

Education Data and Budget Analysis of Dadu District



Institute of
Social and Policy Sciences



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

The education budget analysis of Dadu district has been conducted for the fiscal years 2007-08, 2008-09, 2009-10, 2010-11, and 2011-12, and its major findings are given below:

1. Rs. 2.7 billion were allocated to Dadu district under current education budget in FY 2011-12. This shows an increase of 15 percent over Rs. 2.3 billion current education budget allocated in 2010-11.
2. 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. 1 billion in 2007-08, which gradually escalated to Rs. 2.7 billion in 2011-12.
3. Statistics highlight that enough budget is not being allocated for girls' schools as compared to boys' schools in the district. A gender disaggregated analysis reveals that allocations for boys' schools have always been fluctuating between 74-76 percent of the total current budget, since 2007-08, in Dadu district. Despite the fact that girls account for 40 percent of enrolment in the district, expenditure on girls' education has always remained low, that is around 20 percent to 23 percent of total current expenditure, on various levels of education. Moreover, since 2007-08, the expenditure on girls' education has been decreasing gradually at each level of education.
4. In Dadu district, a large portion of current education budget has always been allocated for salary expenditure. In FY 2011-12, a major chunk (around 96 percent) of the current education budget has been allocated for salaries, whereas remaining 4 percent of the current education budget is for non-salary expenditure.
5. In Dadu district, 54 percent of the total current education budget has gone to primary education, in 2011-12. This is followed by 31 percent share to secondary and 8 percent share to middle education. Administration received 7 percent of the total current education budget during the same fiscal year.

6. In 2011-12, a sum of Rs. 1,496.67 million has gone to primary education, which comprises 82 percent budget for boys and 18 percent budget for girls. However, girls constitute 40 percent of total enrolment at primary level.
7. In 2011-12, Rs. 209.51 million have been allocated for middle education. This includes 64 percent budget for boys and 36 percent budget for girls, despite the fact that 54 percent of total enrolment are girls at middle level.
8. In FY 2011-12, Rs. 843.79 million out of total current budget have been allocated for secondary education, which includes 77 percent budget for boys and 23 percent budget for girls.
9. In FY 2011-12, Rs. 184.70 million were allocated for administration under current budget, which shows an increase of 77 percent over last year's budgetary allocation.
10. The highest unit cost per student is in middle schools, which is amounting to Rs.33,784.11 per annum. The unit cost of boys' middle schools is higher than girls' middle schools and is Rs. 45,377.07 and Rs. 24,053.49 per annum, respectively. The highest unit cost per student at middle level indicates that most of the middle schools, especially boys' middle schools, are under-utilized.

Chapter.1

Introduction

This chapter explains the context, major objectives, structure and methodology of the study.

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 allocations 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, there are no effective systems in place that enable the citizen groups and civil society to monitor the budgetary allocations, fiscal transfers and spending. Taken together, these problems are undermining the citizens' access to quality education as a fundamental human right.

Keeping in view the context, Institute of Social and Policy Sciences (I-SAPS) in collaboration with Oxfam (GB) conducted a budget analysis exercise to develop evidence-base regarding education financing at district level. The evidence-base has been generated to create a constructive engagement with policy community, civil society and public representatives for generating an informed debate on education budget allocations and spending at district level.

1.2 Objectives

The primary objective of the education data and budget analysis of Dadu district was to highlight gaps and missing links between education statistics and public spending on education, in the district. The study would help to improve the effectiveness of public spending in education sector at the district level by developing an evidence-base for advocacy and collective action.

1.3 Methodology

A detailed analysis of education data/statistics and education budget 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 Dadu 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.

1.4 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 Dadu district.

Third chapter presents state of education in Dadu district. 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 Dadu district 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.

Conclusions and recommendations are presented in Chapter five of the study.

1.5 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.

Chapter.2

Situation Analysis

This chapter provides the district profile of Dadu 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 Dadu is a rural district having an area of 19,070 square kilometres. According to 1998 Census report, population of the district was 1,688,810, which included 79 percent of rural population and 21 percent of urban population. The district had 65 percent literacy rate in 2010-11.

2.2 Administrative/ Management Structure of School Education

The educational hierarchical structure at provincial and district levels 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.

Directorates of School Education (Elementary and Secondary)

