43 percent. The literacy rate was 59 percent for male and 28 percent for female population in the district in 2010-11.

3.1.2 Population that has Ever Attended School

In 2008-09, percentage of the population that had ever attended school in district Qambar Shahdadkot was 43%. This ranks much lower than the provincial statistics, as percentage of the population that had ever attended school in Sindh in 2008-09 was 60%. In 2010-11, overall the percentage of population that had ever attended school increased in district Qambar Shahdadkot by one percentage point. This ratio stands at 44 and 60 percent for district Qambar Shahdadkot and Sindh, respectively.

Table 1: Population that has Ever Attended School and Completed Primary or Higher Education (Percentage) – (2008-09 and 2010-11)

Area	2008-09								
	Population that has Ever Attended School (%)			Population that has Completed Primary or Higher Education (%)			Difference between ever attended vs. completed (%)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Sindh	73	45	60	62	38	51	18%	18%	18%
Qambar Shahdadkot	79	40	61	69	33	52	14%	21%	17%

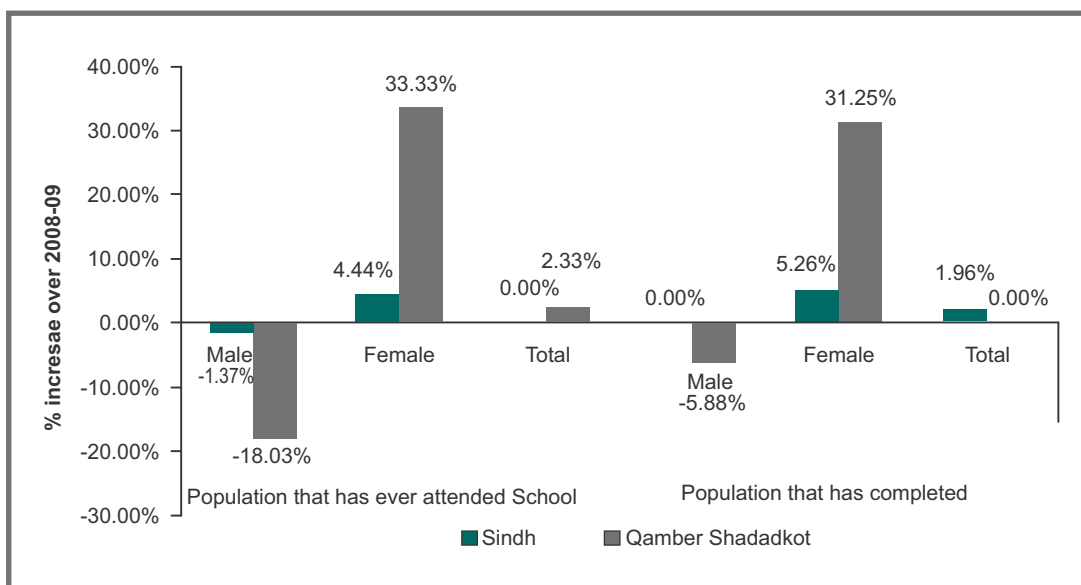
²Pakistan Social Living and Standards Measurement (PSLM) Survey 2010-11

201-11									
Area	Population that has Ever Attended School (%)			Population that has Completed Primary or Higher Education (%)			Difference between ever attended vs. completed (%)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Sindh	72	47	60	62	40	52	16%	18%	15%
Qambar Shahdadkot	50	28	44	48	21	35	4%	33%	26%

Source: Pakistan Social Living and Standards Measurement (PSLM) Survey 2010-11

On the other hand, 35 percent of the population completed primary or higher education in district Qambar Shahdadkot in 2008-09. This ratio stood at 51 percent in Sindh during the same fiscal year. As regards population that has completed primary or higher education, there was no improvement in percentage of population completing primary or higher education in the district in 2010-11. The difference between the population that has ever attended school and the population that has completed primary or higher education indicates that 23 percent of population could not complete primary or higher education in district Qambar Shahdadkot in 2008-09. This percentage increased to 26 percent in 2010-11. (Table 1)

Chart 1: Increase in Population that has Ever Attended School and Completed Primary or Higher Education in 2010-11 over 2008-09 – (Percentage)



Source: Pakistan Social Living and Standards Measurement (PSLM) Survey 2010-11

A comparative analysis shows that percentage change in population that has ever attended school, in 2010-11 over 2008-09, is -18.03 percent for males and 33.33 percent for females in district Qambar Shahdadkot. On the other hand, percentage change in population that has completed primary or higher education is -5.88 percent for males and 31.25 percent for females (Chart 1). This shows an encouraging trend

whereby the success ratio is improving for girls enrolled in public schools of the district Qambar Shahdadkot. However, the declining trend in boys' completion rate / success ratio is alarming and calls for concrete actions from policy community and education managers of district Qambar Shahdadkot.