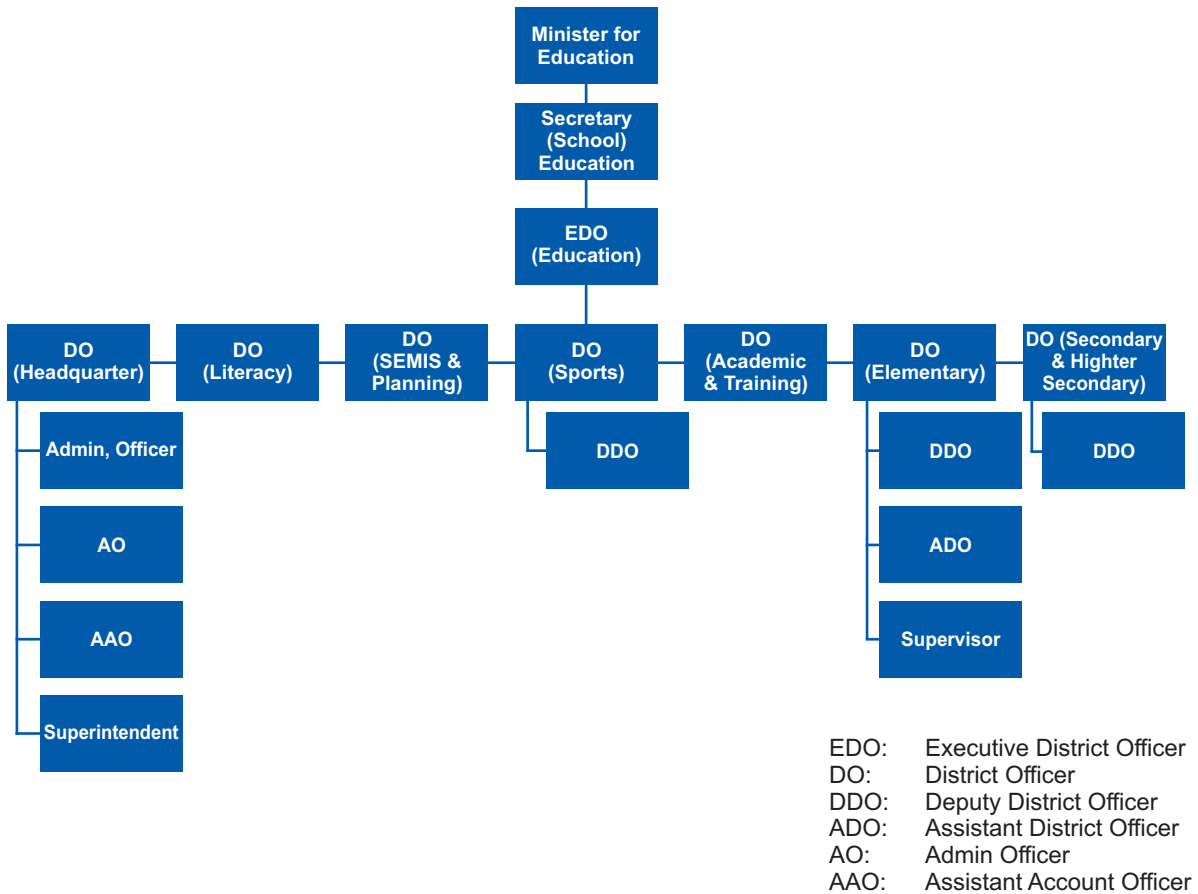
Director Elementary & Secondary Education is assisted by additional directors and Deputy Directors, planning, administration, accounts and operations.

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 Dadu district, the District School and Literacy Department comprises 52 officers who are responsible for administrative affairs as well as monitoring of affairs of the schools in the district. It comprises one EDO, seven District Officers (DOs), five Deputy District Officers (DDOs), seven Assistant District Officers (ADOs), 27 supervisors, one Administration Officer, one Assistant Account Officer (AAO), and three superintendents. (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 Dadu

State of education in Dadu district 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 (Dadu) in SEMIS 2010-11 and PSLM Survey 2010-11.

3.1 Education Statistics of Dadu

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

3.1.1 Literacy Rate

In 2010-11, Dadu district ranked 3rd, out of 23 districts in Sindh, with 65 percent literacy rate (10+ population), which was 79 percent for male and 49 percent for female population. Overall, this shows an increase of 3 percentage points in literacy rate (10+ population) over 2008-09 literacy rate, i.e. 62 percent.

3.1.2 Population that has Ever Attended School

In 2008-09, percentage of the population that had ever attended school in Dadu district was 61 percent. This is slightly better than the provincial statistics, as only 60 percent of the population attended school in Sindh in 2008-09. In 2010-11, overall the percentage of population that had ever attended school increased both in Dadu district and Sindh province. This ratio stood at 67 and 60 percent for Dadu district and Sindh, respectively. (Table 1)

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%
Dadu	79	40	61	69	33	52	14%	21%	17%

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

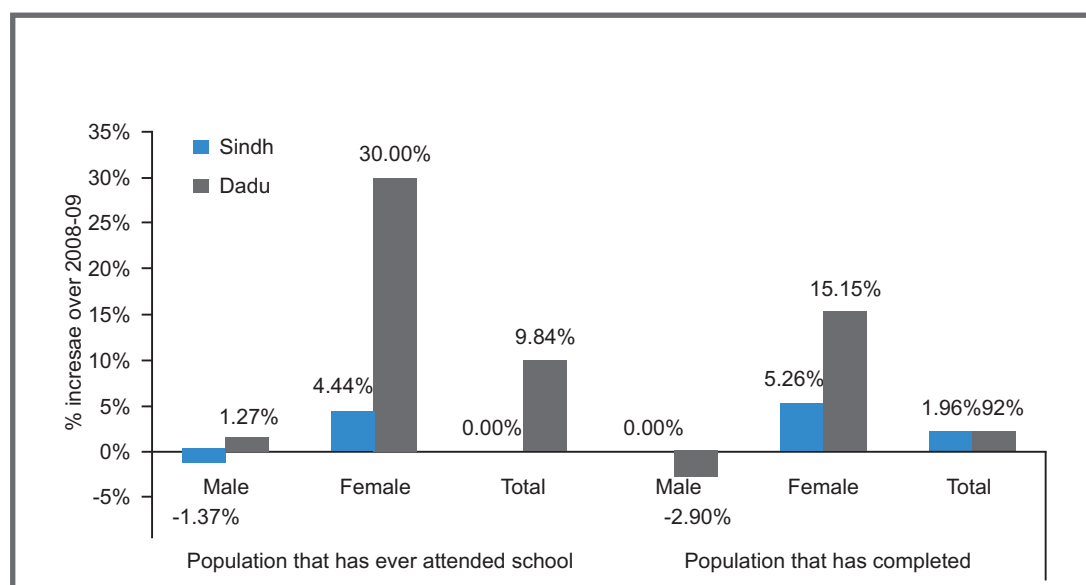
³There are five types of school in Dadu district, i.e. Primary (K-V), Middle (VI-VIII), Elementary (K-VIII), Secondary (VI-X), and Higher Secondary (VI-XII). A few secondary and higher secondary schools have primary section in it.

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%
Dadu	80	52	67	67	38	53	19%	37%	26%

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

On the other hand, 52 percent of the population completed primary or higher education in Dadu district in 2008-09. This ratio stood at 51 percent in Sindh during the same period. As regards population that has completed primary or higher education, there was significant improvement in percentage of population completing primary or higher education both in Dadu district and Sindh province 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 17 percent of population could not complete primary or higher education in Dadu district 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 2007-08 – (Percentage)



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

A comparative analysis shows that percentage increase in population that has ever attended school, in 2010-11 over 2008-09, is 1.27 percent for male and 30 percent for females in Dadu district. On the other hand, percentage increase in population that has completed primary or higher education is -2.9 percent for male and 15.15 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 Dadu. 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 Dadu.

3.1.3 Enrolment

Enrolment in Dadu district was 251,534 in 2010-11, which comprised of 60 percent male and 40 percent female enrolment. Level-wise enrolment data shows that highest enrolment was at primary level (208,910), followed by secondary level (26,308), higher secondary level (11,175), and middle level (4,471). Lowest enrolment was at elementary level (679). (Table 2)

A gender disaggregated analysis indicates that gender disparity is high at each level of education except for elementary and middle school levels in Dadu district. This is corroborated by the fact that share of male enrolment is more than 60 percent at primary, secondary and higher secondary levels as compared to less than 40 percent female enrolment. However, at middle level, share of male and female enrolment is equal, i.e. 50 percent. At elementary level, female enrolment is much more than male enrolment, i.e. 85 percent and 15 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	208,910	60%	40%
Middle Schools	4,471	50%	50%
Elementary Schools ³	670	15%	85%
High Schools	26,308	68%	32%
Higher Secondary Schools	11,175	64%	36%
Total Enrollment	251,534	60%	40%

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

3.1.4 Gross Enrolment Rate (GER)

In Dadu district, Gross Enrolment Rate (GER)⁴ 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 80 percent for girls as compared to 89 percent for boys; at middle stage, it is 33 percent for girls compared to 47 percent for boys; and at secondary stage, it is 50 percent for girls compared to 77 percent for boys.

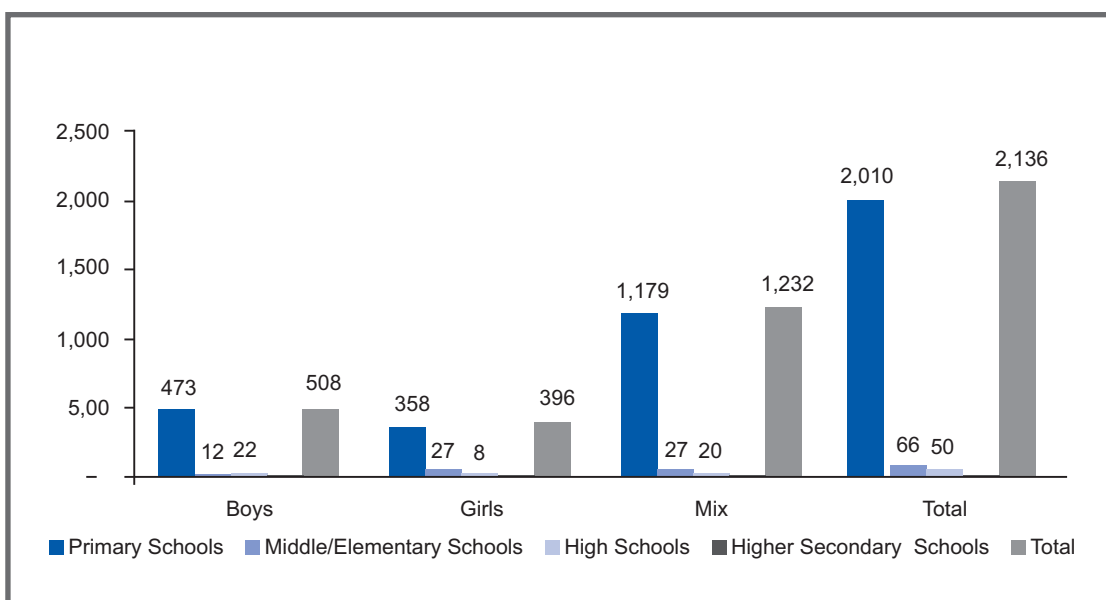
³There are five types of school in Dadu district, i.e. Primary (K-V), Middle (VI-VIII), Elementary (K-VIII), Secondary (VI-X), and Higher Secondary (VI-XII). A few secondary and higher secondary schools have primary section in it.