3.1.3 Enrolment

Enrolment in district Qambar Shahdadkot was 195,774 in 2010-11, which comprised of 61 percent male and 39 percent female enrolment. Level-wise enrolment data shows that highest enrolment is at primary level (159,999), followed by secondary level (20,342) and higher secondary level (9,939). Lowest enrolment is at middle level (5,494). (Table 2)

A gender disaggregated analysis indicates that gender disparity is high at each level of education except for middle school level in the district. This is corroborated by the fact that share of female enrolment is 39 percent, 35 percent and 46 percent at primary, secondary and higher secondary levels, respectively. However, at middle level, share of male and female enrolment is 49 percent and 51 percent, respectively. (Table 2)

Table 2: Enrolment in Government Schools (2010-11)

School Level	Enrolment (2010-11)	Share of Enrolment (Percentage)	
		Male	Female
Primary Schools	159,999	61%	39%
Middle Schools	5,494	49%	51%
Schools	20,342	65%	35%
Schools	9,939	54%	46%
Total Enrollment	195,774	61%	39%

Source: Sindh Education Management Information System (SEMIS) 2010-11

3.1.4 Gross Enrolment Rate (GER)

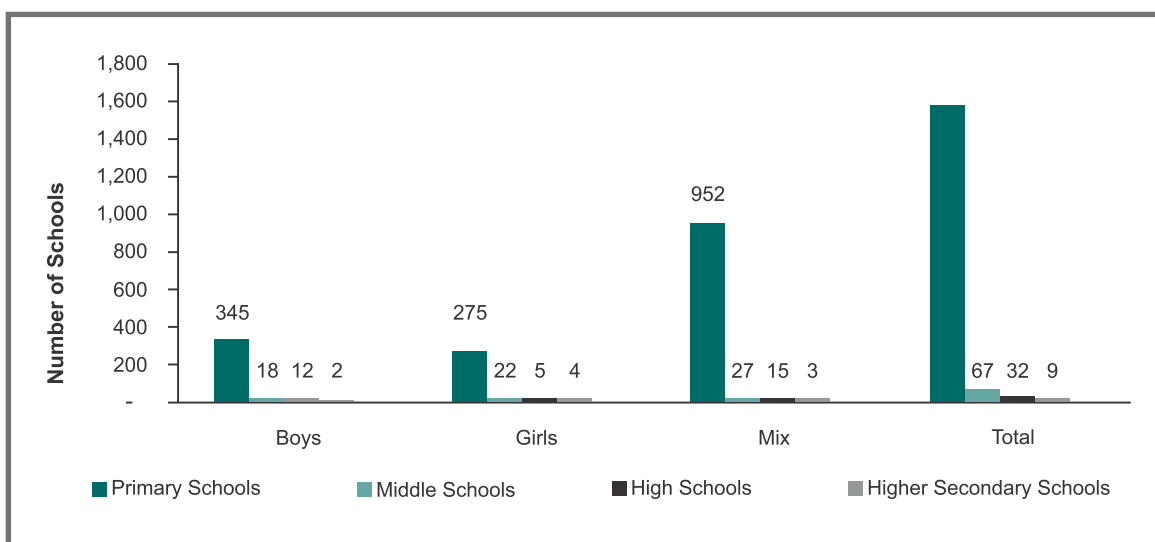
In district Qambar Shahdadkot, Gross Enrolment Rate (GER) in primary education is lower among girls and the differential is more marked for middle, secondary and higher secondary education. At primary stage, GER is 58 percent for girls as compared to 78 percent for boys; at middle stage, it is 24 percent for girls as compared to 44 percent for boys; and at secondary stage, it is 19 percent for girls compared to 53 percent for boys.

²GER Definition: Total enrolment in a specific level of education, regardless of age, expressed as a percentage of the eligible official school-age population corresponding to the same level of education in a given school year.