⁴ **GER 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 2136 schools in Dadu district, which comprised of 23 percent boys' schools, 19 percent girls' schools, and 58 percent mixed schools. (Chart 2)

Chart 3: Number of Public Sector's Functional Schools in 2010-11



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

School level-wise data indicates that, out of total schools, 94 percent are primary schools, 3 percent are middle/elementary schools, 2.3 percent are secondary schools, and only 0.5 percent are higher secondary schools. This indicates that continuing education facilities are limited at middle/elementary, secondary, and higher secondary levels in Dadu district. A gender disaggregated analysis confirms that continuing education facilities are lesser for girls as compared to boys. In Dadu district, there is only one girls' primary school against 1.32 boys' primary schools, and only one girls' secondary school against 2.75 boys' secondary schools. (Chart 2)

3.1.6 Teachers

In 2010-11, there were 7,207 teachers in Dadu district where 27 percent teachers were in boys' school, 20 percent teachers were in girls' schools, and 53 percent teachers were in mixed schools. As regards level of education, out of total number of teacher, 78 percent teachers were teaching in primary schools. This is followed by 14 percent teachers at secondary schools, 11 percent teachers at middle/ elementary schools, and 4 percent teachers at higher secondary schools. A gender disaggregated analysis shows that, at each level of education, majority of teachers are male. (Table 3)

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

Teaching Staff (Working) in Government Schools	2010-11				Percentage of Female Teachers in Public Sector Schools
	Boys	Girls	Mixed	Total	
Primary Schools	1,351	1,060	3,198	5,609	20%
Middle/Elementary Schools	59	93	131	283	33%
High Schools	527	190	328	1,045	18%
Higher Secondary Schools	35	69	166	270	25%
Total Teachers	1,972	1,412	3,823	7,207	20%

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

3.1.7 Schools without Basic Facilities

In Dadu district, out of total 2010 primary schools, a large number (87 percent) of the primary schools do not have electricity and 60 percent of the primary schools are without water supply. Apart from this, 57 percent of the primary schools are without boundary wall and 46 percent of the primary schools are without toilet. A gender disaggregated analysis indicates that boys and girls are equally deprived of basic facilities in primary schools of the district.

At middle/elementary level, out of total 66 schools, 79 percent schools are without electricity, 45 percent schools are without water supply, 32 percent schools are without boundary walls, and 30 percent schools are without toilets. At this level, number of girls' schools without basic facilities is more than number of boys' schools. As a result, poor infrastructure and non-provision of basic facilities in schools contributes to lower enrolment rate, higher drop-out and higher class repetition 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	196	148	592	936
Without Water Supply	230	265	714	1,209
Without Electricity	396	338	1,019	1,753
Without Toilet	187	183	552	922
Middle/Elementary Schools				
Without Boundary Wall	4	9	8	21
Without Water Supply	3	15	12	30
Without Electricity	7	25	20	52
Without Toilet	4	10	6	20

	2010-11			
	Boys	Girls	Mixed	Total
High Schools				
Without Boundary Wall	3	-	1	4
Without Water Supply	6	-	3	9
Without Electricity	5	-	4	9
Without Toilet	1	-	2	3

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

Chapter.4

Analysis of Education Budget of District Dadu

An in-depth analysis of allocations and expenditures (revised estimates as mentioned in budget books) under current and development education budgets of Dadu district is given in this chapter. It includes education budget analysis for fiscal years (FY) 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12.

4.1 Current Education Budget of Dadu District

Rs. 2.7 billion were allocated to Dadu district under current education budget in FY 2011-12. This shows an increase of 15 percent over Rs. 2.3 billion current education budget allocated in 2010-11. As regards expenditure, district government Dadu spent 99 percent of the current education budget allocated in 2010-11. (Table 5)

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

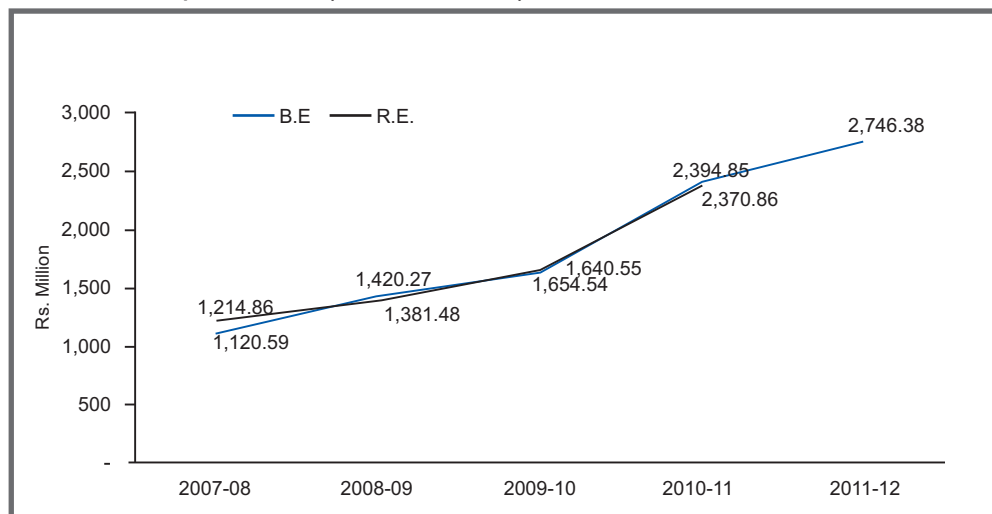
Year	Budget Estimate (B.E.)	% Change over Last Year's Budget	Expenditure Rate (%)
2007-08	1,120.59		108%
2008-09	1,420.27	27%	97%
2009-10	1,640.55	16%	101%
2010-11	2,394.85	46%	99%
2011-12	2,746.38	15%	

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

In table 5 above, the pattern of incremental budgeting is clearly visible in allocation of current education budget of the district, over the years. The allocations under current education budget were Rs. 1 billion in 2007-08, which escalated over the years and reached to Rs. 2.7 billion in 2011-12. Moreover, the expenditure of current education budget has remained in the range of 97 percent to 108 percent of the allocated amount. (Chart 3)

A gender disaggregated analysis reveals that allocations for boys schools have always been vascillating bettween 74-76 percent of the total current budget, since 2007-08, in Dadu district. This highlights that ample budget is not being allocated for girls schools as compared to boys schools in the district. (Table 6)

Chart 3: Current Education Budget of Dadu District–Allocations and Expenditure (Rs. in Million)



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

Table 6: Distribution of Current Budgetary Allocation by Gender⁵

Fiscal Year	Male	Female	Without Gender Specific
2007-08	75%	23%	2%
2008-09	75%	23%	2%
2009-10	74%	23%	4%
2010-11	76%	22%	3%
2011-12	75%	20%	6%

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

4.1.1 Salary and Non-Salary Budgets of Dadu District

The non-salary costs include commodities & services, travelling allowances, classroom consumables, etc. In 2011-12, Rs.2.6 billion were allocated for salary and Rs. 107 million were allocated for non-salary expense in Dadu district. A trend analysis shows that allocations for salary and non-salary costs have increased over the years. However, since 2007-08, the share of salary costs has always remained 96 percent to 99 percent of the total current education budget of the district. (Table 7)

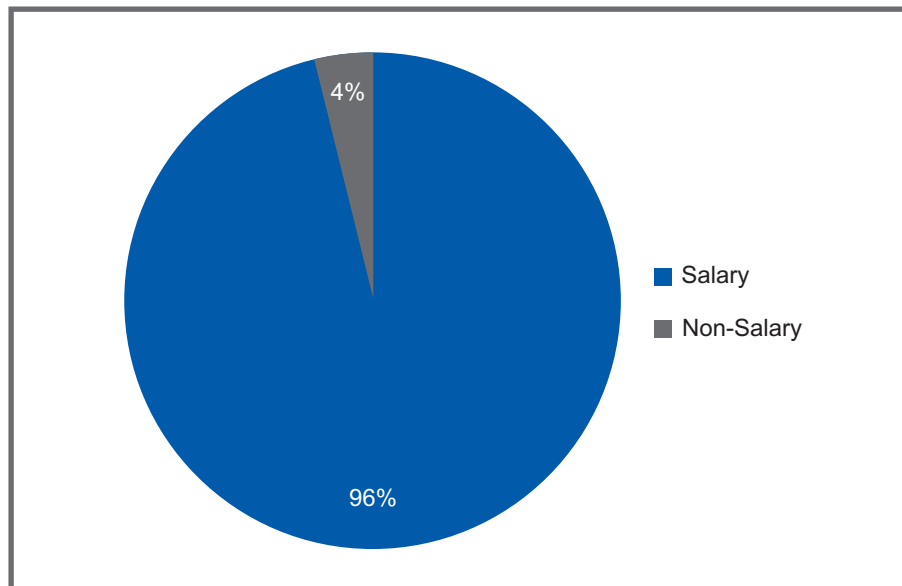
⁵District government shows statistics across two categories only, i.e. boys schools and girls schools. Therefore, the budget for mixed schools is not provided separately in budget books. It is accommodated either in budget for boys schools or in budget for girls schools.

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	1,102.97	17.63	98%	2%
2008-09	1,404.46	15.81	99%	1%
2009-10	1,617.99	22.57	99%	1%
2010-11	2,368.86	25.99	99%	1%
2011-12	2,639.26	107.12	96%	4%

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, according to Medium Term Budgetary Framework (MTBF) non-salary budget should be at least 12 percent of the total current budget⁶, which is mainly utilized for teaching-learning activities. However, in Dadu district, a large amount of current education budget has always been allocated for salary expenditure. In FY 2011-12, a major chunk (around 96 percent) of the current education budget has been allocated for salaries, whereas remaining 4 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

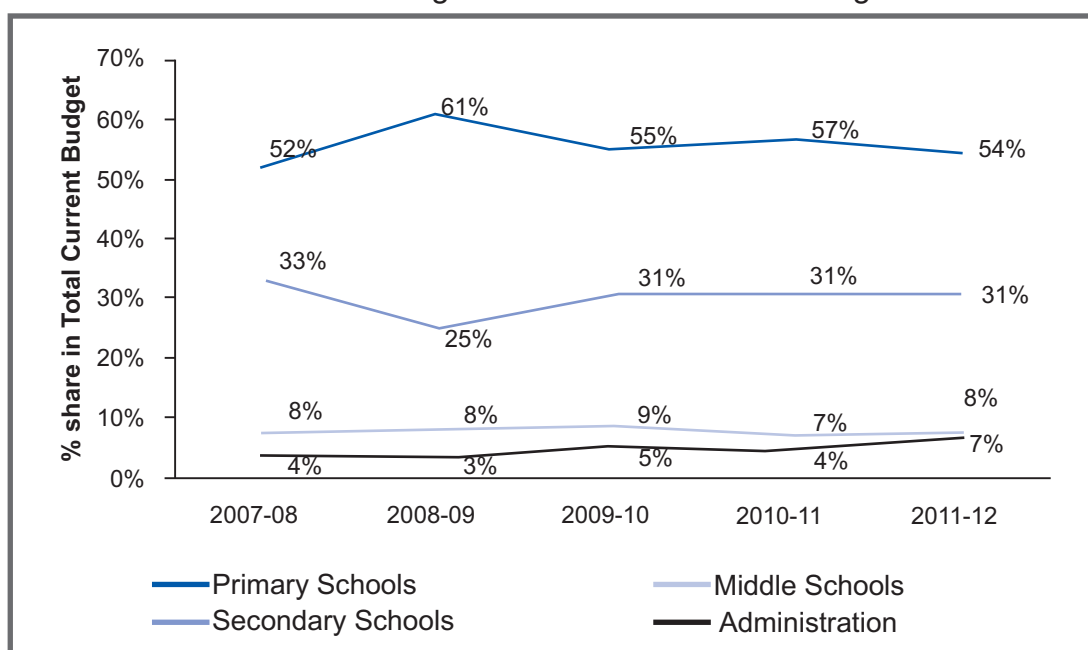
Source: Dadu District Education Budget 2011-12