3.1.5 Schools

In 2010-11, there were 1,680 schools in district Qambar Shahdadkot, which comprised of 22 percent boys' schools, 18 percent girls' schools, and 59 percent mixed schools. School level-wise data indicates that, out of total schools, 93.6 percent are primary schools, 4 percent are middle schools, 1.9 percent are secondary schools, and only 0.5 percent are higher secondary schools. This indicates that continuing education facilities are limited at higher levels of education, especially at middle, secondary, and higher secondary levels in the district. (Chart 2)

Chart 2: Number of Public Sector's Functional Schools in 2010-11



Source: Sindh Education Management Information System (SEMIS) 2010-11

A gender disaggregated analysis confirms that continuing education facilities are less for girls as compared to boys. In district Qambar Shahdadkot, there is only one girls' primary school against 1.25 boys' primary schools, and only one girls' secondary school against 2.40 boys' secondary schools. (Chart 2)

3.1.6 Teachers

In 2010-11, there were 4,239 teachers in district Qambar Shahdadkot where 26 percent teachers were in boys' school, 18 percent teachers were in girls' schools, and 56 percent teachers were in mixed schools. As regards level of education, out of total number of teachers, 78 percent teachers were teaching in primary schools. This was followed by 13 percent teachers at secondary schools, 5 percent teachers at higher secondary schools, and 4 percent teachers at middle schools. (Table 3).

Table 3: Number of Teachers by Level and Gender in 2010-11

Teaching Staff (Working) in Government Schools	2010-11			
	Boys	Girls	Mixed	Total
Primary Schools	694	602	2,017	3,313
Middle/Elementary Schools	56	40	92	188
High Schools	299	57	176	532
Higher Secondary Schools	72	60	74	206
Total Teachers	1,121	759	2,359	4,239

Source: Sindh Education Management Information System (SEMIS) 2010-11

3.1.7 Schools without Basic Facilities

Overall, in district Qambar Shahdadkot, significant number 71 percent of the total schools are without electricity, 52 percent of the schools are without water, 38 percent of the schools are without toilet facility, and 37 percent of the schools are without boundary walls.

In district Qambar Shahdadkot, a large number (73 percent) of primary schools do not have electricity and 52 percent of primary schools are without water supply. Apart from this, 39 percent of the primary schools are without toilet and 38 percent of the primary schools are without boundary wall. A gender disaggregated analysis indicates that boys and girls are equally deprived of basic facilities in primary schools of the district (Table 4)

At middle level, 64 percent of the middle schools are without electricity, 52 percent of the middle schools are without water supply, 19 percent of the middle schools are without toilets, and 18 percent of the middle schools are without boundary walls. At secondary level, 25 percent of the secondary schools are without boundary walls, 25 percent of the secondary schools are without water supply, 22 percent of the secondary schools are without electricity, and 16 percent of the secondary schools are without toilets.

At secondary and middle levels, number of girls' schools and boys' schools without basic facilities is almost equal. Therefore, poor infrastructure and non-provision of basic facilities in schools contributes to low enrolment rate, high drop-out and repeater rate in the district. (Table 4)

Table 4: Number of Government Functional Schools without Basic Facilities

	2010-11			
	Boys	Girls	Mixed	Total
Primary Schools				
Without Boundary Wall	160	72	363	595
Without Water Supply	186	168	469	823
Without Electricity	255	215	681	1,151
Without Toilet	160	103	354	617
Middle Schools				
Without Boundary Wall	5	3	4	12
Without Water Supply	11	10	14	35
Without Electricity	10	14	19	43
Without Toilet	6	4	3	13
Secondary Schools				
Without Water Supply	2	2	4	8
Without Electricity	3	1	3	7
Without Toilet	2	1	2	5
Higher Secondary Schools				
Without Boundary Wall	-	-	2	2
Without Water Supply	-	1	1	2
Without Electricity	-	-	-	-
Without Toilet	-	-	-	-

Source: Sindh Education Management Information System (SEMIS) 2010-11

Chapter 4

Financial Analysis of Education Budget of District Qambar Shahdadkot

An in-depth analysis of allocations and expenditures under current and development education budgets of district Qambar Shahdadkot is given in this chapter. It includes education budget analysis for fiscal years 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12.

4.1 Current Education Budget of District Qambar Shahdadkot

Under current education budget, Rs. 1.46 billion were allocated to district Qambar Shahdadkot, in FY 2011-12. This shows a decrease of 5 percent over Rs. 1.55 billion current education budget allocated in 2010-11. As regards expenditure, district government Qambar Shahdadkot spent 90 percent of the current education budget allocated in 2010-11. (Table 4)