⁶Medium Term Development Framework (MTDF)

4.1.2 Sub-sectoral Distribution of Current Education Budget

In Dadu district, 54 percent of the total current education budget has gone to primary education, in 2011-12. This is followed by 31 percent share to secondary and 8 percent share to middle education. Administration received 7 percent of the total current education budget during the same fiscal year. A trend analysis shows that since 2007-08, the share of primary education has always remained more than secondary education, middle education, and administration. This indicates that government is spending more on primary education. (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 20 percent to 23 percent of total current expenditure, on various levels of education⁷. This also highlights one of the reasons for disparities in enrolment at each level of education. 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 is not high on the priority list of district government of Dadu. (Table 8)

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

Level	2007-08	2008-09	2009-10	2010-11	2011-12
Primary Schools	22%	20%	22%	20%	18%
Middle Schools	35%	38%	39%	39%	36%
Secondary Schools (Inc: Higher Secondary Schools)	23%	26%	22%	22%	23%
Total	23%	23%	23%	22%	20%

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

⁷This does not include the expenditure made for girl students studying in boys' and mixed schools.

Since 2007-08, pattern of incremental budgeting is clearly visible in the current budgetary allocation for primary education. However, expenditure has been fluctuating during these years. In 2011-12, Rs. 1,496.67 million have gone to primary education, which includes 82 percent budget for boys and 18 percent budget for girls. However, at primary level, 40 percent of total enrolment are girls. This indicates that less budget is being allocated for girls as compared to boys, in Dadu district, at primary level. Out of total budget of primary education, since 2007-08 to 2011-12, more than 99 percent budget goes to salaries and less than 1 percent budget goes to non-salary costs. (Table 9)

Table 9: 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	583.57		114%	
Salary	579.91		114%	
Non-Salary	3.65		81%	
Total (Boys)	453.51		109%	78%
Salary	451.22		109%	78%
Non-Salary	2.28		85%	62%
Total (Girls)	130.06		131%	22%
Salary	128.69		132%	22%
Non-Salary	1.37		74%	38%
	2008-09 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	864.53	48%	94%	
Salary	861.97	49%	94%	
Non-Salary	2.56	-30%	101%	
Total (Boys)	690.46	52%	92%	80%
Salary	688.88	53%	92%	80%
Non-Salary	1.58	-31%	101%	62%
Total (Girls)	174.08	34%	100%	20%
Salary	173.09	35%	100%	20%
Non-Salary	0.99	-28%	119%	38%
	2009-10 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	902.06	4%	100%	
Salary	902.06	5%	100%	
Non-Salary	-	-100%		
Total (Boys)	702.81	2%	101%	78%

Salary	702.81	2%	100%	78%
Non-Salary	-	-100%		
Total (Girls)	199.25	14%	98%	22%
Salary	199.25	15%	97%	22%
Non-Salary	-	-100%		
Total	1,360.72	51%	99%	
Salary	1,358.60	51%	99%	
Non-Salary	2.12		313%	
Total (Boys)	1,090.96	55%	99%	80%
Salary	1,089.87	55%	98%	80%
Non-Salary	1.08		536%	51%
Salary	268.72	35%	101%	20%
Non-Salary	1.04		80%	49%
Total	1,496.67	10%		
Salary	1,494.11	10%		
Non-Salary	2.57	21%		
Total (Boys)	1,225.82	12%		82%
Salary	1,224.37	12%		82%
Non-Salary	1.45			57%
Total (Girls)	270.85	0%		18%
Salary	269.74	0%		18%
Non-Salary	1.11			43%

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

The current budgetary allocations and expenditure for middle education have been increasing substantially, since 2007-08. In 2011-12, Rs. 209.51 million have been allocated for middle education. This includes 64 percent budget for boys and 36 percent budget for girls, despite the fact that 54 percent of total enrolment are girls at middle level. This indicates that less budget is being allocated for girls as compared to boys, in Dadu district, at middle level. As regards share of salary and non-salary budget, since 2007-08, the share of salary budget has always remained more than 99 percent as compared to less than 1 percent share for non-salary costs. (Table 10)

Table 10: Middle 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	85.99		99%	
Salary	84.65		99%	
Non-Salary	1.34		92%	
Total (Boys)	56.00		98%	65%
Salary	54.93		98%	65%
Non-Salary	1.07		85%	80%
Total (Girls)	29.99		100%	35%
Salary	29.72		100%	35%
Non-Salary	0.27		119%	20%
Total	110.25	28%	99%	
Salary	108.24	28%	99%	
Non-Salary	2.01	50%	100%	
Total (Boys)	68.39	22%	99%	62%
Salary	66.72	21%	99%	62%
Non-Salary	1.67	56%	100%	83%
Total (Girls)	41.86	40%	100%	38%
Salary	41.51	40%	100%	38%
Non-Salary	0.34	27%	100%	17%
	2009-10 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	141.49	28%	98%	
Salary	141.49	31%	97%	
Non-Salary	-	-100%		
Total (Boys)	85.81	25%	96%	61%
Salary	85.81	29%	95%	61%
Non-Salary	-	-100%		
Total (Girls)	55.69	33%	102%	39%
Salary	55.69	34%	100%	39%
Non-Salary		-100%		
	2009-10 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	173.68	23%	100%	
Salary	172.80	22%	100%	