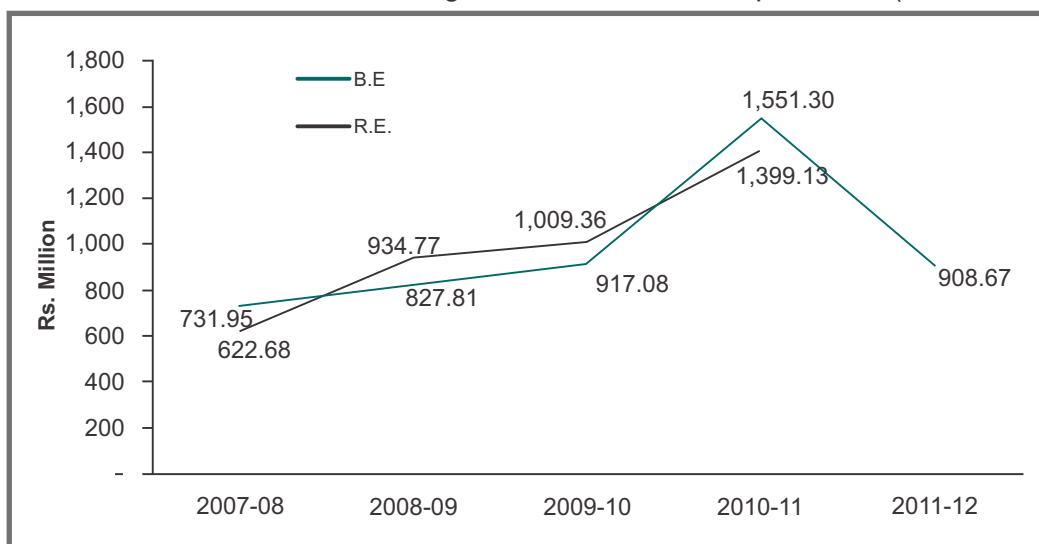
Table 5: Current Education Budget of District Qambar Shahdadkot (Rs. Million)

Year	Budget Estimate (B.E.)	% Change over Last Year's Budget	Expenditure Rate (%)
2007-08	731.95		85%
2008-09	827.81	13%	113%
2009-10	917.08	11%	110%
2010-11	1,551.30	69%	90%
2011-12	1,469.63	-5%	

Source: District Education Current Expenditure 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12

Over the years, the pattern of incremental budgeting is clearly visible in allocation of current education budget, in the district however it decreased slightly in FY 2011-12. The allocations under current education budget were Rs. 731.95 million in 2007-08, which increased to Rs. 1.46 billion in 2011-12. Moreover, the expenditure of current education budget has remained in the vicinity of 85 percent to 113 percent of the allocated amount. (Chart 3)

Chart 3: Current Education Budget–Allocations and Expenditure (Rs. Million)



Source: District Education Current Expenditure 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12

A gender disaggregated analysis indicates that allocations for females have always been vascillating between 23-24 percent of the total current budget during 2007-08 to 2009-10, in the district. However, in 2010-11, the allocations to females decreased to 17 percent. This highlights that ample budget is not being allocated for females as compared to males in the district. (Table6)

Table 6: Distribution of Current Budgetary Allocation by Gender³

Fiscal Year	Males	Females	Without Gender Specific
2007-08	72%	24%	4%
2008-09	73%	24%	3%
2009-10	74%	23%	4%
2010-11	71%	17%	12%
2011-12	72%	18%	10%

Source: District Education Current Expenditure 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12

4.1.1 Salary and Non-Salary Budget of District Qambar Shahdadkot

The non-salary costs include commodities & services, travelling allowances, classroom consumables, etc. In district Qambar Shahdadkot Rs.1.44 billion were allocated for salary and Rs. 27 million were allocated for non-salary expenses, in 2011-12. A trend analysis shows that allocations for salary and non-salary costs have increased over the years. Since 2007-08, the share of salary costs has always remained 98 percent to 99 percent of the total current education budget of the district. (Table 7)

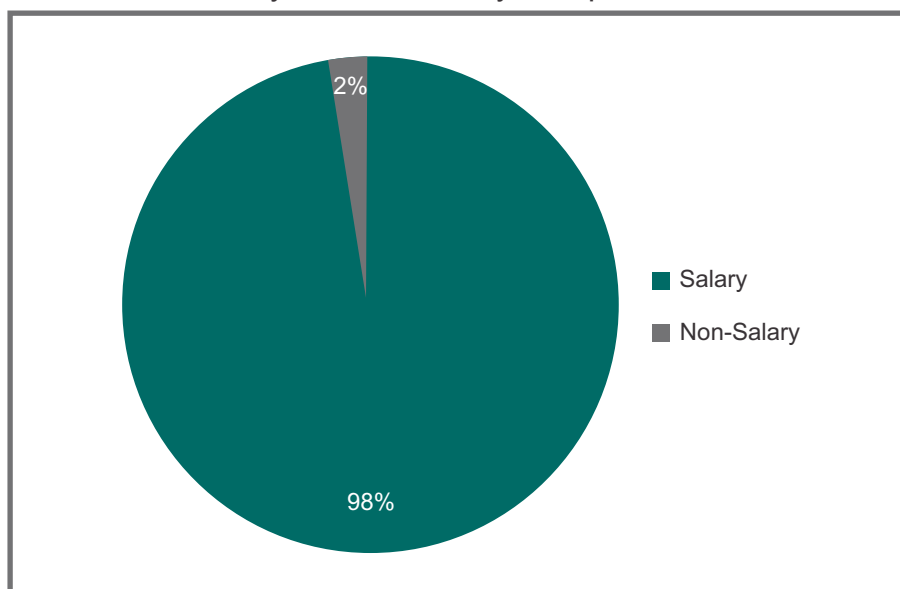
³District government shows statistics across two categories only, i.e. boys schools and girls schools. Therefore, the budget for mixed schools is not provided separately in budget books. It is accommodated either in budget for boys schools or in budget for girls schools.

Table 7: Salary and Non-Salary Budgetary Allocations

Fiscal Year	Rs. Million		% Share in Total Current Budget	
	Salary	Non-Salary	Salary	Non-Salary
2007-08	718.79	13.15	98%	2%
2008-09	816.71	11.10	99%	1%
2009-10	898.28	18.80	98%	2%
2010-11	1,525.31	25.99	98%	2%
2011-12	1,442.40	27.24	98%	2%

Source: District Education Current Expenditure 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12

As regards the share of salary and non-salary costs in the current budget, non-salary budget should be at least 12 percent of the total current budget⁴, which is mainly utilized for teaching-learning activities. However, in district Qambar Shahdadkot, a large amount of current education budget has always been allocated for salary expenditure. In FY 2011-12, a major chunk (around 98 percent) of the current education budget has been allocated for salaries, whereas remaining 2 percent of the current education budget is for non-salary expenditure. The meagre non-salary costs cannot meet the requirement of teachers, schools and students. (Chart 4)

Chart 4: Percentage Distribution of Current Budget (2011-12) into Salary and Non-salary Components

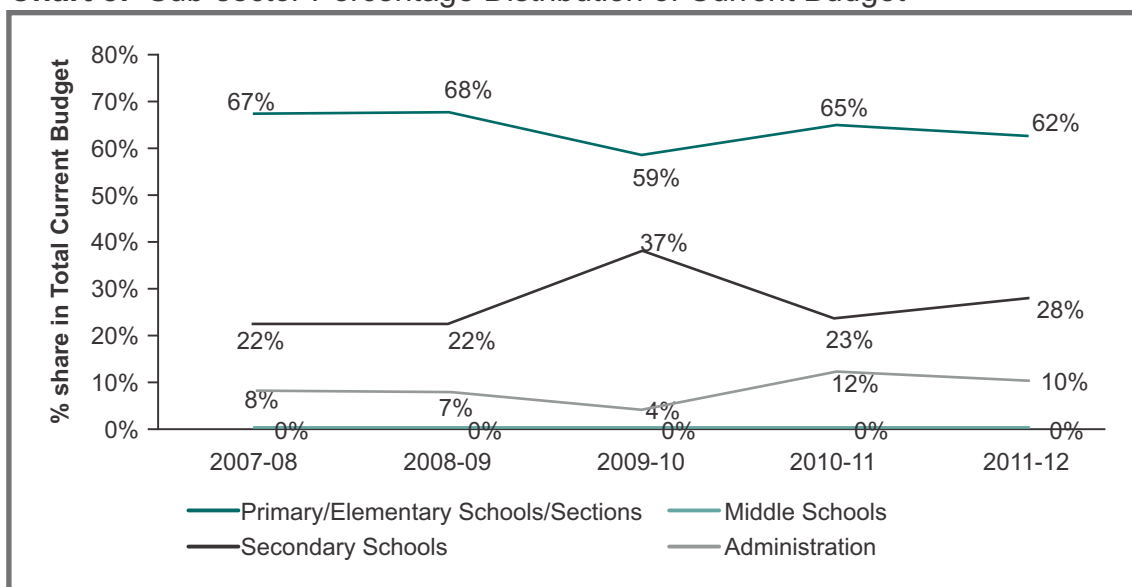
Source: District Qambar ShahdadKot Education Budget 2011-12

⁴Medium Term Development Framework (MTDF)