Non-Salary	0.89		76%	
Total (Boys)	106.45	24%	100%	61%
Salary	106.02	24%	101%	61%
Non-Salary	0.43		73%	49%
Total (Girls)	67.23	21%	100%	39%
Salary	66.77	20%	100%	39%
Non-Salary	0.45		79%	51%
	2010-11 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	209.51	21%		
Salary	208.69	21%		
Non-Salary	0.82	-8%		
Total (Boys)	133.22	25%		64%
Salary	132.83	25%		64%
Non-Salary	0.39	-9%		48%
Total (Girls)	76.29	13%		36%
Salary	75.87	14%		36%
Non-Salary	0.43	-6%		52%

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

Since FY 2007-08, the current budgetary allocations for secondary education have been increasing substantially. In FY 2011-12, Rs. 843.79 million out of total current budget have been allocated for secondary education. A gender disaggregated analysis indicates that total allocations for secondary education include 77 percent budget for boys and 23 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 99 percent as compared to 1 percent share of non-salary costs. (Table 11)

Table 11: Secondary 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	368.79		104%	
Salary	363.14		104%	
Non-Salary	5.65		103%	
Total (Boys)	285.79		102%	77%
Salary	281.76		102%	78%
	4.03		102%	71%
	83.00		110%	23%
	81.38		111%	22%

Non-Salary	1.62		104%	29%
	2008-09 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	354.86	-4%	104%	
Salary	349.92	-4%	105%	
Non-Salary	4.94	-12%	100%	
Total (Boys)	263.88	-8%	109%	74%
Salary	260.25	-8%	109%	74%
Non-Salary	3.63	-10%	107%	73%
Total (Girls)	90.99	10%	110%	26%
Salary	89.68	10%	111%	26%
Non-Salary	1.31	-19%	104%	27%
	2009-10 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	502.21	42%	103%	
Salary	502.21	44%	102%	
Non-Salary	-	-100%		
Total (Boys)	394.12	49%	104%	78%
Salary	394.12	51%	102%	78%
Non-Salary	-	-100%		
Total (Girls)	108.09	19%	101%	22%
Salary	108.09	21%	100%	22%
Non-Salary	-	-100%		
	2010-11 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	746.46	49%	99%	
Salary	736.15	47%	99%	
Non-Salary	10.31		79%	
Total (Boys)	578.95	47%	98%	78%
Salary	571.15	45%	99%	78%
Non-Salary	7.80		68%	76%
Total (Girls)	167.50	55%	100%	22%
Salary	165.00	53%	100%	22%
Non-Salary	2.51		112%	24%
	2011-12 (B.E)	% Change over last year budget	Expenditure Rate (%)	% Share of Budget by Gender
Total	843.75	13%		
Salary	834.00	13%		

Non-Salary	9.76	-5%		
Total (Boys)	650.26	12%		77%
Salary	642.93	13%		77%
Non-Salary	7.33	-6%		75%
Total (Girls)	193.50	16%		23%
Salary	191.07	16%		23%
Non-Salary	2.42	-3%		25%

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

The pattern of incremental budgeting is quite visible in current budgetary allocations for administration in Dadu district. In FY 2011-12, Rs. 184.70 million were allocated for administration under current budget, which shows an increase of 77 percent over last year's budgetary allocation. (Table 12)

The expenditure on administration has been vacillating between 95 percent to 97 percent, since 2007-08. As regards salary and non-salary budget, overall the share of salary budget has remained higher than non-salary budget during FY 2007-08 to 2010-11. However, in 2011-12, the share of non-salary budget (51 percent) was higher than salary budget (49 percent). This increase is in EDO Education budget and line share is for schools. (Table 12)

Table 12: Current Budgetary Allocations for Administration (Rs. in Million)

Description	2007-08 (B.E)	% Change over last year budget	Expenditure Rate (%)
Total	41.03		97%
Salary	36.41		99%
Non-Salary	4.61		84%
	2008-09 (B.E)	% Change over last year budget	Expenditure Rate (%)
Total	45.65	11%	97%
Salary	41.39	14%	98%
Non-Salary	4.27	-8%	88%
	2009-10 (B.E)	% Change over last year budget	Expenditure Rate (%)
Total	88.60	94%	95%
Salary	66.03	60%	101%
Non-Salary	22.57	429%	77%
	2010-11 (B.E)	% Change over last year budget	Expenditure Rate (%)
Total	104.52	18%	97%
Salary	92.31	40%	89%

Non-Salary	12.21	-46%	154%
	2011-12 (B.E)	% Change over last year budget	Expenditure Rate (%)
Total	184.70	77%	
Salary	91.42	-1%	
Non-Salary	93.28	664%	

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 Dadu District, in primary schools, the unit cost per student was Rs.6,513.41 per annum during 2010-11. The unit cost of boys' primary schools and girls' primary schools was Rs. 8,771.39 and Rs. 3,191.16 per annum, respectively. The highest unit cost per student was in middle schools, amounting to Rs.33,784.11 per annum. The unit cost of boys' middle schools and girls' middle schools was Rs. 45,377.07 and Rs. 24,053.49 per annum, respectively. The highest unit cost per student at middle level indicates low enrolment in most of the middle schools, especially in boys' middle schools. Unit cost per student in secondary schools was Rs.19,914.53 per annum, the unit cost of boys' secondary schools and girls' secondary schools was Rs. 23,112.77 and Rs. 13,471.48 per annum, respectively. (Table 13)

Table 13: Unit Cost per Student per Annum in Dadu District 2010-11

	Boys	Girls	Total
Primary School Students	8,771.39	3,191.16	6,513.41
Middle School Students	45,377.07	24,053.49	33,784.11
Secondary & Higher Secondary School Students	23,112.77	13,471.48	19,914.53

Source: District Education Budget 2010-11 and SEMIS

Chapter.5

Conclusions and Recommendations

Conclusions

The conclusions of education data and education budget analysis highlighting major issues in the education sector of Dadu district are presented in this chapter.