4.1.2 Sub-sectoral Distribution of Current Education Budget

In 2011-12, 62 percent of the total current education budget has gone to primary/elementary schools², in district Qambar Shahdadkot. This is followed by 28 percent share to secondary schools and 10 percent share to Administration. A trend analysis shows that since 2007-08, government is spending more amounts for primary education as the share of primary education has always remained more than secondary education, middle education, and administration. (Chart 5)

Chart 5: Sub-sector Percentage Distribution of Current Budget



Source: District Education Current Expenditure 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12

Over the years, the percentage expenditure on girls' education has always remained 19 percent to 23 percent of total current expenditure, on various levels of education⁶. An in-depth analysis indicates that, since 2007-08, the expenditure on girls' education has been decreasing gradually at each level of education. Therefore, it seems that girls' education might not be a priority for district government of Qambar Shahdadkot. (Table 8)

Table 8: Percentage of Public Sector Expenditure on Girls' Education

Level	2007-08	2008-09	2009-10	2010-11	2011-12
Primary /Elementary Schools	24%	24%	25%	19%	20%
Middle Schools	0%	0%	0%	0%	0%
Secondary Schools (Inc: Higher Secondary Schools)	23%	23%	21%	18%	20%

Source: District Education Current Expenditure 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12

⁵The allocations for middle education are included in Elementary education budget.

In Qambar Shahdadkot, elementary education includes pre-primary to grade VIII.

⁶This does not include the expenditure made for girls' students studying in boy's and mix schools.

Pattern of incremental budgeting is clearly visible in the current budgetary allocation for primary education, since 2007-08. However, expenditure has been highly fluctuating during these years. In 2011-12, Rs. 915.02 million has gone to primary education, which includes 80 percent budget for boys and 20 percent budget for girls. A trend analysis shows that less budget is being allocated for girls as compared to boys, since 2007-08, in district Qambar Shahdadkot, at primary level. Since 2007-08 to 2011-12, out of total budget of primary education, more than 98 to 99 percent budget goes to salaries and 1-2 percent budget goes to non-salary costs. (Table 9)

Table9: Primary Schools Current Budgetary Allocation (Rs. in Million)

Description	2007-08 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	491.25		89%	
Salary	489.06		89%	
Non-Salary	2.19		93%	
Total (Boys)	372.90		89%	76%
Salary	372.41		89%	76%
Non-Salary	0.49		84%	22%
Total (Girls)	118.34		91%	24%
Salary	116.65		91%	24%
Non-Salary	1.70		96%	78%
	2008-09 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	559.01	14%	94%	
Salary	556.19	14%	94%	
Non-Salary	2.83	29%	139%	
Total (Boys)	424.94	14%	98%	76%
Salary	424.27	14%	98%	76%
Non-Salary	0.67	36%	193%	24%
Total (Girls)	134.08	13%	89%	24%
Salary	131.92	13%	89%	24%
Non-Salary	2.16	27%	99%	76%

	2009-10 (B.E)		Expenditure Rate (%)	% Share of Budget by Gender
Total	537.26	-4%	133%	
Salary	531.36	-4%	133%	
Non-Salary	5.90	109%	113%	
Total (Boys)	402.54	-5%	142%	75%
Salary	399.37	-6%	142%	75%
Non-Salary	3.18	374%	113%	
Total (Girls)	134.72	0%	106%	25%
Salary	131.99	0%	106%	25%
Non-Salary	2.73	27%		
	2010-11 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	1,002.82	87%	88%	
Salary	995.42	87%	89%	
Non-Salary	7.39	25%	55%	
Total (Boys)	811.68	102%	88%	81%
Salary	808.08	102%	88%	81%
Non-Salary	3.60	13%	41%	49%
Total (Girls)	191.13	42%	90%	19%
Salary	187.34	42%	91%	19%
Non-Salary	3.79	39%	67%	51%
	2011-12 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	915.02	-9%		
Salary	908.67	-9%		
Non-Salary	6.36	-14%		

Total (Boys)	729.49	-10%		80%
Salary	726.18	-10%		80%
Non-Salary	3.30	-8%		52%
Total (Girls)	185.53	-3%		20%
Salary	182.48	-3%		20%
Non-Salary	3.05	-20%		48%

Source: District Education Current Expenditure 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12

The current budgetary allocations for secondary education have been increasing in Qambar Shahdadkot since FY 2007-08. In FY 2011-12, Rs. 407.24 million out of total current budget have been allocated for secondary education. A gender disaggregated analysis indicates that total allocations for secondary education include 80 percent budget for boys and 20 percent budget for girls. As regards share of salary and non-salary budget for secondary education, since 2007-08, the share of salary budget has always remained 97 to 99 percent as compared to 1-3 percent share of non-salary costs. (Table 10)

Table 10: Secondary Schools' Current Budgetary Allocation (Rs. in Million)

Description	2007-08 (B.E)	% Chang over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	161.10		77%	
Salary	159.11		76%	
Non-Salary	1.99		100%	
Total (Boys)	123.99		87%	77%
Salary	122.84		87%	77%
Non-Salary	1.15		100%	58%
Total (Girls)	37.11		41%	23%
Salary	36.27		39%	23%
Non-Salary	0.84		100%	42%

	2008-09 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	182.97	14%	162%	
Salary	180.80	14%	163%	
Non-Salary	2.17	9%	116%	
Total (Boys)	140.79	14%	168%	77%
Salary	139.62	14%	168%	77%
Non-Salary	1.17	2%	111%	54%
Total (Girls)	42.18	14%	41%	23%
Salary	41.18	14%	39%	23%
Non-Salary	1.00	19%	100%	46%
	2009-10 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	344.90	89%	72%	
Salary	334.81	85%	71%	
Non-Salary	8.81	307%	100%	
Total (Boys)	271.92	93%	75%	79%
Salary	265.11	90%	75%	79%
Non-Salary	6.81	483%	100%	
Total (Girls)	71.71	70%	60%	21%
Salary	69.70	69%	59%	21%
Non-Salary	2.00	101%	100%	
	2010-11 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	361.55	5%	103%	
Salary	352.74	5%	105%	

Non-Salary	8.81	0%	24%	
Total (Boys)	296.60	9%	101%	82%
Salary	289.79	9%	1%	82%
Non-Salary	6.81	0%	23%	77%
Total (Girls)	64.95	-9%	111%	18%
Salary	62.95	-10%	114%	18%
Non-Salary	2.00	0%	27%	23%
	2011-12 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	407.24	13%		
Salary	398.41	13%		
Non-Salary	8.83	0%		
Total (Boys)	323.85	9%		80%
Salary	317.09	9%		80%
Non-Salary	6.76	-1%		77%
Total (Girls)	83.39	28%		20%
Salary	81.33	29%		20%
Non-Salary	2.07	3%		23%

Source: District Education Current Expenditure 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12

Consistent with primary and secondary education budgeting, since 2007-08, the pattern of incremental budgeting is also quite visible in current budgetary allocations for administration in district Qambar Shahdadkot. However, in FY 2011-12, Rs. 147.37 million were allocated for administration under current budget, which shows a decrease of 21 percent over last year's budgetary allocation. The expenditure on administration has remained 70 percent to 152 percent of the total allocations, since 2007-08. As regards salary and non-salary budget, overall the expenditure rate of non-salary budget has remained higher than salary budget during FY 2007-08 to 2009-10, however, during the FY 2010-

11, the expenditure rate of salary component was higher than non-salary component (Table 11)

Table 11: Administration Current Budgetary Allocation (Rs. in Million)

Description	2007-08 (B.E)	% Change over last year budget	Expenditure Rate (%)
Total	57.36		70%
Salary	49.31		65%
Non-Salary	8.05		93%
	2008-09 (B.E)	% Change over last year budget	Expenditure Rate (%)
Total		7%	152%
Salary	59.59	21%	36%
Non-Salary	5.43	-33%	1361%
	2009-10 (B.E)	% Change over last year budget	Expenditure Rate (%)
Non-Salary	4.08	-25%	193%
	2010-11 (B.E)	% Change over last year budget	Expenditure Rate (%)
Total	186.93	416%	74%
Salary	177.15	452%	75%
Non-Salary	9.78	140%	68%
	2011-12 (B.E)	% Change over last year budget	Expenditure Rate (%)
Total	147.37	-21%	
Salary	135.32	-24%	
Non-Salary	12.05	23%	

Source: District Education Current Expenditure 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12

4.1.3 Unit Cost per Student per Annum at School Level

In District Qambar Shahdadkot, the unit cost per student in primary schools was Rs.6,267.64 per annum during 2010-11. The unit cost for boys' primary schools and girls' primary school was Rs. 8,250.92 and Rs. 3,101.58 per annum, respectively. (Table 12)

Table 12: Unit Cost per Student per Annum 2010-11

	Boys	Girls	Total
Primary School Students	8,250.92	3,101.58	6,267.64
Secondary & Higher Secondary School Students	15,871.91	5,602.16	11,939.82

Source: District Education Budget 2010-11 and SEMIS

The highest unit cost per student is in secondary and higher secondary level amounting to Rs.11,939.82 per annum. The unit cost of boys' secondary and higher secondary schools and girls' secondary and higher secondary schools is Rs. 15,871.91 and Rs. 5,602.16 per annum, respectively. The highest unit cost per student at secondary and higher secondary level indicates low enrolment in secondary and higher secondary schools, especially in boys' secondary and higher secondary schools. (Table 12)

Chapter 5

Conclusions and Recommendations

This chapter presents the conclusions of education data and education budget analysis highlighting major issues in the education sector of district Qambar Shahdadt.