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

In-depth data analysis of Dadu district indicates that, over the years, the difference between population that ever attended the school and population completing primary or higher education is increasing. In 2008-09, percentage of the children that had ever attended the school was 61 and 52 percent of the population completed primary or higher education in the district. In 2010-11, the percentage of population that had ever attended school increased to 67 and 53 percent of the population completed primary or higher education in Dadu district. The difference between the population that had ever attended school and the population that had completed primary or higher education indicates that 17 percent of population could not complete primary or higher education in Dadu district in 2008-09. This percentage increased to 26 in 2010-11 for the district.

5.2 Low Female Literacy and Low Female Enrolment

Dadu district has low female literacy rate, 49 percent being in 2010-11. Similarly, analysis of enrolment at different education levels indicates that gender disparity is high at each level of education except for elementary and middle school levels. At primary, secondary, and higher secondary levels, female enrolment is 40 percent, 32 percent, and 36 percent, respectively. This state-of-affairs can be attributed to number of reasons out of which an important reason is insufficiency of continuing education facilities at elementary, secondary and higher secondary stages.

5.3 Low GER of Girls

In Dadu district, 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 80 percent for girls as compared to 89 percent for boys; at middle stage, it is 33 percent for girls as compared to 47 percent for boys; and at secondary stage, it is 50 percent for girls compared to 77 percent for boys.

5.4 Lack of Continuing Education Facilities for Girls

In Dadu district, a gender disaggregated analysis confirms that continuing education facilities are lesser for girls as compared to boys. This is corroborated

by the fact that there is only one girls' primary school against 1.32 boys' primary schools, and only one girls' secondary school against 2.75 boys' secondary schools. Moreover, statistics indicate that continuing education facilities are limited at middle/elementary, secondary, and higher secondary levels in Dadu district. Out of total schools, 94 percent are primary schools, 3 percent are middle/elementary schools, 2.3 percent are secondary schools, and only 0.5 percent are higher secondary schools in Dadu district.

5.5 Lack of Basic Facilities

In Dadu district, poor infrastructure and non-provision of basic facilities in schools is contributing to low enrolment rate as a large number (87 percent) of primary schools do not have electricity and 60 percent of the total primary schools are without water supply. Apart from this, 47 percent of the primary schools are without boundary walls and 46 percent of the primary schools are without toilet. A gender disaggregated analysis indicates that boys and girls are equally deprived of basic facilities in primary schools of the district. However, at middle/elementary level, 79 percent of the schools are without electricity, 45 percent of the schools are without water supply, 32 percent of the schools are without boundary walls, and 30 percent of the schools are without toilets. At this level, number of girls' schools without basic facilities is more than number of boys' schools.

5.6 Salary and Non-Salary Budget of Dadu District

Non-salary budget, which is mainly utilized for teaching-learning facilities and administrative expenses, should be at least 12 percent of the total current budget according to MTBF. Whereas, in Dadu district a meagre amount (1 percent to 4 percent of total current budget) has always been allocated for non-salary expenditure. In 2011-12, around Rs.89 million under others (Misc)/ (Non-salary) has been provided to EDO (Education Budget) and this budget is for schools. A trend analysis shows that allocations for salary costs have increased over the years where the share of salary costs has always remained 96 percent to 99 percent of the total current education budget of the district. This indicates that lesser amounts are being allocated for teaching-learning activities.

5.7 Unit Cost per Student per Annum at School Level

In Dadu District, the highest unit cost per student is in middle schools amounting to Rs.33,784.11 per annum. The unit cost of boys' middle schools and girls' middle schools is Rs. 45,377.07 and Rs. 24,053.49 per annum, respectively. The highest unit cost per student at middle level indicates low enrolment in middle schools, especially boys' middle schools.

Recommendations

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

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 levels.
3. Statistics about missing facilities indicate poor state of facilities in the district. In order to provide and improve the condition of basic facilities in schools, especially in girls' schools, government should effectively utilize the allocated budget.
4. As per MTBF, the non-salary budget should not be lower than 12 percent of the total current budget. Therefore, districts should place demand on government for allocating sufficient budget for non-salary expenditure.
5. Oxfam and its local partners should build the capacity of local CSOs and other development partners in order to generate demand for gender responsive budgeting. Moreover, budget allocated for mixed schools should be clearly stated in the budget books.
6. Local CSOs and development partners should articulate demand that indicators such as student's attendance rates and learning levels achieved should be included in EMIS, in addition to the available data, to strengthen it.
7. Demand should also be generated that, in PSLM, statistics about 'completion rate for primary or higher education' should be provided separately as 'completion rate for primary education' and 'completion rate for higher education' in sequential order. It will help understand statistics more easily.
8. Besides, the knowledge and capacity of district education management should also be built with reference to gender-responsive budgeting concept and skills.
9. There is also need to raise awareness in favour of girls' education. In this regards, Oxfam and its local partners should undertake efforts for raising awareness among community about the significance of girls' education.
10. Efforts should be made to increase enrolment rate, especially of girls, by sensitizing citizens, providing incentives, and mobilizing demand for better education facilities.

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