5.1 Increasing Difference between Population Attending and Completing Primary or Higher Education

In-depth data analysis of district Qambar Shahdadt indicates that, over the years, the difference between population that ever attended the school and population completing primary or higher education is increasing. The difference was 23 percent in 2008-09, which increased to 26 percent in 2010-11. In 2008-09, 43 percent of the population that had ever attended school in district Qambar Shahdadt, increased by one percentage point in 2010-11. On the other hand, 35 percent of the population completed primary or higher education in district Qambar Shahdadt in 2008-09. In 2010-11, there was no significant improvement in percentage of population completing primary or higher education in the district.

5.2 Low Female Literacy and Low Female Enrolment

District Qambar Shahdadt had very low female literacy rate, i.e. 28 percent for female population, in 2010-11. Similarly, female enrolment was 39 percent of the total enrolment in the district, which is very low. A gender disaggregated analysis indicates that gender disparity is high at each level of education except for middle school level in the district. This is corroborated by the fact that share of female enrolment is 39 percent, 35 percent and 46 percent at primary, secondary and higher secondary levels, respectively.

5.3 Low GER of Girls

As regards GER, it is lower among girls in primary education and the differential is more marked for middle, secondary and higher secondary education. At primary stage, GER for girls is 58 percent; at middle stage, it is 24 percent; and at secondary stage, it is 19 percent.

5.4 Lack of Continuing Education Facilities for Girls

In district Qambar Shahdadt, continuing education facilities are limited at higher levels of education, i.e. at middle, secondary, and higher secondary levels, especially for girls as compared to boys. In 2010-11, out of total schools, there were only 18 percent girls' schools vis-à-vis 22 percent boys' schools. A gender disaggregated analysis indicates that there is only one girls' primary school against 1.25 boys' primary schools, and only one girls' secondary school against 2.40 boys' secondary schools.

5.5 Lack of Basic Facilities

Overall, in district Qambar Shahdadt, (73 percent) of primary schools do not

have electricity and 52 percent of primary schools are without water supply. Apart from this, 39 percent of the primary schools are without toilet and 38 percent of the primary schools are without boundary wall. A gender disaggregated analysis indicates that boys and girls are equally deprived of basic facilities in primary schools of the district. However, at secondary and middle levels, number of girls' schools and boys' schools without basic facilities is almost equal. Therefore, poor infrastructure and non-provision of basic facilities in schools contributes to low enrolment rate, high drop-out and repeater rate in the district.

5.6 Salary and Non-Salary Budget of District Qambar Shahdadkot

Non-salary budget should be at least 12 percent of the total current budget, which is mainly utilized for teaching-learning activities. However, in district Qambar Shahdadkot, a large proportion of current education budget has always been allocated for salary expenditure. In FY 2011-12, a major chunk (around 98 percent) of the current education budget has been allocated for salaries, whereas remaining 2 percent of the current education budget is meant for non-salary expenditure. A trend analysis also shows that the share of salary costs has always remained 98 percent to 99 percent of the total current education budget of the district.

5.7 Unit Cost per Student per Annum at School Level

In District Qambar Shahdadkot, the highest unit cost per student is in secondary and higher secondary levels amounting to Rs. 11,939.82 per annum. The unit cost of boys' secondary and higher secondary schools and girls' secondary and higher secondary schools is Rs. 15,871.91 and Rs. 5,602.16 per annum, respectively. The highest unit cost per student at secondary and higher secondary level indicates low enrolment in secondary and higher secondary schools, especially boys' secondary and higher secondary schools.

Recommendations

Based on the above analysis, following recommendations are proposed to promote gender equity in the education sector of district Shahdadkot:

1. Low completion rate of primary or higher education, low female enrolment, low female literacy, and low GER present an alarming situation in the district. Therefore, government should take measures to encourage girls' participation in education, like increasing retention rate of students (boys & girls) in public sector schools by providing better education facilities, particularly in rural areas.
2. For improving the enrolment rate of students, government should provide continuing education facilities, especially for girls, by increasing number of schools, particularly at middle/elementary, secondary, and higher secondary

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